

Sangamon County, Illinois

Single Audit Report
Year Ended November 30, 2016

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RSM US LLP

**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***

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, 2016, 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 28, 2017.

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 financial statements will not be prevented, or detected and corrected on a timely basis. 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.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's 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*.

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 28, 2017

**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 the Uniform Guidance (Includes
Reporting On Schedule of Expenditures of Federal Awards)**

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 Compliance Supplement* (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, 2016. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Audits* (Uniform Guidance). Those standards and the Uniform Guidance 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, the County 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, 2016.

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 the Uniform Guidance, 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. *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.

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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the basic financial statements of the County as of and for the year ended November 30, 2016, and have issued our report thereon dated June 28, 2017, which contained an unmodified opinion 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 the Uniform Guidance 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 expenditures 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 28, 2017

Sangamon County, Illinois

Schedule of Expenditures of Federal Awards
For The Year Ended November 30, 2016

Federal Grantor Program or Cluster Title Pass-Through Grantor	Contract Number	CFDA Number	Federal Expenditures	Pass-Through to Subrecipients
U.S. Department of Agriculture				
Passed-Through Illinois State Board of Education:				
Child Nutrition Cluster:				
National Food Distribution Program - Noncash Expenditures	51-0840-11P-00-A7	10.550	\$ 1,644	\$ -
School Breakfast Program	51-0840-11P-00	10.553	9,372	-
National School Lunch Program	51-0840-11P-00	10.555	14,679	-
Total Child Nutrition Cluster			<u>25,695</u>	-
Total Passed-Through Illinois State Board of Education			<u>25,695</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	FCSUQ01090	10.557	372,243	-
Special Supplemental Nutrition Program for Women, Infants and Children	FCSVQ01090	10.557	244,630	-
WIC Breastfeeding Peer Consulting	FCSUQ01196	10.557	11,834	-
WIC Breastfeeding Peer Consulting	FCSVQ01196	10.557	18,766	-
Special Supplemental Nutrition Program for Women, Infants and Children - Noncash Expenditures	N/A	10.557	<u>1,758,869</u>	-
Total Special Supplemental Nutrition Program for Women, Infants and Children			2,406,342	-
WIC Farmers' Market Nutrition Program - Noncash Expenditures	FCSVQ01270	10.572	1,000	-
Total Passed-Through Illinois Department of Human Services			<u>2,407,342</u>	-
Passed-Through Illinois Department of Public Health:				
Child Nutrition Cluster:				
Summer Food Inspection Grant	55280038C	10.559	750	-
Total Passed-Through Illinois Department of Public Health			<u>750</u>	-
Total U.S. Department of Agriculture			<u>2,433,787</u>	-
U.S. Department of Education				
Passed-Through Illinois Department of Human Services:				
Early Intervention Child and Family Connections	FCSUO00927	84.181	160,423	-
Total Passed-Through Illinois Department of Human Services			<u>160,423</u>	-
Total U.S. Department of Education			<u>160,423</u>	-

(Continued)

Sangamon County, Illinois

Schedule of Expenditures of Federal Awards (Continued)
For The Year Ended November 30, 2016

Federal Grantor Program or Cluster Title Pass-Through Grantor	Contract Number	CFDA Number	Federal Expenditures	Pass-Through to Subrecipients
U.S. Department of Justice				
Direct Programs:				
State Criminal Alien Assistance Program	2016-AP-BX-0657	16.606	\$ 1,710	\$ -
Drug Court Grant	2014-DC-BX-0018	16.585	72,935	-
Total Direct Programs			<u>74,645</u>	<u>-</u>
Passed-Through National Children's Alliance:				
Missing Children's Assistance	SPRI-IL-SA15	16.543	750	-
Missing Children's Assistance	SPRI-IL-SA16	16.543	9,000	-
Total Passed-Through National Children's Alliance			<u>9,750</u>	<u>-</u>
Passed-Through Illinois Attorney General:				
Missing Children's Assistance - Noncash Expenditures	N/A	16.543	20,000	-
Total Passed-Through Illinois Attorney General			<u>20,000</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	18,800	-
Local Drug Prosecution Support Unit / Edward Byrne Memorial Justice Assistance	413025	16.803	2,350	-
Total JAG Program Cluster			<u>21,150</u>	<u>-</u>
Total Passed-Through Illinois State's Attorney Appellate Prosecutor			<u>21,150</u>	<u>-</u>
Passed-Through Illinois Criminal Justice Information Authority:				
Crime Victims Assistance:				
Child Advocacy Center Services	215097	16.575	59,196	-
Child Advocacy Center Services	215297	16.575	18,038	-
Total Crime Victims Assistance			<u>77,234</u>	<u>-</u>
Central Illinois Enforcement Group:				
JAG Program Cluster:				
Edward Byrne Memorial Justice Assistance Grant Program	414001	16.738	102,843	72,150
Edward Byrne Memorial Justice Assistance Grant Program	414201	16.738	8,462	423
Total Central Illinois Enforcement Group			<u>111,305</u>	<u>72,573</u>
Total Passed-Through Illinois Criminal Justice Information Authority			<u>188,539</u>	<u>72,573</u>
Passed-Through Illinois Department of Human Services:				
Juvenile Justice Council Implementation Grant	FCSUR03507	16.540	14,768	-
Juvenile Justice Council Implementation Grant	FCSVR03507	16.540	2,070	-
Total Passed-Through Illinois Department of Human Services			<u>16,838</u>	<u>-</u>
Passed-Through The City of Springfield				
Edward Byrne Memorial Justice Assistance Grant Program	2013-DJ-BX-0230	16.738	43,260	-
Edward Byrne Memorial Justice Assistance Grant Program	2013-DJ-BX-0265	16.738	6,740	-
Total Passed-Through The City of Springfield			<u>50,000</u>	<u>-</u>
Total U.S. Department of Justice			<u>380,922</u>	<u>72,573</u>

Sangamon County, Illinois

Schedule of Expenditures of Federal Awards (Continued)
For The Year Ended November 30, 2016

Federal Grantor Program or Cluster Title Pass-Through Grantor	Contract Number	CFDA Number	Federal Expenditures	Pass-Through to Subrecipients
U.S. Department of Labor				
Passed-Through Illinois Department of Commerce and Economic Opportunity:				
Workforce Investment Act Cluster:				
WIA Adult Program:				
WIA Local Incentive	13-632020	17.258	\$ 1,733	\$ -
WIA Formula	14-681020	17.258	27,475	-
WIA Formula	15-681020	17.258	750,550	-
WIA Formula	16-681020	17.258	256,896	-
Total WIA Adult Program			<u>1,036,654</u>	<u>-</u>
WIA Youth Activities:				
WIA Local Incentive	13-632020	17.259	1,840	-
WIA Formula	14-681020	17.259	67,440	32,753
WIA Formula	15-681020	17.259	636,993	256,298
WIA Formula	16-681020	17.259	27,032	19,717
Total WIA Youth Activities			<u>733,305</u>	<u>308,768</u>
WIA Dislocated Workers:				
WIA Local Incentive	13-632020	17.278	2,582	-
WIA Formula	14-681020	17.278	42,683	-
WIA Formula	15-681020	17.278	551,793	-
WIA Formula	16-681020	17.278	120,628	-
Total WIA Dislocated Workers			<u>717,686</u>	<u>-</u>
Total Workforce Investment Act Cluster			<u>2,487,645</u>	<u>308,768</u>
Trade Adjustment Assistance:				
15 TAA	14-661020	17.245	50,348	-
16 TAA	15-661020	17.245	7,602	-
			<u>57,950</u>	<u>-</u>
National Emergency Grant:				
Dislocated Worker Training	13-671020	17.277	4,489	-
Total National Emergency Grant			<u>4,489</u>	<u>-</u>
Total Passed-Through Illinois Department of Commerce and Economic Opportunity			<u>2,550,084</u>	<u>308,768</u>
Total U.S. Department of Labor			<u>2,550,084</u>	<u>308,768</u>

(Continued)

Sangamon County, Illinois

Schedule of Expenditures of Federal Awards (Continued)
For The Year Ended November 30, 2016

Federal Grantor Program or Cluster Title Pass-Through Grantor	Contract Number	CFDA Number	Federal Expenditures	Pass-Through to Subrecipients
U.S. Department of Transportation				
Passed-Through Illinois Department of Transportation:				
Highway Planning and Construction Cluster:				
SFY 2016 Planning Program	SPR-PL-3000(55)	20.205	\$ 168,346	\$ -
SFY 2017 Planning Program	SPR-PL-3000(73)	20.205	123,572	-
Total Highway Planning and Construction Cluster			<u>291,918</u>	<u>-</u>
Technical Studies Grant:				
Technical Studies Grant	IL-80-0012	20.505	43,250	-
Technical Studies Grant	494-00-1009	20.505	30,932	-
Total Technical Studies Grant			<u>74,182</u>	<u>-</u>
Non-Metro Area Transportation Grant				
Non-Metro Area Transportation Grant	OP-16-35-FED	20.509	111,560	-
Non-Metro Area Transportation Grant	OP-17-35-FED	20.509	93,075	-
Total Non-Metro Area Transportation Grant			<u>204,635</u>	<u>-</u>
Sustained Traffic Enforcement Program				
Sustained Traffic Enforcement Program	AP-16-0057	20.600	1,270	-
Total Sustained Traffic Enforcement Program			<u>1,270</u>	<u>-</u>
Total Passed-Through Illinois Department of Transportation			<u>572,005</u>	<u>-</u>
Passed-Through Illinois Emergency Management Agency:				
Hazardous Materials Emergency Preparedness Grant				
	15SANGAHME	20.703	10,645	-
Total Passed-Through Illinois Emergency Management Agency			<u>10,645</u>	<u>-</u>
Total U.S. Department of Transportation			<u>582,650</u>	<u>-</u>
U.S. Environmental Protection Agency				
Passed-Through Illinois Environmental Protection Agency:				
Potable Water Supply Program				
	65380193D	66.605	1,375	-
Total Passed-Through Illinois Environmental Protection Agency			<u>1,375</u>	<u>-</u>
Total U.S. Environmental Protection Agency			<u>1,375</u>	<u>-</u>

(Continued)

Sangamon County, Illinois

Schedule of Expenditures of Federal Awards (Continued)
For The Year Ended November 30, 2016

Federal Grantor Program or Cluster Title Pass-Through Grantor	Contract Number	CFDA Number	Federal Expenditures	Pass-Through to Subrecipients
U.S. Department of Energy				
Passed-Through Illinois Department of Commerce and Economic Opportunity:				
Weatherization Assistance for Low-Income Persons:				
Weatherization Assistance for Low-Income Persons	13-403038	81.042	\$ 204,473	\$ -
Weatherization Assistance for Low-Income Persons	13-404038	81.042	2,967	-
Total Weatherization Assistance for Low-Income Persons			207,440	-
Total Passed-Through Illinois Department of Commerce and Economic Opportunity			207,440	-
Total U.S. Department of Energy			207,440	-
U.S. Department of Health and Human Services				
Passed-Through Illinois Department of Commerce and Economic Opportunity:				
Low-Income Energy Assistance Program:				
Home Weatherization Assistance Program	15-221038	93.568	99,416	-
Home Weatherization Assistance Program	16-221038	93.568	112,617	-
Low-Income Energy Assistance Program	16-224038	93.568	1,646,178	-
Total Low-Income Energy Assistance Program			1,858,211	-
Community Services Block Grant:				
Community Services Block Grant	15-231018	93.569	125,758	-
Community Services Block Grant	16-231018	93.569	323,509	-
Total Community Services Block Grant			449,267	-
Total Passed-Through Illinois Department of Commerce and Economic Opportunity			2,307,478	-
Passed-Through Illinois Department of Public Health:				
Teen Pregnancy Prevention	76380071E	93.283	26,660	-
Dental Sealant Grant:				
Dental Sealant Grant	63480135D	93.994	2,599	-
Dental Sealant Grant	73489029E	93.994	1,119	-
Teen Pregnancy Prevention	66380076D	93.994	30,425	-
Total Dental Sealant Grant			34,143	-
Public Health Preparedness:				
Public Health Preparedness	67180076D	93.074	80,467	-
Public Health Preparedness	67180026D	93.074	14,149	-
Public Health Preparedness	77180076E	93.074	30,673	-
Public Health Preparedness	77180062E	93.074	5,187	-
Public Health Preparedness	67180181D	93.074	11,848	-
Public Health Preparedness	67180169D	93.074	5,383	-
Total Public Health Preparedness			147,707	-

(Continued)

Sangamon County, Illinois

Schedule of Expenditures of Federal Awards (Continued)
For The Year Ended November 30, 2016

Federal Grantor Program or Cluster Title Pass-Through Grantor	Contract Number	CFDA Number	Federal Expenditures	Pass-Through to Subrecipients
U.S. Department of Health and Human Services (Continued)				
Passed-Through Illinois Department of Public Health (Continued):				
Wisewoman Grant:				
Wisewoman Grant	66180039D	93.094	\$ 22,325	\$ -
Wisewoman Grant	76180037E	93.094	7,395	-
Total Wisewoman Grant			<u>29,720</u>	<u>-</u>
Centers for Disease Control and Prevention - Investigations and Technical Assistance Program:				
Breast and Cervical Cancer Program	66180026D	93.752	69,612	-
Breast and Cervical Cancer Program	76180024E	93.752	73,277	-
Total Centers for Disease Control and Prevention - Investigations and Technical Assistance Program			<u>142,889</u>	<u>-</u>
Regional HIV Prevention Grant				
Chronic Disease and School Health:	65780011D	93.940	25,452	-
Chronic Disease and School Health	63287012D	93.757	31,021	-
Chronic Disease and School Health	73286012E	93.757	19,199	-
Total Chronic Disease and School Health			<u>50,220</u>	<u>-</u>
Total Passed-Through Illinois Department of Public Health			<u>456,791</u>	<u>-</u>
Passed-Through Illinois Department of Healthcare and Family Services:				
Child Support Enforcement:				
Child Support Enforcement - Title IV-D	2014-55-013K	93.563	112,330	-
Child Support Enforcement - Title IV-D	2017-55-013-K	93.563	82,165	-
Child Support Enforcement - Title IV-D	2015-55-007-KQ	93.563	17,107	-
Child Support Enforcement - Title IV-D	2015-55-007-KQ	93.563	13,116	-
Total Child Support Enforcement			<u>224,718</u>	<u>-</u>
Medicaid - Administrative Claims	N/A	93.778	153,107	-
Total Passed-Through Illinois Department of Healthcare and Family Services			<u>377,825</u>	<u>-</u>
Total U.S. Department of Health and Human Services			<u>3,142,094</u>	<u>-</u>

(Continued)

Sangamon County, Illinois

Schedule of Expenditures of Federal Awards (Continued)
For The Year Ended November 30, 2016

Federal Grantor Program or Cluster Title Pass-Through Grantor	Contract Number	CFDA Number	Federal Expenditures	Pass-Through to Subrecipients
U.S. Department of Homeland Security				
Passed-Through Illinois Emergency Management Agency: Emergency Management Performance Grant	16EMASANGA	97.042	\$ 53,243	\$ -
Total Passed-Through Illinois Emergency Management Agency			<u>53,243</u>	<u>-</u>
Total U.S. Department of Homeland Security			<u>53,243</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 9,512,018</u>	<u>\$ 381,341</u>

See Notes to Schedule of Expenditures of Federal Awards.

Sangamon County, Illinois

Notes to Schedule of Expenditures of Federal Awards For The Year Ended November 30, 2016

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of Sangamon County, Illinois (County) under programs of the federal government for the year ended November 30, 2016. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). 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. Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position or changes in net position of the County.

Note 2. Basis of Accounting

Expenditures reported on the Schedule are 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. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3. Loans Outstanding

The County had the following loan balance outstanding at November 30, 2016:

<u>Program</u>	<u>CFDA Number</u>	<u>Amount Outstanding</u>
Community Services Block Grant Loan Program	93.569	<u>\$ 86,436</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 10.550, 10.557, 10.572, and 16.543, as noted in the accompanying schedule of expenditures of federal awards.

In addition, during the year ended November 30, 2016, Sangamon County did not receive federal insurance coverage or federal loan guarantees.

Note 5. Indirect Cost Rate

The County has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Sangamon County, Illinois

**Schedule of Findings and Questioned Costs
Year Ended November 30, 2016**

Part I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements Section

Type of auditor's report issued on whether the basic financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	_____	Yes	_____	X	No
Significant deficiency(ies) identified?	_____	Yes	_____	X	No
Noncompliance material to financial statements noted?	_____	Yes	_____	X	No

Federal Awards Section

Internal control over major programs:

Material weakness(es) identified?	_____	Yes	_____	X	No
Significant deficiency(ies) identified?	_____	Yes	_____	X	None reported
Type of auditor's report issued on compliance for major federal programs:	Unmodified				
Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)?	_____	Yes	_____	X	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
93.568	Home Weatherization Assistance Program and Low-Income Home Energy Assistance

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as a low-risk auditee _____ Yes _____ X No

Sangamon County, Illinois

**Summary Schedule of Prior Audit Findings
Year Ended November 30, 2016**

FINANCIAL STATEMENT FINDINGS

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.

Status of Corrective Action: Resolved and corrected in 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.

Status of Corrective Action: Resolved and corrected in 2016.

Finding 2015-003: 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: Resolved and corrected in 2016.

FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

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

Condition: See Finding 2015-001 above.

Status of Corrective Action: See Finding 2015-001 above.

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

Condition: See Finding 2015-002 above.

Status of Corrective Action: See Finding 2015-002 above.

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

Condition: See Finding 2015-003 above.

Status of Corrective Action: See Finding 2015-003 above.