

**WILL COUNTY, ILLINOIS**

REPORT ON FEDERAL AWARDS

For the Year Ended November 30, 2014

# WILL COUNTY, ILLINOIS

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditors' Report

To Members of the County Board  
Will County, Illinois

We have audited, 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, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Will County, Illinois as of and for the year ended November 30, 2014, and the related notes to the financial statements, which collectively comprise Will County's basic financial statements and have issued our report thereon dated July 24, 2015. Our report includes a reference to other auditors who audited the financial statements of the Forest Preserve District of Will County, the Will County Public Building Commission, and the Circuit Clerk fund, as described in our report on Will County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the Forest Preserve District of Will County were not audited in accordance with *Government Auditing Standards*.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered Will County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Will County's internal control. Accordingly, we do not express an opinion on the effectiveness of Will County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified a certain deficiency in internal control that we consider to be a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2014-001 to be a material weakness.

To Members of the County Board  
Will County, Illinois

***Compliance and Other Matters***

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

***Will County's Response to Findings***

Will County's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Will County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Baker Tilly Vichow Krause LLP*

Chicago, Illinois  
July 24, 2015

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE;  
AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY OMB CIRCULAR A-133

Independent Auditors' Report

To Members of the County Board  
Will County, Illinois

***Report on Compliance for Each Major Federal Program***

We have audited Will County's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Will County's major federal programs for the year ended November 30, 2014. Will County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of Will County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 Will County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Will County's compliance.

***Opinion on Each Major Federal Program***

In our opinion, Will County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2014.

To Members of the County Board  
Will County, Illinois

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, 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 items 2014-002 and 2014-004. Our opinion on each major federal program is not modified with respect to these matters.

### ***Will County's Response to Findings***

Will County's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Will County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### ***Report on Internal Control Over Compliance***

Management of Will County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Will County's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 Will County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2014-002, 2014-003, and 2014-004 that we consider to be significant deficiencies.

### ***Will County's Response to Findings***

Will County's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Will County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

To Members of the County Board  
Will County, Illinois

***Purpose of this Report***

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

***Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133***

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 Will County, Illinois as of and for the year ended November 30, 2014, and the related notes to the financial statements, which collectively comprise Will County's basic financial statements. We issued our report thereon dated July 24, 2015, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. Our report includes a reference to other auditors who audited the financial statements of the Forest Preserve District of Will County, the Will County Public Building Commission, and the Circuit Clerk fund, as described in our report on Will County's 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 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Baker Tilly Vichow Krause, LLP*

Chicago, Illinois  
July 24, 2015

**WILL COUNTY, ILLINOIS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Year Ended November 30, 2014

Federal Grantor/ Pass-Through Grantor/Program Title	Federal CFDA Number	Pass Through Agency	Grant Number	Federal Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
Child Nutrition Cluster				
School Breakfast Program	10.553	SBE	2014	\$ 16,906
National School Lunch Program	10.555	SBE	2014	26,646
National School Lunch Program; Commodities	10.555	SBE	2014	3,041
Summer Food Program	10.559	DPH	45280179B	775
Summer Food Program	10.559	DPH	55280045C	2,500
Total Child Nutrition Cluster				<u>49,868</u>
Supplemental Nutrition Assistance Program				
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	DHS	FCSSQ00837	728,123
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	DHS	FCSTQ00837	771,869
Special Supplemental Nutrition Program for Women, Infants and Children (Non-cash)	10.557	DHS	FCSSQ00837	2,220,617
Special Supplemental Nutrition Program for Women, Infants and Children (Non-cash)	10.557	DHS	FCSTQ00837	2,236,815
Breastfeeding Peer Counseling	10.557	DHS	FCSSQ01608	49,168
Breastfeeding Peer Counseling	10.557	DHS	FCSTQ01608	39,376
Total Special Supplemental Nutrition Assistance Program				<u>6,045,968</u>
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>				<b><u>6,095,836</u></b>
<b>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>				
Community Development Block Grant/Entitlement Grants				
Community Development Block Grant	14.218		B-13-UC-17-0006	1,843,627
ESG Grant	14.218		E-13-UC-17-0006	141,830
Neighborhood Stabilization Grant	14.218		B-08-UN-17-0007	322,413
Total Community Development Block Grants/Entitlement Grants				<u>2,307,870</u>

See accompanying notes to schedule of expenditures of federal awards.

**WILL COUNTY, ILLINOIS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Year Ended November 30, 2014

Federal Grantor/ Pass-Through Grantor/Program Title	Federal CFDA Number	Pass Through Agency	Grant Number	Federal Expenditures
<b>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT (cont.)</b>				
Community Development Block Grants/State's Program (IKE Grant)				
IKE Public Infrastructure Grant	14.228	DCEO	08-354085	\$ 139,478
IKE Buyout Program	14.228	DCEO	08-358006	1,835,856
Total Community Development Block Grants/State's Program (IKE Grant)				<u>1,975,334</u>
HOME Investment Partnership Program	14.239		M-13-UC-17-0211	455,668
<b>TOTAL U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>				<b><u>4,738,872</u></b>
 <b>U.S. DEPARTMENT OF INTERIOR</b>				
Historic Preservation Grant				
Historic Preservation Fund Grants-In-Aid; Will County Rural Survey	15.904	HPA	CL20130222	25,064
Historic Preservation Fund Grants-In-Aid; Will County Rural Survey	15.904	HPA	CL20140230	22,000
Total Historic Preservation Grant				<u>47,064</u>
<b>TOTAL U.S. DEPT OF INTERIOR</b>				<b><u>47,064</u></b>
 <b>U.S. DEPARTMENT OF JUSTICE</b>				
Juvenile Crime Prevention	16.523	DHS	FCSTR03270	15,048
National Children's Alliance - Program Supplementary Grant	16.543	CACI	JOLI-IL-SA14	9,000
Crime Victim Assistance:				
Child Advocacy Center Services Program - Counselor Grant	16.575	CJIA	213055	21,920
Child Advocacy Center Services Program - Counselor Grant	16.575	CJIA	214055	18,605
Child Advocacy Center Services Program - Case Manager Grant	16.575	CJIA	213223	21,564
Child Advocacy Center Services Program - Case Manager Grant	16.575	CJIA	214223	4,313
Total Crime Victim Assistance				<u>66,402</u>

See accompanying notes to schedule of expenditures of federal awards.

**WILL COUNTY, ILLINOIS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Year Ended November 30, 2014

Federal Grantor/ Pass-Through Grantor/Program Title	Federal CFDA Number	Pass Through Agency	Grant Number	Federal Expenditures
<b>U.S. DEPARTMENT OF JUSTICE (cont.)</b>				
FY13 State Criminal Alien Assistance Program	16.606	CJIA	2013-H2665-IL-AP	\$ 119,907
Edward Byrne Memorial Justice Assistance Grant Program				
Justice Assistance Grant	16.738		2012-DJ-BX-0151	19,929
Justice Assistance Grant	16.738		2013-DJ-BX-0716	12,679
Justice Assistance Grant	16.738		2014-DJ-BX-1218	3,000
Byrne Memorial Justice Assistance Grant	16.738	CJIA	411027	88,351
Byrne Memorial Justice Assistance Grant	16.738	CJIA	412027	17,670
Expanding Multi-Jurisdictional Narcotics Units	16.738	CJIA	410004	97,338
Expanding Multi-Jurisdictional Narcotics Units	16.738	CJIA	411204	10,914
Total Edward Byrne Memorial Justice Assistance Grant Program				<u>249,881</u>
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>				<b><u>460,238</u></b>
 <b>U.S. DEPARTMENT OF LABOR</b>				
Trade Adjustment Assistance; TAA/TGAAA	17.245	DCEO	12-661010	18,503
WIA Cluster:				
WIA Adult Program	17.258	DCEO	12-681010	87,951
WIA Adult Program	17.258	DCEO	13-681010	1,151,521
WIA Youth Activities	17.259	DCEO	12-681010	205,264
WIA Youth Activities	17.259	DCEO	13-381010	1,151,698
WIA Dislocated Worker Formula Grants	17.278	DCEO	12-681010	149,362
WIA Dislocated Worker Formula Grants	17.278	DCEO	13-681010	1,720,394
Total WIA Cluster				<u>4,466,190</u>
Workforce Innovation Fund; Accelerated Training for Illinois Manufacturing (ATIM)	17.283	DCEO	12-113010	<u>1,369,724</u>
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>				<b><u>5,854,417</u></b>

See accompanying notes to schedule of expenditures of federal awards.

**WILL COUNTY, ILLINOIS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Year Ended November 30, 2014

Federal Grantor/ Pass-Through Grantor/Program Title	Federal CFDA Number	Pass Through Agency	Grant Number	Federal Expenditures
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
Highway Planning and Construction Cluster:				
Highway Planning & Construction	20.205	DOT	B-01-00181-00-FP-3	\$ 666,323
Highway Planning & Construction	20.205	DOT	B-04-00069-18-BR-2	123,297
Highway Planning & Construction	20.205	DOT	B-07-00117-13-FP-1	10,788
Highway Planning & Construction	20.205	DOT	B-08-00169-18-FP-1	118,797
Total Highway Planning & Construction Cluster				<u>919,205</u>
Metropolitan Transportation Planning; Chicago Metropolitan Agency for Planning(CMAP) Grant	20.505	FTA	IL-80-0008	15,784
Transit Services Programs Cluster				
JARC	20.516	RTA	IL-37-X080	846
New Freedom Program:				
New Freedom Grant	20.521	RTA	IL-57-X019	9,115
Mobility Manager	20.521	RTA	IL-57-X019	75,947
Total New Freedom Program				<u>85,062</u>
Total Transit Services Programs Cluster				<u>85,908</u>
Highway Safety Cluster:				
State and Community Highway Safety; Sustained Traffic Enforcement Program (STEP)	20.600	NHTSA	OP-14-0221	23,367
State and Community Highway Safety; Sustained Traffic Enforcement Program (STEP)	20.600	NHTSA	OP-15-0155	6,180
Total Highway Safety Cluster				<u>29,547</u>
National Priority Safety Programs; Indep. Day and Labor Day Enforcement Campaign	20.616	NHTSA	ML-14-0626	2,917
Hazardous Materials Emerg. Preparedness Planning Grant	20.703	EMA	2014	32,940
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>				<b><u>1,086,301</u></b>
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>				
Radon Awareness	66.032	EMA	40014WILCHD	3,100
Non-Comm. Public Water Supply	66.432	DPH	45382090B	24,675
<b>TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY</b>				<b><u>27,775</u></b>

See accompanying notes to schedule of expenditures of federal awards.

**WILL COUNTY, ILLINOIS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Year Ended November 30, 2014

Federal Grantor/ Pass-Through Grantor/Program Title	Federal CFDA Number	Pass Through Agency	Grant Number	Federal Expenditures
<b>ELECTION ASSISTANCE COMMISSION</b>				
Help America Vote Act Requirements Payments; VAID V Grant	90.401	SBEL	VAID V	\$ 30,339
<b>TOTAL ELECTION ASSISTANCE COMMISSION</b>				<b>30,339</b>
 <b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>				
Public Health Emergency Preparedness				
Public Health Emergency Preparedness	93.069	DPH	47180093B	229,012
Public Health Emergency Preparedness	93.069	DPH	57180093C	148,956
Cities Readiness Initiative	93.069	DPH	47180121B	33,227
Cities Readiness Initiative	93.069	DPH	57180121C	26,343
Total Public Health Emergency Preparedness				<u>437,538</u>
Grants for Tuberculosis Control Programs:				
Direct Observed Therapy Services	93.116	DPH	35180064A	5,489
Direct Observed Therapy Services	93.116	DPH	45180038B	8,855
Total Grants for Tuberculosis Control Programs				<u>14,344</u>
Projects for Assistance in Transition from Homelessness:				
PATH Homeless	93.150	DHS	45CSB00206	60,981
PATH Homeless	93.150	DHS	45CTB00206	42,379
Total Projects for Assistance in Transition from Homelessness				<u>103,360</u>
Family Planning Services				
Family Planning Grant -Title X	93.217	DPH	46080088B	117,158
Family Planning Grant -Title X	93.217	DPH	56180076C	85,270
Total Family Planning Services				<u>202,428</u>
Consolidated Health Centers				
Community Health Center Grant	93.224		6H80CS00476-12	335,780
Community Health Center Grant	93.224		6H80CS00476-13	1,053,271
Total Consolidated Health Centers				<u>1,389,051</u>

See accompanying notes to schedule of expenditures of federal awards.

**WILL COUNTY, ILLINOIS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Year Ended November 30, 2014

Federal Grantor/ Pass-Through Grantor/Program Title	Federal CFDA Number	Pass Through Agency	Grant Number	Federal Expenditures
<b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES (cont.)</b>				
Immunization Cooperative Agreements				
Vaccine for Children	93.268	DPH	35180049A	\$ 2,352
Vaccine for Children	93.268	DPH	45180025B	55,000
Total Immunization Cooperative Agreements				<u>57,352</u>
Grants for the ACA Exchanges				
In-Person Counselor Grant	93.525	DPH	40180057B	241,914
In-Person Counselor Grant	93.525	DPH	50180059C	77,872
Total Grants for the ACA Exchanges				<u>319,786</u>
Child Support Enforcement	93.563	HFS	2014	36,400
Child Care and Development Block Grant:				
Healthy Child Care - Social Services Block Grant	93.575	DHS	FCSSI01756	37,186
Healthy Child Care - Social Services Block Grant	93.575	DHS	FCSTI01756	25,218
Total Child Care and Development Block Grant				<u>62,404</u>
Social Services Block Grant				
Family Planning Grant- Title XX	93.667	DPH	46080088B	37,692
Family Planning Grant- Title XX	93.667	DPH	56180076C	32,449
Donated Funds Initiative	93.667	DHS	FCSTJ00052	16,665
Donated Funds Initiative	93.667	DHS	FCSSJ00052	23,331
Total Social Services Block Grant				<u>110,137</u>
Family Case Management Refund	93.778	HFS	WCHD	409,000
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DHS	43CSC00083	59,278
Block Grants for Community Mental Health Services; Psychological Services	93.958	DHS	45CRB00202/13	-
Maternal and Child Health Services Block Grant to the States				
Family Planning-MCH	93.994	DPH	46080088B	9,474
Oral Health Program	93.994	DPH	43480147B	8,823
Oral Health Program	93.994	DPH	53480144C	2,382
Total Maternal and Child Health Services Block Grant to the States				<u>20,679</u>
<b>TOTAL U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>				<b><u>3,221,757</u></b>

See accompanying notes to schedule of expenditures of federal awards.

**WILL COUNTY, ILLINOIS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Year Ended November 30, 2014

Federal Grantor/ Pass-Through Grantor/Program Title	Federal CFDA Number	Pass Through Agency	Grant Number	Federal Expenditures
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
Emergency Management Performance Grant	97.042	EMA	2014	\$ 233,945
Port Security Grant Program	97.056	EMA	EMX-2014-PU-0037	176,202
Citizen Corps Grant Program	97.067	EMA	2014	10,000
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>				<b>420,147</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<b>\$ 21,982,746</b>

See accompanying notes to schedule of expenditures of federal awards.

# WILL COUNTY, ILLINOIS

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended November 30, 2014

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### **NOTE 1 – BASIS OF PRESENTATION**

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The accompanying schedule of expenditures of federal awards (the “schedule”) includes the federal grant activity of Will County, Illinois under programs of the federal government for the year ended November 30, 2014. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of Will County, it is not intended to and does not present the financial position, changes in net position or cash flows of Will County.

The reporting entity for the county is based upon criteria established by the Governmental Accounting Standards Board. Will County is the primary government according to GASB criteria, while the Forest Preserve District of Will County and the Will County Public Building Commission are discretely presented component units. The component units are not required to be audited according to OMB Circular A-133.

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### **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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Expenditures reported on the schedule are reported on the accrual or modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

The underlying accounting records for some grant programs are maintained on the modified accrual basis of accounting. Under the modified accrual basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the liability is incurred. The accounting records for other grant programs are maintained on the accrual basis, i.e., when the revenue has been earned and the liability is incurred.

## WILL COUNTY, ILLINOIS

### NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended November 30, 2014

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#### **NOTE 3 – PASS-THROUGH AGENCIES**

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The following identifies the pass-through agency acronyms used on the schedule of expenditures of federal awards:

SBE	State Board of Education
DPH	Illinois Department of Public Health
DHS	Illinois Department of Human Services
DCEO	Illinois Department of Commerce and Economic Opportunity
CJIA	Illinois Criminal Justice Information Authority
DOT	Illinois Department of Transportation
FTA	Federal Transit Administration
RTA	Regional Transportation Authority
EMA	Illinois Emergency Management Agency
NHTSA	National Highway Traffic Safety Administration
HMSA	Hazardous Materials Safety Administration
HFS	Illinois Department of Healthcare and Family Services
SBEL	Illinois State Board of Elections
HPA	Illinois Historic Preservation Agency
CACI	Child Advocacy Centers of Illinois

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#### **NOTE 4 – NONCASH PAYMENTS**

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Will 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 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 (10.557) of \$4,457,432 and food commodities (10.555) of \$3,041.

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#### **NOTE 5 – INSURANCE AND LOANS OR LOAN GUARANTEES**

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During the year ended November 30, 2014, Will County received no insurance, loans, or loan guarantees for the purpose of administering federal programs.

## WILL COUNTY, ILLINOIS

### NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended November 30, 2014

#### **NOTE 6 – SUBRECIPIENT RELATIONSHIPS**

The following is a schedule of payments to subrecipients:

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Expenditures
<b>US Department of Housing and Urban Development</b>		
Community Development Block Grant		
Disbursed to Continuum of Care (#873,874, 892, 893)	14.218	\$ 198,784
Disbursed to HMIS Match Continuum of Care (#875, 894)	14.218	17,258
Disbursed to Homer Township (#860, 886)	14.218	284,658
Disbursed to Ridgewood Health Department (#880, 889)	14.218	109,636
Disbursed to Joliet Township (#865)	14.218	201,531
Disbursed to Village of New Lenox (#866)	14.218	135,768
Disbursed to Cornerstone (#877, 896)	14.218	47,500
Disbursed to Community Service Council (#878,897)	14.218	85,332
Disbursed to CASA (#899)	14.218	2,500
Disbursed to Plainfield Township (#879)	14.218	154,543
Disbursed to IEPA (#833)	14.218	87,136
Disbursed to IEPA (#833)	14.218	23,493
Total Community Development Block Grant		<u>1,348,139</u>
Neighborhood Stabiliation Grant		
Disbursed to WCCCC for NSP Rehab	14.218	207,432
Disbursed to LTLB Envirotecture	14.218	15,684
Total Neighborhood Stabiliation Program		<u>223,116</u>
Ike Grant		
Disbursed to Plainfield Township	14.228	<u>139,478</u>
Emergency Solutions Grant		
Disbursed to W.C.C.C.C. (#882, 904)	14.218	<u>141,830</u>
HOME Grant		
Disbursed to Cornerstone (#872, 887)	14.239	233,339
Disbursed to Easter Seals (#888)	14.239	120,000
Disbursed to Habitat for Humanity (#868)	14.239	25,000
Disbursed to Will County Center for Community Concerns (#884)	14.239	2,750
Total HOME Grant		<u>381,089</u>
<b>U.S. Department of Justice</b>		
Passed through Illinois Criminal Justice Information Authority		
Expanding Multi-Jurisdictional Narcotics Units		
Disbursed to Will County Sheriff	16.738	18,105
Disbursed to Lockport Police Department	16.738	25,870
Disbursed to Morris Police Department	16.738	21,127
Disbursed to Grundy County Sheriff	16.738	20,976
Local MMA	16.738	22,174
Total Expanding Multi-Jurisdictional Narcotics Unit		<u>108,252</u>

## WILL COUNTY, ILLINOIS

### NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended November 30, 2014

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**NOTE 6 – SUBRECIPIENT RELATIONSHIPS (cont.)**

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Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Expenditures
<b>U.S. Department of Labor</b>		
Passed through IL Department of Commerce & Economic Opportunity		
Workforce Investment Grant		
Disbursed to JJC Community and Economic Development	17.258/259/278	\$ 677,757
Disbursed to North Business & Industrial Council	17.258/278	21,342
Disbursed to First Institute Training and Management, Inc.	17.259	35,539
Total Workforce Investment Grant		734,638
Accelerated Training for Illinois Manufacturing (ATIM)		
Disbursed to Will County Fiscal	17.283	94,886
Disbursed to Kerber, Eck & Braeckel (Jan Etzkorn)	17.283	25,200
Disbursed to G2G Strategies (Joel C. Goldberg)	17.283	68,989
Disbursed to Lake County Workforce Development	17.283	233,288
Disbursed to McHenry County Workforce Network	17.283	145,782
Disbursed to DuPage County Workforce Development	17.283	270,656
Disbursed to Kane County Dept of Employment and Education	17.283	242,689
Disbursed to Workforce Services Division of Will County	17.283	288,234
Total Accelerated Training for Illinois Manufacturing (ATIM)		1,369,724
Total Disbursed to Subrecipients		\$ 4,446,266

**WILL COUNTY, ILLINOIS**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended November 30, 2014

**SECTION I – SUMMARY OF AUDITORS’ RESULTS**

***FINANCIAL STATEMENTS***

Type of auditors’ report issued: Unmodified

Internal control over financial reporting:

- > Material weakness(es) identified?        X   yes             no
- > Significant deficiencies identified?             yes        X   none reported

Noncompliance material to financial statements noted?

       yes        X   no

***FEDERAL AWARDS***

Internal control over federal award programs:

- > Material weakness(es) identified?             yes        X   no
- > Significant deficiencies identified?        X   yes             none reported

Type of auditor’s report issued on compliance of federal award programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?

  X   yes             no

Federal Programs

Auditee qualified as low-risk auditee?

       yes        X   no

Identification of major federal programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program (Cluster)</u>
10.557	Special Supplemental Nutrition Program for Women, Infants and Children
17.258/259/278	WIA Cluster
17.283	Workforce Innovation Fund (ATIM)
20.205	Highway Planning and Construction
97.056	Port Security Grant Program

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

\$   659,482

# WILL COUNTY, ILLINOIS

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended November 30, 2014

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### SECTION II – FINANCIAL STATEMENT FINDINGS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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#### ***FINDING 2014-001 – INTERNAL CONTROL OVER FINANCIAL REPORTING***

**Criteria:** The County's internal controls over financial reporting should be designed to prepare financial statements in accordance with United States Generally Accepted Accounting Principles (GAAP).

**Condition:** Material audit journal entries as a result of audit procedures in the current year indicate that there is a material weakness in the County's financial reporting system.

**Effect:** Our audit procedures in the current year resulted in material entries related to amounts owed to the Illinois Department of Transportation for shared road project costs, amounts owed to the County by another local government pertaining to shared road project costs, and adjusting entries related to capital leases entered into during the year.

**Cause and Recommendation:** The County's Highway Department has a system in place to track the status of individual projects that have shared costs with other governmental entities. These types of projects have varying terms and span multiple fiscal years. Over the life of these individual projects the Highway Department verifies that amounts owed to outside agencies and amounts owed to the County are appropriately paid and/or received by the close out of the project. The County currently lacks an internal process to ensure that liabilities and/or receivables related to these projects are properly included in the year-end financial statements. We recommend that the County implement a process with reasonable internal controls to ensure that potential liabilities and/or receivables related to these projects are properly included in the year-end financial statements.

The County does not have a formal process to ensure that all leases entered into by other departments are appropriately communicated to the Finance Department in a timely manner to ensure the accounting for these transactions are appropriately included in the year-end financial statements. We recommend that the County implement a formal process that will ensure all leases are appropriately identified and recorded in the year-end financial statements.

#### ***Management's Response:***

The Finance Department will work with the Division of Transportation to develop an internal process to ensure that potential liabilities and/or receivables related to transportation projects that span multiple fiscal years are properly included in the year-end financial statements.

The Finance Department will develop a formal process to ensure that all leases entered into by other departments or boards are communicated in a timely manner to ensure the accounting for these transactions are appropriately included in the year-end financial statements.

## WILL COUNTY, ILLINOIS

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended November 30, 2014

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#### **SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS**

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##### ***FINDING 2014-002– SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC) 10.557, PASSED THROUGH ILLINOIS DEPARTMENT OF HUMAN SERVICES***

**Criteria:** Program regulations for the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC), states that a hematological test for anemia must be performed or documented at certification if the applicant has no nutritional risk factor prescribed by the State agency other than anemia. Certified applicants with qualifying nutritional risk factors other than anemia must also be tested for anemia within 90 days of the date of certification.

**Condition/Context:** Of the forty participants selected for eligibility testing, two did not properly receive a hemoglobin test at certification or within 90 days; if applicable.

**Cause:** Unable to determine.

**Effect:** Potentially ineligible participants could be receiving benefits.

**Questioned Costs:** None noted.

**Recommendation:** Will County should have proper oversight in place to ensure that hemoglobin tests are being performed at certification or within 90 days; if applicable.

##### ***Management's Response:***

WIC management closely monitors the intake process to best serve WIC participants and maintain high performance standards. One patient should have received a hemoglobin test but did not. The other participant, per case notes, had the hemoglobin performed at their private physician. Test results were not received. We have reviewed eligibility/certification requirements at our staff meeting on May 22, 2015. Management conducts monthly audits on certification forms to ensure accuracy and compliance with program regulations.

## WILL COUNTY, ILLINOIS

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended November 30, 2014

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#### **SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS (cont.)**

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***FINDING 2014-003 – SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC) 10.557, PASSED THROUGH ILLINOIS DEPARTMENT OF HUMAN SERVICES***

**Criteria:** OMB Circular A-102 states that auditees must maintain internal control over 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 each of its Federal programs.

**Condition/Context:** Of the forty participants selected for eligibility testing, one did not properly receive the second required signature of a Certified Health Professional/Nutritionist on the annual certification form.

**Cause:** Unable to determine.

**Effect:** Potentially ineligible participants could be receiving benefits.

**Questioned Costs:** None noted.

**Recommendation:** Will County should have proper oversight in place to ensure that both signatures are present on the intake/certification form, as required.

***Management's Response:***

WIC management closely monitors the intake process to best serve WIC participants and maintain high performance standards. We have reviewed this finding with all staff on May 22, 2015 at our staff meeting. We strive to have all signatures in place. Each month WIC staff complete certification appointments for approximately 1,100 WIC participants. Management conducts monthly audits on certification forms to ensure accuracy and compliance with program regulations.

## WILL COUNTY, ILLINOIS

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended November 30, 2014

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#### **SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS (cont.)**

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***FINDING 2014-004 – SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC) 10.557, PASSED THROUGH ILLINOIS DEPARTMENT OF HUMAN SERVICES***

**Criteria:** OMB Circular A-87, Attachment B, Section 8.h, states that: Where employees work on multiple activities or cost objectives, a distribution of their salary or wages will be supported by personnel activity reports or equivalent documentation which meets the standards.

**Condition/Context:** Of the thirty-seven participants selected for payroll expenditure testing, two salaries were not appropriately allocated to the WIC Grant based off of time and activity reports.

**Cause:** Unable to determine.

**Effect:** WIC could be inaccurately reporting payroll costs under the program.

**Questioned Costs:** Below reporting threshold.

**Recommendation:** Will County should have proper oversight in place to ensure that the correct salary percentages are being applied to the appropriate programs.

***Management's Response:***

In order to ensure accuracy, personnel time and activity reports must be completed within 15 days of period close. Management will monitor compliance. Reimbursement forms are completed monthly and will be reviewed by the Finance Coordinator prior to approval by the Executive Director. The identified errors have been reviewed and a corrected reimbursement request submitted. The errors did not result in an overpayment of grant funds. WIC funding supports the program for approximately 10 months. A significant amount of county funding is required to maintain the program when WIC grant funds are exhausted.

## WILL COUNTY, ILLINOIS

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS For the Year Ended November 30, 2014

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***FINDING 2013-004 – SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC) 10.557***

One out of forty participants selected for eligibility testing did not have evidence of supervisor review on their completed certification form. The County considers this an isolated oversight in their determination process.

***Management's Status:*** WIC management staff continues to closely monitor the intake process to best serve WIC participants and maintain our high performance standards. Each month WIC staff complete certification appointments for over 1,100 WIC participants. Management conducts monthly audits on certification forms to ensure accuracy and compliance with program regulations.

***FINDING 2013-005 – PORT SECURITY GRANT PROGRAM 97.056***

The County did not have a control in place for the review of their Federal Financial Reports (FFR) by someone independent of the report preparation process. The SF-PPR was not filed properly in two out of two instances. The County was not aware of the review or filing requirements.

***Management's Status:*** Since the finding was identified by the outside auditors, the County has filed the necessary SF-PPR performance reports for fiscal year 2014. The County has also added a control procedure in reviewing their Federal Financial Reports (FFR) by having someone independent of the report preparation process review the report before it is being submitted.

## **WILL COUNTY, ILLINOIS**

### **CORRECTIVE ACTION PLAN For the Year Ended November 30, 2014**

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***FINDING 2014-002– SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC) 10.557***

Please refer to “Management’s Response” in the Schedule of Findings and Questioned Costs

***FINDING 2014-003 – SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC) 10.557***

Please refer to “Management’s Response” in the Schedule of Findings and Questioned Costs

***FINDING 2014-004 – SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC) 10.557.***

Please refer to “Management’s Response” in the Schedule of Findings and Questioned Costs.