

# **Single Audit Section**

COUNTY OF CHAMPAIGN, ILLINOIS  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

| Federal Agency<br>CFDA # / Federal Program Name<br>County Department | Direct or Pass-Through Funding Agency<br>Grant Number                               | Federal<br>Revenues | Federal<br>Expenditures |
|--|---|---------------------|-------------------------|
| <b><u>U.S. DEPT. OF HEALTH &amp; HUMAN SERVICES</u></b>              |   |                     |                         |
| <b>93.600 Head Start Program</b>                                     |   | <b>\$4,057,881</b>  | <b>\$4,059,282</b>      |
| Regional Planning Comm.--Head Start Fund                             | U.S. Dept. of Health & Human Services<br>Grant #05/CH/6105/12 (05/06)               | \$1,264,898         | \$1,264,519             |
| Regional Planning Comm.--Head Start Fund                             | U.S. Dept. of Health & Human Services<br>Grant #05/CH/6105/13 (06/07)               | \$2,792,983         | \$2,794,763             |
| <b>93.569 Community Services Block Grant</b>                         |   | <b>\$643,150</b>    | <b>\$548,527</b>        |
| Regional Planning Commission   | IL Dept. of Commerce & Econ. Opportunity<br>Grant #05-23138 (2005)                  | \$156,052           | \$61,429                |
| Regional Planning Commission   | IL Dept. of Commerce & Econ. Opportunity<br>Grant #06-231038 (2006)                 | \$487,098           | \$487,098               |
| <b>93.563 Child Support Enforcement Title IV-D</b>                   |   | <b>\$267,642</b>    | <b>\$267,740</b>        |
| State's Attorney   | IL Dept. of Healthcare & Family Services<br>Agreement of Cooperation 7/1/05-6/30/06 | \$163,769           | \$135,160               |
| State's Attorney   | IL Dept. of Healthcare & Family Services<br>Grant #2006-55-013-Ka2 (06/07)          | \$71,026            | \$86,898                |
| Circuit Clerk  | IL Dept. of Healthcare & Family Services<br>Grant #2005-55-007-K4 (05/06)           | \$16,978            | \$12,524                |
| Circuit Clerk  | IL Dept. of Healthcare & Family Services<br>Grant #2005-55-007-K5 (06/07)           | \$8,626             | \$22,412                |
| Sheriff  | IL Dept. of Healthcare & Family Services<br>Grant #2005-55-005-DM2 (05/06)          | \$7,243             | \$7,243                 |
| Sheriff  | IL Dept. of Healthcare & Family Services<br>Grant #2005-55-005-K3 (06/07)           | \$0                 | \$3,503                 |
| <b>93.283 CDC Investigations &amp; Technical Assistance</b>          |   | <b>\$100,645</b>    | <b>\$108,636</b>        |
| County Public Health Board   | IL Dept. of Public Health<br>Grant #67181106 (05/06)                                | \$16,512            | \$18,112                |
| County Public Health Board   | IL Dept. of Public Health<br>Grant #67181009 (05/06)                                | \$79,869            | \$73,115                |

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COUNTY OF CHAMPAIGN, ILLINOIS  
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 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

| Federal Agency<br>CFDA # / Federal Program Name<br>County Department    | Direct or Pass-Through Funding Agency<br>Grant Number                             | Federal<br>Revenues | Federal<br>Expenditures |
|---|---|---------------------|-------------------------|
| <b>U.S. DEPT. OF HEALTH &amp; HUMAN SERVICES (continued)</b>            |   |                     |                         |
| <b>93.283 CDC Investigations &amp; Technical Assistance (continued)</b> |   |                     |                         |
| County Public Health Board  | IL Dept. of Public Health<br>Grant #77181009 (06/07)                              | \$4,264             | \$11,241                |
| County Public Health Board  | IL Dept. of Public Health<br>Grant #77181104 (06/07)                              | \$0                 | \$6,168                 |
| <b>93.044 Special Programs for the Aging Title III-B</b>                |   | <b>\$11,833</b>     | <b>\$11,833</b>         |
| Regional Planning Commission  | East Central Illinois Area Agency on Aging<br>Grant #2006-29 (05/06)              | \$9,861             | \$9,861                 |
| Regional Planning Commission  | East Central Illinois Area Agency on Aging<br>Grant #2007-29 (06/07)              | \$1,972             | \$1,972                 |
| <b>93.558 Temporary Assistance for Needy Families</b>                   |   | <b>\$27,030</b>     | <b>\$27,030</b>         |
| Regional Planning Commission  | IL Dept. of Human Services<br>Grant #81X6285000 (05/06)                           | \$14,372            | \$14,372                |
| Regional Planning Commission  | IL Dept. of Children & Family Services<br>Grant #178742-6016 (05/06)              | \$11,485            | \$11,485                |
| Regional Planning Commission  | IL Dept. of Children & Family Services<br>Grant #178742-6017 (06/07)              | \$1,173             | \$1,173                 |
| <b>93.599 Chafee Education &amp; Training Vouchers Program</b>          |   | <b>\$1,308</b>      | <b>\$1,308</b>          |
| Regional Planning Commission  | IL Dept. of Children & Family Services<br>Grant #178742-6036 (05/06)              | \$957               | \$957                   |
| Regional Planning Commission  | IL Dept. of Children & Family Services<br>Grant #178742-6037 (06/07)              | \$351               | \$351                   |
| <b>93.617 Voting Access for Individuals with Disabilities</b>           |   | <b>\$3,820</b>      | <b>\$0</b>              |
| County Clerk--Election Assistance Fund                                  | IL State Board of Elections<br>Election Assistance for Individ. with Disabilities | \$3,820             | \$0                     |

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COUNTY OF CHAMPAIGN, ILLINOIS  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

| Federal Agency<br>CFDA # / Federal Program Name<br>County Department | Direct or Pass-Through Funding Agency<br>Grant Number               | Federal<br>Revenues | Federal<br>Expenditures |
|--|---|---------------------|-------------------------|
| <b><u>U.S. DEPT. OF JUSTICE</u></b>                                  |   |                     |                         |
| <b>16.575 Crime Victim Assistance</b>                                |   | <b>\$144,941</b>    | <b>\$122,160</b>        |
| State's Attorney--Victim Advocacy Fund                               | IL Criminal Justice Information Authority<br>Grant #205078 (05/06)  | \$42,629            | \$34,551                |
| Child Advocacy Center  | IL Criminal Justice Information Authority<br>Grant #205216 (05/06)  | \$102,312           | \$87,609                |
| <b>16.579 Byrne Memorial Anti-Drug Abuse Formula Grant</b>           |   | <b>\$79,017</b>     | <b>\$101,592</b>        |
| State's Attorney   | IL Appellate Prosecutor<br>Drug Prosecutor Contract 3/16/05-9/30/06 | \$51,319            | \$46,654                |
| State's Attorney   | IL Appellate Prosecutor<br>Drug Prosecutor Contract 10/1/06-9/30/07 | \$0                 | \$9,331                 |
| Public Defender--Defense Services Fund                               | IL Criminal Justice Information Authority<br>Grant #403032 (04/06)  | \$18,411            | \$25,200                |
| Sheriff Equipment Grant Fund   | IL Criminal Justice Information Authority<br>Grant #402405 (05/06)  | \$0                 | \$12,785                |
| Sheriff Equipment Grant Fund   | IL Criminal Justice Information Authority<br>Grant #402546 (06/06)  | \$9,287             | \$7,622                 |
| <b>16.585 Drug Court Discretionary Grant</b>                         |   | <b>\$70,769</b>     | <b>\$70,765</b>         |
| Mental Health Board--Drug Courts Fund                                | U.S. Dept. of Justice<br>Grant #2005-DC-BX-0032 (05/07)             | \$70,769            | \$70,765                |
| <b>16.590 Grants to Encourage Arrest Policies</b>                    |   | <b>\$41,390</b>     | <b>\$47,263</b>         |
| State's Atty.--Domestic Violence Prosecution                         | U.S. Dept. of Justice<br>Grant #2003-WE-BX-0047 (03/06)             | \$41,390            | \$47,263                |
| <b>16.523 Juvenile Accountability Incentive Block Grant</b>          |   | <b>\$31,487</b>     | <b>\$23,917</b>         |
| Court Services--Juv. Info. Sharing System Fund                       | IL Criminal Justice Information Authority<br>Grant #502005 (05/05)  | \$8,220             | \$0                     |
| Court Services--Juv. Info. Sharing System Fund                       | IL Criminal Justice Information Authority<br>Grant #503005 (06/06)  | \$19,225            | \$20,536                |
| Court Services--Juv. Offender Equipment Fund                         | IL Criminal Justice Information Authority<br>Grant #503404 (06/06)  | \$4,042             | \$3,381                 |

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COUNTY OF CHAMPAIGN, ILLINOIS  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

| Federal Agency<br>CFDA # / Federal Program Name<br>County Department | Direct or Pass-Through Funding Agency<br>Grant Number             | Federal<br>Revenues | Federal<br>Expenditures |
|--|---|---------------------|-------------------------|
| <b><u>U.S. DEPT. OF JUSTICE (continued)</u></b>                      |   |                     |                         |
| <b>16.543 Missing Children's Assistance</b>                          |   | <b>\$16,367</b>     | <b>\$18,290</b>         |
| Child Advocacy Center  | National Children's Alliance<br>Program Support 1/1/05 - 12/31/05 | \$5,000             | \$0                     |
| Child Advocacy Center  | National Children's Alliance<br>Program Support 1/1/06 - 12/31/06 | \$2,693             | \$9,616                 |
| Child Advocacy Center  | National Children's Alliance<br>Member Training 1/1/06 - 12/31/06 | \$4,960             | \$4,960                 |
| Child Advocacy Center  | National Children's Alliance<br>Equipment 1/1/06 - 12/31/06       | \$3,714             | \$3,714                 |
| <b>16.738 Byrne Memorial Justice Assistance Grant</b>                |   | <b>\$14,810</b>     | <b>\$14,810</b>         |
| Court Services--Probation Services Fund                              | City of Champaign / ICJIA<br>Grant #501122 (06/06)                | \$14,810            | \$14,810                |
| <b><u>U.S. DEPT. OF TRANSPORTATION</u></b>                           |   |                     |                         |
| <b>20.205 FHWA Highway Planning &amp; Construction</b>               |   | <b>\$211,968</b>    | <b>\$207,662</b>        |
| Regional Planning Commission   | IL Dept of Transportation<br>Grant #06T0055 (05/06)               | \$142,700           | \$116,546               |
| Regional Planning Commission   | IL Dept of Transportation<br>Grant #07T0056 (06/07)               | \$69,268            | \$91,116                |
| <b>20.505 FTA Federal Transit Metropolitan Planning</b>              |   | <b>\$45,012</b>     | <b>\$38,822</b>         |
| Regional Planning Commission   | IL Dept of Transportation<br>Grant #06T0055 (05/06)               | \$29,683            | \$18,658                |
| Regional Planning Commission   | IL Dept of Transportation<br>Grant #07T0056 (06/07)               | \$15,329            | \$20,164                |
| <b>20.515 FTA State Transportation Planning &amp; Research</b>       |   | <b>\$34,603</b>     | <b>\$34,603</b>         |
| Regional Planning Commission   | IL Dept of Transportation<br>Grant #05T0219 (05/06)               | \$34,603            | \$34,603                |

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COUNTY OF CHAMPAIGN, ILLINOIS  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

| Federal Agency<br>CFDA # / Federal Program Name<br>County Department | Direct or Pass-Through Funding Agency<br>Grant Number                                  | Federal<br>Revenues | Federal<br>Expenditures |
|--|--|---------------------|-------------------------|
| <b><u>U.S. DEPT. OF TRANSPORTATION (continued)</u></b>               |  |                     |                         |
| <b>20.600 State and Community Highway Safety</b>                     |  | <b>\$7,860</b>      | <b>\$7,860</b>          |
| Sheriff  | IL Dept. of Transportation<br>Grant #AL6-0010-382 (2006)                               | \$7,860             | \$7,860                 |
| <b><u>U.S. DEPT. OF AGRICULTURE</u></b>                              |  |                     |                         |
| <b>10.558 Child &amp; Adult Care Food Program</b>                    |  | <b>\$219,605</b>    | <b>\$185,808</b>        |
| Regional Planning Comm.--Head Start Fund                             | IL State Board of Education<br>Grant No. 09-010-043P-00                                | \$219,605           | \$185,808               |
| <b>10.555 National School Lunch Program</b>                          |  | <b>\$16,689</b>     | <b>\$16,689</b>         |
| Juvenile Detention Center  | IL State Board of Education<br>Grant No. 09-010-043P-00                                | \$16,689            | \$16,689                |
| <b>10.553 National School Breakfast Program</b>                      |  | <b>\$9,253</b>      | <b>\$9,253</b>          |
| Juvenile Detention Center  | IL State Board of Education<br>Grant No. 09-010-043P-00                                | \$9,253             | \$9,253                 |
| <b><u>U.S. DEPT. OF HOUSING &amp; URBAN DEVELOPMENT</u></b>          |  |                     |                         |
| <b>14.238 Shelter Plus Care Program</b>                              |  | <b>\$76,651</b>     | <b>\$74,094</b>         |
| Regional Planning Commission   | U.S. Dept. of Housing & Urban Development<br>Shelter Plus Care I #IL01C503004 (06/07)  | \$38,873            | \$36,316                |
| Regional Planning Commission   | U.S. Dept. of Housing & Urban Development<br>Shelter Plus Care II #IL01C903001 (06/07) | \$37,778            | \$37,778                |
| <b>14.218 Community Development Block Grant</b>                      |  | <b>\$32,711</b>     | <b>\$36,146</b>         |
| Regional Planning Commission   | City of Urbana<br>Court Diversion 7/01/05-6/30/06                                      | \$5,000             | \$5,000                 |
| Regional Planning Commission   | City of Urbana<br>Senior Services Case Mgmt. 7/01/05-6/30/06                           | \$4,000             | \$4,000                 |
| Regional Planning Commission   | City of Champaign<br>Senior Home Repair Program 1/01/05-12/31/05                       | \$4,364             | \$4,364                 |
| Regional Planning Commission   | City of Champaign<br>Senior Home Repair Program 1/01/06-12/31/06                       | \$19,347            | \$22,782                |

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COUNTY OF CHAMPAIGN, ILLINOIS  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

| Federal Agency<br>CFDA # / Federal Program Name<br>County Department    | Direct or Pass-Through Funding Agency<br>Grant Number                   | Federal<br>Revenues | Federal<br>Expenditures |
|---|---|---------------------|-------------------------|
| <b><u>U.S. DEPT. OF HOUSING &amp; URBAN DEVELOPMENT (continued)</u></b> |   |                     |                         |
| <b>14.239 H.O.M.E. Investment Partnerships Program</b>                  |   | <b>\$0</b>          | <b>\$950</b>            |
| Regional Planning Commission  | City of Urbana<br>Subgrant 7/1/05 - 6/30/06                             | \$0                 | \$758                   |
| Regional Planning Commission  | City of Urbana<br>Subgrant 7/1/06 - 6/30/07                             | \$0                 | \$192                   |
| <b><u>U.S. DEPT. OF HOMELAND SECURITY</u></b>                           |   |                     |                         |
| <b>97.004 Domestic Preparedness Equipment Support</b>                   |   | <b>\$175,685</b>    | <b>\$175,685</b>        |
| Emergency Management Agency   | IL Emergency Management Agency<br>7/1/04 - 5/31/06                      | \$175,685           | \$175,685               |
| <b>97.073 State Homeland Security Program</b>                           |   | <b>\$59,276</b>     | <b>\$59,276</b>         |
| Emergency Management Agency   | IL Emergency Management Agency<br>3/1/06 - 3/31/06                      | \$59,276            | \$59,276                |
| <b>97.042 Emergency Management Performance Grant</b>                    |   | <b>\$37,438</b>     | <b>\$37,438</b>         |
| Emergency Management Agency   | IL Emergency Management Agency<br>10/1/05 - 9/30/06                     | \$37,438            | \$29,343                |
| Emergency Management Agency   | IL Emergency Management Agency<br>10/1/06 - 9/30/07                     | \$0                 | \$8,095                 |
| <b>97.074 Law Enforcement Terrorism Prevention</b>                      |   | <b>\$12,000</b>     | <b>\$14,500</b>         |
| Sheriff / Public Properties   | IL Law Enforcement Alarm System<br>6/23/05 - 12/31/05                   | \$12,000            | \$14,500                |
| <b>97.024 Emergency Food &amp; Shelter National Board Prog.</b>         |   | <b>\$8,677</b>      | <b>\$8,677</b>          |
| Regional Planning Commission  | Emergency Food & Shelter National Board<br>Grant No. 20-2360-00 (05/06) | \$8,677             | \$8,677                 |
| <b>97.036 Disaster Grants / Public Assistance</b>                       |   | <b>\$5,693</b>      | <b>\$5,693</b>          |
| Emergency Management Agency   | IL Emergency Management Agency<br>FEMA-3230 #019-08E6D-00               | \$5,693             | \$5,693                 |

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COUNTY OF CHAMPAIGN, ILLINOIS  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
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|--|---|---------------------|-------------------------|
| <b><u>ELECTION COMMISSION</u></b>                                    |   |                     |                         |
| <b>90.401 Help America Vote Act Requirements</b>                     |   | <b>\$823,957</b>    | <b>\$823,957</b>        |
| County Clerk--Election Assistance Fund                               | IL State Board of Elections<br>Accessible Voting Equipment Grant          | \$585,000           | \$585,000               |
| County Clerk--Election Assistance Fund                               | IL State Board of Elections<br>Phase II Accessible Voting Equipment Grant | \$238,957           | \$238,957               |
| <b><u>GENERAL SERVICES ADMINISTRATION</u></b>                        |   |                     |                         |
| <b>39.011 Election Reform Payments</b>                               |   | <b>\$387,329</b>    | <b>\$390,434</b>        |
| County Clerk--Election Assistance Fund                               | IL State Board of Elections<br>Punch Card Replacement Grant               | \$373,490           | \$366,477               |
| County Clerk--Election Assistance Fund                               | IL State Board of Elections<br>Election Administration Improvement Grant  | \$10,023            | \$20,457                |
| County Clerk--Election Assistance Fund                               | IL State Board of Elections<br>Polling Place Accessibility Grant          | \$3,816             | \$3,500                 |
| TOTAL FEDERAL AWARDS   |   | \$7,676,497         | \$7,550,700             |

Notes:

Accounting policy for this schedule: For federal awards where reimbursement is received after the expenditures are incurred, the federal expenditures are matched to the federal revenues by reporting the expenditures in the same period as the revenues. For federal awards where advance drawdowns are received, the federal expenditures are reported in the period when incurred.

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CONSULTANT:  
JAMES P. BRAY, CPA

May 17, 2007

Champaign County Board  
Urbana, IL

## 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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Champaign County, Illinois, as of and for the year ended November 30, 2006, which collectively comprise the County's basic financial statements, and have issued our report thereon dated May 17, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered Champaign County, Illinois' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. However, we noted a matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgement, could adversely affect Champaign County, Illinois' ability to initiate, record, process, and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as item 2006-1.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error of fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that the reportable condition described above is a material weakness.

### Compliance and Other Matters

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

We also noted certain other matters that we reported to the management of Champaign County, Illinois in a separate letter dated June 26, 2007.

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

*Bray, Drake, Liles & Richardson LLP*  
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Members of the Illinois CPA Society

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CONSULTANT:  
JAMES P. BRAY, CPA

May 17, 2007

Champaign County Board  
Urbana, IL

## 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

### Compliance

We have audited the compliance of Champaign County, Illinois, 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, 2006. Champaign County, Illinois'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 Champaign County, Illinois's management. Our responsibility is to express an opinion on Champaign County, Illinois'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 Champaign County, Illinois'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 Champaign County, Illinois's compliance with those requirements.

In our opinion, Champaign County, Illinois, 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, 2006.

### Internal Control Over Compliance

The management of Champaign County, Illinois, 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 Champaign County, Illinois'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 and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

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



BRAY, DRAKE, LILES & RICHARDSON LLP

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**COUNTY OF CHAMPAIGN, ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED NOVEMBER 30, 2006**

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the financial statements of the County of Champaign, Illinois as of and for the year ended November 30, 2006.
2. One reportable condition disclosed during the audit of the financial statements is reported in the Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*. It was reported as a material weakness.
3. No instances of noncompliance material to the financial statements of the County of Champaign, Illinois, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No reportable conditions in internal control over the major federal award programs are reported in the Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133.
5. The auditor's report on compliance for the major federal award programs for the County of Champaign, Illinois expresses an unqualified opinion on the major federal programs.
6. Audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 are reported in this Schedule.
7. The programs tested as major programs include:

|   |                 |
|---|-----------------|
| Crime Victims Assistance                  | CFDA No. 16.575 |
| Election Reform Payments                  | CFDA No. 39.011 |
| Help America Vote Act Requirements        | CFDA No. 90.401 |
| CDC Investigations & Technical Assistance | CFDA No. 93.283 |
| Community Services Block Grant            | CFDA No. 93.569 |

8. The threshold for distinguishing types A and B programs was \$300,000.
9. The County of Champaign, Illinois qualified as a low-risk auditee.

**B. FINDINGS – FINANCIAL STATEMENT AUDIT**

**REPORTABLE CONDITION**

2006-1: Sheriff's receipts over Bonds. (Repeated from prior two years)

**Condition:** There are no pre-numbered receipts used in the collection of bond payments at the County Correctional Center. Also, the receipts are such that the docket number may also not appear on the receipt. This condition occurred as a result in a change in computer software.

**Criteria:** Internal controls should exist that provide reasonable assurance that all money collected at the County Correctional Center has been recorded and properly accounted for.

**Effect:** It is possible that money could be collected and not recorded at all or recorded improperly. Also, lack of pre-numbered documents limits the ability of anyone to test these receipts.

**Recommendation:** Procedures should be modified to provide stronger controls over receipts of bond money. The procedures should not allow modification of a receipt once it is issued. The documents should be pre-numbered and not allow the issuer to modify such numbers. We understand that there is a cost involved in order to modify procedures; however, we believe that that the benefits will outweigh the costs. This is the third year that this finding has been reported. We believe that it is time for the committee of the County Board charged with oversight of the Sheriff's office to now become directly involved with the Sheriff and solve this problem.

**C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS**

NONE

**COUNTY OF CHAMPAIGN, ILLINOIS  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED NOVEMBER 30, 2006**

**THERE WERE NO AUDIT FINDINGS IN THE PRIOR YEAR**

