

WILL COUNTY, ILLINOIS

REPORTS REQUIRED BY  
OMB CIRCULAR A-133 AND  
*GOVERNMENT AUDITING STANDARDS*

YEAR ENDED NOVEMBER 30, 2009

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# McGladrey & Pullen

Certified Public Accountants

## **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***

To the County Executive and Members  
of the County Board  
Will County, Illinois

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Will County, Illinois (the County) as of and for the year ended November 30, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 30, 2010. Our report was modified to include a reference to other auditors. 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. Other auditors audited the financial statements of the Forest Preserve District of Will County and the Will County Public Building Commission, a blended and discretely presented component unit of the County, respectively, as described in our report on the County's financial statements. The Forest Preserve District of Will County and the Will County Public Building Commission were not audited in accordance with *Government Auditing Standards*.

### 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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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 entity's internal control.

Compliance and Other Matters

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

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

*McGladrey & Pullen, LLP*

Schaumburg, Illinois  
August 9, 2010

# McGladrey & Pullen

Certified Public Accountants

## Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133

To the County Executive and Members  
of the County Board  
Will County, Illinois

### Compliance

We have audited the compliance of Will County, Illinois (the 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, 2009. 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 on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended November 30, 2009.

### Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *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 any entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

#### Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended November 30, 2009, and have issued our report thereon dated June 30, 2010. Other auditors audited the financial statements of the Forest Preserve District of Will County and the Will County Public Building Commission, a blended and discretely presented component unit of the County, respectively, as described in our report on the County's financial statements. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the County's basic financial statements. 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 taken as a whole.

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

*McGladrey & Pullen, LLP*

Schaumburg, Illinois  
August 9, 2010

WILL COUNTY, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended November 30, 2009

Federal Grantor/ Pass-Through Grantor/Program Title	Federal CFDA Number	Grant Number	Expenditures
<b>U. S. DEPARTMENT OF AGRICULTURE</b>			
<i>Passed Through Illinois Department of Human Services:</i>			
Special Supplemental Nutrition for Women, Infants and Children	10.557	10CK001775/09	\$ 624,500
Special Supplemental Nutrition for Women, Infants and Children	10.557	10CL001775/10	487,500
Special Supplemental Nutrition Program for Women, Infants and Children (Non Cash)	10.557	10CK001775/09	4,771,952
Breastfeeding Peer Counseling	10.557	10CK001775/09	11,600
Breastfeeding Peer Counseling	10.557	10CL001775/10	5,300
Total Special Supplemental Nutrition for Women, Infants and Children			5,900,852
Child Nutrition Cluster:			
<i>Passed Through Illinois Department of Public Health:</i>			
Summer Food Program for Children	10.559	95280837	3,375
<i>Passed Through Illinois Department of Education:</i>			
School Breakfast Program	10.553	2009	27,817
National School Lunch Program	10.555	2009	54,141
National School Lunch Program - Commodities	10.555	2009	4,078
Total National School Lunch Program			58,219
Total Child Nutrition Cluster			89,411
<b>TOTAL U. S. DEPARTMENT OF AGRICULTURE</b>			5,990,263
<b>U. S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>			
Community Development Block Grants/Entitlement Grants			
Community Development Block Grant	14.218	B-08-UC-17-0006	1,816,959
Neighborhood Stabilization Grant	14.218	B-09-UY-17-0006	1,393,881
Total Community Development Block Grants/Entitlement Grants			3,210,840
HOME Investment Partnership Program	14.239	M-08/09-UC-17-0211	347,514
Lead Hazard Reduction Demonstration Grant Program	14.905	ILLHD0179-07	553,846
<b>TOTAL U. S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>			4,112,200
<b>U. S. DEPARTMENT OF JUSTICE</b>			
Crimes Against Seniors/School Resource Officer	16.753	2008-00-BX-0423	96,143
Public Safety Partnership and Community Policing Grants			
COPS Technology Grant	16.710	2008CKWX0407	350,411
COPS Technology Grant	16.710	2008CKWX0307	383,771
Total Public Safety Partnership and Community Policing Grants			734,182
State Criminal Alien Assistant Program	16.606	2008-AP-BX-1589	116,630
<i>Passed Through Illinois Criminal Justice Information Authority:</i>			
Juvenile Accountability Block Grants			
Juvenile Crime Prevention Grant	16.523	506017/08	6,000
Juvenile Crime Prevention Grant	16.523	507017/09	21,954
Total Juvenile Accountability Block Grants			27,954

WILL COUNTY, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended November 30, 2009

Federal Grantor/ Pass-Through Grantor/Program Title	Federal CFDA Number	Grant Number	Expenditures
<b>U. S. DEPARTMENT OF JUSTICE (Continued)</b>			
<i>Passed Through Illinois Criminal Justice Information Authority (Continued):</i>			
Crime Victim Assistance:			
Child Advocacy Center Services Program - Counselor Grant	16.575	208055	\$ 20,976
Child Advocacy Center Services Program - Counselor Grant	16.575	206055	9,927
Child Advocacy Center Services Program - Case Manager Grant	16.575	207223	19,254
Total Crime Victim Assistance			<u>50,157</u>
<i>Passed Through Illinois Criminal Justice Information Authority:</i>			
Edward Byrne Memorial Formula Grant Program:			
Byrne Memorial Justice Assistance Grant	16.579	407027	33,132
Byrne Memorial Justice Assistance Grant	16.579	406027	99,396
Total Edward Byrne Memorial Formula Grant Program			<u>132,528</u>
Edward Byrne Memorial Justice Assistance Grant Program:			
Byrne Formula Grant - Probation Continuum of Care	16.738	405150	27,650
Byrne Formula Grant - Probation Continuum of Care	16.738	407150	28,000
Expanding Multi-Jurisdictional Narcotics Units	16.738	405204	104,733
Expanding Multi-Jurisdictional Narcotics Units	16.738	406004	34,911
Justice Assistance Grant Program-FY 2009 Recovery Act	16.738	2009-SB-B9-0851	459,820
Total Edward Byrne Justice Assistance Grant Program			<u>655,114</u>
<i>Passed Through Office of Justice Programs:</i>			
Grants to Encourage Arrest Policies and Enforcing Orders of Protection	16.590	2006-WEAX-0058	367,234
Missing Children's Assistance:			
National Children's Alliance - Program Supplementary Grant	16.543	JOLI-IL-PS08	5,000
National Children's Alliance - Program Supplementary Grant	16.543	JOLI-IL-PS09	5,000
Total Missing Children's Assistance			<u>10,000</u>
<b>TOTAL U. S. DEPARTMENT OF JUSTICE</b>			<u>2,189,942</u>
<b>U.S. DEPARTMENT OF ENERGY</b>			
Energy Efficiency and Conservation Block Grant Program	81.128	DE-EE000823.000	<u>99,988</u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>			
<i>Passed Through Illinois Emergency Management Agency:</i>			
Emergency Management Performance Grant	97.042	2009 grant	74,474
Homeland Security Grant Program:			
Citizen Corps Program Grant	97.067	2007 grant	750
Citizen Corps Program Grant	97.067	2008 grant	1,999
Total Homeland Security Grant Program			<u>2,749</u>
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>			<u>77,223</u>

WILL COUNTY, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended November 30, 2009

Federal Grantor/ Pass-Through Grantor/Program Title	Federal CFDA Number	Grant Number	Expenditures
<b>U. S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>			
<i>Passed Through Illinois Department of Healthcare and Family Services:</i>			
Public Health Emergency Preparedness			
Public Health Emergency Response PHER I	93.069	00007181215/10	\$ 111,858
Public Health Emergency Response PHER II	93.069	00007181215/10	14,375
Public Health Emergency Response PHER III	93.069	00007181310/10	178,574
Public Health Emergency Preparedness	93.069	90097181092/09	315,374
Public Health Emergency Preparedness	93.069	00007181093/10	139,675
Cities Readiness Initiative	93.069	90097181120/09	100,622
Cities Readiness Initiative	93.069	00007181121/10	22,356
Total Public Health Emergency Preparedness			<u>882,834</u>
ARRA Health Center Integrated Service Development Initiative			
Increased Services to Health Centers	93.703	1H8BCS12341-01	165,516
Capital Improvement Program	93.703	1C81CS14329-01	20,719
Total ARRA Health Center Integrated Service Development Initiative			<u>186,235</u>
Immunization Grants:			
Vaccine for Children	93.268	95180584/09	46,519
Vaccine for Children (Equipment Reimbursement)	93.268	05180291	449
Total Immunization Grants			<u>46,968</u>
Project Grants and Cooperative Agreements for Tuberculosis Control Programs:			
Direct Observed Therapy Services	93.116	85180670	30,093
Consolidated Health Centers:			
Community Health Center Grant	93.224	6H80CS00476-07/08	192,692
Community Health Center Grant	93.224	6H80CS00476-08/09	691,786
Total Consolidated Health Centers			<u>884,478</u>
Maternal and Child Health Service Block Grant to the States:			
Oral Health Program	93.994	93480181/09	7,297
Oral Health Program	93.994	03480177/10	395
Total Maternal and Child Health Service Block Grant to the States			<u>7,692</u>
<i>Passed Through Illinois Department of Human Services:</i>			
Family Planning Services:			
Family Planning Grant -Title X	93.217	10CK001775/09	28,375
Family Planning Grant -Title X	93.217	10CL001775/10	92,940
Total Family Planning Grant -Title X			<u>121,315</u>
Social Services Block Grant:			
Family Planning Grant -Title XX	93.667	10CK001775/09	67,500
Family Case Management-High Risk	93.667	10CK001775/09	20,900
Family Case Management-High Risk	93.667	10CK001775/09	30,400
Teen Parent Services	93.667	10CK001775/09	10,000
Total Social Services Block Grant			<u>128,800</u>

WILL COUNTY, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended November 30, 2009

Federal Grantor/ Pass-Through Grantor/Program Title	Federal CFDA Number	Grant Number	Expenditures
<b>U. S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES (Continued)</b>			
<i>Passed Through Illinois Department of Human Services (Continued):</i>			
Temporary Assistance for Needy Families:			
Healthy Family Illinois	93.558	10CK001775/09	\$ 87,603
Healthy Family Illinois	93.558	10CL001775/10	154,050
Temporary Assistance for Needy Families			<u>241,653</u>
Child Care and Development Block Grant:			
Healthy Child Care - Social Services Block Grant	93.575	10CK001775/09	15,000
Healthy Child Care - Social Services Block Grant	93.575	10CL001775/10	25,000
Total Child Care and Development Block Grant			<u>40,000</u>
Maternal and Child Health Service Block Grant to the States:			
Healthy Child Care	93.994	10CK001775/09	20,000
<i>Passed Through Illinois Department of Mental Health &amp; Development:</i>			
Projects for Assistance in Transition from Homelessness:			
Homeless Case Management	93.150	10CK001775/09	61,124
Homeless Case Management	93.150	10CL001775/10	43,665
Total Projects for Assistance in Transition from Homelessness			<u>104,789</u>
Block Grants for Community Mental Health Services:			
Special Projects-1111	93.958	10CL001775/10	40,000
Special Projects-1112	93.958	10CK001775/09	15,000
Special Projects-1112	93.958	10CL001775/10	25,000
Special Projects-JDL0	93.958	10CK001775/09	60,000
Community Mental Health Services Block Grant - Psychological Services	93.958	10CL001775/10	143,098
Total Block Grants for Community Mental Health Services			<u>283,098</u>
<i>Passed Through Illinois Department of Public Aid:</i>			
Medical Assistance Program:			
Family Case Management Refund	93.778	WCHD	464,250
FQHC Federal Financial Participation	93.778	2007	214,530
Total Medical Assistance Program			<u>678,780</u>
Child Support Enforcement	93.563	2009-55-007/09	26,297
Child Support Enforcement	93.563	2008-55-007/08	18,784
Total Child Support Enforcement			<u>45,081</u>
<i>Passed Through Illinois Department of Public Health:</i>			
Center for Disease Control and Prevention Investigations and Technical Assistance			
West Nile Virus Vector Surveillance Grant	93.283	95380232	9,474
<b>TOTAL U. S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>			<u><u>3,711,290</u></u>

WILL COUNTY, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended November 30, 2009

Federal Grantor/ Pass-Through Grantor/Program Title	Federal CFDA Number	Grant Number	Expenditures
<b>U. S. DEPARTMENT OF TRANSPORTATION</b>			
<i>Passed Through Illinois Emergency Management Agency:</i>			
Interagency Hazardous Materials Public Sector Training and Planning Grants:			
Hazardous Materials Emergency Preparedness Grant Program	20.703	2009 grant	\$ 30,000
<i>Passed Through Illinois Department of Transportation:</i>			
Highway Planning and Construction	20.205	98-00036-19-FP	174,784
Highway Planning and Construction	20.205	99-00074-20-EG	303,745
Highway Planning and Construction	20.205	00-00074-21-EG	37,266
Highway Planning and Construction	20.205	04-00036-22-TL	68,000
Highway Planning and Construction	20.205	07-00117-13-FP	136,426
Highway Planning and Construction	20.205	01-00133-08-BR	12,099
Highway Planning and Construction	20.205	04-00069-18-BR	71,650
Total Highway Planning and Construction			803,970
<i>Passed Through National Highway Traffic Safety Administration:</i>			
Highway Safety Cluster:			
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants:			
Local Alcohol Program (LAP)	20.601	AL8-0099-265	186,544
State and Community Highway Safety/Safety Belt Performance Grants:			
Holiday Mobilization Grant	20.600/609	AL9-0099-562	26,880
Occupant Protection:			
Speed Enforcement Program	20.602	SEP-0099-264	91,508
Total Highway Safety Cluster			304,932
<b>TOTAL U. S. DEPARTMENT OF TRANSPORTATION</b>			1,138,902
<b>U. S. ENVIRONMENTAL PROTECTION AGENCY</b>			
Performance Partnership Grants:			
Non-Comm. Public Water Supply	66.605	95380383	27,188
Non-Comm. Public Water Supply	66.605	05380381	4,458
Total Performance Partnership Grants			31,646
<i>Passed Through Illinois Environmental Protection Agency:</i>			
State Indoor Radon Grants:			
Radon Awareness	66.032	900WILLCOHD	3,693
<b>TOTAL U. S. ENVIRONMENTAL PROTECTION AGENCY</b>			35,339
<b>U.S. DEPARTMENT OF LABOR</b>			
<i>Passed through Illinois Department of Commerce &amp; Economic Opportunity:</i>			
Trade Adjustment Assistance:			
PY 08 TAA	17.245	09-681010	49,068
PY 09 TAA	17.245	09-661010	116,122
Total Trade Adjustment Assistance			165,190

WILL COUNTY, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended November 30, 2009

Federal Grantor/ Pass-Through Grantor/Program Title	Federal CFDA Number	Grant Number	Expenditures
<b>U.S. DEPARTMENT OF LABOR (Continued)</b>			
<i>Passed through Illinois Department of Commerce &amp; Economic Opportunity (Continued):</i>			
WIA Cluster:			
PY08 Admin	* 17.255	08-681010	\$ 303,715
PY09 Admin	* 17.255	09-681010	143,751
WIB Tech Assistant	* 17.255	07-637010	25,000
WIB Tech Assistant	* 17.255	08-632010	7,053
Total WIA			<u>479,519</u>
WIA Adult Program:			
PY08 Adult	17.258	08-681010	783,831
PY09 Adult	17.258	09-681010	193,955
PY08 Adult - ARRA	17.258	08-761010	315,580
PY06 Inventive	17.258	06-672010	13,527
Total WIA Adult Program			<u>1,306,893</u>
WIA Youth Activities:			
PY08 Youth O/S	17.259	08-681010	964,057
PY 09 Youth O/S	17.259	09-681010	541,220
PY08 Youth O/S - ARRA	17.259	08-762010	1,060,907
PY06 Inventive	17.259	06-672010	22,044
Total WIA Youth Activities			<u>2,588,228</u>
WIA Dislocated Worker Activities:			
PY08 Dislocated Worker	17.260	08-681010	512,054
PY08 Youth I/S	17.260	08-681010	25,936
PY 09 Dislocated Worker	17.260	09-681010	529,612
PY 09 Youth I/S	17.260	09-681010	1,917
PY08 Youth I/S - ARRA	17.260	08-762010	518,599
PY08 Dislocated worker - ARRA	17.260	08-761010	693,799
PY06 Inventive	17.260	06-672010	14,529
Total WIA Dislocated Workers			<u>2,296,446</u>
Total WIA Cluster			<u>6,671,086</u>
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>			<u>6,836,276</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u>\$ 24,191,423</u>

\* This program has since been consolidated into CFDA's 17.258 and 17.259

See notes to schedule of expenditures of federal awards

## Will County, Illinois

### Notes to Schedule of Expenditures of Federal Awards Year Ended November 30, 2009

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#### Note 1. Scope of Review

Will County, Illinois (the County) is a governmental entity established under Illinois State Statutes. The County had a single audit performed for its fiscal year ended November 30, 2009, pursuant to the Single Audit Act Amendments of 1996 and OMB Circular A-133.

#### Note 2. General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the County. The County reporting entity is defined in the notes to the County's basic financial statements. The County reports all component units in its basic financial statements. However, the County has excluded any federal awards granted to its component units, the Forest Preserve District of Will County and the Will County Public Building Commission, from the County's Circular A-133 audit. Separate financial statements are issued by other auditors. Neither component unit was required to have a single audit performed for fiscal year 2009. This schedule includes all federal financial awards received directly from federal agencies by the County (primary government) as well as federal financial awards passed through other government agencies.

#### Note 3. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County and is presented on the modified accrual basis of accounting. Expenditures are recognized at the time liabilities are incurred. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

#### Note 4. Non-Cash Transactions

The County is required to disclose cash as well as non-cash transactions pertaining to federal grant expenditures, in accordance with the *Single Audit Act of 1984*, P.L. 98-502, the *Single Audit Act Amendments of 1996*, P.L. 104-156, and the *Office of Management and Budget (OMB) Circular No. A-133*. The accompanying Schedule of Expenditures of Federal Awards includes the non-cash transactions for federal funds provided under the Special Supplemental Nutrition Program for Women, Infants and Children (\$4,771,952) and the National School Lunch Program (\$4,078).

#### Note 5. Subrecipient Relationships

The Will County Community Development Block Grant (CDBG), the HOME Investment Partnership Program, the Lead Hazard Reduction Demonstration Grant Program, the Expanding Multi-Jurisdictional Narcotics Units, and the Workforce Investment Act (WIA) programs disbursed federal funds to several subrecipients. See the following schedule of all subrecipients that received federal funds from these programs.

Will County, Illinois

Notes to Schedule of Expenditures of Federal Awards  
Year Ended November 30, 2009

Note 5. Subrecipient Relationships (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Expenditures
<b>U.S. Department of Housing and Urban Development</b>		
Community Development Block Grant		
Disbursed to American Backhoe	14.218	\$ 622,904
Disbursed to Community Services Council	14.218	29,167
Disbursed to Continuum of Care	14.218	107,031
Disbursed to Cornerstone	14.218	79,167
Disbursed to HMS	14.218	29,294
Disbursed to Joliet Township	14.218	147,313
Disbursed to Lockport Township	14.218	57,870
Disbursed to Ridgewood Health Department	14.218	336,278
Disbursed to Will County Center for Community Concerns	14.218	248,222
Total Community Development Block Grant		<u>1,657,246</u>
HOME Investment Partnership Program		
Disbursed to Continuum of Care	14.239	38,398
Disbursed to Cornerstone	14.239	40,000
Disbursed to Habitat for Humanity	14.239	50,000
Disbursed to Liberty Meadows	14.239	64,116
Disbursed to Morning Star Mission	14.239	155,000
Total HOME Investment Partnership Program		<u>347,514</u>
Lead Hazard Reduction Demonstration Grant Program		
Disbursed to Will County Center for Community Concerns	14.905	516,725
<b>U.S. Department of Justice</b>		
Passed through Illinois Criminal Justice Information Authority		
Expanding Multi-Jurisdictional Narcotics Units		
Disbursed to Romeoville Police Department	16.738	20,000
Disbursed to Channahon Police Department	16.738	11,816
Disbursed to Lockport Police Department	16.738	31,155
Disbursed to Joliet Police Department	16.738	25,447
Disbursed to Grundy County Sheriff's Department	16.738	25,258
Total Expanding Multi-Jurisdictional Narcotics Units		<u>113,676</u>

Will County, Illinois

Notes to Schedule of Expenditures of Federal Awards  
Year Ended November 30, 2009

Note 5. Subrecipient Relationships (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Expenditures
<b>U.S. Department of Labor</b>		
Passed through Illinois Department of Commerce & Economic Opportunity		
Workforce Investment Grant		
Disbursed to Andromeda Computing Systems, Inc.	17.258/259/260	\$ 1,500
Disbursed to Atlas Putty Products Company	17.258/259/260	19,845
Disbursed to Education Service Network	17.258/259/260	425,112
Disbursed to Gypsum Supply Co	17.258/259/260	3,400
Disbursed to Joliet Junior College Institute of Economic Technology	17.258/259/260	997,607
Disbursed to Joliet Medical Group, Ltd.	17.258/259/260	9,672
Disbursed to J.V. Murphy & Associates	17.258/259/260	7,826
Disbursed to Learning and Skills Center	17.258/259/260	304,385
Disbursed to Medorizon, Inc	17.258/259/260	12,600
Disbursed to Midwest Warehouse	17.258/259/260	19,550
Disbursed to National Tube Supply Company	17.258/259/260	6,000
Disbursed to Pollmann North America, Inc	17.258/259/260	4,630
Disbursed to RR Donnelley Logistics	17.258/259/260	47,954
Disbursed to Stencil & Sponge, Inc	17.258/259/260	4,070
Disbursed to UGN, Inc.	17.258/259/260	1,509
Total Workforce Investment Grant		<u>1,865,660</u>
Total Disbursed to Subrecipients		<u>\$ 4,500,821</u>

Will County, Illinois

Schedule of Findings and Questioned Costs  
Year Ended November 30, 2009

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I. SUMMARY OF INDEPENDENT AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified?  Yes  No

Significant deficiency(ies) identified that is not considered to be material weakness(es)?  Yes  None Reported

Noncompliance material to financial statements noted?  Yes  No

Federal Awards

Internal control over major programs:

Material weaknesses identified?  Yes  No

Significant deficiency(ies) identified that is not considered to be material weakness(es)?  Yes  None Reported

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

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

The programs tested as major programs include:

CFDA Numbers

Name of Federal Program or Cluster

10.557

Special Supplemental Nutrition Program for Women, Infants and Children

17.255/17.258/17.259/17.260

WIA Cluster

16.710

Public Safety Partnership and Community Policing Grants

93.703

ARRA Health Center Integrated Service Development Initiative Increased Services to Health Centers

Dollar threshold used to distinguish between type A and type B programs

\$725,743

Auditee qualified as low-risk auditee?

Yes  No

Will County, Illinois

Schedule of Findings and Questioned Costs  
Year Ended November 30, 2009

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**II. FINANCIAL STATEMENT FINDINGS**

There were no financial statement findings required to be reported in accordance with generally accepted government auditing standards.

**III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS**

There were no findings or questioned costs for federal awards.

Will County, Illinois

Summary Schedule of Prior Audit Findings  
Year Ended November 30, 2009

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**FINANCIAL STATEMENT FINDINGS**

The prior year single audit disclosed no financial statement findings in the Schedule of Findings and Questioned Costs and no uncorrected or unresolved findings exist from the prior year's Summary of Prior Audit Findings.

**FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS**

**Finding 08-01: Documentation of Compliance with HIPAA Not Sufficient**

*Condition and Context:* During our examination of WIC client files, we noted that 3 out of 12 files examined did not contain certain required HIPAA forms. The grant agreement the County has with the Illinois Department of Human Services (DHS) requires compliance with the Health Insurance Portability and Accountability Act (HIPAA) and the County certified to DHS that it was in compliance with HIPAA Public Law No. 104-292, 45 CFR Parts 160,162, 164 and that it does not use or disclose protected health information other than as permitted or required by law and agreed to use appropriate safeguards to prevent use or disclosure of the protected health information. Although we noted no instances of inappropriate disclosure of confidential health information, we did note that for 25% of the files we examined, there was no client signed HIPAA consent form.

*Current Status:* Corrective action has been taken by the County. This finding will not be repeated in the current year.

**Finding 08-02: Required Reports Not Submitted Timely**

*Condition and Context:* Certain required reports under the WIC program were submitted to the Illinois Department of Human Services (DHS) late. Under the terms of the WIC program, the State of Illinois requires that the County file quarterly reports entitled "Summary Expenditure Documentation Form" which details the prior quarter's expenditures incurred for the WIC program. The first quarterly report covering the period October through December 2007, due on February 1, 2008, was filed on February 4, 2008, three days late. The second quarterly report covering the period January through March 2008, due on May 1, 2008, was filed on May 6, 2008, five days late.

*Current Status:* Corrective action has been taken by the County. This finding will not be repeated in the current year.