

SANGAMON COUNTY, ILLINOIS

SINGLE AUDIT REPORT

**FOR THE YEAR ENDED
NOVEMBER 30, 2010**

Sangamon County, Illinois
Single Audit Report

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Estes, Bridgewater & Ogden

CERTIFIED PUBLIC ACCOUNTANTS

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Independent Auditor's 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*

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

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 Sangamon County, Illinois (County) as of and for the year ended November 30, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 25, 2011. We conducted our audit in accordance with 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

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 control deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of 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*.

This report is intended solely for the information and use of the management, members of the County Board, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Estes, Bridgewater & Ogden
Certified Public Accountants

July 25, 2011

Estes, Bridgewater & Ogden

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Independent Auditor's Report on Compliance With Requirements Applicable to Each Major Program and on Internal Control Over Compliance and Schedule of Expenditures of Federal Awards in Accordance With OMB Circular A-133

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

Compliance

We have audited the compliance of the Sangamon County, Illinois (County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended November 30, 2010. 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. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended November 30, 2010.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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* 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 control deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards

We have audited the basic financial statements of the County as of and for the year ended November 30, 2010, and have issued our report thereon dated July 25, 2011. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken 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 has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information of the management, members of the County Board, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.


Certified Public Accountants

July 25, 2011

Sangamon County, Illinois
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended November 30, 2010

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures	Pass-Through To Subrecipients
U.S. DEPARTMENT OF AGRICULTURE				
Passed-Through Illinois State Board of Education:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	51-084-011P-00	\$ 12,224	
ARRA – National School Lunch Program	10.555	51-084-011P-00	18,858	
Summer Food Service Program for Children – Commodities	10.559	51-084-011P-00	<u>2,527</u>	
Total Passed-Through Illinois State Board of Education			<u>33,609</u>	
Passed-Through Illinois Department of Human Services:				
ARRA – Special Supplemental Nutrition Program for Women, Infants and Children *	10.557	11GM448000	458,600	
ARRA – Special Supplemental Nutrition Program for Women, Infants and Children *	10.557	11GL448000	426,835	
Non-Cash Expenditures:				
Special Supplemental Nutrition Program for Women, Infants and Children *	10.557	11GL448000	2,105,502	
WIC Farmers' Market Nutrition Program	10.572	11GL448000	1,000	
WIC Farmers' Market Nutrition Program	10.572	11GM448000	<u>1,000</u>	
Total Passed-Through Illinois Department of Human Services			<u>2,992,937</u>	
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>3,026,546</u>	
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Economic Development Initiative – Special Project, Neighborhood Initiative and Miscellaneous Grants *	14.251	B-09-SP-IL-0403	<u>94,690</u>	
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>94,690</u>	

Sangamon County, Illinois
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended November 30, 2010

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures	Pass-Through To Subrecipients
U.S. DEPARTMENT OF JUSTICE				
Passed-Through National Children's Alliance: Children's Assistance	16.543	SPRJ-IL-SA10	\$ 10,000	
Passed-Through Illinois State's Attorney Appellate Prosecutor: Local Drug Prosecution Support Unit	16.000	FY10	30,833	
Local Drug Prosecution Support Unit	16.000	FY09	<u>6,167</u>	
Total Passed-Through Illinois State's Attorney Appellate Prosecutor			<u>37,000</u>	
Passed-Through Illinois Criminal Justice Information Authority: Crime Victims Assistance: Child Advocacy Center Services	16.575	210097	7,073	
Child Advocacy Center Services	16.575	209097	39,472	
Child Advocacy Center Services	16.575	210202	3,824	
Child Advocacy Center Services	16.575	209202	<u>21,262</u>	
Total Passed-Through Illinois Criminal Justice Information Authority			<u>71,631</u>	
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>118,631</u>	
U.S. DEPARTMENT OF LABOR				
Passed-Through Illinois Department of Commerce and Economic Opportunity: Workforce Investment Act Cluster: WIA Adult Program	17.258	07-632020	6,381	
ARRA - WIA Adult Program	17.258	08-761020	328,823	
WIA Adult Program	17.258	08-681020	30,398	
WIA Adult Program	17.258	08-672020	14,175	
WIA Adult Program	17.258	09-632020	1,368	
WIA Adult Program	17.258	09-681020	524,928	
WIA Adult Program	17.258	10-632020	1,307	
WIA Adult Program	17.258	10-681020	120,086	

Sangamon County, Illinois
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended November 30, 2010

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures	Pass-Through To Subrecipients
U.S. DEPARTMENT OF LABOR (Continued)				
Passed-Through Illinois Department of Commerce and Economic Opportunity: (Continued)				
Workforce Investment Act Cluster: (Continued)				
WIA Youth Activities	17.259	07-632020	\$ 7,041	
ARRA – WIA Youth Activities	17.259	08-762020	244,653	
WIA Youth Activities	17.259	08-735120	1,469	
ARRA – WIA Youth Activities	17.259	08-735220	1,139	
WIA Youth Activities	17.259	08-681020	77,321	
WIA Youth Activities	17.259	08-672020	15,274	
ARRA – WIA Youth Activities	17.259	08-735520	131,166	
WIA Youth Activities	17.259	09-632020	1,475	
WIA Youth Activities	17.259	09-681020	689,724	
WIA Youth Activities	17.259	10-632020	1,370	
WIA Youth Activities	17.259	10-681020	73,427	
WIA Dislocated Workers	17.260	07-632020	8,581	
ARRA – WIA Dislocated Workers	17.260	08-761020	599,160	
WIA Dislocated Workers	17.260	08-681020	25,533	
WIA Dislocated Workers	17.260	08-672020	17,332	
WIA Dislocated Workers	17.260	09-632020	1,998	
WIA Dislocated Worker Formula Grants	17.278	09-681020	522,258	
WIA Dislocated Worker Formula Grants	17.278	10-632020	1,032	
WIA Dislocated Worker Formula Grants	17.278	10-681020	<u>54,865</u>	
Total Passed-Through Illinois Department of Commerce and Economic Opportunity			<u>3,502,284</u>	
TOTAL U.S. DEPARTMENT OF LABOR			<u>3,502,284</u>	<u>\$ 841,935</u>

Sangamon County, Illinois
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended November 30, 2010

<u>Federal Grantor/Pass-Through Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>	<u>Pass-Through To Subrecipients</u>
U.S. DEPARTMENT OF TRANSPORTATION				
Passed-Through Illinois Department of Transportation: State and Community Highway Safety:				
Highway Safety Project – Local Alcohol Program	20.601	AL1 0084 095	\$ 13,143	
Highway Safety Project – Click It Or Ticket	20.605	AL0 0084 095	<u>79,229</u>	
Total State and Community Highway Safety			<u>92,372</u>	
Technical Studies Grant	20.505	FY10	50,152	
Technical Studies Grant	20.505	FY11	<u>26,355</u>	
Total Federal Transit Formula Grant			<u>76,507</u>	
ARRA – Highway Planning and Construction	20.205	FY10	181,742	
ARRA – Highway Planning and Construction	20.205	FY11	<u>95,403</u>	
Total Highway Planning and Construction *			<u>277,145</u>	
Total Passed-Through Illinois Department of Transportation			<u>446,024</u>	
Passed-Through Illinois Emergency Management Agency: Hazardous Materials Emergency Preparedness Grant	20.703	FY10	<u>22,500</u>	
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			<u>468,524</u>	

Sangamon County, Illinois
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended November 30, 2010

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures	Pass-Through To Subrecipients
U.S. DEPARTMENT OF ENERGY				
Passed-Through Illinois Department of Commerce and Economic Opportunity: ARRA – Weatherization Assistance for Low-Income Persons *	81.042	10-401038	\$ 114,076	
ARRA – Weatherization Assistance for Low-Income Persons *	81.042	ARRA – 09-491038	<u>1,421,237</u>	
Total ARRA – Weatherization Assistance for Low-Income Persons			<u>1,535,313</u>	
Energy Efficiency & Conservation Block Grant	81.128	09-451001	<u>19,644</u>	
Total Passed-Through Illinois Department of Commerce and Economic Opportunity			<u>1,554,957</u>	
TOTAL U.S. DEPARTMENT OF ENERGY				
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed-Through Illinois Department of Public Health: Food and Drug Safety Program	10.559	#05280290	<u>1,200</u>	
Centers for Disease Control and Prevention-Investigation and Technical Assistance: Public Health Emergency Preparedness *	93.069	#07181199	184,732	
Public Health Emergency Preparedness *	93.069	#07181294	296,079	
Public Health Emergency Preparedness *	93.069	#07181077	<u>89,487</u>	
Total Centers for Disease Control and Prevention-Investigation and Technical Assistance			<u>570,298</u>	
Breast and Cervical Cancer Program	93.283	#06180029	25,791	
Breast and Cervical Cancer Program	93.283	#16180102	<u>47,634</u>	
Total Breast and Cervical Cancer Program			<u>73,425</u>	

Sangamon County, Illinois
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended November 30, 2010

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures	Pass-Through To Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)				
Passed-Through Illinois Department of Public Health: (Continued)				
ARRA – Immunizations	93.712	#05180385	\$ <u>25,000</u>	
Total Passed-Through Illinois Department of Public Health			<u>669,923</u>	
Passed-Through Illinois Department of Healthcare and Family Services:				
Child Support Enforcement – Title IV-D *	93.563	2008-55-013-K2L	106,539	
Child Support Enforcement – Title IV-D *	93.563	2006-55-013-K2L	67,341	
Child Support Enforcement – Title IV-D *	93.563	2011-55-007-KP	35,408	
Child Support Enforcement – Title IV-D *	93.563	2008-55-007-K3BY	<u>48,273</u>	
Total Child Support Enforcement			<u>257,561</u>	
Low Income Home Energy Assistance *	93.568	10-221038	276,857	
Low Income Home Energy Assistance *	93.568	10-224038	<u>3,124,554</u>	
Total Low Income Home Energy Assistance			<u>3,401,411</u>	
Medical Assistance Program (FCM Matching) *	93.778		<u>202,678</u>	
Total Passed-Through Illinois Department of Healthcare and Family Services			<u>3,861,650</u>	
Passed-Through Illinois Department of Commerce and Economic Opportunity:				
Community Services Block Grant *	93.569	10-231018	365,058	
Community Services Block Grant *	93.569	09-231018	2,184	
ARRA – Community Services Block Grant *	93.710	09-211018	<u>456,503</u>	
Total Community Services Block Grant			<u>823,745</u>	
ARRA – Emergency Contingency Fund for Temporary Assistance for Needy Families State Program *	93.714	10-070120	<u>172,244</u>	
Total Passed-Through Illinois Department of Commerce and Economic Opportunity			<u>995,989</u>	

Sangamon County, Illinois
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended November 30, 2010

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures	Pass-Through To Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)				
Passed-Through Administrative Office of the Illinois Courts:				
Volunteer Recruitment Campaign	93.586	CIP-G-0804	\$ 9,196	
Passed-Through Illinois State Board of Elections	93.617	6-VAID III	16,652	
Voting Access for Individuals With Disabilities *	90.401	6-VAID III	590,800	
Help America Vote Act Requirements Payments *			<u>607,452</u>	
Total Passed-Through Illinois State Board of Elections				
Passed-Through Illinois Department of Human Services:				
Part C Early Intervention Child and Family Connections	84.181	11GL448000	58,756	
Temporary Assistance for Needy Families	93.558	11GM448000	71,961	
Temporary Assistance for Needy Families	93.558	11GL448000	60,301	
Total Temporary Assistance for Needy Families			<u>132,262</u>	
Maternal Child	93.994	11GM448000	522	
Social Services Block Grant	93.667	11GL448000	19,800	
Social Services Block Grant	93.667	11GM448000	5,200	
Total Social Services Block Grant			<u>25,000</u>	
Total Passed-Through Illinois Department of Human Services			<u>216,540</u>	
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>6,360,750</u>	

Sangamon County, Illinois
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended November 30, 2010

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures	Pass-Through To Subrecipients
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed-Through Illinois Emergency Management Agency: Emergency Management Performance Grant	97.042		\$ 11,571	
Emergency Management Performance Grant	97.042		<u>56,135</u>	
Total Emergency Management Performance			<u>67,706</u>	
Interoperable Emergency Communications Grant	97.001		<u>56,000</u>	
Total Passed-Through Illinois Emergency Management Agency			<u>123,706</u>	
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>123,706</u>	
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$15,250,088</u>	

* Major Programs

Sangamon County, Illinois
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended November 30, 2010

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying schedule of expenditures of federal awards is prepared on the accrual basis of accounting.

NOTE 2 – LOANS OUTSTANDING

Sangamon County, Illinois had the following loan balances outstanding at November 30, 2010:

<u>Program</u>	<u>CFDA Number</u>	<u>Amount Outstanding</u>
Community Services Block Grant Loan Program	93.569	<u>\$189,681</u>

NOTE 3 – 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 Number 10.557, as noted in the accompanying schedule of expenditures of federal awards.

In addition, during the year ended November 30, 2010, Sangamon County did not receive federal insurance coverage or federal loan guarantees.

NOTE 4 – SUMMARY OF CFDA TOTALS

<u>CFDA Number</u>	<u>Total Expenditures</u>
10.553	\$ 31,082
10.557	2,990,937
10.559	3,727
10.572	2,000
14.251	94,690
16.000	37,000
16.543	10,000
16.575	71,631
17.258	1,027,467
17.259	1,244,058
17.260	1,174,862
17.278	55,897
20.205	277,145
20.505	76,507
20.601	13,143
20.605	79,229
20.703	22,500

Sangamon County, Illinois
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended November 30, 2010

NOTE 4 – SUMMARY OF CFDA TOTALS (CONTINUED)

<u>CFDA Number</u>	<u>Total Expenditures</u>
81.042	\$ 1,535,313
81.128	19,644
84.181	58,756
90,401	590,800
93.069	570,298
93.283	73,425
93.558	132,262
93.563	257,561
93.568	3,401,411
93.569	367,242
93.586	9,196
93.617	16,652
93.667	25,000
93.710	456,503
93.712	25,000
93.714	172,244
93.778	202,678
93.994	522
97.001	56,000
97.042	<u>67,706</u>
 Total Expenditures of Federal Awards by CFDA Number	 <u>\$15,250,088</u>

Sangamon County, Illinois
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
 For the Year Ended November 30, 2010

Identification of major programs:

<i>CFDA Number(s)</i>	<i>Name of Federal Program or Cluster</i>
10.557	ARRA-Special Supplemental Nutrition Program for Women, Infants & Children
14.251	Economic Development Initiative-Special Project, Neighborhood Initiative and Miscellaneous Grants
20.205	ARRA – Highway Planning and Construction
81.042	AARA – Weatherization Assistance for Low Income Persons
90.401	Help America Vote Act Requirements Payments
93.069	Public Health Emergency Preparedness
93.563	Child Support Enforcement
93.568	Low Income Home Energy Assistance
93.569	Community Services Block Grant
93.617	Voting Access for Individuals With Disabilities
93.710	ARRA – Community Services Block Grant
93.714	ARRA – Emergency Contingency Fund for TANF
93.778	Medical Assistance Program

**Dollar threshold used to distinguish between
 Type A and Type B programs:**

\$ 300,000

Auditee qualified as low-risk auditee?

 yes X no

Sangamon County, Illinois
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the Year Ended November 30, 2010

SECTION II – FINANCIAL STATEMENT FINDINGS

There are no findings to report at November 30, 2010.

SECTION III – FEDERAL AWARD FINDINGS

There are no findings to report at November 30, 2010.

Sangamon County, Illinois
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended November 30, 2010

There were no findings reported for November 30, 2009.