

# RICHLAND COUNTY

Finance & Personnel Standing Committee



December 30, 2022

## NOTICE OF MEETING

Please be advised that the Richland County Finance and Personnel Committee will convene on **January 3<sup>rd</sup>, 2023 at 5:00 p.m.** in the Richland County Board Room of the Courthouse at 181 West Seminary, Richland Center, WI 53581 and via videoconference and teleconference using the following information:

Via webex with information available at <https://administrator.co.richland.wi.us/minutes/finance-personnel/>

If you have any trouble accessing the meeting, please contact MIS Director Barbara Scott at 608-649-5922 (phone) or [barbara.scott@co.richland.wi.us](mailto:barbara.scott@co.richland.wi.us) (email).

### Agenda:

1. Call to order
2. Proof of notification
3. Agenda approval
4. Public Comment
5. Previous Minutes

### Reports:

6. Report – Financial Reports:
  - a. Fund 75 – Capital Improvements
  - b. Fund 92 – Short Term Borrowing
  - c. Fund 93 – ARPA
  - d. Fund 93 – ARPA Childcare
  - e. Budget performance report Administration Office
  - f. Budget performance report Clerk Office
  - g. Budget performance report Treasurer Office

### Financial:

7. Discussion and possible action on transfer of highway capital funds
8. Discussion and possible action to extend contract for accounting services
9. Discussion and possible action to transfer ambulance funds

### Directive Resolutions and Ad Hoc Committee:

10. Discussion and possible action on referendum report and referendum question
11. Discussion and possible action on financial planning and outcomes
12. Discussion and possible action regarding correspondence and guidance with the Referendum Ad Hoc Committee
13. Discussion and possible action on public relations planning for the referendum

### Personnel:

14. Closed Session pursuant of Wisconsin State Statute 19.85(1)(e) Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session. - Regarding MOU requests to attach to the WPPA collective bargaining agreement.
15. Closed Session pursuant of Wisconsin State Statute 19.85(1)(c) Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility. Performance Evaluation and contract review– County Administrator
16. Return to Open Session
17. Discussion and possible action on items from closed session.

### Closing:

18. Future agenda items
19. Adjournment

Meeting materials may be found at <https://administrator.co.richland.wi.us/minutes/finance-personnel/>.

A quorum may be present from other Committees, Boards, or Commissions. No committee, board or commission will exercise any responsibilities, authority or duties except for the Finance and Personnel Standing Committee.

CC: Committee Members, County Board, Department Heads, Richland Observer, WRCO, Valley Sentinel, Courthouse Bulletin Board

# Richland County

## Finance & Personnel Standing Committee

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**December 6th, 2022**

The Richland County Finance and Personnel Standing Committee convened on Tuesday, December 6th in person and teleconference.

Committee members present included County Board Supervisors Marty Brewer, Steve Williamson, Steve Carrow, Gary Manning, Shaun Murphy-Lopez, Tim Gottschall with Marc Couey by Web Ex.

Also present was Administrator Clinton Langreck, Assistant to the Administrator Cheryl Dull taking minutes, several department heads, county employees and general public. Barb Scott was present from MIS running the teleconferencing.

Not present: Melissa Luck

1. **Call to Order:** Committee Chair Brewer called the meeting to order at 5:00 p.m.
2. **Proof of Notification:** Chair Brewer verified that the meeting had been properly noticed. Copies of the agenda were sent by email to all Committee members, County Board members, WRCO, County department heads, Richland Observer, Valley Sentinel and a copy was posted on the Courthouse Bulletin Board.
3. **Agenda Approval:** Chair Brewer asked for approval of the agenda as presented. Moved by Supervisor Gottschall to approve the agenda, 2<sup>nd</sup> by Supervisor Manning. All voting aye, motion carried.
4. **Previous minutes:** Chair Brewer asked for approval of the minutes. Moved by Supervisor Williamson to approve the minutes, 2<sup>nd</sup> by Supervisor Murphy-Lopez. All voting aye, motion carried.
5. **Report — 2021 Audited Financial Statement:** Administrator Langreck asked for approval of the audit as presented. A representative from Johnson Block will be available at County Board to answer any questions concerning the audit. He briefly reviewed the 87-page audit report.
6. **Discussion and Possible Action on ARPA Daycare Grant Extension:** Administrator Langreck presented the request for a 6-month extension. Moved by Supervisor Williamson to allow Coppertop Family Daycare a six-month extension of expenditure of Daycare ARPA Grant funds utilization through 30 June 2023, 2<sup>nd</sup> by Supervisor Gottschall. All voting aye, motion carried.
7. **Discussion and possible action on Finance and Human Resources Staffing Report:** 07a - Administrator Langreck did a detailed review of his comparison report that he has been working on for over 2 months. The comparison shows what positions would be reduced and what positions would be move to accommodate the changes. With the current models, Pine Valley retains their own HR and Financial person.

Director Clements advised the committee of what affect these changes would have on the HHS department. She agreed having a centralized HR would be more efficient than what is happening currently. She feels that centralizing finance will take a lot more thought and the duties will have to be very clear. HHS's Finance Specialist is funded from other sources other than tax levy, which could be difficult in figuring the reimbursement. Cutting 2 staff from her department as listed in the report would reduce the ability to do special projects. She would like to be able to choose which positions would be eliminated because with doing that she could possible reduce 3 with rearranging duties. She added this study has been very stressful for her staff, feeling like their positions could be cut.

Supervisor Gottschall expressed his thoughts that adding an HR Director shows a cost saving, is advantages and would give us some continuity and equity that we are severely lacking currently. He would like to allow Director Clements time, as requested, to review the possibility of restructuring her department.

Supervisor Murphy-Lopez questioned why in the HR model only HHS had staff cut. Administrator Langreck reviewed the rationalization he used to decide where best to reduce staff to meet the needs of the County in filling a HR position. Both Supervisors Couey and Murphy-Lopez have concerns of why the HR director wouldn't be reduced at Pine Valley under all 3 scenarios and both felt the HR & finance departments should be a whole and there should be a reduction in the HR Director at Pine Valley as well. Members of the Committee would like Administrator Langreck to include Pine Valley in the HR and finance reduction for centralization, look into if other counties HR and Finance personnel report to the department or to a centralized HR or Finance person and bring back the report again.

8. **Discussion and possible action on response to Resolution 22-96:** Administrator Langreck reviewed the

# Richland County

## Finance & Personnel Standing Committee

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response, what the recommended reductions are and what would be recommended to go to referendum which includes the HR and Finance positions. Supervisor Murphy-Lopez advised the committee how the poll will be prepared for County Board to be passed out Tuesday night. Moved by Supervisor Murphy-Lopez to include short term borrowing for property insurance, workers comp insurance and liability insurances in the amounts of \$50,000 for 2024, \$100,000 for 2025, \$160,000 for 2026, \$160,000 for 2027, which by State Statute 67.04(5) and 611.11(4) can be covered by short term borrowing. Assuming a savings of \$100,000 from HR & Finance consolidation across all departments per year with the balance of saving of \$22,000 coming from insurance for 2024, \$143,000 coming from insurance for 2025, \$199,000 coming from insurance for 2026 and \$283,000 coming from insurance for 2027, 2<sup>nd</sup> by Supervisor Gottschall. All voting aye, motion carried.

**9 Discussion and possible action regarding correspondence and guidance with the Referendum Ad Hoc Committee:** This was covered under #8.

**10 Discussion and possible action on Classification, Compensation and Authorization Policy:** Administrator Langreck reviewed that the change made since the November revision is to the EMT pay range and updated pay scales. Moved by Supervisor Murphy-Lopez to approve as presented, 2<sup>nd</sup> by Supervisor Williamson. All voting aye, motion carried.

**11 Closed Session pursuant of Wisconsin State Statute 19.85(1)(e) Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session. Regarding MOU requests to attach to the WPPA collective bargaining agreement:** Moved by Supervisor Williamson to move into Closed Session, 2<sup>nd</sup> by Supervisor Manning. All voting aye, motion carried. People to remain are all committee members also Jake Rupnow, Aaron Wallace, Jeff Spencer Union Representative, Administrator Langreck, Assistant to the Administrator Dull and Clay Porter.

**12 Return to Open Session:** Moved by Supervisor Manning to return to open session, 2<sup>nd</sup> by Supervisor Carrow. All voting aye, motion carried.

**13 Discussion and possible action from items of closed session:** No action taken.

**14 Future agenda items:** None

**15 Adjournment:** Moved by Supervisor Manning to adjourn at 7:01 p.m., seconded by Supervisor Williamson. All voting aye, motion carried.

Minutes respectfully submitted by  
Cheryl Dull  
Richland County Assistant to the Administrator

## Richland County Committee

### Agenda Item Cover

#### Agenda Item Name: Financial Reports

<b>Department</b>	Administration	<b>Presented By:</b>	Administrator
<b>Date of Meeting:</b>	Jan 3rd, 2023	<b>Action Needed:</b>	Report only
<b>Disclosure:</b>	Open Session	<b>Authority:</b>	Committee Structure B, C
<b>Date submitted:</b>	Dec 29 <sup>th</sup> , 2022	<b>Referred by:</b>	Administrator
<b>Action needed by no later than (date)</b>	N/A	<b>Resolution</b>	Report only

#### Recommendation and/or action language:

- 1) Motion to accept financial reports.

**Background:** *(preferred one page or less with focus on options and decision points)*

The following reports are presented for review of performance and discussion:

Fund 75 – Capital Improvements (at 90% expended and looking to close out by March 5<sup>th</sup>, 2023)

Expenditure plans are defined through policy: As approved in the August 2<sup>nd</sup> F+P Meeting

CLOSE OUT – Remaining will be appropriated to highway fund on February 7<sup>th</sup>

Fund 92 – Short Term Borrowing (2021 at 97% expended; 2022 at 20% expended)

Anticipating transfer of \$650,000 to Highway maintenance fund in this same meeting

Follow up with other depts. on ensuring appropriations are correct at end of year review

Fund 93 – ARPA Funds (at 23% expended)

-Requested billing from Sauk county regarding Airport Improvement

-In 2023 we will execute a necessary fund transfer for supplemented operational expenses

Administration – Office Budget (at 88% expended on November 30<sup>th</sup>)

Clerk – Office Budget (at 80% expended on November 30<sup>th</sup>)

Treasure's – Office Budget (at 85% expended on November 30<sup>th</sup>)

#### Attachments and References:

Fund 75 – Capital Improvements	
Fund 92 – Short Term Borrowing 2021 and 2022	Administration – Office Budget
Fund 93 – ARPA Funds (Current Balance)	Clerk – Office Budget
	Treasure's – Office Budget

#### Financial Review:

(please check one)

X	In adopted budget	Fund Number	Various
	Apportionment needed	Requested Fund Number	

## Richland County Committee

### Agenda Item Cover

	Other funding Source	
	No financial impact	

*(summary of current and future impacts)*

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**Approval:**

**Review:**

*Clinton Langreck*

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Department Head

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Administrator, or Elected Office (if applicable)

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Fund 75 Tracker	Approved Amt	2,965,500.00
Capital Improvement Borrowing	Total Spend	2,679,608.40
Spend by 3/5/2023	Remaining Balance	285,891.60

Approved Area	Approved Amt	Current Spend	Balance
Technology	124,500.00	137,013.68	(12,513.68)
Parks	38,000.00	15,773.47	22,226.53
Courthouse	60,000.00	84,535.99	(24,535.99)
Emergency Mgmt	20,000.00	-	20,000.00
Fairgrounds	105,000.00	102,057.21	2,942.79
Roof-HHS-UWR	603,000.00	605,461.55	(2,461.55)
Highway	800,000.00	800,000.00	-
Sheriff-Vehicles	234,000.00	245,867.40	(11,867.40)
Symons	96,000.00	53,520.15	42,479.85
Administrator	10,000.00	14,498.15	(4,498.15)
Misc New Equip	125,000.00	99,710.16	25,289.84
Child Support	25,000.00	6,213.18	18,786.82
Land Conservation	100,000.00	2,633.62	97,366.38
AED for Squads	25,000.00	21,727.45	3,272.55
Ambulance	600,000.00	490,596.39	109,403.61
	2,965,500.00	2,679,608.40	285,891.60
Balance per Account Activity		2,679,608.40	
		-	



**Fund 92 Tracker****Short Term Capital Improvement Borrowing****2021**

Approved Amt	1,032,132.00
Total Spend	1,005,809.86
Remaining Balance	26,322.14

Approved Area	Approved Amt	Current Spend	Balance
Administration	2,132.00	2,132.00	-
Courthouse	159,000.00	141,000.00	18,000.00
HHS	6,000.00	-	6,000.00
Highway	650,000.00	650,000.00	-
MIS	20,000.00	18,067.86	1,932.14
Sheriff	175,000.00	174,610.00	390.00
UW Campus	20,000.00	20,000.00	-

	1,032,132.00	1,005,809.86	26,322.14
Balance per Account Activity		1,005,809.86	
		-	



<b>Fund 92 Tracker</b>	Approved Amt	1,039,882.00
<b>Capital Improvement Borrowing</b>	Total Spend	<u>205,627.61</u>
<b>2022</b>	Remaining Balance	834,254.39

<b>Approved Area</b>	<b>Approved Amt</b>	<b>Current Spend</b>	<b>Balance</b>
Highway	650,000.00	-	650,000.00
MIS	212,882.00	45,636.23	167,245.77
Sheriff	177,000.00	140,891.38	36,108.62

Promissory Note Fees		19,100.00	-
	<u>1,039,882.00</u>	<u>205,627.61</u>	<u>834,254.39</u>
Balance per Account Activity		<u>205,627.61</u>	
		-	

American Rescue Plan Act - Fund 93 Tracker

\$3,350,999.00 Obligated by 12/31/2024 & Expended by 12/31/2026

Approved Area	Approved Amt	Appropriated	Current Spend	Balance
Public Health Response	\$335,099.90			
PH Consultant-Community Hlth Needs Assessment		41,000.00	21,675.00	19,325.00
		-	-	-
		\$ 41,000.00	\$ 21,675.00	\$ 19,325.00
Negative Economic Impacts	\$335,099.90			
Childcare/Education Grant		335,098.16	335,098.16	-
		-	-	-
		\$ 335,098.16	\$ 335,098.16	\$ -
Premium Pay for Essential Workers	\$335,099.90			
PV Premium Pay Rate		120,000.00	112,500.00	7,500.00
		-	-	-
		\$ 120,000.00	\$ 112,500.00	\$ 7,500.00
Water, Sewer, Broadband Infrastructure	\$670,199.80			
UW Extension broadband survey		8,100.00	-	8,100.00
Tri County Drainage Project		130,000.00	-	130,000.00
Fiber-to-the-Home Project w/ LaValle Tele		590,000.00	-	590,000.00
		-	-	-
		\$ 728,100.00	\$ -	\$ 728,100.00
Hard Hit Communitess & Families	-	-	-	-
Public Sector Lost Revenue	\$1,675,499.50			
MIS support staff		17,157.01	12,069.60	5,087.41
Historic Roof Project		272,000.00	193,126.85	78,873.15
Historic Roof Project Change Order		8,326.75	8,326.75	-
Cottificaiton/Digitization		25,000.00	5,860.00	19,140.00
JAMF Pro Subscription		4,680.25	4,680.25	-
Data Policy & Content Filtering		5,092.00	5,206.36	(114.36)
Spillman Geo-Validation Upgrade w/ Mapping		31,326.03	-	31,326.03
Rubber Roof Repair and Replacement		72,200.00	68,590.00	3,610.00
Operational Revenues for 2023-2024		1,673,845.55	-	1,673,845.55
Emergency Medical Svcs Comp Study \$25,000				
		\$ 2,109,627.59	\$ 297,859.81	\$ 1,811,767.78
	\$3,350,999.00	\$ 3,333,825.75	\$ 767,132.97	\$2,583,866.03

	ANNUAL REVISED BUDGET	ENCUMBERED	ACT MTD POSTED AND IN PROCESS	ACT YTD POSTED AND IN PROCESS	REMAINING BALANCE	PCT	
-----	-----	-----	-----	-----	-----	---	
10 GENERAL FUND							
5115 COUNTY ADMINISTRATOR							
0000 PROJECT							
5111 SALARIES - REGULAR	241,626.40	0.00	19,164.24	214,168.26	27,458.14	88	-----
5113 SALARIES - OVERTIME	0.00	0.00	0.00	49.82	49.82-	9999	-----!!!!
5115 TEMPORARY - CASUAL	0.00	0.00	0.00	0.00	0.00	0	
5149 RETIREE SK LV/HE INS CONVERS	0.00	0.00	0.00	0.00	0.00	0	
5150 SECTION 125 PLAN-CO SHARE	0.00	0.00	25.20	151.20	151.20-	9999	-----!!!!
5151 FICA - COUNTY SHARE	18,484.41	0.00	1,416.60	15,843.52	2,640.89	85	-----
5152 RETIREMENT - COUNTY SHARE	15,705.71	0.00	1,245.68	13,924.24	1,781.47	88	-----
5153 DENTAL INSURANCE-CO SHARE	52.39	0.00	104.78	1,152.58	1,100.19-	2200	-----!!!!
5154 HEALTH INSURANCE - COUNTY SH	47,690.43	0.00	3,974.18	43,715.98	3,974.45	91	-----
5155 LIFE INSURANCE - COUNTY SHAR	41.66	0.00	7.05	72.65	30.99-	174	-----!!!!
5161 HEALTH INS REIMBURSEMENT DED	3,000.00	0.00	90.52	1,858.14	1,141.86	61	-----
5167 DEFERRED COMP	0.00	0.00	130.00	520.00	520.00-	9999	-----!!!!
5212 ATTORNEY FEES	0.00	0.00	0.00	0.00	0.00	0	
5214 COMPUTER PROGRAM SUPPORT	0.00	0.00	0.00	0.00	0.00	0	
5224 FAX MACHINE	0.00	0.00	0.00	0.00	0.00	0	
5225 TELEPHONE	600.00	0.00	41.06	411.15	188.85	68	-----
5248 SERVICES ON MACHINES	0.00	0.00	97.00	97.00	97.00-	9999	-----!!!!
5311 POSTAGE & BOX RENTAL	100.00	0.00	18.48	298.03	198.03-	298	-----!!!!
5312 BOOKS AND FORMS	0.00	0.00	341.40	413.66	413.66-	9999	-----!!!!
5315 COPY PAPER AND EXPENSE	2,050.00	0.00	290.22	1,291.95	758.05	63	-----
5319 OFFICE SUPPLIES	100.00	0.00	181.21	279.52	179.52-	279	-----!!!!
5324 DUES & SUBSCRIPTIONS	300.00	0.00	0.00	0.00	300.00	0	
5326 ADVERTISING	1,000.00	0.00	0.00	0.00	1,000.00	0	
5334 REGISTRATION	585.00	0.00	0.00	295.00	290.00	50	-----
5335 MEALS	200.00	0.00	11.45	11.45	188.55	5	
5336 LODGING	651.00	0.00	89.00	178.00	473.00	27	--
5339 MILEAGE	588.00	0.00	240.21	453.90	134.10	77	-----
5813 WEB ENABLED PAYROLL SERVICES	0.00	0.00	250.00	3,025.00	3,025.00-	9999	-----!!!!
5815 COMPUTER SOFTWARE	0.00	0.00	0.00	456.59	456.59-	9999	-----!!!!
5819 NEW EQUIPMENT-UNDER 5000	0.00	0.00	0.00	0.00	0.00	0	
5906 UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00	0	
5970 CONTRACT SERVICES	5,000.00	0.00	0.00	676.00	4,324.00	13	-
5998 DEFICIENCY APPROPRIATION	0.00	0.00	0.00	0.00	0.00	0	
5999 BILLS-NO-LINE DETAIL	0.00	0.00	0.00	0.00	0.00	0	
TOTAL: PROJECT	337,775.00	0.00	27,718.28	299,343.64	38,431.36	88	-----
TOTAL: COUNTY ADMINISTRATOR	337,775.00	0.00	27,718.28	299,343.64	38,431.36	88	-----
TOTAL: GENERAL FUND	337,775.00	0.00	27,718.28	299,343.64	38,431.36	88	-----

	ANNUAL REVISED BUDGET	ENCUMBERED	ACT MTD POSTED AND IN PROCESS	ACT YTD POSTED AND IN PROCESS	REMAINING BALANCE	PCT	
10 GENERAL FUND							
5141 COUNTY CLERK							
0000 PROJECT							
5111 SALARIES - REGULAR	122,214.46	0.00	9,551.52	105,303.80	16,910.66	86	-----
5113 SALARIES - OVERTIME	0.00	0.00	0.00	60.99	60.99-	9999	-----!!!!
5115 TEMPORARY - CASUAL	0.00	0.00	0.00	0.00	0.00	0	
5149 RETIREE SK LV/HE INS CONVERS	0.00	0.00	0.00	0.00	0.00	0	
5150 SECTION 125 PLAN-CO SHARE	100.00	0.00	15.50	98.30	1.70	98	-----
5151 FICA - COUNTY SHARE	9,349.40	0.00	718.72	7,930.48	1,418.92	84	-----
5152 RETIREMENT - COUNTY SHARE	7,943.94	0.00	620.86	6,848.86	1,095.08	86	-----
5153 DENTAL INSURANCE-CO SHARE	1,068.06	0.00	54.93	604.23	463.83	56	-----
5154 HEALTH INSURANCE - COUNTY SH	19,851.74	0.00	665.58	7,321.38	12,530.36	36	---
5155 LIFE INSURANCE - COUNTY SHAR	6.72	0.00	0.52	5.20	1.52	77	-----
5161 HEALTH INS REIMBURSEMENT DED	2,000.00	0.00	945.64	945.64	1,054.36	47	----
5214 COMPUTER PROGRAM SUPPORT	16,500.00	0.00	0.00	14,031.41	2,468.59	85	-----
5224 FAX MACHINE	261.12	0.00	36.13	281.08	19.96-	107	-----
5225 TELEPHONE	600.00	0.00	0.24	211.96	388.04	35	---
5248 SERVICES ON MACHINES	0.00	0.00	97.00	97.00	97.00-	9999	-----!!!!
5311 POSTAGE & BOX RENTAL	1,590.00	0.00	92.01	1,368.78	221.22	86	-----
5312 BOOKS AND FORMS	550.00	0.00	341.39	341.39	208.61	62	-----
5315 COPY PAPER AND EXPENSE	765.00	0.00	290.23	1,588.41	823.41-	207	-----!!!!
5318 CHECKS	0.00	0.00	0.00	0.00	0.00	0	
5319 OFFICE SUPPLIES	1,500.00	0.00	265.32	974.49	525.51	64	-----
5324 DUES & SUBSCRIPTIONS	150.00	0.00	0.00	125.00	25.00	83	-----
5326 ADVERTISING	150.00	0.00	0.00	0.00	150.00	0	
5334 REGISTRATION	205.00	0.00	0.00	0.00	205.00	0	
5335 MEALS	50.00	0.00	0.00	0.00	50.00	0	
5336 LODGING	300.00	0.00	0.00	0.00	300.00	0	
5339 MILEAGE	300.00	0.00	0.00	0.00	300.00	0	
5813 WEB ENABLED PAYROLL SERVICES	0.00	0.00	0.00	0.00	0.00	0	
5815 COMPUTER SOFTWARE	0.00	0.00	0.00	303.44	303.44-	9999	-----!!!!
5819 NEW EQUIPMENT-UNDER 5000	0.00	0.00	0.00	0.00	0.00	0	
5906 UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00	0	
5998 DEFICIENCY APPROPRIATION	0.00	0.00	0.00	0.00	0.00	0	
5999 BILLS-NO-LINE DETAIL	0.00	0.00	0.00	0.00	0.00	0	
TOTAL: PROJECT	185,455.44	0.00	13,695.59	148,441.84	37,013.60	80	-----
TOTAL: COUNTY CLERK	185,455.44	0.00	13,695.59	148,441.84	37,013.60	80	-----
TOTAL: GENERAL FUND	185,455.44	0.00	13,695.59	148,441.84	37,013.60	80	-----

Expenditure Guideline  
 FOR THE PERIOD(S) JAN 01, 2022 THROUGH NOV 30, 2022

	ANNUAL REVISED BUDGET	ENCUMBERED	ACT MTD POSTED AND IN PROCESS	ACT YTD POSTED AND IN PROCESS	REMAINING BALANCE	PCT	
10 GENERAL FUND							
5156 TREASURER							
0000 PROJECT							
5111 SALARIES - REGULAR	106,646.15	0.00	8,203.56	92,290.05	14,356.10	86	-----
5112 SALARIES - PART-TIME	0.00	0.00	0.00	0.00	0.00	0	
5113 SALARIES - OVERTIME	296.85	0.00	0.00	163.27	133.58	55	-----
5150 SECTION 125 PLAN-CO SHARE	100.00	0.00	19.70	153.70	53.70-	153	-----!!!!
5151 FICA - COUNTY SHARE	8,181.14	0.00	616.23	6,945.70	1,235.44	84	-----
5152 RETIREMENT - COUNTY SHARE	6,951.29	0.00	533.24	6,009.55	941.74	86	-----
5153 DENTAL INSURANCE-CO SHARE	1,068.06	0.00	89.01	979.11	88.95	91	-----
5154 HEALTH INSURANCE - COUNTY SH	27,838.69	0.00	2,319.88	25,518.68	2,320.01	91	-----
5155 LIFE INSURANCE - COUNTY SHAR	134.40	0.00	4.02	44.22	90.18	32	---
5161 HEALTH INS REIMBURSEMENT DED	3,000.00	0.00	0.00	1,000.00	2,000.00	33	---
5225 TELEPHONE	600.00	0.00	0.16	175.54	424.46	29	--
5248 SERVICES ON MACHINES	0.00	0.00	0.00	0.00	0.00	0	
5260 TAX SEARCH FEES	0.00	0.00	0.00	0.00	0.00	0	
5311 POSTAGE AND ENVELOPES	3,650.00	0.00	102.60	2,827.86	822.14	77	-----
5312 BOOKS AND FORMS	100.00	0.00	0.00	0.00	100.00	0	
5315 COPY PAPER AND EXPENSE	1,000.00	0.00	101.00	1,007.10	7.10-	100	-----
5319 OFFICE SUPPLIES	1,100.00	0.00	47.09	1,140.63	40.63-	103	-----
5326 ADVERTISING TAX NOTICES	1,550.00	0.00	0.00	761.72	788.28	49	----
5329 DUES AND SUBSCRIPTIONS	100.00	0.00	0.00	100.00	0.00	100	-----
5334 REGISTRATION	250.00	0.00	0.00	250.00	0.00	100	-----
5335 MEALS	25.00	0.00	0.00	15.00	10.00	60	-----
5336 LODGING	164.00	0.00	0.00	180.00	16.00-	109	-----
5339 MILEAGE	500.00	0.00	0.00	311.61	188.39	62	-----
5819 NEW EQUIPMENT	700.00	0.00	26.84	168.46	531.54	24	--
5906 UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00	0	
5999 DEFICIENCY APPROPRIATION	0.00	0.00	0.00	0.00	0.00	0	
TOTAL: PROJECT	163,955.58	0.00	12,063.33	140,042.20	23,913.38	85	-----
TOTAL: TREASURER	163,955.58	0.00	12,063.33	140,042.20	23,913.38	85	-----
TOTAL: GENERAL FUND	163,955.58	0.00	12,063.33	140,042.20	23,913.38	85	-----

## Richland County Committee

### Agenda Item Cover

**Agenda Item Name:** Transfer from Fund #92 (Short-term Borrowing) to Highway (Fund #71)

<b>Department</b>	Administration	<b>Presented By:</b>	Administrator
<b>Date of Meeting:</b>	03 January 2023	<b>Action Needed:</b>	Vote
<b>Disclosure:</b>	Open Session	<b>Authority:</b>	Structure F and K
<b>Date submitted:</b>	29 December 2022	<b>Referred by:</b>	
<b>Action needed by no later than (date)</b>	N/A	<b>Resolution</b>	<u>N/A</u> , prepared, reviewed

**Recommendation and/or action language:**

Motion to.... transfer \$650,000 from Fund 92 to Fund 71 “County Highway Fund” to supplement Highway funds for 2022 county trunk repairs and maintenance and improvement projects intended with the short-term borrowing.

**Background:** *(preferred one page or less with focus on options and decision points)*

2022 Major County Trunk maintenance work executed with intensions of these borrowed funds included:

1. Construction of the new sand/salt shed
2. County Road BR – 3 miles of road maintenance

**Attachments and References:**

None	

**Financial Review:**

(please check one)

<input checked="" type="checkbox"/>	In adopted budget	Fund Number	Fund #92 borrowing for County Trunk Maintenance
<input type="checkbox"/>	Apportionment needed	Requested Fund Number	
<input type="checkbox"/>	Other funding Source		
<input type="checkbox"/>	No financial impact		

*(summary of current and future impacts)*

---

**Approval:**

**Review:**

*Clinton Langreck*

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Department Head

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Administrator, or Elected Office (if applicable)

## Richland County Committee

### Agenda Item Cover

**Agenda Item Name:** Extending Existing auditing contract with Johnson Block and Company

<b>Department</b>	Administration	<b>Presented By:</b>	Administrator
<b>Date of Meeting:</b>	03 Jan 2022	<b>Action Needed:</b>	Vote
<b>Disclosure:</b>	Open Session	<b>Authority:</b>	Rule #14, Structure B
<b>Date submitted:</b>	20 Dec 2022	<b>Referred by:</b>	
<b>Action needed by no later than (date)</b>	N/A	<b>Resolution</b>	<u>N/A</u> , prepared, reviewed

**Recommendation and/or action language:**

Motion to...approve contract extension with Johnson Block and Company to perform the 2022 County Financial Audit.

**Background:** *(preferred one page or less with focus on options and decision points)*

Richland County has engaged with Johnson Block for the past several years in the review, audit, and reporting of the Richland County financial position, compliance and processes.

It is recommended by the Administrator that we extend contract with Johnson Block to conduct our 2022 audit preparation.

Rule 14 Authority:

*Contracts. "Agreements entered into on behalf of Richland County should be reduced to writing whenever possible. All contracts involving an expenditure of 10,000 or more a year must be approved by the County Board, except that a one year's extension of an existing contract may be authorized by the appropriate committee."*

**Attachments and References:**

Richland County 2022 Engagement Letter	

Based on our estimates, the base fee will not exceed a range of \$31,600 to \$34,750.

**Financial Review:**

*(please check one)*

<input checked="" type="checkbox"/>	In adopted budget	Fund Number	10.5158.0000.5258; 61.54.20.0000.5999
<input type="checkbox"/>	Apportionment needed	Requested Fund Number	
<input type="checkbox"/>	Other funding Source	Impact contingency / General Fund Balance	
<input type="checkbox"/>	No financial impact		

*(summary of current and future impacts)*

Base estimates of \$32,200 to \$37,600.

**Approval:**

**Review:**

*Clinton Langreck*

\_\_\_\_\_  
Department Head

\_\_\_\_\_  
Administrator, or Elected Office (if applicable)



December 19, 2022

Clint Langreck, County Administrator  
and Members of the Finance Committee  
Richland County  
P.O. Box 310  
Richland Center, WI 53581

Dear Mr. Langreck and Members of the Finance Committee:

Enclosed is an engagement letter to perform audit and accounting services for Richland County, Wisconsin for the year ending December 31, 2022.

Please obtain signatures for the engagement letter where indicated and return it to us. Please feel free to contact our office should there be questions on this or any other matter. We appreciate the County's confidence in our firm and look forward to working with you again.

Sincerely,

A handwritten signature in black ink, appearing to read "Carrie Leonard".

Carrie Leonard, CPA

Enclosure





December 19, 2022

Finance Committee of the Richland County Board of Supervisors and County-Administrator  
Richland County  
P.O. Box 310  
Richland Center, WI 53581

We are pleased to confirm our understanding of the services we are to provide for Richland County, Wisconsin for the year ended December 31, 2022.

**Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements of Richland County, Wisconsin as of and for the year ended December 31, 2022. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to accompany Richland County, Wisconsin's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Richland County, Wisconsin's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Local Retiree Life Insurance Fund Schedules
2. Budgetary Information
3. Wisconsin Retirement System Schedules

We have also been engaged to report on supplementary information other than RSI that accompanies Richland County, Wisconsin's financial statements. We will subject the following supplementary information auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements and in a separate written report accompanying our auditor's report on the financial statements (for the schedules of expenditures of awards):

1. Schedules of Expenditures of Federal and State Awards
2. Combining Financial Statements

**Audit Scope and Objectives (Continued)**

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control related to the financial statements and compliance with provision of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Guidelines.

**Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit**

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the provisions of the Uniform Guidance, and the State Single Audit Guidelines and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance and the State Single Audit Guidelines, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

**Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit (Continued)**

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

- Lack of segregation of duties
- Material misstatement of financial statements due to fraud
- Management override of controls
- Improper revenue recognition
- Incomplete additions and disposals of general fixed assets

Our audit of financial statements does not relieve you of your responsibilities.

**Audit Procedures - Internal Control**

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.



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### **Audit Procedures - Internal Control (Continued)**

As required by the Uniform Guidance and State Single Audit Guidelines, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal or state award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance and State Single Audit Guidelines.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, the Uniform Guidance, and State Single Audit Guidelines.

### **Audit Procedures - Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Richland County, Wisconsin's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance and State Single Audit Guidelines require that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal and state statutes, regulations, and the terms and conditions of federal and state awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Supplement* and State Single Audit Guidelines for the types of compliance requirements that could have a direct and material effect of each of Richland County, Wisconsin's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Richland County, Wisconsin's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and State Single Audit Guidelines.

### **Other Services**

We will also assist in preparing the financial statements, schedules of expenditures of federal and state awards, and related notes of Richland County, Wisconsin in conformity with accounting principles generally accepted in the United States of America, the Uniform Guidance, and the State Single Audit Guidelines, based on information provided by you. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedules of expenditures of federal and state awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.



Richland County

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### **Other Services (Continued)**

You agree to assume all management responsibilities for the financial statements, schedules of expenditures of federal and state awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedules of expenditures of federal and state awards, and related notes and that you have reviewed and approved the financial statements, the schedules of expenditures of federal and state awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them. Our understanding is that this responsibility will be fulfilled on behalf of the County by the County Administrator.

### **Responsibilities of Management for the Financial Statements and the Single Audit**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal control over federal and state awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedules of expenditures of federal and state awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal and state statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedules of expenditures of federal and state awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance and State Single Audit Guidelines; (3) additional information, that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedules of expenditures of federal and state awards; federal and state award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit as a whole.

**Responsibilities of Management for the Financial Statements and the Single Audit (Continued)**

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance and provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance and State Single Audit Guidelines, it is management's responsibility to evaluate and monitor noncompliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal and state awards received and understanding and complying with the compliance requirements and for the preparation of the schedules of expenditures of federal and state awards (including notes and noncash assistance received and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance and State Single Audit Guidelines. You agree to include our report on the schedules of expenditures of federal and state awards in any document that contains and indicates that we have reported on the schedules of expenditures of federal and state awards. You also agree to include the audited financial statements with any presentation of the schedules of expenditures of federal and state awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedules of expenditures of federal and state awards in accordance with the Uniform Guidance and State Single Audit Guidelines; (2) you believe the schedules of expenditures of federal and state awards, including the form and content, are stated fairly in accordance with the Uniform Guidance and State Single Audit Guidelines; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedules of expenditures of federal and state awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.



**Responsibilities of Management for the Financial Statements and the Single Audit (Continued)**

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the website with the original document.

**Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the County; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for the engagement is the property of Johnson Block & Company, Inc. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency for audit or its designee, a federal or state agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Johnson Block & Company, Inc. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for the engagement will be retained for a minimum of five years after the report release or for any additional period requested by the cognizant, oversight, or pass-through agencies. If we are aware that a federal or state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.



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**Engagement Administration, Fees, and Other (Continued)**

Carrie Leonard is the managing member and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be based on the actual time spent at our regular hourly rates, plus travel and other out-of-pocket costs such as report production, typing, postage, etc. Our regular hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit, the difficulty of the assignment and the amount of risk and responsibility involved. Our invoices for these fees will be rendered as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. Based on our estimates, the base fee will not exceed a range of \$34,200 to \$37,600. This estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Fieldwork for testing transactions and audit of the year end financial statements will be scheduled at a mutually convenient time. The audit report will be presented before the Finance Committee.

Assistance to be supplied by your personnel, including the preparation of schedules and analysis of accounts, will be discussed and coordinated with them. Timely completion of this work will facilitate the best audit performance in the minimum time.

We will be available to prepare regulatory reports, provide accounting assistance, and consult and advise the County and its departments on matters in the areas of our expertise as the need arises. Fees for these services will be billed at our regular hourly rates. In prior years these fees have ranged from \$3,300 to \$3,800.

If we are requested or required by governmental agencies to audit additional funds or programs not included in our proposal, there will be an adjustment to the fees for these additional services.

Accounting services to comply with Governmental Accounting Standard No. 34 annual reporting will also be billed at our regular hourly rates. We estimate 24-32 hours of additional time will be required.

Services related to GASB 68 will be billed at our regular hourly rates.





Richland County

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### **Changes in Accounting and Audit Standards**

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in this letter increases due to such changes, our fee may need to be adjusted.

Governmental Accounting Standards Board Statement No. 87: Leases is required to be implemented for the fiscal year ending December 31, 2022.

### **Unanticipated Services**

We do not anticipate encountering the need to perform additional services beyond those described in this letter. However, below are listings of services considered to be outside the scope of our engagement. If any such service needs to be completed before the audit can proceed in an efficient manner, we will determine whether we can provide the service and maintain our independence. If appropriate, we will notify you and provide a fair and reasonable price for providing the service. We will bill you for the service at periodic dates after the additional service has been performed.

#### **Bookkeeping services**

Bookkeeping services are not audit services. Bookkeeping services include but are not limited to the following activities:

- Preparation of a trial balance
- Account or bank statement reconciliations
- Capital asset accounting (e.g., calculating depreciation, identify capital assets for additions and deletions), unless previously agreed to as part of services to be provided
- Significant additional time spent calculating accruals
- Processing immaterial adjustments through the financial statements requested by management
- Adjusting the financial statements for new activities and new disclosures

### **Unanticipated Services (Continued)**

Additional work resulting from unanticipated changes in your organization or accounting records:  
If your organization undergoes significant changes in key personnel, accounting systems, and/or internal control, we are required to update our audit documentation and audit plan. The following are examples of situations that will require additional audit work:

- Deterioration in the quality of the entity's accounting records during the current-year engagement in comparison to the prior-year engagement
- Significant new accounting issues, significant changes in your volume of business or new or unusual transactions
- Changes in audit scope or requirements resulting from changes in your activities
- Erroneous or incomplete accounting records
- Implementation or adoption of new or existing accounting, reporting, regulatory, or tax requirements and any applicable financial statement disclosures

### **Non-attest and Other Services**

Prior to or as part of our audit engagement, it may be necessary for us to perform certain non-attest services including, but not limited to, preparation of draft financial statements, preparation of draft schedule of federal and state awards and SF-SAC form, compiling the DOR Form A, and maintenance of the capital asset summary. We will not perform any management functions or make management decisions on your behalf with respect to any non-attest services we provide. In connection with our performance of any non-attest services, you agree that you will:

- Continue to make all management decisions and perform all management functions including approving all journal entries and general ledger classifications when they are submitted to you.
- Designate employee(s) with suitable skill, knowledge, and/or experience, preferably within senior management, to oversee the services we perform.
- Evaluate the adequacy and results of the non-attest services we perform.
- Accept responsibility for the results of our non-attest services.
- Establish and maintain internal controls, including monitoring ongoing activities related to the non-attest function.



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**Reporting**

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Finance Committee and the Board of Supervisors of Richland County, Wisconsin. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of 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 on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to Richland County, Wisconsin and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the letter and return it to us.

Very truly yours,

A handwritten signature in black ink that reads "Johnson Block &amp; Company, Inc." is written over the printed name.

Johnson Block & Company, Inc.

RESPONSE: This letter correctly sets forth the understanding of Richland County, Wisconsin.

By: \_\_\_\_\_  
Board Chairperson

By: \_\_\_\_\_  
Finance Committee Chairperson

By: \_\_\_\_\_  
County Administrator

Date: \_\_\_\_\_



## **ADDENDUM A**

### **GASB Statement No. 87, Leases**

#### **Non-attest services**

We will provide the following non-attest services:

- Calculate the lease asset and lease liability (lease schedule) based on the lease information you provide to us.
- Propose journal entries to record the lease asset and lease liability in accordance with GASB Statement No. 87 and the related amortization/depreciation expense and lease/interest expense.
- Assist with drafting the related GASB Statement No. 87 financial statement disclosures.
- Provide to you sufficient information for you to oversee the services, evaluate the adequacy and results of the services; accept responsibility for the results of the services and ensure your data and records are complete.

#### **Client information requirements**

The County agrees it is solely responsible for the accuracy, completeness, and reliability of all of the County's data and information that it provides us for our engagement. The County agrees it will provide any requested information on or before the date we commence performance of the services.

#### **Our responsibilities related to the non-attest services and the related limitations**

We will not assume management responsibilities, perform management functions, or make management decisions on behalf of the County. However, we will provide advice and recommendations to assist management in performing its responsibilities.

This engagement is limited to the non-attest services outlined above. We, in our sole professional judgment, reserve the right to refuse to do any procedure or take any action that could be construed as assuming management responsibilities, making management decisions, or performing management functions, including approving journal entries. We will advise the County with regard to positions taken in the performance of the non-attest services, but management must make all decisions with regard to those matters.

Our engagement cannot be relied upon to disclose errors, fraud, or noncompliance with laws and regulations. We have no responsibility to identify and communicate deficiencies in your internal control as part of this engagement.

We have no responsibility to ensure the County's lease accounting practices, systems, or reports comply with applicable laws or regulations, all of which remain your sole responsibility.

Because the services listed above do not constitute an examination, audit, or review, we will not express an opinion or conclusion or issue a written report on your application of the requirements of GASB Statement No. 87 as it relates to contracts. You agree that our services are not intended to be used by a third party in reaching a decision on the application of the requirements of GASB Statement No. 87 to a specific transaction.



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**ADDENDUM A (Continued)**  
**GASB Statement No. 87, Leases**

**Management's responsibilities related to non-attest services**

For all non-attest services we may provide to you, management agrees to assume all management responsibilities, including determining, reviewing, and approving lease information and schedules and related journal entries; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

**Fees**

Our professional fees will be billed based on the time involved and the degree of responsibility and skills required. We will also bill for expenses, including applicable software costs.

**Use of Cloud Based Accounting Solution**

Johnson Block & Company, Inc. intends to perform said non-attest services described above through the use of a third-party cloud based solution (LeaseCrunch).

As part of its agreement with the County ("Client"), Johnson Block & Company, Inc. may provide Client access to a cloud-based accounting solution provided by LeaseCrunch, LLC ("LeaseCrunch Services"). As between the Client and Johnson Block & Company, Inc., Johnson Block & Company, Inc. disclaims all liability related in any way to the Client's use of the LeaseCrunch Services. Johnson Block & Company, Inc. also disclaims any warranties related to the LeaseCrunch Services. Client is solely responsible for the acts and omissions of any third party, including employees or contractors, who Client has designated as a user of the LeaseCrunch Services (each an "End User"). Each End User is required to accept the LeaseCrunch Acceptable Use Policy upon initial login to the LeaseCrunch Services. Client agrees to indemnify and hold Johnson Block & Company, Inc. and its affiliates harmless from any and all liability and expenses, including reasonable attorneys' fees and costs, related to third-party claims arising out of Client's or its End User's use of LeaseCrunch Services in violation of LeaseCrunch's Acceptable Use Policy.

## Richland County Finance and Personnel Committee

### Agenda Item Cover

**Agenda Item Name:** Ambulance Account – transfer of funds

<b>Department</b>	Ambulance	<b>Presented By:</b>	Darin Gudgeon
<b>Date of Meeting:</b>	3 January 2023	<b>Action Needed:</b>	Vote
<b>Disclosure:</b>	Open Session	<b>Authority:</b>	Committee Structure (D)
<b>Date submitted:</b>	30 December 2022	<b>Referred by:</b>	Joint Ambulance Committee

**Recommendation and/or action language:**

Motion to approve a resolution for the County Board to transfer \$20,000 out of the ambulances operating budget and into the new ambulance outlay account.

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**Background:** *(preferred one page or less with focus on options and decision points)*

The Joint Ambulance Committee (JAC) approved a motion to transfer \$40,000 out of Fund 51, the non-lapsing ambulance operations account, and put into Fund 16 which is the new ambulance outlay account.

**Estimates on the project:**

**Attachments and References:**

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**Financial Review:**

*(please check one)*

<input checked="" type="checkbox"/>	In adopted budget	Fund Number	51 to 16
<input type="checkbox"/>	Apportionment needed	Requested Fund Number	
<input type="checkbox"/>	Other funding Source		
<input type="checkbox"/>	No financial impact		

*(summary of current and future impacts)*

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**Approval:**

*Darin Gudgeon*

Department Head

**Review:**

\_\_\_\_\_

Administrator, or Elected Office (if applicable)

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## Richland County Committee

### Agenda Item Cover

**Agenda Item Name:** 09-12 Directive Resolutions and Ad Hoc Committee

<b>Department</b>	Administration	<b>Presented By:</b>	Administrator
<b>Date of Meeting:</b>	03 Jan 2023	<b>Action Needed:</b>	Vote
<b>Disclosure:</b>	Open Session	<b>Authority:</b>	Structure
<b>Date submitted:</b>	29 Dec 2022	<b>Referred by:</b>	
<b>Action needed by no later than (date)</b>		<b>Resolution</b>	<u>N/A</u> , prepared, reviewed

**Recommendation and/or action language:**

(As germane to items of the agenda)

**Background:** *(preferred one page or less with focus on options and decision points)*

The committee is scheduled to receive a report and recommendation from the Ad Hoc Committee regarding the initiative of a possible April 2023 referendum. It is anticipated that the finalized report will also include a recommendation on outcomes regarding a passed or failed referendum, and recommendations on prioritization of services. In addition, the committee may be joined, or presented with report, by/of members of the Wisconsin Counties Association and/or Washington County with advice and learning points from previous referendum experiences.

**Attachments and References:**

(Anticipated) Tax Levy Referendum Report, including the referendum question	

**Financial Review:**

(please check one)

<input type="checkbox"/>	In adopted budget	Fund Number	
<input type="checkbox"/>	Apportionment needed	Requested Fund Number	
<input type="checkbox"/>	Other funding Source		
<input type="checkbox"/>	No financial impact		

*(summary of current and future impacts)*

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**Approval:**

**Review:**

Clinton Langreck

\_\_\_\_\_  
Department Head

\_\_\_\_\_  
Administrator, or Elected Office (if applicable)