

SANGAMON COUNTY, ILLINOIS

SINGLE AUDIT REPORT

**FOR THE YEAR ENDED
NOVEMBER 30, 2008**

Sangamon County, Illinois
Single Audit Report

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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, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 28, 2009. 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control. We consider the deficiency described in the accompanying schedule of findings and questioned costs 2008-01 to be a significant deficiency in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, of the significant deficiencies described above, we considered item 2008-01 to be a material weakness.

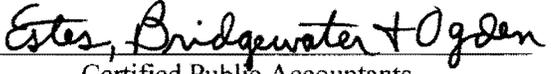
Compliance and Other Matters

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*.

We noted certain matters that we reported to management of the County in a separate letter dated August 28, 2009.

The County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the County's response and, accordingly, we express no opinion on it.

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.


Certified Public Accountants

August 28, 2009

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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, 2008. 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, except for the noncompliance described in the preceding paragraph 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, 2008. However, the results of our auditing procedures also disclosed other instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item 2008-01.

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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies and others that we consider to be a material weaknesses.

A *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

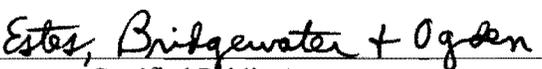
A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. Of the significant deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs, we consider item 2008-1 to be a material weaknesses.

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, 2008, and have issued our report thereon dated August 28, 2009. 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.

The County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the County's response and, accordingly, we express no opinion on it.

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

August 28, 2009

Sangamon County, Illinois
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended November 30, 2008

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	<u>Expenditures</u>	Pass-Through To <u>Subrecipients</u>
U.S. DEPARTMENT OF AGRICULTURE				
Passed-Through Illinois State Board of Education:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	51-084-011P-00	\$ 14,872	
National School Lunch Program	10.555	51-084-011P-00	22,294	
Summer Food Service Program for Children – Commodities	10.559	51-084-011P-00	<u>4,583</u>	
Total Passed-Through Illinois State Board of Education			<u>41,749</u>	
Passed-Through Illinois Department of Human Services:				
Special Supplemental Nutrition Program for Women, Infants and Children*	10.557	K11G7448000	340,106	
Special Supplemental Nutrition Program for Women, Infants and Children*	10.557	811G8448900	311,082	
Non-Cash Expenditures:				
Special Supplemental Nutrition Program for Women, Infants and Children*	10.557	811G8448900	1,089,288	
Special Supplemental Nutrition Program for Women, Infants and Children	10.572	811G8448900	<u>1,000</u>	
Total Passed-Through Illinois Department of Human Services			<u>1,741,476</u>	
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>1,783,225</u>	
ENVIRONMENTAL PROTECTION AGENCY				
Passed-through Illinois Department of Public Health:				
Noncommunity Water Program	66.032	Radon Grant	<u>7,083</u>	
TOTAL ENVIRONMENTAL PROTECTION AGENCY			<u>7,083</u>	

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended November 30, 2008

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 Illinois State's Attorney Appellate Prosecutor:				
Local Drug Prosecution Support Unit	16.000	FY08	\$ 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	207202	21,445	
Child Advocacy Center Services	16.575	207097	<u>52,729</u>	
Total Passed-Through Illinois Criminal Justice Information Authority			<u>74,174</u>	
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>111,174</u>	
U.S. DEPARTMENT OF LABOR				
Passed-Through Illinois Department of Commerce and Economic Opportunity:				
Workforce Investment Act Cluster:				
WIA 10% Statewide Activities	17.258	05-672020	6,284	
WIA 10% Statewide Activities	17.258	05-676120	2,161	
Adult Program	17.258	06-681020	36,911	
WIA 10% Statewide Admin	17.258	06-672020	3,025	
WIA 5% Local Board Support	17.258	06-631020	6,412	
Adult Program	17.258	07-681020	448,839	
WIA 5% Local Support/High Speed Internet	17.258	07-630220	1,681	
WIA 5% Statewide Admin	17.258	07-631020	2,828	
WIA 5% Local Board Staffing	17.258	07-637020	2,703	
High Speed Internet	17.258	08-632020	1,019	
Adult Program	17.258	08-681020	130,465	

Sangamon County, Illinois

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended November 30, 2008

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 10% Statewide Activities	17.259	05-672020	\$ 6,982	
WIA 10% Statewide Activities	17.259	05-676120	2,402	
WIA 5% Local Board Staffing	17.259	06-631020	6,887	
Youth Program	17.259	06-681020	117,114	
Youth Program	17.259	07-681020	464,439	
WIA 5% Local Support/High Speed Internet	17.259	07-630220	1,855	
WIA 5% Statewide Admin	17.259	07-631020	3,120	
WIA 5% Local Board Staffing	17.259	07-637020	2,983	
WIA 10% Statewide Activities	17.259	06-672020	3,249	
High Speed Internet	17.259	08-632020	1,121	
Youth Program	17.259	08-681020	123,053	
WIA Rapid Response	17.260	05-651020	26,588	
WIA 10% Statewide Activities	17.260	05-672020	10,008	
WIA 5% Local Board Support	17.260	06-631020	10,449	
WIA 10% Statewide Activities	17.260	05-676120	3,441	
WIA 5% Statewide Admin	17.260	07-631020	3,802	
Dislocated Worker	17.260	06-681020	95,702	
WIA 10% Statewide Activities	17.260	06-672020	4,930	
Dislocated Worker	17.260	07-681020	664,452	
WIA 5% Local Support/High Speed Internet	17.260	07-630220	2,260	
WIA 5% Local Board Staffing	17.260	07-637020	3,635	
Dislocated Worker	17.260	08-681020	234,018	
High Speed Internet	17.260	08-632020	<u>1,257</u>	
Total Passed-Through Illinois Department of Commerce and Economic Opportunity			<u>2,436,075</u>	<u>\$ 364,198</u>
Trade Adjustment Assistance	17.245	07-661020	<u>78,105</u>	
TOTAL U.S. DEPARTMENT OF LABOR			<u>2,514,180</u>	<u>364,198</u>

Sangamon County, Illinois
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended November 30, 2008

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures	Pass-Through To Subrecipients
U.S. DEPARTMENT OF TRANSPORTATION				
Passed-Through Illinois Department of Transportation:				
State and Community Highway Safety:				
Mini-Mobilization Grant	20.600	OP7-0084-341	\$ 7,951	
Mini-Mobilization Grant	20.602	SP7-0084-116	47,875	
Highway Safety Project – Local Alcohol Program	20.601	AL9 0084 095	16,603	
Highway Safety Project – Click It Or Ticket	20.605	AL8 0084 231	<u>82,874</u>	
Total State and Community Highway Safety			<u>155,303</u>	
Federal Transit Formula Grant	20.507	Mass Transit Study		
		FY09	123,724	
		FY08	<u>135,460</u>	
Total Federal Transit Formula Grant			<u>259,184</u>	
Highway Planning and Construction *	20.205	FY09	33,816	
Highway Planning and Construction *	20.205	FY08	<u>45,885</u>	
Total Highway Planning and Construction			<u>79,701</u>	
Total Passed-Through Illinois Department of Transportation			<u>494,188</u>	
Passed-Through Illinois Emergency Management Agency:				
Hazardous Materials Public Sector Training & Planning Grants	20.703	FY08	<u>13,532</u>	
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			<u>507,720</u>	

Sangamon County, Illinois
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended November 30, 2008

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 Healthcare and Family Services:				
Weatherization Assistance for Low-Income Persons	81.042	09-40138	\$ 54,068	
Weatherization Assistance for Low-Income Persons	81.042	08-40138	<u>134,512</u>	
TOTAL U.S. DEPARTMENT OF ENERGY			<u>188,580</u>	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Medical Reserve Corps Small Grant Program	93.008	7 MRCSG071002-01-02	<u>28,856</u>	
Passed-Through Illinois Department of Public Health:				
Food and Drug Safety Program	10.559	85280195	<u>1,200</u>	
Lead Hazard Program	14.900	75381063	<u>2,410</u>	
Centers for Disease Control and Prevention-Investigation and Technical Assistance:				
Bio-Terrorism Preparedness *	93.069	87181076	176,288	
Bio-Terrorism Preparedness *	93.283	97181076	<u>32,130</u>	
Total Centers for Disease Control and Prevention-Investigation and Technical Assistance			<u>208,418</u>	
Breast and Cervical Cancer Program	93.283	96180102	<u>41,844</u>	
Programs for Prevention of AIDS/HIV	93.843	75780892	<u>23,859</u>	
Total Passed-Through Illinois Department of Public Health			<u>277,730</u>	

Sangamon County, Illinois
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended November 30, 2008

Federal

Pass-Through

Federal Grantor/Pass-Through Grantor/ Program Title	CFDA Number	Pass-Through Grantor's Number	Expenditures	To Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)				
Passed-Through Illinois Department of Healthcare and Family Services:				
Child Support Enforcement – Title IV-D	93.563	2008-55-013-K2L	\$ 67,552	
Child Support Enforcement – Title IV-D	93.563	2008-55-013-K1L	92,311	
Child Support Enforcement – Title IV-D	93.563	2008-55-007-K1BY	16,940	
Child Support Enforcement – Title IV-D	93.563	2008-55-007-K2BY	<u>23,245</u>	
Total Child Support Enforcement *			<u>200,048</u>	
Illinois Home Weatherization Assistance Program	93.568	08-22138	144,641	
Illinois Home Weatherization Assistance Program	93.568	09-22138	42,379	
Low Income Home Energy Assistance *	93.568	08-22438	1,476,551	
Low Income Home Energy Assistance *	93.568	09-22438	<u>550,531</u>	
Total Low Income Home Energy Assistance			<u>2,214,102</u>	
Medical Assistance Program (FCM Matching)	93.778		<u>153,175</u>	
Total Passed-Through Illinois Department of Healthcare and Family Services			<u>2,567,325</u>	
Passed-Through Illinois Department of Commerce and Economic Opportunity:				
2007 Community Services Block Grant	93.569	07-231018	42,927	
2008 Community Services Block Grant	93.569	08-231018	<u>304,445</u>	
Total Passed-Through Illinois Department of Commerce and Economic Opportunity			<u>347,372</u>	
Passed-Through Area Agency on Aging for Lincolnland, Inc.:				
Title IIIB – Home Health Care	93.044	HH 03-08 & HH 04-08	<u>3,015</u>	
Passed-Through Administrative Office of the Illinois Courts:				
State Court Improvement Program	93.586	CIP-G-0613	<u>31,414</u>	

Sangamon County, Illinois
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended November 30, 2008

Federal Grantor/Pass-Through Grantor/	Federal CFDA	Pass-Through	Pass-Through To
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<u>Program Title</u>	<u>Number</u>	<u>Grantor's Number</u>	<u>Expenditures</u>	<u>Subrecipients</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)				
Passed-Through Illinois Department of Human Services:				
Part C Early Intervention Child and Family Connections	84.181	K11G7448000	\$ 22,275	
Part C Early Intervention Child and Family Connections	84.181	811G8448721	<u>73,270</u>	
Total Part C Early Intervention Child and Family Connections			<u>95,545</u>	
Temporary Assistance for Needy Families	93.558	711G7448300	112,978	
Temporary Assistance for Needy Families	93.558	811G8448400	<u>36,308</u>	
Total Temporary Assistance for Needy Families *			<u>149,286</u>	
Social Services Block Grant	93.667	811G8448300	<u>19,800</u>	
Child Care and Development Block Grant	93.575	811G8448420	6,315	
Child Care and Development Block Grant	93.575	K11G7448000	<u>38,107</u>	
Total Child Care and Development Block Grant			<u>44,422</u>	
Diabetes Grant	93.998	K11G7448000	<u>2,627</u>	
Total Passed-Through Illinois Department of Human Services			<u>311,680</u>	
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>3,567,392</u>	

Sangamon County, Illinois
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended November 30, 2008

<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>
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U.S. DEPARTMENT OF HOMELAND SECURITY

Passed-Through Illinois Emergency Management Agency:

Emergency Management Performance Grant	97.042	\$ 43,708
Hazard Mitigation Grant Program	97.039	<u>30,077</u>

Total Passed-Through Illinois Emergency Management Agency		<u>73,785</u>
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Passed-through Illinois Emergency Services Management Association:

Technology Grant		<u>14,995</u>
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TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY		<u>88,780</u>
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U.S. ELECTION ASSISTANCE COMMISSION

Passed-Through Illinois State Board of Elections:

Voting Access for Individuals with Disabilities Grant, Title II: Section 261 of HAVA	93.617	13,008
	93.617	<u>12,300</u>

Total Passed-Through Illinois State Board of Elections		<u>25,308</u>
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TOTAL U.S. ELECTION ASSISTANCE COMMISSION		<u>25,308</u>
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TOTAL EXPENDITURES OF FEDERAL AWARDS		<u>\$8,793,442</u>
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* Major Programs

Sangamon County, Illinois
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended November 30, 2008

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, 2008:

<u>Program</u>	<u>CFDA Number</u>	<u>Amount Outstanding</u>
Community Services Block Grant Loan Program	93.569	<u>\$196,162</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, 2008, 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	\$ 14,872
10.555	22,294
10.557	1,740,476
10.559	5,783
10.572	1,000
14.900	2,410
16.000	37,000
16.575	74,174
17.245	78,105
17.258	642,328
17.259	733,206
17.260	1,060,541
20.205	79,701
20.207	259,184
20.600	7,951
20.601	16,603
20.602	47,875
20.605	82,874

Sangamon County, Illinois
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended November 30, 2008

NOTE 4 – SUMMARY OF CFDA TOTALS (CONTINUED)

<u>CFDA Number</u>	<u>Total Expenditures</u>
20.703	\$ 13,532
66.032	7,083
81.042	188,580
84.181	95,545
93.008	28,856
93.044	3,015
93.069	208,418
93.283	41,844
93.558	149,286
93.563	200,048
93.568	2,214,101
93.569	347,372
93.575	44,422
93.586	31,414
93.617	25,308
93.667	19,800
93.778	153,175
93.843	23,859
93.998	2,627
97.039	30,077
97.042	43,708
97.067	<u>14,995</u>
 Total Expenditures of Federal Awards by CFDA Number	 <u>\$8,793,442</u>

Sangamon County, Illinois
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended November 30, 2008

Section I - Summary Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified opinion on 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

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)** yes X none reported

- **Noncompliance material to financial statements noted?** yes X no

Federal Awards

Internal control over major programs:

- **Material weakness(es) identified?** X yes no

- **Reportable condition(s) identified that are not considered to be material weakness(es)?** yes X none reported

Type of auditor's report issued on compliance for major programs: Unqualified opinion for all major programs.

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

Sangamon County, Illinois
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the Year Ended November 30, 2008

Identification of major programs:

<i>CFDA Number(s)</i>	<i>Name of Federal Program or Cluster</i>
10.557	Special Supplemental Nutrition Program for Women, Infants and Children
20.205	Highway Planning and Construction
93.069	Bio-Terrorism Preparedness
93.283	Bio-Terrorism Preparedness
93.558	TANF
93.568	Low Income Energy 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, 2008

Section II – Financial Statements Findings

Material Weakness:

Finding Number: 2008-01

Federal Department: Various (See Schedule of Expenditures of Federal Awards)

CFDA Number: Various (See Schedule of Expenditures of Federal Awards)

Program Name: Various (See Schedule of Expenditures of Federal Awards)

1. Criteria/specific requirement:

The Office of Management and Budget (OMB) Circular A-133 states that in order to determine which major programs are to be tested for compliance, state and local governments shall identify in their accounts all federal funds received and expended and the programs under which they were received. This shall include funds received directly from federal agencies and through other state and local governments.

2. Condition:

The general ledger system maintained by the County does not specifically identify individual federal program receipts and disbursements for all departments. Currently, a majority of the federal funds received and expended by the County are not specifically identified in the general ledger of the county as to what federal program the funds and expenditures belong. These program receipts and expenditures are accounted for by the department who receives the federal awards and are not recorded in the County's general ledger.

3. Questioned Costs:

None

4. Cause:

The grant module for the financial system has only been partially implemented.

5. Effect:

This could lead to inaccurate recording and reporting of federal funds.

6. Recommendation:

We recommend that the County continue to expand its general ledger system to include accounts for all federal revenues and expenditures and that those accounts be named in such a way to identify the federal programs to which they belong. We also recommend that one department coordinate the receiving and expending of federal funds to ensure compliance with OMB Circular A-133.

Sangamon County, Illinois
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the Year Ended November 30, 2008

Section II – Financial Statements Findings **FINDING NO. 2008-01** (Continued)

7. *Management's Response:*

The phased-in department-by-department implementation of New World Systems' "Project/Grant Accounting Module" software continued in FY2008, expanding its application to all County departments and funds. Some departments became operational during mid-year FY2008 resulting in information for their respective grants not being available within the system for the full year FY2008. Additionally, those departments coming on-line during the later part of FY2008 were still resolving implementation issues at year-end. It is the County's intent that the general ledger will provide comprehensive reporting for all funds and all grants for FY2008, although some funds may have summary data entered at the beginning of the year to allow proper reconciliation. Full implementation with detailed data on all grants will be completed and in-place for FY2009.

Sangamon County, Illinois
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the Year Ended November 30, 2008

Section III – Federal Award Findings and Questioned Costs

FINDING NO. 2008-01

See Section II – Financial Statement Findings No. 2008-01.

Sangamon County, Illinois
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended November 30, 2008

Finding No. 2007-01

Repeated in current year. See Finding 2008-01.

Finding No. 2007-02

Corrective action has been taken and implemented by the County.