

# **Grant County**

Report on Federal and State Awards

December 31, 2024

# Grant County

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

Independent Auditors' Report

To the County Board of  
Grant County

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Grant County, Wisconsin (the County), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 5, 2025.

**Report on Internal Control Over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2024-001 and 2024-002, that we consider to be material weaknesses.

## **Report on Compliance and Other Matters**

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

## **The County's Response to Findings**

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

## **Purpose of This Report**

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

*Baker Tilly US, LLP*

Madison, Wisconsin  
December 5, 2025

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

Independent Auditors' Report

To the County Board of  
Grant County

**Report on Compliance for Each Major Federal and Major State Program**

***Opinion on Each Major Federal and Major State Program***

We have audited Grant County's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the *State Single Audit Guidelines* (the *Guidelines*) that could have a direct and material effect on each of the County's major federal and major state programs for the year ended December 31, 2024. The County's major federal and major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and major state programs for the year ended December 31, 2024.

***Basis for Opinion on Each Major Federal and Major State Program***

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

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

***Responsibilities of Management for Compliance***

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

## ***Auditors' Responsibilities for the Audit of Compliance***

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

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

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

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

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and the *Guidelines* and which are described in the accompanying schedule of findings and questioned costs as items 2024-004, 2024-005, 2024-006, and 2024-009. Our opinion on each major federal and major state program is not modified with respect to these matters.

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

### **Report on Internal Control Over Compliance**

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

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-003, 2024-004, 2024-005, 2024-006, 2024-007, 2024-008, and 2024-009, to be significant deficiencies.

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 5, 2025, 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 and state awards is presented for purposes of additional analysis as required by the Uniform Guidance and the *Guidelines* and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and state awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Baker Tilly US, LLP*

Madison, Wisconsin  
December 5, 2025

**Grant County**

Schedule of Expenditures of Federal and State Awards

Year Ended December 31, 2024

Grantor Agency / Program Title	Assistance Listing Number	Pass-Through Agency	Pass-Through Agency ID	Expenditures	Payments to Subrecipients
<b>Federal Programs</b>					
<b>U. S. Department of Agriculture</b>					
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	DHS	154710	\$ 177,403	\$ -
SNAP Cluster					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Rock County, WI	284	293,671	-
COVID-19 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Rock County, WI	250, 251, 255	7,608	-
Total SNAP Cluster				<u>301,279</u>	<u>-</u>
Total U.S. Department of Agriculture				<u>478,682</u>	<u>-</u>
<b>U.S. Department of Justice</b>					
Public Safety Partnership and Community Policing Grant	16.710	DOJ	100-251	7,131	-
Total U.S. Department of Justice				<u>7,131</u>	<u>-</u>
<b>U.S. Department of Transportation</b>					
Formula Grants for Rural Areas and Tribal Transit Program	20.509	DOT	211-182	32,239	-
Highway Safety Cluster					
State and Community Highway Safety	20.600	DMA	211-185	11,367	-
Total Highway Safety Cluster				<u>11,367</u>	<u>-</u>
Total U.S. Department of Transportation				<u>43,606</u>	<u>-</u>
<b>U.S. Department of Treasury</b>					
COVID-19 Coronavirus State And Local Fiscal Recovery Funds	21.027	DHS	155811	259,310	-
COVID-19 Coronavirus State And Local Fiscal Recovery Funds	21.027	n/a	n/a	5,192,955	-
ALN 21.027 Subtotal				<u>5,452,265</u>	<u>-</u>
Total U.S. Department of Treasury				<u>5,452,265</u>	<u>-</u>

See notes to schedule of expenditures of federal and state awards

**Grant County**

Schedule of Expenditures of Federal and State Awards

Year Ended December 31, 2024

Grantor Agency / Program Title	Assistance Listing Number	Pass-Through Agency	Pass-Through Agency ID	Expenditures	Payments to Subrecipients
<b>U.S. Environmental Protection Agency</b>					
State Indoor Radon Grants	66.032	DHS	150321	\$ 8,276	\$ -
Total U.S. Environmental Protection Agency				8,276	-
<b>U.S. Department of Education</b>					
Special Education-Grants for Infants and Families	84.181	DHS	550	71,365	-
Total U.S. Department of Education				71,365	-
<b>U. S. Department of Health and Human Services</b>					
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	DHS	560510	1,570	-
Aging Cluster					
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	DHS	560, 340	54,590	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	DHS	560, 355	150,434	-
Total Aging Cluster				205,024	-
National Family Caregiver Support, Title III, Part E	93.052	DHS	32, 568	32,568	-
Public Health Emergency Preparedness	93.069	DHS	155015	54,830	-
Guardianship Assistance	93.090	DCF	3456	9,860	-
Immunization Cooperative Agreements	93.268	DHS	155020	6,493	-
COVID-19 Immunization Cooperative Agreements	93.268	DHS	155809	19,055	-
ALN 93.268 Subtotal				25,548	-
MaryLee Allen Promoting Safe and Stable Families Program	93.556	DCF	3,306	45,399	-
Temporary Assistance for Needy Families	93.558	DCF	3645D	2,257	-
Child Support Services	93.563	DCF	7621, 7621F	458,150	-

See notes to schedule of expenditures of federal and state awards

**Grant County**

Schedule of Expenditures of Federal and State Awards

Year Ended December 31, 2024

Grantor Agency / Program Title	Assistance Listing Number	Pass-Through Agency	Pass-Through Agency ID	Expenditures	Payments to Subrecipients
CCDF Cluster					
Child Care and Development Block Grant	93.575	DCF	831, 084, 008, 520, 856	\$ 58,840	\$ -
Total CCDF Cluster				58,840	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	DCF	3413, 3561, 3681	23,798	-
Foster Care Title IV-E	93.658	DCF	3645	517,183	-
Social Services Block Grant	93.667	DHS	561	395,170	-
Social Services Block Grant	93.667	DCF	3561, 3681	79,030	-
ALN 93.667 Subtotal				474,200	-
COVID-19 Elder Abuse Prevention Interventions Program	93.747	DHS	560, 333	14,184	-
Children's Health Insurance Program	93.767	Rock County, WI	284	16,220	-
COVID-19 Children's Health Insurance Program	93.767	DHS	N/A	132	-
ALN 93.767 Subtotal				16,352	-
Medicaid Cluster					
Medical Assistance Program	93.778	DHS	284	715,401	-
COVID-19 Medical Assistance Program	93.778	DHS	253	2,106	-
Medical Assistance Program	93.778	DHS	WIMCR	90,318	-
Total Medicaid Cluster				807,825	-
Opioid STR	93.788	DHS	533181	232,958	-
Block Grants for Community Mental Health Services	93.958	DHS	569	71,321	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DHS	570, 545, 546	152,230	-

See notes to schedule of expenditures of federal and state awards

**Grant County**

Schedule of Expenditures of Federal and State Awards

Year Ended December 31, 2024

<u>Grantor Agency / Program Title</u>	<u>Assistance Listing Number</u>	<u>Pass-Through Agency</u>	<u>Pass-Through Agency ID</u>	<u>Expenditures</u>	<u>Payments to Subrecipients</u>
Preventive Health and Health Services Block Grant	93.991	DHS	159220	\$ 17,632	\$ -
Maternal and Child Health Services Block Grant to the States	93.994	DHS	159320	21,202	-
Total U.S. Department of Health and Human Services				3,242,931	-
<b>U.S. Department of Homeland Security</b>					
BRIC: Building Resilient Infrastructure and Communities	97.047	DMA	N/A	96,596	-
Total U.S. Department of Homeland Security				96,596	-
Total federal programs				\$ 9,400,852	\$ -

*See notes to schedule of expenditures of federal and state awards*

**Grant County**

Schedule of Expenditures of Federal and State Awards  
 Year Ended December 31, 2024

Grantor Agency / Program Title	State ID Number	Pass-Through Agency	Pass-Through Agency or Grant ID	Expenditures	Payments to Subrecipients
<b>State Programs</b>					
<b>Wisconsin Department of Agriculture, Trade and Consumer Protection</b>					
County Staff and Support	115.150	N/A	N/A	\$ 129,865	\$ -
Total Wisconsin Department of Agriculture, Trade, and Consumer Protection				<u>129,865</u>	<u>-</u>
<b>Wisconsin Department of Natural Resources</b>					
Electronic Waste Recycling	370.479	N/A	2024-20	4,000	-
Venison Processing	370.549	N/A	6260	6,260	-
Wildlife Damage Abatements	370.553	N/A	14668	14,668	-
Snowmobile Trail Aids	370.574	N/A	N/A	113,991	-
Total Wisconsin Department of Natural Resources				<u>138,919</u>	<u>-</u>
<b>Wisconsin Department of Transportation</b>					
Specialized Transit County Operating Aids (Elderly & Disabled)	395.168	N/A	211-182	129,300	-
Total Wisconsin Department of Transportation				<u>129,300</u>	<u>-</u>
<b>Wisconsin Department of Health Services</b>					
FPI Non-Fed	435.000060	Rock County, WI	060	6,083	-
IM COVID Unwinding Fed	435.000253	Rock County, WI	253	14	-
IMAA State Share	435.000283	Rock County, WI	283	214,975	-
IMAA Federal Share	435.000284	Rock County, WI	284	1,634	-
APS-Adult Protective Svcs	435.000312	N/A	312	62,561	-
Children's COP	435.000377	N/A	377	55,278	-
Coordinated Services-Cty	435.000515	N/A	515	50,238	-
Community Mental Health	435.000516	N/A	516	244,771	-
Birth To Three Initiative	435.000550	N/A	550	74,756	-
Basic County Allocation	435.000561	N/A	561	1,483,013	-
State/County Match	435.000681	N/A	681	183,833	-
CLTS Waiver Cwa Admin Gpr	435.000877	N/A	877	103,816	-
WIC Farmers Market	435.154720	N/A	154720	723	-
Comm Disease Ctrl & Prev	435.155800	N/A	155800	4,750	-
Cons Contracts CHHD LD	435.157720	N/A	157720	9,559	-
R&B RSUD OP Settlement	435.533178	N/A	533178	29,015	-
ADRC Base GPR Reimb	435.560100	Green County, WI	560432	326,576	-
Senior Community Svcs Prog	435.560330	GWAAR	560330	9,702	-
Title 3C1 Cong Meal Prog	435.560355	GWAAR	560355	70,086	-
Title 3C-2 Home Meals	435.560360	GWAAR	560360	7,076	-
Alzh Family Support Aging	435.560381	GWAAR	560381	27,710	-
Total Wisconsin Department of Health Services				<u>2,966,169</u>	<u>-</u>

See notes to schedule of expenditures of federal and state awards

**Grant County**

Schedule of Expenditures of Federal and State Awards  
 Year Ended December 31, 2024

Grantor Agency / Program Title	State ID Number	Pass-Through Agency	Pass-Through Agency or Grant ID	Expenditures	Payments to Subrecipients
<b>Wisconsin Department of Children and Families</b>					
Food Stamp Agency Incentives	437.0965	N/A	0965	\$ 739	\$ -
Medicaid Agency Incentives	437.098	N/A	0980	3,229	-
CW Kinship Care Program - Benefits	437.3377B	N/A	3377B	110,569	-
CW Kinship Care Program - Assessment	437.3380B	N/A	3380B	3,432	-
Grants for Foster Parents - Foster Parent Retention	437.3390A	N/A	3390A	7,840	-
JJ Community Intervention Program	437.341	N/A	3410	6,767	-
JJ Youth Aids	437.3413	N/A	3413	328,821	-
DSP Subsidized Guardianship	437.3456	N/A	3456	18,312	-
CW Children and Families Allocation	437.3561	N/A	3561	479,640	-
CW Children & Families Allocations	437.3681	N/A	3681	38,420	-
Out-of-Home Care Placements for Sex Trafficked Youth	437.372	N/A	3720	32,135	-
CW WiSACWIS Annual Operation Maintenance Fee	437.3935	N/A	3935	(6,103)	-
PDS Partnership Fees	437.394	N/A	3940	(2,332)	-
CS Medical Support Liability (MSL) Incentive	437.7332R	N/A	7332R	3,303	-
CS State GPR/PR Funding Allocation	437.7502	N/A	7502	89,537	-
CS Medical Support GPR Earned	437.7606	N/A	7606	3,107	-
Total Wisconsin Department of Children and Families				<u>1,117,416</u>	<u>-</u>
<b>Wisconsin Department of Justice</b>					
Treatment Alternatives and Diversion Grant	455.271	N/A	N/A	167,889	-
Victim and Witness Assistance Program	455.532	N/A	N/A	20,788	-
Total Wisconsin Department of Justice				<u>188,677</u>	<u>-</u>
<b>Wisconsin Department of Military Affairs</b>					
Public Safety - Emergency Government Disaster Assistance	465.305	N/A	N/A	6,451	-
Regional Emergency Response Teams	465.306	N/A	N/A	15,813	-
Emergency Government Response Equipment	465.308	N/A	N/A	7,356	-
Emergency Planning and Community Right-to-Know Act	465.364	N/A	N/A	16,407	-
Total Wisconsin Department of Military Affairs				<u>46,027</u>	<u>-</u>
<b>Wisconsin Department of Administration</b>					
Land Information Board Grants	505.173	N/A	N/A	59,584	-
Utility Public Benefits-Low Income Assistance	505.371	N/A	N/A	124,370	-
Total Wisconsin Department of Administration				<u>183,954</u>	<u>-</u>
Total state programs				<u>\$ 4,900,327</u>	<u>\$ -</u>

See notes to schedule of expenditures of federal and state awards

# Grant County

Notes to Schedule of Expenditures of Federal and State Awards  
Year Ended December 31, 2024

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## 1. Basis of Presentation

The accompanying schedule of expenditures of federal and state awards (the Schedule) includes the federal and state award activity of Grant County and its blended component unit, Unified Community Services (UCS), under programs of the federal and state government for the year ended December 31, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines*. Because the Schedule presents only a selected portion of the operations of Grant County, it is not intended to and does not present the financial position, changes in net position or cash flows of Grant County.

## 2. Summary of Significant Accounting Policies

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

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

## 3. Indirect Cost Rate

Grant County has not elected to use the applicable de minimis indirect cost rate of the Uniform Guidance.

## 4. Pass-Through Agencies

Grant County received federal and state awards from the following pass-through agencies:

GWAAR	Greater Wisconsin Agency on Aging Resources, Inc.
Rock County, WI	Rock County, Wisconsin
Green County, WI	Green County, Wisconsin
DHS	Wisconsin Department of Health Services
DCF	Wisconsin Department of Children and Families
DOJ	Wisconsin Department of Justice
DMA	Wisconsin Department of Military Affairs
DOT	Wisconsin Department of Transportation

## **Grant County**

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Notes to Schedule of Expenditures of Federal and State Awards  
Year Ended December 31, 2024

### **5. CARS/SPARC Report Dates**

The Schedule of Expenditures of Federal and State Awards includes adjustments through the Grant Enrollment, Application and Reporting System (GEARS) reports dated March 30, 2025 and the SPARC reports for December 2024. Federal/state funding splits for awards passed through Wisconsin Department of Health Services (DHS) are based on the splits provided by DHS on January 29, 2025. Federal/state funding splits for awards passed through Wisconsin Department of Children and Families (DCF) are based on the splits provided by DCF on March 7, 2025.

# Grant County

Schedule of Findings and Questioned Costs  
Year Ended December 31, 2024

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## Section I - Summary of Auditors' Results

### Financial Statements

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

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

  X   yes             no

Significant deficiency(ies) identified?

       yes        X   none reported

Noncompliance material to financial statements noted?

       yes        X   no

### Federal Awards

Internal control over major programs:

Material weakness(es) identified?

       yes        X   no

Significant deficiencies identified?

  X   yes             none reported

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

Unmodified

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

  X   yes             no

Auditee qualified as low-risk auditee?

       yes        X   no

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

\$750,000

Identification of major federal programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds

# Grant County

Schedule of Findings and Questioned Costs  
Year Ended December 31, 2024

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## State Awards

Internal control over major programs:

Material weakness(es) identified?

           yes        X   no

Significant deficiencies identified?

  X   yes                 none reported

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

Unmodified

Any audit findings disclosed that are required to be reported in accordance with the *State Single Audit Guidelines*?

  X   yes                 no

Auditee qualified as low-risk auditee?

           yes        X   no

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

\$250,000

Identification of major state programs:

<u>State Numbers</u>	<u>Name of State Program</u>
435.000561	Basic County Allocation
435.000681	Basic County Allocation - State Match
437.3561/3681	CW Children & Families Allocation

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### Section II - Financial Statement Findings Required to Be Reported in Accordance With Government Auditing Standards

#### Finding 2024-001: Internal Control Over Financial Reporting

##### Repeat Finding 2023-001

*Criteria:* According to Statement on Auditing Standards AU-C Section 315, *Communicating Internal Control Related Matters Identified in an Audit*, sufficient internal controls should be in place that provide for the preparation of reliable financial statements, including the schedule of expenditures of federal and state awards that are fairly presented in conformity with generally accepted accounting principles. Sufficient internal controls should exist to prevent or detect and correct, misstatements on a timely basis.

*Condition:* Grant County did not prepare its annual financial statements, including the schedule of expenditures of federal and state awards, but rather, relied upon their auditors to prepare their financial statements and the schedule of expenditures of federal and state awards in accordance with generally accepted accounting principles. Material journal entries were also identified during the course of the audit.

*Cause:* Grant County staff did not identify certain adjustments to the County's books and the County contracted with the auditors to prepare the financial statements and the schedule of expenditures of federal and state awards in conformity with generally accepted accounting principles due to staff turnover within several departments.

*Effect:* The auditors prepared the financial statements and schedule of expenditures of federal and state awards which presents risks over financial reporting that errors may occur and not be detected.

*Recommendation:* We recommend that the County put in place procedures in order to reduce the risk of material adjustments as well as determine if resources would be available to prepare a complete set of financial statements without material changes.

*Management's Response:* The Finance Department continued their efforts and as of the end of 2024 had accomplished:

- Establishing Treasury Due To/Due From Accounts
- Establishing Treasury Funds and a Pooled Cash system
- Locating and balancing all bank accounts
- Monthly balancing and financial reporting to County Board

The remaining items will be implemented in years 2025 and 2026.

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### Finding 2024-002: Internal Control Environment

#### Repeat Finding 2023-002

*Criteria:* According to Statement on Auditing Standards AU-C Section 315, *Understanding the Entity and Environment and Assessing the Risks of Material Misstatement*, sufficient internal controls should exist to prevent or detect and correct, misstatements on a timely basis.

*Condition:* Certain controls are not currently in place related to significant transaction cycles surrounding controls as noted below:

- Month-end and year-end processes should be completed and reviewed by someone other than the preparer, timely, to ensure accurate reporting.
- Adjusting journal entries and supporting documentation should be reviewed and approved by an appropriate person who is not the original preparer.
- Year-end reconciliations to GEARS and SPARC reports should be completed, then reviewed and approved by someone other than the preparer.

2024 update: Due to the timing of the 2023 Single Audit Report issuance, the County did not have the ability to address the finding during FY2024. As such, BT has carried forward this finding to the current year.

*Cause:* During the year the County experienced key staff turnover at the same time that they were implementing the new Countywide financial system.

*Effect:* There is a risk that erroneous or unauthorized transactions or misstatements could occur without the knowledge of management or the governing body if sufficient internal controls do not exist.

*Recommendation:* We recommend that a designated employee review the segregation of duties, risks, and these potential controls and determine whether additional controls should be implemented. This determination should take into consideration a cost / benefit analysis.

*Management's Response:* The Finance Department has continued to implement the workflow portion of Tyler MUNIS as well as review the roles and permission within each department. This ensures that there are segregation of duties and proper approval processes in place.

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### Section III - Federal and State Awards Findings and Questioned Costs

#### Finding 2024-003

##### Repeat Finding 2023-004

**AL No.:** 21.027

**Program Title:** COVID-19 Coronavirus State and Local Fiscal Recovery Funds

**Federal Agency:** U.S. Department of Treasury

**Award Number/Year:** 1505-0271 / 2021

*Criteria:* The Uniform Guidance requires that local entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with laws, regulations, and program compliance requirements. The Uniform Guidance further requires auditors to obtain an understanding of the local entity's internal control over federal programs. To minimize the risk of errors, internal controls should be in place for all program compliance requirements, including the approval of reports by a knowledgeable individual.

*Condition/Context:* The County does not have controls in place to ensure there is documentation of the approval/review of reports prior to submission. The annual report selected for testing did not have documentation of review and/or approval. The sample was not statistically valid.

*Cause:* The County did not have internal control procedures in place requiring an independent person to document their review of the reports before submission.

*Questioned Costs:* None noted.

*Effect:* Costs for activities that are specifically not allowed or are prohibited by the federal statutes, regulations, or the terms and conditions of the federal award could be processed under the grant.

*Recommendation:* The County should review its internal control procedures to ensure there is a process for documentation of proper review and approval over completeness and accuracy of reports are in place before submissions are completed.

*Management's Response:* The Finance Department continues to work on the development of the Grant Manager module of Tyler MUNIS. In 2025 it was reviewed with the Department Heads as to their responsibility to review each filing for completeness and accuracy before filing.

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### Finding 2024-004

#### Repeat Finding 2023-005

**AL No.:** 93.667

**Program Title:** Social Services Block Grant

**Federal Agency:** U.S. Department of Health and Human Services

**Pass-Through Agencies:** Wisconsin Department of Children and Families and  
Wisconsin Department of Health Services

**Award Number/Year** 561, 3561, 3681 / 2023

*Criteria:* The Uniform Guidance requires that local entities receiving federal awards establish and maintain internal controls designed to reasonably ensure compliance with laws, regulations and program compliance requirements. The Uniform Guidance further requires auditors to obtain an understanding of the local entity's internal control over federal programs. To minimize the risks of errors, internal controls should be in place for all program compliance requirements, including the approval and submission of reports by appropriate individuals.

*Condition/Context:* There were 13 reports for submission for UCS and 26 reports for the County. Nine reports were selected for testing. There was no documentation of a review control by someone independent of the preparer for all nine reports tested. Our sample was not statistically valid.

*Cause:* The County did not have procedures in place requiring an independent person to review the reports before submission.

*Questioned Costs:* None noted.

*Effect:* Due to a lack of controls it was noted that the County did not capture the full value of their contract which resulted in a possible loss of approximately \$174,350 in funding. Other reports without review could contain errors.

*Recommendation:* We recommend that the County implement procedures for management to review reports required to be completed under the grant prior to submission.

*Management's Response:* The Finance Department continues to work on the development of the Grant Manager module of Tyler MUNIS. In 2025 it was reviewed with the Department Heads as to their responsibility to review each filing for completeness and accuracy before filing.

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### Finding 2024-005

#### Repeat Finding 2023-006

**State Program ID Number and Title:** DHS General Requirements

**Award Numbers:** Not applicable

**State Agency:** Wisconsin Department of Children and Families (DCF) and  
Wisconsin Department of Health Services (DHS)

**Pass-Through Agency:** None

*Criteria:* Agencies report costs to DHS on the Grant Enrollment, Application and Reporting System (GEARS) and costs to DCF on the System for Payments and Reports of Contracts (SPARC). They are required to reconcile final costs reported on GEARS and SPARC to amounts in the financial statements.

*Condition/Context:* GEARS and SPARC expenditure reporting is reconciled to the financial statements monthly, but cumulative expenses claimed and accepted by DHS and DCF were not reconciled.

*Cause:* Cumulative costs reported on GEARS and SPARC were not reconciled to the financial statements at year end.

*Questioned Costs:* None. The County under claimed expenses.

*Effect:* It is possible the state/County match contract was underspent so the County could have been reimbursed for expenditures not claimed.

*Recommendation:* The County should perform monthly reconciliations of cumulative costs reported on GEARS and SPARC to the financial statements. Contract to date costs reported on GEARS and SPARC should be the total of monthly claims year to date.

*Management's Response:* The Finance Department continues to work on the development of the Grant Manager module of Tyler MUNIS. In 2025 it was reviewed with the Department Heads as to their responsibility to review each filing for completeness and accuracy before filing.

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### Finding 2024-006

#### Repeat Finding 2023-007

**State Program ID Number and Title:** 435.561/681 Basic County Allocation  
437.3561/3681 CW Children and Families Allocation

**Award Numbers:** 561, 681, 3561, 3681

**State Agency:** Wisconsin Department of Health Services and Wisconsin  
Department of Children and Families

**Pass-Through Agency:** None

*Criteria:* The Uniform Guidance and *State Single Audit Guidelines* require that local entities receiving federal and state awards establish and maintain internal control designed to reasonably ensure compliance with laws, regulations, and program compliance requirements. The Uniform Guidance and *State Single Audit Guidelines* further require auditors to obtain an understanding of the local entity's internal control over federal and state programs. To minimize the risk of errors, internal controls should be in place for all program compliance requirements, including the preparation and submission of monthly reports, which should be reviewed and approved by a responsible party other than the original preparer.

*Condition/Context:* There were 13 reports for submission for UCS and 26 reports for the County. Nine reports were selected for testing. There was no documentation of a review control by someone independent of the preparer for all nine reports tested. Our sample was not statistically valid.

*Cause:* The County did not have procedures in place requiring an independent person to review the reports before submission.

*Questioned Costs:* None noted.

*Effect:* Due to a lack of controls it was noted that the County did not capture the full value of their contract which resulted in a possible loss of approximately \$174,350 in funding. Other reports without review could contain errors.

*Recommendation:* We recommend that an employee other than the preparer review all reports before they are submitted to grantors.

*Management's Response:* The Finance Department continues to work on the development of the Grant Manager module of Tyler MUNIS. In 2025 it was reviewed with the Department Heads as to their responsibility to review each filing for completeness and accuracy before filing.

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### Finding 2024-007

#### Repeat Finding 2023-008

**State Program ID Number and Title:** 395.168 Specialized Transit County Operating Aids (Elderly & Disabled)

**Award Number/Year:** Unknown / 2023

**State Agency:** Wisconsin Department of Transportation

**Pass-Through Agency:** None

*Criteria:* The *State Single Audit Guidelines* require that local entities receiving state awards establish and maintain internal control designed to reasonably ensure compliance with laws, regulations and program compliance requirements. *State Single Audit Guidelines* further require auditors to obtain an understanding of the local entity's internal control over state programs. To minimize the risk of errors, internal controls should be in place for all program compliance requirements, including the preparation and submission of monthly reports, which should be reviewed and approved by a responsible party other than the original preparer.

*Condition/Context:* Two quarterly reports and the annual report related to 2023 expenditures were selected for testing. The reports tested were not reviewed by an independent person before submission for reimbursement. Our sample was not statistically valid. Based on information provided by the County, control adjustments were not made during 2024, therefore, this finding is carried forward to 2024. No additional samples were selected for 2024.

*Cause:* The County did not have procedures in place requiring an independent person to review the reports before submission.

*Questioned Costs:* None noted.

*Effect:* Reports that contain errors could be submitted.

*Recommendation:* We recommend that an employee other than the preparer review all reports before they are submitted to grantors.

*Management's Response:* The Finance Department continues to work on the development of the Grant Manager module of Tyler MUNIS. In 2025 it was reviewed with the Department Heads as to their responsibility to review each filing for completeness and accuracy before filing.

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### Finding 2024-008

#### Repeat Finding 2023-009

**AL No.:** 93.658

**Program Title:** Foster Care - Title IV-E

**Federal Agency:** U.S. Department of Health and Human Services

**Pass-Through Agencies:** Wisconsin Department of Children and Families

**Award Number/Year** 3413, 3561, 3681, 3645 / 2024

*Criteria:* The Uniform Guidance and *State Single Audit Guidelines* require that local entities receiving federal and state awards establish and maintain internal control designed to reasonably ensure compliance with laws, regulations and program compliance requirements. The Uniform Guidance and *State Single Audit Guidelines* further require auditors to obtain an understanding of the local entity's internal control over federal and state programs. To minimize the risk of errors, internal controls should be in place for all program compliance requirements, including the preparation and submission of monthly reports, which should be reviewed and approved by a responsible party other than the original preparer.

*Condition/Context:* There were 13 reports for submission for the County. Three reports were selected for testing. There was no documentation of a review control by someone independent of the preparer for all three reports tested. Our sample was not statistically valid.

*Cause:* The County did not have procedures in place requiring an independent person to review the reports before submission.

*Questioned Costs:* None noted.

*Effect:* Reports that contain errors could be submitted.

*Recommendation:* We recommend that an employee other than the preparer review all reports before they are submitted to grantors.

*Management's Response:* The Finance Department continues to work on the development of the Grant Manager module of Tyler MUNIS. In 2025 it was reviewed with the Department Heads as to their responsibility to review each filing for completeness and accuracy before filing.

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### Finding 2024-009

<b>State Program ID Number and Title:</b>	DHS General Requirements
<b>Award Numbers:</b>	Not applicable
<b>State Agency:</b>	Wisconsin Department of Children and Families and Wisconsin Department of Health Services
<b>Pass-Through Agency:</b>	None

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

*Condition/Context:* Within 2 of the 3 provider contracts tested, the County had incurred more expenditures than the contract amount. Our sample was not statistically valid.

*Cause:* The County did not have proper controls in place to monitor contract compliance, and note if a contract was nearing its limits and would need an amendment.

*Questioned Costs:* Total known questioned costs are \$22,680 for expenditures beyond the contract amount. The total population of provider contracts was \$839,127, and the total contract amounts tested through sampling were \$279,107.

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

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

*Management's Response:* The County is working towards locking the Tyler MUNIS system as to not allow the departments to spend over the budgeted amount per line item. This will not fully be implemented until 2026. Until that time, the Finance Department continues to work with Department Heads to train and work the departments to develop a method for them to track and monitor unexpected overages.

# Grant County

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## Section IV - Other Issues

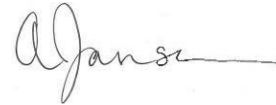
Does the auditor's report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern?      \_\_\_\_\_ yes        X   no

Does the audit report show audit issues (i.e., material non-compliance, non-material noncompliance, questioned costs, material weakness or significant deficiencies) related to awards with pass-through entities that require audits to be conducted in accordance with the *State Single Audit Guidelines*:

Department of Agriculture, Trade and Consumer Protection	_____ yes	<u>  X  </u> no
Department of Natural Resources	_____ yes	<u>  X  </u> no
Department of Transportation	<u>  X  </u> yes	_____ no
Department of Health Services	<u>  X  </u> yes	_____ no
Department of Children and Families	<u>  X  </u> yes	_____ no
Department of Justice	_____ yes	<u>  X  </u> no
Department of Military Affairs	_____ yes	<u>  X  </u> no
Department of Administration	_____ yes	<u>  X  </u> no

Was a Management Letter or other document conveying audit comments issued as a result of this audit?        X   yes      \_\_\_\_\_ no

Name and signature of principal



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Andrea Jansen, CPA CFE, Principal

Date of report

December 5, 2025