

**CHIPPEWA COUNTY, WISCONSIN  
FEDERAL AND STATE SINGLE AUDIT REPORTS  
YEAR ENDED DECEMBER 31, 2023**



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**CHIPPEWA COUNTY, WISCONSIN  
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**CHIPPEWA COUNTY, WISCONSIN**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED DECEMBER 31, 2023**

| Federal Grantor Agency/Program  | Federal Assistance Listing # | Pass-Through Entity     | Pass-Through Entity Identifying Number | Passed Through to Subrecipients | Federal Expenditures |
|---|------------------------------|-------------------------|--|---------------------------------|----------------------|
| <u>Department of Agriculture</u>  |                              |                         |  |                                 |                      |
| Special Supplemental Nutrition Assistance Program for Women, Infants and Children | 10.557                       | WI DHS                  | GEARS 154710, 154760                   | \$ -                            | \$ 295,943           |
| State Matching Grant for Food Stamp Program (SNAP Cluster)                        | 10.561                       |                         |  |                                 |                      |
| Nutritional Ed Grant  |                              | WI DHS                  | GEARS 154661                           | -                               | 32,770               |
| Income Maintenance Contract   |                              | WI DHS / GRIM           | GEARS 284                              | -                               | 309,653              |
| Total SNAP Cluster  |                              |                         |  | -                               | 342,423              |
| Total Department of Agriculture   |                              |                         |  | -                               | 638,366              |
| <u>Department of Commerce</u>   |                              |                         |  |                                 |                      |
| Broadband Equity, Access, and Development Program                                 | 11.035                       | Direct                  | N/A                                    | -                               | 9,893                |
| <u>Department of Housing and Urban Development</u>                                |                              |                         |  |                                 |                      |
| Community Development Block Grants  | 14.228                       | WI DOA                  | HSG 22-07                              | -                               | 982,501              |
| <u>Department of Justice</u>  |                              |                         |  |                                 |                      |
| CEASE   | 16.None                      | WI DOJ                  | not available                          | -                               | 251                  |
| COVID-19 Coronavirus Emergency Supplemental Funding                               | 16.034                       | WI DOJ                  | 2020-CV-01-17954                       | -                               | 25,000               |
| Treatment Court Discretionary Grant Program                                       | 16.585                       | Direct                  | N/A                                    | -                               | 48,817               |
| Bulletproof Vest Partnership Program  | 16.607                       | Direct                  | N/A                                    | -                               | 5,515                |
| Edward Byrne Memorial Justice Assistance Grant Program:                           | 16.738                       |                         |  |                                 |                      |
| Edward Byrne Memorial Justice Assistance  |                              | Eau Claire County       | 2023 Drug Task Force                   | -                               | 4,443                |
| Jaily Re-Entry Diversion Grant  |                              | WI DOJ                  | #17909                                 | -                               | 93,473               |
| Total Edward Byrne Memorial Justice Assistance Grant (# 16.738)                   |                              |                         |  | -                               | 97,916               |
| Total Department of Justice   |                              |                         |  | -                               | 177,499              |
| <u>Department of Transportation</u>   |                              |                         |  |                                 |                      |
| Highway Planning and Construction Cluster   |                              |                         |  |                                 |                      |
| Recreational Trails Program   | 20.219                       | WI DNR                  | RTP-1077-22ND                          | -                               | 88,941               |
| State and Community Highway Safety (Highway Safety Cluster)                       | 20.600                       | WI DOT                  |  |                                 |                      |
| Child Passenger Safety Seats  |                              |                         | CPS-2023-Chippewa Co Health-00026      | -                               | 3,500                |
| Seatbelt Enforcement  |                              |                         | #3950959-20-17                         | -                               | 38,736               |
| Speed Enforcement   |                              |                         | #3950983-40-43                         | -                               | 4,999                |
| Total State and Community Highway Safety Cluster                                  |                              |                         |  | -                               | 47,235               |
| Total Department of Transportation  |                              |                         |  | -                               | 136,176              |
| <u>Department of Treasury</u>   |                              |                         |  |                                 |                      |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds                        | 21.027                       |                         |  |                                 |                      |
| ARPA COVID Recovery Fund  |                              | WI DHS                  | GEARS 155811                           | -                               | 83,835               |
| COVID-19 State and Local Fiscal Recovery Funds                                    |                              | WI DVA                  | FY23 CVSO                              | -                               | 12,390               |
| American Rescue Plan Act  |                              | Direct                  | N/A                                    | -                               | 4,853,850            |
| Total Coronavirus State and Local Fiscal Recovery Funds (# 21.027)                |                              |                         |  | -                               | 4,950,075            |
| COVID-19 Local Assistance and Tribal Consistency Fund                             | 21.032                       | Direct                  | N/A                                    | -                               | 50,000               |
| Total Department of Treasury  |                              |                         |  | -                               | 5,000,075            |
| <u>Department of Education</u>  |                              |                         |  |                                 |                      |
| Grants for Infants and Toddlers   | 84.181                       | WI DHS                  | GEARS 550, 535000                      | -                               | 114,401              |
| <u>Department of Election Assistance Commission</u>                               |                              |                         |  |                                 |                      |
| HAVA Election Security Grants   | 90.404                       | WI Elections Commission | 2023                                   | -                               | 6,502                |

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance.

**CHIPPEWA COUNTY, WISCONSIN**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED DECEMBER 31, 2023**

| Federal Grantor Agency/Program  | Federal Assistance Listing # | Pass-Through Entity | Pass-Through Entity Identifying Number   | Passed Through to Subrecipients | Federal Expenditures |
|---|------------------------------|---------------------|--|---------------------------------|----------------------|
| <u>Department of Health and Human Services</u>                          |                              |                     |  |                                 |                      |
| Special Programs for the Aging - Title III, Part D Aging Cluster        | 93.043                       | WI DHS / GWAAR      | GEARS 560510                             | \$ -                            | \$ 2,955             |
| Special Programs for the Aging - Title III, Part B                      | 93.044                       | WI DHS / GWAAR      | GEARS 560340, 560343                     | -                               | 124,766              |
| Special Programs for the Aging - Title III, Part C                      | 93.045                       | WI DHS / GWAAR      | GEARS 560355, 560260                     | -                               | 164,493              |
| Nutrition Services Incentive Program                                    | 93.053                       | WI DHS / GWAAR      | GEARS 560422                             | -                               | 25,383               |
| Total Aging Cluster   |                              |                     |  | -                               | 314,642              |
| National Family Caregivers Support Program                              | 93.052                       | WI DHS / GWAAR      | GEARS 560520                             | -                               | 39,130               |
| Public Health Emergency Preparedness                                    | 93.069                       | WI DHS              | GEARS 155015, 155050                     | -                               | 38,973               |
| Medicare Enrollment Assistance Program                                  | 93.071                       | WI DHS / GWAAR      | GEARS 560620                             | -                               | 4,210                |
| Guardianship Assistance   | 93.090                       | WI DCF              | SPARC 3456                               | -                               | 15,252               |
| Injury Prevention and Control Research                                  | 93.136                       | WI DHS              | GEARS 150216                             | -                               | 38,647               |
| Family Planning Services  | 93.217                       | WI DHS              | GEARS 159328, 159367, 159371             | -                               | 30,790               |
| Immunization Cooperative Agreements                                     | 93.268                       | WI DHS              | GEARS 155020, 155809                     | -                               | 32,822               |
| Drug-Free Communities Support Program Grants                            | 93.276                       | WI DHS              | #1H79SP081761-01                         | -                               | 141,382              |
| State Health Insurance Assistance Program                               | 93.324                       | WI DHS / GWAAR      | GEARS 560432                             | -                               | 4,605                |
| Public Health Emergency Response  | 93.354                       | WI DHS              | GEARS 155812                             | -                               | 70,753               |
| Innovative State and Local Public Health Strategies to Prevent Diabetes | 93.435                       | WI DHS              | GEARS 150429                             | -                               | 12,231               |
| Promoting Safe and Stable Families                                      | 93.556                       | WI DCF              | SPARC 3306                               | -                               | 42,827               |
| Temporary Assistance for Needy Families Children and Families Contract  | 93.558                       | WI DCF              | SPARC 3645                               | -                               | 34,292               |
| Child Support Enforcement Program (Title IV-D)                          | 93.563                       | WI DCF              | SPARC 7332, 7477, 7482, 7506, 7621       | -                               | 655,480              |
| Child Care and Development Block Grant (CCDF Cluster)                   | 93.575                       | WI DCF              | SPARC 831, 852, 875                      | -                               | 143,877              |
| Child Welfare Services Program  | 93.645                       | WI DCF              | SPARC 3413, 3561, 3681                   | -                               | 39,682               |
| Foster Care - Title IV-E  | 93.658                       | WI DCF              | SPARC 3413, 3561, 3568, 3588, 3681, 3645 | -                               | 678,497              |
| Adoption Assistance   | 93.659                       | WI DCF              | SPARC 3574                               | -                               | 2,165                |
| Social Services Block Grant   | 93.667                       |                     |  |                                 |                      |
| Basic County Allocation   |                              | WI DHS              | GEARS 561                                | -                               | 363,548              |
| Basic Children and Families Allocation                                  |                              | WI DCF              | SPARC 3561, 3681                         | -                               | 93,123               |
| Total Social Services Block Grant (# 93.667)                            |                              |                     |  | -                               | 456,671              |
| State Children's Insurance Program                                      | 93.767                       | WI DHS / GRIM       | GEARS 284                                | -                               | 24,690               |

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance.

**CHIPPEWA COUNTY, WISCONSIN**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED DECEMBER 31, 2023**

| <u>Federal Grantor Agency/Program</u>                        | <u>Federal Assistance Listing #</u> | <u>Pass-Through Entity</u> | <u>Pass-Through Entity Identifying Number</u>    | <u>Passed Through to Subrecipients</u> | <u>Federal Expenditures</u> |
|--|-------------------------------------|----------------------------|--|--|-----------------------------|
| <u>Department of Health and Human Services (Continued)</u>   |                                     |                            |  |  |                             |
| Medicaid Cluster   | 93.778                              |                            |  |  |                             |
| Social Services and Community Programs Contract              |                                     | WI DHS                     | GEARS 878  | \$ -                                   | \$ 148,633                  |
| Children's Long-Term Support (CLTS) Program                  |                                     | WI DHS / WPS               | GEARS 831, 834, 840, 846                         | -                                      | 377,528                     |
| Case Management  |                                     | WI DHS                     | 43070900 MCD                                     | -                                      | 39,540                      |
| Comprehensive Community Services                             |                                     | WI DHS                     | 100044114 MCD                                    | 3,342,228                              | 27,541,483                  |
| Crisis Care  |                                     | WI DHS                     | 100049018 MCD                                    | -                                      | 234,269                     |
| CRS Care   |                                     | WI DHS                     | 100013994 MCD                                    | -                                      | 169,999                     |
| CSP Care   |                                     | WI DHS                     | 100046012 MCD                                    | -                                      | 170,827                     |
| Wisconsin Medicaid Cost Reporting Program                    |                                     | WI DHS                     | Final 2022                                       | -                                      | 485,573                     |
| Aging and Disability Resource Center                         |                                     | WI DHS                     | GEARS 560152, 560155                             | -                                      | 408,573                     |
| Public Health Services                                       |                                     | WI DHS                     | GEARS 75, 159322                                 | -                                      | 23,334                      |
| Income Maintenance Contract                                  |                                     | WI DHS / GRIM              | GEARS 284  | -                                      | 398,199                     |
| CLTS Program Paid to Providers Via Third Party Administrator |                                     | (A)                        |  | -                                      | 1,734,376                   |
| Total Medicaid Cluster                                       |                                     |                            |  | 3,342,228                              | 31,732,334                  |
| Block Grant for Community Mental Health Services             | 93.958                              | WI DHS                     | GEARS 515, 569, 533287                           | -                                      | 72,666                      |
| Block Grant - Prevention and Treatment of Substance Abuse    | 93.959                              | WI DHS                     | GEARS 515, 545, 546, 570, 533288, 533291, 533292 | -                                      | 146,720                     |
| Preventive Health and Health Service Block Grant             | 93.991                              | WI DHS                     | GEARS 159220                                     | -                                      | 10,295                      |
| Maternal and Child Health Services Block Grant               | 93.994                              | WI DHS                     | GEARS 159320, 159332                             | -                                      | 240,460                     |
| Total Department of Health and Human Services                |                                     |                            |  | 3,342,228                              | 35,027,048                  |
| <u>Department of Homeland Security</u>                       |                                     |                            |  |  |                             |
| Emergency Management Performance Grants                      | 97.042                              | WI DMA                     | 2023-EMPG-01-12964                               | -                                      | 55,055                      |
| Total Expenditures of Federal Awards                         |                                     |                            |  | \$ 3,342,228                           | \$ 42,147,516               |

(A) = See Note 4

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance.

**CHIPPEWA COUNTY, WISCONSIN  
SCHEDULE OF STATE FINANCIAL ASSISTANCE  
YEAR ENDED DECEMBER 31, 2023**

| State Grantor Agency/<br>Program Title and Year                  | State<br>I.D. Number | Grant<br>Expenditures |
|--|----------------------|-----------------------|
| <u>Department of Agriculture, Trade, and Consumer Protection</u> |                      |                       |
| Clean Sweep Program  | 115.040              | \$ 10,170             |
| Soil and Water Resource Management                               | 115.15               | 202,731               |
| County Staff and Support   |                      |                       |
| Land and Water Resource Management Projects                      | 115.40               | 77,741                |
| Total Department of Agriculture, Trade, and Consumer Protection  |                      | 290,642               |
| <u>Department of Natural Resources</u>                           |                      |                       |
| Venison Processing   | 370.549              | 673                   |
| Boating Enforcement Aids   | 370.550              | 19,036                |
| All-Terrain Vehicle Enforcement Aids                             | 370.551              | 35,940                |
| Snowmobile Enforcement Aids                                      | 370.552              | 25,827                |
| Wildlife Damage Claims and Abatement                             | 370.553              | 22,885                |
| County Conservation Aids   | 370.563              | 2,675                 |
| Recreational Aids - Fish, Wildlife, and Forestry                 | 370.564              | 1,621                 |
| County Forest Administration                                     | 370.572              | 52,110                |
| Snowmobile Trails Aids   | 370.574/370.575      | 350,075               |
| All-Terrain Vehicle Aids   | 370.576/370.577      | 22,424                |
| Municipal and County Recycling Grants                            | 370.670              | 219,584               |
| Total Department of Natural Resources                            |                      | 752,850               |
| <u>Department of Transportation</u>                              |                      |                       |
| Elderly and Handicapped Transportation Aid                       | 395.168              | (C) 166,537           |
| <u>Department of Health Services</u>                             |                      |                       |
| WIC Farmers Market Grant   | 435.154720           | 3,535                 |
| Communicable Disease Central and Prevention                      | 435.155800           | 5,300                 |
| Consolidated Contract - CHHD LD                                  | 435.157720           | 6,625                 |
| WH/FP RH 253.07 GPR  | 435.159317           | 34,780                |
| Reproductive Health - LPHD                                       | 435.159322           | 3,154                 |
| TPCP - Wisconsin WINS  | 435.181004           | 3,942                 |
| IM Available Allocation  | 435.283              | 148,488               |
| IM Available Allocation Federal Share                            | 435.284              | 2,278                 |
| Adult Protective Services  | 435.312              | 55,548                |
| Kinship Care Base Benefit  | 435.377              | 107,862               |
| Coordinated Services - CTY                                       | 435.515              | 105,044               |
| Certified Mental Health Program                                  | 435.516              | 135,032               |
| Birth-to-Three Initiative  | 435.550              | 70,129                |
| R&B RSUD OP Settlement   | 435.533178           | 16,433                |
| Aging and Disability Resource Center (ADRC):                     |                      |                       |
| Aging and Disability Resource Center                             | 435.560100           | 499,879               |
| ADRC Elderly Benefit Specialist GPR                              | 435.560320           | 28,215                |
| ADRC Elderly Benefit Specialist SPAP                             | 435.560328           | 7,379                 |
| Basic County Allocation - State Funded                           | 435.561              | 1,362,701             |
| State/County Match   | 435.681              | 189,606               |
| Regional Crisis Grant  | 435.81075            | 128,438               |
| CLTS DD Non-Federal  | 435.832              | 1,999                 |
| CLTS DD Non-Federal Other  | 435.838              | 164,756               |
| CLTS MH Non-Federal Other  | 435.841              | 24,369                |
| CLTS PD Non-Federal Other  | 435.847              | 772                   |
| CLTS Other CWA Admin GPR   | 435.877              | 148,632               |

(C) The County's matching contribution for the fiscal year was \$50,224.

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance.

**CHIPPEWA COUNTY, WISCONSIN**  
**SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)**  
**YEAR ENDED DECEMBER 31, 2023**

| State Grantor Agency/<br>Program Title and Year               | State<br>I.D. Number | Grant<br>Expenditures      |
|---|----------------------|----------------------------|
| <u>Department of Health Services (Continued)</u>              |                      |                            |
| Passed through Area Agency on Aging                           |                      |                            |
| State Senior Community Services                               | 435.560330           | \$ 8,288                   |
| Congregate Nutrition  | 435.560355           | 74,039                     |
| Special Programs for the Aging - Title III, Part C            | 435.560360           | 4,875                      |
| Alzheimer's Family Caregiver Support                          | 435.560381           | 22,493                     |
| Special Programs for the Aging - Programs for Prevention      | 435.560490           | 25,031                     |
| Total Department of Health Services                           |                      | <u>3,389,622</u>           |
| <u>Department of Children and Families</u>                    |                      |                            |
| Food Stamp Agency Incentives                                  | 437.0965             | 9,180                      |
| AFDC Agency Incentives  | 437.0975             | 78                         |
| Medicaid Agency Incentives                                    | 437.0980             | 10,426                     |
| CW Kinship Care Program - Benefits                            | 437.3377             | 338,830                    |
| CW Kinship Care Program - Assessment                          | 437.3380             | 42,120                     |
| JJ Community Intervention Prog                                | 437.3410             | 30,478                     |
| JJ AODA   | 437.3411             | 11,561                     |
| JJ Youth Aids   | 437.3413             | 528,561                    |
| Subsidized Guardianship                                       | 437.3456             | 28,325                     |
| Basic Children and Families Allocation                        | 437.3561             | 539,589                    |
| CW Children and Families Allocations                          | 437.3681             | 43,230                     |
| Out-of-Home Care Placement for Sex Trafficked Youth           | 437.3720             | 315                        |
| Child Support - State Share                                   | 437.7502             | 101,826                    |
| Child Support - Medical Support GPR                           | 437.7606             | 2,903                      |
| Total Department of Children and Families                     |                      | <u>1,687,422</u>           |
| <u>Department of Justice</u>                                  |                      |                            |
| Treatment Alternatives and Diversion                          | 455.271              | 119,817                    |
| Victim and Witness Assistance Program                         | 455.532              | 92,560                     |
| Total Department of Justice                                   |                      | <u>212,377</u>             |
| <u>Department of Military Affairs</u>                         |                      |                            |
| Computer and Hazmat Equipment                                 | 465.308              | 7,235                      |
| Next Generation 911 Geographic Information Systems            | 465.368              | 20,235                     |
| Emergency Planning & Community Right-to-Know Act (EPCRA)      | 465.337              | 18,933                     |
| Total Department of Military Affairs                          |                      | <u>46,403</u>              |
| <u>Department of Administration</u>                           |                      |                            |
| Land Information Board Grants                                 | 505.173              | 71,000                     |
| Subtotal State Financial Assistance                           |                      | 6,616,853                  |
| <u>Claims Paid to Providers Via Third Party Administrator</u> |                      |                            |
| Children's Long Term Support                                  | (B)                  | 881,576                    |
| Total State Financial Assistance Expenditures                 |                      | <u><u>\$ 7,498,429</u></u> |

(B) See Note 4

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance.

**CHIPPEWA COUNTY, WISCONSIN**  
**NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL**  
**AWARDS AND STATE FINANCIAL ASSISTANCE**  
**DECEMBER 31, 2023**

**NOTE 1    REPORTING ENTITY**

Chippewa County (the County) is governed by a board of supervisors consisting of 15 elected members.

The financial reporting entity for the County is based upon criteria set forth in generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The financial reporting entity is defined by GASB to consist of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The basic financial statements of the County consist solely of the primary government. No other organizations were identified for inclusion in the financial reporting entity of the County.

**NOTE 2    BASIS OF PRESENTATION**

The schedules of expenditures of federal awards and state financial assistance have been presented on a basis to reflect the flow of available funds in the individual programs as follows:

**Expenditures** – Expenditures are presented on the modified accrual basis of accounting. Grant expenditures represent the amount of program funds expended during the year.

**NOTE 3    CDBG PROGRAM REVOLVING LOAN FUND**

**Housing Rehabilitation**

The County was awarded Community Development Block Grants (CDBG) in prior years for financing housing rehabilitation loans. Repayments received on the loans are recorded in a separate revolving loan fund by the County and are used to finance similar loans in accordance with the original grant agreements. Transactions of the revolving loan fund for the year ended December 31, 2023 are summarized as follows:

|                               |                   |
|-------------------------------|-------------------|
| Balance January 1, 2023       | \$ 206,559        |
| Grant Revenue                 | 982,501           |
| Loan Repayments               | 574,001           |
| Interest Accrued to Fund      | 11,807            |
| Loans Made from Fund          | (1,261,956)       |
| Administration Paid from Fund | (207,926)         |
| Balance December 31, 2023     | <u>\$ 304,986</u> |



**CHIPPEWA COUNTY, WISCONSIN  
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL  
AWARDS AND STATE FINANCIAL ASSISTANCE  
DECEMBER 31, 2023**

**NOTE 3 CDBG PROGRAM REVOLVING LOAN FUND (CONTINUED)**

**Housing Rehabilitation (Continued)**

These loans do not have continuing compliance requirements, and therefore, the above transactions are not included in the schedule of expenditures of federal awards.

**NOTE 4 CLAIMS PAID VIA THIRD PARTY ADMINISTRATOR**

Amounts shown as paid via Third-Party Administrator (TPA) are payments made for the client by a TPA for County authorized services for the Children's Long Term Support (CLTS) program. The TPA makes payments directly to service providers, and receives reimbursement for these services directly from the Wisconsin Department of Health Services (DHS). DHS guidance dictates that these transactions are to be included in the Schedules of Expenditures of Federal Awards and State Financial Assistance of the County.

**NOTE 5 INDIRECT COSTS**

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



**INDEPENDENT AUDITORS' 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**

The County Board  
Chippewa County, Wisconsin

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, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Chippewa County, Wisconsin (the County) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 15, 2024.

***Report on Internal Control Over Financial Reporting***

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

A *deficiency* in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County'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.

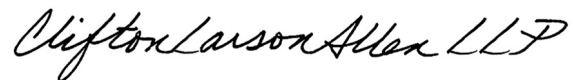
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

***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*.

***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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

**CliftonLarsonAllen LLP**

Eau Claire, Wisconsin  
July 15, 2024



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND  
STATE PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND  
REPORT ON THE SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS  
AND STATE FINANCIAL ASSISTANCE REQUIRED BY THE UNIFORM  
GUIDANCE AND STATE SINGLE AUDIT GUIDELINES**

The County Board  
Chippewa County, Wisconsin

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

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

We have audited Chippewa County, Wisconsin's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2023. We have also audited the County's compliance with types of compliance requirements described in the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration that are applicable to each of its major state programs (including federal programs required to be tested as major state programs) for the same period. The County's major federal programs 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 state programs for the year ended December 31, 2023.

***Basis for Opinion on Each Major Federal and 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; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration. Our responsibilities under those standards, the Uniform Guidance, and the *State Single Audit Guidelines* are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of 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 state program. Our audit does not provide a legal determination of 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 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 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 *State Single Audit 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 Chippewa County's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and *State Single Audit 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 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 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, but not for the purpose of expressing an opinion on the effectiveness of 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.

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

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or 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 program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the *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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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 *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance and Schedule of State Financial Assistance Required by State Single Audit 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 County as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise County's basic financial statements. We have issued our report thereon dated July 15, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards and schedule of state financial assistance are presented for purposes of additional analysis as required by the Uniform Guidance and *State Single Audit Guidelines*, respectively, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 awards and schedule of state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.



**CliftonLarsonAllen LLP**

Eau Claire, Wisconsin  
August 5, 2024

**CHIPPEWA COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2023**

**PART I: SUMMARY OF AUDITORS' RESULTS**

**Financial Statements**

Type of auditors' report issued:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?        yes     X     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 deficiency(ies) identified?        yes     X     none reported

Type of auditors' report issued on compliance for major programs

Unmodified

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

       yes     X     no

Identification of Major Federal Programs:

**Assistance Listing Number(s)**

**Name of Federal Program or Cluster**

21.027

COVID-19 Coronavirus State and Local Fiscal  
Recovery Funds

93.778

Medicaid Cluster

Dollar threshold used to distinguish between type A and type B programs: \$1,264,425

Auditee qualified as low-risk auditee?

    X     yes        no

**CHIPPEWA COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2023**

**PART I: SUMMARY OF AUDITORS' RESULTS (CONTINUED)**

**State Awards**

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ yes      X   no
- Significant deficiency(ies) identified? \_\_\_\_\_ yes      X   none reported

Type of auditors' report issued on compliance for major programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with the *State Single Audit Guidelines*? \_\_\_\_\_ yes      X   no

Identification of major State programs:

| <b><u>State ID Number(s)</u></b>        | <b><u>Name of State Program or Cluster</u></b>                |
|---|---|
| 115.15                                  | Soil and Water Resource Management – County Staff and Support |
| 115.40                                  | Land and Water Resource Management Projects                   |
| 370.574, 370.575                        | Snowmobile Trails Aids  |
| 435.377, 437.3377, 437.3380             | Kinship Care  |
| 437.3413                                | Youth Aids  |
| 435.561, 437.3561,<br>435.681, 437.3681 | Basic County Allocation-State Funded and State/County Match   |

Dollar threshold used to distinguish between type A and type B programs: \$250,000

Auditee qualified as low-risk auditee?   X   yes    \_\_\_\_\_ no



**CHIPPEWA COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2023**

**PART II: FINDINGS RELATED TO INTERNAL CONTROL OVER FINANCIAL REPORTING:**

None.

**PART III: FINDINGS RELATED TO MAJOR FEDERAL AWARD PROGRAMS:**

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).

**PART IV: FINDINGS RELATED TO MAJOR STATE FINANCIAL ASSISTANCE PROGRAMS:**

None.

**PART V: OTHER ISSUES**

1. Do the auditors' 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? No
2. Does the auditors' report show audit issues (i.e., material noncompliance, nonmaterial noncompliance, questioned costs, material weaknesses, significant deficiencies, management letter comments, excess revenue or excess reserve) related to grants or contracts with funding agencies that require audits to be in accordance with the *State Single Audit Guidelines*:

|  |    |
|--|----|
| Department of Agriculture, Trade and Consumer Protection | No |
| Department of Justice                                    | No |
| Department of Military Affairs                           | No |
| Department of Natural Resources                          | No |
| Department of Transportation                             | No |
| Department of Administration                             | No |
| Department of Health Services                            | No |
| Department of Children and Families                      | No |
3. Was a management letter or other document conveying audit comments issued as a result of this audit? No

4. Name and Signature of Principal

  
April L. Anderson, CPA

5. Date of Report

August 5, 2024

