

County of Racine

Report on Federal and State Awards

December 31, 2022

County of Racine

Table of Contents
December 31, 2022

	<u>Page</u>
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
Report on Compliance for Each Major Federal and Major State Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the <i>State Single Audit Guidelines</i>	3
Schedule of Expenditures of Federal and State Awards	6
Notes to Schedule of Expenditures of Federal and State Awards	13
Schedule of Findings and Questioned Costs	15

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

Independent Auditors' Report

To the Honorable Members of the Board of Supervisors of
County of Racine

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Racine (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 July 20, 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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

Baker Tilly US, LLP

Milwaukee, Wisconsin
July 20, 2023

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

Independent Auditors' Report

To the Honorable Members of the Board of Supervisors of
County of Racine

Report on Compliance for Each Major Federal and Major State Program

Opinion on Each Major Federal and Major State Program

We have audited the County of Racine's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the *State Single Audit Guidelines* (the *Guidelines*) that could have a direct and material effect on each of the County's major federal and major state programs for the year ended December 31, 2022. The County's major federal and major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and major state programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal and Major State Program

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated July 20, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by the Uniform Guidance and the *Guidelines* and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and state awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The image shows a handwritten signature in black ink that reads "Baker Tilly US, LLP". The signature is written in a cursive, flowing style.

Milwaukee, Wisconsin
September 21, 2023

County of Racine

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2022

Grantor Agency / Program Title	Federal AL Number	Pass- Through Agency	Pass- Through Agency ID	Expenditures	Payments to Subrecipients
FEDERAL PROGRAMS					
U. S. Department of Agriculture					
Child Nutrition Cluster					
School Breakfast Program	10.553	DPI	515370	\$ 22,802	\$ -
National School Lunch Program	10.555	DPI	515370	45,261	-
Total Child Nutrition Cluster				<u>68,063</u>	<u>-</u>
SNAP Cluster					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Kenosha Cty	61, 284, 250	852,421	-
Total SNAP Cluster				<u>852,421</u>	<u>-</u>
Total U.S. Department of Agriculture				<u>920,484</u>	<u>-</u>
U.S. Department of Housing and Urban Development					
CDBG - Entitlement Grants Cluster					
Community Development Block Grants/Entitlement Grants	14.218	City of Racine	00238 CDBG	21,891	-
Total CDBG - Entitlement Grants Cluster				<u>21,891</u>	<u>-</u>
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	DOA	CV 21-22	329,394	37,803
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	DOA	CDBG-CL-PS-20-01	811,475	-
Subtotal				<u>1,140,869</u>	<u>37,803</u>
Total U.S. Department of Housing and Urban Development				<u>1,162,760</u>	<u>37,803</u>
U.S. Department of Justice					
CEASE Grant (Drug Enforcement Administration)	16.000	DOJ	N/A	838	-
Coronavirus Emergency Supplemental Funding	16.034	DOJ	2020-VD-BX-0252	58,008	-
State Criminal Alien Assistance Program	16.606	DOJ	N/A	90,261	-
Victim Witness - Victim Advocate Grant	16.575	DOJ	12149	96,869	-
Edward Byrne Grant (Federal Task Force Operations)	16.738	DOJ	2017-DJ-01-14929	39,180	-
Edward Byrne Grant (SEADOG)	16.738	Kenosha Cty	2020-DJ-01-17063	26,723	-
Edward Byrne Grant (Courtroom Security Grant)	16.738	DOJ	GL-20307-52200	19,562	-
Subtotal				<u>85,465</u>	<u>-</u>
Smart Prosecution Initiative	16.825	DOJ	15PBJA-21-GG-03891-SMTP	92,144	-
Total U.S. Department of Justice				<u>423,585</u>	<u>-</u>

County of Racine

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2022

Grantor Agency / Program Title	Federal AL Number	Pass- Through Agency	Pass- Through Agency ID	Expenditures	Payments to Subrecipients
U.S. Department of Transportation					
Transit Services Programs Cluster					
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	DOT	5310-WI-2022-##-00	\$ 69,050	\$ -
Total Transit Services Programs Cluster				<u>69,050</u>	<u>-</u>
Highway Safety Cluster					
Speed Enforcement	20.600	DOT	FG-2022-RACINE C-05939	61,652	38,245
Alcohol Impaired Driving Countermeasures Grants	20.601	DOT	FG2022-RACINE C-05774	81,522	31,499
Occupant Protection Incentive Grant (Seatbelt Enforcement)	20.602	DOT	FG-2022-RACINE C-05793	48,017	22,142
Total Highway Safety Cluster				<u>191,191</u>	<u>91,886</u>
Total U.S. Department of Transportation				<u>260,241</u>	<u>91,886</u>
U.S. Department of Treasury					
Coronavirus State and Local Fiscal Recovery Funds	21.027	City of Racine	HERE TO HELP ARPA	41,257	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	N/A	5,042,094	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	DHS	155811	40,507	-
Subtotal				<u>5,123,858</u>	<u>-</u>
Total U.S. Department of Treasury				<u>5,123,858</u>	<u>-</u>
U.S. Department of Education					
Special Education-Grants for Infants and Families	84.181	DHS	550	199,839	199,839
Birth to 3 Program ARPA	84.181	DHS	535000	4,130	-
Subtotal				<u>203,969</u>	<u>199,839</u>
Total U.S. Department of Education				<u>203,969</u>	<u>199,839</u>
U. S. 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, 560513	21,328	-
Aging Cluster					
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	GWAAR	560340, 560342	180,679	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	GWAAR	560355, 560360	390,021	-
Consolidated Appropriations Act C-2	93.045	GWAAR	560361	101,242	-
Nutrition Services Incentive Program	93.053	GWAAR	560422	66,677	-
Total Aging Cluster				<u>738,619</u>	<u>-</u>

County of Racine

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2022

Grantor Agency / Program Title	Federal AL Number	Pass- Through Agency	Pass- Through Agency ID	Expenditures	Payments to Subrecipients
U. S. Department of Health and Human Services (cont)					
National Family Caregiver Support, Title III, Part E	93.052	GWAAR	560520	\$ 117,376	\$ -
Public Health Emergency Preparedness	93.069	DHS	155015/155190	145,431	-
Medicare Enrollment Assistance Program	93.071	DHS	560622	17,636	-
Guardianship Assistance	93.090	DCF	3456	14,571	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	DHS	150216	53,433	-
Immunization Cooperative Agreements	93.268	DHS	155020	21,032	-
Anti-Heroin Task Force Grant	93.276	DOJ	455COPSHEROIN15	32,793	17,863
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	DHS	155806	210,345	-
State Health Insurance Assistance Program	93.324	GWAAR	560432	8,232	-
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health	93.354	DHS	155812	112,190	-
Promoting Safe and Stable Families	93.556	DCF	3306/3308	77,350	-
Temporary Assistance for Needy Families	93.558	DHS	561	706,456	-
Temporary Assistance for Needy Families	93.558	DCF	1008	<u>70,150</u>	<u>-</u>
Total TANF				<u>776,606</u>	<u>-</u>
Child Support Enforcement	93.563	DCF	701, 7477, 7482, 7506, 7620, 7332F, 7332R, 7620F, 7702A	2,774,638	-
CCDF Cluster					
Child Care and Development Block Grant	93.575	DCF	831, 840, 852	<u>1,039,447</u>	<u>-</u>
Total CCDF Cluster				<u>1,039,447</u>	<u>-</u>
State Court Improvement Program	93.586	WI Courts	2101WISCIC	3,810	-
Grants to States for Access and Visitation Programs	93.597	DCF	7703	5,246	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	DCF	3413, 3561, 3681	168,680	-
Foster Care - Title IV-E	93.658	DCF	3396, 3413, 3554, 3561, 3681	2,508,557	-
Adoption Assistance	93.659	DCF	3574	24,757	-
Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	93.665	DHS	533289	61,828	-
Social Services Block Grant	93.667	DHS	561	914,102	-
Elder Abuse Prevention Interventions Program	93.747	DHS	560332, 560333	33,597	-
Children's Health Insurance Program	93.767	Kenosha Cty	284	105,633	-
Medicaid Cluster					
Medical Assistance Program	93.778	Kenosha Cty	62, 284	1,362,628	-
Medical Assistance Program	93.778	DHS	560152, 560155	1,235,665	-
Medical Assistance Program - WIMCR	93.778	DHS	N/A	500,722	-
Medical Assistance Program - CLTS ADMIN	93.778	DHS	878	130,889	-
Medical Assistance Program - CLTS	93.778	DHS	872	<u>2,481,955</u>	<u>-</u>
Total Medicaid Cluster				<u>5,711,859</u>	<u>-</u>
Opioid STR	93.788	DHS	531287	278,688	-

County of Racine

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2022

Grantor Agency / Program Title	Federal AL Number	Pass- Through Agency	Pass- Through Agency ID	Expenditures	Payments to Subrecipients
U. S. Department of Health and Human Services (cont)					
Maternal, Infant, and Early Childhood Home Visiting Cluster					
Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870	DCF	1025	\$ 7,200	\$ -
Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870	DCF	1008	<u>678,116</u>	<u>-</u>
Total Maternal, Infant, and Early Childhood Home Visiting Cluster				<u>685,316</u>	<u>-</u>
Block Grants for Community Mental Health Services	93.958	DHS	515, 569, 533287	243,358	-
			515, 546, 570, 533288, 533291,		
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DHS	533292	976,089	-
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PI	93.991	DHS	159220	25,027	-
Maternal and Child Health Services Block Grant to the States	93.994	DHS	159320	<u>26,854</u>	<u>-</u>
Total U.S. Department of Health and Human Services				<u>17,934,428</u>	<u>17,863</u>
Executive Office of the President					
High Intensity Drug Trafficking Areas Program	95.001	HHS	B0324P1	<u>123,370</u>	<u>9,065</u>
Total Executive Office of the President				<u>123,370</u>	<u>9,065</u>
U.S. Department of Homeland Security					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DMA	PA-05-WI-4520 PW-161	72,565	-
Emergency Management Performance Grant	97.042	DMA	4040-0007	<u>142,973</u>	<u>-</u>
Total U.S. Department of Homeland Security				<u>215,538</u>	<u>-</u>
TOTAL FEDERAL PROGRAMS				<u>\$ 26,368,233</u>	<u>\$ 356,456</u>

County of Racine

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2022

Grantor Agency / Program Title	State ID Number	Pass- Through Agency	Pass- Through Agency ID	Expenditures	Payments to Subrecipients
STATE PROGRAMS					
Wisconsin Department of Agriculture, Trade and Consumer Protection					
County Staff and Support	115.150	N/A	9214-22-52-00	\$ 180,415	\$ -
Land and Water Resource Management	115.400	N/A	9214-22-52-00	<u>159,116</u>	<u>-</u>
Total Wisconsin Department of Agriculture, Trade, and Consumer Protection				<u>339,531</u>	<u>-</u>
Wisconsin Department of Natural Resources					
Recreational Aids - Snowmobile Trail and Area	370.485	N/A	S-5658	45,927	-
Water Safety Aid	370.550	N/A	227.52	<u>36,406</u>	<u>-</u>
Total Wisconsin Department of Natural Resources				<u>82,333</u>	<u>-</u>
Wisconsin Department of Transportation					
Elderly and Handicapped County Aids	395.101	N/A	N/A	<u>525,496</u>	<u>-</u>
Total Wisconsin Department of Transportation				<u>525,496</u>	<u>-</u>
Wisconsin Department of Corrections					
Windows to Work	410.112	Kenosha Cty	SEWIWDB-RCWS-W2W-22-23	<u>188,986</u>	<u>-</u>
Total Wisconsin Department of Corrections				<u>188,986</u>	<u>-</u>
Wisconsin Department of Health Services					
IMAA STATE SHARE	435.000283	Kenosha Cty	283	943,656	-
IMAA FEDERAL SHARE	435.000284	Kenosha Cty	284	10,356	-
APS-ADULT PROTECTIVE SVCS	435.000312	N/A	312	214,490	-
CHILDREN'S COP	435.000377	N/A	377	75,018	-
ALZHEIMERS FAMILY SUPPORT	435.000381	N/A	381	98,870	-
COORDINATED SERVICES-CTY	435.000515	N/A	515	50,586	-
COMMUNITY MENTAL HEALTH	435.000516	N/A	516	963,375	-
BIRTH TO THREE INITIATIVE	435.000550	N/A	550	219,990	219,990
BASIC COUNTY ALLOCATION	435.000561	N/A	561	5,219,182	-
STATE/COUNTY MATCH	435.000681	N/A	681	726,376	-
CLTS WAIVER GPR	435.000871	N/A	871	1,274,030	-
CLTS WAIVER CWA ADMIN GPR	435.000877	N/A	877	130,894	-

County of Racine

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2022

Grantor Agency / Program Title	State ID Number	Pass- Through Agency	Pass- Through Agency ID	Expenditures	Payments to Subrecipients
Wisconsin Department of Health Services (cont)					
INFANT MORTALITY-RACINE	435.110190	City of Racine	110190	\$ 122,085	\$ -
COMM DISEASE CTRL & PREV	435.155800	N/A	155800	9,160	-
CONS CONTRACTS CHHD LD	435.157720	N/A	157720	5,992	-
NON-RESIDENT	435.531000	N/A	531000	72,342	-
MAT IN A JAIL SETTING	435.533264	N/A	533264	88,046	-
ADRC BASE GPR REIMB	435.560100	N/A	560100	1,316,428	-
ADRC EBS GPR REIMB	435.560320	N/A	560320	30,695	-
ADRC EBS SPAP REIMB	435.560328	N/A	560328	11,065	-
SENIOR COMMUNITY SVS PROG	435.560330	GWAAR	560330	13,034	-
TITLE 3C1 CONG MEAL PROG	435.560355	GWAAR	560355	167,633	-
TITLE 3C-2 HOME MEALS	435.560360	GWAAR	560360	15,623	-
ELDER ABUSE SERVICE	435.560490	GWAAR	560490	65,013	-
Total Wisconsin Department of Health Services				<u>11,843,939</u>	<u>219,990</u>
Wisconsin Department of Children and Families					
Food Stamp Agency Incentives	437.0965	N/A	965	33,321	-
AFDC Agency Incentives	437.0975	N/A	975	108	-
Medicaid Agency Incentives	437.0980	N/A	980	21,505	-
OTH - Family Foundations Comprehensive Home Visitation Program	437.1008	N/A	1008	31,178	-
JJ Community Intervention Program	437.3410	N/A	3410	151,228	-
JJ Youth Aids	437.3413	N/A	3413	3,603,197	-
DSP Subsidized Guardianship	437.3456	N/A	3456	27,060	-
CW Children and Families Allocation	437.3561	N/A	3561	2,445,420	-
CW Children & Families Allocations	437.3681	N/A	3681	196,248	-
CS State GPR/PR Funding Allocation	437.7502	N/A	7502	574,423	-
CS Medical Support GPR Earned	437.7606	N/A	7606	8,172	-
Five County Demonstration Project	437.7702	N/A	7702	40,714	-
CF Children First - Direct Services - County Agency	437.0700C	N/A	700C	57,051	-
BFI - SABG	437.1401B	N/A	1401B	164,797	-
CW Kinship Care Program - Benefits	437.3377A	N/A	3377A	440,890	-
CW Kinship Care Program - Benefits	437.3377B	N/A	3377B	873,755	-
CW Kinship Care Program - Assessment	437.3380A	N/A	3380A	43,740	-
CW Kinship Care Program - Assessment	437.3380B	N/A	3380B	87,480	-
Grants for Foster Parents - Foster Parent Retention	437.3390A	N/A	3390A	9,016	-
Youth Justice Innovation Grants	437.3407A	N/A	3407A	79,247	-
Total Wisconsin Department of Children and Families				<u>8,888,550</u>	<u>-</u>

County of Racine

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2022

Grantor Agency / Program Title	State ID Number	Pass- Through Agency	Pass- Through Agency ID	Expenditures	Payments to Subrecipients
Wisconsin Department of Workforce Development					
Workforce Equity Grant	445.131	N/A	DD213EQ10004	\$ 118,417	\$ -
Total Wisconsin Department of Workforce Development				<u>118,417</u>	<u>-</u>
Wisconsin Department of Justice					
Law Enforcement Drug Trafficking Response	455.208	N/A	2022-DT-1-16826	44,072	34,072
Treatment Alternatives and Diversion	455.271	N/A	2022-TD-02-16849	124,004	-
Victim and Witness Assistance Program	455.532	N/A	DJ-CVS-27	<u>223,867</u>	<u>-</u>
Total Wisconsin Department of Justice				<u>391,943</u>	<u>34,072</u>
Wisconsin Department of Military Affairs					
Emergency Government Response Equipment	465.308	N/A	2022-EPCRA-01 12851	7,517	7,517
Emergency Government Response Equipment	465.308	N/A	2021-EPCRA-01 012441-JU-02	169	169
Hazardous Materials Emergency Preparedness Grant (HMEP)	465.310	N/A	2022-HMEP-GPR-1-12652	3,950	3,950
Hazardous Materials Emergency Preparedness Grant (HMEP)	465.310	N/A	2022-HMEP-GPR-1-12661	6,000	-
Emergency Planning Grant	465.337	N/A	4040-0007	<u>38,747</u>	<u>-</u>
Total Wisconsin Department of Military Affairs				<u>56,383</u>	<u>11,636</u>
Wisconsin Department of Administration					
Land Information Board Grants	505.173	N/A	AD199102, AD189102, AD209105, AD229052	<u>96,341</u>	<u>-</u>
Total Wisconsin Department of Administration				<u>96,341</u>	<u>-</u>
TOTAL STATE PROGRAMS				<u>\$ 22,531,919</u>	<u>\$ 265,698</u>

County of Racine

Notes to Schedule of Expenditures of Federal and State Awards
Year Ended December 31, 2022

1. Basis of Presentation

The accompanying schedule of expenditures of federal and state awards (the Schedule) includes the federal and state grant activity of the County of Racine under programs of the federal and state government for the year ended December 31, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines*. Because the Schedule presents only a selected portion of the operations of the County of Racine, it is not intended to and does not present the financial position, changes in net position or cash flows of the County of Racine.

2. Summary of Significant Accounting Policies

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

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

3. Indirect Cost Rate

Racine County has not elected to use the 10% de minimis indirect cost rate of the Uniform Guidance.

4. Pass-Through Entities

Federal and state awards have been passed through the following entities:

City of Racine	City of Racine, Wisconsin
Kenosha Cty	Kenosha County, Wisconsin
WI Courts	WI Courts System
HHS	Health and Human Services
DCF	Wisconsin Department of Children and Families
DHS	Wisconsin Department of Human Services
DOA	Wisconsin Department of Administration
DOJ	Wisconsin Department of Justice
DOT	Wisconsin Department of Transportation
DPI	Wisconsin Department of Public Instruction
DMA	Wisconsin Department of Military Affairs
GWAAR	Greater Wisconsin Agency on Aging Resources

County of Racine

Notes to Schedule of Expenditures of Federal and State Awards
Year Ended December 31, 2022

5. CARS/SPARC Report Dates

The Schedule of Expenditures of Federal and State Awards includes adjustments through the June 1, 2023 Community Aids Reporting System (CARS) reports and the December 31, 2022 SPARC report.

County of Racine

Schedule of Findings and Questioned Costs
Year Ended December 31, 2022

Section I - Summary of Auditors' Results

Financial Statements

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

Internal control over financial reporting:

Material weakness(es) identified?	<u> </u> yes	<u> X </u> no
Significant deficiency(ies) identified?	<u> </u> yes	<u> X </u> none reported

Noncompliance material to financial statements noted? yes X no

Federal and State Awards

Internal control over major programs:

	<u>Federal Programs</u>		<u>State Programs</u>	
Material weakness(es) identified?	<u> </u> yes	<u> X </u> no	<u> </u> yes	<u> X </u> no
Significant deficiencies identified that are not considered to be material weakness(es)?	<u> </u> yes	<u> X </u> none reported	<u> </u> yes	<u> X </u> none reported

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

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a) of the Uniform Guidance or the *State Single Audit Guidelines*? yes X no yes X no

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

	<u>Federal</u>	<u>DHS</u>	<u>Other State</u>
Dollar threshold used to distinguish between type A and type B programs	\$791,047	\$607,911	\$250,000

County of Racine

Schedule of Findings and Questioned Costs
Year Ended December 31, 2022

Identification of major federal programs:

<u>Assistance Listing Numbers</u>	<u>Name of Federal Program or Cluster</u>
93.778	Medicaid Cluster: Medical Assistance Program
21.027	COVID-19 Coronavirus State Local Fiscal Recovery Funds
93.667	Grant
14.228	Social Services Block Grant
	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii

Identification of major state programs:

<u>State Numbers</u>	<u>Name of State Program</u>
435.000871	CLTS Waiver GPR
435.000516	Community Mental Health
435.000561 & 435.000681	Basic County Allocation & State/County Match
437.3561 & 437.3681	CW Children & Families Allocation
455.532	Victim and Witness Assistance Program

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

None noted.

Section III - Federal and State Awards Findings and Questioned Costs

None noted.

County of Racine

Schedule of Findings and Questioned Costs
Year Ended December 31, 2022

Section IV - Other Issues

Does the auditor's report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern?

_____ yes X no

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

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

Was a Management Letter or other document conveying audit comments issued as a result of this audit?

_____ yes X no

Name and signature of partner



Amanda R. Blomberg, CPA, Firm Director

Date of report

September 21, 2023