

# **WILL COUNTY, ILLINOIS**

## **REPORT ON FEDERAL AWARDS**

For the Year Ended November 30, 2017

# 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, 2017, and the related notes to the financial statements, which collectively comprise Will County's basic financial statements and have issued our report thereon dated May 25, 2018. 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.

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 statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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*.

### **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 Virchow Krause, LLP*

Oak Brook, Illinois  
May 25, 2018

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL  
OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL  
EXPENDITURES REQUIRED BY THE UNIFORM GUIDANCE

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 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended November 30, 2017. The 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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

To Members of the County Board  
Will County, Illinois

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

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2017.

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

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

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

We have audited the 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, 2017, and the related notes to the financial statements, which collectively comprise Will County's basic financial statements. We issued our report thereon dated May 25, 2018, 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 Forest Preserve District of Will County, the Will 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 the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Baker Tilly Virchow Krause, LLP*

Oak Brook, Illinois  
June 20, 2018

**WILL COUNTY, ILLINOIS**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended November 30, 2017

Federal Grantor/ Program Title	CFDA Number	Pass-through Agency	Grant Number	Federal Expenditures	Payments Made to Subrecipients
<b>FEDERAL PROGRAMS</b>					
<b>U.S. DEPARTMENT OF AGRICULTURE</b>					
Child Nutrition Cluster:					
School Breakfast Program:					
Free School Breakfast and Lunch	10.553	SBE	2017	\$ 707	\$ -
School Breakfast Program	10.553	SBE	2017	<u>22,176</u>	<u>-</u>
Total CFDA 10.553 - School Breakfast Program				22,883	-
National School Lunch Program:					
National School Lunch Program	10.555	SBE	2017	41,748	-
National School Lunch Program; Commodities	10.555	SBE	2017	<u>5,246</u>	<u>-</u>
Total CFDA 10.555 - National School Lunch Program				46,994	-
Summer Food Service Program for Children	10.559	DPH	55280045C	<u>3,600</u>	<u>-</u>
Total Child Nutrition Cluster				73,477	-
Child and Adult Care Food Program	10.558	DPH	55280072C	360	-
Special Supplemental Nutrition Program for Women, Infants, and Children:					
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	DHS	FCSVQ00837	539,756	-
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	DHS	FCSWQ00837	901,874	-
Special Supplemental Nutrition Program for Women, Infants and Children (Non-cash)	10.557	DHS	FCSVQ00837	2,329,553	-
Special Supplemental Nutrition Program for Women, Infants and Children (Non-cash)	10.557	DHS	FCSWQ00837	1,725,688	-
Breastfeeding Peer Counseling	10.557	DHS	FCSVQ01608	25,476	-
Breastfeeding Peer Counseling	10.557	DHS	FCSWQ01608	<u>16,928</u>	<u>-</u>
Total CFDA 10.557 - Special Supplemental Nutrition Assistance Program for Women, Infants and Children				5,539,275	-
<b>Total U.S. Department of Agriculture</b>				<u><b>5,613,112</b></u>	<u><b>-</b></u>
<b>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>					
Community Development Block Grants Entitlement Grants Cluster:					
Community Development Block Grants	14.218		B-16-UC-17-006/B-17-UC-17-006	1,695,080	1,196,160
Neighborhood Stabilization Grant	14.218		B-08-UC-17-007	<u>51,232</u>	<u>20,012</u>
Total CFDA 14.218 - Community Development Block Grants Entitlement Grants Cluster				1,746,312	1,216,172
HOME Investment Partnership Program	14.239		M-16-UC-17-006/M-17-UC-17-006	599,520	551,733
Emergency Solutions Grant Program	14.231		E-16-UC-17-006/E-17-UC-17-006	<u>123,141</u>	<u>123,141</u>
<b>Total U.S. Department of Housing and Urban Development</b>				<u><b>2,468,973</b></u>	<u><b>1,891,046</b></u>
<b>U.S. DEPARTMENT OF INTERIOR</b>					
Historic Preservation Fund Grants-In-Aid					
Will County Rural Structures Survey	15.904	HPA	CL-2016-0251	<u>39,550</u>	<u>-</u>
Total CFDA 15.904 - Historic Preservation Fund Grants-In-Aid				39,550	-
<b>Total U.S. Department of Interior</b>				<u><b>39,550</b></u>	<u><b>-</b></u>



**WILL COUNTY, ILLINOIS**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended November 30, 2017

Federal Grantor/ Program Title	CFDA Number	Pass-through Agency	Grant Number	Federal Expenditures	Payments Made to Subrecipients
<b>U.S. DEPARTMENT OF JUSTICE</b>					
Missing Children's Assistance:					
CAC Response to CP and Provision of Services	16.543	CACI	JOLI-IL-SDTV17	\$ 48,651	\$ -
Total CFDA 16.543 - Missing Children's Assistance				48,651	-
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers:					
National Children's Alliance - Program Supplementary Grant	16.758	CACI	21-JOL-IL-SA16	854	-
National Children's Alliance - Program Supplementary Grant	16.758	CACI	21-JOL-IL-SA17	6,194	-
Total CFDA 16.758 - Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers				7,048	-
Crime Victim Assistance:					
Child Advocacy Center Services Program - Counselor Grant	16.575	CJIA	215255	26,613	-
Child Advocacy Center Services Program - Counselor Grant	16.575	CJIA	216002	159,183	-
Child Advocacy Center Services Program - Case Manager Grant	16.575	CJIA	215323	15,095	-
Total CFDA 16.575 - Crime Victim Assistance				200,891	-
Drug Court Discretionary Grant Program:					
Adult Drug Court Discretionary Grant Program Enhancement	16.585	BJA	2016-DC-BX-0011	94,726	-
Total CFDA 16.585 - Drug Court Discretionary Grant Program				94,726	-
State Criminal Alien Assistance Program	16.606	CJIA	2016-H1317-IL-AP	167,934	-
Edward Byrne Memorial Justice Assistance Grant Program:					
Justice Assistance Grant	16.738		2016-DJ-BX-0377	46,313	28,148
Justice Assistance Grant	16.738		2015-DJ-BX-0413	25,712	25,712
Byrne Memorial Justice Assistance Grant	16.738	CJIA	416727 & 414727	106,041	-
Expanding Multi-Jurisdictional Narcotics Units	16.738	CJIA	414004 & 416704	111,715	111,715
Total CFDA 16.738 - Edward Byrne Memorial Justice Assistance Grant Program				289,781	165,575
Equitable Sharing Program:					
Department of Justice Equitable Sharing Program	16.922		2017	700,965	-
Department of Justice Equitable Sharing Program for Drug Asset Forfeiture	16.922		2017	35,169	-
Total CFDA 16.922 - Equitable Sharing Program				736,134	-
<b>Total U.S. Department of Justice</b>				<b>1,545,165</b>	<b>165,575</b>
<b>U.S. DEPARTMENT OF LABOR</b>					
Trade Adjustment Assistance	17.245	DCEO	#15-661010	32,946	-
Trade Adjustment Assistance; TAA/TGAAA	17.245	DCEO	#16-661010	38,290	-
Total CFDA 17.245 - Trade Adjustment Assistance; TAA/TGAAA				71,236	-
WIOA Cluster:					
WIA Adult Program:					
WIA Adult Program	17.258	DCEO	#15-681010	603,700	79,718
WIA Adult Program - Incentive	17.258	DCEO	#14-632010	3,188	-
WIA Adult Program	17.258	DCEO	#16-681010	1,577,990	246,860
Total CFDA 17.258 - WIA Adult Program				2,184,878	326,578
WIA Youth Activities:					
WIA Youth Activities	17.259	DCEO	#15-681010	78,280	192,738
WIA Youth Activities	17.259	DCEO	#16-681010	1,569,397	954,415
WIA Youth Activities - Incentive	17.259	DCEO	#14-632010	3,399	-
WIA Youth Activities	17.259	DCEO	#17-681010	446,480	200,911
Total CFDA - 17.259 WIA Youth Activities				2,097,556	1,348,064
WIA Dislocated Worker Formula Grants:					
WIA Dislocated Worker Formula Grants	17.278	DCEO	#15-681010	516,601	86,440
WIA Dislocated Worker Formula Grants - Incentive	17.278	DCEO	#14-632010	4,901	-
WIA Dislocated Worker Formula Grants	17.278	DCEO	#16-681010	1,802,620	383,915
Total CFDA - 17.278 - WIA Dislocated Worker Formula Grants				2,324,122	470,355
Total WIOA Cluster				6,606,556	2,144,997
<b>Total U.S. Department of Labor</b>				<b>6,677,792</b>	<b>2,144,997</b>

**WILL COUNTY, ILLINOIS**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended November 30, 2017

Federal Grantor/ Program Title	CFDA Number	Pass-through Agency	Grant Number	Federal Expenditures	Payments Made to Subrecipients
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>					
Highway Planning and Construction Cluster:					
Highway Planning & Construction	20.205	DOT	B-01-00051-04-BR-2	\$ 1,063	\$ -
Total Highway Planning & Construction Cluster				1,063	-
Transit Services Program Cluster:					
Job Access and Reverse Commute Program (JARC)	20.516	RTA	IL-37-X080	20,475	-
Total Transit Services Program Cluster				20,475	-
Highway Safety Cluster:					
State and Community Highway Safety:					
State and Community Highway Safety; Sustained Traffic Enforcement Program (STEP)	20.600	NHTSA	OP-17-0157	23,030	-
State and Community Highway Safety; Sustained Traffic Enforcement Program (STEP)	20.600	NHTSA	AP-18-0164	5,173	-
Total Highway Safety Cluster				28,203	-
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	EMA	2017	60,207	-
<b>Total U.S. Department of Transportation</b>				<b>109,948</b>	<b>-</b>
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>					
State Indoor Radon Grants	66.032	EMA	17WILLRadon	3,800	-
Performance Partnership Grants:					
Safe Drinking Water	66.605	DPH	75380194E	19,858	-
Safe Drinking Water	66.605	DPH	85380196F	4,058	-
Total CFDA 66.605 - Safe Drinking Water				23,916	-
<b>Total U.S. Environmental Protection Agency</b>				<b>27,716</b>	<b>-</b>

**WILL COUNTY, ILLINOIS**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended November 30, 2017

Federal Grantor/ Program Title	CFDA Number	Pass-through Agency	Grant Number	Federal Expenditures	Payments Made to Subrecipients
<b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>					
Aging Cluster:					
Special Programs for the Aging - Title III, Part B Grants for Supportive Services and Senior Centers	93.044		NEIL-AOA	\$ 135,247	\$ -
Total Aging Cluster				135,247	-
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements:					
Public Health Emergency Preparedness	93.074	DPH	77180093E	265,226	-
Public Health Emergency Preparedness	93.074	DPH	87180093F	141,653	-
Cities Readiness Initiative	93.074	DPH	77180121E	51,461	-
Cities Readiness Initiative	93.074	DPH	87180121F	33,225	-
PHEP LHD Ebola Supplemental	93.074	DPH	67180194D	23,163	-
Total CFDA 93.074 - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				514,728	-
Projects Grants and Cooperative Agreements for Tuberculosis Control Programs					
Projects for Assistance in Transition from Homelessness:					
PATH Homeless	93.150	DHS	45CVB00206	59,328	-
PATH Homeless	93.150	DHS	45CWB00206	42,379	-
Total CFDA 93.150 - Projects for Assistance in Transition from Homelessness				101,707	-
Family Planning Services:					
Family Planning Grant -Title X	93.217	DPH	76180073E	23,420	-
Family Planning Grant -Title X	93.217	DPH	86180071F	74,237	-
Total CFDA 93.217 - Family Planning Services				97,657	-
Health Center Program Cluster:					
Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)					
Community Health Center Grant	93.224		6H80CS00476-15	510,874	-
Community Health Center Grant	93.224		6H80CS00476-16	1,617,393	-
Total CFDA 93.244 - Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)				2,128,267	-
Total Health Center Program Cluster				2,128,267	-
Grants to States to support Oral Health Workforce Activities	93.236	DPH	73489104E	12,248	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance:					
Prevent Opioid/Prescription Drug Overdose-Related Deaths	93.243	DHS	FCSVP04655	55,322	-
Prevent Opioid/Prescription Drug Overdose-Related Deaths	93.243	DHS	43CZWZ03213	88,875	-
Total CFDA 93.243 - Substance Abuse and Mental Health Services Projects of Regional and National Significance				144,197	-
Immunization Cooperative Agreements:					
Vaccine for Children	93.268	DPH	85180022F	16,176	-
Vaccine for Children	93.268	DPH	75180022E	28,131	-
Vaccine for Children	93.268	DPH	65180018D	4,748	-
Total CFDA - 93.268 - Immunization Cooperative Agreements				49,055	-
Teenage Pregnancy Prevention Program:					
Teenage Pregnancy Prevention Program	93.297	DHS	FCSVP03994	134,877	-
Teenage Pregnancy Prevention Program	93.297	DHS	FCSWP03994	102,495	-
Total CFDA 93.297 - Teenage Pregnancy Prevention Program				237,372	-

**WILL COUNTY, ILLINOIS**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended November 30, 2017

Federal Grantor/ Program Title	CFDA Number	Pass-through Agency	Grant Number	Federal Expenditures	Payments Made to Subrecipients
<b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES (cont.)</b>					
Child Support Enforcement	93.563	HFS	2017	\$ 29,480	\$ -
Social Services Block Grant:					
Family Planning Grant - Title XX	93.667	DPH	76180073E	122,362	-
Donated Funds Initiative	93.667	DHS	FCSWJ00052	33,330	-
Donated Funds Initiative	93.667	DHS	FCSVJ00052	46,670	-
Better Birth Outcomes	93.667	DHS	FCSWU03039	68,015	-
Better Birth Outcomes	93.667	DHS	FCSVU03039	85,859	-
Total CFDA 93.667 - Social Services Block Grant				<u>356,236</u>	-
State Public Health Actions to Prevent and Control Diabetes, Heart Disease, Obesity, and Associated Risk Factors and Promote School Health Financed in part by Prevention and Public Health Funding (PPHF):					
Chronic Disease & School Health	93.757	DPH	83286014F	12,622	-
Chronic Disease & School Health	93.757	DPH	63287013D Ext	8,321	-
Total CFDA 93.757 - State Public Health Actions to Prevent and Control Diabetes, Heart Disease, Obesity, and Associated Risk Factors and Promote School Health Financed in part by Prevention and Public Health Funding (PPHF)				20,943	-
Assistance Programs for Chronic Disease Prevention and Control:					
Chronic Disease & School Health	93.945	DPH	73286013E	44,280	-
Chronic Disease & School Health	93.945	DPH	73286013E Ext	593	-
Total CFDA 93.945 - Assistance Programs for Chronic Disease Prevention and Control				<u>44,873</u>	-
Illinois Tobacco-Free Communities with Reality 2017					
Tobacco Prevention	93.975	DPH	73281088E	69,998	-
Total CFDA 93.975 - Illinois Tobacco-Free Communities with Reality 2017				<u>69,998</u>	-
Maternal and Child Health Services Block Grant to the States:					
Oral Health Program	93.994	DPH	73489036E	7,155	-
Total CFDA 93.994 - Maternal and Child Health Services Block Grant to the States				<u>7,155</u>	-
<b>Total U.S. Department of Health &amp; Human Services</b>				<u><b>3,949,163</b></u>	-
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>					
Port Security Grant Program	97.056	EMA	EMW-2015-PU-APP-00070	45,209	-
Total U.S. Department of Homeland Security				<u>45,209</u>	-
<b>TOTAL FEDERAL PROGRAMS</b>				<u><b>\$ 20,476,628</b></u>	<u><b>\$ 4,201,618</b></u>

# WILL COUNTY, ILLINOIS

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended November 30, 2017

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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 award activity of Will County under programs of the federal government for the year ended November 30, 2017. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). 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. Federal awards of the component units are not included in this report.

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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 the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. 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.

## WILL COUNTY, ILLINOIS

### NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended November 30, 2017

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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	Illinois 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
RTA	Regional Transportation Authority
EMA	Illinois Emergency Management Agency
NHTSA	National Highway Traffic Safety Administration
HFS	Illinois Department of Healthcare and Family Services
HPA	Illinois Historic Preservation Agency
CACI	Child Advocacy Centers of Illinois
BJA	Bureau of Justice Assistance

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**NOTE 4 – NONCASH PAYMENTS**

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Will County receives non-cash assistance from the Illinois Department of Human Services under the Special Supplemental Food Program for Women, Infants and Children (CFDA No. 10.557), in the form of food instruments, which are distributed to qualifying WIC participants. Total distributions during the year ended November 30, 2017 were \$4,055,241 and are presented on the schedule.

Will County receives non-cash assistance from the State Board of Education in the form of food commodities (CFDA No. 10.555) of \$5,246 which is presented on the schedule.

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**NOTE 5 – INDIRECT COST RATE**

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Will County has elected to use the 10% de minimis indirect cost rate.

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**NOTE 6 – LOAN AND LOAN GUARANTEE PROGRAMS**

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During the year ended November 30, 2017, 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, 2017

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

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***FINANCIAL STATEMENTS***

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

Internal control over financial reporting:

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

Noncompliance material to financial statements noted?               yes          X   no

***FEDERAL AWARDS***

Internal control over major programs:

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

Type of auditor’s report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a) of the Uniform Guidance?               yes          X   no

Auditee qualified as low-risk auditee?               yes          X   no

Identification of major federal programs (clusters):

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
10.557	Special Supplemental Nutrition Program for Women, Infants and Children
17.258/259/278	WIOA Cluster

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

**WILL COUNTY, ILLINOIS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the Year Ended November 30, 2017

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

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*NONE*

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

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*NONE*



## WILL COUNTY, ILLINOIS

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDING For the Year Ended November 30, 2017

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#### ***FINDING 2016-001– DEPARTMENT OF JUSTICE EQUITABLE SHARING PROGRAM FOR DRUG ASSET FORFEITURE 16.922 (PROJECT YEAR 2016)***

**Condition:** The annual Equitable Sharing Agreement and Certification for Equitable Sharing Program for Drug Asset Forfeiture, which is managed by the State's Attorney Office has been submitted after the required deadline. This report is required to be submitted within 60 days of the County's fiscal year end.

**Management's Status:** The annual Equitable Sharing Agreement and Certification (ESAC) for the Equitable Sharing Program for Drug Asset Forfeiture, which is managed by the State's Attorney Office (SAO) was submitted on February 1, 2018, which by strictest interpretation would be 3 days after the required deadline. This report is required to be submitted within 60 days of the County's fiscal year end. The SAO will be following the steps below to ensure ESAC's are filed timely:

- All ESAC forms will be accurately prepared, reviewed, and approved by management, and submitted on time. The supporting documentation for the annual ESAC forms will be kept on file for future auditing purposes.
- The annual ESAC will be prepared by the Assistant States Attorney (ASA) responsible for the Drug Forfeiture activities.
- Prior to preparing the ESAC the ASA will consult with the financial assistant in the SAO and if necessary an accountant in the will county finance department to review revenue and expenditures for the reporting period. After review the ASA will prepare the ESAC and ensure the report totals tie to support information.
- The completed report will be reviewed/approved by supervisory staff in the SAO. The ASA and the supervisory staff will receive an outlook task notice reminding them that the annual ESAC is due approximately 4 weeks prior to the due date of the report. This notice will ensure timely filing.