



ONEIDA COUNTY, WISCONSIN

SINGLE AUDIT REPORT

For the Year Ended December 31, 2022

A decorative background image showing a perspective view of a modern building's interior or exterior structure, composed of many thin, overlapping lines and planes, creating a complex, geometric pattern. The image is in grayscale and has a semi-transparent effect.

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ONEIDA COUNTY, WISCONSIN
TABLE OF CONTENTS

Page(s)

Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1-2
Independent Auditor’s Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the State Single Audit Guidelines	3-5
Schedule of Expenditures of Federal and State Awards.....	6-16
Notes to Schedule of Expenditures of Federal Awards	17-18
Schedule of Findings and Questioned Costs.....	19-23
Corrective Action Plan.....	24

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**INDEPENDENT AUDITOR’S 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***

To the County Board
Oneida 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 Oneida County, Wisconsin (the “County”), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements, and have issued our report thereon dated August 14, 2023.

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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County’s internal control. Accordingly, we do not express an opinion on the effectiveness of the County’s internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as items 2022-001 that we consider to be a significant deficiency.

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*.

Oneida County, Wisconsin's Response to Findings

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

Purpose of This Report

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

Sikich LLP

Brookfield, Wisconsin
August 14, 2023

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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, 2022. 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, 2022.

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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated August 14, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted 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 LLP

Brookfield, Wisconsin
August 14, 2023

ONEIDA COUNTY, WISCONSIN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2022

Agency / Pass through Agency / Federal Program Title / Local Program Title	ALN #	Pass-Through Agency	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Agriculture				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	WI-DHS	154710	\$ 111,444
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	WI-DHS	154760	<u>7,475</u>
Total Special Supplemental Nutrition Program for Women, Infants, and Children				<u>118,919</u>
SNAP Cluster				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	WI-DHS	154661	12,516
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	WI-DHS	61	3,230
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	WI-DHS	284	153,418
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	WI-DHS	250	<u>12,379</u>
Total SNAP Cluster				<u>181,543</u>
Total U.S. Department of Agriculture				<u><u>\$ 300,462</u></u>
U.S. Department of Housing and Urban Development				
Community Development Block Grants	*14.228	Direct Program	CL-PF-21-27	<u>\$ 770,976</u>
Total U.S. Department of Housing and Urban Development				<u><u>770,976</u></u>
U.S. Department of Justice				
Internet Crimes Against Children	16.543	WI-DOJ	N/A	\$ 1,723
Bulletproof Vest Partnership Program	16.607	Direct Program	N/A	4,113
Public Safety Partnership and Community Policing Grants	16.710	WI-DOJ	N/A	12,764
Edward Byrne Memorial Justice Assistance Grant Program	16.738	WI-DOJ	2020-DJ-01-17074	<u>30,302</u>
Total U.S. Department of Justice				<u><u>\$ 48,902</u></u>
U.S. Department of Transportation				
COVID-19 Airport Improvement Program-CRRSA	20.106	Direct Program	N/A	\$ 318,630
COVID-19 Airport Improvement Program-ARPA	20.106	Direct Program	N/A	<u>329,683</u>
Total COVID-19 Airport Improvement Program Cluster				<u>648,313</u>
Highway Safety Cluster				
State and Community Highway Safety	20.600	Direct Program	N/A	<u>8,129</u>
Total Highway Safety Cluster				<u>8,129</u>

ONEIDA COUNTY, WISCONSIN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2022

Agency / Pass through Agency / Federal Program Title / Local Program Title	ALN #	Pass-Through Agency	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Transportation (Continued)				
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	Direct Program	53119	\$ 5,656
Recreational Trails Program	20.219	Direct Program	RTP-980-19D	600
Recreational Trails Program	20.219	Direct Program	RTP-1001-20M	52
Recreational Trails Program	20.219	Direct Program	RTP-1029-20ND	9,118
Recreational Trails Program	20.219	Direct Program	RTP-1031-20ND	2,128
Total Recreational Trails Program				<u>11,898</u>
Total Highway Planning and Construction Cluster				<u>17,554</u>
Total U.S. Department of Transportation				<u>\$ 673,996</u>
U.S. Department of Treasury				
COVID-19 Coronavirus State and Local Fiscal Recovery Fund	*21.027	Direct Program	N/A	\$ 930,622
COVID-19 Coronavirus State and Local Fiscal Recovery Fund	*21.027	Direct Program	155811	17,029
Total U.S. Department of Treasury				<u>\$ 947,651</u>
U.S. Department of Homeland Security				
Hazard Mitigation Grant Program	97.039	WI-DMA	4459.06	\$ 23,625
Emergency Management Performance Grants				
COVID-19 Emergency Management Performance Grant	97.042	WI-DMA	2022-EMPG-S	12,800
Emergency Management Performance Grant	97.042	WI-DMA	2022-EMPG-S	51,082
Total Emergency Management Performance Grants				<u>63,882</u>
Homeland Security Grant Program - SWAT Breaching Tools				
Homeland Security Grant Program	97.067	WI-DMA	12729	6,271
	97.067	WI-DMA	2023-HMEP-GPR-01-12912	9,264
Total Homeland Security Grant Program				<u>15,535</u>
Total U.S. Department of Homeland Security				<u>\$ 103,042</u>

ONEIDA COUNTY, WISCONSIN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2022

Agency / Pass through Agency / Federal Program Title / Local Program Title	ALN #	Pass-Through Agency	Pass-Through Entity Identifying Number	Federal Expenditures
US Department of Health and Human Services				
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	GWAAR	560510	\$ 4,719
COVID-19 Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	GWAAR	560510	<u>4,096</u>
Total Special Programs for the Aging-Title III, Part D, Disease Prevention				<u>8,815</u>
Aging Cluster				
Special Programs for the Aging-Title III, Part B-Grants for Supportive Services	93.044	GWAAR	560340	52,042
COVID-19 Special Programs for the Aging-Title III, Part B-Grants for Supportive Services	93.044	GWAAR	560340	<u>18,520</u>
Total Special Programs for the Aging-Title III, Part B-Grants for Supportive Services				<u>70,562</u>
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	GWAAR	560355	64,697
COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	GWAAR	560355	6,029
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	GWAAR	560360	37,929
COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	GWAAR	560360	<u>26,401</u>
Total Special Program for the Aging - Title III, Part C-Nutrition Services				<u>135,056</u>
Nutrition Services Incentive Program	93.053	GWAAR	560422	<u>29,434</u>
Total Aging Cluster				<u>235,052</u>
National Family Caregiver Support, Title III, Part E	93.052	GWAAR	560520	18,575
Family Planning Services	93.217	Direct Program	159328	411,522
Family Planning Services	93.217	Direct Program	159367	231,739
Family Planning Services	93.217	Direct Program	159371	<u>35,566</u>
Total Family Planning Services				<u>678,827</u>
Public Health Emergency Preparedness	93.069	Direct Program	155015	35,693
Public Health Emergency Preparedness	93.069	Direct Program	155050	<u>32,094</u>
Total Public Health Emergency Preparedness				<u>67,787</u>
Medicare Enrollment Assistance Program	93.071	Direct Program	560620	3,415
Guardianship Assistance	93.090	Direct Program	3456	27,754

ONEIDA COUNTY, WISCONSIN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2022

Agency / Pass through Agency / Federal Program Title / Local Program Title	ALN #	Pass-Through Agency	Pass-Through Entity Identifying Number	Federal Expenditures
US Department of Health and Human Services (Continued)				
Injury Prevention and Control Research and State and Community Based Programs	93.136	Direct Program	155080	\$ 80,159
Injury Prevention and Control Research and State and Community Based Programs	93.136	Direct Program	150211	<u>114,020</u>
Total Injury Prevention and Control Research and State and Community Based Programs				<u>194,179</u>
Immunization Grants				
COVID-19 Immunization Cooperative Agreements	93.268	Direct Program	155809	31,489
Immunization Cooperative Agreements	93.268	Direct Program	155020	<u>10,966</u>
Total Immunization Grants				<u>42,455</u>
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	Direct Program	155802	152,183
State Health Insurance Assistance Program	93.324	Direct Program	560432	3,764
COVID-19 Public Health Emergency Response: Cooperative Agreement for	93.354	Direct Program	155812	28,028
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	Direct Program	155812	6,600
Emergency Response: Public Health Crisis Response				
Prevention and Management of Diabetes and Heart Disease and Stroke	93.426	Direct Program	150426	18,750
Prevention and Management of Diabetes and Heart Disease and Stroke	93.426	Direct Program	150427	<u>21,006</u>
Total Prevention and Management of Diabetes and Heart Disease and Stroke				<u>39,756</u>
Child Support Enforcement	93.563	WI-DCF	7332F	(4,548)
Child Support Enforcement	93.563	WI-DCF	7332R	6,891
Child Support Enforcement	93.563	WI-DCF	7477	459,929
Child Support Enforcement	93.563	WI-DCF	7482	(4,788)
Child Support Enforcement	93.563	WI-DCF	7506	2,384
Child Support Enforcement	93.563	WI-DCF	7620	70,468
Child Support Enforcement	93.563	WI-DCF	7620F	<u>(46,509)</u>
Total Child Support Enforcement				<u>483,827</u>

ONEIDA COUNTY, WISCONSIN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2022

Agency / Pass through Agency / Federal Program Title / Local Program Title	ALN #	Pass-Through Agency	Pass-Through Entity Identifying Number	Federal Expenditures
US Department of Health and Human Services (Continued)				
CCDF Cluster				
Child Care and Development Block Grant	93.575	WI-DCF	0831	\$ 2,366
Child Care and Development Block Grant	93.575	WI-DCF	0840	26
Child Care and Development Block Grant	93.575	WI-DCF	0852	<u>39,849</u>
Total CCDF Cluster				<u>42,241</u>
Promoting Safe and Stable Families	93.556	WI-DCF	3306	42,827
Temporary Assistance for Needy Families	93.558	WI-DCF	3632	28,205
Temporary Assistance for Needy Families	93.558	WI-DCF	3645D	166
Temporary Assistance for Needy Families	93.558	Direct Program	561	<u>29,279</u>
Total Temporary Assistance for Needy Families				<u>57,650</u>
Foster Care Title IV-E	93.658	WI-DCF	3396	12
Foster Care Title IV-E	93.658	WI-DCF	3413	9,533
Foster Care Title IV-E	93.658	WI-DCF	3554	10,073
Foster Care Title IV-E	93.658	WI-DCF	3561	313,284
Foster Care Title IV-E	93.658	WI-DCF	3568	13,639
Foster Care Title IV-E	93.658	WI-DCF	3588	2,240
Foster Care Title IV-E	93.658	WI-DCF	3604	190
Foster Care Title IV-E	93.658	WI-DCF	3645	14,526
Foster Care Title IV-E	93.658	WI-DCF	3681	<u>25,141</u>
Total Foster Care Title IV-E				<u>388,638</u>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI-DCF	3413	5,316
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI-DCF	3465	15,392
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI-DCF	3561	19,080
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI-DCF	3681	<u>1,531</u>
Total Stephanie Tubbs Jones Child Welfare Services Program				<u>41,319</u>
Adoption Assistance	93.659	WI-DCF	3574	824
Social Services Block Grant	93.667	Direct Program	561	55,088

ONEIDA COUNTY, WISCONSIN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2022

Agency / Pass through Agency / Federal Program Title / Local Program Title	ALN #	Pass-Through Agency	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Health and Human Services (Continued)				
COVID-19 Elder Abuse Prevention Interventions Program	93.747	Direct Program	560332	\$ 9,830
Children's Health Insurance Program	93.767	Direct Program	284	25,395
Medicaid Cluster				
Medical Assitance Program	93.778	Direct Program	155811	18,099
Medical Assitance Program	93.778	Direct Program	284	316,645
Medical Assitance Program	93.778	Direct Program	560080	11,183
Medical Assitance Program	93.778	Direct Program	560083	53,660
Medical Assitance Program	93.778	Direct Program	560152	119,188
Medical Assitance Program	93.778	Direct Program	560155	78,299
Medical Assitance Program	93.778	Direct Program	560155	5,171
Medical Assitance Program	93.778	Direct Program	560152	11,035
Medical Assitance Program	93.778	Direct Program	560020	2,661
Medical Assitance Program	93.778	Direct Program	560040	4,407
Medical Assitance Program	93.778	Direct Program	560155	1,505
Medical Assitance Program	93.778	Direct Program	560152	937
Total Medicaid Cluster				<u>622,790</u>
Block Grants for Community Mental Health Serivces	93.958	Direct Program	515	3,191
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Direct Program	515	518
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	Direct Program	157120	3,956
Preventive Health and Health Services Block Grant	93.991	Direct Program	159220	6,935
Maternal and Child Health Services Block Grant to the States	93.994	Direct Program	159320	<u>15,871</u>
Total U.S. Department of Health and Human Services				<u>\$ 3,308,090</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u><u>\$ 6,153,119</u></u>

* Denotes Major Federal Program

ONEIDA COUNTY, WISCONSIN

SCHEDULE OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2022

Grantor/pass-through grantor/ program or cluster title	State Identification Number	Pass-Through Agency	Pass-Through Entity Number	Expenditures
STATE AWARDS				
Department of Children and Families				
Child Support Enforcement	437.7502	Direct Program	7502	\$ 62,493
Child Support Enforcement	437.7606	Direct Program	7606	1,985
Total Child Support Enforcement Cluster				<u>64,478</u>
Child Care and Development Block Grant	437.0700C	Direct Program	0700	6,143
Promoting Safe and Stable Families	437.0965	Direct Program	0965	972
Promoting Safe and Stable Families	437.0980	Direct Program	0980	2,777
Total Promoting Safe and Stable Families Cluster				<u>3,749</u>
Foster Care Title IV-E	437.3377B	Direct Program	3377B	148,316
Foster Care Title IV-E	437.3380B	Direct Program	3380B	3,589
Foster Care Title IV-E	*437.3561	Direct Program	3561	376,137
Foster Care Title IV-E	437.3681	Direct Program	3681	29,622
Total Foster Care Title IV-E Cluster				<u>557,664</u>
Stephanie Tubbs Jones Child Welfare Services Program	437.3410	Direct Program	3410	17,320
Stephanie Tubbs Jones Child Welfare Services Program	437.3411	Direct Program	3411	7,398
Stephanie Tubbs Jones Child Welfare Services Program	*437.3413	Direct Program	3413	596,229
Total Stephanie Tubbs Jones Child Welfare Services Program Cluster				<u>620,947</u>
Guardianship Assistance	437.3456	Direct Program	3456	51,542
CW WISACWIS Annual Maintenance Fee	437.3935	Direct Program	3936	(4,254)
PDS Partnership Fees	437.3940	Direct Program	3940	(1,600)
Total Department of Children and Families				<u>\$ 1,298,669</u>

ONEIDA COUNTY, WISCONSIN

SCHEDULE OF EXPENDITURES OF STATE AWARDS (Continued)

For the Year Ended December 31, 2022

Grantor/pass-through grantor/ program or cluster title	State Identification Number	Pass-Through Agency	Pass-Through Entity Number	Expenditures
STATE AWARDS (Continued)				
Department of Health Services				
Temporary Assistance for Needy Families	*435.000561	Direct Program	561	\$ 314,532
Block Grants for Community Mental Health Services	435.000515	Direct Program	515	19,931
Elder Abuse Prevention Interventions Program	435.000312	Direct Program	560332	30,005
Special Programs for the Aging, Title III, Part C, Nutrition Services	435.560355	GWAAR	560355	79,043
Special Programs for the Aging, Title III, Part C, Nutrition Services	435.560360	GWAAR	560360	2,344
State Senior Community Services	435.560330	GWAAR	560330	6,292
State Alzheimer's Family and Caregiver Support	435.381000	GWAAR	381000	17,324
State Elder Abust direct Services	435.560490	GWAAR	560490	17,100
ARPA IIIC1	435.560355	GWAAR	560355	7,365
ARPA IIIC2	435.560360	GWAAR	560360	1,632
Medical Assistance Program	435.560082	Direct Program	560082	11,184
Medical Assistance Program	435.560084	Direct Program	560084	17,887
Medical Assistance Program	435.560085	Direct Program	560085	27,789
Medical Assistance Program	435.560098	Direct Program	560098	39,729
Medical Assistance Program	435.560088	Direct Program	560088	78,299
Medical Assistance Program	435.560095	Direct Program	560095	106,638
Medical Assistance Program	435.560145	Direct Program	560145	5,172
Medical Assistance Program	435.560147	Direct Program	560147	3,678
Medical Assistance Program	435.560148	Direct Program	560148	15,742
Medical Assistance Program	435.560033	Direct Program	560033	4,894
Medical Assistance Program	435.560162	Direct Program	560162	1,506
Medical Assistance Program	435.560164	Direct Program	560164	312
Medical Assistance Program	435.566070	Direct Program	566070	10,011
Medical Assistance Program	435.560133	Direct Program	560133	2,386
Medical Assistance Program	435.560075	Direct Program	560075	45,257
Medical Assistance Program	435.560020	Direct Program	560020	2,661
Medical Assistance Program	435.560040	Direct Program	560040	4,407
Medical Assistance Program	435.560023	Direct Program	560023	23,349
Medical Assistance Program	435.159322	Direct Program	159322	16,915
Medical Assistance Program	435.159322	Direct Program	159322	1,184
Total Medical Assistance Program				<u>419,000</u>

ONEIDA COUNTY, WISCONSIN

SCHEDULE OF EXPENDITURES OF STATE AWARDS (Continued)

For the Year Ended December 31, 2022

Grantor/pass-through grantor/ program or cluster title	State Identification Number	Pass-Through Agency	Pass-Through Entity Number	Expenditures
STATE AWARDS (Continued)				
Department of Health Services (Continued)				
WH/FP RH 253.07 GPR	435.159317	Direct Program	159317	\$ 230,154
Cons Contracts CHHD Lead	435.157720	Direct Program	15772	3,733
TPCP WI WINS	435.181004	Direct Program	181004	13,725
TPCP Community Intrvns (Tobacco)	435.181010	Direct Program	18101	135,200
Communicable Disease Prev.	435.155800	Direct Program	1558	4,046
WWWP GPR Edu & MJA	435.157010	Direct Program	15701	65,384
Tufts Telehealth	435.154711	Direct Program	154711	1,380
WIC Farmers Market	435.154720	Direct Program	15472	1,422
Total Department of Health Services				<u><u>\$ 1,369,612</u></u>
Department of Agriculture				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	435.600000	WI DHS	61	\$ 3,230
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	*435.000283	WI DHS	283	497,948
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	435.000284	WI DHS	284	12,379
Total State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				<u>513,557</u>
County Staff and Support	115.15	Direct Program	N/A	154,238
Clean Sweep & Household Hax Waste Collect	115.04	Direct Program	N/A	14,200
Unwanted RX Collection	115.04	Direct Program	N/A	3,200
Total Department of Agriculture				<u><u>\$ 685,195</u></u>
Department of Justice				
Law Enforcement Drug Trafficking Response	455.208	Direct Program	2021-DT-01-15973	\$ 20,967
Law Enforcement Drug Trafficking Response	455.208	Direct Program	N/A	37,970
County Law Enforcement Grant	455.226	Direct Program	N/A	30,510
WI DNA Databank	455.221	Direct Program	N/A	1,440
Total Department of Justice				<u><u>\$ 90,887</u></u>

ONEIDA COUNTY, WISCONSIN

SCHEDULE OF EXPENDITURES OF STATE AWARDS (Continued)

For the Year Ended December 31, 2022

Grantor/pass-through grantor/ program or cluster title	State Identification Number	Pass-Through Agency	Pass-Through Entity Number	Expenditures
STATE AWARDS (Continued)				
Department of Military Affairs				
Computer & HazMat Response Equipment Grant Award	465.308	Direct Program	N/A	\$ 7,475
Emergency Planning & Community Right-to-Know EPCRA Planning	465.337	Direct Program	N/A	10,241
HMGP Grant	465.305	Direct Program	N/A	2,625
Total Department of Military Affairs				<u>\$ 20,341</u>
Department of Natural Resources				
Municipal Water Safety Patrol	377.550	Direct Program	N/A	\$ 7,637
County all-terrain vehicle patrol	377.551	Direct Program	N/A	6,340
County Snowmobile Grant	377.552	Direct Program	N/A	27,372
Wildlife Damabe Abatement and Claims	370.553	Direct Program	BP 2022	26,994
River Planning Grant	370.675	Direct Program	RP-37122	9,000
Clean Boats, Clean Waters	370.678	Direct Program	CBCW 103422	18,000
Lake Management Planning	370.678	Direct Program	LPT-64120	8,568
Lake Management Planning	370.678	Direct Program	AIRR24219	1,000
Aquatic Invasive Species	370.663	Direct Program	LMPN 4722	21,998
Aquatic Invasive Species	370.663	Direct Program	LPT73522	20,338
All-Terrain Vehicle (ATV) Program	370.576, 350.577	Direct Program	ATV-4410T	4,616
All-Terrain Vehicle (ATV) Program	370.576, 350.577	Direct Program	ATV-4294	4,983
All-Terrain Vehicle (ATV) Program	370.576, 350.577	Direct Program	ATV-4316	34,780
All-Terrain Vehicle (ATV) Program	370.576, 350.577	Direct Program	ATV-4317	52
All-Terrain Vehicle (ATV) Program	370.576, 350.577	Direct Program	ATV-4350	36,480
All-Terrain Vehicle (ATV) Program	370.576, 350.577	Direct Program	ATV-4425	150,051
All-Terrain Vehicle (ATV) Program	370.576, 350.577	Direct Program	ATV-4473	9,779
All-Terrain Vehicle (ATV) Program	370.576, 350.577	Direct Program	ATV-4495	550
All-Terrain Vehicle (ATV) Program	370.576, 350.577	Direct Program	ATV-4555T	5,254
Recreational Aids - Snowmobile Trail and Area Aid	*370.574, 350.575	Direct Program	S-5629	256,260
Recreational Aids - Snowmobile Trail and Area Aid	*370.574, 350.575	Direct Program	S-5759	64,185
Recycling Grants to Responsible Units	370.670	Direct Program	N/A	50,053
County Administrator Grant	370.572	Direct Program	55210.435805	63,404
Wildlife	370.553	Direct Program	56116.435808	2,162
Total Department of Natural Resources				<u>\$ 829,856</u>

ONEIDA COUNTY, WISCONSIN

SCHEDULE OF EXPENDITURES OF STATE AWARDS (Continued)

For the Year Ended December 31, 2022

Grantor/pass-through grantor/ program or cluster title	State Identification Number	Pass-Through Agency	Pass-Through Entity Number	Expenditures
STATE AWARDS (Continued)				
Department of Veterans Affairs				
WDVA grant	485.001	Direct Program	N/A	\$ 11,000
Total Department of Veterans Affairs				<u>\$ 11,000</u>
Department of Administration				
Safer Community Grants	N/A	Direct Program	N/A	\$ 22,530
Wisconsin Land Information Program	505.173	Direct Program	521790.435117	1,000
Wisconsin Land Information Program	505.173	Direct Program	521790.435108	38,164
Total Department of Administration				<u>\$ 61,694</u>
TOTAL STATE AWARDS				<u>\$ 4,367,254</u>

* Denotes Major State Program

ONEIDA COUNTY, WISCONSIN

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the Year Ended December 31, 2022

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 2022 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) 21.019, 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, 2022

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 2023 CARS for the Human Services and Public Health Departments, and the December 2022 SPARC for Child Support and Child Care programs.

ONEIDA COUNTY, WISCONSIN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended December 31, 2022

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, 2022

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
14.228	Community Development Block Grants

Identification of major state programs:

<u>State ID Number</u>	<u>Name of State Program</u>
437.3561	Foster Care Title IV-E
437.3413	Stephanie Tubbs Jones Child Welfare Services Program
435.000561	Temporary Assistance for Needy Families
435.000283	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
370.574/370.575	Recreational Aid - Snowmobile Trail and Area Aid

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?

 x yes no

ONEIDA COUNTY, WISCONSIN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended December 31, 2022

Section II - Financial Statement 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.

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, 2022

Section IV - Prior Year Audit Findings

2021-001

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.

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, 2022 as Finding 2022-001.

ONEIDA COUNTY, WISCONSIN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended December 31, 2022

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 Director



Ashley Johnson, CPA
August 14, 2023



FINANCE DEPARTMENT
ONEIDA COUNTY

Tina M. Smigielski, C.P.A.
County Auditor/Finance Director
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CORRECTIVE ACTION PLAN

The findings noted in the 2022 Schedule of Findings and Questions Costs for the Year Ended December 31, 2022 have been reported to the proper federal and state agencies. Please find management's corrective actions plans below:

2022-001 Financial Statement Finding

The current computerized financial system used by Oneida County is considered a legacy software solution, which is at end of life. The resulting end user experience is disjointed and not efficient. The County engaged in a Request for Proposal process during 2022 and has selected a replacement cloud-based system that is currently being implemented. Once the program is implemented, several manual entry processes will be automated which will provide for more opportunities for internal controls to be implemented, timelier financial reports, and permit finance staff to reallocate efforts from data-entry to more analytical functions.

Responsible Party: Tina Smigielski, Finance Director