

**CHIPPEWA COUNTY, WISCONSIN  
FEDERAL AND STATE SINGLE AUDIT REPORTS  
YEAR ENDED DECEMBER 31, 2024**



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**CHIPPEWA COUNTY, WISCONSIN**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED DECEMBER 31, 2024**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing #	Pass-Through Entity	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>Department of Agriculture</u>					
Special Supplemental Nutrition Assistance Program for Women, Infants and Children	10.557	WI DHS	GEARS 154710, 154760	\$ -	\$ 386,181
State Matching Grant for Food Stamp Program (SNAP Cluster)	10.561				
Nutritional Ed Grant		WI DHS	GEARS 154661	-	45,928
Income Maintenance Contract		WI DHS / GRIM	GEARS 284	-	407,290
Total SNAP Cluster				-	453,218
Total Department of Agriculture				-	839,399
<u>Department of Commerce</u>					
Broadband Equity, Access, and Development Program	11.035	Direct	N/A	-	5,157
<u>Department of Housing and Urban Development</u>					
Community Development Block Grants	14.228	WI DOA	HSG 22-07	-	1,260,767
<u>Department of Justice</u>					
Treatment Court Discretionary Grant Program	16.585	Direct	N/A	-	64,165
Bulletproof Vest Partnership Program	16.607	Direct	N/A	-	9,780
Public Safety Partnership and Community Policing Grants	16.710	Eau Claire County	2024 Anti-Meth Grant	-	468
Edward Byrne Memorial Justice Assistance Grant Program:	16.738				
Edward Byrne Memorial Justice Assistance		Eau Claire County	2024 Drug Task Force	-	4,019
Jaily Re-Entry Diversion Grant		WI DOJ	#17909	-	97,000
Total Edward Byrne Memorial Justice Assistance Grant (# 16.738)				-	101,019
Total Department of Justice				-	175,432
<u>Department of Transportation</u>					
Recreational Trails Program	20.219	WI DNR	RTP-1077-22ND	-	10,469
State and Community Highway Safety (Highway Safety Cluster)					
Child Passenger Safety Seats	20.600	WI DOT	CPS-2024-Chippewa Co Health-00138	-	5,000
Total Department of Transportation				-	15,469
<u>Department of Treasury</u>					
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027				
ARPA COVID Recovery Fund		WI DHS	GEARS 155811	-	124,395
American Rescue Plan Act		Direct	N/A	-	5,242,837
American Rescue Plan Act MCH Equity Grant		WI DHS	435100-G24-Wayfinder-01	-	50,000
Total Coronavirus State and Local Fiscal Recovery Funds (# 21.027)				-	5,417,232
<u>Department of Education</u>					
Grants for Infants and Toddlers	84.181	WI DHS	GEARS 550	-	70,605

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, 2024**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing #	Pass-Through Entity	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total 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	\$ -	\$ 6,661
Special Programs for the Aging - Title III, Part B	93.044	WI DHS / GWAAR	GEARS 560340	-	79,639
COVID-19 Special Programs for the Aging - Title III, Part B	93.044	WI DHS / GWAAR	GEARS 560343	-	7,505
Total Special Programs for the Aging - Title III, Part B (#93.044)				-	87,144
Special Programs for the Aging - Title III, Part C	93.045	WI DHS / GWAAR	GEARS 560355, 560360	-	107,124
COVID-19 Special Programs for the Aging - Title III, Part C	93.045	WI DHS / GWAAR	GEARS 560353, 560363	-	144,718
Total Special Programs for the Aging - Title III, Part C (#93.045)				-	251,842
Nutrition Services Incentive Program	93.053	WI DHS / GWAAR	GEARS 560422	-	27,592
Total Aging Cluster				-	366,578
National Family Caregivers Support Program	93.052				
National Family Caregivers Support Program		WI DHS / GWAAR	GEARS 560520	-	38,657
COVID-19 National Family Caregivers Support Program		WI DHS / GWAAR	GEARS 560523	-	11,566
Total National Family Caregivers Support Program (#93.052)				-	50,223
Public Health Emergency Preparedness	93.069	WI DHS	GEARS 155015	-	32,220
Environmental Public Health and Emergency Response	93.070	WI DHS	GEARS 155078	-	8,492
Medicare Enrollment Assistance Program	93.071	WI DHS	GEARS 560620	-	4,402
Guardianship Assistance	93.090	WI DCF	SPARC 3456	-	14,824
Injury Prevention and Control Research	93.136	WI DHS	GEARS 150216	-	23,739
Family Planning Services	93.217	WI DHS	GEARS 159367	-	13,704
Immunization Cooperative Agreements	93.268				
Immunization Cooperative Agreements		WI DHS	GEARS 155020	-	16,483
COVID-19 Immunization Cooperative Agreements		WI DHS	GEARS 155809	-	20,467
Total Immunization Cooperative Agreements (# 93.268)				-	36,950
Drug-Free Communities Support Program Grants	93.276	WI DHS	#1H79SP081761-01	-	157,361
State Health Insurance Assistance Program	93.324	WI DHS	GEARS 560432	-	4,826
COVID-19 Public Health Emergency Response	93.354	WI DHS	GEARS 155812	-	8,080
Promoting Safe and Stable Families	93.556	WI DCF	SPARC 3150A, 3306	-	48,583
Temporary Assistance for Needy Families	93.558	WI DCF	SPARC 3645, 3377	-	44,709
Child Support Enforcement Program (Title IV-D)	93.563	WI DCF	SPARC 7332, 7477, 7482, 7506, 7622	-	722,917
Child Care and Development Block Grant (CCDF Cluster)	93.575	WI DCF	SPARC 831, 852, 875	-	146,411
Child Welfare Services Program	93.645	WI DCF	SPARC 3413, 3561, 3681	-	28,475
Foster Care - Title IV-E	93.658	WI DCF	SPARC 3413, 3561, 3568, 3588, 3681,	-	668,552
Social Services Block Grant	93.667				
Basic County Allocation		WI DHS	GEARS 561	-	363,203
Basic Children and Families Allocation		WI DCF	SPARC 3561, 3681	-	92,733
Total Social Services Block Grant (# 93.667)				-	455,936
COVID-19 Elder Abuse Prevention Interventions Program	93.747	WI DHS	GEARS 560333	-	14,179
State Children's Insurance Program	93.767	WI DHS / GRIM	GEARS 284	-	22,732

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, 2024**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing #	Pass-Through Entity	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>Department of Health and Human Services (Continued)</u>					
Medicaid Cluster	93.778				
Social Services and Community Programs Contract		WI DHS	GEARS 878	\$ -	\$ 55,105
Children's Long-Term Support (CLTS) Program		WI DHS / WPS	not applicable	-	424,460
Wisconsin Medicaid Cost Reporting Program		WI DHS	Final 2023	-	273,052
Aging and Disability Resource Center		WI DHS	GEARS 560152, 560155	-	488,369
Public Health Services		WI DHS	GEARS 75, 159322	-	27,562
Income Maintenance Contract		WI DHS / GRIM	GEARS 284	-	385,376
CLTS Program Paid to Providers Via Third Party Administrator		(A)		-	1,771,204
Total Medicaid Cluster				-	3,425,128
Block Grant for Community Mental Health Services	93.958				
Block Grant for Community Mental Health Services		WI DHS	GEARS 515, 569, 533287	-	40,563
COVID-19 Block Grant for Community Mental Health Services		WI DHS	GEARS 533287	-	27,037
Total Block Grant for Community Mental Health Services (# 93.958)				-	67,600
Block Grant - Prevention and Treatment of Substance Abuse	93.959	WI DHS	GEARS 515, 545, 546, 570, 533212	-	86,681
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967	WI DHS	GEARS 155820	-	7,472
Preventive Health and Health Service Block Grant	93.991	WI DHS	GEARS 159220	-	8,764
Maternal and Child Health Services Block Grant	93.994	WI DHS	GEARS 159320, 159332	-	239,167
Total Department of Health and Human Services				-	6,715,366
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants	97.042	WI DMA	2024-EMPG-01-13428	-	49,239
Total Expenditures of Federal Awards				\$ -	\$ 14,548,666

(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, 2024**

State Grantor Agency/ Program Title and Year	State I.D. Number	Grant Expenditures
<u>Department of Agriculture, Trade, and Consumer Protection</u>		
Clean Sweep Program	115.040	\$ 14,551
Soil and Water Resource Management	115.15	177,073
County Staff and Support		
Land and Water Resource Management Projects	115.40	188,893
Total Department of Agriculture, Trade, and Consumer Protection		380,517
<u>Department of Natural Resources</u>		
Venison Processing	370.549	3,300
Boating Enforcement Aids	370.550	15,668
All-Terrain Vehicle Enforcement Aids	370.551	42,365
Wildlife Damage Claims and Abatement	370.553	28,742
Recreational Aids - Fish, Wildlife, and Forestry	370.564	1,618
County Forest Administration	370.572	57,611
Snowmobile Trails Aids	370.574/370.575	170,952
All-Terrain Vehicle Aids	370.576/370.577	27,466
Municipal and County Recycling Grants	370.670	221,635
Total Department of Natural Resources		569,357
<u>Department of Transportation</u>		
Elderly and Handicapped Transportation Aid	395.168	(C) 169,339
<u>Department of Health Services</u>		
WIC Farmers Market Grant	435.154720	3,535
Communicable Disease Central and Prevention	435.155800	5,380
Consolidated Contract - CHHD LD	435.157720	6,625
WH/FP RH 253.07 GPR	435.159317	33,465
Reproductive Health - LPHD	435.159322	3,059
TPCP - Wisconsin WINS	435.181004	3,196
IM Available Allocation	435.283	148,488
IM Available Allocation Federal Share	435.284	2,248
Adult Protective Services	435.312	73,524
Kinship Care Base Benefit	435.377	83,682
Coordinated Services - CTY	435.515	80,205
Certified Mental Health Program	435.516	135,052
Birth-to-Three Initiative	435.550	73,958
R&B RSUD OP Settlement	435.533178	13,165
Aging and Disability Resource Center (ADRC):		
Aging and Disability Resource Center	435.560100	537,521
ADRC Elderly Benefit Specialist GPR	435.560320	28,215
ADRC Elderly Benefit Specialist SPAP	435.560328	6,065
Basic County Allocation - State Funded	435.561	1,363,046
State/County Match	435.681	189,606
Regional Crisis Grant	435.81075	76,279
CLTS Other GPR	435.877	275,276
CLTS Other CWA Admin GPR	435.877	55,106

(C) The County's matching contribution for the fiscal year was \$38,005.

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, 2024**

State Grantor Agency/ Program Title and Year	State I.D. Number	Grant 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	38,846
Special Programs for the Aging - Title III, Part C	435.560360	5,853
Alzheimer's Family Caregiver Support	435.560381	39,119
Special Programs for the Aging - Programs for Prevention	435.560490	24,640
Total Department of Health Services		<u>3,313,442</u>
<u>Department of Children and Families</u>		
Food Stamp Agency Incentives	437.0965	8,107
AFDC Agency Incentives	437.0975	70
Medicaid Agency Incentives	437.0980	3,268
CW Kinship Care Program - Benefits	437.3377	403,190
CW Kinship Care Program - Assessment	437.3380	44,537
Grants for Foster Parents	437.3390	5,408
JJ Community Intervention Prog	437.3410	14,871
JJ AODA	437.3411	11,561
JJ Youth Aids	437.3413	537,049
Subsidized Guardianship	437.3456	27,530
Basic Children and Families Allocation	437.3561	562,802
CW Children and Families Allocations	437.3681	45,081
Out-of-Home Care Placement for Sex Trafficked Youth	437.3720	906
Child Support - State Share	437.7502	146,719
Child Support - Medical Support GPR	437.7606	3,057
Total Department of Children and Families		<u>1,814,156</u>
<u>Department of Justice</u>		
Law Enforcement Drug Trafficking Response	455.225	35,615
Treatment Alternatives and Diversion	455.271	119,817
Victim and Witness Assistance Program	455.532	116,281
Total Department of Justice		<u>271,713</u>
<u>Department of Military Affairs</u>		
Computer and Hazmat Equipment	465.308	10,191
Next Generation 911 Geographic Information Systems and PSAP Grants	465.368	275,809
Emergency Planning & Community Right-to-Know Act (EPCRA)	465.337	17,971
Total Department of Military Affairs		<u>303,971</u>
<u>Department of Veterans Affairs</u>		
County Grants (CVSO)	485.267	20,951
<u>Department of Administration</u>		
Land Information Board Grants	505.173	38,352
Subtotal State Financial Assistance		6,881,798
<u>Claims Paid to Providers Via Third Party Administrator</u>		
Children's Long Term Support	(B)	1,148,684
Total State Financial Assistance Expenditures		<u>\$ 8,030,482</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, 2024**

**NOTE 1    REPORTING ENTITY**

Chippewa County (the County) is governed by a board of supervisors consisting of 21 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, 2024 are summarized as follows:

Balance January 1, 2024	\$ 304,986
Grant Revenue	1,260,767
Loan Repayments	535,196
Interest Accrued to Fund	22,000
Loans Made from Fund	(1,509,478)
Administration Paid from Fund	(272,873)
Balance December 31, 2024	<u>\$ 340,598</u>



**CHIPPEWA COUNTY, WISCONSIN  
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL  
AWARDS AND STATE FINANCIAL ASSISTANCE  
DECEMBER 31, 2024**

**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, 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 July 9, 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 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.

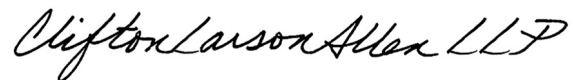
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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 9, 2025



**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, 2024. 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, 2024.

***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, 2024, and the related notes to the financial statements, which collectively comprise County's basic financial statements. We have issued our report thereon dated July 9, 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 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  
July 15, 2025

**CHIPPEWA COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2024**

**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**

14.228  
21.027

Community Development Block Grant  
COVID-19 Coronavirus State and Local Fiscal  
Recovery Funds

Dollar threshold used to distinguish between type A and type B programs:   \$750,000  

Auditee qualified as low-risk auditee?

  X   yes    \_\_\_\_\_ no

**CHIPPEWA COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2024**

**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>
435.8XX	Children's Long Term Support
435.561, 437.3561, 435.681, 437.3681 455.368	Basic County Allocation-State Funded and State/County Match Next Generation 911 Geographic Information Systems and PSAP

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  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED DECEMBER 31, 2024**

**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
Department of Veterans Affairs	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

July 15, 2025

