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👉 Details: Legislative Audit Bureau Report 05-5: An Audit: State of Wisconsin 2003-04

(FORM UPDATED: 08/11/2010)

WISCONSIN STATE LEGISLATURE ... PUBLIC HEARING - COMMITTEE RECORDS

2005-06

(session year)

Joint

(Assembly, Senate or Joint)

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* Contents organized for archiving by: Stefanie Rose (LRB) (October 2012)



STATE OF WISCONSIN
Legislative Audit Bureau

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Janice Mueller
State Auditor

March 31, 2005

Senator Carol A. Roessler and
Representative Suzanne Jeskewitz, Co-chairpersons
Joint Legislative Audit Committee
State Capitol
Madison, Wisconsin 53702

Dear Senator Roessler and Representative Jeskewitz:

We have completed our financial audit of the State of Wisconsin, as requested by the Department of Administration and to fulfill our audit requirements under s. 13.94(1)(c), Wis. Stats. Our audit covered the period July 1, 2003, through June 30, 2004. The State's financial statements, and our unqualified audit opinion on them dated December 21, 2004, were included in the State of Wisconsin's Comprehensive Annual Financial Report for fiscal year (FY) 2003-04, which was published by the Department of Administration and distributed to the Legislature in January 2005.

As part of our audit, we reviewed compliance with various laws and regulations. We bring to your attention three instances of statutory noncompliance involving accounting transfers and expenditures.

Our first concern relates to the segregated Medical Assistance Trust Fund, which was established to account for certain intergovernmental transfers and other receipts related to the Medical Assistance program. These funds are in addition to the general purpose revenue and other federal revenues expended for Medical Assistance and accounted for in the State's General Fund.

By enacting 2005 Wisconsin Act 2, the Legislature has taken steps to partially address a financial shortfall that has developed in the Medical Assistance program. However, in addition to the concerns about the overall shortfall in the Medical Assistance program, we are concerned that the Department of Administration has violated s. 20.002(11)(a), Wis. Stats., related to the temporary reallocation of cash to cover the deficit cash balance that exists in the Medical Assistance Trust Fund.

As was reported by the Department of Administration in its July 30, 2004 letter to the Joint Committee on Finance, the Medical Assistance Trust Fund had a negative cash balance of \$199.4 million as of June 30, 2004, because actual federal revenues were less than budgeted in the 2003-05 final budget. This deficit balance continued and, as reported by the Department of Administration, was \$184.0 million as of December 31, 2004.

When the General Fund or a segregated fund experiences a deficit cash balance, the Legislature has authorized, in s. 20.002(11)(a), Wis. Stats., that the Department of Administration may temporarily reallocate cash from other funds to cover the deficit. However, cash may be reallocated from other funds only if sufficient accounts receivable or other revenues are expected to be collected by the fund

to cover the cash deficit. We are concerned because the Department of Administration exceeded its authority under s. 20.002(11)(a), Wis. Stats., at the end of FY 2003-04 and throughout FY 2004-05 and reallocated an amount to cover the Medical Assistance Trust Fund's entire cash deficit, even though the Fund did not have sufficient accounts receivable or other anticipated revenues to cover the entire deficit.

The extent of the unsupported deficit balance that existed as of June 30, 2004, the end of our audit period, is not known because the Department of Administration did not estimate the amount of any accounts receivable or anticipated revenues. Had the Department of Administration transferred the unsupported June 30, 2004 deficit balance to the General Fund, the General Fund, as reported in the State's Annual Fiscal Report published in October 2004, would have had a deficit balance rather than the positive \$105.2 million that was reported.

As noted, the shortfall for the Medical Assistance program has already been partially addressed, and it is anticipated that the entire shortfall will be addressed before the end of the current fiscal year. However, we are concerned that future deficits in the Medical Assistance Trust Fund, or other funds, may be inappropriately covered through temporary transfers that exceed the legislative authority granted in s. 20.002(11)(a), Wis. Stats. We note that s. 20.002(11)(f), Wis. Stats., requires the Secretary of the Department of Administration to report on the date, amount, source, and use of any outstanding temporary reallocations of cash. The Legislature may wish to amend s. 20.002(11)(f), Wis. Stats., and require the Department of Administration to report in more detail on the nature of any accounts receivable or anticipated revenues that support future transfers under this statutory authority. *

Our second area of noncompliance relates to the use of Lottery Fund resources for purposes other than property tax relief. This is similar to a concern we reported to the Audit Committee in our March 29, 2004 letter on noncompliance issues. In December 2003, the State issued annual appropriation bonds to pay off certain unfunded liabilities in the pension and other employee benefit programs, resulting in cost savings to state agencies. These cost savings were required to be lapsed to the General Fund under ss. 9101(9) and (9q), 2003 Wisconsin Act 33. In addition, s. 9160(3f), 2003 Wisconsin Act 33, required state agencies to lapse to the General Fund amounts related to certain employee fringe benefits. During FY 2003-04, the Department of Administration transferred a total of \$135,035 from the Lottery Fund to the General Fund. Because these funds lapsed to the General Fund, they were made available for general appropriation by the State.

Such transfers appear to violate Article IV, Section 24(6)(a) of the Wisconsin Constitution, which requires the net proceeds of the state lottery to be used only for property tax relief. In a December 7, 2001 memorandum to the Secretary, the Department of Administration's legal counsel argued that a similar proposed transfer would be legal because the lapsed funds would come from gross rather than from net lottery proceeds, and that there is discretion in determining what items are deducted from gross proceeds when calculating the amount of net lottery proceeds. However, because such an interpretation would allow gross lottery proceeds to be used for practically any purpose, including general state operations, several officials within the Department of Revenue, which administers the Lottery Fund, have informally expressed their belief that such transfers do, in fact, violate the Wisconsin Constitution.

The final area of concern relates to certain accounting transfers by the Department of Health and Family Services in Medical Assistance biennial and continuing appropriations. The Department of Health and Family Services makes certain Medical Assistance waiver program payments to local governments at the beginning of each month, and the federal government reimburses the State for a portion of those costs. These waiver programs assist people who continue to live in their homes rather than in state centers or nursing homes. In an effort to provide additional fiscal relief to states, the federal government temporarily increased its share of Medical Assistance costs. However, that increased federal participation expired on June 30, 2004.

In order to maximize federal reimbursements, \$42.1 million in Medical Assistance payments that otherwise would have been made to local governments in July 2004 were instead made before June 30, 2004. The early payments allowed the Department of Health and Family Services to claim 13 months of Medical Assistance waiver program costs in a 12-month period. As a result of the increased federal participation, the State received an additional \$1.25 million in federal reimbursement.

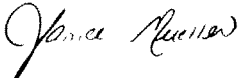
However, we are concerned because the Department of Health and Family Services subsequently transferred the \$42.1 million in Medical Assistance payments from FY 2003-04 accounts to FY 2004-05 accounts. This transfer appears to have been made because the expenditures were originally budgeted for FY 2004-05. Furthermore, because certain costs were paid in cash during FY 2003-04 but budgeted for in FY 2004-05, the Department of Health and Family Services transferred an additional \$17.2 million in Medical Assistance expenditures from FY 2003-04 accounts to FY 2004-05 accounts. We believe these transfers of expenditures to FY 2004-05 accounts are violations of the intent of ss. 20.001(3)(b) and (3)(c), Wis. Stats., which define biennial and continuing appropriations. For example, for biennial appropriations, the statutes require that "for accounting purposes...the appropriation for the first year of a biennium shall be the sum of the expenditures for such year plus the outstanding encumbrances at the close of such year..." A total of \$59.3 million in Medical Assistance payments should have been reflected as expenditures in FY 2003-04 state and federal accounts, which is the year in which the expenditures were made. However, because of the transfers, the recorded FY 2003-04 expenditures are understated by \$59.3 million and the recorded FY 2004-05 expenditures are overstated by \$59.3 million. These errors offset, so while the General Fund balance at the end of FY 2003-04 is overstated by this amount, there is no effect on the estimated FY 2004-05 ending General Fund balance, which is used as the starting point during the FY 2005-07 budget deliberations.

The transfer of cash to cover the unsupported overdraft in the Medical Assistance Trust Fund is an instance of material noncompliance with state statutes. The transfer from the Lottery Fund to the General Fund is an apparent violation of the Wisconsin Constitution. The transfer of Medical Assistance expenditures between fiscal years represents a violation of budgetary accounting practices, although there is no effect on the FY 2004-05 ending General Fund balance. We bring these concerns to the Committee's attention for its consideration and to determine what, if any, actions need to be taken to avoid similar occurrences in the future.

Senator Carol A. Roessler and
Representative Suzanne Jeskewitz, Co-chairpersons
Page 4
March 31, 2005

Please let me know if you have any questions on this information.

Sincerely,



Janice Mueller
State Auditor

JM/BN/ab

cc:	Senator Robert Cowles	Representative Samantha Kerkman
	Senator Scott Fitzgerald	Representative Dean Kaufert
	Senator Mark Miller	Representative David Travis
	Senator Julie Lassa	Representative David Cullen

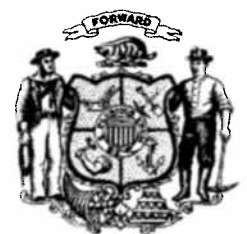
Mr. Marc Marotta, Secretary
Department of Administration

Ms. Helene Nelson, Secretary
Department of Health and Family Services

Mr. Michael L. Morgan, Secretary
Department of Revenue



WISCONSIN STATE LEGISLATURE





STATE OF WISCONSIN


Legislative Audit Bureau

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Janice Mueller
State Auditor

DATE: April 7, 2005

TO: Karen Asbjornson and Pamela Matthews
Committee Clerks to the Joint Legislative Audit Committee

FROM: Bryan Naab 
Financial Audit Director

SUBJECT: Report 05-5: An Audit of the State of Wisconsin

Enclosed is our fiscal year (FY) 2003-04 federal compliance audit report for the State of Wisconsin. As a condition of receiving federal funds, the State's federal grants are subject to the audit requirements included in the federal Single Audit Act of 1984, as amended, and in Office of Management and Budget Circular A-133. We performed this federally required audit at the request of the various state agencies that administer federal funds, including the University of Wisconsin System.

State agencies generally complied with the various federal rules and have taken steps to address concerns raised in prior years. However, we do report a variety of findings, such as the need for state agencies to ensure local government case workers—particularly those in Milwaukee County—obtain sufficient documentation related to individuals participating in the Temporary Assistance for Needy Families program and other programs.

In total, we question a minimum of \$237,797 in costs the State charged to federal grants. The questioned costs represent a very small portion of the \$9.3 billion in federal assistance administered by the State during FY 2003-04. However, if state agencies are required to repay the federal government, the questioned costs will adversely affect their operating budgets.

Typically, our audit identifies questionable expenditures that may have to be repaid to the federal government. However, during our prior audit, we had reported that the State may be entitled to additional federal funding under the Adoption Assistance program. Since our prior audit, the Department of Health and Family Services (DHFS) has devoted the necessary resources to identify additional eligible cases under the Adoption Assistance program and, as discussed in our current report, claimed an additional \$5.9 million in federal reimbursement as of September 2004.

During our current audit, we identified additional opportunities for state agencies to increase federal funding. We found DHFS did not properly consider all eligible adoption assistance administrative expenditures, and consequently, did not claim reimbursement for the federal government's share. DHFS has requested and received an additional \$730,000 in federal funding

and is determining whether additional costs are eligible for federal reimbursement. We also note that the Department of Workforce Development (DWD) did not take the necessary steps to ensure it was claiming federal reimbursement for all vocational rehabilitation services provided to clients who are also eligible for disability benefits from the federal Social Security Administration. DWD has requested an additional \$335,000 in federal reimbursements and we estimate that approximately \$247,000 in additional costs could be eligible for reimbursement.

As noted in prior audits, we have been concerned with certain lapses to the General Fund that were funded, in part, by charges to federal grant programs. In January 2005, federal officials determined that the State owed \$14.9 million, including \$12.9 million in disallowances and \$2.0 million in interest charges, related to the lapses. The Department of Administration (DOA) appealed this determination and has proposed a different methodology to determine the amount the State owes the federal government. However, to avoid further interest charges, DOA has paid the \$12.9 million in disallowed costs using balances in its internal service funds. The State continues to work with the federal government to resolve this issue.

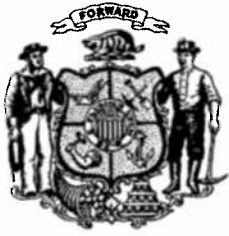
Enclosed is a copy of the report and the report highlights. The report highlights will be sent to each legislator. The highlights summarize the nature of federal funding the State receives and issues included in our report that may be of legislative interest. The federal government will resolve the findings in the report directly with the affected state agencies.

Also enclosed is a letter addressing certain instances of noncompliance involving accounting transfers and expenditures. This letter will be issued at the same time as the single audit report, although its distribution will be limited to the Audit Committee, affected state agencies, and others who may request copies. Most significantly, the compliance letter discusses material noncompliance with statutory provisions related to transfers of cash between funds to cover cash deficits. We found the Department of Administration exceeded its authority and transferred cash to cover the entire deficit in the Medical Assistance Trust Fund, even though that fund did not have sufficient accounts receivable or anticipated revenues to cover the deficit, as required by s. 20.002(11)(a), Wis. Stats. Because this represents material noncompliance, we are also required by auditing standards to include a summary of the finding in our single audit report. That summary appears as finding WI-04-33 on page 114 of the single audit report.

The audit report and the compliance letter will be released on Friday, April 8th at 9:00 a.m. Please contact me if you have any questions regarding the report or the compliance letter. If you have questions specific to the University of Wisconsin System, please contact Julie Gordon, Financial Audit Director, who was responsible for that portion of the audit.

BN/bm

Enclosure

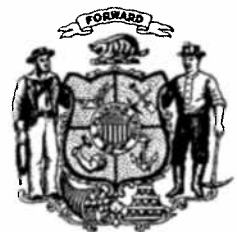


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1 East Main Street, Suite 200
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**Report 05-5
March 2005**

An Audit

**State of Wisconsin
2003-04**

2005-2006 Joint Legislative Audit Committee Members

Senate Members:

Carol A. Roessler, Co-chairperson
Robert Cowles
Scott Fitzgerald
Mark Miller
Julie Lassa

Assembly Members:

Suzanne Jeskewitz, Co-chairperson
Samantha Kerkman
Dean Kaufert
David Travis
David Cullen

LEGISLATIVE AUDIT BUREAU

The Bureau is a nonpartisan legislative service agency responsible for conducting financial and program evaluation audits of state agencies. The Bureau's purpose is to provide assurance to the Legislature that financial transactions and management decisions are made effectively, efficiently, and in compliance with state law and that state agencies carry out the policies of the Legislature and the Governor. Audit Bureau reports typically contain reviews of financial transactions, analyses of agency performance or public policy issues, conclusions regarding the causes of problems found, and recommendations for improvement.

Reports are submitted to the Joint Legislative Audit Committee and made available to other committees of the Legislature and to the public. The Audit Committee may arrange public hearings on the issues identified in a report and may introduce legislation in response to the audit recommendations. However, the findings, conclusions, and recommendations in the report are those of the Legislative Audit Bureau. For more information, write the Bureau at 22 E. Mifflin Street, Suite 500, Madison, WI 53703, call (608) 266-2818, or send e-mail to leg.audit.info@legis.state.wi.us. Electronic copies of current reports are available on line at www.legis.state.wi.us/lab.

State Auditor – Janice Mueller

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STATE OF WISCONSIN

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Janice Mueller
State Auditor

March 31, 2005

Senator Carol A. Roessler and
Representative Suzanne Jeskewitz, Co-chairpersons
Joint Legislative Audit Committee
State Capitol
Madison, Wisconsin 53702

Dear Senator Roessler and Representative Jeskewitz:

We have completed our financial and compliance audit of the State of Wisconsin, as requested by state agencies to meet the audit requirements of the federal Single Audit Act of 1984, as amended, and the provisions of federal Office of Management and Budget Circular A-133. Our audit covered the period July 1, 2003 through June 30, 2004. In addition to satisfying federal audit requirements, the audit assists us in meeting state audit requirements under s. 13.94, Wis. Stats.

Audit procedures performed at the larger state agencies that administer federal financial assistance programs, including the University of Wisconsin System, consisted of assessing the propriety of revenues and expenditures and of testing internal controls and compliance with laws and regulations related to the administration of federal grant programs. For the smaller agencies and selected University of Wisconsin campuses, our audit procedures were limited to verifying information included in the federally required State of Wisconsin Schedule of Expenditures of Federal Awards and following up on prior-year audit findings. Our audit focused on the 27 federal grants that either exceeded the \$25.2 million threshold used to define major grants or were below this threshold but were selected for review based on the risk-based assessment criteria established by the federal government.

Our report contains the auditor's reports on compliance and internal control and our unqualified audit opinion on the State of Wisconsin Schedule of Expenditures of Federal Awards. The agency narratives contain our comments on internal control deficiencies related to the administration of federal grants, findings of noncompliance for each agency, and the results of our follow-up to prior audit findings. A summary schedule of findings and questioned costs for the current year's audit is also provided, as well as a summary of the status of findings included in our prior audit report for the State of Wisconsin (report 04-2). We note that, overall, state agencies have complied with federal grant requirements and have taken steps to address findings included in the prior-year's single audit report. However, we report internal control deficiencies and several areas of noncompliance, and we identify \$237,797 in questioned costs. This amount represents a small portion of the \$9.3 billion in federal financial assistance administered by the State of Wisconsin.

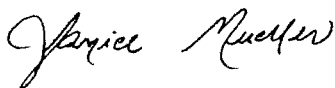
Senator Carol A. Roessler and
Representative Suzanne Jeskewitz
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March 31, 2005

The federal government will resolve the findings and questioned costs included in our report. Federal agencies are expected to contact state agencies regarding resolution. To assist federal officials in their efforts, state agency contact information is provided in appendices to this report.

In addition to the comments and recommendations included in our report, separate audit communications either have been or will be issued addressing internal control issues and noncompliance with state statutes related to certain accounting transfers and expenditures.

We appreciate the courtesy and cooperation extended to us by agency staff during our audit. Agencies' comments on individual findings, along with their corrective action plans to address our concerns, are included within the agency narratives.

Respectfully submitted,

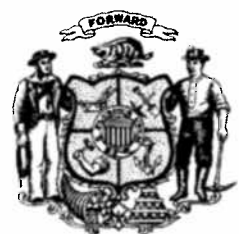


Janice Mueller
State Auditor

JM/BN/ss



WISCONSIN STATE LEGISLATURE



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State of Wisconsin
Department of Workforce Development
Jim Doyle, Governor
Roberta Gassman, Secretary

May 13, 2005

Senator Carol A. Roessler and
Representative Suzanne Jeskewitz, Co-chairpersons
Joint Legislative Audit Committee
State Capitol
Madison, Wisconsin 53702

Dear Senator Roessler and Representative Jeskewitz:

I am writing to you in response to the May 12, 2005 letter from the Legislative Audit Bureau (LAB) summarizing the report (report 05-5) on the fiscal year (FY) 2003-04 single audit of the State of Wisconsin. In that report a question has been raised regarding the Department of Workforce Development's (DWD) receipt of \$3.0 million in federal funds as a reimbursement of prior costs associated with the original AFDC program.

The LAB noted two concerns:

- That DWD did not account for these funds as general purpose revenues under the General Fund; and
- That the revenue was recorded as federal revenues, and credited to an unrelated continuing federal appropriation.

At the time the revenues were received, the department was still determining proper treatment of the funds, which we initially considered to be "excess fed." Under that interpretation, the funds were initially credited to s. 20.445(3)(nl), which was the appropriation that had been previously used for this purpose at the time of the AFDC program. Therefore, LAB's statement to the effect that the above mentioned funds are not related to a federal appropriation is not necessarily correct. The department viewed at the time that appropriation s. 20.445(3)(nl) was an appropriate place to receive the funds pending any further interpretations, including any review under the state single audit.

Since the end of the AFDC program, a new appropriation has been created for capturing the "excess fed" funds. DWD believes that this newly created appropriation, now designated as s. 20.445(3)(mm), should be used to account for the receipt of these funds.

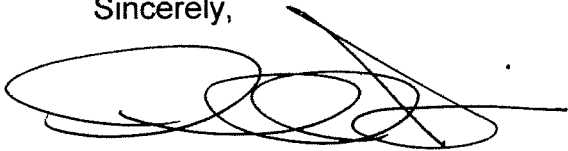
However, please note that the decision to deposit these funds as general purpose revenues is not an automatic one; it is determined by the Department of Administration (DOA) under both the appropriation in question and a related section of the statutes. Under s. 16.54(12)(b) funds

Senator Carol A. Roessler and
Representative Suzanne Jeskewitz
May 13, 2005
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received under s. 20.445(3)(mm) are only encumbered or expended through a plan submitted by the department to DOA. If DOA approves the plan, then DOA notifies the co-chairpersons of the Joint Committee on Finance.

Given all of the information available since the initial determination regarding the receipt of these funds, DWD would recommend the funds be retained in s. 20.445(3)(mm) pending the resolution of any outstanding issues with respect to federal audits of the AFDC program, and for potential use in the successor programs under TANFW-2. Given the recommendations from LAB, this would seem to be the most prudent course for reserving the funds at this time.

Sincerely,



Micabil Diaz-Martinez
Attorney at Law
Deputy Secretary

Cc: Dave Schmiedicke, DOA Budget
Larry Studesville, DWD ASD Administrator
Bill Clingan, DWD DWS Administrator
Thomas K. Smith, DWD Budget Director
Kipp Sonnentag, DWD Finance Director
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