

Single Audit Section

COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 OR THE THIRTEEN MONTHS ENDED DECEMBER 31, 201

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
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U.S. DEPT. OF HEALTH & HUMAN SERVICES

93.069 Public Health Emergency Preparedness		
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County Public Health Board	IL Dept. of Public Health Grant #47180009B (7/13-6/14)	\$38,256
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93.074 Public Health Emergency Preparedness		
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County Public Health Board	IL Dept. of Public Health Grant #57180009C (7/14-6/15)	\$33,872
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93.104 Community Mental Health Services for Children with Serious Emotional Disturbances		
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Mental Health Board--Access Initiative Fund	IL Dept. of Human Services Grant #45CSB00099 (10/13 - 9/14)	\$1,039,799
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Mental Health Board--Access Initiative Fund	IL Dept. of Human Services Grant # 45CTB00099 (10/14-9/15)	\$165,039
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93.556 Promoting Safe and Stable Families		
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Regional Planning Commission	IL Dept. of Children & Family Services Grant #178742-6013 (7/12-6/13)	\$16,369
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Regional Planning Commission	IL Dept. of Children & Family Services Grant #178742-6014 (7/13-6/14)	\$23,172
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93.563 Child Support Enforcement Title IV-D		
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State's Attorney	IL Dept. of Healthcare & Family Services Grant #2014-55-013-K1K (7/13-6/14)	\$113,309
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Circuit Clerk	IL Dept. of Healthcare & Family Services Grant #2011-55-007-K4AE (7/13-6/14)	\$21,834
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Sheriff	IL Dept. of Healthcare & Family Services (7/13-6/14)	\$6,152
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State's Attorney	IL Dept. of Healthcare & Family Services Grant #2015-55-013-K1 (7/14-6/15)	\$64,257
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Circuit Clerk	IL Dept. of Healthcare & Family Services Grant #2015-55-007-KAA (7/14-6/15)	\$18,529
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Sheriff	IL Dept. of Healthcare & Family Services (7/14-6/15)	\$5,018
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93.568 Low Income Home Energy Assistance Program		
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Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity LIHEAP Grant #13-224042 (11/12-6/14)	\$212,500
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COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 OR THE THIRTEEN MONTHS ENDED DECEMBER 31, 201

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
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U.S. DEPT. OF HEALTH & HUMAN SERVICES (continued)

93.568 Low Income Home Energy Assistance Program (continued)

Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Weatherization Grant #14-224042 (11/13-6/15)	\$2,280,078
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity LIHEAP Grant #15-224042 (10/14-6/16)	\$963,074
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Weatherization Grant #13-221042 (11/10-6/14)	\$3,682
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Weatherization Grant #14-221042 (7/14-6/15)	\$22,568

93.569 Community Services Block Grant

Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity #13-231038 (1/13-3/14)	\$33,415
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity #14-231038 (1/14-3/15)	\$563,202
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity #14-231038 (2014)	\$50,000

93.575 Child Care and Development Block Grant

Regional Planning Comm.--Head Start Fund	IL Dept. of Human Services 7/1/13-6/30/14	\$51,110
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93.600 Head Start Programs

Regional Planning Comm.--Head Start Fund	U.S. Dept. of Health & Human Services Grant #05/CH/6105/19 (3/13-2/14)	\$627,569
Regional Planning Comm-- Head Start Fund	U.S. Dept of Health & Human Services Grant # 05/CH/6105/20 (3/14-2/15)	\$1,642,000
Regional Planning Comm.--Head Start Fund	U.S. Dept. of Health & Human Services Grant #05/CH/6105/19 (3/13-2/14)	\$731,347
Regional Planning Comm--Head Start Fund	U.S. Dept. of Health & Human Services Grant #05/CH/6105/20 (3/14-2/15)	\$2,636,051

93.825 IDPH Afford Care Act -IACA Program

Regional Planning Commission	IL Dept. of Public Health 07/13-06/14	\$22,149
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COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 OR THE THIRTEEN MONTHS ENDED DECEMBER 31, 201

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
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U.S. DEPT. OF ENERGY

81.042 Weatherization Assistance for Low Income Persons

Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant #10-404942 (7/13-6/14)	\$45,000
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant #13-401042 (7/13-6/14)	\$5,224
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant #13-402042 (7/14-6/15)	\$21,200
Regional Planning Commission	IL Dept of Commerce & Economic Opportunity Grant ARRA #14-258042 (5/14-6/15)	\$84,900

U.S. DEPT. OF HOUSING & URBAN DEVELOPMENT

14.218 Community Development Block Grant / Entitlement Grant

Regional Planning Commission	Village of Rantoul Court Diversion 7/1/13-7/31/14	\$8,234
Regional Planning Commission	Village of Rantoul Court Diversion 7/1/14-6/30/15	\$1,766
Regional Planning Commission	City of Champaign Senior Home Repair Program 7/13-6/14	\$15,172
Regional Planning Commission	City of Urbana Senior Service 7/13-6/14	\$1,000
Regional Planning Commission	City of Champaign Senior Home Repair Program 7/14-6/15	\$4,130

14.231 Emergency Shelter Grant

Regional Planning Commission	#11-272005 (11/12-12/13)	\$14,003
Regional Planning Commission	#13-272014 (11/13-12/14)	\$46,346
Regional Planning Commission	#FCSTH03828 (10/14-6/15)	\$0

14.235 Supportive Housing Program

Regional Planning Commission	U.S. Dept. of Housing & Urban Development #IL0367B5T031103	\$2,720
Regional Planning Commission	U.S. Dept. of Housing & Urban Development #IL0367L5T031204	\$6,349
Regional Planning Commission	U.S. Dept. of Housing & Urban Development #IL0526L5T031200	\$6,590

COUNTY OF CHAMPAIGN, ILLINOIS
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 OR THE THIRTEEN MONTHS ENDED DECEMBER 31, 201

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
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U.S. DEPT. OF HOUSING & URBAN DEVELOPMENT (continued)

14.238 Shelter Plus Care Program

Regional Planning Commission	U S. Dept. of Husing & Urban Development Shelter Plus Care I # IL0039L5T031205 (7/13-6/14)	\$152,840
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care III # IL0518L5T031201(7/13-6/14)	\$4,278
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care I # IL0039L5T031306 (7/14-6/15)	\$130,505
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care III # IL0518L5T031302 (7/14-6/15)	\$0
Regional Planning Commission	U.S Dept. of Housing &Urban Development Shelter Plus Care IV # IL0487C5T031100	\$8,841
Regional Planning Commission	U.S. Dept of Housing &Urban Development Shelter Plus Care V # IL0538L5T031200	\$15,383

14.239 HOME Investment Partnerships Program

Regional Planning Commission	City of Urbana 11/4/13-12/31/14	\$320,930
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U.S. DEPT. OF TRANSPORTATION

20.205 FHWA Highway Planning and Construction

Regional Planning Commission	IL Dept. of Transportation Grant #14T0012 (7/13-6/14)	\$140,350
Regional Planning Commission	IL Dept. of Transportation Public Involvement LRTP (9/12-6/15)	\$29,881
Regional Planning Commission	IL Dept. of Transportation Health Impact Analysis (10/12-6/16)	\$68,808
Regional Planning Commission	IL Dept. of Transportation Grant #15T0013 (7/14-6/15)	\$141,233
Regional Planning Commission	IL Dept. of Transportation Illinois Modeling Initiative #SPR-PL-3000 (47)	\$33,859

20.505 FTA Metropolitan Transportation Planning

Regional Planning Commission	IL Dept. of Transportation #13T009 (7/14-6/15)	\$35,308
Regional Planning Commission	IL Dept. of Transportation # TS13284	\$74,668

COUNTY OF CHAMPAIGN, ILLINOIS
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 OR THE THIRTEEN MONTHS ENDED DECEMBER 31, 201

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
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U.S. DEPT. OF TRANSPORTATION (continued)

20.505 FTA Metropolitan Transportation Planning (continued)

Regional Planning Commission	IL Dept. of Transportation #14T0012 (7/13-6/14)	\$38,176
Regional Planning Commission	IL Dept. of Transportation # TS13285	\$13,580
Regional Planning Commission	IL Dept. of Transportation # IL-80-0001 (10/12-9/13)	\$2,785

20.509 FTA Formula Grants for Other Than Urbanized Areas

Regional Planning Commission	IL Dept. of Transportation Human Services Transportation #13BOB147	\$72,927
Regional Planning Commission	IL Dept. of Transportation Rural Mass Transit Grant #4189 (7/13-6/14) (to subrecipients--	\$45,729 \$87,391
Regional Planning Commission	IL Dept. of Transportation Rural Mass Transit Grant #4531 (7/14-6/15) (to subrecipients--	\$153,871 \$86,447

20.521 New Freedom Program

Regional Planning Commission	IL Dept. of Transportation # NF-13-018	\$25,289
Regional Planning Commission	Champaign-Urbana MTD 9/13-6/15	\$36,545

20.703 Hazard Materials Training Plan

Emergency Management Agency	IL Dept of Transportation HMEP Grant (10/1/13-9/30/14)	\$1,109
Emergency Management Agency	IL Dept of Transportation HMEP Grant (10/1/14-9/30/15)	\$491

U.S. DEPT. OF AGRICULTURE

10.446 Rural Comm Dev Initiativ Program

Regional Planning Commission	U.S. DEPARTMENT OF AGRICULTURE 10/14-6/17	\$1,174
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****10.553 National School Breakfast Program**

Juvenile Detention Center	IL State Board of Education Grant #09-010-043P-00	\$12,191
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****10.555 National School Lunch Program**

Juvenile Detention Center	IL State Board of Education Grant #09-010-043P-00	\$21,525
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COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 OR THE THIRTEEN MONTHS ENDED DECEMBER 31, 201

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
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U.S. DEPT. OF AGRICULTURE (continued)

10.558 Child and Adult Care Food Program

Regional Planning Comm.--Head Start Fund	IL State Board of Education Grant #09-010-043P-00	\$298,841
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10.767 USDA Intmd Relending Program

Regional Planning Commission	USDA Revolving Loans #13-010-376006910	\$147,866
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U.S. DEPT. OF HOMELAND SECURITY

97.024 Homeland Security-Emergency Food/Shelter National Board

Regional Planning Commission	Emergency Food/Shelter National Board #23-6000 Phase 31	\$10,498
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97.039 Homeland Security- Hazard Mitigation

Regional Planning Commission	Dept. of Homeland Security #FEMA-DR-4116-IL	\$16,810
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97.042 Emergency Management Performance Grant

Emergency Management Agency	IL Emergency Management Agency 10/1/12 - 9/30/13	\$0
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Emergency Management Agency	IL Emergency Management Agency 10/1/13 -9/30/14	\$56,167
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Emergency Management Agency	IL Emergency Management Agency not assigned yet	\$39,270
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U.S. DEPT. OF JUSTICE

16.523 Juvenile Accountability Block Grant

Regional Planning Commission	IL Dept. of Human Services #FCSTR03264	\$6,206
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Regional Planning Commission	IL Dept of Human Services #FCSSR03264	\$12,257
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16.575 Crime Victim Assistance

Child Advocacy Center	IL Criminal Justice Information Authority Grant #212216 (7/13-6/14)	\$15,793
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Child Advocacy Center	IL Criminal Justice Information Authority Grant #212316 (07/14-06/15)	\$18,931
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State's Attorney--Victim Advocacy Fund	IL Criminal Justice Information Authority Grant #213078 (10/13-9/14)	\$28,771
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COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 OR THE THIRTEEN MONTHS ENDED DECEMBER 31, 201

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
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U.S. DEPT. OF JUSTICE (continued)

16.575 Crime Victim Assistance (continued)

State's Attorney --Victim Advocacy Fund	IL Criminal Justice Information Authority Grant #214078 (10/14-9/15)	\$8,631
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16.579 Byrne Memorial Anti-Drug Abuse Formula Grant

State's Attorney	IL Appellate Prosecutor Drug Prosecutor Contract 10/1/13-9/30/14	\$23,500
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State's Attorney	IL Appellate Prosecutor Drug Prosecutor Contract 10/1/14-9/30/15	\$7,050
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16.585 Drug Court Grant

Mental Health	U.S. Dept. of Justice Drug Court #2011-DCBX-0127 (10/11-3/14)	\$42,312
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16.606 State Criminal Alien Assistance Program

Sheriff	U.S. Dept. of Justice Grant #2014-AP-BX-0513	\$9,689
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16.738 Byrne Memorial Justice Assistance Grant

Sheriff	City of Champaign #2013-H4299-IL-DJ (13/14)	\$4,491
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16.758 Improving the Investigation and prosecution of Child Abuse

Child Advocacy Center	National Children's Alliance Program Support #Cham-IL-SA13 (1/13-12/13)	\$1,083
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Child Advocacy Center	National Children's Alliance Program Support #Cham-IL-SA14 (1/14-12/14)	\$9,000
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U.S. ELECTION ASSISTANCE COMMISSION

90.401 Help America Vote Act Requirements Payments

County Clerk--Election Assistance Fund	IL State Board of Elections Phase III HAVA Requirements Grant (7/09-11/12 extended)	\$21,043
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93.617 Voting Access for Individuals with Disabilities-VAID V

County Clerk-Election Assistance Fund	IL State Board of Elections Voting access/Disabled Grant (5/1/13-12/1/14)	\$13,342
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U.S. DEPT. OF LABOR

***17.258 WIA Adult Program**

Workforce Development	IL Dept. of Commerce & Economic Opportunity #12-681017	\$49,306
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COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 OR THE THIRTEEN MONTHS ENDED DECEMBER 31, 201

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
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U.S. DEPT. OF LABOR (continued)

***17.258 WIA Adult Program (continued)**

Workforce Development	IL Dept. of Commerce & Economic Opportunity # 13-681017	\$413,816
Workforce Development	IL Dept. of Commerce & Economic Opportunity # 14-681017	\$152,520

***17.259 WIA Youth Activities**

Workforce Development	IL Dept. of Commerce & Economic Opportunity #12-681017	\$53,024
Workforce Development	IL Dept. of Commerce & Economic Opportunity #13-681017 (to subrecipients--	\$235,608 \$233,480
Workforce Development	IL Dept. of Commerce & Economic Opportunity #14-681017 (to subrecipients--	\$143,277 \$115,808

***17.278 WIA Dislocated Worker, Trade Adjustment Assist Program**

Workforce Development	IL Dept. of Commerce & Economic Opportunity #11-661117	\$2,441
Workforce Development	IL Dept. of Commerce & Economic Opportunity #12-681017	\$53,868
Workforce Development	IL Dept. of Commerce & Economic Opportunity #12-661017	\$20,534
Workforce Development	IL Dept. of Commerce & Economic Opportunity # 13-681017	\$527,041
Workforce Development	IL Dept. of Commerce & Economic Opportunity # 14-681017	\$166,386

***17.278 WIA Disloc Wkr Rapid Resp Program**

Workforce Development	IL Dept. of Commerce & Economic Opporrtunity # 13-652017	\$13,124
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U.S. ENVIRONMENTAL PROTECTION AGENCY

66.432 State Public Water System Supervision Program

County Public Health Board	IL Dept. of Public Health #35382009A (10/12 - 9/13)	\$0
County Public Health Board	IL Dept. of Public Health # 45382009B (10/13 - 9/14)	\$1,000

TOTAL FEDERAL AWARDS	\$15,852,757
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* WIA Cluster
 ** Child Nutrition Cluster

COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
OR THE THIRTEEN MONTHS ENDED DECEMBER 31, 201

Federal Agency	Direct or Pass-Through Funding Agency	Federal
CFDA # / Federal Program Name	Grant Number	Expenditures
County Department		

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 1 - BASIS OF PRESENTATION

This accompanying schedule of expenditures of federal awards is prepared on the modified accrual basis of accounting. This schedule includes all federal financial assistance received directly from federal agencies, as well as federal financial assistance passed through other governmental agencies expended during the fiscal year. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of State, Local and Nonprofit Organizations*.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

Revenue from federal awards is recognized when the County has done everything to establish its right to revenue. For governmental funds, revenue from federal grants is recognized when they become both measureable and available. Expenditures of federal awards are recognized in the accounting period when the liability is incurred.

NOTE 3 - NON-CASH ASSISTANCE

Champaign County did not receive any non-cash awards during fiscal year 2014.

NOTE 4 - INSURANCE IN EFFECT, LOANS , AND GUARANTEES

Champaign County did not receive any federal awards in the form of non-cash assistance for insurance in effect during the year, loans, or loan guarantees.

**INDEPENDENT AUDITORS' 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**

Champaign County Board
Champaign County, Illinois
Urbana, Illinois

We have audited, in accordance with the 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 business-type activities, each major fund, and the aggregate remaining fund information of Champaign County, Illinois, as of and for the thirteen months ended December 31, 2014, and the related notes to the financial statements, which collectively comprise Champaign County, Illinois's basic financial statements, and have issued our report thereon dated July 30, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Champaign County, Illinois' 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 Champaign County, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of Champaign County, Illinois' 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 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.

Our consideration of 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Champaign County, Illinois' 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 result 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.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".**CliftonLarsonAllen LLP**

Champaign, Illinois
July 30, 2015

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Champaign County Board
Champaign County, Illinois
Urbana, Illinois

Report on Compliance for Each Major Federal Program

We have audited Champaign County, Illinois' 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 Champaign County, Illinois' major federal programs for the thirteen months ended December 31, 2014. Champaign County, Illinois' 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 Champaign County, Illinois' 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 Champaign County, Illinois' 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 Champaign County, Illinois' compliance.

Opinion on Each Major Federal Program

In our opinion, Champaign County, Illinois 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 thirteen months ended December 31, 2014.

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 2014-001, 2014-002, 2014-003, and 2014-004. Our opinion on each major federal program is not modified with respect to these matters.

Champaign County, Illinois' response to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Champaign County, Illinois' 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 Champaign County, Illinois 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 Champaign County, Illinois' 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 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 Champaign County, Illinois' 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 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 2014-001, 2014-002, 2014-003, and 2014-004, that we consider to be significant deficiencies.

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

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 result of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Champaign, Illinois
July 30, 2015

**CHAMPAIGN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Thirteen Months Ended December 31, 2014**

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weaknesses identified? Yes No
- Significant deficiency identified that is not considered to be a material weakness? Yes None reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

- Material weaknesses identified? Yes No
- Significant deficiencies identified that are not considered to be material weaknesses? Yes None reported

Type of auditors' report issued on compliance for major programs: unmodified opinion

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

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.600	Head Start Fund
93.104	Community Mental Health Services for Children With Serious Emotional Disturbances
17.258, 17.259, & 17.278	WIA Formula Youth, Adult, Dislocated Worker

Dollar threshold used to distinguish between type A and type B programs: \$475,583

Auditee qualified as low-risk auditee? Yes No

**CHAMPAIGN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Thirteen Months Ended December 31, 2014**

Section II - Financial Statement Findings

NONE.

**CHAMPAIGN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Thirteen Months Ended December 31, 2014**

Section III - Federal Award Findings and Questioned Costs

FINDING NO. 2014-001 - ALLOWABLE COST CONTROLS - COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES

Federal Agency/Program: U.S. Department of Health and Human Services –CFDA #93.104 – Community Mental Health Services for Children with Serious Emotional Disturbances; Passed-through Illinois Department of Human Services (IDHS)

Questioned Costs: \$135.27

Criteria or Specific Requirement: Applicable allowable cost compliance requirements state that interest and late fees are not an allowable cost.

Condition: During our audit testing, we noted credit card interest and other late fees paid with federal funding.

Context: This was noted in one of the thirty-two disbursements tested during the audit (\$74.12). Additional interest and late fees were paid at other times, for a total of \$135.27 for the thirteen months ended December 31, 2014.

Effect: Lack of proper controls over allowable costs can lead to questioned costs and amounts due back to federal agencies.

Cause: The requisition and verification process for bill payments makes timely payment a persistent problem, which results in interest due on late credit card payments and other late fees on bills.

Recommendation: We recommend the employees reviewing and approving disbursements review the applicable allowable costs circular to ensure only allowable costs are approved and paid from federal resources.

Views of Responsible Officials and Planned Corrective Action: The Executive Director has discussed this problem with project staff and every effort has been made to obtain all receipts in a timely manner. The project officially ends September 30, 2015.

**CHAMPAIGN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Thirteen Months Ended December 31, 2014**

Section III - Federal Award Findings and Questioned Costs

FINDING NO. 2014-002 - PROPER CONTROL OVER CASH MANAGEMENT - COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES

Federal Agency/Program: U.S. Department of Health and Human Services –CFDA #93.104 – Community Mental Health Services for Children with Serious Emotional Disturbances; Passed-through Illinois Department of Human Services (IDHS)

Questioned Costs: None noted

Criteria or Specific Requirement: Cash management compliance requirements state if federal funds are received in advance, the grantee must establish procedures with the pass-through entity (IDHS) to minimize the time between the transfer of federal funds and the disbursement of funds for program purposes.

Condition: During our audit testing, we noted there was not a process in place to minimize the time lapsing between the receipt of federal funds and disbursements for program purposes.

Context: This was noted in four of the four receipts of funds during the fiscal year.

Effect: Excess cash was on hand for an extended period of time.

Cause: This was a new program in fiscal year 2010 with large amounts received in advance for start-up costs and since then the program has continued to receive large amounts that are in excess of what it has disbursed. Per County personnel, they had no notice from IDHS when funding would be received prior to its receipt or explanation of the amount received. Per County personnel, they were concerned about returning excess funding to the State, as they knew they would need it for future expenses. They were aware of the excess cash and did properly track interest earned on the funds. The County does not have the ability to advance money to the program if cash flow runs low.

Recommendation: We recommend the County work with IDHS to develop a formal process to minimize the time elapsing between the transfer of funds and disbursement of funds for program purposes.

Views of Responsible Officials and Planned Corrective Action: The Executive Director has made efforts to correct this problem, but has no control concerning the timing and amount of payments received from the Illinois Department of Human Services. The project officially ends on September 30, 2015.

CHAMPAIGN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Thirteen Months Ended December 31, 2014

Section III - Federal Award Findings and Questioned Costs

FINDING NO. 2014-003 - PROPER CONTROL OVER REPORTING - COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES

Federal Agency/Program: U.S. Department of Health and Human Services –CFDA #93.104 – Community Mental Health Services for Children with Serious Emotional Disturbances; Passed-through Illinois Department of Human Services (IDHS)

Questioned Costs: None noted

Criteria or Specific Requirement: The reporting requirements outlined in the OMB Circular A-133 Compliance Supplement indicate that financial reports are to be complete and supported by accurate accounting records.

Condition: During our audit testing, we noted in the monthly financial reports the program income was incorrectly recorded.

Context: For the program income, this was noted in four of the four monthly report submissions.

Effect: Lack of proper controls over reporting compliance requirements can lead to errors in reporting.

Cause: This was an oversight by the Program Manager responsible for reviewing and submitting the monthly reports.

Recommendation: We recommend the County establish review procedures over its monthly financial reports prior to submission to ensure their accuracy, timeliness and compliance with reporting requirements.

Views of Responsible Officials and Planned Corrective Action: The Executive Director has met with the staff responsible for submission of the monthly reimbursement forms and has reinforced the need to assure timely/accurate submission of required forms and documents. This project officially ends on September 30, 2015.

**CHAMPAIGN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Thirteen Months Ended December 31, 2014**

Section III - Federal Award Findings and Questioned Costs

**FINDING NO. 2014-004 - PROPER CONTROL OVER RECIPIENT MONITORING –
COMMUNITY MENTAL HEALTH SERVICES FOR
CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES**

Federal Agency/Program: U.S. Department of Health and Human Services –CFDA #93.104 – Community Mental Health Services for Children with Serious Emotional Disturbances; Passed-through Illinois Department of Human Services (IDHS)

Questioned Costs: None noted

Criteria or Specific Requirement: The sub-recipient requirements outlined in the OMB Circular A-133 Compliance Supplement indicate the agency is responsible for monitoring the sub-recipients' funding.

Condition: During our testing, we noted a lack of monitoring of the amount of cash advances to sub-recipients and the lack of taking action on the excess funds held per the sub-recipient reports.

Context: This was noted in one of the one sub-recipients tested during the audit.

Effect: Lack of proper controls over sub-recipient compliance requirements can lead to noncompliance.

Cause: Funding is provided in advance to the sub-recipients and the County works to monitor the expenses as it can, but due to timing of some of the sub-recipients expenses there are times when there are excess funds.

Recommendation: We recommend for all sub-recipients there be more review of the quarterly reports of sub-recipients and the County work with the sub-recipients to make sure they are using the funding on a timely basis or returning unused funds.

Views of Responsible Officials and Planned Corrective Action: The Executive Director has reinforced financial protocol and checklist requirements with the Project Director. In order to assure an appropriate level of financial accountability and full compliance with the terms and conditions of service contracts, the ACCESS Initiative requires quarterly financial reporting specific to each contract and an annual financial audit in full compliance with specifications defined in the contract. This project officially ends on September 30, 2015.

CHAMPAIGN COUNTY, ILLINOIS
SCHEDULE OF STATUS OF PRIOR YEAR FINDINGS
Thirteen Months Ended December 31, 2014

YEAR ENDED NOVEMBER 30, 2013

**FINDING NO. 2013-001 - ALLOWABLE COST CONTROLS -
COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN
WITH SERIOUS EMOTIONAL DISTURBANCES**

Condition: During our audit testing, we noted credit card interest and other late fees paid with federal funding.

Condition still exists. See current year finding 2014-001.

**FINDING NO. 2013-002 - PROPER CONTROL OVER CASH MANAGEMENT -
COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN
WITH SERIOUS EMOTIONAL DISTURBANCES**

Condition: During our audit testing, we noted there was not a process in place to minimize the time lapsing between the receipt of federal funds and disbursements for program purposes.

Condition still exists. See current year finding 2014-002.

**FINDING NO. 2013-003 - PROPER CONTROL OVER REPORTING -
COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN
WITH SERIOUS EMOTIONAL DISTURBANCES**

Condition: During our audit testing, we noted monthly financial reports were not submitted timely and program income was incorrectly recorded.

Condition still exists. See current year finding 2014-003.

**FINDING NO. 2013-004 - PROPER CONTROL OVER RECIPIENT MONITORING -
COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN
WITH SERIOUS EMOTIONAL DISTURBANCES**

Condition: During our audit testing, we noted a lack of monitoring of the amount of cash advances to sub-recipients and the lack of taking action on the excess funds held per the sub-recipient reports.

Condition still exists. See current year finding 2014-004.