County Veterans Service Office Grant Audit

County	Misspent Fund Total	Total State Grant	Percent of Total	Explanation
Adams	$0.00	$10,000	0.0%	Majority of the grant is used for CVSO travel and salaries.
Ashland	$4,092.59	$8,500	48.1%	The county carried over the unused grant funds from prior years. The county reduces the budget amount received from WDVA to the CVSO budget line.
Barron	$8,755.82	$11,500	76.1%	Surplus of unused funds carried over to use for a Vietnam Memorial in 2015 that was never proposed in the budget.
Bayfield	$4,782.21	$8,500	56.3%	Expenses were impossible to track in the general ledger. Requested more information to determine, no response from the county.
Brown	$2,064.09	$13,000	15.9%	The county spent $27.75 on liquor and $363.74 meals at a steak house. The county did not have up-to-date mileage logs. The county did not have a detailed documents relating to expenses related to the state grant. The county agreement budget deviated from the county/state grant agreement.
Buffalo	$0.00	$8,500	0.0%	County budgeted 100% of the grant to salaries.
Burnett	$0.00	$8,500	0.0%	Majority of the grant is used for CVSO travel and salaries.
Calumet	$0.00	$11,500	0.0%	Grant funds internal travel with a majority of the grant used to support salaries.

County Veterans Service Office Grant Audit

County	Misspent Fund Total	Total State Grant	Percent of Total	Explanation
Chippewa	$0.00	$11,500	0.0%	Grant funds internal travel with a majority of the grant used to support salaries.
Clark	$2,103.30	$10,000	21.0%	The county included wage and benefits added onto each category submitted on his budget in order to reconcile the grant at year end during the audit.
Columbia	$0.00	$11,500	0.0%	County budgeted 100% of the grant to salaries.
Crawford	$3,305.10	$8,500	38.9%	Many purchases can be considered to be questionale. Promotional gifts $1,193.45; cell phones $1,939.50; water cooler rental $172.15. Purchases benefit county employees more than veterans.
Dane	$0.00	$13,000	0.0%	Grant funds internal travel with a majority of the grant used to support salaries.
Dodge	$3,901.00	$13,000	30.0%	Deviated from the county/state grant agreement. County purchased $3,359.58 for grave flags and holders and $600 for Piggly Wiggly gift cards.
Door	$4,825.23	$10,000	48.3%	CVSO deployed a carryover in 2012 and expensed in 2013. Purchased flags $825.23; $4,000 gas and food gift cards.
Douglas	$0.00	$10,000	0.0%	100% used for transporting veterans.
Dunn	$4,600.08	$10,000	46.0%	Deviated from the county/state grant agreement. Salary was needed in order to expense the grant not on the submitted budget.
Eau Claire	$0.00	$13,000	0.0%	70% of the grant supports county salaries.

County Veterans Service Office Grant Audit

County	Misspent Fund Total	Total State Grant	Percent of Total	Explanation
Lafayette	$0.00	$8,500	0.0%	Followed county/state grant agreement.
Langlade	$0.00	$8,500	0.0%	County budgeted 100% of the grant to salaries.
Lincoln	$0.00	$10,000	0.0%	Followed county/state grant agreement.
Manitowoc	$0.00	$13,000	0.0%	Majority of the grant is used for CVSO travel and salaries.
Marathon	$0.00	$13,000	0.0%	County budgeted 100% of the grant to salaries.
Marinette	$0.00	$10,000	0.0%	Followed county/state grant agreement.
Marquette	$239.73	$8,500	2.8%	County purchased items for youth government day, $44.73 amd framing of donated Japanese Himomaru Flag, $195.00.
Menominee	Did Not Apply	Did Not Apply	Did Not Apply	Did Not Apply, usually receives $8,500
Milwaukee	$0.00	$13,000	0.0%	Majority of the grant is used to lease office space, $10,311.
Monroe	$9,480.00	$10,000	94.8%	The county agreement budget deviated from the county/state grant agreement.
Oconto	$6,149.34	$10,000	61.5%	The county agreement budget deviated from the county/state grant agreement.
Oneida	$0.00	$10,000	0.0%	County budgeted 100% of the grant to salaries.
Outagamie	$6,963.09	$13,000	53.6%	The county agreement budget deviated from the county/state grant agreement.
Ozaukee	$0.00	$13,000	0.0%	Majority of the grant is used for CVSO travel and salaries.
Pepin	$3,454.89	$8,500	40.6%	The county agreement budget deviated from the county/state grant agreement.
Pierce	$5,930.56	$10,000	59.3%	The county agreement budget deviated from the county/state grant agreement.

County Veterans Service Office Grant Audit

County	Misspent Fund Total	Total State Grant	Percent of Total	Explanation
ɔrence	Did Not Apply	Did Not Apply	Did Not Apply	Did Not Apply, usually receives $500
ınd du Lac	$457.61	$13,000	3.5%	County purchased SuperGlide pens for advertising/promotional $457.61.
ırest	$4,010.34	$8,500	47.2%	The county agreement budget deviated from the county/state grant agreement. Veteran transportation, $3,855.08 and miscellaneous office supplies was purchased, $155.26.
ant	$0.00	$11,500	0.0%	Majority of the grant is used for CVSO travel and salaries.
een	$0.00	$10,000	0.0%	The county purchased grave flags; two year grant total $8,330.
een Lake	$112.90	$8,500	1.3%	County purchased pens for advertising, $112.90.
wa	$0.00	$500	0.0%	Grant is used for newsletters, county followed county/state grant agreement.
ɔn	$6,000.00	$8,500	70.6%	County submited salary documentation and no other expenses. The county agreement budget deviated from the county/state grant agreement.
ckson	$0.00	$10,000	0.0%	Followed county/state grant agreement.
fferson	$1,591.83	$13,000	12.2%	The county agreement budget deviated from the county/state grant agreement.
neau	$1,629.05	$10,000	16.3%	The county agreement budget deviated from the county/state grant agreement.
enosha	$0.00	$13,000	0.0%	County purchased grave flags and markers, $5,546.27.
ewaunee	$2,986.34	$10,000	29.9%	The county agreement budget deviated from the county/state grant agreement.
Crosse	$0.00	$13,000	0.0%	County budgeted 100% of the grant to salaries.

County Veterans Service Office Grant Audit

County	Misspent Fund Total	Total State Grant	Percent of Total	Explanation
Polk	$1,809.84	$10,000	18.1%	County used grant funds to pay off county veterans vehicle, $1,809.84.
Portage	$0.00	$11,500	0.0%	County budgeted 100% of the grant to salaries.
Price	$1,899.22	$8,500	22.3%	The county agreement budget deviated from the county/state grant agreement.
Racine	$0.00	$13,000	0.0%	Followed county/state grant agreement.
Richland	$1,552.25	$8,500	18.3%	The county agreement budget deviated from the county/state grant agreement.
Rock	$6,935.00	$13,000	53.3%	County submited salary documentation and no other expenses. The county agreement budget deviated from the county/state grant agreement.
Rusk	$0.00	$8,500	0.0%	Majority of the grant is used for CVSO travel and salaries.
St Croix	$0.00	$13,000	0.0%	Majority of the grant is used for salaries, conference and training and outreach.
Sauk	$3,755.73	$11,500	32.7%	The county agreement budget deviated from the county/state grant agreement.
Sawyer	$1,849.27	$8,500	21.8%	The county agreement budget deviated from the county /state grant agreement. Grant funds were remaining at year end.
Shawano	$0.00	$10,000	0.0%	Followed county/state grant agreement.
Sheboygan	$9,951.14	$13,000	76.5%	The county agreement budget deviated from the county/state grant agreement.
Taylor	$932.59	$10,000	9.3%	The county agreement budget deviated from the county/state grant agreement. County used funds to support overhead costs.
Trempealeau	$0.00	$10,000	0.0%	Majority of the grant is used for CVSO travel and salaries.

County Veterans Service Office Grant Audit

County	Misspent Fund Total	Total State Grant	Percent of Total	Explanation
Vernon	$6,279.91	$10,000	62.8%	The county spent $4,279.91 on promotional items and donated $2,000 to the Wisconsin Job Center. County has lack of controls which resulted in significant deficiency in cash handling. Internal Controls regarding segregation of duties and compliance pertaining to the transporting veterans. The county agreement budget deviated from the county/state grant agreement.
Vilas	$3,218.08	$10,000	32.2%	The county agreement budget deviated from the county/state grant agreement.
Walworth	$0.00	$13,000	0.0%	Majority of the grant is used for CVSO travel and salaries.
Washburn	$0.00	$8,500	0.0%	Majority of the grant is used for CVSO travel and salaries.
Washington	$0.00	$13,000	0.0%	Followed county/state grant agreement.
Waukesha	$0.00	$13,000	0.0%	County purchased grave flags, $12,375.20.
Waupaca	$0.00	$11,500	0.0%	Followed county/state grant agreement.
Waushara	$1,915.92	$10,000	19.2%	The county agreement budget deviated from the county/state grant agreement. County allowed a NACVSO Conference in Reno, NV, $1,889.02.
Winnebago	$1,133.15	$13,000	8.7%	The county purchased promotional items, $1,133.15.
Wood	$0.00	$11,500	0.0%	Majority of the grant is used for CVSO travel and salaries.
Total	**$128,667.20**	**$741,500**		
Average			**17.8%**	

County Veteran's Service Office Grant
Year End
December 31, 2012 and December 31, 2013

Intent of the grant s. 45.80 (1) "... for the improvement of service to former military personnel..."

County	Status	Major Deficiencies
Adams	Audited	31% is used for conference & training costs, 14% is used for presentations & outreach. The remainder 55% is used to supplement county salaried positions.
Ashland	Audited	48% of the grant is used to make lease payments on a van and 14% for vehicle repair. 13% of the grant is used for employee education and training. 10% of the grant is used for publications/subscriptions, registrations and advertising. 10% is used for travel and the remainder 5% is used for salary supplement.
Barron	Audited	39% supported costs for a Vietnam Veteran Memorial, 27% is used for conference registration, travel and expenses. 14% is used for office supplies, 9% is used for telephone and postage. 7% supports the veteran's data base, and remainder 4% is used for veterans outreach.
Bayfield	Audited	36% is used for supplies, 34% for travel expenses, 16% is used for marketing veterans programs, 11% is used for telephone expenses and the reminader 3% is used for support for the veteran's data software. The expenses within the general ledger was not clearly marked to define the submitted budget. Therefore, it appears to be have been deviated.
Brown	Audited	Lack of controls for P-Card purchases, lack of itemized receipts, alcohol purchases, steak dinners paid for volunteers, No vehicle logs for county vehicles, vehicles used for personal and commuter usage, non veteran related purchases, deviated from proposed budget. Multiple letters sent to County Executive and Finance Office, still not complied with audit findings. A follw-up audit will be scheduled. Grant is denied for FY 2015.
Buffalo	Audited	100% is used to supplement county salaried positions.
Burnett	Audited	46% is used to supplement county salaried positions, the remainder 54% is used for office supplies, postage & advertising, fuel, copier and miscellaneous expenses. Of the 54%, 44% was for travel and 10% for remainder. Deviated from WDVA approved budget.
Calumet	Audited	69% is used to supplement county salaried positions, 30% Office travel and the remainder 1% for membership dues.
Chippewa	Audited	78% of the grant is used to supplement county salaried positions, 18% is used for supplementing the van for veterans medical appointments, the remainder 4% is used for conference and training costs.
Clark	Audited	53% is used to supplement county salaried positions, 37% is used for conferences and training costs, the remainder 10% is used for the printing of WDVA brochures.
Columbia	Audited	Entire grant is used to supplement county salaried positions. Not forthcoming in providing general ledger. Attorney for county was present for audit meeting.
Crawford	Audited	Many purchases were considered to be questionable. Promotional gifts, cell phones, and a water cooler to provide water for the staff. Office travel and equipment was also purchased. Improper internal controls. Deviated from WDVA approved budget.

County Veteran's Service Office Grant
Year End
December 31, 2012 and December 31, 2013

Intent of the grant s. 45.80 (1) "... for the improvement of service to former military personnel..."

County	Status	Major Deficiencies
Dane	Audited	Majority of the grant, 65%, is used to supplement county salaried positions. 35% for travel, conferences and training.
Dodge	Audited	30% is used to supplement county salaried positions. 27% funded office travel to conferences. The remainder 43% was used for overhead purchases such as: office supplies & equipment, automobile allowance, mail service, reproduction services, telephone, computer software & supplies, grave flag holders, books, films, tapes, disks, membership dues. Deviated from WDVA approved budget.
Door	Audited	Half of the 2012 Grant was carry over to 2013. 66% is used for Veteran's outreach and assistance. The remainder is used for overhead supplies such as: membership, advertising, postage, office supplies and business cards for the office. Less than 1% is used for an office chair and flags. Installed shower for veterans. Gave gift cards for food and gas. Deviated from WDVA approved budget.
Douglas	Audited	Entire grant is used for transporting veterans to medical appointments.
Dunn	Audited	46% of the grant was unaccounted for unless allocated to supplement county salaried positions. 28% is used for operating supplies, 24% is used for conference and training costs, the remainder 2% is used for transportation.
Eau Claire	Audited	69% of the grant is used to supplement county salary positions. 24% is used for conference travel and training and the remainder 7% is for reference & training materials.
Florence	Did Not Apply	
Fond du Lac	Audited	87% of the grant is used to supplement county salaries. 9% is used for a computer database management and 5% is used for outreach of veterans programs.
Forest	Audited	34% is used for office operations which includes computer support, postage, office supplies and photocopies, 19% is used for travel and training. The remainder was not included in the submitted budget: 45% is used for veteran transportation, 2% is included based on a deviated budget to include miscellaneous expenses resulting from veteran relief. County deviated from the submitted budget by 47%.
Grant	Audited	55% of the grant is used to supplement county salary positions. 29% is used for travel and the remainder is used for outreach programs, advertisement & promotional material, printing, IT equipment.
Green	Audited	37% supports office travel, 36% is used for flags and grave markers, 7% supports maintenance agreement for VIMS software, 20% contributes towards supplies for outreach. Deviated from WDVA approved budget.
Green Lake	Audited	57% of the grant is used for transporting veterans. The remainder is used for advertising & outreach (1%) conferences (25%) and to supplement county salaried positions (17%).
Iowa	Audited	County receives $500 and is used for publicizing state and federal benefits.

County Veteran's Service Office Grant
Year End
December 31, 2012 and December 31, 2013

Intent of the grant s. 45.80 (1) "... for the improvement of service to former military personnel..."

County	Status	Major Deficiencies
Iron	Audited	100% of the grant is used to supplement county salaried positions. However, the budget was deviated as other expenses were proposed but the county did not want to submit expenses.
Jackson	Audited	20% of the grant is used for conference travel. The remainder 80% is used to supplement county salaries. No separaation when accounting for different fund sources.
Jefferson	Audited	30% of the grant was used for conference travel. Supplies, equipment telephone/fax (27%), lease of a van (22%) no mileage or use of vehicle log offered, and overhead costs are charged to the grant (9%). Dues/Memberships and VetraSpec Software (12%). No separation when accounting for different fund sources. Deviated from WDVA approved budget.
Juneau	Audited	61% of the grant is used to supplement county salaries. The remainder 39% is used for conference travel, unexplained high telephone costs and office supplies. No separation of funds for reporting purposes. Deviated from WDVA approved budget.
Kenosha	Audited	39% of the grant is used for conference travel, memorial markers and flags (43%), and aid to Veterans in Need (10%); Gave gift cards for food, gas and other, and supplement to county salaried positions (8%). Deviated from WDVA approved budget.
Kewaunee	Audited	19% of the grant is used for conference travel, 45% for overhead costs for the county office (not just CVSO Office). 36% to reimburse veterans for living costs (Veteran's Relief). Deviated from WDVA approved budget.
La Crosse	Audited	100% of the grant is used to supplement county salaried positions.
Lafayette	Audited	30% of the grant is used to supplement county salaried positions. 35% is used for transporting veterans and the remainder is used for conferences for the staff. Deviated from WDVA approved budget.
Langlade	Audited	100% of the grant is used to supplement county salaried positions.
Lincoln	Audited	46% of the grant is used to supplement county salaried positions, 38% is used for travel and training. The remainder 16% is used for office expenses such as postage, telephone and supplies.
Manitowoc	Audited	87% of the grant is used to supplement county salaried positions and the remainder is used for conference travel. Deviated from WDVA approved budget.
Marathon	Audited	100% of the grant is used to supplement county salaried positions.
Marinette	Audited	27% of the grant is used for IS Support salaries, 26% of the grant is used to maintain support costs for the office (phone, supplies, postage, printing) 21% is used for county salaried positions, 19% is used for training/travel expenses, the remainder 7% is used for VIMS.
Marquette	Audited	More than half of the grant (64%) is used to supplement county salaried positions, the remainder 36% is used for conference travel.
Menominee	Did Not Apply	

County Veteran's Service Office Grant
Year End
December 31, 2012 and December 31, 2013

Intent of the grant s. 45.80 (1) "... for the improvement of service to former military personnel..."

County	Status	Major Deficiencies
Milwaukee	Audited	80% of the grant is used for overhead costs of leasing the building. The remainder included expenses for travel and supplies to senior centers, veterans homes, school campuses, veterans and military organizations, VA hospital and civic events. Deviated from WDVA approved budget.
Monroe	Audited	18% of the grant is used for travel expenses. 31% of the grant is used for Veterans Relief, the remainder 51% is used for printing, telephone, postage, office supplies, copy machine, technology, board meetings and mileage. Deviated from WDVA approved budget.
Octonto	Audited	36% of the grant is used for outreach, 23% is used to supplement county salaried positions, 2% is used for conference and training costs and the remainder 39% deviated from the proposed budget and was used for office expenses.
Oneida	Audited	100% of the grant is used to supplement county salaried positions.
Outagamie	Audited	40% of the grant is used for salaries, 40% is used for conference travel with the remainder 20% being used for office supplies and cell phone. Non-business or personal usage of vehicle reimbursed. Deviated from WDVA approved budget.
Ozaukee	Audited	70% of the grant is used to supplement county salaried positions, the remainder 30% is used for conference travel costs. Deviated from WDVA approved budget.
Pepin	Audited	42% of the grant is used to supplement county salaried positions, 19% for conference travel, 15% telephone, 12% markers and flags, and the remainder 12% for supplies, copying and dues.
Pierce	Audited	41% is used for conference and training, the remainider 59% deviated from the submitted budget to include cell phone 28%, 3% for repairs and services, 14% postage, printing, office supplies, memberships. 5% of the grant was unaccounted for or carried over into the next year.
Polk	Audited	84% of the grant is used for funding the transportation of veterans. Other expenses include 9% for VetraSpec Maintenance, 1% for office resources. 6% of the grant is identified and is carried over into the next year.
Portage	Audited	100% of the grant is used to supplement county salaried positions.
Price	Audited	59% of the grant is used for conference travel costs. 18% is used for small equipment which was not on the original budget. 5% is used for VIMS software, 5% is used for cell phone expenses, 5% is used for education and training, 4% is used for overhead expenses (postage, office supplies) the remainder 1% is accountable for.
Racine	Audited	25% of the grant is used to supplement county salaried positions, 30% is used for central purchasing, 25% travel expenses and the remainder 20% for education/outreach, food vouchers, veterans commission expenses and burial/cemetery expenses.
Richland	Audited	80% of the grant is used to supplement county salaried positions, 10% conference travel and another 10% for office supplies.

County Veteran's Service Office Grant
Year End
December 31, 2012 and December 31, 2013

Intent of the grant s. 45.80 (1) "... for the improvement of service to former military personnel..."

County	Status	Major Deficiencies
Rock	Audited	100% salaries. The county would only submit salary information, however, the original budget submitted indicated other expense categories. Did not comply with audit questions . Deviated from WDVA approved budget.
Rusk	Audited	71% of the grant is used to supplement county salaried positions, 20% is used for travel, and the remainder 9% is used for computer software maintenance.
St. Croix	Audited	46% of the grant is used to suplment county salaried positions. 13% of the grant is used for advertising, 24% of the grant is used for confernce and training. The remainder 17% is used for outreach.
Sauk	Audited	33% of the grant is used to supplement county salaried positions, 43% is used for staff CVSO Conferences and training. The remainder 24% is used for outreach newsletters. Deviated from WDVA approved budget.
Sawyer	Audited	33% of the grant is used for conference and training, 31% is used for office equipment, 14% is used to supplement county salalried positions, 2% is used for advertising, 20% of the grant is unaccounted for.
Shawano	Audited	43% of the grant is used for Data Services, Internet, Vetra Spec Access, 27% is used for conference training and travel, 12 % is used to supplement county salaried positions, 10% is used for printing costs for publicity of state and federal benefits, 6% for advertising, 2% for dues and subscriptions.
Sheboygan	Audited	49% of the grant is used to purchase large quantities of US flags and grave markers. 25% is used to supplement county salaried positions, 13% purchased Wal-Mart and Kwik Trip gift cards, 9% is used for conference and training costs and the remainder 4% is used for office supplies. Deviated from WDVA approved budget.
Taylor	Audited	60% of the grant is used for salaries, 30% is used for conference travel, and the remainder 10% was expensed to include copying, postage, telephone, and office supplies.
Trempealeau	Audited	70% of the grant is used to supplement county salaried positions, the remainder 27% is used for conference travel costs and 3% is used for outreach.
Vernon	Audited	Granted money to other governmental entities. Grant provided telephone, office & computer supplies, postage, mileage, lodging, leasing agreements, conference travel, and promotional gifts. Very little of the grant was of any value to veterans. Purchased refridgerator, poor accounting practices and internal controls. No separation when accounting for different fund sources. Deviated from WDVA approved budget. Multiple letters sent to County Executive. Did not apply for FY2015 CVSO grant due to eggregious audit findings..
Vilas	Audited	48% of the grant is used for staff conferences and training, 20% of the grant is used for office expenses. The remainder 32% of the grant is deviated from the submitted budget.

County Veteran's Service Office Grant
Year End
December 31, 2012 and December 31, 2013

Intent of the grant s. 45.80 (1) "... for the improvement of service to former military personnel..."

County	Status	Major Deficiencies
Walworth	Audited	57% of the grant provided funds to supplement county salaried positions, 14% is used for conference travel and the remainder is used for office purchases and photocopying and postage.
Washburn	Audited	59% of the grant is used for salaries, 24% is used for training, 12% is provided to veterans and dependents as assistance, and the remainder 5% is used for postage and printing.
Washington	Audited	23% of the grant is used for salaries, the remainder was expensed to include copying, postage, telephone, and office supplies. IT support costs for office excessive.
Waukesha	Audited	95% of the grant is used to provide grave flags and grave markers, the remainder 5% for veterans programs promotion and conference travel.
Waupaca	Audited	58% of the grant was used for conference travel, 41% is used for overhead for the office to include, office supplies, cell phones and land phone, maintenance, postage, and printing. A small amount was used for salaries, less than 1%. Deviated from WDVA approved budget.
Waushara	Audited	68% of the grant is used for conference travel (Reno, NV), the remainder 32% is used to purchase equipment, office supplies, subscriptions, membership dues and publications. No separation when accounting for different projects and funds. Deviated from WDVA approved budget.
Winnebago	Audited	48% of the grant is used to supplement county salaried positions; 19% was spent on conference travel, the remainder 33% purchased food for veterans at the county fair, veterans recognition & tribute event and lunch, advertising, and unacceptably amount of grant spent on promotional items to include pocket planners, pens, refrigerator magnets and business cards for the staff.
Wood	Audited	54% of the grant is used to supplement county salaried positions, 39% is used for conference & training, 6% VIMS software maintenance, the remainder 1% for dues and subscriptions.