

# **Sangamon County, Illinois**

Single Audit Report  
Year Ended November 30, 2015

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

RSM US LLP

**Independent Auditor's Report**

The Honorable Chairman and  
Members of the County Board  
Sangamon County, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Sangamon County, Illinois (County) as of and for the year ended November 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 30, 2016.

**Internal Control over Financial Reporting**

In planning and performing our audit of the basic financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's basic financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as Finding 2015-001 and Finding 2015-003 to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as Finding 2015-002 to be a significant deficiency.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and another deficiency that we consider to be a significant deficiency.

**Compliance and Other Matters**

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

**County's Response to Findings**

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs and the corrective action plan. The County's responses were not subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

**Purpose of this Report**

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

*RSM US LLP*

Springfield, Illinois  
June 30, 2016



**Report on Compliance for Each Major Federal Program;  
Report on Internal Control over Compliance; and Report on  
Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

RSM US LLP

**Independent Auditor's Report**

The Honorable Chairman and  
Members of the County Board  
Sangamon County, Illinois

**Report on Compliance for Each Major Federal Program**

We have audited Sangamon County, Illinois' (County) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended November 30, 2015. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

**Opinion on Each Major Federal Program**

In our opinion, Sangamon County, Illinois complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2015.

## **Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as Finding 2015-004 and Finding 2015-006 to be material weaknesses.

*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as Finding 2015-005 to be a significant deficiency.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

The County's responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended November 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 30, 2016, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*RSM US LLP*

Springfield, Illinois  
June 30, 2016

Sangamon County, Illinois

Schedule of Expenditures of Federal Awards  
Year Ended November 30, 2015

Federal Grantor Program Title Pass-Through Grantor	Contract Number	CFDA Number	Federal Expenditures	Pass-Through to Subrecipients
<b>U.S. Department of Agriculture</b>				
Passed-Through Illinois State Board of Education:				
Child Nutrition Cluster:				
School Breakfast Program	51-084-011P-00	10.553	\$ 13,148	\$ -
National School Lunch Program	51-084-011P-00	10.555	20,417	-
National School Lunch Program - Noncash Expenditures	51-084-011P-00	10.555	1,497	-
Total Child Nutrition Cluster			<u>35,062</u>	<u>-</u>
<b>Total Passed-Through Illinois State Board of Education</b>			<u>35,062</u>	<u>-</u>
Passed-Through Illinois Department of Human Services:				
Special Supplemental Nutrition Program for Women, Infants and Children:				
Special Supplemental Nutrition Program for Women, Infants and Children	FCSTQ01090	10.557	395,415	-
Special Supplemental Nutrition Program for Women, Infants and Children	FCSUQ01090	10.557	288,815	-
WIC Breastfeeding Peer Consulting	FCSTQ01196	10.557	16,063	-
WIC Breastfeeding Peer Consulting	FCSUQ01196	10.557	20,166	-
Special Supplemental Nutrition Program for Women, Infants and Children - Noncash Expenditures	N/A	10.557	<u>1,908,835</u>	<u>-</u>
Total Special Supplemental Nutrition Program for Women, Infants and Children			<u>2,629,294</u>	<u>-</u>
WIC Farmers' Market Nutrition Program - Noncash Expenditures	FCSUQ01270	10.572	1,000	-
<b>Total Passed-Through Illinois Department of Human Services</b>			<u>2,630,294</u>	<u>-</u>
Passed-Through Illinois Department of Public Health:				
Child Nutrition Cluster:				
Summer Food Inspection Grant	55280038C	10.559	2,200	-
<b>Total Passed-Through Illinois Department of Public Health</b>			<u>2,200</u>	<u>-</u>
<b>Total U.S. Department of Agriculture</b>			<u>2,667,556</u>	<u>-</u>
<b>U.S. Department of Education</b>				
Passed-Through Illinois Department of Human Services:				
Early Intervention Child and Family Connections	FCSTO00927	84.181	74,580	-
<b>Total Passed-Through Illinois Department of Human Services</b>			<u>74,580</u>	<u>-</u>
<b>Total U.S. Department of Education</b>			<u>74,580</u>	<u>-</u>

(Continued)

Sangamon County, Illinois

Schedule of Expenditures of Federal Awards (Continued)  
Year Ended November 30, 2015

Federal Grantor Program Title Pass-Through Grantor	Contract Number	CFDA Number	Federal Expenditures	Pass-Through to Subrecipients
<b>U.S. Department of Justice</b>				
Direct Programs:				
State Criminal Alien Assistance Program	2015-AP-BX-0264	16.606	\$ 256	\$ -
Drug Court Grant	2014-DC-BX-0018	16.585	97,274	-
<b>Total Direct Programs</b>			<u>97,530</u>	<u>-</u>
Passed-Through National Children's Alliance:				
Missing Children's Assistance	SPRI-IL-SA14	16.543	750	-
Missing Children's Assistance	SPRI-IL-SA15	16.543	8,250	-
NCA Program Development Grant	SPRI-IL-PD15	16.758	22,522	-
<b>Total Passed-Through National Children's Alliance</b>			<u>31,522</u>	<u>-</u>
Passed-Through Illinois State's Attorney Appellate Prosecutor:				
JAG Program Cluster:				
Local Drug Prosecution Support Unit / Edward Byrne Memorial Justice Assistance	411025	16.803	2,350	-
Local Drug Prosecution Support Unit / Edward Byrne Memorial Justice Assistance	411225	16.803	18,800	-
Total JAG Program Cluster			<u>21,150</u>	<u>-</u>
<b>Total Passed-Through Illinois State's Attorney Appellate Prosecutor</b>			<u>21,150</u>	<u>-</u>
Passed-Through Illinois Criminal Justice Information Authority:				
Crime Victims Assistance:				
Child Advocacy Center Services	214202	16.575	25,979	-
Child Advocacy Center Services	214097	16.575	44,638	-
Child Advocacy Center Services	215097	16.575	25,407	-
Total Crime Victims Assistance			<u>96,024</u>	<u>-</u>
Central Illinois Enforcement Group:				
JAG Program Cluster:				
Edward Byrne Memorial Justice Assistance Grant Program	411201	16.738	104,233	73,541
Edward Byrne Memorial Justice Assistance Grant Program	414001	16.738	8,012	704
Total Central Illinois Enforcement Group			<u>112,245</u>	<u>74,245</u>
<b>Total Passed-Through Illinois Criminal Justice Information Authority</b>			<u>208,269</u>	<u>74,245</u>
Passed-Through Illinois Department of Human Services:				
Juvenile Justice Planning Grant	FCSTR03507	16.540	1,541	-
Juvenile Justice Council Implementation Grant	FCSTR03507	16.540	55,143	-
<b>Total Passed-Through Illinois Department of Human Services</b>			<u>56,684</u>	<u>-</u>
Passed-Through The City of Springfield				
Edward Byrne Memorial Justice Assistance Grant Program	2012-DJ-BX-0104	16.738	31,259	-
Edward Byrne Memorial Justice Assistance Grant Program	2013-DJ-BX-0230	16.738	18,741	-
<b>Total Passed-Through The City of Springfield</b>			<u>50,000</u>	<u>-</u>
<b>Total U.S. Department of Justice</b>			<u>465,155</u>	<u>74,245</u>

(Continued)

Sangamon County, Illinois

Schedule of Expenditures of Federal Awards (Continued)  
Year Ended November 30, 2015

Federal Grantor Program Title Pass-Through Grantor	Contract Number	CFDA Number	Federal Expenditures	Pass-Through to Subrecipients
<b>U.S. Department of Labor</b>				
Passed-Through Illinois Department of Commerce and Economic Opportunity:				
Workforce Investment Act Cluster:				
WIA Adult Program:				
WIA Local Incentive	12-632020	17.258	\$ 2,923	\$ -
WIA Formula	13-681020	17.258	22,580	-
WIA Formula	14-681020	17.258	676,280	-
WIA Formula	15-681020	17.258	215,648	-
Total WIA Adult Program			<u>917,431</u>	<u>-</u>
WIA Youth Activities:				
WIA Local Incentive	12-632020	17.259	3,143	-
WIA Formula	13-681020	17.259	18,991	-
WIA Formula	14-681020	17.259	461,602	259,882
WIA Formula	15-681020	17.259	55,325	16,739
Total WIA Youth Activities			<u>539,061</u>	<u>276,621</u>
WIA Dislocated Workers:				
WIA Local Incentive	12-632020	17.278	4,332	-
WIA Formula	13-681020	17.278	405	-
WIA Formula	14-681020	17.278	590,777	-
WIA Formula	15-681020	17.278	140,501	-
WIA RR - Innovative Projects	12-654020	17.278	63,419	27,514
Total WIA Dislocated Workers			<u>799,434</u>	<u>27,514</u>
Total Workforce Investment Act Cluster			<u>2,255,926</u>	<u>304,135</u>
National Emergency Grant				
WIA National Emergency Grant - Flood	13-641020	17.277	808	-
Dislocated Worker Training	13-671020	17.277	145,193	-
Total National Emergency Grant			<u>146,001</u>	<u>-</u>
<b>Total Passed-Through Illinois Department of Commerce and Economic Opportunity</b>			<u>2,401,927</u>	<u>304,135</u>

(Continued)

Sangamon County, Illinois

Schedule of Expenditures of Federal Awards (Continued)  
Year Ended November 30, 2015

Federal Grantor Program Title Pass-Through Grantor	Contract Number	CFDA Number	Federal Expenditures	Pass-Through to Subrecipients
<b>U.S. Department of Labor (Continued)</b>				
Passed-Through Macon County, Illinois:				
Workforce Innovation Fund	N/A	17.283	\$ 9,495	\$ -
<b>Total Passed-Through Macon County, Illinois</b>			<u>9,495</u>	<u>-</u>
<b>Total U.S. Department of Labor</b>			<u>2,411,422</u>	<u>304,135</u>
<b>U.S. Department of Transportation</b>				
Passed-Through Illinois Department of Transportation:				
Highway Planning and Construction Cluster:				
SFY 2016 Planning Program	SPR-PL-3000(55)	20.205	132,368	-
SFY 2015 Planning Program	SPR-PL-3000(53)	20.205	171,520	-
<b>Total Highway Planning and Construction Cluster</b>			<u>303,888</u>	<u>-</u>
Technical Studies Grant:				
Technical Studies Grant	IL-80-0012	20.505	34,007	-
Technical Studies Grant	IL-80-0011	20.505	47,927	-
<b>Total Technical Studies Grant</b>			<u>81,934</u>	<u>-</u>
CFDA 20.509:				
Non-Metro Area Transportation Grant	OP-15-35-FED	20.509	36,625	36,625
Non-Metro Area Transportation Grant	OP-16-35-FED	20.509	20,548	-
Consolidated Vehicle Procurement - Noncash Expenditures	IL-18-X030	20.509	155,256	-
<b>Total CFDA 20.509</b>			<u>212,429</u>	<u>36,625</u>
Sustained Traffic Enforcement Program				
Sustained Traffic Enforcement Program	AP-15-0149	20.600	1,738	-
Sustained Traffic Enforcement Program	AP-16-0057	20.600	152	-
<b>Total Sustained Traffic Enforcement Program</b>			<u>1,890</u>	<u>-</u>
<b>Total Passed-Through Illinois Department of Transportation</b>			<u>600,141</u>	<u>36,625</u>
Passed-Through Illinois Emergency Management Agency:				
Hazardous Materials Emergency Preparedness Grant	14HMESANGA	20.703	43,921	-
Hazardous Materials Emergency Preparedness Grant	15SANGAHME	20.703	4,890	-
<b>Total Passed-Through Illinois Emergency Management Agency</b>			<u>48,811</u>	<u>-</u>
<b>Total U.S. Department of Transportation</b>			<u>648,952</u>	<u>36,625</u>
<b>U.S. Environmental Protection Agency</b>				
Passed-Through Illinois Environmental Protection Agency:				
Potable Water Supply Program	45382075B	66.432	683	-
<b>Total Passed-Through Illinois Environmental Protection Agency</b>			<u>683</u>	<u>-</u>
<b>Total U.S. Environmental Protection Agency</b>			<u>683</u>	<u>-</u>

(Continued)

Sangamon County, Illinois

Schedule of Expenditures of Federal Awards (Continued)  
Year Ended November 30, 2015

Federal Grantor Program Title Pass-Through Grantor	Contract Number	CFDA Number	Federal Expenditures	Pass-Through to Subrecipients
<b>U.S. Department of Energy</b>				
Passed-Through Illinois Department of Commerce and Economic Opportunity:				
Weatherization Assistance for Low-Income Persons:				
Weatherization Assistance for Low-Income Persons	13-402038	81.042	\$ 90,378	\$ -
Weatherization Assistance for Low-Income Persons	13-403038	81.042	46,732	-
Total Weatherization Assistance for Low-Income Persons			<u>137,110</u>	<u>-</u>
<b>Total Passed-Through Illinois Department of Commerce and Economic Opportunity</b>			<u>137,110</u>	<u>-</u>
<b>Total U.S. Department of Energy</b>			<u>137,110</u>	<u>-</u>
<b>U.S. Department of Health and Human Services</b>				
Passed-Through Illinois Department of Commerce and Economic Opportunity:				
Community Services Block Grant:				
Community Services Block Grant	14-231018	93.569	121,089	-
Community Services Block Grant	15-231018	93.569	326,777	-
Total Community Services Block Grant			<u>447,866</u>	<u>-</u>
Low Income Energy Assistance Program:				
Home Weatherization Assistance Program	14-221038	93.568	75,840	-
Home Weatherization Assistance Program	15-221038	93.568	157,481	-
Low Income Energy Assistance Program	15-224038	93.568	1,734,782	-
Low Income Energy Assistance Program	16-224038	93.568	291,993	-
Total Low Income Energy Assistance Program			<u>2,260,096</u>	<u>-</u>
<b>Total Passed-Through Illinois Department of Commerce and Economic Opportunity</b>			<u>2,707,962</u>	<u>-</u>
Passed-Through Illinois Department of Public Health:				
Teen Pregnancy Prevention				
Teen Pregnancy Prevention	56380078C	93.994	26,492	-
Teen Pregnancy Prevention	66380076D	93.994	19,574	-
Total Teen Pregnancy Prevention			<u>46,066</u>	<u>-</u>
Dental Sealant Grant:				
Dental Sealant Grant	53480136C	93.994	1,390	-
Dental Sealant Grant	63480135D	93.994	1,040	-
Total Dental Sealant Grant			<u>2,430</u>	<u>-</u>
Public Health Preparedness:				
Public Health Preparedness	57180076C	93.069	76,475	-
Public Health Preparedness	67180076D	93.069	44,496	-
Public Health Preparedness	57180062C	93.069	31,661	-
Public Health Preparedness	67180026D	93.069	11,246	-
Total Public Health Preparedness			<u>163,878</u>	<u>-</u>

(Continued)

Sangamon County, Illinois

Schedule of Expenditures of Federal Awards (Continued)  
Year Ended November 30, 2015

Federal Grantor Program Title Pass-Through Grantor	Contract Number	CFDA Number	Federal Expenditures	Pass-Through to Subrecipients
<b>U.S. Department of Health and Human Services (Continued)</b>				
Passed-Through Illinois Department of Public Health (Continued):				
PHEP Ebola Supplemental Grant:				
PHEP Ebola Supplemental Grant	67180181D	93.069	\$ 570	\$ -
PHEP Ebola Supplemental Grant	67180169D	93.069	934	-
PHEP Ebola Supplemental Grant			1,504	-
Total PHEP Ebola Supplemental Grant				
Centers for Disease Control and Prevention - Investigations and Technical Assistance Program:				
Wisewoman Grant	56180039C	93.094	17,801	-
Wisewoman Grant	66180039D	93.094	7,562	-
Breast and Cervical Cancer Program	56180026C	93.283	102,031	-
Breast and Cervical Cancer Program	66180026D	93.752	74,482	-
Total Centers for Disease Control and Prevention - Investigations and Technical Assistance Program			201,876	-
Programs for Prevention of AIDS/HIV:				
Regional HIV Prevention Grant	65780011D	93.940	20,647	-
Capus Grant	55780045C	93.940	23,054	-
Total Programs for Prevention of AIDS/HIV			43,701	-
Chronic Disease and School Health	63287012D	93.757	9,157	-
<b>Total Passed-Through Illinois Department of Public Health</b>			<b>468,612</b>	<b>-</b>
Passed-Through Illinois Department of Healthcare and Family Services:				
Child Support Enforcement:				
Child Support Enforcement - Title IV-D	2014-55-013K	93.563	78,747	-
Child Support Enforcement - Title IV-D	2014-55-013-K2H	93.563	101,852	-
Child Support Enforcement - Title IV-D	2015-55-007-KQ	93.563	15,002	-
Child Support Enforcement - Title IV-D	2015-55-007-KQ	93.563	13,920	-
Total Child Support Enforcement			209,521	-
Medicaid - Administrative Claims	N/A	93.778	174,838	-
<b>Total Passed-Through Illinois Department of Healthcare and Family Services</b>			<b>384,359</b>	<b>-</b>
Passed-Through Illinois State Board of Elections:				
VAID VI Grant	XID5	93.617	5,274	-
<b>Total Passed-Through Illinois State Board of Elections</b>			<b>5,274</b>	<b>-</b>
<b>Total U.S. Department of Health and Human Services</b>			<b>3,566,207</b>	<b>-</b>

(Continued)

Sangamon County, Illinois

Schedule of Expenditures of Federal Awards (Continued)  
 Year Ended November 30, 2015

Federal Grantor Program Title Pass-Through Grantor	Contract Number	CFDA Number	Federal Expenditures	Pass-Through to Subrecipients
<b>U.S. Department of Homeland Security</b>				
Passed-Through Illinois Emergency Management Agency:				
Local Hazard Mitigation Planning Grant	FEMA-DR-4116-IL	97.039	\$ 23,202	\$ -
Emergency Management Performance Grant	15EMASANGA	97.042	79,214	-
<b>Total Passed-Through Illinois Emergency Management Agency</b>			<u>102,416</u>	<u>-</u>
<b>Total U.S. Department of Homeland Security</b>			<u>102,416</u>	<u>-</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 10,074,081</u>	<u>\$ 415,005</u>

See Notes to Schedule of Expenditures of Federal Awards

## Sangamon County, Illinois

### Notes to Schedule of Expenditures of Federal Awards

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#### Note 1. Basis of Presentation

The schedule of expenditures of federal awards (Schedule) presents the activity of federal programs of Sangamon County, Illinois (County). The County financial reporting entity, as defined in Note 1 to the basic financial statements, consists of the activities of the County and its discretely presented component units. The Springfield-Sangamon County Regional Planning Commission, the Emergency Telephone System Board, and the Land of Lincoln Workforce Alliance are discretely presented component units of the County. All federal awards received directly from federal agencies, as well as federal awards passed through from other governmental agencies, are included on the Schedule.

#### Note 2. Basis of Accounting

The schedule of expenditures of federal awards is presented using the modified accrual basis of accounting for governmental funds and the accrual basis of accounting for the discretely presented component units, which are described in Note 1 to the basic financial statements.

#### Note 3. Loans Outstanding

Sangamon County, Illinois had the following loan balance outstanding at November 30, 2015:

<u>Program</u>	<u>CFDA Number</u>	<u>Amount Outstanding</u>
Community Services Block Grant Loan Program	93.569	<u>\$ 96,875</u>

#### Note 4. Nonmonetary Assistance

Nonmonetary assistance is reported in the Schedule at the fair market value of the nonmonetary assistance received and disbursed. The County received nonmonetary assistance under CFDA numbers 10.555, 10.557, 10.572, and 20.509, as noted in the accompanying schedule of expenditures of federal awards.

In addition, during the year ended November 30, 2015, Sangamon County did not receive federal insurance coverage or federal loan guarantees.

Sangamon County, Illinois

Notes to Schedule of Expenditures of Federal Awards

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**Note 5. Summary of CFDA Totals**

CFDA Number	Expenditures
10.553, 10.555, 10.559 Child Nutrition Cluster	\$ 37,262
10.557	2,629,294
10.572	1,000
16.540	56,684
16.543	9,000
16.575	96,024
16.585	97,274
16.606	256
16.758	22,522
16.738, 16.803 JAG Program Cluster	183,395
17.258, 17.259, 17.278 WIA Cluster	2,255,926
17.277	146,001
17.283	9,495
20.205	303,888
20.505	81,934
20.509	212,429
20.600	1,890
20.703	48,811
66.432	683
81.042	137,110
84.181	74,580
93.069	165,382
93.094	25,363
93.283	102,031
93.563	209,521
93.568	2,260,096
93.569	447,866
93.617	5,274
93.752	74,482
93.757	9,157
93.778	174,838
93.940	43,701
93.994	48,496
97.039	23,202
97.042	79,214
	<u>\$ 10,074,081</u>

**Sangamon County, Illinois**

**Schedule of Findings and Questioned Costs  
Year Ended November 30, 2015**

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**Part I – SUMMARY OF AUDITOR’S RESULTS**

**Financial Statements Section**

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?   X   Yes        No

Significant deficiency(ies) identified that are not considered to be material weakness(es)?   X   Yes        No

Noncompliance material to financial statements noted?        Yes   X   No

**Federal Awards Section**

Internal control over major programs:

Material weakness(es) identified?   X   Yes        No

Significant deficiency(ies) identified that are not considered to be material weakness(es)?   X   Yes        None reported

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

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?   X   Yes        No

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants and Children
17.258, 17.259, 17.278	Workforce Investment Act Cluster
20.205	Highway Planning and Research Program
93.568	Home Weatherization Assistance Program and Low-Income Home Energy Assistance
93.569	Community Services Block Grant

Dollar threshold used to distinguish between type A and type B programs: \$302,222

Auditee qualified as a low-risk auditee        Yes   X   No

**Sangamon County, Illinois**

**Schedule of Findings and Questioned Costs (Continued)  
Year Ended November 30, 2015**

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**Part II – FINANCIAL STATEMENT FINDINGS**

**Finding 2015-001: Inadequate Controls over Reconciliation of the SEFA**

Criteria or specific requirement: An entity is required to have controls in place to accurately report their schedule of expenditures of federal awards.

Condition and context: The County's Department of Community Resources does not have adequate controls in place to reconcile their schedule of expenditures of federal awards to their general ledger.

Effect: Amounts expended for programs on the schedule of expenditures of federal awards were misstated or omitted.

Cause: The various departments at the County each have their own tracking systems for expenditures of federal awards that are not tied to or reconciled to the County's general ledger.

Recommendation: We recommend that the County implement controls to reconcile their general ledger with their schedule of expenditures of federal awards for the Community Resources Department as of the fiscal year-end.

**Management Response:** In FY 2016, the Community Resources Department will implement procedures to ensure that it properly uses the project/grant module of the County's accounting system to record, report and reconcile its grant expenditures for all Federal programs. As part of the process for preparing the SEFA for FY 2016 and future years, the Department will provide the Auditor's Office with information, such as project/grant reports from the County's accounting system and grant activity reports, that documents all Federal grant expenditures reported for inclusion in the County's SEFA. This documentation will be reviewed by the Auditor's Office when preparing the County-wide SEFA to ensure that the grant expenditures reported by the Department reconcile to the information recorded in the County's grant accounting system.

**Sangamon County, Illinois**

**Schedule of Findings and Questioned Costs (Continued)  
Year Ended November 30, 2015**

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**Part II – FINANCIAL STATEMENT FINDINGS (CONTINUED)**

**Finding 2015-002: Inadequate Controls over Recording of Accounts Receivable**

Criteria or specific requirement: If an entity reports on an accrual basis, they are required to have controls in place to capture and record all material accruals in their basic financial statements, including accounts receivable.

Condition and context: The County does not have adequate controls in place to ensure that all accounts receivable are recorded in their financial statements.

Effect: Audit adjustments were required to record additional receivables at fiscal year-end.

Cause: Staff for some departments at the County do not have an adequate understanding of accruals to identify and report receivables to the County office responsible for preparing the financial statements.

Recommendation: We recommend that the County implement controls to verify that material receivables are recorded for all applicable departments and provide training for staff, as necessary.

**Management Response:** During FY 2015, the Auditor's Office continued to work with all departments that have accounts receivable to train them about accrual accounting and the requirements for recording accounts receivable. The Auditor's Office will continue to work with the appropriate departments on this issue in the coming year. Revenue accounts where the auditors identified weaknesses in the reporting of receivables during the current audit will be closely monitored.

**Sangamon County, Illinois**

**Schedule of Findings and Questioned Costs (Continued)  
Year Ended November 30, 2015**

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**Part II – FINANCIAL STATEMENT FINDINGS (CONTINUED)**

**Finding 2015-003: Inadequate Segregation of Duties for the Payroll Function**

Criteria or specific requirement: To have an effective system of internal control, an entity is required to have adequate segregation of duties in place for financial activities.

Condition and context: One staff person at the County performs, or has access to, all aspects of the payroll function.

Effect: The risk of fraud and/or error exists within the payroll function.

Cause: The County has limited resources to hire additional staff.

Recommendation: We recommend that the County implement review procedures over the payroll function to mitigate the risk resulting from the lack of segregation of duties.

**Management Response:** Due to staffing limitations, the Human Resources Department has not been able to adequately segregate the duties of the payroll function. Efforts to implement compensating controls in 2015 to address the condition were delayed due to the unanticipated retirement of the County's payroll coordinator and the need to hire a new payroll coordinator and train a new backup coordinator. During 2015, the Human Resources Department developed a methodology for identifying and testing all changes in the County's payroll system that impacted employee rates of pay. In February 2016, Human Resources hired a part-time employee who is familiar with the County's payroll processes. This employee is now reviewing on a monthly basis all changes in employee rates of pay to ensure that such changes have been properly approved, adequately documented and correctly recorded in the County's payroll system. This employee is also reviewing payroll information for new employees to ensure that they have been properly added to the payroll system. These monthly reviews will be performed on an on-going basis in the future to provide a compensating control for the condition noted by the auditors.

**Sangamon County, Illinois**

**Schedule of Findings and Questioned Costs (Continued)  
Year Ended November 30, 2015**

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**Part III – FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

**Finding 2015-004: Inadequate Controls over Reconciliation of the SEFA**

Information on the federal programs:

*Federal Agency: U.S. Department of Agriculture*

10.557 Special Supplemental Nutrition Program for Women, Infants and Children

*Federal Agency: U.S. Department of Labor*

17.258, 17.259, 17.278 Workforce Investment Act Cluster

*Federal Agency: U.S. Department of Transportation*

20.205 Highway Planning and Research

*U.S. Department of Health and Human Services*

93.568 Home Weatherization Assistance Program and Low-Income Home Energy Assistance

93.569 Community Services Block Grant

Questioned Costs: None noted

Criteria or specific requirement, condition, context, effect, cause, recommendation and management response: See Finding 2015-001 above.

**Finding 2015-005: Inadequate Controls over Recording of Accounts Receivable**

Information on the federal programs:

*Federal Agency: U.S. Department of Agriculture*

10.557 Special Supplemental Nutrition Program for Women, Infants and Children

*Federal Agency: U.S. Department of Labor*

17.258, 17.259, 17.278 Workforce Investment Act Cluster

*Federal Agency: U.S. Department of Transportation*

20.205 Highway Planning and Research

*U.S. Department of Health and Human Services*

93.568 Home Weatherization Assistance Program and Low-Income Home Energy Assistance

93.569 Community Services Block Grant

Questioned Costs: None noted

Criteria or specific requirement, condition, context, effect, cause, recommendation and management response: See Finding 2015-002 above.

**Sangamon County, Illinois**

**Schedule of Findings and Questioned Costs (Continued)  
Year Ended November 30, 2015**

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**Part III – FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS (CONTINUED)**

**Finding 2015-006: Inadequate Segregation of Duties for the Payroll Function**

Information on the federal programs:

*Federal Agency: U.S. Department of Agriculture*

10.557 Special Supplemental Nutrition Program for Women, Infants and Children

*Federal Agency: U.S. Department of Labor*

17.258, 17.259, 17.278 Workforce Investment Act Cluster

*Federal Agency: U.S. Department of Transportation*

20.205 Highway Planning and Research

*U.S. Department of Health and Human Services*

93.568 Home Weatherization Assistance Program and Low-Income Home Energy Assistance

93.569 Community Services Block Grant

Questioned Costs: None noted

Criteria or specific requirement, condition, context, effect, cause, recommendation and management response: See Finding 2015-003 above.

**Sangamon County, Illinois**

**Summary Schedule of Prior Audit Findings  
Year Ended November 30, 2015**

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**FINANCIAL STATEMENT FINDINGS**

**Finding 2014-001: Inadequate Controls over Reconciliation of the SEFA**

Condition: The County does not have adequate controls in place to reconcile their schedule of expenditures of federal awards to their general ledger.

Status of Corrective Action: See Finding 2015-001 for the current status of this condition.

**Finding 2014-002: Inadequate Controls over Recording of Accounts Receivable**

Condition: The County does not have adequate controls in place to ensure that all accounts receivable are recorded in their financial statements.

Status of Corrective Action: See Finding 2015-002 for the current status of this condition.

**Finding 2014-003: Inadequate Segregation of Duties for the Payroll Function**

Condition: One staff person at the County performs all aspects of the payroll function.

Status of Corrective Action: See Finding 2015-003 for the current status of this condition.

**FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS**

**Finding 2014-001: Inadequate Controls over Reconciliation of the SEFA**

Condition: See Finding 2014-001 above.

Status of Corrective Action: See Finding 2014-001 above.

**Finding 2014-002: Inadequate Controls over Recording of Accounts Receivable**

Condition: See Finding 2014-002 above.

Status of Corrective Action: See Finding 2014-002 above.

**Finding 2014-003: Inadequate Segregation of Duties for the Payroll Function**

Condition: See Finding 2014-003 above.

Status of Corrective Action: See Finding 2014-003 above.



## Sangamon County Auditor's Office Andy Goleman, Auditor

Bradley W. Hammond  
Chief Deputy Auditor

Terry P. Viar  
Deputy Auditor

### SANGAMON COUNTY, ILLINOIS SINGLE AUDIT REPORT YEAR ENDED NOVEMBER 30, 2015

#### CORRECTIVE ACTION PLAN

##### **Finding 2015-001: Inadequate Controls over Reconciliation of the SEFA**

**Condition:** The County's Department of Community Resources does not have adequate controls in place to reconcile their schedule of expenditures of federal awards to their general ledger.

**Plan:** The Community Resources Department will implement procedures to ensure that it properly uses the project/grant module of the County's accounting system to record, report and reconcile its grant expenditures for all Federal programs. As part of the process for preparing the SEFA for FY 2016 and future years, the Department will provide the Auditor's Office with information, such as project/grant reports from the County's accounting system and grant activity reports, that documents all Federal grant expenditures reported for inclusion in the County's SEFA. This documentation will be reviewed by the Auditor's Office when preparing the County-wide SEFA to ensure that the grant expenditures reported by the Department reconcile to the information recorded in the County's grant accounting system.

**Responsible for the CAP:** The Auditor's Office will work with the grant managers of each department receiving federal assistance to coordinate the implementation of this plan.

**Planned Completion Dates for CAP:** November 30, 2016

##### **Finding 2015-002: Inadequate Controls over Recording of Accounts Receivable**

**Condition:** The County does not have adequate controls in place to ensure that all accounts receivable are recorded in their financial statements.

**Plan:** The Auditor's Office will continue to work with all departments that have accounts receivable to train them about accrual accounting and the requirements for recording accounts receivable. The revenue accounts where the auditors identified weaknesses in the reporting of receivables during the current audit will be closely monitored.

**Sangamon County, Illinois**

**Corrective Action Plan (Continued)  
Year Ended November 30, 2015**

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**Responsible for the CAP:** The Auditor's Office will work with the fiscal managers of each department with accounts receivable to coordinate the implementation of this plan.

**Planned Completion Dates for CAP:** November 30, 2016

**Finding 2015-003: Inadequate Segregation of Duties for the Payroll Function**

**Condition:** One staff person at the County performs, or has access to, all aspects of the payroll function.

**Plan:** As noted in prior audits, due to staffing limitations, the Human Resource Department has not been able to adequately segregate the duties of the payroll function. Efforts to implement compensating controls in 2015 to address this condition were delayed due to the unanticipated retirement of the County's payroll coordinator and the need to hire a new payroll coordinator and train a new backup coordinator. During 2015, the Human Resource Department developed a methodology for identifying and testing all changes in the County's payroll system that impacted employee rates of pay. In February 2016, Human Resources hired a part-time employee who is familiar with the County's payroll processes. This employee is now reviewing on a monthly basis all changes in employee rates of pay to ensure that such changes have been properly approved, adequately documented and correctly recorded in the County's payroll system. This employee is also reviewing payroll information for new employees to ensure that they have been properly added to the payroll system. These monthly reviews will be performed on an on-going basis in the future to provide a compensating control for the condition noted by the auditors.

**Responsible for the CAP:** Director of the Human Resources Department

**Planned Completion Dates for CAP:** November 30, 2016