

County of Dodge

Report on Federal and State Awards

December 31, 2023

County of Dodge

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**Report on Internal Control
Over Financial Reporting and on Compliance
and Other Matters Based on an Audit of
Financial Statements Performed in Accordance
With *Government Auditing Standards***

Independent Auditors' Report

To the County Board of Supervisors of
Dodge County

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Dodge, Wisconsin (the County), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 26, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2023-001 and 2023-002, that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Baker Tilly US, LLP

Madison, Wisconsin
July 26, 2024

**Report on Compliance
for Each Major Federal and Major State Program;
Report on Internal Control Over Compliance; and
Report on the Schedule of Expenditures of
Federal and State Awards Required by the Uniform Guidance and the
State Single Audit Guidelines**

Independent Auditors' Report

To the County Board of Supervisors of
Dodge County

Report on Compliance for Each Major Federal and Major State Program

Opinion on Each Major Federal and Major State Program

We have audited the County of Dodge, Wisconsin's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the *State Single Audit Guidelines* (the *Guidelines*) that could have a direct and material effect on each of the County's major federal and major state programs for the year ended December 31, 2023. The County's major federal and major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and major state programs for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal and Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the *Guidelines*. Our responsibilities under those standards, the Uniform Guidance, and the *Guidelines* are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and major state program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal and state programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the *Guidelines* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal and major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the *Guidelines*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and the *Guidelines* and which is described in the accompanying schedule of findings and questioned costs as item 2023-003. Our opinion on each major federal and major state program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a deficiency in internal control over compliance that we consider to be a significant deficiency.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-003, to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures the County's response to the internal control over compliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the *Guidelines*. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the *Guidelines*

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated July 26, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the basic financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by the Uniform Guidance and the *Guidelines* and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and state awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Baker Tilly US, LLP

Madison, Wisconsin
September 13, 2024

County of Dodge

Schedule of Expenditures of Federal and State Awards

Year Ended December 31, 2023

Grantor Agency/Program Title	Assistance Listing Number	Pass- Through Agency	Expenditures	Payments Made to Subrecipients
Federal Programs				
U.S. Department of Agriculture				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	DHS	\$ 266,319	\$ -
SNAP Cluster				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	DHS	310,341	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	DHS	81,287	-
COVID-19 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	DHS	21,084	-
Total SNAP Cluster			412,712	-
Total U.S. Department of Agriculture			679,031	-
U.S. Department of Justice				
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	DOJ	15,029	-
Bullet Proof Vest Partnership Program	16.607	DOJ	4,312	-
Public Safety Partnership and Community Policing Grant	16.710	DOJ	31,691	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	DOJ	26,316	-
Total U.S. Department of Justice			77,348	-
U.S. Department of Transportation				
Transit Services Programs Cluster				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	DOT	99,760	-
Total Transit Services Programs Cluster			99,760	-
Highway Safety Cluster				
State and Community Highway Safety	20.600	DMA	6,948	-
State and Community Highway Safety, Seatbelt/Speed Enforcement	20.600	DOT	13,713	5,595
Total Highway Safety Cluster			20,661	5,595
Total U.S. Department of Transportation			120,421	5,595
U.S. Department of Treasury				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	DHS	6,078	-
COVID-19 Coronavirus State and Local Fiscal Recovery Funds 100 (ARPA)	21.027	Direct	4,032,680	-
Subtotal			4,038,758	-
Total U.S. Department of Treasury			4,038,758	-
U.S. Environmental Protection Agency				
Reduction in Lead Exposure via Drinking Water	66.443	DHS	3,600	3,600
Total U.S. Environmental Protection Agency			3,600	3,600

See notes to schedule of expenditures of federal and state awards

County of Dodge

Schedule of Expenditures of Federal and State Awards
Year Ended December 31, 2023

Grantor Agency/Program Title	Assistance Listing Number	Pass- Through Agency	Expenditures	Payments Made to Subrecipients
U.S. Department of Education				
Special Education-Grants for Infants and Families	84.181	DHS	\$ 81,263	\$ -
Total U.S. Department of Education			81,263	-
U.S. Department of Health and Human Services				
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	DHS	5,749	-
Aging Cluster				
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	DHS	71,809	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	DHS	217,552	-
COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	DHS	498	-
Subtotal			289,859	-
Nutrition Services Incentive Program	93.053	DHS	22,757	-
Total Aging Cluster			312,616	-
National Family Caregiver Support, Title III, Part E	93.052	DHS	34,412	-
Public Health Emergency Preparedness	93.069	DHS	62,026	-
Medicare Enrollment Assistance Program	93.071	DHS	5,944	-
Guardianship Assistance	93.090	DCF	70,399	-
Immunization Cooperative Agreements	93.268	DHS	13,746	-
COVID-19 Immunization Cooperative Agreements, COVID Supplemental	93.268	DHS	11,293	-
Immunization Cooperative Agreements, WI Routine Immunization Community Engagement (RICE) 2.0	93.268	DHS	8,902	-
Subtotal			33,941	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	DHS	7,498	-
State Health Insurance Assistance Program	93.324	DHS	4,794	-
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	DHS	45,805	-
MaryLee Allen Promoting Safe and Stable Families Program	93.556	DCF	52,345	-
Temporary Assistance for Needy Families	93.558	DHS	10,863	-
Child Support Services	93.563	DCF	833,450	-
CCDF Cluster				
Child Care and Development Block Grant	93.575	DCF	126,005	-
Total CCDF Cluster			126,005	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	DCF	46,727	-
Foster Care - Title IV-E	93.658	DCF	703,286	-
Adoption Assistance	93.659	DCF	3,879	-
Social Services Block Grant	93.667	DHS	409,471	-
Social Services Block Grant	93.667	DCF	109,945	-
Subtotal			519,416	-
COVID-19 Elder Abuse Prevention Interventions Program	93.747	DHS	38,946	-

See notes to schedule of expenditures of federal and state awards

County of Dodge

Schedule of Expenditures of Federal and State Awards

Year Ended December 31, 2023

Grantor Agency/Program Title	Assistance Listing Number	Pass- Through Agency	Expenditures	Payments Made to Subrecipients
Children's Health Insurance Program	93.767	DHS	\$ 23,580	\$ -
COVID-19 Children's Health Insurance Program	93.767	DHS	356	-
Children's Health Insurance Program, RMS Windfall	93.767	DHS	10,632	-
Subtotal			<u>34,568</u>	<u>-</u>
Medicaid Cluster				
Medical Assistance Program	93.778	DHS	738,584	-
COVID-19 Medical Assistance Program	93.778	DHS	5,693	-
Medical Assistance Program	93.778	DHS	4,368	-
Medical Assistance Program	93.778	DHS	109,233	-
Medical Assistance Program - WIMCR	93.778	DHS	79,879	-
Total Medicaid Cluster			<u>937,757</u>	<u>-</u>
Opioid STR	93.788	DHS	149,867	-
Block Grants for Community Mental Health Services	93.958	DHS	73,414	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DHS	156,950	-
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.991	DHS	8,543	-
Maternal and Child Health Services Block Grant to the States	93.994	DHS	14,448	-
Total U.S. Department of Health and Human Services			<u>4,293,648</u>	<u>-</u>
U.S. Department of Homeland Security				
Emergency Management Performance Grants	97.042	DMA	<u>61,898</u>	<u>-</u>
Total U.S. Department of Homeland Security			<u>61,898</u>	<u>-</u>
Total federal programs			<u>\$ 9,355,967</u>	<u>\$ 9,195</u>

See notes to schedule of expenditures of federal and state awards

County of Dodge

Schedule of Expenditures of Federal and State Awards
Year Ended December 31, 2023

Grantor Agency/Program Title	State ID Number	Pass-Through Agency	Expenditures	Payments Made to Subrecipients
State Programs				
Wisconsin Department of Agriculture, Trade, and Consumer Protection				
Clean Sweep	115.040	N/A	\$ 6,850	\$ -
County Staff and Support	115.150	N/A	176,702	-
Land and Water Resource Management	115.400	N/A	56,809	-
Total Wisconsin Department of Agriculture, Trade, and Consumer Protection			240,361	-
Wisconsin Department of Natural Resources				
Boating Enforcement/Municipal Water Safety	370.550	N/A	7,773	-
ATV Enforcement Patrol	370.551	N/A	13,583	-
County Snowmobile Enforcement	370.552	N/A	5,958	-
Wildlife Damage Abatements	370.553	N/A	47,713	-
Snowmobile Trail Aids 2022-2023	370.574/575	N/A	96,917	-
Snowmobile Trail Aids 2023-2024	370.574/575	N/A	1,749	-
Subtotal			98,666	-
All-Terrain Vehicle Trails 2022/2023	370.576/577	N/A	38	-
All-Terrain Vehicle Trails 2023/2024	370.576/577	N/A	1,000	-
Subtotal			1,038	-
Total Wisconsin Department of Natural Resources			174,731	-
Wisconsin Department of Transportation				
Specialized Transit County Operating Aids (Elderly & Disabled)	395.168	N/A	228,094	-
Total Wisconsin Department of Transportation			228,094	-
Wisconsin Department of Health Services				
FPI Non-Fed	435.000060	N/A	18,631	-
COVID-19 IM COVID Unwinding FED	435.000253	N/A	37	-
IM Incentive	435.000254	N/A	8,015	-
IMAA State Share	435.000283	N/A	234,729	-
IMAA Federal Share	435.000284	N/A	2,176	-
IMAA Federal Share	435.000284	N/A	1,357	-
Subtotal			3,533	-

See notes to schedule of expenditures of federal and state awards

County of Dodge

Schedule of Expenditures of Federal and State Awards
Year Ended December 31, 2023

Grantor Agency/Program Title	State ID Number	Pass- Through Agency	Expenditures	Payments Made to Subrecipients
APS-Adult Protective Svcs	435.000312	N/A	\$ 62,020	\$ -
Children's COP	435.000377	N/A	28,268	-
Alzheimers Family Support	435.000381	N/A	34,557	-
Coordinated Services-Cty	435.000515	N/A	33,761	-
Community Mental Health	435.000516	N/A	125,474	-
Birth To Three Initiative	435.000550	N/A	89,458	-
Basic County Allocation	435.000561	N/A	1,534,834	-
State/County Match	435.000681	N/A	211,541	-
WIC Farmers Market	435.154720	N/A	2,272	-
Comm Disease Ctrl & Prev	435.155800	N/A	6,000	-
Cons Contracts CHHD LD	435.157720	N/A	10,243	-
ILSP	435.512000	N/A	9,199	-
TAP-County	435.533142	N/A	17,638	-
R&B RSUD OP Settlement	435.533178	N/A	5,277	-
Mat In A Jail Setting	435.533264	N/A	2,475	-
ADRC Base GPR Reimb	435.560100	N/A	667,152	-
ADRC EBS GPR Reimb	435.560320	N/A	28,215	-
ADRC SPAP EBS	435.560328	N/A	7,927	-
Title 3C1 Cong Meal Prog	435.560355	N/A	35,829	-
Title 3C-2 Home Meals	435.560360	N/A	12,567	-
Elder Abuse Service	435.560490	N/A	27,378	-
Medical Assistance Crisis Training - Non-Federal	435.810790	N/A	4,368	-
Total Wisconsin Department of Health Services			3,221,398	-
Wisconsin Department of Children and Families				
Food Stamp Agency Incentives	437.0965	N/A	8,850	-
Medicaid Agency Incentives	437.0980	N/A	6,485	-
CW Kinship Care Program - Benefits	437.3377A	N/A	45,476	-
CW Kinship Care Program - Benefits	437.3377B	N/A	85,212	-
Subtotal			130,688	-
CW Kinship Care Program - Assessment	437.3380A	N/A	4,904	-
CW Kinship Care Program - Assessment	437.3380B	N/A	6,372	-
Subtotal			11,276	-

See notes to schedule of expenditures of federal and state awards

County of Dodge

Schedule of Expenditures of Federal and State Awards
Year Ended December 31, 2023

Grantor Agency/Program Title	State ID Number	Pass- Through Agency	Expenditures	Payments Made to Subrecipients
JJ Community Intervention Program	437.3410	N/A	\$ 4,080	\$ -
JJ AODA	437.3411	N/A	12,242	-
JJ Youth Aids	437.3413	N/A	610,145	-
DSP Subsidized Guardianship	437.3456	N/A	130,740	-
CW Children and Families Allocation	437.3561	N/A	637,064	-
CW Children & Families Allocations	437.3681	N/A	51,040	-
CW WISACWIS Annual Operation Maintenance Fee	437.3935	N/A	(11,027)	-
PDS Partnership Fees	437.3940	N/A	(3,986)	-
CS State GPR/PR Funding Allocation	437.7502	N/A	130,204	-
CS Medical Support GPR Earned	437.7606	N/A	6,246	-
Total Wisconsin Department of Children and Families			1,724,047	-
Wisconsin Department of Justice				
Law Enforcement Training	455.231	N/A	18,720	-
Treatment Alternatives and Diversion	455.271	N/A	244,495	-
Victim and Witness Assistance Program	455.532	N/A	80,150	-
Total Wisconsin Department of Justice			343,365	-
Wisconsin Department of Military Affairs				
Public Safety - Emergency Government Disaster Assistance	465.305	N/A	1,750	-
Emergency Government Response Equipment	465.308	N/A	6,812	-
Emergency Planning Grant	465.337	N/A	30,903	-
Total Wisconsin Department of Military Affairs			39,465	-
Wisconsin Department of Administration				
WLIP Grant	505.166	N/A	1,000	-
Land Information Board Grants	505.173	N/A	70,000	-
JEM Grant	505.371	N/A	19,775	-
Total Wisconsin Department of Administration			90,775	-
Wisconsin Department of Veterans Affairs				
County Veterans Service Officer	485.001	N/A	14,300	-
ARPA Supplemental Grant	485.001	N/A	19,178	-
Subtotal			33,478	-
Total Wisconsin Department of Veterans Affairs			33,478	-
Total state programs			\$ 6,095,714	\$ -

See notes to schedule of expenditures of federal and state awards

County of Dodge

Notes to Schedule of Expenditures of Federal and State Awards
December 31, 2023

1. Basis of Presentation

The accompanying schedule of expenditures of federal and state awards (the Schedule) includes the federal and state award activity of the County of Dodge, Wisconsin (the County) under programs of the federal and state government for the year ended December 31, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines*. Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual or modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

The underlying accounting records for some grant programs are maintained on the modified accrual basis of accounting. Under the modified accrual basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the liability is incurred. The accounting records for other grant programs are maintained on the accrual basis, i.e., when the revenue has been earned and the liability is incurred.

3. GEARS/SPARC Report Dates

The Schedule of Expenditures of Federal and State Awards includes adjustments through the Grant Enrollment, Application and Reporting System (GEARS) reports dated March 30, 2024, and the SPARC reports for December 2023. Federal/state funding splits for awards passed through Wisconsin Department of Health Services (DHS) are based on the splits provided by DHS on February 14, 2024. Federal/state funding splits for awards passed through Wisconsin Department of Children and Families (DCF) are based on the splits provided by DCF on April 2, 2024.

4. Indirect Cost Rate

The County has not elected to use the 10% de minimis indirect cost rate.

5. Pass-Through Agencies

The County of Dodge received federal awards from the following pass-through agencies:

DHS	Wisconsin Department of Health Services
DMA	Wisconsin Department of Military Affairs
DOT	Wisconsin Department of Transportation
DCF	Wisconsin Department of Children and Families
DOJ	Wisconsin Department of Justice

County of Dodge

Schedule of Findings and Questioned Costs
Year Ended December 31, 2023

Section I - Summary of Auditors' Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness (es) identified?

 X yes

 no

Significant deficiency (ies) identified?

 yes

 X none reported

Noncompliance material to financial statements noted?

 yes

 X no

Federal and State Awards

Internal control over major programs:

Federal Programs

State Programs

Material weakness(es) identified?

 yes X no

 yes X no

Significant deficiencies identified that are not considered to be material weakness(es)?

 yes X none reported

 X yes none reported

Type of auditor's report issued on compliance for major programs:

Unmodified

Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a) of the Uniform Guidance or the *State Single Audit Guidelines*?

 yes X no

 X yes no

Auditee qualified as low-risk auditee?

 yes X no

 yes X no

Dollar threshold used to distinguish between Type A and Type B programs:

 \$ 750,000

 \$ 250,000

Identification of major federal programs:

Assistance Listing Numbers

Name of Federal Program or Cluster

21.027

COVID-19 Coronavirus State and Local Fiscal Recovery Funds

Identification of major state programs:

State Number

Name of State Program

115.400
435.000561 / 435.000681
437.3561 / 437.3681

Land and Water Resource Management
Basic County Allocation, State/County Match
CW Children & Families Allocation

County of Dodge

Schedule of Findings and Questioned Costs
Year Ended December 31, 2023

Section II - Financial Statement Findings Required to be Reported in Accordance with Government Auditing Standards

Finding 2023-001: Financial Statement Close Process

Repeat Finding 2022-001

Criteria: According to Statement on Auditing Standards (SAS) AU-C Section 315, sufficient internal controls should be in place that provide for the preparation of reliable financial statements, including the schedule of expenditures of federal and state awards that are fairly presented in conformity with generally accepted accounting principles.

Condition: Material journal entries were identified during the course of the audit. Also, we, as your auditors, prepared your annual financial statements.

Cause: County staff did not identify certain adjustments to the County's books, and the County contracted with the auditors to prepare the financial statements.

Effect: The County's interim financial records contained material misstatements. Also there is a greater risk that the annual financial statements contain missing disclosures.

Recommendation: We recommend that the County put in place procedures in order to reduce the risk of material adjustments as well as determining if resources would be available to prepare a complete set of financial statements.

Management's Response: In 2023, The Dodge County Finance Department still has not been at full staffing levels, reducing the ability for the department to function at full capacity. The County did hire a Finance Director, however their position is part-time temporary. The Assistant Finance Director role has been filled by the Senior Accountant and the Senior Accountant role has also been filled. Our payroll coordinator will be transferring to a different department so we will not be at full capacity. The management team is looking at restructuring the Finance Department and the Highway Finance Department to better assist with internal control processes and efficiency.

- **Material Journal Entries:** Dodge County has a decentralized accounting department which often poses a risk regarding consistent accounting application across organizational functions. In the next year consolidation of accountants will be considered by the County Board allowing for a greater oversight of the application of accounting standards on a countywide basis. The goal for 2024 will be to have no entries needed by the independent audit firm.
- **Preparation of Financial Statements:** The Finance Department is still not at full staffing levels, but the goal is to prepare Dodge County's own financial statements by 2026. This will fulfill the requirement of the independent auditors auditing the work of the County including the comprehensive financial statements.

County of Dodge

Schedule of Findings and Questioned Costs
Year Ended December 31, 2023

Finding 2023-002: Restatement

Criteria: According to Statement on Auditing Standards (SAS) AU-C Section 315, sufficient internal controls should be in place that provide for the preparation of reliable financial statements that are fairly presented in conformity with generally accepted accounting principles.

Condition: During the current year, the County identified overstated revenues in the highway fund from the use of incorrect billing rates during the years 2019 through 2022.

Cause: The incorrect billing rates were used due to a lack of effective controls surrounding the review of annual highway reporting to the WI Department of Transportation, as well as a lack of review of the highway billing rates entered into the system by someone separate from the preparer.

Effect: The County's prior year financial statements contained material misstatements.

Recommendation: We recommend that the County put in place procedures in order to reduce the risk of material misstatements.

Management's Response: Dodge County has a decentralized accounting department which often poses a risk regarding consistent accounting application across organizational functions. In the next year consolidation of the highway accountants will be requested for a greater oversight of the application of accounting standards between highway and the County as a whole. Consolidating accountants will also increase internal controls and accounting oversight.

County of Dodge

Schedule of Findings and Questioned Costs
Year Ended December 31, 2023

Section III - Federal Awards Findings and Questioned Costs

Finding 2023-003

Program State ID Number:	Not applicable
Program Title:	General Requirements
State Grantors:	Wisconsin Department of Health Services and Wisconsin Department of Children and Families
Pass-Through Agency:	Not applicable
Award Number/Year:	Not applicable / 2023

Criteria: Section 49.34 of the Wisconsin Statutes establishes the standards for contracting for care and services purchased by a county social services or human services departments, including testing whether the agency has a system to monitor contract compliance, including whether the expenses were within the contracts limits.

Condition/Context: Within one of the 18 provider contracts tested, the County had incurred more expenditures than the contract amount. The sample was not statistically valid.

Cause: The County did not have proper controls in place to monitor contract compliance to prevent the County from incurring and approving payment for expenditures in excess of contract amounts.

Effect: If controls are not in place to monitor overspending of the contract, the County can incur expenditures that will not be eligible for reimbursement.

Questioned Costs: Total known questioned costs are \$10,462 for expenditures paid beyond the contract amount. The total population of provider contracts was \$21,203,944, and the total contract amounts tested through sampling was \$3,836,581.

Recommendation: The County should review its internal control procedures to ensure there are proper controls over monitoring contract compliance, including whether expenditures are within the contract limits.

Management's Response: The Audit Contracts Specialist will monitor contracts and expenses. The Audit Contracts Specialist will create an excel spreadsheet to show the total contracted amount and the total expended for each contracted provider. The Division Manager will review the excel sheet. Contracts will be amended as needed

County of Dodge

Schedule of Findings and Questioned Costs
Year Ended December 31, 2023

Section IV - Other Issues

Does the auditor's report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern?

_____ yes X no

Does the audit report show audit issues (i.e., material non-compliance, non-material noncompliance, questioned costs, material weakness, significant deficiency, management letter comment, excess revenue or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the *State Single Audit Guidelines*:

Department of Agriculture, Trade, and Consumer Protection

_____ yes X no

Department of Natural Resources

_____ yes X no

Department of Transportation

_____ yes X no

Department of Health Services

X yes _____ no

Department of Children and Families

X yes _____ no

Department of Justice

_____ yes X no

Department of Military Affairs

_____ yes X no

Department of Administration

_____ yes X no

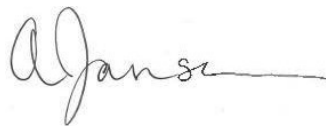
Department of Veterans Affairs

_____ yes X no

Was a Management Letter or other document conveying audit comments issued as a result of this audit?

X yes _____ no

Name and signature of partner



Andrea Jansen, CPA, CFE, Principal

Date of report

September 13, 2024