



**ONEIDA COUNTY, WISCONSIN**

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**SINGLE AUDIT REPORT**

**For the Year Ended December 31, 2023**

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**ONEIDA COUNTY, WISCONSIN**  
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH  
MAJOR PROGRAM, INTERNAL CONTROL OVER COMPLIANCE; AND  
REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE  
AWARDS REQUIRED BY THE UNIFORM GUIDANCE AND  
STATE SINGLE AUDIT GUIDELINES**

To the County Board  
Oneida County, Wisconsin

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

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

We have audited Oneida County, Wisconsin (the County)'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement*; the State of Wisconsin State Single Audit Guidelines, issued by the Wisconsin Department of Administration; and the DHS Audit Guide, issued by the Wisconsin Department of Health Services that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2023. The County's major federal and major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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); the State of Wisconsin State Single Audit Guidelines, issued by the Wisconsin Department of Administration; and the DHS Audit Guide, issued by the Wisconsin Department of Health Services. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's 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 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.

## **Auditor's 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 generally accepted auditing standards, *Government Auditing Standards*, 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 the County's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, Uniform Guidance and the 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 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 State Single Audit 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.

## **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 program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's 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 the State Single Audit Guidelines. Accordingly, this report is not suitable for any other purpose.

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

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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated September 25, 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 is presented for purposes of additional analysis as required by the Uniform Guidance 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 awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Sikich CPA LLC*

Brookfield, Wisconsin  
September 25, 2024

ONEIDA COUNTY, WISCONSIN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2023

Agency / Pass through Agency / Federal Program Title / Local Program Title	ALN #	Pass-Through Agency	Pass-Through Entity Identifying Number	Federal Expenditures
<b>U.S. Department of Agriculture</b>				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	WI DHS	154710	\$ 117,146
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	WI DHS	154760	<u>5,325</u>
Total Special Supplemental Nutrition Program for Women, Infants, and Children				<u>122,471</u>
<b>SNAP Cluster</b>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	WI DHS	154661	14,624
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	WI DHS	58	3,321
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	WI DHS	284	210,858
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	WI DHS	253	3,528
COVID-19 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	WI DHS	250	<u>15,567</u>
Total SNAP Cluster				<u>247,898</u>
<b>Forest Service Schools and Roads Cluster</b>				
Schools and Roads - Grants to States	10.665	WI DNR	N/A	<u>9,867</u>
<b>Total U.S. Department of Agriculture</b>				<u>\$ 380,236</u>
<b>U.S. Department of Justice</b>				
Missing Children's Assistance	16.543	WI DOJ	N/A	\$ 3,750
Bulletproof Vest Partnership Program	16.607	Direct Program	N/A	3,494
Public Safety Partnership and Community Policing Grants	16.710	WI DOJ	N/A	25,871
Edward Byrne Memorial Justice Assistance Grant Program	16.738	WI DOJ	2021-DJ-01-17846	<u>30,302</u>
<b>Total U.S. Department of Justice</b>				<u>\$ 63,417</u>
<b>U.S. Department of Transportation</b>				
COVID-19 Airport Improvement Program	*20.106	FAA	3-55-0070-045-2021	<u>\$ 723,934</u>
Highway Safety Cluster				
State and Community Highway Safety	20.600	WI DOT	WGSOWIGRANT5473	<u>8,938</u>
Total Highway Safety Cluster				<u>8,938</u>

ONEIDA COUNTY, WISCONSIN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2023

Agency / Pass through Agency / Federal Program Title / Local Program Title	ALN #	Pass-Through Agency	Pass-Through Entity Identifying Number	Federal Expenditures
<b>U.S. Department of Transportation (Continued)</b>				
Highway Planning and Construction	20.205	WI DOT	39598760000	\$ 40
Highway Planning and Construction	20.205	WI DOT	39594510000	20,145
Highway Planning and Construction	20.205	WI DOT	39594490000	38
Highway Planning and Construction	20.205	WI DOT	39598770002	4,814
Highway Planning and Construction	20.205	WI DOT	39594650071	962
Highway Planning and Construction	20.205	WI DOT	39594650000	157
Total Highway Planning and Construction				<u>26,156</u>
Recreational Trails Program	20.219	WI DNR	RTP-1029-20ND	10,634
Recreational Trails Program	20.219	WI DNR	RTP-1031-20ND	5,045
Total Recreational Trails Program				<u>15,679</u>
<b>Total U.S. Department of Transportation</b>				<u>\$ 774,707</u>
<b>U.S. Department of Treasury</b>				
COVID-19 Coronavirus State and Local Fiscal Recovery Fund	*21.027	Direct Program	N/A	\$ 2,929,404
COVID-19 Coronavirus State and Local Fiscal Recovery Fund	*21.027	WI DVA	N/A	8,832
<b>Total U.S. Department of Treasury</b>				<u>\$ 2,938,236</u>
<b>Corporation for National and Community Service</b>				
AmeriCorps Seniors Retired and Senior Volunteer Program (RSVP)	94.002	Direct Program	N/A	\$ 77,733
<b>Total Corporation for National and Community Service</b>				<u>\$ 77,733</u>
<b>U.S. Department of Homeland Security</b>				
Hazard Mitigation Grant Program	97.039	WI DMA	4459.06	\$ 7,875
Emergency Management Performance Grants	97.042	WI DMA	2023-EMPG-01-13027	44,798
Homeland Security Grant Program	97.067	WI DMA	HSW-02A-13213	6,000
Homeland Security Grant Program	97.067	WI DMA	2022-HSW-02A-13222	9,375
Homeland Security Grant Program	97.067	WI DMA	2023-HSW-02A-13535	23,625
Homeland Security Grant Program	97.067	WI DMA	HSW-02A-13214	7,000
Homeland Security Grant Program	97.067	WI DMA	HSW-02A-13113	3,200
Total Homeland Security Grant Program				<u>49,200</u>
<b>Total U.S. Department of Homeland Security</b>				<u>\$ 101,873</u>

ONEIDA COUNTY, WISCONSIN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2023

Agency / Pass through Agency / Federal Program Title / Local Program Title	ALN #	Pass-Through Agency	Pass-Through Entity Identifying Number	Federal Expenditures
<b>US Department of Health and Human Services</b>				
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	GWAAR	560510	\$ 2,270
Aging Cluster				
Special Programs for the Aging-Title III, Part B-Grants for Supportive Services	93.044	GWAAR	560340	51,532
COVID-19 Special Programs for the Aging-Title III, Part B-Grants for Supportive Services	93.044	GWAAR	560343	18,315
Total Special Programs for the Aging-Title III, Part B-Grants for Supportive Services				<u>69,847</u>
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	GWAAR	560355	81,100
COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	GWAAR	560353	36,174
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	GWAAR	560360	49,517
COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	GWAAR	560363	28,033
Total Special Program for the Aging - Title III, Part C-Nutrition Services				<u>194,824</u>
Nutrition Services Incentive Program	93.053	GWAAR	560422	27,522
Total Aging Cluster				<u>292,193</u>
National Family Caregiver Support, Title III, Part E	93.052	GWAAR	560520	22,558
Family Planning Services	93.217	WI DHS	159328	20,465
COVID-19 Family Planning Services	93.217	WI DHS	155812	117,677
Family Planning Services	93.217	WI DHS	159367	444,457
Family Planning Services	93.217	WI DHS	159371	69,690
Total Family Planning Services				<u>652,289</u>
Public Health Emergency Preparedness	93.069	WI DHS	155015	48,608
Medicare Enrollment Assistance Program	93.071	WI DHS	560620	2,531
Guardianship Assistance	93.090	WI DCF	3456	22,686

ONEIDA COUNTY, WISCONSIN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2023

Agency / Pass through Agency / Federal Program Title / Local Program Title	ALN #	Pass-Through Agency	Pass-Through Entity Identifying Number	Federal Expenditures
<b>US Department of Health and Human Services (Continued)</b>				
Injury Prevention and Control Research and State and Community Based Programs	93.136	WI DHS	155080	\$ 71,431
Injury Prevention and Control Research and State and Community Based Programs	93.136	WI DHS	150211	<u>80,150</u>
Total Injury Prevention and Control Research and State and Community Based Programs				<u>151,581</u>
Immunization Cooperative Agreements	93.268	WI DHS	155020	<u>11,040</u>
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	WI DHS	155817	<u>75,434</u>
State Health Insurance Assistance Program	93.324	WI DHS	560432	<u>3,831</u>
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	WI DHS	155812	<u>55,161</u>
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	WI DHS	155815	<u>28,399</u>
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426	WI DHS	150426	10,248
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426	WI DHS	150427	<u>10,247</u>
Total Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke				<u>20,495</u>
Child Support Enforcement	93.563	WI DCF	7332F	(4,499)
Child Support Enforcement	93.563	WI DCF	7477	540,487
Child Support Enforcement	93.563	WI DCF	7482	(4,682)
Child Support Enforcement	93.563	WI DCF	7506	3,124
Child Support Enforcement	93.563	WI DCF	4621	72,510
Child Support Enforcement	93.563	WI DCF	4621F	<u>(47,857)</u>
Total Child Support Enforcement				<u>559,083</u>

ONEIDA COUNTY, WISCONSIN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2023

Agency / Pass through Agency / Federal Program Title / Local Program Title	ALN #	Pass-Through Agency	Pass-Through Entity Identifying Number	Federal Expenditures
<b>US Department of Health and Human Services (Continued)</b>				
Promoting Safe and Stable Families	93.556	WI DCF	3306	\$ 42,827
Promoting Safe and Stable Families	93.556	WI DCF	3308	235
Total Promoting Safe and Stable Families				<u>43,062</u>
<b>TANF Cluster</b>				
Temporary Assistance for Needy Families	93.558	WI DCF	3645D	14,217
Temporary Assistance for Needy Families	93.558	WI DCF	3632	1,349
Temporary Assistance for Needy Families	93.558	WI DHS	561	32,913
Total TANF Cluster				<u>48,479</u>
Low Income Energy Assistance Program	93.568	WI DCEO	N/A	<u>87,235</u>
Foster Care Title IV-E	93.658	WI DCF	3413	9,188
Foster Care Title IV-E	93.658	WI DCF	3554	11,985
Foster Care Title IV-E	93.658	WI DCF	3561	312,717
Foster Care Title IV-E	93.658	WI DCF	3568	16,200
Foster Care Title IV-E	93.658	WI DCF	3588	1,556
Foster Care Title IV-E	93.658	WI DCF	3604	1,986
Foster Care Title IV-E	93.658	WI DCF	3645	71,292
Foster Care Title IV-E	93.658	WI DCF	3681	25,054
Total Foster Care Title IV-E				<u>449,978</u>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI DCF	3413	5,124
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI DCF	3561	19,185
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI DCF	3681	1,537
Total Stephanie Tubbs Jones Child Welfare Services Program				<u>25,846</u>
Adoption Assistance	93.659	WI DCF	3574	<u>1,084</u>
Social Services Block Grant	93.667	WI DCF	3561	51,089
Social Services Block Grant	93.667	WI DCF	3681	4,093
Social Services Block Grant	93.667	WI DHS	561	61,566
Total Social Services Block Grant				<u>116,748</u>

ONEIDA COUNTY, WISCONSIN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2023

Agency / Pass through Agency / Federal Program Title / Local Program Title	ALN #	Pass-Through Agency	Pass-Through Entity Identifying Number	Federal Expenditures
<b>U.S. Department of Health and Human Services (Continued)</b>				
COVID-19 Elder Abuse Prevention Interventions Program	93.747	WI DHS	560332	\$ 285
COVID-19 Elder Abuse Prevention Interventions Program	93.747	WI DHS	560333	<u>11,567</u>
Total COVID-19 Elder Abuse Prevention Interventions Program				<u>11,852</u>
Children's Health Insurance Program	93.767	WI DHS	284	16,762
Children's Health Insurance Program	93.767	WI DHS	253	<u>587</u>
Total Children's Health Insurance Program				<u>17,349</u>
Medicaid Cluster				
Medical Assistance Program	93.778	WI DHS	159322	44,159
Medical Assistance Program	93.778	WI DHS	253	7,267
Medical Assistance Program	93.778	WI DHS	284	271,154
Medical Assistance Program	93.778	WI DHS	560080	7,814
Medical Assistance Program	93.778	WI DHS	560083	68,112
Medical Assistance Program	93.778	WI DHS	560152	165,844
Medical Assistance Program	93.778	WI DHS	560155	<u>109,405</u>
Total Medicaid Cluster				<u>673,755</u>
Block Grants for Community Mental Health Services	93.958	WI DHS	515	<u>4,801</u>
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI DHS	515	<u>833</u>
Preventive Health and Health Services Block Grant	93.991	WI DHS	159320	<u>7,014</u>
Maternal and Child Health Services Block Grant to the States	93.994	WI DHS	159320	<u>15,856</u>
<b>Total U.S. Department of Health and Human Services</b>				<u>\$ 3,452,051</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<u><u>\$ 7,788,253</u></u>

\* Denotes Major Federal Program

ONEIDA COUNTY, WISCONSIN

SCHEDULE OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2023

Grantor/pass-through grantor/ program or cluster title	State Identification Identification Number	Pass-Through Agency	Pass-Through Entity Entity Number	Expenditures
<b>STATE AWARDS</b>				
<b>Department of Children and Families</b>				
Child Support Enforcement	437.7502	Direct Program	7502	\$ 58,935
Child Support Enforcement	437.7606	Direct Program	7606	1,540
Child Support Enforcement	437.7332R	Direct Program	7332R	<u>6,817</u>
Total Child Support Enforcement Cluster				<u>67,292</u>
Child Care and Development Block Grant	437.0700C	Direct Program	0700	7,449
Child Care and Development Block Grant	437.0831	Direct Program	0831	2,141
Child Care and Development Block Grant	437.0840	Direct Program	0840	55
Child Care and Development Block Grant	437.0852	Direct Program	0852	<u>63,573</u>
Total Child Care and Development Block Grant				<u>73,218</u>
Promoting Safe and Stable Families	437.0965	Direct Program	0965	1,034
Promoting Safe and Stable Families	437.0980	Direct Program	0980	<u>1,434</u>
Total Promoting Safe and Stable Families Cluster				<u>2,468</u>
Foster Care Title IV-E	437.3377B	Direct Program	3377B	154,045
Foster Care Title IV-E	437.3380B	Direct Program	3380B	3,306
Foster Care Title IV-E	437.3390A	Direct Program	3390A	792
Foster Care Title IV-E	437.3561	Direct Program	3561	319,744
Foster Care Title IV-E	437.3681	Direct Program	3681	<u>25,617</u>
Total Foster Care Title IV-E Cluster				<u>503,504</u>
Chafee Education and Training Vouchers Program	437.3407B	Direct Program	3407B	45,002
Chafee Education and Training Vouchers Program	437.3410	Direct Program	3410	8,680
Chafee Education and Training Vouchers Program	437.3411	Direct Program	3411	<u>7,398</u>
Total Chafee Education and Training Vouchers Program				<u>61,080</u>
Stephanie Tubbs Jones Child Welfare Services Program	*437.3413	Direct Program	3413	574,674
Guardianship Assistance	437.3456	Direct Program	3456	42,132
Out-of-Home Care Placements for Sex Trafficked Youth	437.3720	Direct Program	3720	268
CW WISACWIS Annual Maintenance Fee	437.3935	Direct Program	3936	(4,254)
PDS Partnership Fees	437.3940	Direct Program	3940	<u>(1,600)</u>
<b>Total Department of Children and Families</b>				<u>\$ 1,318,782</u>

ONEIDA COUNTY, WISCONSIN

SCHEDULE OF EXPENDITURES OF STATE AWARDS (Continued)

For the Year Ended December 31, 2023

Grantor/pass-through grantor/ program or cluster title	Number Identification Number	Pass-Through Agency	Identifying Number Entity Number	Expenditures
<b>STATE AWARDS (Continued)</b>				
<b>Department of Health Services</b>				
Temporary Assistance for Needy Families	435.000561	Direct Program	561	\$ 353,970
Block Grants for Community Mental Health Services	435.000515	Direct Program	515	31,873
Elder Abuse Prevention Interventions Program	435.000312	Direct Program	312	30,005
Special Programs for the Aging, Title III, Part C, Nutrition Services	435.560355	GWAAR	560355	60,882
Special Programs for the Aging, Title III, Part C, Nutrition Services	435.560360	GWAAR	560360	3,664
State Senior Community Services	435.560330	GWAAR	560330	6,292
State Alzheimer's Family and Caregiver Support	435.381000	GWAAR	381000	18,615
State Elder Abust Direct Services	435.560490	GWAAR	560490	<u>18,810</u>
Medical Assistance Program	435.560082	Direct Program	560082	7,814
Medical Assistance Program	435.560084	Direct Program	560084	22,704
Medical Assistance Program	435.560085	Direct Program	560085	30,652
Medical Assistance Program	435.560098	Direct Program	560098	48,347
Medical Assistance Program	435.560088	Direct Program	560088	89,922
Medical Assistance Program	435.560095	Direct Program	560095	123,908
Medical Assistance Program	435.560145	Direct Program	560145	6,308
Medical Assistance Program	435.560147	Direct Program	560147	4,682
Medical Assistance Program	435.560148	Direct Program	560148	19,077
Medical Assistance Program	435.560033	Direct Program	560033	5,721
Medical Assistance Program	435.560162	Direct Program	560162	2,749
Medical Assistance Program	435.560164	Direct Program	560164	493
Medical Assistance Program	435.566072	Direct Program	566072	4,529
Medical Assistance Program	435.560134	Direct Program	560134	1,195
Medical Assistance Program	435.560075	Direct Program	560075	36,750
Medical Assistance Program	435.560043	Direct Program	560043	5,898
Medical Assistance Program	435.560023	Direct Program	560023	21,751
Medical Assistance Program	435.560320	Direct Program	560320	<u>566</u>
Total Medical Assistance Program				<u>\$ 433,066</u>

ONEIDA COUNTY, WISCONSIN

SCHEDULE OF EXPENDITURES OF STATE AWARDS (Continued)

For the Year Ended December 31, 2023

Grantor/pass-through grantor/ program or cluster title	Number Identification Number	Pass-Through Agency	Identifying Number Entity Number	Expenditures
<b>STATE AWARDS (Continued)</b>				
<b>Department of Health Services (Continued)</b>				
WH/FP RH 146.68	435.110128	Direct Program	110128	\$ 17,366
WH/FP RH 253.07 GPR	435.159317	Direct Program	159317	243,460
Cons Contracts CHHD Lead	435.157720	Direct Program	157720	3,254
TPCP WI WINS	435.181004	Direct Program	181004	8,711
TPCP Community Intrvns (Tobacco)	435.181010	Direct Program	181010	125,875
Juul Settlement	435.181023	Direct Program	181023	23,330
Communicable Disease Prev.	435.155800	Direct Program	155800	4,002
WWWP GPR Edu & MJA	435.157010	Direct Program	157010	73,074
Tufts Telehealth	435.154711	Direct Program	154711	1,295
WIC Farmers Market	435.154720	Direct Program	154720	<u>1,149</u>
<b>Total Department of Health Services</b>				<u><u>\$ 1,458,693</u></u>
<b>Department of Agriculture</b>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	435.600000	WI DHS	600000	\$ 3,321
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	*435.000283	WI DHS	000283	499,923
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	435.000284	WI DHS	000284	16,019
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	435.000253	WI DHS	000253	<u>11,383</u>
<b>Total State Administrative Matching Grants for the Supplemental Nutrition Assistance Program</b>				<u>530,646</u>
County Staff and Support	115.15	Direct Program	N/A	179,512
Clean Sweep & Household Hax Waste Collect	115.04	Direct Program	N/A	17,000
Unwanted RX Collection	115.04	Direct Program	N/A	<u>3,500</u>
<b>Total Department of Agriculture</b>				<u><u>\$ 730,658</u></u>
<b>Department of Justice</b>				
Officer Training - Local Assistance	455.202	Direct Program	N/A	\$ 7,680
Law Enforcement Drug Trafficking Response	455.208	Direct Program	2021-DT-01-15973	20,967
County Law Enforcement Grant	455.226	Direct Program	N/A	30,861
WI DNA Databank	455.221	Direct Program	N/A	1,250
Treatment Alternative and Diversion	455.279	Direct Program	N/A	<u>72,313</u>
<b>Total Department of Justice</b>				<u><u>\$ 133,071</u></u>

ONEIDA COUNTY, WISCONSIN

SCHEDULE OF EXPENDITURES OF STATE AWARDS (Continued)

For the Year Ended December 31, 2023

Grantor/pass-through grantor/ program or cluster title	Number Identification Number	Pass-Through Agency	Identifying Number Entity Number	Expenditures
<b>STATE AWARDS (Continued)</b>				
<b>Department of Military Affairs</b>				
HMGP Grant	465.305	Direct Program	N/A	\$ 1,313
Computer & HazMat Response Equipment Grant Award	465.308	Direct Program	N/A	7,228
Emergency Planning & Community Right-to-Know EPCRA Planning	465.337	Direct Program	N/A	10,465
PSAP Grant Program	465.368	Direct Program	N/A	<u>42,308</u>
<b>Total Department of Military Affairs</b>				<u>\$ 61,314</u>
<b>Department of Natural Resources</b>				
Municipal Water Safety Patrol	377.550	Direct Program	N/A	\$ 8,536
County all-terrain vehicle patrol	377.551	Direct Program	N/A	15,578
County Snowmobile Grant	377.552	Direct Program	N/A	35,537
Wildlife Damabe Abatement and Claims	370.553	Direct Program	N/A	39,069
Clean Boats, Clean Waters	370.678	Direct Program	CBCW 131723	18,300
Lake Management Planning	370.678	Direct Program	LPT-64120	14,212
Aquatic Invasive Species	370.663	Direct Program	LMPN 6823	22,003
Aquatic Invasive Species	370.663	Direct Program	LPT 78023	1,000
Aquatic Invasive Species	370.663	Direct Program	LPL 183523	12,967
All-Terrain Vehicle (ATV) Program	370.576, 350.577	Direct Program	ATV-4495	37,440
All-Terrain Vehicle (ATV) Program	370.576, 350.577	Direct Program	ATV-4555T	2,627
All-Terrain Vehicle (ATV) Program	370.576, 350.577	Direct Program	ATV-4564	1,824
All-Terrain Vehicle (ATV) Program	370.576, 350.577	Direct Program	ATV-4695T	2,627
All-Terrain Vehicle (ATV) Program	370.576, 350.577	Direct Program	ATV-4316	122,772
All-Terrain Vehicle (ATV) Program	370.576, 350.577	Direct Program	ATV-4425	30,028
Recreational Aids - Snowmobile Trail and Area Aid	370.574, 350.575	Direct Program	S-5629	258,960
Recreational Aids - Snowmobile Trail and Area Aid	370.574, 350.575	Direct Program	S-5759	65,295
Recreational Aids - Snowmobile Trail and Area Aid	370.574, 350.575	Direct Program	S-5831	1,554
Recreational Aids - Snowmobile Trail and Area Aid	370.574, 350.575	Direct Program	S-5859S	16,980
Recreational Aids - Snowmobile Trail and Area Aid	370.574, 350.575	Direct Program	S-5907	64,740
Recreational Aids - Snowmobile Trail and Area Aid	370.574, 350.575	Direct Program	S-5840	14,492
Recycling Grants to Responsible Units	370.670	Direct Program	N/A	86,056
County Administrator Grant	370.572	Direct Program	55210.435805	74,128
Wildlife	370.553	Direct Program	56116.435808	<u>935</u>
<b>Total Department of Natural Resources</b>				<u>\$ 947,660</u>

ONEIDA COUNTY, WISCONSIN

SCHEDULE OF EXPENDITURES OF STATE AWARDS (Continued)

For the Year Ended December 31, 2023

Grantor/pass-through grantor/ program or cluster title	Number Identification Number	Pass-Through Agency	Identifying Number Entity Number	Expenditures
<b>STATE AWARDS (Continued)</b>				
<b>Department of Transportation</b>				
Specialized Transportation Assistance	395.168	Direct Program	N/A	\$ 129,728
County Forest Roads Aid	395.190	Direct Program	N/A	14,102
CHID	*395.461	Direct Program	N/A	216,518
CHI	*395.461	Direct Program	N/A	<u>109,393</u>
<b>Total Department of Transportation</b>				<u>\$ 469,741</u>
<b>Department of Veterans Affairs</b>				
WDVA grant	485.001	Direct Program	N/A	<u>\$ 11,000</u>
<b>Total Department of Veterans Affairs</b>				<u>\$ 11,000</u>
<b>Department of Administration</b>				
Safer Community Grants	N/A	Direct Program	N/A	<u>\$ 24,831</u>
<b>Total Department of Administration</b>				<u>\$ 24,831</u>
<b>TOTAL STATE AWARDS</b>				<u>\$ 5,155,750</u>

\* Denotes Major State Program

# ONEIDA COUNTY, WISCONSIN

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the Year Ended December 31, 2023

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### 1. BASIS OF PRESENTATION

The accompanying Schedules of Federal and State Awards for the County are presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration and the *Passenger Facility Charge Audit Guide for Public Agencies* issued by the Federal Aviation Administration.

The Schedules of Expenditures of Federal and State Awards include all federal and state awards of the County. Because the schedules present only a selected portion of the operations of the County, it is not intended to and does not present the financial position changes in net position, or cash flows of the County.

### 2. SIGNIFICANT ACCOUNTING POLICIES

Revenues and expenditures in the schedules are presented in accordance with the modified accrual basis of accounting and are generally in agreement with revenues and expenditures reported in the County's 2023 financial statements. Such expenditures are recognized following the cost principals contained in Uniform Guidance for all awards with the exception of Assistance Listing Number (ALN) 21.027, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principles, certain types of expenditures are not allowable or are limited to reimbursement.

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

### 3. OVERSIGHT AGENCIES

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

Federal - U.S. Department of Health and Human Services  
State - Wisconsin Department of Health Services

### 4. TITLE 19 MEDICAL ASSISTANCE PAYMENTS

The Schedules of Expenditures of Federal State Awards do not include recorded revenues received by the County for Title 19 Medical Assistance programs. The payments are considered a contract for services between the State and the County and, therefore, are not reported as federal or state awards.

**ONEIDA COUNTY, WISCONSIN**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
(Continued)**

For the Year Ended December 31, 2023

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**5. STATE DIRECT PAYMENTS**

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

**6. STATE OF WISCONSIN COMMUNITY AIDS REPORTING SYSTEM**

The Wisconsin Departments of Health Services (DHS) and Children and Families (DCF) utilize the Community Aids Reporting System (CARS) and the System for Payments and Reports of Contracts (SPARC) for reimbursing the County for various federal and state program expenditures. The expenditures reported on the Schedules of Expenditures of Federal and State Awards for various DHS and DCF programs agree with the expenditures reported on the May 2024 CARS for the Human Services and Public Health Departments, and the December 2023 SPARC for Child Support and Child Care programs.

ONEIDA COUNTY, WISCONSIN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended December 31, 2023

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**Section I - Summary of Auditor's Results**

Financial Statements

Type of auditor's report issued: *Unmodified*

Internal control over financial reporting:  
Material weakness identified?  yes  no

Significant deficiency identified?  yes  none reported

Noncompliance material to financial statements noted?  yes  no

Federal and State Awards

Internal Control over major programs:  
Material weaknesses identified?  yes  no

Significant deficiencies identified?  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  
2 CFR 200.516(a)?  yes  no

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

ONEIDA COUNTY, WISCONSIN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended December 31, 2023

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**Section I - Summary of Auditor's Results (Continued)**

Identification of major federal programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program</u>
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Fund
20.106	COVID-19 Airport Improvement Program

Identification of major state programs:

<u>State ID Number</u>	<u>Name of State Program</u>
437.3413	Stephanie Tubbs Jones Child Welfare Services Program
435.000283	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
395.491	CHI/CHID

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

<u>Federal</u>	<u>State</u>
\$750,000	\$250,000

Auditee qualified as low-risk auditee?

\_\_\_ yes    x no

ONEIDA COUNTY, WISCONSIN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended December 31, 2023

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**Section II - Financial Statement Findings**

2023-001 (Repeat of Finding 2022-001 – Significant Deficiency)

*Type of Finding:* Significant deficiency in internal control over financial reporting.

*Condition:* Management and the Board of the County share the ultimate responsibility for the County's internal control system. Limitations with the County's current general ledger system create significant challenges for the County in terms of being able to generate timely and accurate financial reports leading to significant delays in the audit process.

*Context:* While performing audit procedures, it was noted that the County's general ledger system limits management's ability to have appropriate internal controls and safeguards in place to provide reasonable assurance that financial statements are prepared in accordance with U.S. GAAP. This finding is repeated and reported as Finding 2021-001 in Section IV - Prior Year Audit Findings.

*Criteria:* The preparation and review of accurate financial reporting information by staff with expertise in financial reporting is an internal control intended to prevent, detect and correct a potential omission or misstatement in the financial statements or notes.

*Cause:* Oneida County's current general ledger system presents significant challenges for the County to provide timely, accurate financial reporting information.

*Effect:* Without our involvement, Oneida County may not be able to completely prepare an annual financial report in accordance with accounting principles generally accepted in the United States of America.

*Recommendation:* We recommend Oneida County continue to closely monitor the reporting available under its current accounting software in order to provide timely, accurate financial information.

*Management Response:* Management agrees with the comment and is in the process of implementing a new accounting system that will better allow the County to manage its financial operations during the course of the year as well as during the year-end closing process. Management has reviewed and approved the annual financial report prior to issuance.

**Section III - Federal and State Award Findings and Questioned Costs**

None

ONEIDA COUNTY, WISCONSIN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended December 31, 2023

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**Section IV - Prior Year Audit Findings**

2022-001

*Type of Finding:* Significant deficiency in internal control over financial reporting.

*Condition:* Management and the Board of the County share the ultimate responsibility for the County's internal control system. Limitations with the County's current general ledger system create significant challenges for the County in terms of being able to generate timely and accurate financial reports leading to significant delays in the audit process.

*Context:* While performing audit procedures, it was noted that the County's general ledger system limits management's ability to have appropriate internal controls and safeguards in place to provide reasonable assurance that financial statements are prepared in accordance with U.S. GAAP. This finding is repeated and reported as Finding 2021-001 in Section IV - Prior Year Audit Findings.

*Criteria:* The preparation and review of accurate financial reporting information by staff with expertise in financial reporting is an internal control intended to prevent, detect and correct a potential omission or misstatement in the financial statements or notes.

*Cause:* Oneida County's current general ledger system presents significant challenges for the County to provide timely, accurate financial reporting information.

*Effect:* Without our involvement, Oneida County may not be able to completely prepare an annual financial report in accordance with accounting principles generally accepted in the United States of America.

*Recommendation:* We recommend Oneida County continue to closely monitor the reporting available under its current accounting software in order to provide timely, accurate financial information.

*Management Response:* Management agrees with the comment and is in the process of implementing a new accounting system that will better allow the County to manage its financial operations during the course of the year as well as during the year-end closing process. Management has reviewed and approved the annual financial report prior to issuance..

*Status:* The finding is repeated for the year ended December 31, 2023 as Finding 2023-001.

ONEIDA COUNTY, WISCONSIN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended December 31, 2023

**Section V - Other Issues**

1. Does the auditor have substantial doubt as to the auditee’s ability to continue as a going concern? \_\_\_\_\_yes \_\_\_\_\_x\_no

2. Does the report show audit issues (i.e. - material non-compliance, questioned cost, material weakness, significant deficiencies, management letter comment, excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the State Single Audit Guidelines:

- Department of Agriculture, Trade and Consumer Protection \_\_\_\_\_yes \_\_\_\_\_x\_no
- Department of Safety and Professional Services \_\_\_\_\_yes \_\_\_\_\_x\_no
- Department of Natural Resources \_\_\_\_\_yes \_\_\_\_\_x\_no
- Department of Transportation \_\_\_\_\_yes \_\_\_\_\_x\_no
- Department of Health Services \_\_\_\_\_yes \_\_\_\_\_x\_no
- Department of Children and Families \_\_\_\_\_yes \_\_\_\_\_x\_no
- Department of Justice \_\_\_\_\_yes \_\_\_\_\_x\_no
- Department of Military Affairs \_\_\_\_\_yes \_\_\_\_\_x\_no
- Department of Administration \_\_\_\_\_yes \_\_\_\_\_x\_no

3. Was a Management Letter or other document conveying audit comments issued as a result of this audit. \_\_\_\_\_yes \_\_\_\_\_x\_no

Name and Signature of Principal

  
 Anthony Cervini, CPA, CFE  
 September 25, 2024

**FINANCE DEPARTMENT  
ONEIDA COUNTY**

Tina M. Smigielski, C.P.A.  
County Auditor/Finance Director  
tsmigielsk@co.oneida.wi.us

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P.O. Box 400  
Rhineland, Wisconsin 54501-0400

Telephone (715) 369-6145  
Fax (715) 369-7825



**CORRECTIVE ACTION PLAN**

2023-001: Significant deficiency in internal control over financial reporting.

Condition Found

Management and the Board of the County share the ultimate responsibility for the County's internal control system. Limitations with the County's current general ledger system create significant challenges for the County in terms of being able to generate timely and accurate financial reports leading to significant delays in the audit process.

Corrective Action Plan

Management agrees with the comment and is in the process of implementing a new accounting system that will better allow the County to manage its financial operations during the course of the year as well as during the year-end closing process. Management has reviewed and approved the annual financial report prior to issuance.

Responsible Person for Corrective Action Plan

Tina Smigielski, Finance Director

Implementation Date of Corrective Action Plan

December 31, 2024