

STATE OF WISCONSIN SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

The Summary Schedule of Prior Audit Findings summarizes the status of the audit findings reported in the State of Wisconsin Schedule of Findings and Questioned Costs for the year ended June 30, 1997 (report 98-12). If the prior audit concern was fully addressed, the Summary Schedule of Prior Audit Findings indicates that the corrective action described in the prior audit report was taken or that corrective action is no longer needed. Otherwise, the Summary references the page number of the FY 1997-98 single audit report where a repeat recommendation, description of the planned corrective action, or reason for not implementing the recommendation is presented.

If the audit finding was repeated from prior years, the Summary Schedule of Prior Audit Findings includes the finding reference number for the first year and all subsequent years that the finding was reported. Prior to FY 1996-97, the University of Wisconsin System was audited separately and discussed in separate reports. Findings previously included in these reports begin with "UW," followed by the last two digits of the fiscal year and the audit finding number included in the prior year's report. Findings included in the State of Wisconsin single audit report begin with "WI," followed by the last two digits of the fiscal year and the audit finding number included in the prior year's report. Prior audit report numbers, their corresponding fiscal year(s), and their finding reference numbers appear as follows:

State of Wisconsin Audit Reports

<u>Single Audit Report</u>	<u>Fiscal Year</u>	<u>Finding Reference Number</u>
98-12	FY 1996-97	WI-97-**
97-11	FY 1995-96	WI-96-**
96-9	FY 1994-95	WI-95-**
95-15	FY 1993-94	WI-94-**

University of Wisconsin Audit Reports

<u>Single Audit Report</u>	<u>Fiscal Year</u>	<u>Finding Reference Number</u>
97-16	FY 1995-96	UW-96-**
96-12	FY 1994-95 & FY 1993-94	UW-95-**
94-20	FY 1992-93 & FY 1991-92	UW-93-**

U.S. DEPARTMENT OF AGRICULTURE

Wisconsin Department of Workforce Development

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-8 WI-96-21 WI-95-4 WI-94-3	10.551	Food Stamps	CARES System Tables for Eligibility Determinations	Corrective Action Taken
WI-97-7	10.561	State Administrative Matching Grants for Food Stamp Program	Building Rental Interest	Corrective Action Taken

University of Wisconsin-Extension

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-32 UW-96-23 UW-95-78 UW-93-93	10.500	Cooperative Extension Service	Effort Reporting	Corrective Action Taken

Wisconsin Department of Public Instruction

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-40 WI-96-9	10.550	Food Distribution	Food Distribution Reporting	Corrective Action Taken
WI-97-41 WI-96-13 WI-95-14	10.550	Food Distribution	Reconciliation of Food Commodity Information	Corrective Action Taken

Wisconsin Department of Agriculture, Trade and Consumer Protection

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-57	10.475	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	Time and Effort Reporting	Corrective Action Taken
WI-97-57	10.664	Cooperative Forestry Assistance	Time and Effort Reporting	Corrective Action Taken

U.S. DEPARTMENT OF COMMERCE

Wisconsin Department of Administration

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-42	11.419	Coastal Zone Management Administration Awards	Unallowable Costs Included in Indirect Cost Pool	Partially Corrected, See page 101

U.S. DEPARTMENT OF DEFENSE

Wisconsin Department of Military Affairs

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-53	12.401	National Guard Military Operations and Maintenance Projects	Time and Effort Reporting	Partially Corrected, See page 121
WI-97-54	12.401	National Guard Military Operations and Maintenance Projects	Period of Availability	Materially Corrected, See page 123
WI-97-55	12.401	National Guard Military Operations and Maintenance Projects	Equipment Management	Corrective Action Taken
WI-97-56 WI-96-35	12.401	National Guard Military Operations and Maintenance Projects	Cash Management	Materially Corrected, See page 124
WI-97-56 WI-96-36	12.401	National Guard Military Operations and Maintenance Projects	Matching Requirements	Partially Corrected, See page 124

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Wisconsin Department of Administration

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-42	14.239	HOME Investment Partnerships Program	Unallowable Costs Included in Indirect Cost Pool	Partially Corrected, See page 101
WI-97-44	14.239	HOME Investment Partnerships Program	Purchase Price Limits	Corrective Action Taken

Wisconsin Department of Commerce

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-50	14.228	Community Development Block Grants/State's Program	Subrecipient Monitoring	Not Corrected, See page 115

U.S. DEPARTMENT OF JUSTICE

Wisconsin Department of Administration

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-42	16.579	Byrne Formula Grant Program	Unallowable Costs Included in Indirect Cost Pool	Partially Corrected, See page 101

U.S. DEPARTMENT OF LABOR

Wisconsin Department of Workforce Development

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-7	17.225	Unemployment Insurance	Building Rental Interest	Corrective Action Taken
WI-97-9 WI-96-18 WI-95-16 WI-94-17	17.225	Unemployment Insurance	Combined Wage Claims	Corrective Action No Longer Needed, See page 44
WI-97-7	17.247	Migrant and Seasonal Farmworkers	Building Rental Interest	Corrective Action Taken

U.S. DEPARTMENT OF TRANSPORTATION

Wisconsin Department of Transportation

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-37 WI-96-5 WI-95-8	20.106	Airport Improvement Program	Cash Management Improvement Act	Not Corrected, See page 87
WI-97-36	20.205	Highway Planning and Construction	Contract Change Orders Approval	Corrective Action Taken
WI-97-37 WI-96-5 WI-95-8	20.205	Highway Planning and Construction	Cash Management Improvement Act	Corrective Action Taken
WI-97-35	20.600	State and Community Highway Safety	Debarment and Suspension	Partially Corrected, See page 87
WI-97-38 WI-96-7 WI-95-11 WI-94-8	20.600	State and Community Highway Safety	Capital Equipment Inventory	Partially Corrected, See page 89
WI-97-38 WI-96-7 WI-95-11 WI-94-8	20.601	Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	Capital Equipment Inventory	Partially Corrected, See page 89

NATIONAL SCIENCE FOUNDATION

University of Wisconsin-Madison

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-13	47.041	Engineering Grants at Engineering Research Center for Plasma-Aided Manufacturing	Allowable Costs	Corrective Action Taken

U.S. ENVIRONMENTAL PROTECTION AGENCY

Wisconsin Department of Natural Resources

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-46	66.001	Air Pollution Control Program Support	Cost Allocation Plan	Materially Corrected, See page 109
WI-97-47	66.001	Air Pollution Control Program Support	Reconciliation of CARS and WiSMART	Partially Corrected, See page 110

U.S. DEPARTMENT OF ENERGY

Wisconsin Department of Administration

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-42	81.041	State Energy Conservation	Unallowable Costs Included in Indirect Cost Pool	Partially Corrected, See page 101
WI-97-42	81.042	Weatherization Assistance for Low-Income Persons	Unallowable Costs Included in Indirect Cost Pool	Partially Corrected, See page 101

U.S. DEPARTMENT OF EDUCATION

Wisconsin Department of Workforce Development

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-7	84.126	Rehabilitation Services—Vocational Rehabilitation Grants to States	Building Rental Interest	Corrective Action Taken
WI-97-7	84.278	School-to-Work Opportunities Act of 1994	Building Rental Interest	Corrective Action Taken

University of Wisconsin-Green Bay

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-19 UW-96-10 UW-95-28		Various Student Financial Aid Programs	Timeliness of Refunds	Materially Corrected, See page 63

University of Wisconsin-La Crosse

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-20 UW-96-12 UW-95-36	84.063	Pell Grant Program	Pell Reimbursement	Corrective Action Taken

University of Wisconsin-Oshkosh

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-21 UW-96-15		Various Student Financial Aid Programs	Federal Reporting	Not Corrected, See page 65
WI-97-22 UW-96-18		Various Student Financial Aid Programs	Multiple Log-on IDs	Corrective Action Taken

University of Wisconsin-Parkside

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-23	84.063	Pell Grant Program	Pell Reimbursement	Corrective Action Taken

University of Wisconsin-Platteville

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-24		Various Student Financial Aid Programs	Student Eligibility and Awards	Corrective Action Taken
WI-97-25		Various Student Financial Aid Programs	Refunds and Overpayments	Not Corrected, See page 68

University of Wisconsin-Stevens Point

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-28	84.038	Perkins Loan Program	Loan Collection Efforts	Corrective Action Taken
WI-97-29	84.038	Perkins Loan Program	Deferment Approvals	Corrective Action Taken
WI-97-30	84.063	Pell Grant Program	Pell Overpayment Collection	Corrective Action Taken

University of Wisconsin Colleges

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-31 UW-96-22 UW-95-76 UW-93-91	84.063	Pell Grant Program	Pell Grant Reporting	Corrective Action Taken

Wisconsin Department of Public Instruction

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-39	84.186	Safe and Drug-Free Schools and Communities-State Grants	Financial Status Reports	Corrective Action Taken

Wisconsin Technical College System Board

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-51	84.002	Adult Education—State Grant Program	Maintenance of Effort Reporting	Waiting for Federal Resolution, See page 119
WI-97-52	84.048	Vocational Education—Basic Grants to States	Time and Effort Reporting	Corrective Action Taken

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Wisconsin Department of Health and Family Services

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-2	93.104	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances	Performance Reporting	Corrective Action Taken
WI-97-2	93.268	Immunization Grants	Performance Reporting	Corrective Action Taken
WI-97-1	93.778	Medical Assistance Program	Nurse Aide Misconduct Investigations	Corrective Action Taken

Wisconsin Department of Workforce Development

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-7	93.558	Temporary Assistance for Needy Families	Building Rental Interest	Corrective Action Taken
WI-97-7	93.563	Child Support Enforcement	Building Rental Interest	Corrective Action Taken
WI-97-7	93.566	Refugee and Entrant Assistance—State Administered Programs	Building Rental Interest	Corrective Action Taken
WI-97-7	93.575	Child Care and Development Block Grant	Building Rental Interest	Corrective Action Taken
WI-97-7	93.778	Medical Assistance Program	Building Rental Interest	Corrective Action Taken

University of Wisconsin-Madison

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-10		Grants from the Department of Health and Human Services	Inaccurate Federal Cash Transaction Reports	Corrective Action Taken

Wisconsin Department of Administration

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-42	93.568	Low-Income Home Energy Assistance	Unallowable Costs Included in Indirect Cost Pool	Partially Corrected, See page 101

WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES

Wisconsin Department of Administration

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-43	93.568	Low-Income Home Energy Assistance Subgrant	Unallowable Overhead Costs Charged to Subgrants	Partially Corrected, See page 101

WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT

Wisconsin Technical College System Board

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-52	10.561	State Administrative Matching Grants for Food Stamp Program subgrant	Time and Effort Reporting	Corrective Action Taken
WI-97-52	84.278	School-to-Work Opportunities Act of 1994 subgrant	Time and Effort Reporting	Corrective Action Taken

WISCONSIN DEPARTMENT OF COMMERCE

Wisconsin Department of Administration

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-43	14.228	Community Development Block Grants/State's Program subgrant	Unallowable Overhead Costs Charged to Subgrants	Partially Corrected, See page 101

COUNCIL OF GREAT LAKES GOVERNORS

Wisconsin Department of Administration

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-43	81.079	Regional Biomass Energy Program subgrant	Unallowable Overhead Costs Charged to Subgrants	Partially Corrected, See page 101

NONCOMPLIANCE FINDINGS AFFECTING MULTIPLE GRANTS

Wisconsin Department of Health and Family Services

<u>Finding Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-3	Multiple Grants	Property Management	Not Corrected, See page 26
WI-97-4	Multiple Grants	Subrecipient Monitoring	Not Corrected, See page 27
WI-97-5	Multiple Grants	Quality Control Reviews	Not Corrected, See page 28

Wisconsin Department of Workforce Development

<u>Finding Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-6	Multiple Grants	Public Assistance Cost Allocation Plan	Not Corrected, See page 42
WI-97-7 WI-96-14	Multiple Grants	Building Rental Interest	Corrective Action Taken

University of Wisconsin-Madison

<u>Finding Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-11	Multiple Grants	Indirect Cost Rate	Corrective Action Planned for FY 1998-99, See page 56
WI-97-12	Multiple Grants	Service Centers Rates	Corrective Action Taken
WI-97-14 UW-96-2 UW-95-9 UW-93-11	Multiple Grants	Property Management: Physical Inventory	Corrective Action Taken
WI-97-15	Multiple Grants	Property Management: Updating Inventory Records for Disposals	Corrective Action Taken
WI-97-16 UW-96-3 UW-95-11 UW-93-12	Multiple Grants	Subrecipient Monitoring	Corrective Action Taken
WI-97-17 UW-96-1	Multiple Grants	Airline Ticket Procurement	Not Corrected, See page 55

University of Wisconsin-Milwaukee

<u>Finding Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-18 UW-96-5 UW-95-17 UW 93-19	Multiple Grants	Recording Purchases	Corrective Action Taken
WI-97-18 UW-96-6 UW-95-16 UW 93-19	Multiple Grants	Equipment Records	Corrective Action Taken

University of Wisconsin-Platteville

<u>Finding Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-26	Multiple Grants	Access to the Accounting System	Corrective Action Taken
WI-97-27 UW-96-19 UW-95-46 UW-93-51	Multiple Grants	Property Management	Not Corrected, See page 69

University of Wisconsin-Extension

<u>Finding Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-33 UW-96-24 UW-95-79 UW-93-94	Multiple Grants	Physical Inventory	Corrective Action Planned for FY 1998-99, See page 78

University of Wisconsin System Administration

<u>Finding Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-34 UW-96-26 UW-95-83 UW-93-96	Multiple Grants	Grant Accounting	Corrective Action Taken

Wisconsin Department of Administration

<u>Finding Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-42	Multiple Grants	Unallowable Costs Included in Indirect Cost Pool	Partially Corrected, See page 101
WI-97-45	Multiple Grants	Building Space Rates Charged to Federal Grants	Corrective Action Taken

Wisconsin Department of Natural Resources

<u>Finding Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-46	Multiple Grants	Cost Allocation Plan	Materially Corrected, See page 109
WI-97-47	Multiple Grants	Reconciliation of CARS and WiSMART	Partially Corrected, See page 110
WI-97-48 WI-95-19	Multiple Grants	Subrecipient Monitoring	Corrective Action Taken
WI-97-49 WI-96-23 WI-95-21	Multiple Grants	Property Management	Not Corrected, See page 112

Wisconsin Technical College System Board

<u>Finding Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-52	Multiple Grants	Time and Effort Reporting	Corrective Action Taken

FINANCIAL STATEMENT FINDINGS**Wisconsin Department of Employee Trust Funds**

<u>Finding Number</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-58	Computer Access Controls	Not Corrected, See page 144

University of Wisconsin-System Administration

<u>Finding Number</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-59	Financial Reporting Process	Corrective Action Taken
WI-97-60	Consistency, Completeness, and Accuracy of Data Obtained from UW Campuses	Not Corrected, See page 141
WI-97-61	Reconciliation of UW System Records with the State's Official Records	Not Corrected, See page 142
WI-97-62	Data Security Issues	Not Corrected, See page 137

Wisconsin Department of Administration

<u>Finding Number</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-63	Programmer Access to Transactions and Data Located on the State's Central Accounting System	Not Corrected, See page 138
WI-97-65	Capital Accounting Unit Control Environment	Not Corrected, See page 140

Wisconsin Department of Health and Family Services

<u>Finding Number</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-64	Access to the State's Central Accounting System	Corrective Action Taken
WI-97-66	Access to the Community Aids Reporting System	Not Corrected, See page 145
WI-97-67	Access to the Personnel Input Verification System	Corrective Action No Longer Needed

Wisconsin Department of Natural Resources

<u>Finding Number</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-64	Access to the State's Central Accounting System	Corrective Action Taken

Wisconsin Department of Commerce

<u>Finding Number</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-64	Access to the State's Central Accounting System	Corrective Action Taken

Wisconsin Office of the State Treasurer

<u>Finding Number</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-68	Local Area Network Access Controls	Corrective Action Taken

Most State Agencies

<u>Finding Number</u>	<u>Finding</u>	<u>Status of Finding</u>
WI-97-69	Disaster Recovery and Business Resumption Plan	Not Corrected, See page 146
