

Sangamon County, Illinois

Report to the Honorable Chairman and
Members of the County Board Finance Committee
June 28, 2017





June 28, 2017

Finance Committee of the County Board
Sangamon County, Illinois
Springfield, Illinois

RSM US LLP

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Attention: Mr. George Preckwinkle, Chairman of the Finance Committee

We are pleased to present this report related to our audit of the basic financial statements of Sangamon County, Illinois (County) for the year ended November 30, 2016. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for Sangamon County, Illinois' financial reporting process.

This report is intended solely for the information and use of the County Board and management and is not intended to be, and should not be, used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have about this report. We appreciate the opportunity to continue to be of service to the County.

RSM US LLP

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Required Communications

Generally accepted auditing standards (AU-C 260, *The Auditor's Communication With Those Charged With Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the basic financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

Area	Comments
Our Responsibilities With Regard to the Financial Statement Audit	Our responsibilities under auditing standards generally accepted in the United States of America and <i>Government Auditing Standards</i> issued by the Comptroller General of the United States have been described to you in our arrangement letter dated January 31, 2017. Our audit of the basic financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.
Overview of the Planned Scope and Timing of the Financial Statement Audit	We have issued a separate communication regarding the planned scope and timing of our audit and have discussed with you our identification of, and planned audit response to, significant risks of material misstatement.
Accounting Policies and Practices	<p>Preferability of Accounting Policies and Practices Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. In our view, in such circumstances, management has selected the preferable accounting practice.</p> <p>Adoption of, or Change in, Accounting Policies Management has the ultimate responsibility for the appropriateness of the accounting policies used by the County. The County implemented the provisions of Governmental Accounting Standards Board (GASB) Statement No. 72, <i>Fair Value Measurement and Application</i>, during the fiscal year.</p> <p>Significant or Unusual Transactions We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.</p> <p>Management's Judgments and Accounting Estimates Summary information about the process used by management in formulating particularly sensitive accounting estimates and about our conclusions regarding the reasonableness of those estimates is in the attached Summary of Significant Accounting Estimates.</p>
Audit Adjustments	Audit adjustments proposed by us and recorded by the County are shown in the attached Summary of Recorded Audit Adjustments.
Uncorrected Misstatements	Uncorrected misstatements are summarized in the attached Summary of Uncorrected Misstatements.

Area	Comments
Disagreements With Management	We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the basic financial statements.
Consultations With Other Accountants	We are not aware of any consultations management had with other accountants about accounting or auditing matters.
Significant Issues Discussed With Management	No significant issues arising from the audit were discussed or the subject of correspondence with management.
Significant Difficulties Encountered in Performing the Audit	We did not encounter any significant difficulties in dealing with management during the audit.
Significant Written Communication Between Management and Our Firm	A copy of the significant written communication between our firm and the management of the County, the representation letter provided to us by management, is attached as Exhibit A.

Summary of Significant Accounting Estimates

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events, and certain assumptions about future events. You may wish to monitor throughout the year the process used to determine and record these accounting estimates. The following describes the significant accounting estimates reflected in the County's November 30, 2016, basic financial statements.

<u>Estimate</u>	<u>Accounting Policy</u>	<u>Management's Estimation Process</u>	<u>Basis for Our Conclusions on Reasonableness of Estimate</u>
Depreciation on Capital Assets	The County depreciates its capital assets over their estimated useful lives using the straight-line method.	The County establishes estimated useful lives of individual assets based on the expected life and intended use.	We tested the propriety of information underlying management's estimate. We concluded that management's approach and the resulting estimate is reasonable.
Self-Funded Insurance	<p>The County records an accrual for a provision for self-insured employee health claims, including both claims reported and claims incurred but not yet reported.</p> <p>The County accrues claims and claim expense reserves for self-insured general liability claims in the government-wide financial statements.</p>	<p>The accrual is estimated based on consideration of prior claims experience, recently settled claims, frequency of claims and other economic and social factors.</p> <p>For self-insured employee health claims, the County utilizes a lag study (provided by the County's third-party administrator), adjusted for recoveries from the County's stop-loss insurance coverage.</p> <p>The County utilizes internal and external legal counsel for its self-insured general liability claims.</p>	We tested the propriety of information underlying management's estimates. We concluded that management's approaches are reasonable, as are the resulting estimates.

<u>Estimate</u>	<u>Accounting Policy</u>	<u>Management's Estimation Process</u>	<u>Basis for Our Conclusions on Reasonableness of Estimate</u>
Other Post-Retirement Benefits	<p>The County accounts for its other post-employment benefits (OPEB) obligation in accordance with GASB No. 45.</p> <p>Other post-retirement employee benefit accounting requires that certain assumptions be made to calculate the funded status of the plans' assets, the fair value of the related service costs and the projected benefits to the participants.</p>	<p>Based on current economic conditions, management determines a discount rate, a long-term rate of return on plan assets and the compensation increase. Management submits employee census data to its independent actuary, along with the underlying assumptions. From this, the actuary calculates the disclosure information for the County's other post-retirement benefits.</p>	<p>We obtained a copy of the actuary's OPEB report. We also obtained a copy of the employee census data provided to the actuary by the County. On a test basis, we verified that the census data provided to the actuary was complete and accurate. We also compared headcount figures to the participant data used by the actuary for reasonableness.</p> <p>We concluded that management's approaches and the resulting estimates are reasonable.</p>
Net Pension Liability	<p>The net pension liability and related pension amounts are actuarially determined in accordance with parameters established by the GASB.</p>	<p>Management and/or the pension plan's management, with input from its actuary, developed the actuarial assumptions based on relevant criteria. Management reviewed and approved the basic financial statement estimates derived from the pension plan's actuarial report.</p>	<p>We have audited the underlying data provided to the actuary, which supported the estimate, and we reviewed management's methodology, including evaluating the actuarial report, which appears reasonable and was consistently applied. It appears that the resulting liability is reasonable.</p>

Summary of Recorded Audit Adjustments

Description	Effect - Increase (Decrease)					
	Assets	Liabilities	Deferred Inflows of Resources	Net Position	Revenue	Expenses
Current Year Misstatements:						
County Health Fund:						
<i>Factual:</i>						
To adjust revenue	\$ -	\$ -	\$ 501,569	\$ -	\$ (501,569)	\$ -
Effect on statement of revenues, expenditures and changes in fund balances (deficits) - governmental funds	-	-	-	(501,569)	\$ (501,569)	\$ -
Effect on balance sheet - governmental funds	\$ -	\$ -	\$ 501,569	\$ (501,569)		

Description	Effect - Increase (Decrease)					
	Assets	Liabilities	Deferred Inflows of Resources	Net Position	Revenue	Expenses
Current Year Misstatements:						
Other Governmental Funds:						
<i>Factual:</i>						
To adjust revenue - Juvenile Center Fund	\$ -	\$ -	\$ 520,271	\$ -	\$ (520,271)	\$ -
Effect on statement of revenues, expenditures and changes in fund balances (deficits) - governmental funds	-	-	-	(520,271)	\$ (520,271)	\$ -
Effect on balance sheet - governmental funds	\$ -	\$ -	\$ 520,271	\$ (520,271)		

Summary of Uncorrected Misstatements

During the course of our audit, we accumulated uncorrected misstatements that were determined by management to be immaterial, both individually and in the aggregate, to the financial position, results of operations and related basic financial statement disclosures. Following is a summary of those differences.

Description	Effect - Increase (Decrease)					
	Assets	Liabilities	Deferred Inflows of Resources	Net Position	Revenue	Expenses
Current Year Misstatements:						
Government-wide Financial Statements:						
<i>Factual:</i>						
To adjust compensated absences	\$ -	\$ 106,438	\$ -	\$ -	\$ -	\$ 106,438
To adjust grant receivables - Health Department	12,584	-	-	-	12,584	-
To adjust compensated absences	-	-	-	-	-	-
To adjust accounts receivable - Highway Department	68,937	-	-	-	68,937	-
Effect on statement of activities	-	-	-	(24,917)	\$ 81,521	\$ 106,438
Effect on statement of net position	\$ 81,521	\$ 106,438	\$ -	\$ (24,917)		

Description	Effect - Increase (Decrease)					
	Assets	Liabilities	Deferred Inflows of Resources	Net Position	Revenue	Expenses
Current Year Misstatements:						
General Fund:						
<i>Factual:</i>						
To adjust court services revenue	\$ -	\$ -	\$ 373,394	\$ -	\$ (373,394)	\$ -
Effect on statement of revenues, expenditures and changes in fund balances (deficits) - governmental funds	-	-	-	(373,394)	\$ (373,394)	\$ -
Effect on balance sheet - governmental funds	\$ -	\$ -	\$ 373,394	\$ (373,394)		

Description	Effect - Increase (Decrease)					
	Assets	Liabilities	Deferred Inflows of Resources	Net Position	Revenue	Expenses
Current Year Misstatements:						
County Health Fund:						
<i>Factual:</i>						
To adjust grant receivables - Health Department	\$ 12,584	\$ -	\$ -	\$ -	\$ 12,584	\$ -
Effect on statement of revenues, expenditures and changes in fund balances (deficits) - governmental funds	-	-	-	12,584	\$ 12,584	\$ -
Effect on balance sheet - governmental funds	\$ 12,584	\$ -	\$ -	\$ 12,584		

Description	Effect - Increase (Decrease)					
	Assets	Liabilities	Deferred Inflows of Resources	Net Position	Revenue	Expenses
Current Year Misstatements:						
Other Governmental Funds:						
<i>Factual:</i>						
To adjust accounts receivable - Highway Department	\$ 68,937	\$ -	\$ -	\$ -	\$ 68,937	\$ -
Effect on statement of revenues, expenditures and changes in fund balances (deficits) - governmental funds	-	-	-	68,937	\$ 68,937	\$ -
Effect on balance sheet - governmental funds	\$ 68,937	\$ -	\$ -	\$ 68,937		

Exhibit A—Significant Written Communication Between Management and Our Firm



Sangamon County Auditor's Office Andrew Goleman, Auditor

Bradley W. Hammond
Chief Deputy Auditor

Terry P. Viar
Deputy Auditor

June 28, 2017

RSM US LLP
1 North Old State Capitol Plaza, Suite 500
Springfield, IL 62701

This representation letter is provided in connection with your audit of the basic financial statements of Sangamon County, Illinois (County) as of and for the year ended November 30, 2016 for the purpose of expressing an opinion on whether the basic financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

We confirm, to the best of our knowledge and belief, that as of June 28, 2017:

Basic Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit arrangement letter dated January 31, 2017, for the preparation and fair presentation of the basic financial statements referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
4. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable and reflect our judgment based on our knowledge and experience about past and current events, and our assumptions about conditions we expect to exist and courses of action we expect to take.
5. Related-party transactions, including those with component units for which the County is accountable, other organizations for which the nature and significance of their relationship with the County are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete, joint ventures in which the County has an interest, and jointly governed organizations in which the County participates, and interfund transactions, including interfund accounts and advances receivable and payable, sale and purchase transactions, and interfund transfers, have been recorded in accordance with the economic substance of the transaction and appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
6. All events subsequent to the date of the basic financial statements, and for which U.S. GAAP requires adjustment or disclosure, have been adjusted or disclosed.
7. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
8. The County has satisfactory title to all owned assets.

9. We believe the following practice methods provide the most effective and accurate accounting and reporting regarding construction projects administered by the Illinois Department of Transportation (IDOT):
 - a. The County reclassifies construction in process to the appropriate depreciable capital asset class upon substantial completion of work by IDOT, including required inspections. At such time, the portion of the project funded by IDOT is recorded as contributed capital, and any unbilled amounts owed to IDOT are recorded as accounts payable.
 - b. The County expenses pre-engineering costs as incurred prior to IDOT's involvement in the project, and such costs are not included in the final capitalized cost of the project.
10. We agree with the findings of specialists in evaluating the County's obligation for post-employment benefit plans (OPEB) and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the basic financial statements and underlying accounts records. We did not give or cause any instructions to the given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.
11. We believe that the actuarial assumptions and methods used to measure pension liabilities and costs for financial accounting purposes are appropriate in the circumstances.
12. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with GASB Statements No. 10.
13. We have no direct or indirect legal or moral obligation for any debt of any organization, public or private, that is not disclosed in the financial statements.
14. We have complied with all aspects of contractual agreements that would have a material effect on the basic financial statements in the event of noncompliance. In connection therewith, we specifically represent that we are responsible for determining that we are subject to the requirements of the Single Audit Act and Uniform Guidance because we have received, expended or otherwise been the beneficiary of the required amount of federal awards during the period of this audit.
15. We have adopted the reporting and disclosure requirements of GASB Statement No. 72, *Fair Value Measurement and Application*.
16. We have informed you of all uncorrected misstatements.

As of and for the year ended November 30, 2016, we believe that the effects of the uncorrected misstatements aggregated by you and summarized below are immaterial, both individually and in the aggregate, to the basic financial statements. For purposes of this representation, we consider items to be material, regardless of their size, if they involve the misstatement or omission of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

Description	Effect - Increase (Decrease)					
	Assets	Liabilities	Deferred Inflows of Resources	Net Position	Revenue	Expenses
Current Year Misstatements:						
Government-wide Financial Statements:						
<i>Factual:</i>						
To adjust compensated absences	\$ -	\$ 106,438	\$ -	\$ -	\$ -	\$ 106,438
To adjust grant receivables - Health Department	12,584	-	-	-	12,584	-
To adjust accounts receivable - Highway Department	68,937	-	-	-	68,937	-
Effect on statement of activities	-	-	-	(24,917)	\$ 81,521	\$ 106,438
Effect on statement of net position	\$ 81,521	\$ 106,438	\$ -	\$ (24,917)		

Description	Effect - Increase (Decrease)					
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Current Year Misstatements:						
General Fund:						
<i>Factual:</i>						
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Effect on statement of revenues, expenditures and changes in fund balances (deficits) - governmental funds	-	-	-	(373,394)	\$ (373,394)	\$ -
Effect on balance sheet - governmental funds	\$ -	\$ -	\$ 373,394	\$ (373,394)		

Description	Effect - Increase (Decrease)					
	Assets	Liabilities	Deferred Inflows of Resources	Net Position	Revenue	Expenses
Current Year Misstatements:						
County Health Fund:						
<i>Factual:</i>						
To adjust grant receivables - Health Department	\$ 12,584	\$ -	\$ -	\$ -	\$ 12,584	\$ -
Effect on statement of revenues, expenditures and changes in fund balances (deficits) - governmental funds	-	-	-	12,584	\$ 12,584	\$ -
Effect on balance sheet - governmental funds	\$ 12,584	\$ -	\$ -	\$ 12,584		

Description	Effect - Increase (Decrease)					
	Assets	Liabilities	Deferred Inflows of Resources	Net Position	Revenue	Expenses
Current Year Misstatements:						
Other Governmental Funds:						
<i>Factual:</i>						
To adjust accounts receivable - Highway Department	\$ 68,937	\$ -	\$ -	\$ -	\$ 68,937	\$ -
Effect on statement of revenues, expenditures and changes in fund balances (deficits) - governmental funds	-	-	-	68,937	\$ 68,937	\$ -
Effect on balance sheet - governmental funds	\$ 68,937	\$ -	\$ -	\$ 68,937		

In addition to the misstatements included above, we believe the effect of not presenting gross additions and reductions for accrued compensated absences in Note 5 to the basic financial statements is immaterial.

Information Provided

17. We have provided you with:

- a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters;

- b. Additional information that you have requested from us for the purpose of the audit;
 - c. Unrestricted access to persons within the County from whom you determined it necessary to obtain audit evidence; and
 - d. Minutes of the meetings of the County Board and committees of the Board, or summaries of actions of recent meetings for which minutes have not yet been prepared.
18. All transactions have been recorded in the accounting records and are reflected in the basic financial statements.
19. We have disclosed to you the results of our assessment of risk that the basic financial statements may be materially misstated as a result of fraud.
20. We have no knowledge of allegations of fraud or suspected fraud affecting the County's financial statements involving:
- a. Management.
 - b. Employees who have significant roles in internal control.
 - c. Others where the fraud could have a material effect on the financial statements.
21. We have no knowledge of any allegations of fraud or suspected fraud affecting the County's financial statements received in communications from employees, former employees, analysts, regulators, short sellers or others.
22. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations whose effects were considered when preparing the basic financial statements.
23. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the basic financial statements.
24. We have disclosed to you the identity of the County's related parties and all the related-party relationships and transactions of which we are aware.
25. We are aware of no significant deficiencies, including material weaknesses, in the design or operation of internal controls that could adversely affect the County's ability to record, process, summarize and report financial data.
26. We are aware of no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
27. During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

Supplementary Information

28. With respect to supplementary information presented in relation to the basic financial statements as a whole:

- a. We acknowledge our responsibility for the presentation of such information.
 - b. We believe such information, including its form and content, is fairly presented in accordance with U.S. GAAP.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.
 - d. When supplementary information is not presented with the audited basic financial statements, we will make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.
29. With respect to supplementary information presented as required by the Governmental Accounting Standards Board to supplement the basic financial statements:
- a. We acknowledge our responsibility for the presentation of such required supplementary information.
 - b. We believe such required supplementary information is measured and presented in accordance with guidelines prescribed by U.S. GAAP.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.

Compliance Considerations

In connection with your audit conducted in accordance with *Government Auditing Standards*, we confirm that management:

- 30. Is responsible for the preparation and fair presentation of the basic financial statements in accordance with the applicable financial reporting framework.
- 31. Is responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to the auditee.
- 32. Has no knowledge of any instances that have occurred, or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 33. Has no knowledge of any instances that have occurred, or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that have a material effect on the determination of basic financial statement amounts.
- 34. Has no knowledge of any instances that have occurred, or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the basic financial statements.
- 35. Is responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

36. Acknowledges its responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud.
37. Has taken timely and appropriate steps to remedy fraud; noncompliance with provisions of laws, regulations, contracts and grant agreements; or abuse that the auditor reports.
38. Has a process to track the status of audit findings and recommendations.
39. Has identified for the auditor previous audits, attestation engagements and other studies related to the audit objectives and whether related recommendations have been implemented.
40. Acknowledges its responsibilities as it relates to non-audit services performed by the auditor, including a statement that it assumes all management responsibilities; that it oversees the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge or experience; that it evaluates the adequacy and results of the services performed; and that it accepts responsibility for the results of the services.

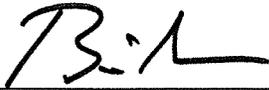
In connection with your audit of federal awards conducted in accordance with Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), we confirm:

41. Management is responsible for complying, and has complied, with the requirements of Uniform Guidance.
42. Management is responsible for understanding and complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of its federal programs.
43. Management is responsible for establishing and maintaining, and has established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that the auditee is managing federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on its federal programs.
44. Management has prepared the schedule of expenditures of federal awards in accordance with Uniform Guidance and has included expenditures made during the period being audited for all awards provided by federal agencies in the form of grants, federal cost reimbursement contracts, loans, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations and other assistance.
45. Management has identified and disclosed all of its government programs and related activities subject to the Uniform Guidance compliance audit.
46. Management has identified and disclosed to the auditor the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
47. Management has made available all federal awards (list attached), including amendments (if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.
48. Management has no knowledge of any amounts questioned or any noncompliance with the direct and material compliance requirements of federal awards.

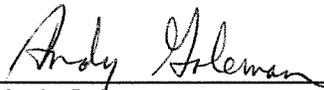
49. Management believes that the auditee has complied with the direct and material compliance requirements.
50. Management has made available all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
51. Management has provided to the auditor its interpretations of any compliance requirements that are subject to varying interpretations.
52. Management has no knowledge of any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
53. Management has disclosed to the auditor the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
54. Management is responsible for taking corrective action on audit findings of the compliance audit.
55. Management has provided the auditor with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
56. If applicable, management has disclosed the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.
57. Management has no knowledge of any noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditor's report.
58. Management has disclosed whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditor's report.
59. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
60. The copies of federal program financial reports provided to the auditor are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.
61. Management has monitored subrecipients to determine that they have expended pass-through assistance in accordance with applicable laws and regulations and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.
62. If applicable, management has issued management decisions for audit findings that relate to federal awards it makes to subrecipients and that such management decisions are issued within six months of acceptance of the audit report by the FAC. Additionally, management has followed up to ensure that the subrecipient takes timely and appropriate action on all deficiencies detected through audits, on-site reviews and other means that pertain to the federal award provided to the subrecipient from the pass-through entity.

63. If applicable, management has considered the results of subrecipient monitoring and audits, and has made any necessary adjustments to the auditee's own books and records.
64. Management has charged costs to federal awards in accordance with applicable cost principles.
65. Management is responsible for, and has accurately prepared, the summary schedule of prior audit findings to include all findings required to be included by Uniform Guidance.
66. The reporting package does not contain protected personally identifiable information.
67. Management will accurately complete the appropriate sections of the data collection form.
68. If applicable, management has disclosed all contracts or other agreements with service organizations.
69. If applicable, management has disclosed to the auditor all communications from service organizations relating to noncompliance at those organizations.

Sangamon County, Illinois



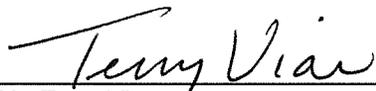
Mr. Brian McFadden
County Administrator



Mr. Andy Goleman
County Auditor



Mr. Bradley Hammond
Deputy County Auditor



Mr. Terry Viar
Deputy County Auditor

Attachment A
Federal Financial Assistance Programs

Federal Program	CFDA Number
National Food Distribution Program - Noncash Expenditures	10.550
School Breakfast Program	10.553
National School Lunch Program	10.555
Special Supplemental Nutrition Program for Women, Infants and Children	10.557
Summer Food Inspection Grant	10.559
WIC Farmers' Market Nutrition Program	10.572
Juvenile Justice Council Implementation Grant	16.540
Missing Children's Assistance	16.543
Child Advocacy Center Services	16.575
Drug Court Grant	16.585
State Criminal Alien Assistance Program	16.606
Edward Byrne Memorial Justice Assistance Grant Program	16.738
Local Drug Prosecution Support Unit / Edward Byrne Memorial Justice Assistance	16.803
Trade Adjustment Assistance	17.245
WIA Adult Program	17.258
WIA Youth Activities	17.259
Dislocated Worker Training	17.277
WIA Dislocated Worker	17.278
Technical Studies Grant	20.505
Non-Metro Area Transportation Grant	20.509
Sustained Traffic Enforcement Program	20.600
Hazardous Materials Emergency Preparedness Grant	20.703
Potable Water Supply Program	66.605
Weatherization Assistance for Low-Income Persons	81.042
Early Intervention Child and Family Connections	84.181
Public Health Preparedness	93.074
Wisewoman Grant	93.094
Teen Pregnancy Prevention	93.283
Child Support Enforcement - Title IV-D	93.563
Home Weatherization Assistance Program	93.568
Community Services Block Grant	93.569
Breast and Cervical Cancer Program	93.752
Chronic Disease and School Health	93.757
Medicaid - Administrative Claims	93.778
Regional HIV Prevention Grant	93.940
Dental Sealant Grant	93.994
Emergency Management Performance Grant	97.042