

Single Audit Section

COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Revenues	Federal Expenditures
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U.S. DEPT. OF HEALTH & HUMAN SERVICES
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93.600 Head Start Program	\$3,929,064	\$3,916,148
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Regional Planning Comm.--Head Start Fund	U.S. Dept. of Health & Human Services Grant #05/CH/6105/15 (08/09)	\$938,407	\$923,718
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Regional Planning Comm.--Head Start Fund	U.S. Dept. of Health & Human Services Grant #05/CH/6105/16 (09/10)	\$2,990,657	\$2,992,430
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93.708 ARRA - Head Start Program	\$87,171	\$81,216
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Regional Planning Comm.--Head Start Fund	U.S. Dept. of Health & Human Services Grant #05/SE/6105/01 (09/10)	\$87,171	\$81,216
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93.568 Low Income Home Energy Assistance Program	\$3,740,873	\$3,564,996
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Regional Planning Commission	IL Court of Claims LIHEAP Grant #07-22442 (06/07)	\$1,393	\$0
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Regional Planning Commission	IL DHFS/Dept. of Commerce & Econ. Opportunity LIHEAP Grant #09-224042 (08/09)	\$2,126,617	\$2,112,229
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Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity LIHEAP Grant #10-224042 (09/10)	\$1,122,800	\$893,289
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Regional Planning Commission	IL DHFS/Dept. of Commerce & Econ. Opportunity Weatherization Grant #09-221042 (08/09)	\$352,370	\$345,135
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Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Weatherization Grant #10-221042 (09/10)	\$137,693	\$214,343
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93.569 Community Services Block Grant	\$551,749	\$522,060
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Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant #08-231038 (2008)	\$104,030	\$37,353
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Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant #09-231038 (2009)	\$447,719	\$484,707
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93.710 ARRA - Community Services Block Grant	\$197,925	\$198,428
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Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant #09-211038 (2009)	\$197,925	\$198,428
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COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Revenues	Federal Expenditures
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U.S. DEPT. OF HEALTH & HUMAN SERVICES (continued)
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93.563 Child Support Enforcement Title IV-D	\$291,118	\$282,823
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State's Attorney	IL Dept. of Healthcare & Family Services Grant #2008-55-013-K2A (08/09)	\$167,599	\$149,182
State's Attorney	IL Dept. of Healthcare & Family Services Grant #2008-55-013-K3A (09/10)	\$63,776	\$78,989
Circuit Clerk	IL Dept. of Healthcare & Family Services Grant #2008-55-007-K2I (08/09)	\$38,023	\$17,502
Circuit Clerk	IL Dept. of Healthcare & Family Services Grant #2008-55-007-K3I (09/10)	\$5,969	\$22,056
Sheriff	IL Dept. of Healthcare & Family Services Grant #2008-55-005-K2 (08/09)	\$10,866	\$9,174
Sheriff	IL Dept. of Healthcare & Family Services Grant #2008-55-005-K3 (09/10)	\$4,885	\$5,920

93.069 Public Health Emergency Preparedness	\$126,166	\$189,457
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County Public Health Board	IL Dept. of Public Health Grant #97181009 (08/09)	\$54,831	\$44,431
County Public Health Board	IL Dept. of Public Health Grant #07181009 (09/10)	\$18,762	\$18,762
County Public Health Board	IL Dept. of Public Health Grant #07181131 (09/10)	\$52,573	\$52,573
County Public Health Board	IL Dept. of Public Health Grant #07181226 (09/10)	\$0	\$73,691

93.671 Family Violence Prevention & Services	\$51,250	\$51,250
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Regional Planning Commission	IL Criminal Justice Information Authority Grant #605080 (08/09)	\$51,250	\$51,250
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93.044 Special Programs for the Aging Title III-B	\$30,505	\$30,505
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Regional Planning Commission	East Central Illinois Area Agency on Aging Grant #2009-29 (08/09)	\$26,945	\$26,945
Regional Planning Commission	East Central Illinois Area Agency on Aging Grant #2010-29 (09/10)	\$3,560	\$3,560

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COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Revenues	Federal Expenditures
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U.S. DEPT. OF HEALTH & HUMAN SERVICES (continued)
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93.558 Temporary Assistance for Needy Families	\$35,692	\$35,692
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Regional Planning Commission	IL Dept. of Human Services Grant #81XK285000 (08/09)	\$35,692	\$35,692
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93.556 Promoting Safe & Stable Families	\$11,993	\$11,993
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Regional Planning Commission	IL Dept. of Children & Family Services Grant #178742-6017 (08/09)	\$11,993	\$11,993
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93.674 Chafee Foster Care Independence Program	\$209	\$209
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Regional Planning Commission	IL Dept. of Children & Family Services Grant #178742-6037 (08/09)	\$209	\$209
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U.S. DEPT. OF HOUSING & URBAN DEVELOPMENT
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14.238 Shelter Plus Care Program	\$359,307	\$306,293
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Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care I & II #IL01C703007 (08/09)	\$239,927	\$186,319
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Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care I #IL0039C5T030801 (09/10)	\$99,474	\$100,068
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Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care II #IL0039C5T030801 (09/10)	\$13,121	\$13,121
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Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care III #IL01C703001 (08/09)	\$1,646	\$1,646
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Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care III #IL01C703001 (09/10)	\$5,139	\$5,139
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14.239 H.O.M.E. Investment Partnerships Program	\$112,456	\$84,047
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Regional Planning Commission	City of Urbana Subgrant 7/1/07 - 6/30/08	\$307	\$0
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Regional Planning Commission	City of Urbana Subgrant 7/1/08 - 6/30/09	\$85,413	\$56,552
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Regional Planning Commission	City of Urbana Subgrant 7/1/09 - 6/30/10	\$0	\$759
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COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Revenues	Federal Expenditures
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U.S. DEPT. OF HOUSING & URBAN DEVELOPMENT (continued)
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14.239 H.O.M.E. Investment Partnerships Program (continued)			
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Regional Planning Commission	City of Urbana Tenant Rental Assistance 7/1/08 - 6/30/09	\$26,736	\$26,736
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14.218 Community Development Block Grant / Entitlement Grant		\$60,001	\$43,504
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Regional Planning Commission	City of Urbana Court Diversion 7/1/08-6/30/09	\$2,650	\$2,650
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Regional Planning Commission	City of Urbana Court Diversion 7/1/09-6/30/10	\$2,450	\$2,450
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Regional Planning Commission	City of Champaign Senior Home Repair Program 7/1/08-6/30/09	\$38,711	\$21,353
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Regional Planning Commission	City of Champaign Senior Home Repair Program 7/1/09-6/30/10	\$1,043	\$1,043
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Regional Planning Commission	Village of Rantoul Senior Case Management 5/1/08-4/30/09	\$14,594	\$15,455
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Regional Planning Commission	Village of Rantoul Senior Case Management 5/1/09-4/30/10	\$553	\$553
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14.870 Resident Opportunity & Supportive Services - Service Coordinators		\$32,057	\$48,891
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Regional Planning Commission	Housing Authority of Champaign County Grant #2577-0229 (09/10)	\$32,057	\$48,891
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14.235 Supportive Housing Program		\$5,367	\$5,377
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Regional Planning Commission	U.S. Dept. of Housing & Urban Development Grant #IL01B603001 (08/09)	\$0	\$5,377
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Regional Planning Commission	U.S. Dept. of Housing & Urban Development Grant #IL01B603001 (09/10)	\$5,367	\$0
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14.257 ARRA - Homelessness Prevention & Rapid Re-Housing Program		\$4,225	\$4,772
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Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant #09-261008 (09/10)	\$4,225	\$4,772
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COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

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

20.205 FHWA Highway Planning & Construction	\$264,213	\$284,306
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Regional Planning Commission	IL Dept. of Transportation Grant #09T0058 (08/09)	\$145,311	\$130,935
Regional Planning Commission	IL Dept. of Transportation Grant #10T0025 (09/10)	\$89,790	\$95,733
Regional Planning Commission	IL Dept. of Transportation Simulation Grant #DTFH61-08-P-00194 (09/10)	\$29,112	\$57,638

20.505 FTA Federal Transit Metropolitan Planning	\$132,647	\$72,696
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Regional Planning Commission	IL Dept. of Transportation Grant #09T0058 (08/09)	\$37,189	\$31,330
Regional Planning Commission	IL Dept. of Transportation Grant #10T0025 (09/10)	\$23,310	\$23,933
Regional Planning Commission	IL Dept. of Transportation St. Mary's Road Grant #PT08063 (2/7/08-6/30/09)	\$47,157	\$1,731
Regional Planning Commission	IL Dept. of Transportation Safe Routes to School Grant #P4050908 (08/09)	\$24,991	\$15,702

20.509 FTA Formula Grants for Other Than Urbanized Areas	\$72,259	\$52,704
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Regional Planning Commission	IL Dept. of Transportation Grant #PT07074 (4/1/07-3/31/10)	\$72,259	\$52,704
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20.513 Capital Assistance Program for Elderly Persons & Persons with Disabilities	\$84,048	\$84,048
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Nursing Home	IL Dept. of Transportation Grant #CAP-04-879-CVP	\$84,048	\$84,048
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20.600 State and Community Highway Safety	\$17,082	\$17,082
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Sheriff	IL Dept. of Transportation Grant #TR9-0010-832 (11/15/08-9/30/09)	\$17,082	\$17,082
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U.S. DEPT. OF AGRICULTURE

10.558 Child & Adult Care Food Program	\$197,695	\$191,741
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Regional Planning Comm.--Head Start Fund	IL State Board of Education Grant #09-010-043P-00	\$197,695	\$191,741
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COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Revenues	Federal Expenditures
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U.S. DEPT. OF AGRICULTURE (continued)
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10.555 National School Lunch Program		\$21,528	\$21,528
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Juvenile Detention Center	IL State Board of Education Grant #09-010-043P-00	\$21,528	\$21,528
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10.553 National School Breakfast Program		\$12,527	\$12,527
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Juvenile Detention Center	IL State Board of Education Grant #09-010-043P-00	\$12,527	\$12,527
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U.S. DEPT. OF ENERGY

81.042 Weatherization Assistance for Low Income Persons		\$343,522	\$345,664
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Regional Planning Commission	IL DHFS/Dept. of Commerce & Econ. Opportunity Grant #09-401042 (08/09)	\$182,261	\$131,401
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Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant #10-401042 (09/10)	\$161,261	\$214,263
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U.S. DEPT. OF JUSTICE

16.575 Crime Victim Assistance		\$84,493	\$78,530
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State's Attorney--Victim Advocacy Fund	IL Criminal Justice Information Authority Grant #208078 (08/09)	\$25,688	\$18,744
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State's Attorney--Victim Advocacy Fund	IL Criminal Justice Information Authority Grant #209078 (09/10)	\$0	\$7,185
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Child Advocacy Center	IL Criminal Justice Information Authority Grant #208216 (08/09)	\$58,805	\$52,601
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16.579 Byrne Memorial Anti-Drug Abuse Formula Grant		\$29,867	\$44,800
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State's Attorney	IL Appellate Prosecutor Drug Prosecutor Contract 10/1/08-9/30/09	\$29,867	\$37,333
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State's Attorney	IL Appellate Prosecutor Drug Prosecutor Contract 10/1/09-9/30/10	\$0	\$7,467
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16.606 State Criminal Alien Assistance Program		\$14,320	\$14,320
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Sheriff	U.S. Dept. of Justice Grant #2009-AP-BX-0490 (2009)	\$14,320	\$14,320
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COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Revenues	Federal Expenditures
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U.S. DEPT. OF JUSTICE (continued)
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16.543 Missing Children's Assistance		\$11,051	\$10,183
Child Advocacy Center	National Children's Alliance Program Support #Cham-IL-PS08 (2008)	\$7,232	\$1,260
Child Advocacy Center	National Children's Alliance Program Support #063-Cham-IL-PS09 (2009)	\$3,819	\$8,923
16.523 Juvenile Accountability Block Grant		\$4,000	\$0
Court Services--Juv. Info. Sharing System Fund	IL Criminal Justice Information Authority Grant #506005 (09/10)	\$4,000	\$0
16.738 Byrne Memorial Justice Assistance Grant		\$1,575	\$1,575
Sheriff	City of Champaign / ICJIA Grant #2008-F5910-IL-DJ (08/09)	\$1,575	\$1,575

U.S. DEPT. OF HOMELAND SECURITY
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97.042 Emergency Management Performance Grant		\$21,831	\$44,867
Emergency Management Agency	IL Emergency Management Agency 10/1/08 - 9/30/09	\$21,831	\$24,257
Emergency Management Agency	IL Emergency Management Agency 7/1/09 - 9/30/09 Reallocation Grant	\$0	\$13,989
Emergency Management Agency	IL Emergency Management Agency 10/1/09 - 9/30/10	\$0	\$6,621
97.067 Homeland Security Grant Program		\$11,358	\$11,358
Emergency Management Agency	IL Emergency Services Management Association Emergency Radios Grant 9/1/08 - 1/31/09	\$11,358	\$11,358
97.024 Emergency Food & Shelter National Board Program		\$13,508	\$14,096
Regional Planning Commission	Emergency Food & Shelter National Board Grant No. 23-6000 Phase 26 (07/08)	(\$588)	\$0
Regional Planning Commission	Emergency Food & Shelter National Board Grant No. 23-6000 Phase 27 (08/09)	\$14,096	\$14,096

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COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Revenues	Federal Expenditures
U.S. DEPT. OF HOMELAND SECURITY (continued)			
97.114 ARRA - Emergency Food & Shelter National Board Program		\$3,358	\$3,358
Regional Planning Commission	Emergency Food & Shelter National Board Grant No. 23-6000 Phase AR (08/09)	\$3,358	\$3,358
97.047 Pre-Disaster Mitigation		\$20,048	\$8,415
Regional Planning Commission	IL Emergency Management Agency 11/26/07 - 6/30/09	\$20,048	\$8,415
ELECTION COMMISSION			
90.401 Help America Vote Act Requirements		\$41,821	\$40,821
County Clerk--Election Assistance Fund	IL State Board of Elections Phase II Accessible Voting Equipment Grant	\$41,821	\$40,821
U.S. DEPT. OF EDUCATION			
84.027 Special Education Grants to States		\$12,693	\$15,725
Regional Planning Commission	IL State Board of Education Grant #2009-4630-10 / 09-010-043P-00 (08/09)	\$8,741	\$12,838
Regional Planning Commission	IL State Board of Education Grant #2010-4630-10 / 09-010-043P-00 (09/10)	\$3,952	\$2,887
U.S. ENVIRONMENTAL PROTECTION AGENCY			
66.605 Performance Partnership Grants		\$1,788	\$1,775
County Public Health Board	IL Dept. of Public Health Public Water Sys. Supvsn. 10/1/08 - 9/30/09	\$1,788	\$1,488
County Public Health Board	IL Dept. of Public Health Public Water Sys. Supvsn. 10/1/09 - 9/30/10	\$0	\$287
TOTAL FEDERAL AWARDS		<u>\$11,044,360</u>	<u>\$10,749,780</u>

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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JAMES P. BRAY, CPA (Retired)

July 8, 2010

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, 2009, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 8, 2010. 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 as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Champaign County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Champaign County's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects Champaign County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is a more than a remote likelihood that a misstatement of Champaign County's financial statements that is more than inconsequential will not be prevented or detected by Champaign County's internal control.

A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by Champaign County's internal control.

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

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*.

This report is intended solely for the information and use of the Champaign County Board, management, others within the County, 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.


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JAMES P. BRAY, CPA (Retired)

July 8, 2010

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, 2009. 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, 2009.

Internal Control Over Compliance

The management of Champaign County, Illinois, is responsible for establishing and maintaining effective internal control over compliance with the 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 the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Champaign County, Illinois's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or a combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is a more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that a material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

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

This report is intended solely for the information and use of the Champaign County Board, management, others within the entity, 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, 2009**

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, 2009.
2. No significant deficiencies relating to the audit of the financial statements are 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*.
3. No instances of noncompliance material to the financial statements of the County of Champaign, Illinois, were disclosed during the audit.
4. No significant deficiencies relating to the audit of 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 all 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 included:

Weatherization Assistance for Low Income Persons	CFDA No. 81.042
Low Income Home Energy Assistance Program	CFDA No. 93.568
Community Services Block Grant	CFDA No. 93.569
Community Service Block Grant -- American Recovery and Reinvestment Act of 2009	CFDA No. 93.710
8. The threshold for distinguishing types A and B programs was \$322,493.
9. The County of Champaign, Illinois qualified as a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENT AUDIT

NONE

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS

NONE

**COUNTY OF CHAMPAIGN, ILLINOIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED NOVEMBER 30, 2009**

THERE WERE NO AUDIT FINDINGS IN THE PRIOR YEAR