

BROWN COUNTY, WISCONSIN
FEDERAL AWARDS AND STATE
FINANCIAL ASSISTANCE REPORT

DECEMBER 31, 2010

BROWN COUNTY, WISCONSIN

December 31, 2010

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REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR FEDERAL AND STATE PROGRAM AND THE PASSENGER FACILITY CHARGE PROGRAM, INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133, STATE SINGLE AUDIT GUIDELINES AND THE PASSENGER FACILITY CHARGE AUDIT GUIDE FOR PUBLIC AGENCIES, AND THE SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS, STATE FINANCIAL ASSISTANCE AND PASSENGER FACILITY CHARGES

To the County Board
Brown County, Wisconsin

Compliance

We have audited Brown County, Wisconsin's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement*, the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration and the *Passenger Facility Charge Audit Guide for Public Agencies* issued by the Federal Aviation Administration that could have a direct and material effect on each of Brown County, Wisconsin's major federal and state programs and the passenger facility charge program for the year ended December 31, 2010. Brown County, Wisconsin's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal and state programs and the passenger facility charge program is the responsibility of Brown County, Wisconsin's management. Our responsibility is to express an opinion on Brown County, Wisconsin's compliance based on our audit.

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; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration and the *Passenger Facility Charge Audit Guide for Public Agencies* issued by the Federal Aviation Administration. Those standards, OMB Circular A-133, *State Single Audit Guidelines* and *Passenger Facility Charge Audit Guide for Public Agencies* 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 or the passenger facility charge program occurred. An audit includes examining, on a test basis, evidence about Brown County, Wisconsin'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. Our audit does not provide a legal determination of Brown County, Wisconsin's compliance with those requirements.

In our opinion, Brown County, Wisconsin 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 state programs and the passenger facility charge program for the year ended December 31, 2010. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements which are required to be reported in accordance with the *State Single Audit Guidelines*, and which are described in the accompanying schedule of findings and questioned costs as items 2010-01 and 2010-02.

Internal Control Over Compliance

Management of Brown County, Wisconsin is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal and state programs and the passenger facility charge program. In planning and performing our audit, we considered Brown County, Wisconsin's internal control over compliance with the requirements that could have a direct and material effect on a major federal or state program or the passenger facility charge program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, *State Single Audit Guidelines* and *Passenger Facility Charge Audit Guide for Public Agencies*, 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 Brown County, Wisconsin'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 or passenger facility charge 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 or passenger facility charge program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the 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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as items 2010-01 and 2010-02. 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 or passenger facility charge 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

Schedules of Expenditure of Federal Awards, State Financial Assistance and Passenger Facility Charges

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Brown County, Wisconsin as of and for the year ended December 31, 2010, and have issued our report thereon dated June 14, 2011 which contained an unqualified opinion on those financial statements. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise Brown County, Wisconsin's financial statements. The accompanying schedules of expenditures of federal awards, state financial assistance and passenger facility charges is presented for purposes of additional analysis as required by OMB Circular A-133, the *State Single Audit Guidelines*, and the *Passenger Facility Charge Audit Guide for Public Agencies* and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of expenditures of federal awards, state financial assistance and passenger facility charges is fairly stated in all material respects in relation to the financial statements taken as a whole.

Brown County, Wisconsin's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit Brown County, Wisconsin's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of the County Board, management, federal and state awarding agencies, pass-through agencies and the Federal Aviation Administration, and is not intended to be and should not be used by anyone other than these specified parties.

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Certified Public Accountants
Green Bay, Wisconsin
July 28, 2011, except for the Schedules of
Expenditures of Federal Awards, State Financial
Assistance and Passenger Facility Charges as to
which the date is June 14, 2011

BROWN COUNTY, WISCONSIN
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2010

Federal Grantor Agency/Pass-Through Agency/Program Title	Federal CFDA Number	Revenues				Total Expenditures
		(Accrued) Deferred Balance 1/1/10	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/10	Total Revenues	
<u>U.S. DEPARTMENT OF AGRICULTURE</u>						
Passed through the University of Wisconsin-Extension						
Cooperative Extension Service	10.500					
Urban Horticulture 291H303		\$ 500	\$ -	\$ -	\$ 500	\$ 500
Urban Horticulture 144PRJ13XL		(576)	-	3,497	2,921	2,921
Urban Horticulture 144PA77		193	-	-	193	193
Agriculture & Entrepreneurship Education 224H991		2,484	(1,618)	-	866	866
Total Cooperative Extension Service		2,601	(1,618)	3,497	4,480	4,480
Passed through the Wisconsin Department of Public Instruction						
Child Nutrition Cluster						
School Breakfast Program	10.553					
Sheriff's Department - Juvenile Detention for 2009		(818)	818	-	-	-
Sheriff's Department - Juvenile Detention for 2010		-	8,941	363	9,304	9,304
National School Lunch Program	10.555					
Sheriff's Department - Juvenile Detention for 2009		(1,264)	1,264	-	-	-
Sheriff's Department - Juvenile Detention for 2010		-	13,914	586	14,500	14,500
Total Child Nutrition Cluster		(2,082)	24,937	949	23,804	23,804
Passed through the Wisconsin Department of Children and Families						
State Administrative Matching Grants for Food Stamp Program	10.561	(120,725)	721,858	84,039	685,172	685,172
Total U.S. Department of Agriculture		(120,206)	745,177	88,485	713,456	713,456
<u>U.S. DEPARTMENT OF COMMERCE</u>						
NATIONAL OCEANIC AND ATMOPHERIC ADMINISTRATION						
Passed through the Wisconsin Department of Administration						
Coastal Zone Management Administration Awards	11.419					
Contract # AD099248-010.14		(9,539)	29,011	949	20,421	20,421
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>						
Passed through the Wisconsin Department of Commerce						
Community Development Block Grant	14.228					
ED FY09-18523		-	106,000	-	106,000	106,000
ED FY10-19772		-	100,000	-	100,000	100,000
ED FY10-20004		-	1,506,000	-	1,506,000	1,506,000
Total Community Development Block Grant		-	1,712,000	-	1,712,000	1,712,000
Emergency Shelter Grants Program	14.231	(2,465)	4,235	-	1,770	1,770
Home Investment Partnerships Program	14.239	(18,798)	61,220	23,873	66,295	66,295
Total U.S. Department of Housing and Urban Development		(21,263)	1,777,455	23,873	1,780,065	1,780,065

(Continued)

BROWN COUNTY, WISCONSIN
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2010

Federal Grantor Agency/Pass-Through Agency/Program Title	Federal CFDA Number	Revenues				Total Expenditures
		(Accrued) Deferred Balance 1/1/10	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/10	Total Revenues	
<u>U.S. DEPARTMENT OF INTERIOR</u>						
Direct Programs:						
Fish and Wildlife Service	15.631					
Partners for Fish and Wildlife Program		(10,213)	10,213	4,525	4,525	4,525
U.S. Geological Survey						
Research and Data Collection - Aerial Orthophotography	15.808	-	-	15,300	15,300	15,300
ARRA - National Geospatial Program: Building The National Map	15.817	-	142,103	84,548	226,651	226,651
Total U.S. Department of Interior		(10,213)	152,316	104,373	246,476	246,476
<u>U.S. DEPARTMENT OF JUSTICE</u>						
BUREAU OF JUSTICE ASSISTANCE						
Direct Programs						
State Criminal Alien Assistance Program	16.606	-	94,012	-	94,012	94,012
Bulletproof Vest Partnership Program - BOB407039546	16.607	-	1,773	-	1,773	1,773
Passed through the Wisconsin Department of Administration -						
Office of Justice Assistance						
Juvenile Accountability Block Grant	16.523					
2007-JB-04-3545		(8,694)	8,694	-	-	-
2008-JB-04-6625		(10,022)	17,470	-	7,448	7,448
2009-JB-04-7898		-	-	9,602	9,602	9,602
Total Juvenile Accountability Block Grant		(18,716)	26,164	9,602	17,050	17,050
Juvenile Justice and Delinquency Prevention-Allocation to States	16.540					
2007-JB-15-3518		(28,934)	28,934	-	-	-
2005-JB-00-7307		-	6,551	-	6,551	6,551
JAG Program Cluster						
Passed through the Wisconsin Department of Administration -						
Office of Justice Assistance						
Edward Byrne Memorial Justice Assistance Grant Program	16.738					
2007-DJ-01-4992 (Drug Task Force - 2009)		(19,311)	19,311	-	-	-
2009-DJ-01-7474 (Drug Task Force - 2010)		-	36,795	22,270	59,065	59,065
Subtotal		(19,311)	56,106	22,270	59,065	59,065
ARRA - Recovery Act - Edward Byrne Memorial Justice Grant (JAG) Program	16.803					
2009-DS-01-7329 (Diversion Invest & PT Entry)		-	47,783	37,031	84,814	84,814
2009-DS-06-8007		-	-	16,915	16,915	16,915
Subtotal		-	47,783	53,946	101,729	101,729

(Continued)

BROWN COUNTY, WISCONSIN
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2010

Federal Grantor Agency/Pass-Through Agency/Program Title	Federal CFDA Number	Revenues				Total Expenditures
		(Accrued) Deferred Balance 1/1/10	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/10	Total Revenues	
<u>U.S. DEPARTMENT OF JUSTICE (continued)</u>						
Passed through the City of Green Bay, Wisconsin						
Byrne Memorial Justice Assistance Grant (JAG)	16.738					
2008-DJ-BX-0458		(3,000)	3,000	-	-	-
2009-DJ-BX-1414		-	-	10,795	10,795	10,795
ARRA - Recovery Act - Edward Byrne Memorial Justice Grant (JAG) Program	16.804					
2009-G2594-WI-SB		(27,783)	27,783	5,466	5,466	5,466
Total JAG Program Cluster		(50,094)	134,672	92,477	177,055	177,055
DEA CEASE Program - 2010	N/A	(380)	6,684	1,656	7,960	7,960
Total U.S. Department of Justice		(98,124)	298,790	103,735	304,401	304,401
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>						
Passed through the Wisconsin Department of Transportation						
Highway Planning and Construction	20.205					
Planning Commission Programs (PL)						
2009		(30,406)	30,406	-	-	-
2010		-	132,592	43,636	176,228	176,228
STP-Urban Grant						
4987-02-40		(10,060)	10,060	23,494	23,494	23,494
Total Highway Planning and Construction		(40,466)	173,058	67,130	199,722	199,722
State and Community Highway Safety	20.232					
500-83-8 TraCS Implementation/Expanded Use		-	74,599	-	74,599	74,599
Highway Safety Cluster						
State and Community Highway Safety	20.600					
0950-40-17 - Speed Enforcement 2010		(2,124)	14,056	-	11,932	11,932
0951-40-24 - Speed Enforcement 2011		-	-	480	480	480
0950-40-65 - Corridor Enforcement 2010		-	24,839	-	24,839	24,839
Alcohol Impaired Driving Countermeasures Incentive Grant	20.601					
0950-30-13 - Alcohol Enforcement 2010		(3,511)	30,000	-	26,489	26,489
0951-31-22 - Alcohol Enforcement 2011		-	-	3,780	3,780	3,780
Total Highway Safety Cluster		(5,635)	68,895	4,260	67,520	67,520
Passed through the Wisconsin Department of Military Affairs						
Hazardous Materials Emergency Preparedness Training and Planning Grants	20.703					
		-	3,750		3,750	3,750
Total U.S. Department of Transportation		(46,101)	320,302	71,390	345,591	345,591
<u>INSTITUTE OF MUSEUM AND LIBRARY SERVICES</u>						
Direct Program						
Museums for America MA-05-10-0093-10	45.301	-	9,239	4,076	13,315	13,315

(Continued)

BROWN COUNTY, WISCONSIN
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2010

Federal Grantor Agency/Pass-Through Agency/Program Title	Federal CFDA Number	Revenues				Total Expenditures
		(Accrued) Deferred Balance 1/1/10	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/10	Total Revenues	
<u>ENVIRONMENTAL PROTECTION AGENCY</u>						
Direct Programs:						
Great Lakes Program						
Northern Pike Habitat Restoration - GL-00E00696-0	66.469	-	-	22,041	22,041	22,041
Baird Creek Riparian Protection - GL-00E00441-0	66.469	-	-	12,100	12,100	12,100
Renard Island Soil Capping - GL-00E00499-0	66.469	-	-	3,207	3,207	3,207
Total Great Lakes Program		-	-	37,348	37,348	37,348
Brownsfields Assessment and Cleanup Cooperative Agreement	66.818	(56,568)	212,283	4,735	160,450	160,450
Passed through the Wisconsin Department of Health Services						
State Indoor Radon Grants	66.032	(3)	3	-	-	-
Passed through the Wisconsin Department of Natural Resources						
ARRA - Water Quality Management Planning - RECOVERY 2P-00E73201	66.454	(366)	-	40,000	39,634	39,634
ARRA - Water Quality Management Planning - RECOVERY 2P-00E73201	66.454	-	-	10,000	10,000	10,000
ARRA - Water Quality Management Planning - RECOVERY 2P-00E73201	66.454	-	15,000	-	15,000	15,000
Total ARRA - Water Quality Management Planning - RECOVERY		(366)	15,000	50,000	64,634	64,634
Nonpoint Source Implementation Grants						
TRC-LF1-05000-E09 A	66.460	(150,000)	150,000	-	-	-
TRC-LF1-05000-07 B		(150,000)	150,000	-	-	-
TRC-TK01-05000-09 B		-	-	62,520	62,520	62,520
Total Environmental Protection Agency		(356,937)	527,286	154,603	324,952	324,952
<u>U.S. DEPARTMENT OF ENERGY</u>						
Direct Program:						
Energy Efficiency and Conservation Block Grant - DE-FOA-000013	81.128	-	30,003	-	30,003	30,003
Passed through the Wisconsin Department of Administration -						
WI Office of Energy Independence						
ARRA Clean Cities - AD10-9386	81.086	-	6,000	-	6,000	6,000
ARRA State Energy Program - AD08-9202	81.041	(25,170)	39,476	-	14,306	14,306
Total U.S Department of Energy		(25,170)	75,479	-	50,309	50,309
<u>U.S. DEPARTMENT OF EDUCATION</u>						
Passed through the Wisconsin Department of Health Services						
Early Intervention Cluster						
Special Education - Grants for Infants and Families with Disabilities	84.181	-	320,906	(67,412)	253,494	253,494
ARRA Special Education - Grants for Infants and Families	84.393	-	64,281	(4,609)	59,672	59,672
Total U.S. Department of Education		-	385,187	(72,021)	313,166	313,166

(Continued)

BROWN COUNTY, WISCONSIN
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2010

Federal Grantor Agency/Pass-Through Agency/Program Title	Federal CFDA Number	Revenues				Total Expenditures
		(Accrued) Deferred Balance 1/1/10	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/10	Total Revenues	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Passed through the Wisconsin Department of Administration						
Low Income Home Energy Assistance (LIHEAP)	93.568	(21,796)	169,116	42,230	189,550	189,550
Passed through the Wisconsin Department of Health Services						
Public Health Emergency Preparedness	93.069	(110,174)	546,339	(36,718)	399,447	399,447
Substance Abuse and Mental Health Service Projects	93.243	(973)	973	-	-	-
Immunization Cluster						
Immunization Grants	93.268	-	58,214	7	58,221	58,221
ARRA - Immunization for Child & Adult	93.712	-	33,545	15,117	48,662	48,662
Total Immunization Cluster		-	91,759	15,124	106,883	106,883
Centers for Disease Control - Investigations and Technical Assistance	93.283	(1,559)	10,524	3,000	11,965	11,965
Centers for Disease Control - Investigations and Technical Assistance	93.283	(123)	6,807	-	6,684	6,684
Total Centers for Disease Control - Investigations and Technical Assistance		(1,682)	17,331	3,000	18,649	18,649
ARRA - Primary Care	93.414	-	-	4,035	4,035	4,035
Temporary Assistance for Needy Families (TANF)	93.558	-	561,450	-	561,450	561,450
Social Services Block Grant	93.667	-	1,100,511	-	1,100,511	1,100,511
State Children's Insurance Program	93.767	(12,458)	83,801	11,834	83,177	83,177
Medical Assistance Program	93.778	(1,776,673)	29,735,247	1,394,425	29,352,999	29,352,999
Centers for Medicare & Medicaid Services Research	93.779	(11,605)	25,578	25,553	39,526	39,526
National Bioterrorism Hospital Preparedness Program	93.889	(12,718)	112,868	(1,477)	98,673	98,673
National Bioterrorism Hospital Preparedness Program	93.889	25,851	(25,851)	-	-	-
HIV Prevention Activities - Partner Services	93.940	-	8,300	-	8,300	8,300
Block Grants for Community Mental Health Services	93.958	(4,772)	103,112	-	98,340	98,340
Block Grants for Prevention and Treatment of Substance Abuse	93.959	(12,186)	618,449	8,078	614,341	614,341
Prevention Health and Health Services Block Grant	93.991	-	19,404	1	19,405	19,405
Maternal and Child Health Services Block Grant	93.994	-	93,101	5	93,106	93,106
Passed through the Wisconsin Department of Children & Families						
Promoting Safe and Stable Families	93.556	1	72,097	(1)	72,097	72,097
Temporary Assistance for Needy Families (TANF)	93.558	8,361	774,898	35,077	818,336	818,336
Child Support Cluster						
Child Support Enforcement (Title IV-D)	93.563	(151,818)	1,059,094	171,546	1,078,822	1,078,822
ARRA -Child Support Enforcement (Title IV-D)	93.563	(4,160)	1,444,758	2,487	1,443,085	1,443,085
Total Child Support Cluster		(155,978)	2,503,852	174,033	2,521,907	2,521,907
Child Care and Development Fund	93.596	28,206	341,100	128,600	497,906	497,906
Youth Independent Living	93.599	(5,919)	8,374	7,365	9,820	9,820
Child Welfare Services - State Grants	93.645	-	86,757	1,534	88,291	88,291
Foster Care (Title IV-E)	93.658	85,410	1,098,056	23,446	1,206,912	1,206,912

(Continued)

BROWN COUNTY, WISCONSIN
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2010

Federal Grantor Agency/Pass-Through Agency/Program Title	Federal CFDA Number	Revenues				Total Expenditures
		(Accrued) Deferred Balance 1/1/10	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/10	Total Revenues	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)						
Social Services Block Grant	93.667	-	131,978	2,334	134,312	134,312
Independent Living	93.674	558	40,704	14,292	55,554	55,554
Passed through the Wisconsin Department of Corrections						
Child Welfare Services - State Grants	93.645	955	20,426	1,447	22,828	22,828
Foster Care (Title IV-E)	93.658	1,432	29,451	2,090	32,973	32,973
Total U.S. Department of Health and Human Services		(1,976,160)	38,369,181	1,856,307	38,249,328	38,249,328
U.S. EXECUTIVE OFFICE OF THE PRESIDENT						
Direct Programs						
High Intensity Drug Trafficking Areas Program	95.001	-	-	24,427	24,427	24,427
U.S. DEPARTMENT OF HOMELAND SECURITY						
Passed through the Wisconsin Department of Administration - Office of Justice Assistance						
Homeland Security Grant Program	97.067					
07-HS-05-6621		(16,183)	16,183	-	-	-
07-HS-05/13-7459		-	40,495	-	40,495	40,495
07-HS-05-8043		-	4,500	-	4,500	4,500
07-HS-10A-8094		-	-	41,206	41,206	41,206
08-HS-03-7840		-	2,192	-	2,192	2,192
08-HS-03-8134		-	1,685	-	1,685	1,685
08-HS-06-7559		-	-	17,715	17,715	17,715
09-HS-03-8230		-	-	3,536	3,536	3,536
09-HS-04-7653		-	-	11,099	11,099	11,099
Total Homeland Security Grant Program		(16,183)	65,055	73,556	122,428	122,428
Passed through the Wisconsin Department of Military Affairs						
Emergency Management Performance Grants	97.042					
2009		(56,639)	56,639	-	-	-
2010		(24,709)	47,550	57,033	79,874	79,874
2011		-	-	28,837	28,837	28,837
Total Emergency Management Performance Grants		(81,348)	104,189	85,870	108,711	108,711
Passed through the City of Green Bay						
ARRA - Port Security Grant Program - 09-PU-RI-0283	97.116	-	-	27,468	27,468	27,468
Total U.S. Department of Homeland Security		(97,531)	169,244	186,894	258,607	258,607
TOTAL FEDERAL PROGRAMS		\$ (2,761,244)	\$ 42,858,667	\$ 2,547,091	\$ 42,644,514	\$ 42,644,514

The notes to the schedule of expenditures of federal awards and the schedule of state financial assistance are an integral part of this schedule.

BROWN COUNTY, WISCONSIN
Schedule of State Financial Assistance
For the Year Ended December 31, 2010

State Grantor Agency/Pass-Through Agency/ Program Title	State ID Number	Revenues				Total Expenditures
		(Accrued) Deferred Balance 1/1/10	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/10	Total Revenues	
<u>DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION</u>						
Agriculture Clean Sweeps	115.04					
2009 - Household Waste Grant		\$ (15,000)	\$ 15,000	\$ -	\$ -	\$ -
2009 - Prescription Drug Grant		(5,823)	5,823	-	-	-
Soil and Water Resource Management						
County Staff and Support Grants 2010	115.15	-	158,779	-	158,779	158,779
Land and Water Resource Management Projects 2009	115.40	(79,196)	79,196	-	-	-
2010		-	30,228	36,371	66,599	66,599
Total Department of Agriculture, Trade, and Consumer Protection		(100,019)	289,026	36,371	225,378	225,378
<u>DEPARTMENT OF COMMERCE</u>						
Wisconsin Fund Private Sewage System Replacement and Rehabilitation 2010-2011	143.110	-	67,004	10,750	77,754	77,754
<u>DEPARTMENT OF PUBLIC INSTRUCTION</u>						
Passed through the Nicolet Federated Library System						
Public Library Systems Aid	255.002					
Public Library Development-Continuing Ed Grant 2010		-	5,700	-	5,700	5,700
Public Library Development-Library Tech Grant 2009		39,000	-	(4,000)	35,000	35,000
Public Library Development-Library Tech Grant 2010		-	58,170	(9,289)	48,881	48,881
Public Library Development-Library Services Grant 2010		-	65,426	-	65,426	65,426
Total Department of Public Instruction		39,000	129,296	(13,289)	155,007	155,007
<u>DEPARTMENT OF NATURAL RESOURCES</u>						
Suamico/Little Suamico Watershed Pike Habitat Restoration Project						
NRDA-05-Brown County-01	370.222	-	16,642	-	16,642	16,642
West Shore Pike Habitat Project						
NRDA-05-Brown County-02		-	31,382	-	31,382	31,382
Enforcement Aids-Boating Enforcement						
Water Patrol Program 2009	370.550	(31,761)	31,761	-	-	-
Water Patrol Program 2010		-	-	36,037	36,037	36,037

(Continued)

BROWN COUNTY, WISCONSIN
Schedule of State Financial Assistance (Continued)
For the Year Ended December 31, 2010

State Grantor Agency/Pass-Through Agency/ Program Title	State ID Number	Revenues				Total Expenditures
		(Accrued) Deferred Balance 1/1/10	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/10	Total Revenues	
<u>DEPARTMENT OF NATURAL RESOURCES (Continued)</u>						
Enforcement Aids-All Terrain Vehicle Enforcement ATV Patrol Program 2009/2010	370.551	-	7,393	-	7,393	7,393
Enforcement Aids-Snowmobiling Enforcement Snowmobile Patrol Program 2009/2010	370.552	-	8,891	-	8,891	8,891
Wildlife Damage Claims and Abatement 2009	370.553 & 370.161	(14,081)	14,081	-	-	-
2010		-	7,426	12,947	20,373	20,373
Resource Aids-County Conservation Aids CC-5022	370.563	(459)	459	-	-	-
CC-5023		-	-	676	676	676
CC-5045		-	1,472	-	1,472	1,472
Recreation Aids - Snowmobile Trails and Area Aid S-3584	370.574	-	31,434	-	31,434	31,434
S-3726	370.574 & 370.275	-	54,873	3,881	58,754	58,754
Water Quality Management Planning 2009	370.604	(3,233)	3,233	-	-	-
2010		-	20,980	14,020	35,000	35,000
Total Department of Natural Resources		(49,534)	230,027	67,561	248,054	248,054
<u>DEPARTMENT OF TRANSPORTATION</u>						
Planning Commission Program 2009	395.202	(3,801)	3,801	-	-	-
2010		-	16,574	1,369	17,943	17,943
Total Department of Transportation		(3,801)	20,375	1,369	17,943	17,943
<u>DEPARTMENT OF CORRECTIONS</u>						
Community Intervention	410.302	(104,327)	141,110	94,878	131,661	131,661
Community Youth and Family Aids	410.313	93,074	2,230,295	157,203	2,480,572	2,480,572
Total Department of Corrections		(11,253)	2,371,405	252,081	2,612,233	2,612,233

(Continued)

BROWN COUNTY, WISCONSIN
Schedule of State Financial Assistance (Continued)
For the Year Ended December 31, 2010

State Grantor Agency/Pass-Through Agency/ Program Title	State ID Number	Revenues				Total Revenues	Total Expenditures
		(Accrued) Deferred Balance 1/1/10	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/10			
DEPARTMENT OF HEALTH SERVICES							
CORE Plan Applications	435.070	(18,407)	18,407	-	-	-	
W-2 Funeral and Cemetery	435.105	(8,461)	201,191	20,175	212,905	212,905	
MA Transportation	435.131	(8,589)	62,960	2,695	57,066	57,066	
PF Non Fed Program Revenue	435.200	2,940	(11,839)	(3,056)	(11,955)	(11,955)	
IM Available Allocation - State Share	435.283	(2,759)	733,032	-	730,273	730,273	
IM Available Allocation - Federal Share	435.284	(5,993)	61,467	9,202	64,676	64,676	
MA Subrogation Collection	435.291	60,469	(144,526)	(18,129)	(102,186)	(102,186)	
Community Options Program	435.367	(323,930)	2,470,992	446,875	2,593,937	2,593,937	
Medical Assistance Programs							
COP W Program	435.338	-	1,878,382	-	1,878,382	1,878,382	
CIP II Program	435.348	(77,405)	2,057,745	68,547	2,048,887	2,048,887	
CIP II Comm Relocation Program	435.369	(2,743)	260,807	51,578	309,642	309,642	
CIP II Diversion Program	435.375	38,444	310,176	(41,134)	307,486	307,486	
Temp Family Care COP W Program	435.392	(5,009)	15,901	830	11,722	11,722	
CLTS DD	435.407	(97,005)	3,714,108	(15,860)	3,601,243	3,601,243	
CLTS MH	435.410	13,775	146,891	(8,563)	152,103	152,103	
CLTS DD	435.450	10,305	493,829	39,618	543,752	543,752	
CLTS MH	435.451	(21,154)	363,439	20,682	362,967	362,967	
CLTS DD	435.460	(21,261)	134,332	39,012	152,083	152,083	
CLTS MH	435.461	(7,600)	113,950	884	107,234	107,234	
CLTS PD	435.462	15,779	30,053	(27,215)	18,617	18,617	
CIP II MFP	435.478	(2,000)	4,407	5,662	8,069	8,069	
Brain Injury Waiver Program	435.506	-	104,305	342	104,647	104,647	
CIP 1B Program	435.564	(83,161)	2,075,888	74,300	2,067,027	2,067,027	
CIP 1A Program	435.580	(7,240)	1,346,262	-	1,339,022	1,339,022	
CSP Wait List	435.504	-	89,015	-	89,015	89,015	
Certified Mental Health Program	435.517	-	105,215	-	105,215	105,215	
CCS/CSP Start-up	435.531	-	-	1,344	1,344	1,344	
Birth to Three Program	435.550	-	306,845	(64,459)	242,386	242,386	
Basic County Allocation	435.561	-	4,078,836	-	4,078,836	4,078,836	
IMD-OBRA Relocations	435.571	(10,659)	335,598	-	324,939	324,939	
Family Support Program	435.577	(55,478)	208,224	54,716	207,462	207,462	

(Continued)

BROWN COUNTY, WISCONSIN
Schedule of State Financial Assistance (Continued)
For the Year Ended December 31, 2010

State Grantor Agency/Pass-Through Agency/ Program Title	State ID Number	Revenues				Total Expenditures
		(Accrued) Deferred Balance 1/1/10	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/10	Total Revenues	
<u>DEPARTMENT OF HEALTH SERVICES (Continued)</u>						
State County Match	435.681	-	630,080	-	630,080	1,260,160
Program Integrity	435.750	1	(1)	-	-	-
Healthcheck	437.967	-	4,129	9,458	13,587	13,587
Coordinated Services Team January 2013	435.81007	-	4,786	(4,786)	-	-
Coordinated Services Team January 2011	435.81021	4,839	-	19,986	24,825	24,825
Coordinated Services Team January 2010	435.81034	770	9,642	-	10,412	10,412
Coordinated Services Team January 2012	435.81085	4,786	24,460	(24,460)	4,786	4,786
WWWP-GPR SS.255.06(2)	435.157000	-	55,106	4	55,110	55,110
Lead Poisoning	435.157720	-	24,480	-	24,480	24,480
Maternal and Health Services	435.159320	-	6,833	1	6,834	6,834
Passed through the Greater Wisconsin Agency on Aging Resources	435.560490	(52,933)	103,742	10,773	61,582	61,582
Total Department of Health Services		(659,679)	22,429,149	669,022	22,438,492	23,068,572
<u>DEPARTMENT OF CHILDREN AND FAMILY SERVICES</u>						
Child Day Care Program (See Federal Program CFDA #93.596)						
Background and Fingerprints	437.3324	-	1,279	245	1,524	1,524
CQI Review Expenses	437.3346	-	-	8,109	8,109	8,109
CHIPS Legal Report	437.3554	-	4,303	10,865	15,168	15,168
Basic County Allocation	437.3561	-	960,467	16,988	977,455	977,455
TPR Adoption Services	437.3574	-	24,120	16,419	40,539	40,539
State/County Match	437.3681	-	269,744	4,771	274,515	549,030
POCAN Operations	435.131310	(265,130)	526,283	-	261,153	261,153
Child Support Enforcement - Unemployment Insurance Intercept	437.334	76	(76)	-	-	-
Child Support Enforcement	437.7502	-	355,846	(355,846)	-	-
Child Support Medical Support GPR	437.7603	-	11,913	-	11,913	11,913
Total Department of Children and Family Services		(265,054)	2,153,879	(298,449)	1,590,376	1,864,891

(Continued)

BROWN COUNTY, WISCONSIN
Schedule of State Financial Assistance (Continued)
For the Year Ended December 31, 2010

State Grantor Agency/Pass-Through Agency/ Program Title	State ID Number	Revenues				Total Expenditures
		(Accrued) Deferred Balance 1/1/10	Cash Received (Refunded)	Accrued (Deferred) Balance 12/31/10	Total Revenues	
<u>DEPARTMENT OF JUSTICE</u>						
State DNA Sample 2010	455.221	-	8,500	-	8,500	8,500
Drug Crimes Enforcement 2010	455.225	-	30,012	-	30,012	30,012
2011		-	29,782	(29,782)	-	-
County-Tribal Local Assistance 2010	455.263	-	39,763	-	39,763	39,763
2011		-	40,242	(40,242)	-	-
Victim and Witness Assistance Program - <i>A Program Cluster</i> 2009	455.503	(71,220)	71,220	-	-	-
2010	455.532	-	77,691	83,456	161,147	161,147
Total Department of Justice		(71,220)	297,210	13,432	239,422	239,422
<u>DEPARTMENT OF MILITARY AFFAIRS</u>						
Emergency Planning Grant 2008-2009	465.337	(30,524)	30,524	-	-	-
2009-2010		(17,381)	31,867	31,866	46,352	46,352
2010-2011		-	-	18,720	18,720	18,720
Emergency Response Equipment Grants 2009-EPCRA Computer & Hazmat Response Equipment	465.308	(8,728)	8,728	-	-	-
2010-EPCRA Computer & Hazmat Response Equipment		-	-	8,863	8,863	8,863
Total Department of Military Affairs		(56,633)	71,119	59,449	73,935	73,935
<u>DEPARTMENT OF ADMINISTRATION</u>						
Land Information Board Grant - Training	505.116	-	300	-	300	300
Utility Public Benefits - Low Income Assistance	505.371	(28,671)	131,132	38,905	141,366	141,366
Total Department of Administration		(28,671)	131,432	38,905	141,666	141,666
TOTAL STATE PROGRAMS		\$ (1,206,864)	\$ 28,189,922	\$ 837,202	\$ 27,820,260	\$ 28,724,855

The notes to the schedule of expenditures of federal awards and the schedule of state financial assistance are an integral part of this schedule.

BROWN COUNTY, WISCONSIN
 Schedule of Expenditures of Passenger Facility Charges
 Year Ended December 31, 2010

	Per Quarterly PFC Reports			Per Basic Financial Statements	
	Cumulative Total 1/1/10	2010 Activity	Cumulative Total 12/31/10	Accrual Adjustments	Cumulative Total 12/31/10
Revenues					
Passenger Facility Charges	\$20,076,886	\$1,363,551	\$21,440,437	\$ 6,175	\$21,446,612
Interest	823,044	8,948	831,992	-	831,992
Total Revenues	20,899,930	1,372,499	22,272,429	6,175	22,278,604
Expenditures					
Phase II Terminal Renovation and Expansion	5,062,462	-	5,062,462	-	5,062,462
Terminal Entrance Road	982,752	-	982,752	-	982,752
Purchase ARFF Vehicle	25,000	-	25,000	-	25,000
Snow Removal Equipment	23,659	-	23,659	-	23,659
Rehab of Airfield Pavements and Security Fencing	221,085	-	221,085	-	221,085
Expand Air Carrier Apron	1,200,000	-	1,200,000	-	1,200,000
Administration (1996 - 1999)	16,000	-	16,000	-	16,000
Parallel Taxiways D & M Construction	1,008,400	-	1,008,400	-	1,008,400
Administration (2001 - 2002)	15,000	-	15,000	-	15,000
Terminal Entrance Road Expansion	528,943	-	528,943	-	528,943
Air Carrier Terminal Expansion	10,455,547	1,747,685	12,203,232	-	12,203,232
Total Expenditures	19,538,848	1,747,685	21,286,533	-	21,286,533
Revenues Over Expenditures	\$ 1,361,082	\$ (375,186)	\$ 985,896	\$ 6,175	\$ 992,071

At December 31, 2010, the County has restricted cash and investments of \$985,896 held for future passenger facility program expenditures.

The County prepares the quarterly passenger facility charges reports prior to the posting of year end transactions. Accordingly, the County's 2010 basic financial statements reported passenger facility charges revenue of \$1,369,726. A reconciliation of revenues per the quarterly passenger facility charge reports to the County's basic financial statements is presented below.

Balance per Quarterly PFC Reports	\$1,363,551
Less: Accrual Adjustment - December 31, 2009	(94,979)
Add: Accrual Adjustment - December 31, 2010	101,154
Total Passenger Facility Charges Revenue	<u>\$ 1,369,726</u>

BROWN COUNTY, WISCONSIN
Notes to the Schedules
For the Year Ended December 31, 2010

NOTE A - BASIS OF PRESENTATION

The accompanying Schedules of Expenditures of Federal Awards, State Financial Assistance and Passenger Facility Charges for Brown County, Wisconsin, are presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration and the *Passenger Facility Charge Audit Guide for Public Agencies* issued by the Federal Aviation Administration.

The Schedules of Expenditures of Federal Awards, State Financial Assistance and Passenger Facility Charges include all federal and state awards of the primary government of Brown County. 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 B - 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 2010 basic financial statements. Accrued revenue at year-end consists of program expenditures scheduled for reimbursement to the County in the succeeding year while deferred revenue represents advances for programs that exceed recorded County expenditures.

Major federal and state financial assistance programs are identified in the Schedule of Findings and Questioned Costs and are determined as follows:

Federal Programs: Brown County, Wisconsin, qualifies as a low risk auditee in accordance with paragraph 530 of OMB Circular A-133. Therefore major programs represent those with combined expenditures exceeding 25% of total federal awards that also were deemed major programs based on the auditor's risk assessment. All other federal programs are considered non-major programs.

State Programs: Brown County, Wisconsin, qualifies as a low risk auditee in accordance with the *State Single Audit Guidelines*. Therefore major programs represent those with combined expenditures exceeding 25% of total state financial assistance that also were deemed major programs based on the auditor's risk assessment. In addition, certain state financial assistance programs were designated state major by the state granting agency and therefore considered state major. All other state financial assistance programs are considered non-major programs.

NOTE C - OVERSIGHT AGENCIES

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

Federal - U.S. Department of Interior
State - Wisconsin Department of Health Services

BROWN COUNTY, WISCONSIN
Notes to the Schedules
For the Year Ended December 31, 2010

NOTE D - TITLE 19 MEDICAL ASSISTANCE PAYMENTS

The Schedules of Expenditures of Federal Awards and State Financial Assistance do not include payments received by the County's Human Service Department and Mental Health Center for various 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 awards or state financial assistance. 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.

NOTE E - PASSENGER FACILITY CHARGE (PFC)

Brown County, Wisconsin collects a passenger facility charge (PFC) from various airlines doing business with the Brown County Airport. The PFC is paid to the County in accordance with federal airline regulations. Based on U.S. Department of Transportation pronouncements, the PFC is required to be included in the scope of the County's audit of federal assistance programs. However, since there are no federal or state funds directly received for the PFC program, we have not reported any amounts on the Schedule of Expenditures of Federal Awards, but included a separate Schedule of Expenditures of Passenger Facility Charges.

NOTE F - STATE DIRECT PAYMENTS

Payments made directly to recipients and vendors by the State of Wisconsin under the food stamp program on behalf of the County are not included in the Schedule of Expenditures of Federal Awards and Schedule of State Financial Assistance.

NOTE G - STATE OF WISCONSIN REPORTING SYSTEM

The Wisconsin Department of Health and Family Services (DHFS) and Department of Workforce Development (DWD) utilize the Community Aids Reporting System (CARS) and the Central Office Reporting System (CORe) for reimbursing the County for various federal and state program expenditures. The expenditures reported on the Schedule of Expenditures of Federal Awards and the Schedule of State Financial Assistance for various DHFS and DWD programs agree with the expenditures reported on the April 2011 CARS for the Human Services Department and the December, 2010 CORe for Child Support and Child Care programs.

BROWN COUNTY, WISCONSIN
Notes to the Schedules
For the Year Ended December 31, 2010

NOTE H - AMERICAN RECOVERY AND REINVESTMENT ACT

The Wisconsin Department of Health Services requires the following additional information be presented for each Recovery Act program with funding passed through the Wisconsin Department of Health Services:

Federal Grantor: U.S. Department of Education
Program or Cluster Title: Early Intervention Services (IDEA) Cluster
Federal CFDA Number: 84.393
CARS profile name or purchase order description: ARRA BIRTH-3 NON CALENDAR
CARS profile number or purchase order number: 81065
CARS or invoice expenses and payments by contract year:

	CARS 603 Column H Actual CTD Expenses	CARS 603 Column K CTD pmts (Advances)
1/1/10 - 12/31/10	\$ 59,672	\$ 64,281

1. Was the funding part of a Type A program or cluster? No

Federal Grantor: U.S. Department of Health and Human Services
Program or Cluster Title: Immunization Cluster
Federal CFDA Number: 93.712
CARS profile name or purchase order description: ARRA IMM FOR CHILD & ADULT
CARS profile number or purchase order number: 71004
CARS or invoice expenses and payments by contract year:

	CARS 603 Column H Actual CTD Expenses	CARS 603 Column K CTD pmts (Advances)
1/1/10 - 12/31/10	\$ 48,662	\$ 33,545

1. Was the funding part of a Type A program or cluster? No

Federal Grantor: U.S. Department of Health and Human Services
Program or Cluster Title: ARRA - Primary Care
Federal CFDA Number: 93.414
CARS profile name or purchase order description: ARRA State Primary Care
CARS profile number or purchase order number: 71005
CARS or invoice expenses and payments by contract year:

	CARS 603 Column H Actual CTD Expenses	CARS 603 Column K CTD pmts (Advances)
1/1/10 - 12/31/10	\$ 4,035	\$ -

1. Was the funding part of a Type A program or cluster? No

BROWN COUNTY, WISCONSIN
 Schedule of Findings and Questioned Costs
 For the Year Ended December 31, 2010

Section I - Summary of Auditors' Results

Basic Financial Statements

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	No
Noncompliance material to basic financial statements noted?	No

Federal Awards and State Financial Assistance

Internal control over major programs:	
• Material weakness(es) identified	No
• Significant deficiency(ies) identified?	Yes
Type of auditor's report issued on compliance for major programs	Unqualified
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?	Yes
Any audit findings disclosed that are required to be reported in accordance with the <i>State Single Audit Guidelines</i> ?	Yes
Any audit findings disclosed that are required to be reported in accordance with the <i>Passenger Facility Charge Audit Guide for Public Agencies</i> ?	No

Identification of major federal programs:

CFDA Number	Name of Federal Programs
14.228	Community Development Block Grant Early Intervention Services (IDEA) Cluster
84.181	Special Education – Grants for Infants and Families
84.393	ARRA Special Education – Grants for Infants and Families
93.558	Temporary Assistance for Needy Families (TANF) Child Support Enforcement Cluster
93.563	Child Support Enforcement (Title IV-D)
93.563	ARRA – Child Support Enforcement (Title IV-D)
93.778	Medical Assistance Program

BROWN COUNTY, WISCONSIN
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended December 31, 2010

Section I - Summary of Auditors' Results (Continued)

Identification of major state programs:

State ID Number	Name of State Programs
255.002	Public Library System Aid
395.202	Planning Commission Program
435.105	W-2 Funeral and Cemetery
435.131	MA Transportation
435.283	IMAA State Share
435.284	IMAA Federal Share
435.367	Community Options Program
435.550	Birth to Three Program
435.561	Basic County Allocation
435.681	Community and Mental Health Services Medical Assistance Programs
435.338	COP W Program
435.348	CIP II Program
435.369	CIP II Community Relocation Program
435.375	CIP II Diversion Program
435.392	Temp Family Care COP W Program
435.407	CLTS DD
435.410	CLTS MH
435.450	CLTS DD
435.451	CLTS MH
435.460	CLTS DD
435.461	CLTS MH
435.462	CLTS PD
435.478	CIP II MFP
435.506	Brain Injury Waiver Program
435.564	CIP 1B Program
435.580	CIP 1A Program
437.3561	Basic County Allocation
437.3681	State County Match

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

Federal Awards	\$1,279,000
State Financial Assistance	
Department of Health Services	\$692,000
Other Departments	\$100,000

Auditee qualified as low-risk auditee Yes

Section II - Financial Statement Findings

There are no findings related to the basic financial statements required to be reported under governmental auditing standards generally accepted in the United States of America for the year ended December 31, 2010.

BROWN COUNTY, WISCONSIN
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended December 31, 2010

Section III - Federal Award and State Financial Assistance Findings and Questioned Costs

Finding No.	Compliance Findings	Questioned Costs
2010-01	<p>Reporting – Reconciliation Process</p> <p><i>Federal CFDA - Various programs passed through the Wisconsin Departments of Health Services, and Children and Families</i></p> <p><i>State IDs - Various programs passed through the Wisconsin Departments of Health Services, and Children and Families</i></p> <p>Criteria: State compliance regulations require the Human Services Department to perform control activities for ensuring accurate reporting, such as preparing timely and accurate reconciliations of amounts recorded in the general ledger with amounts reported on federal and state grant program expenditure reports.</p> <p>Condition: Some amounts reported by the Department for federal and state grants did not agree to the client's reconciliation.</p> <p>Cause: The Department has delegated most expenditure reporting and reconciling duties to one employee. There is no review of the expenditure reports by another employee prior to their submission. Review of these reports and reconciliations by an individual not involved in the preparation is an internal control designed to prevent reporting errors.</p> <p>Effect: Reported expenditures do not reconcile to the recorded general ledger expenditures; amounts reported exceed the general ledger. Since the majority of the amount reported in excess of the general ledger was claimed for base county allocation (CARS 561 and 3561) which includes local expenditures, no federal or state expenditures were over-reimbursed during 2010; therefore, no questioned costs were reported.</p> <p>Recommendation: We recommend the Department develop a review and approval process for all expenditure reports and the related reconciliation in order to prevent reporting errors.</p>	


BROWN COUNTY, WISCONSIN
 Schedule of Findings and Questioned Costs (Continued)
 For the Year Ended December 31, 2010

Section III - Federal Award and State Financial Assistance Findings and Questioned Costs (Continued)

Finding No.	Compliance Findings	Questioned Costs
2010-02	<p>Allowable Costs – Payroll and Overhead Allocation</p> <p><i>Federal CFDA – 84.181 & 84.393 Early Intervention (IDEA) Cluster</i> <i>State ID – 435.550 Birth-to-Three</i></p> <p>Criteria: Federal and State compliance regulations require the Human Services Department to perform control activities for ensuring accurate reporting, such as reviewing the calculations for the allocation of overhead costs.</p> <p>Condition: Original amounts reported by client on CARS line 550 included overstated administration and support costs. A revised claim was filed after the error was reviewed during the audit.</p> <p>Cause: The Department has delegated most expenditure reporting and the related calculation duties to one employee. There is no review of the expenditure reports and the supporting documentation by another employee prior to their submission. Review of these reports and reconciliations by an individual not involved in the preparation is an internal control designed to prevent reporting errors.</p> <p>Effect: Client internal controls would not have identified the reporting overstatement.</p> <p>Recommendation: We recommend the Department develop a review and approval process for all expenditure reports and the related documentation in order to prevent reporting errors.</p>	

BROWN COUNTY, WISCONSIN
 Schedule of Findings and Questioned Costs (Continued)
 For the Year Ended December 31, 2010

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 grants/contracts with funding agencies that require audits to be in accordance with the <i>State Single Audit Guidelines</i> : | |
| | Department of Administration | No |
| | Department of Agriculture, Trade and Consumer Protection | No |
| | Department of Children and Families | Yes |
| | Department of Commerce | No |
| | Department of Corrections | No |
| | Department of Health Services | Yes |
| | Department of Justice | No |
| | Department of Military Affairs | No |
| | Department of Natural Resources | No |
| | Department of Public Instruction | No |
| | Department of Transportation | No |
| | Department of Workforce Development | 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 | 
<u>David L. Maccoux, CPA</u> |
| 5. | Date of report | July 28, 2011 |

BROWN COUNTY, WISCONSIN
Schedule of Prior Year Findings and Correction Action Plan
December 31, 2010

Prior Year Audit Findings

2009-01 Monitoring – Provider Audit Review

This finding was resolved in 2010.

2009-02 Reporting – Deductible Revenues

This finding was resolved in 2010.

2009-03 Reporting Third Party Revenues on HSRS

This finding was resolved in 2010.

2009-04 Special Tests and Provisions

This finding was resolved in 2010.

Corrective Action Plan

2010-01 Reporting – Reconciliation Process

Management will develop a process so the expenditure reports are reviewed by an individual not involved in the preparation.

2010-02 Allowable Costs – Payroll & Overhead Allocation

Management will develop a process to review the overhead calculation by an individual not involved in the preparation.