

Brown County, Wisconsin

FEDERAL AND STATE AWARDS REPORT

December 31, 2020



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Brown County, Wisconsin

DECEMBER 31, 2020

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FEDERAL AND STATE AWARDS

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Independent auditors' report on compliance for each major federal and state program and on internal control over compliance; and report on the schedule of expenditures of federal awards and the schedule of expenditures of state awards required by the Uniform Guidance, the *State Single Audit Guidelines*

To the County Board
Brown County, Wisconsin

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM

We have audited Brown County, Wisconsin's ("the County's") compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement*, the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2020. The County's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Brown County, Wisconsin's basic financial statements include the operations of the Aging and Disability Resource Center of Brown County, Inc., a discretely presented component unit, and the Brown County Children with Disabilities Education Board, a County department, which receive \$2,754,258 and \$12,189, respectively, in federal awards and \$1,877,295 and \$3,368,185, respectively, in state awards during the year ended December 31, 2020 which are not included in the schedules. Our audit, described below, did not include the operations of the Aging and Disability Resource Center of Brown County, Inc. because the Aging and Disability Resource Center of Brown County, Inc. had a separate audit performed in accordance with *Uniform Guidance* and the *State Single Audit Guidelines*. Our audit, described below, did not include the operations of the Brown County Children with Disabilities Education Board because the Brown County Children with Disabilities Education Board reports on a fiscal year ended June 30, 2020 and had a separate audit performed in accordance with the *Wisconsin Public School District Audit Manual* issued by the Wisconsin Department of Public Instruction.

MANAGEMENT'S RESPONSIBILITY

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on compliance for each of the County's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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 *State Single Audit Guidelines* issued by the Wisconsin Department of Administration. Those standards, Uniform Guidance and the *State Single Audit Guidelines* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the County's compliance.

OPINION ON EACH MAJOR FEDERAL AND STATE PROGRAM

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2020.

OTHER MATTER

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the *State Single Audit Guidelines* and which is described in the accompanying schedule of findings and questioned costs as item 2020-002. Our opinion on each major state program is not modified with respect to this matter.

Brown County's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Brown County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal or state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *State Single Audit Guidelines* but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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 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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2020-002 that we consider to be a material weakness.

Brown County's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Brown County's response was not subjected to the 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 *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.

REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND THE SCHEDULE OF EXPENDITURES OF STATE AWARDS REQUIRED BY THE UNIFORM GUIDANCE AND THE STATE SINGLE AUDIT GUIDELINES

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Brown County, Wisconsin as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Brown County, Wisconsin's basic financial statements. We issued our report thereon dated July 30, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards and the schedule of expenditures of state awards are presented for purposes of additional analysis as required by the Uniform Guidance and the *State Single Audit Guidelines*, and are 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 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 awards and the schedule of expenditures of state awards are fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Green Bay, Wisconsin
October 11, 2021

Brown County, Wisconsin

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2020

Grantor Agency/Federal Program Title	CFDA Number	Pass-Through Agency
U.S. DEPARTMENT OF AGRICULTURE		
School Breakfast Program	10.553	
Sheriff's Department - Juvenile Detention for 2019		WI Department of Public Instruction
Sheriff's Department - Juvenile Detention for 2020		WI Department of Public Instruction
Total School Breakfast Program		
School Lunch Aid	10.555	
Sheriff's Department - Juvenile Detention for 2019		WI Department of Public Instruction
Sheriff's Department - Juvenile Detention for 2020		WI Department of Public Instruction
Total School Lunch Aid		
Total Child Nutrition Cluster		
SNAP Cluster		
State Administrative Matching Grants for Food Stamp Program	10.561	WI Department of Health Services
State Administrative Matching Grants for Food Stamp Program		WI Department of Health Services
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program		WI Department of Health Services
Total SNAP Cluster		
Soil and Water Conservation	10.902	Direct Program
Environmental Quality Incentives Program		
Contract #68-5F48-17-012	10.912	Direct Program
Total U.S. Department of Agriculture		
U.S. DEPARTMENT OF COMMERCE		
Coastal Zone Management Administration Awards	11.419	
Contract No. AD169127-017.10		WI Department of Administration
Contract No. AD189124-019.12		WI Department of Administration
Total U.S. Department of Commerce		
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		
Community Development Block Grant	14.218	City of Green Bay
Community Development Block Grant	14.218	City of Green Bay
Total Community Development Block Grant		
Community Development Block Grant	14.228	WI Department of Administration
Community Development Block Grant	14.228	WI Department of Administration
Total Community Development Block Grant		
Total U.S. Department of Housing and Urban Development		
U.S. DEPARTMENT OF INTERIOR		
North American Wetlands Conservation Fund	15.623	Ducks Unlimited, Inc.
Natural Resource Damage Assessment & Restoration - F18AP00528	15.658	Direct Program
Natural Resource Damage Assessment & Restoration - F21AP00024-00	15.658	Direct Program
Natural Resource Damage Assessment & Restoration - F17AP00224	15.658	Direct Program
Total Natural Resource Damage Assessment & Restoration		
Great Lakes Restoration	15.662	Ducks Unlimited, Inc.
Fish and Wildlife Coordination and Assistance	15.664	Direct Program
Total U.S. Department of Interior		

Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/20	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/20	Total Expenditures	Subrecipient Payment
2020-053967-DPI-SB-SEVERE-546	\$ (458)	\$ 458	\$ -	\$ -	\$ -
2021-053967-DPI-SB-SEVERE-546	-	4,728	475	5,203	-
	<u>(458)</u>	<u>5,186</u>	<u>475</u>	<u>5,203</u>	<u>-</u>
2020-053967-DPI-NSL-547	(714)	714	-	-	-
2021-053967-DPI-NSL-547	-	7,660	760	8,420	-
	<u>(714)</u>	<u>8,374</u>	<u>760</u>	<u>8,420</u>	<u>-</u>
	<u>(1,172)</u>	<u>13,560</u>	<u>1,235</u>	<u>13,623</u>	<u>-</u>
61	(27,725)	98,207	21,772	92,254	14,613
284	(440,315)	1,288,958	321,128	1,169,771	599,937
286	-	16,600	-	16,600	6,321
	<u>(468,040)</u>	<u>1,403,765</u>	<u>342,900</u>	<u>1,278,625</u>	<u>620,871</u>
N/A	(31,535)	157,001	38,325	163,791	-
N/A	(6,481)	44,724	7,510	45,753	-
	<u>(507,228)</u>	<u>1,619,050</u>	<u>389,970</u>	<u>1,501,792</u>	<u>620,871</u>
AD199124-020.08	-	21,406	761	22,167	-
AD189124-019.12	(13,760)	13,760	-	-	-
	<u>(13,760)</u>	<u>35,166</u>	<u>761</u>	<u>22,167</u>	<u>-</u>
2019 Community Gardens	(3,000)	3,000	-	-	-
2020 Community Gardens	-	9,000	3,000	12,000	-
	<u>(3,000)</u>	<u>12,000</u>	<u>3,000</u>	<u>12,000</u>	<u>-</u>
HSG 18-04	(357,769)	1,218,103	-	860,334	-
HSG 20-04	-	-	84,929	84,929	-
	<u>(357,769)</u>	<u>1,218,103</u>	<u>84,929</u>	<u>945,263</u>	<u>-</u>
	<u>(360,769)</u>	<u>1,230,103</u>	<u>87,929</u>	<u>957,263</u>	<u>-</u>
WI-377-3	-	-	9,000	9,000	-
N/A	(10,877)	10,877	2,612	2,612	-
N/A	-	-	605,500	605,500	-
N/A	(49,433)	69,233	189,626	209,426	-
	<u>(60,310)</u>	<u>80,110</u>	<u>797,738</u>	<u>817,538</u>	<u>-</u>
N/A	-	-	35,000	35,000	-
N/A	-	10,000	-	10,000	-
	<u>(60,310)</u>	<u>90,110</u>	<u>841,738</u>	<u>871,538</u>	<u>-</u>

Brown County, Wisconsin

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2020

Grantor Agency/Federal Program Title	CFDA Number	Pass-Through Agency
U.S. DEPARTMENT OF JUSTICE		
COVID 19 Coronavirus Emergency Supplemental Funding Program	16.034	Direct Program
Internet Crimes Against Children	16.543	WI Department of Justice
Crime Victim Assistance	16.575	WI Department of Justice
Crime Victim Assistance	16.575	WI Department of Justice
Total Crime Victim Assistance		
Violence Against Women Formula Grants	16.588	WI Department of Justice
Violence Against Women Formula Grants	16.588	WI Department of Justice
Total Violence Against Women Formula Grants		
State Criminal Alien Assistance Program - 2018	16.606	Direct Program
Public Safety Partnership and Community Policing Grants - Anti-Heroin	16.710	WI Department of Justice
Public Safety Partnership and Community Policing Grants - Anti-Meth	16.710	WI Department of Justice
Total Public Safety Partnership and Community Policing Grants		
Edward Byrne Memorial Justice Assistance Grant Program	16.738	WI Department of Justice
Edward Byrne Memorial Justice Assistance Grant Program	16.738	WI Department of Justice
Byrne Memorial Justice Assistance Grant (JAG)	16.738	City of Green Bay, Wisconsin
Total Edward Byrne Memorial Justice Assistance Grant Program		
Equitable Sharing Program	16.922	Direct Program
DEA CEASE Program	16.UNK	WI Department of Justice
Total U.S. Department of Justice		
U.S. DEPARTMENT OF TRANSPORTATION		
Highway Planning and Construction Cluster		
Planning Commission Programs (PL)	20.205	WI Department of Transportation
Planning Commission Programs (PL)	20.205	WI Department of Transportation
Total Highway Planning and Construction Cluster		
Airport Improvement Program		
COVID 19 CARES Coronavirus Relief Fund	20.106	Direct Program
Airport Improvement Program	20.106	Direct Program
Airport Improvement Program	20.106	Direct Program
Airport Improvement Program	20.106	Direct Program
Airport Improvement Program	20.106	Direct Program
Airport Improvement Program	20.106	Direct Program
Total Airport Improvement Program		
Highway Safety Cluster		
State and Community Highway Safety	20.600	City of Green Bay, Wisconsin
State and Community Highway Safety	20.600	City of Green Bay, Wisconsin
State and Community Highway Safety	20.600	City of Green Bay, Wisconsin
State and Community Highway Safety	20.600	City of Green Bay, Wisconsin
Alcohol Impaired Driving Countermeasures Incentive Grant	20.601	City of Green Bay, Wisconsin
Alcohol Impaired Driving Countermeasures Incentive Grant	20.601	City of Green Bay, Wisconsin
Alcohol Impaired Driving Countermeasures Incentive Grant	20.601	City of Green Bay, Wisconsin
Alcohol Impaired Driving Countermeasures Incentive Grant	20.601	City of Green Bay, Wisconsin
Total Highway Safety Cluster		
Total U.S. Department of Transportation		

Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/20	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/20	Total Expenditures	Subrecipient Payment
2020-VD-BX-0974	-	-	58,008	58,008	-
N/A	-	2,667	-	2,667	-
2018-VO-01-15231	-	84,310	-	84,310	-
2019-VO-01-15991	-	-	33,664	33,664	-
	-	84,310	33,664	117,974	-
2015/2016-VA-02A-02B-12590	(23,063)	94,788	-	71,725	-
2018/2019-VA-02B-15522	-	-	25,732	25,732	-
	(23,063)	94,788	25,732	97,457	-
N/A	(54,423)	54,423	-	-	-
N/A	(215)	8,116	3,153	11,054	-
N/A	(5,711)	15,422	3,070	12,781	-
	(5,926)	23,538	6,223	23,835	-
2018-DJ-01-15705	-	28,288	20,737	49,025	-
2017-DJ-01-14864	(20,737)	20,737	-	-	-
2018-DJ-BX-0481	(4,579)	5,010	-	431	-
	(25,316)	54,035	20,737	49,456	-
N/A	-	92,852	-	92,852	-
N/A	-	4,587	-	4,587	-
	(108,728)	411,200	144,364	446,836	-
395-0095-95-71	(78,777)	78,777	-	-	-
395-0095-05-71	-	211,215	77,706	288,921	-
	(78,777)	289,992	77,706	288,921	-
GLG550025053A	-	3,719,693	506,969	4,226,662	-
3-55-0025-048	-	1,073	-	1,073	-
3-55-0025-049	-	9,363	-	9,363	-
3-55-0025-050	-	21,831	-	21,831	-
3-55-0025-051	-	688,978	-	688,978	-
3-55-0025-052	-	40,848	-	40,848	-
	-	4,481,786	506,969	4,988,755	-
FG-2021-GREEN BA 5546 CIOT TF 2021-21	-	-	6,801	6,801	-
FG-2020-GREEN BA 4493 CIOT TF 2019-20	(6,000)	19,387	4,972	18,359	-
FG-2019-GREEN BA 4464 CIOT TF 2019-20	(1,703)	6,178	1,348	5,823	-
FG-2020-GREEN BA 5348 Speed Enforcement 2020	-	9,198	7,874	17,072	-
FG-2019-GREEN BA 4492 OWI TF 2019-20	(10,196)	36,692	-	26,496	-
FG-2019-GREEN BA 4492 Local Alcohol 2019-20	(16,730)	37,404	-	20,674	-
FG-2021-GREEN BA 5545 OWI TF 2020-2021	-	-	10,355	10,355	-
FG-2020-GREEN BA 5545 Local Alcohol 2020-21	-	-	5,732	5,732	-
	(34,629)	108,859	37,082	111,312	-
	(113,406)	4,880,637	621,757	5,388,988	-

Brown County, Wisconsin

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2020

Grantor Agency/Federal Program Title	CFDA Number	Pass-Through Agency
U.S. DEPARTMENT OF THE TREASURY		
COVID 19 CARES COVID19 TEST COORD	21.019	WI Department of Health Services
COVID 19 CARES COVID19 PLAN	21.019	WI Department of Health Services
COVID 19 CONTACT TRACING	21.019	WI Department of Health Services
COVID 19 Coronavirus Relief Fund	21.019	WI Department of Administration
Total U.S. Department of the Treasury		
INSTITUTE OF MUSEUM AND LIBRARY SERVICES		
Grants to States	45.310	WI Department of Public Instruction
Total Institute of Museum and Library Services		
ENVIRONMENTAL PROTECTION AGENCY		
ARRA - Water Quality Management Planning	66.454	WI Department of Natural Resources
ARRA - Water Quality Management Planning	66.454	WI Department of Natural Resources
Total ARRA - Water Quality Management Planning - RECOVERY		
Great Lakes Program		
Plum & Kankapot Creek Watersheds	66.469	Fox Wolf Watershed Alliance
Upper East River Watershed	66.469	Fox Wolf Watershed Alliance
Total Great Lakes Program		
Total Environmental Protection Agency		
U.S. DEPARTMENT OF ENERGY		
Energy Innovation Grant	81.041	WI Department of Health Services
U.S. DEPARTMENT OF EDUCATION		
Special Education - Grants for Infants and Families	84.181	WI Department of Health Services
ELECTION ASSISTANCE COMMISSION		
HAVA Election Security Grants	90.404	WI Election Commission
COVID 19 HAVA Election Security Grants	90.404	WI Election Commission
Total Election Assistance Commission		
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		
Public Health Emergency Preparedness	93.069	WI Department of Health Services
Public Health Emergency Preparedness	93.069	WI Department of Health Services
Total Public Health Emergency Preparedness		
Immunization Cooperative Agreements	93.268	WI Department of Health Services
COVID 19 ELC CARES	93.323	WI Department of Health Services
COVID 19 DPH PHEP	93.354	WI Department of Health Services
Prevention and Management of Diabetes and Heart Disease and Stroke	93.426	WI Department of Health Services
Prevention and Management of Diabetes and Heart Disease and Stroke	93.426	WI Department of Health Services
Promoting Safe and Stable Families	93.556	WI Department of Children and Families
Temporary Assistance for Needy Families	93.558	WI Department of Health Services
Temporary Assistance for Needy Families	93.558	WI Department of Children and Families
Temporary Assistance for Needy Families	93.558	WI Department of Children and Families
Total Temporary Assistance for Needy Families		

Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/20	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/20	Total Expenditures	Subrecipient Payment
155803	-	227,330	73,085	300,415	-
155804	-	14,352	15,619	29,971	-
155805	-	902,712	382,565	1,285,277	-
N/A	-	4,719,671	-	4,719,671	-
	-	5,864,065	471,269	6,335,334	-
2020-057413-DPI-Inc-251	-	636	-	636	-
	-	636	-	636	-
2020SID0000071898	-	-	39,000	39,000	-
2019SID0000071898	(14,600)	14,600	-	-	-
	(14,600)	14,600	39,000	39,000	-
EPA GLRI P&K 1	(41,007)	41,007	-	-	-
EPA-R5-GL2016-AWM	(122,816)	253,838	67,500	198,522	-
	(163,823)	294,845	67,500	198,522	-
	(178,423)	309,445	106,500	237,522	-
EIGP-18-05	(211,580)	211,580	-	-	-
550	-	314,053	-	314,053	-
WI20101001	-	94,788	(77,625)	17,163	-
WI20101CARES	-	10,000	-	10,000	-
	-	104,788	(77,625)	27,163	-
155015	(20,276)	151,771	317	131,812	-
155050	(259)	12,938	-	12,679	-
	(20,535)	164,709	317	144,491	-
155020	(8,389)	63,611	-	55,222	-
155802	-	50,300	-	50,300	-
155801	-	109,062	9,048	118,110	-
150426	(3,005)	12,934	-	9,929	-
150427	(3,005)	12,945	-	9,940	-
	(6,010)	25,879	-	19,869	-
3306	(11,100)	66,620	11,100	66,620	-
561	-	430,019	-	430,019	-
3612B	(9,781)	10,291	-	510	-
3632	-	248,339	33,897	282,236	-
	(9,781)	688,649	33,897	712,765	-

Brown County, Wisconsin

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2020

Grantor Agency/Federal Program Title	CFDA Number	Pass-Through Agency
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)		
Child Support Enforcement (Title IV-D)	93.563	WI Department of Children and Families
Child Support Enforcement (Title IV-D)	93.563	WI Department of Children and Families
Child Support Enforcement (Title IV-D)	93.563	WI Department of Children and Families
Child Support Enforcement (Title IV-D)	93.563	WI Department of Children and Families
Child Support Enforcement (Title IV-D)	93.563	WI Department of Children and Families
Child Support Enforcement (Title IV-D)	93.563	WI Department of Children and Families
Child Support Enforcement (Title IV-D)	93.563	WI Department of Children and Families
Total Child Support Enforcement (Title IV-D)		
Low Income Home Energy Assistance	93.568	WI Department of Administration
CCDF Cluster		
Child Care and Development Block Grant	93.575	WI Department of Children and Families
Child Care and Development Block Grant	93.575	WI Department of Children and Families
Child Care and Development Block Grant	93.575	WI Department of Children and Families
Total CCDF Cluster		
Child Support Access and Visitation	93.597	WI Department of Children and Families
Total Child Support Access and Visitation		
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI Department of Children and Families
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI Department of Children and Families
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI Department of Children and Families
Total Stephanie Tubbs Jones Child Welfare Services Program		
Foster Care (Title IV-E)	93.658	WI Department of Children and Families
Foster Care (Title IV-E)	93.658	WI Department of Children and Families
Foster Care (Title IV-E)	93.658	WI Department of Children and Families
Foster Care (Title IV-E)	93.658	WI Department of Children and Families
COVID-19 Foster Care (Title IV-E)	93.658	WI Department of Children and Families
Foster Care (Title IV-E)	93.658	WI Department of Children and Families
Total Foster Care (Title IV-E)		
TPR Adoption Services	93.659	WI Department of Children and Families
Social Services Block Grant	93.667	WI Department of Health Services
Children's Health Insurance Program	93.767	Direct Program
Children's Health Insurance Program	93.767	Direct Program
Total Children's Health Insurance Program		
Medicaid Cluster		
Medical Assistance Program	93.778	WI Department of Health Services
Medical Assistance Program	93.778	WI Department of Health Services
Medical Assistance Program	93.778	WI Department of Health Services
Medical Assistance Program	93.778	WI Department of Health Services
Medical Assistance Program	93.778	WI Department of Health Services
Medical Assistance Program	93.778	WI Department of Health Services
Medical Assistance Program	93.778	WI Department of Health Services
Total Medicaid Cluster		

Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/20	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/20	Total Expenditures	Subrecipient Payment
7332	(8,904)	146,571	4,158	141,825	-
7477	(538,046)	1,550,858	521,248	1,534,060	-
7482	4,083	(19,889)	(4,913)	(20,719)	-
7506	(933)	3,433	306	2,806	-
7560	-	14,622	-	14,622	-
7618	-	511,254	-	511,254	-
7702A	(19,813)	74,324	20,316	74,827	-
	<u>(563,613)</u>	<u>2,281,173</u>	<u>541,115</u>	<u>2,258,675</u>	<u>-</u>
WHEAP19.05	(31,525)	140,733	37,089	146,297	-
831	(3,939)	55,743	-	51,804	-
840	(2,411)	5,449	86	3,124	-
852	(41,506)	474,538	65,342	498,374	-
	<u>(47,856)</u>	<u>535,730</u>	<u>65,428</u>	<u>553,302</u>	<u>-</u>
7703	(6,154)	31,447	-	25,293	-
	<u>(6,154)</u>	<u>31,447</u>	<u>-</u>	<u>25,293</u>	<u>-</u>
3413	-	18,840	-	18,840	-
3561	-	150,525	-	150,525	2,085
3681	-	12,156	-	12,156	-
	<u>-</u>	<u>181,521</u>	<u>-</u>	<u>181,521</u>	<u>2,085</u>
3354B	-	(28,679)	-	(28,679)	-
3413	-	33,783	-	33,783	-
3554	(5,154)	37,963	2,172	34,981	-
3561	-	1,945,085	-	1,945,085	26,946
3619	-	176,385	-	176,385	-
3681	-	157,077	-	157,077	-
	<u>(5,154)</u>	<u>2,321,614</u>	<u>2,172</u>	<u>2,318,632</u>	<u>26,946</u>
3574	(6,331)	42,961	6,512	43,142	-
561	-	803,949	-	803,949	-
284	(57,648)	198,860	53,435	194,647	99,828
286	-	2,762	-	2,762	1,052
	<u>(57,648)</u>	<u>201,622</u>	<u>53,435</u>	<u>197,409</u>	<u>100,880</u>
62	(32,311)	113,576	24,603	105,868	19,404
878	(63,061)	194,921	82,585	214,445	-
881	(49,227)	77,011	7,419	35,203	-
284	(570,238)	2,303,101	655,719	2,388,582	1,225,025
286	-	33,895	-	33,895	12,907
N/A	-	3,936,506	-	3,936,506	-
WIMCR	-	906,145	-	906,145	-
	<u>(714,837)</u>	<u>7,565,155</u>	<u>770,326</u>	<u>7,620,644</u>	<u>1,257,336</u>

Brown County, Wisconsin

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2020

Grantor Agency/Federal Program Title	CFDA Number	Pass-Through Agency
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)		
Opioid STR	93.788	Northeastern WI Area Health Education Center
Opioid STR	93.788	Northeastern WI Area Health Education Center
Total Opioid STR		
Centers for Disease Control & Prevention Investigations & Technical Assistance	93.898	WI Department of Health Services
HIV Prevention Partner Services & Linkages-HIV Prevention Activities	93.940	WI Department of Health Services
Block Grants for Community Mental Health Services	93.958	WI Department of Health Services
Block Grants for Community Mental Health Services	93.958	WI Department of Health Services
Block Grants for Community Mental Health Services	93.958	WI Department of Health Services
Block Grants for Community Mental Health Services	93.958	WI Department of Health Services
Block Grants for Community Mental Health Services	93.958	WI Department of Health Services
Total Block Grants for Community Mental Health Services		
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI Department of Health Services
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI Department of Health Services
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI Department of Health Services
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI Department of Health Services
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI Department of Health Services
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI Department of Health Services
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI Department of Health Services
Total Block Grants for Prevention and Treatment of Substance Abuse		
Preventive Health and Health Services Block Grant funded solely with Preventive and Public Health Funds (PPHF)	93.991	WI Department of Health Services
Maternal and Child Health Services Block Grant to the States	93.994	WI Department of Health Services
Total U.S. Department of Health and Human Services		
U.S. EXECUTIVE OFFICE OF THE PRESIDENT		
High Intensity Drug Trafficking Areas Program - 2019	95.001	Direct Program
High Intensity Drug Trafficking Areas Program - 2020	95.001	Direct Program
Total U.S. Executive Office of the President		
U.S. DEPARTMENT OF HOMELAND SECURITY		
COVID 19 Disaster Grants - Public Assistance	97.036	Direct Program
Emergency Management Performance Grants	97.042	WI Department of Military Affairs
Emergency Management Performance Grants	97.042	WI Department of Military Affairs
Emergency Management Performance Grants	97.042	WI Department of Military Affairs
Total Emergency Management Performance Grants		
Pre-Disaster Mitigation	97.047	WI Department of Military Affairs
Homeland Security Grant Program	97.067	WI Department of Military Affairs
Homeland Security Grant Program	97.067	WI Department of Military Affairs
Homeland Security Grant Program	97.067	WI Department of Military Affairs
Homeland Security Grant Program	97.067	WI Department of Military Affairs
Homeland Security Grant Program	97.067	WI Department of Military Affairs
Homeland Security Grant Program	97.067	WI Department of Military Affairs
Total Homeland Security Grant Program		
Total U.S. Department of Homeland Security		
TOTAL EXPENDITURES OF FEDERAL AWARDS		

The notes to the schedule of expenditures of federal awards are an integral part of this schedule.

Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/20	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/20	Total Expenditures	Subrecipient Payment
476	6,664	11,050	(10,291)	7,423	-
479	(241)	241	-	-	-
	<u>6,423</u>	<u>11,291</u>	<u>(10,291)</u>	<u>7,423</u>	<u>-</u>
157120	-	5,856	-	5,856	-
155957	(844)	5,817	2,004	6,977	-
515	(1,367)	8,158	1,309	8,100	-
570	(17,859)	17,859	-	-	-
533277	(2,105)	27,271	18,157	43,323	-
533283	-	25,000	-	25,000	-
569	-	98,340	-	98,340	-
	<u>(21,331)</u>	<u>176,628</u>	<u>19,466</u>	<u>174,763</u>	<u>-</u>
515	(222)	1,324	212	1,314	-
533010	-	-	22,568	22,568	-
533165	-	1,594	(1,594)	-	-
570	(15,359)	22,302	38,900	45,843	-
545	(4,171)	210,697	34,029	240,555	-
546	(14,011)	42,909	30,491	59,389	-
589	(5,888)	10,087	(12)	4,187	-
	<u>(39,651)</u>	<u>288,913</u>	<u>124,594</u>	<u>373,856</u>	<u>-</u>
159220	-	19,114	-	19,114	-
05-730 159320	(28,067)	62,173	57,444	91,550	-
	<u>(1,572,403)</u>	<u>15,844,527</u>	<u>1,723,656</u>	<u>15,995,780</u>	<u>1,387,247</u>
N/A	(43,121)	56,206	-	13,085	-
N/A	-	113,948	36,052	150,000	-
	<u>(43,121)</u>	<u>170,154</u>	<u>36,052</u>	<u>163,085</u>	<u>-</u>
N/A	-	-	506,078	506,078	-
EMPG-WI-2019-C8305	(117,431)	117,431	-	-	-
EMPG-WI-2020-C8305	(35,127)	-	130,402	95,275	-
EMPG-WI-2021-C8305	-	-	35,028	35,028	-
	<u>(152,558)</u>	<u>117,431</u>	<u>165,430</u>	<u>130,303</u>	<u>-</u>
PDMC-PL-05-WI-2017-001	(5,126)	18,076	7,335	20,285	-
2017-HWS-02A-11794 Armored vehicle	-	279,607	-	279,607	-
2017-HSW-02A-11473 Ballistic grant	(6,000)	6,000	-	-	-
2019-HSW-02A-11892 - Ballistic protection	-	4,479	-	4,479	-
2019-HSW-02A-11903- Dive grant remote sonar	-	75,996	-	75,996	-
2019-HSW-02A-11814- Remote detonator grant	-	28,350	-	28,350	-
2019-HSW-02A-11985 Advanced sensing equipment	-	20,833	-	20,833	-
	<u>(6,000)</u>	<u>415,265</u>	<u>-</u>	<u>409,265</u>	<u>-</u>
	<u>(163,684)</u>	<u>550,772</u>	<u>678,843</u>	<u>1,065,931</u>	<u>-</u>
	<u>\$ (3,333,412)</u>	<u>\$ 31,636,286</u>	<u>\$ 5,025,214</u>	<u>\$ 33,328,088</u>	<u>\$ 2,008,118</u>

Brown County, Wisconsin

SCHEDULE OF EXPENDITURES OF STATE AWARDS FOR THE YEAR ENDED DECEMBER 31, 2020

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency
DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION		
Agriculture Clean Sweep Program	115.040	
Household Waste Grant		Direct Program
Prescription Drug Grant		Direct Program
Total Agriculture Clean Sweeps		
County Staff and Support	115.15	Direct Program
LWRM Plan Implementation Projects	115.40	Direct Program
Total Department of Agriculture, Trade and Consumer Protection		
DEPARTMENT OF SAFETY & PROFESSIONAL SERVICES		
Wisconsin Fund Private Sewage System Replacement and Rehabilitation	165.202	Direct Program
DEPARTMENT OF PUBLIC INSTRUCTION		
Public Library Systems Aid	255.002	
Library Services and Technology Grant		Direct Program
Public Library Development - Library Tech Grant		Nicolet Federated Library System
Public Library Development - Continuing Education Grant		Nicolet Federated Library System
Public Library Development - Library Delivery		Nicolet Federated Library System
Public Library Development - SRP		Nicolet Federated Library System
Public Library Development - Library Services Grant		Nicolet Federated Library System
Total Department of Public Instruction		
DEPARTMENT OF NATURAL RESOURCES		
Enforcement Aids - Boating Enforcement	370.550	Direct Program
ATV Enforcement	370.551	Direct Program
Snowmobile Enforcement	370.552	Direct Program
Wildlife Damage Abatement and Claims	370.553	Direct Program
County Conservation Aids	370.563	Direct Program
Recreational Boating Facilities	370.573	Direct Program
Recreational Boating Facilities	370.573	Direct Program
Total Recreational Boating Facilities		
Recreational Aids - Snowmobile Trail and Area Aid	370.574 & 370.575	Direct Program
Recreational Aids - Snowmobile Trail and Area Aid	370.574 & 370.575	Direct Program
Recreational Aids - Snowmobile Trail and Area Aid	370.574 & 370.575	Direct Program
Total Recreational Aids - Snowmobile Trail and Area Aid		
Water Quality Management Planning	370.604	Direct Program
Urban Green Space	370.TA10	Direct Program
Total Department of Natural Resources		
DEPARTMENT OF TRANSPORTATION		
Elderly and Disabled County Aids	395.101	Direct Program
Planning Commission Program	395.202	Direct Program
Total Department of Transportation		

Pass-Through/ State Identifying Number	(Accrued) Deferred Revenue 1/1/20	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/20	Total Expenditures	Subrecipient Payment
N/A	\$ (47,500)	\$ 47,500	\$ 48,200	\$ 48,200	\$ -
N/A	(4,810)	4,810	-	-	-
	<u>(52,310)</u>	<u>52,310</u>	<u>48,200</u>	<u>48,200</u>	<u>-</u>
N/A	-	153,004	-	153,004	-
N/A	<u>(13,706)</u>	<u>69,809</u>	<u>34,371</u>	<u>90,474</u>	<u>-</u>
	<u>(66,016)</u>	<u>275,123</u>	<u>82,571</u>	<u>291,678</u>	<u>-</u>
N/A	-	12,662	-	12,662	-
N/A	-	1,239	-	1,239	-
N/A	-	32,500	-	32,500	-
N/A	-	3,000	-	3,000	-
N/A	-	6,000	-	6,000	-
N/A	-	3,000	(2,855)	145	-
N/A	<u>(7,500)</u>	<u>49,260</u>	<u>-</u>	<u>41,760</u>	<u>-</u>
	<u>(7,500)</u>	<u>94,999</u>	<u>(2,855)</u>	<u>84,644</u>	<u>-</u>
N/A	(36,836)	36,836	24,671	24,671	-
N/A	-	5,448	-	5,448	-
N/A	-	5,417	-	5,417	-
N/A	<u>(11,074)</u>	<u>21,995</u>	<u>13,111</u>	<u>24,032</u>	<u>-</u>
CC18-05WD	-	1,396	-	1,396	-
RBF-1732	-	-	6,050	6,050	-
RBF-1733	-	-	6,050	6,050	-
	<u>-</u>	<u>-</u>	<u>12,100</u>	<u>12,100</u>	<u>-</u>
S5000	(22,406)	22,406	-	-	-
S5320	-	59,070	-	59,070	-
S5571	-	-	9,000	9,000	-
	<u>(22,406)</u>	<u>81,476</u>	<u>9,000</u>	<u>68,070</u>	<u>-</u>
N/A	(2,786)	2,786	-	-	-
UGS3-20-1214	-	-	249,000	249,000	-
	<u>(73,102)</u>	<u>155,354</u>	<u>307,882</u>	<u>390,134</u>	<u>-</u>
N/A	-	557,438	-	557,438	-
N/A	<u>(5,794)</u>	<u>19,918</u>	<u>5,196</u>	<u>19,320</u>	<u>-</u>
	<u>(5,794)</u>	<u>577,356</u>	<u>5,196</u>	<u>576,758</u>	<u>-</u>

Brown County, Wisconsin

SCHEDULE OF EXPENDITURES OF STATE AWARDS FOR THE YEAR ENDED DECEMBER 31, 2020

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency
DEPARTMENT OF HEALTH SERVICES		
FPI Non-Fed	435.060	Direct Program
IMAA State Share	435.283	Direct Program
IMAA Federal Share	435.284	Direct Program
IM FSET STATE MA AMOUNTS	435.285	Direct Program
IM FSET FED MA AMOUNTS	435.286	Direct Program
Adult Protective Services	435.312	Direct Program
Children's COP	435.377	Direct Program
IM Enhanced Funding	435.468	Direct Program
IM RMS Settlement	435.468	Direct Program
Coordinated Services - County	435.515	Direct Program
Community Mental Health	435.516	Direct Program
Birth To Three Initiative	435.550	Direct Program
Basic County Allocation	435.561	Direct Program
State/County Match	435.681	Direct Program
CLTS Waiver GPR	435.871	Direct Program
CLTS Grandfather GPR	435.874	Direct Program
CLTS Other CWA Admin GPR	435.877	Direct Program
CLTS Autism CWA Admin GPR	435.880	Direct Program
PH Emergency Quarantine	435.105	Direct Program
Comm Disease Ctrl & Prev	435.155800	Direct Program
IHIV Care Formula Grants	435.155957	Direct Program
Preventive Health and Health Services Block Grant	435.157010	Direct Program
Cons Contracts CHHD LD	435.157720	Direct Program
Elder Abuse	435.560490	Greater Wisconsin Agency on Aging Resource
Total Department of Health Services		

Pass-Through/ State Identifying Number	(Accrued) Deferred Revenue 1/1/20	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/20	Total Expenditures	Subrecipient Payment
60	-	87,937	(223)	87,714	28,719
283	(10,989)	1,449,247	17,476	1,455,734	562,037
284	(7,313)	21,270	5,281	19,238	9,867
285	-	53,531	-	53,531	20,384
286	-	273	-	273	104
312	-	189,095	-	189,095	-
377	(15,280)	184,916	8,243	177,879	-
468	-	595,970	-	595,970	342,883
468	-	-	195,919	195,919	74,598
515	(8,538)	50,948	8,176	50,586	-
516	(375,867)	1,787,903	361,180	1,773,216	-
550	-	391,525	-	391,525	-
561	-	4,608,682	-	4,608,682	-
681	-	642,168	-	642,168	-
871	-	1,223,752	-	1,223,752	-
874	-	568,644	-	568,644	-
877	(63,063)	210,099	82,582	229,618	-
880	(9,921)	89,662	7,415	87,156	-
105000	-	651,809	413,830	1,065,639	-
155800	-	16,210	-	16,210	-
155957	(1,707)	5,288	1,442	5,023	-
157010	(21,493)	65,196	11,501	55,204	-
157720	-	10,558	3,600	14,158	-
560490	(7,149)	61,705	8,445	63,001	-
	<u>(521,320)</u>	<u>12,966,388</u>	<u>1,124,867</u>	<u>13,569,935</u>	<u>1,038,592</u>

Brown County, Wisconsin

SCHEDULE OF EXPENDITURES OF STATE AWARDS FOR THE YEAR ENDED DECEMBER 31, 2020

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency
DEPARTMENT OF CHILDREN AND FAMILIES		
Food Stamp Agency Incentives	437.965	Direct Program
AFDC Agency Incentives	437.975	Direct Program
Medicaid Agency Incentives	437.980	Direct Program
Fingerprinting	437.0961	Direct Program
Kinship Care Program - Benefits	437.3377	Direct Program
Kinship Care Program - Benefits	437.3377	Direct Program
Kinship Care Program - Assessment	437.3380	Direct Program
Kinship Care Program - Assessment	437.3380	Direct Program
Foster Parent Retention	437.3390A	Direct Program
Foster Parent Retention	437.3390A	Direct Program
Community Intervention Program	437.3410	Direct Program
Youth Aids AODA	437.3411	Direct Program
Youth Aids	437.3413	Direct Program
Basic County Allocation	437.3561	Direct Program
State County Match	437.3681	Direct Program
Out-of-Home Care Placements for Sex Trafficked Youth	437.3720	Direct Program
CS Additional Funding	437.7335	Direct Program
8070.18a Activities	437.7502	Direct Program
8070.18a Medical Support	437.7606	Direct Program
8070.18a - SPSK Support	437.7702	Direct Program
Total Department of Children and Families		
DEPARTMENT OF JUSTICE		
State DNA Sample	455.221	Direct Program
Drug Crimes Enforcement	455.225	Direct Program
County-Tribal Local Assistance	455.263	Direct Program
Drug Trafficking Grant 2020-DT-01-15790 squad items	455.XXX	Direct Program
Drug Trafficking Grant 2021-DT-01-16012 handheld drug analyzer	455.XXX	Direct Program
Treatment Alternatives and Diversion Program	455.271	Direct Program
Victim Witness Cluster	455.532	Direct Program
Total Department of Justice		
DEPARTMENT OF MILITARY AFFAIRS		
Emergency Response Equipment Grants	465.308	Direct Program
Emergency Response Equipment Grants	465.308	Direct Program
Hazardous Materials Response System Grant	465.313	Direct Program
Emergency Training Grant Program	465.337	Direct Program
Total Department of Military Affairs		
DEPARTMENT OF ADMINISTRATION		
Strategic Initiative Grant	505.166	Direct Program
Strategic Initiative Grant	505.166	Direct Program
Total Strategic Initiative Grant		
Training Grant	505.173	Direct Program
Public Benefits - Low Income Energy Assistance Program	505.371	Direct Program
Total Department of Administration		
TOTAL STATE PROGRAMS		

The notes to the schedule of state financial assistance are an integral part of this schedule.

Pass-Through/ State Identifying Number	(Accrued) Deferred Revenue 1/1/20	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/20	Total Expenditures	Subrecipient Payment
965	(3,575)	48,940	3,903	49,268	-
975	(23)	111	11	99	-
980	(7,387)	47,351	5,220	45,184	-
961	(1,188)	1,188	-	-	-
3377A	-	363,881	-	363,881	-
3377B	(190,147)	771,020	206,887	787,760	-
3380A	-	39,017	-	39,017	-
3380B	(10,596)	90,161	-	79,565	-
3390A	(2,804)	2,804	-	-	-
3390D	-	22,961	22,272	45,233	-
3410	(25,475)	160,978	30,334	165,837	-
3411	-	38,546	-	38,546	-
3413	-	2,112,949	-	2,112,949	-
3561	-	2,097,287	-	2,097,287	29,055
3681	-	169,368	-	169,368	-
3720	(57,764)	54,591	-	(3,173)	-
7335	-	45,988	-	45,988	-
7502	-	355,093	-	355,093	-
7606	-	25,031	-	25,031	-
7702	(10,207)	38,288	10,466	38,547	-
	<u>(309,166)</u>	<u>6,485,553</u>	<u>279,093</u>	<u>6,455,480</u>	<u>29,055</u>
N/A	-	8,030	-	8,030	-
N/A	-	33,922	-	33,922	-
N/A	-	34,687	-	34,687	-
2020-DT-01-15790	-	25,000	-	25,000	-
2021-DT-01-16012	-	31,753	-	31,753	-
11673	(37,855)	197,566	-	159,711	-
N/A	(68,741)	151,110	68,533	150,902	-
	<u>(106,596)</u>	<u>482,068</u>	<u>68,533</u>	<u>444,005</u>	<u>-</u>
2019-EPCRA-01-11589	(7,475)	7,475	-	-	-
2020-EPCRA-01-11958	-	7,336	-	7,336	-
2020-HRER-01-11910	-	4,220	-	4,220	-
2020-EPCRA-LEPC-01-11664	(92,338)	133,909	25,888	67,459	-
	<u>(99,813)</u>	<u>152,940</u>	<u>25,888</u>	<u>79,015</u>	<u>-</u>
AD209058	-	20,000	(8,093)	11,907	-
AD199055	1,093	-	25,000	26,093	-
	<u>1,093</u>	<u>20,000</u>	<u>16,907</u>	<u>38,000</u>	<u>-</u>
N/A	-	1,000	-	1,000	-
WHEAP19.05	(30,593)	191,526	17,403	178,336	-
	<u>(29,500)</u>	<u>212,526</u>	<u>34,310</u>	<u>217,336</u>	<u>-</u>
	<u>\$ (1,218,807)</u>	<u>\$ 21,414,969</u>	<u>\$ 1,925,485</u>	<u>\$ 22,121,647</u>	<u>\$ 1,067,647</u>

Brown County, Wisconsin

NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 1: BASIS OF PRESENTATION

The accompanying Schedules of Expenditures of Federal and State Awards for Brown County, Wisconsin, are 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), the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration.

The Schedules of Expenditures of Federal and State Awards include all federal and state awards of the primary government of Brown County and are not intended to and do not present the financial position, changes in financial position or cash flows of Brown County, Wisconsin. The federal and state awards of the Aging and Disability Resource Center of Brown County, a component unit of Brown County, and the Brown County Children with Disabilities Education Board are reported in separate reports and are not included in this report.

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES

Revenues and expenditures in the schedules are presented in accordance with the modified accrual basis of accounting and are generally in agreement with revenues and expenditures reported in the County's 2020 fund financial statements. 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. Expenditures for CFDA 21.019 follow criteria determined by the Department of the Treasury for allowability of costs. Accrued revenue at year-end consists of federal and state program expenditures scheduled for reimbursement to the County in the succeeding year while unearned revenue represents advances for federal and state programs that exceed recorded County expenditures. Because of subsequent program adjustments, these amounts may differ from the prior year's ending balances. 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.

The County has not elected to charge a de minimis indirect cost rate of 10% of modified total direct costs.

NOTE 3: OVERSIGHT AGENCIES

The federal and state oversight agencies for the County are as follows:

Federal - U.S. Executive Office of the President

State - Wisconsin Department of Health Services

NOTE 4: TITLE 19 MEDICAL ASSISTANCE PAYMENTS

The Schedules of Expenditures of Federal and State Awards do not include revenues of \$11,955,653 received by the County for Title 19 Medical Assistance programs. The payments are considered a contract for services between the State and the County and therefore are not reported as federal or state awards. Payments received under the Medicaid Personal Care Program, Wisconsin Medicaid Cost Reporting (WIMCR), Comprehensive Community Services (CCS) Program and Case Management Agency Providers are included in the amount received from the Title 19 Medical Assistance program.

Brown County, Wisconsin

NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 5: STATE DIRECT PAYMENTS

Payments made directly to recipients and vendors by the State of Wisconsin under the FoodShare Wisconsin program on behalf of the County are not included in the Schedules of Expenditures of Federal and State Awards.

NOTE 6: STATE OF WISCONSIN COMMUNITY AIDS REPORTING SYSTEM

The Wisconsin Departments of Health Services (DHS) and Children and Families (DCF) utilize the Community Aids Reporting System (CARS) and the System for Payments and Reports of Contracts (SPARC) for reimbursing the County for various federal and state program expenditures. The expenditures reported on the Schedules of Expenditures of Federal and State Awards for various DHS & DCF programs agree with the expenditures reported on the May 2021 CARS for the Human Services and Public Health Departments, and the December 2020 SPARC for Child Support and Child Care programs.

Brown County, Wisconsin

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2020

SECTION I - SUMMARY OF AUDITORS' RESULTS

BASIC FINANCIAL STATEMENTS

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
▶ Material weakness(es) identified?	No
▶ Significant deficiency(ies) identified?	Yes
Noncompliance material to basic financial statements noted?	No

FEDERAL AND STATE AWARDS

Internal control over major program:	
▶ Material weakness(es) identified?	Yes
▶ Significant deficiency(ies) identified?	None Reported
Type of auditors' report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No
Any audit findings disclosed that are required to be reported in accordance with the <i>State Single Audit Guidelines</i> ?	Yes

Identification of major federal programs:

CFDA Number	Name of Federal Clusters/Programs
15.658	National Resource Damage Assessment and Restoration
20.106	COVID - 19 Airport Improvement Program
20.106	Airport Improvement Program
21.019	Coronavirus Relief Fund
93.667	Social Services Block Grant

Identification of major state programs:

State ID Number	Name of State Program
435.561	Basic County Allocation
435.681	State/County Match
435.105	Public Health Emergency Quarantine
437.3377	Kinship Care Program - Benefits
437.3380	Kinship Care Program - Assessments
437.3413	Youth Aids
437.3561	Basic County Allocation

Brown County, Wisconsin

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2020

Audit threshold used to determine between Type A and Type B programs:

Federal Awards	\$999,843
State Awards	
Department of Health Services	\$407,098
Other Departments	\$250,000
Auditee qualified as low-risk auditee	Yes

Brown County, Wisconsin

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2020

SECTION II - FINANCIAL STATEMENT FINDINGS

2020-001

Management Override of Controls – Technology Services Department Repeat Finding - No

Type of Finding

Significant Deficiency in Internal Control Over Financial Reporting

Condition

Management is primarily responsible for the design, implementation, and maintenance of internal controls. The County has a system in place to prevent or detect and correct misstatements on a timely basis. Management override of these controls occurred in the County Technology Services Department.

Criteria

Internal controls are intended to prevent or decrease the occurrence of errors or intentional fraud.

Context

While performing audit procedures, it was noted that controls exist over technology services purchases of equipment based on the robust purchase order system. However, the system also relies on robust review of purchases prior to approval. Purchases for a trusted employee were not subjected to a robust review prior to authorization.

Cause

Management override of controls occurred as a result of overreliance on a single employee.

Effect

Assets were misappropriated and not detected timely by management in the normal course of their responsibilities.

Recommendation

The County should review its processes to ensure there is adequate controls in regard to initiating, authorizing, and approving transactions.

Views of Responsible Officials

The County is in agreement with the finding. See Corrective Action Plan.

Brown County, Wisconsin

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2020

SECTION III - FEDERAL AND STATE AWARD FINDINGS AND QUESTIONED COSTS

2020-002

Kinship Care

State Programs - 437.3377 and 437.3380

Repeat Finding - No

Type of Finding

Material Weakness in Internal Control Over Compliance, Compliance

Condition

Kinship care files lacked proper procedures and review which resulted in the following:

- Background checks are required within five days of application receipt. Twenty-three of twenty-five files had background checks ordered greater than five days after the application was received.
- Eligibility is required to be determined within 45 days of a completed application. Seventeen of twenty-five files resulted in eligibility being determined greater than 45 days of the completed application. Three of twenty-five files lacked documentation to determine the number of days elapsed upon receipt of a completed application.
- Current annual reviews were unable to be located for seven of twenty-five files.
- One application of twenty-five was unable to be located.
- One file selected did not include documentation for school status.

Criteria

Background checks are required within five days of application receipt. Eligibility for the program must be determined within 45 days of the completed application. Annual reviews are required. Documentation of school status is also required. The County is required to design and implement internal controls ensuring these requirements are met.

Context

CLA selected twenty-five cases to test internal controls related to compliance related to the kinship program. Each of the twenty-five cases resulted in at least one noted exception.

Questioned Costs: Not determined.

Cause

The County does not have a system of internal controls in place to ensure compliance over the kinship program.

Effect

The County is not in compliance with program requirements.

Recommendation

We recommend the County implement procedures to ensure adherence to the requirements of the program.

Views of Responsible Officials

The County is in agreement with the finding. See Corrective Action Plan.

Brown County, Wisconsin

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2020

SECTION IV - OTHER ISSUES

1. Does the auditor have substantial doubt as to the auditee's ability to continue as a going concern? No

2. Does the audit report show audit issues (i.e. material non-compliance, non-material non-compliance, questioned cost, material weakness, significant deficiencies, management letter comment, excess revenue or excess reserve) related to grant/contracts with funding agencies that require audits to be in accordance with the *State Single Audit Guidelines*:
 - Department of Agriculture, Trade and Consumer Protection No
 - Department of Safety and Professional Services No
 - Department of Public Instruction No
 - Department of Natural Resources No
 - Department of Transportation No
 - Department of Health Services No
 - Department of Children and Families Yes
 - Department of Justice No
 - Department of Military Affairs No
 - Department of Administration No

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

4. Name and signature of partner



Susan Pable, CPA

Date of report

October 11, 2021

DEPARTMENT OF ADMINISTRATION



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DIRECTOR

**SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED December 31, 2020**

PRIOR YEAR AUDIT FINDINGS

There were no findings or questioned costs for federal awards for the year ended December 31, 2019.

CORRECTIVE ACTION PLAN

<u>Finding No.</u>	<u>Corrective Action Plan</u>
2020-001	Management Override of Controls – Technology Services Department

Since the County identified the theft in July 2020, we have been working to understand the scope of the theft and identify the control deficiencies that allowed it to go undetected. An internal assessment was followed by an external assessment of control deficiencies and a forensic audit to assess the value of the stolen items. In March 2021, the County hired a team of consultants to restructure the Department and oversee operations during the transition. These efforts included completing a full physical inventory, the implementation of an asset tracking software, and a full revision of roles and responsibilities as well as personnel within the Department.

2020-002 Kinship Care

The County has reviewed the specific cases of non-compliance found during audit testing. These are attributable to a limited number of Kinship Care workers in 2018 and 2019 who are no longer employed by the County. Current employees have received training including the importance of timeliness in ordering background checks and determining eligibility based on program requirements, school status determination, and annual reviews.

A tracking spreadsheet for all applications has been created to include date of application, dates background check ordered and received, date of completed application, date of eligibility determination, and school status. This will be reviewed monthly by the program supervisor to identify non-compliance issues and address these with staff involved to prevent future instances. A tracking spreadsheet for annual reviews has been created with due date and completion date for all active Kinship cases. This will be reviewed quarterly by the program supervisor to identify late reviews for completion as soon as possible.

Contact for Correct action plan:
Bradley Klingsporn, Finance Director
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Bradley.klingsporn@browncountywi.gov