

## **Single Audit Section**



**COUNTY OF CHAMPAIGN, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2022**

Federal Awarding Agency/Program Name	Federal Assistance Listing Number	Name of Pass-through Entity	Additional Award Identification (Optional) or Identifying Number Assigned by the Pass-through Entity	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
<b>DEPARTMENT OF AGRICULTURE</b>								
SCHOOL BREAKFAST PROGRAM	10.553	ISBE	09-010-043P-00		\$ 11,437	\$ 11,437	CHILD NUTRITION	\$ 34,138
NATIONAL SCHOOL LUNCH PROGRAM	10.555	ISBE	09-010-043P-00		\$ 22,701	\$ 22,701	CHILD NUTRITION	\$ 34,138
CHILD AND ADULT CARE FOOD PROGRAM	10.558	ISBE	09-010-043P-00		\$ 290,734	\$ 290,734	N/A	\$ -
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SNAP	10.561	DCEO	FCSYG04924		\$ 35,664	\$ 35,664	SNAP	\$ 35,664
<b>TOTAL DEPARTMENT OF AGRICULTURE</b>					<b>\$ -</b>	<b>\$ 360,536</b>		
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>								
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218	CITY OF CHAMPAIGN			\$ 8,062	\$ 41,506	CDBG - ENTITLEMENT GRANTS	\$ 41,506
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218	CITY OF CHAMPAIGN			\$ 9,532	\$ 41,506	CDBG - ENTITLEMENT GRANTS	\$ 41,506
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218	CITY OF URBANA			\$ 15,000	\$ 41,506	CDBG - ENTITLEMENT GRANTS	\$ 41,506
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218	CITY OF URBANA			\$ 8,912	\$ 41,506	CDBG - ENTITLEMENT GRANTS	\$ 41,506
EMERGENCY SOLUTIONS GRANT PROGRAM	14.231	DHS	FCSYH03828		\$ 15,693	\$ 338,173	N/A	\$ -
EMERGENCY SOLUTIONS GRANT PROGRAM	14.231	DHS	FCSYH03828		\$ 40,129	\$ 338,173	N/A	\$ -
EMERGENCY SOLUTIONS GRANT PROGRAM	14.231	DHS	FCSZH05715		\$ 282,351	\$ 338,173	N/A	\$ -
HOME INVESTMENT PARTNERSHIPS PROGRAM	14.239	CITY OF URBANA			\$ 71,132	\$ 142,934	N/A	\$ -
HOME INVESTMENT PARTNERSHIPS PROGRAM	14.239	CITY OF URBANA			\$ 50,171	\$ 142,934	N/A	\$ -
HOME INVESTMENT PARTNERSHIPS PROGRAM	14.239	CITY OF URBANA			\$ 21,631	\$ 142,934	N/A	\$ -
CONTINUUM OF CARE PROGRAM	14.267		IL0526L5T032007		\$ 6,027	\$ 632,992	N/A	\$ -
CONTINUUM OF CARE PROGRAM	14.267		IL1750T5T032100		\$ 34,536	\$ 632,992	N/A	\$ -
CONTINUUM OF CARE PROGRAM	14.267		IL0039L5T032013		\$ 131,444	\$ 632,992	N/A	\$ -
CONTINUUM OF CARE PROGRAM	14.267		IL1586L5T032003		\$ 19,145	\$ 632,992	N/A	\$ -
CONTINUUM OF CARE PROGRAM	14.267		IL0618L5T032005		\$ 37,499	\$ 632,992	N/A	\$ -
CONTINUUM OF CARE PROGRAM	14.267		IL1727L5T032000		\$ 22,168	\$ 632,992	N/A	\$ -
CONTINUUM OF CARE PROGRAM	14.267		IL0618L5T032106		\$ 30,376	\$ 632,992	N/A	\$ -
CONTINUUM OF CARE PROGRAM	14.267		IL1749L5T032100		\$ 2,640	\$ 632,992	N/A	\$ -
CONTINUUM OF CARE PROGRAM	14.267		IL1752T5T032100		\$ 78,012	\$ 632,992	N/A	\$ -
CONTINUUM OF CARE PROGRAM	14.267		IL1584L5T032003		\$ 25,480	\$ 632,992	N/A	\$ -
CONTINUUM OF CARE PROGRAM	14.267		IL1681L5T032001		\$ 90,990	\$ 632,992	N/A	\$ -
CONTINUUM OF CARE PROGRAM	14.267		IL1751T5T032100		\$ 154,675	\$ 632,992	N/A	\$ -
<b>TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>					<b>\$ -</b>	<b>\$ 1,155,605</b>		
<b>DEPARTMENT OF JUSTICE</b>								
COVID-19 CORONAVIRUS EMERGENCY SUPPLEMENTAL FUNDING PROGRAM	16.034				\$ 23,728	\$ 23,728	N/A	\$ -
CRIME VICTIM ASSISTANCE	16.575				\$ 20,808	\$ 20,808	N/A	\$ -
STATE CRIMINAL ALIEN ASSISTANCE PROGRAM	16.606				\$ 40,435	\$ 40,435	N/A	\$ -
SPECIAL DATA COLLECTIONS AND STATISTICAL STUDIES	16.734				\$ 10,140	\$ 10,140	N/A	\$ -
<b>TOTAL DEPARTMENT OF JUSTICE</b>					<b>\$ -</b>	<b>\$ 95,111</b>		
<b>DEPARTMENT OF LABOR</b>								
WIA ADULT PROGRAM	17.258	DCEO	20-681017		\$ 151,620	\$ 1,006,838	WIOA	\$ 3,137,971
WIA ADULT PROGRAM	17.258	DCEO	21-681017		\$ 617,540	\$ 1,006,838	WIOA	\$ 3,137,971
WIA ADULT PROGRAM	17.258	DCEO	22-681017		\$ 237,678	\$ 1,006,838	WIOA	\$ 3,137,971
WIA YOUTH ACTIVITIES	17.259	DCEO	20-681017	\$ 12,019	\$ 168,509	\$ 1,076,863	WIOA	\$ 3,137,971
WIA YOUTH ACTIVITIES	17.259	DCEO	21-681017	\$ 384,381	\$ 655,770	\$ 1,076,863	WIOA	\$ 3,137,971
WIA YOUTH ACTIVITIES	17.259	DCEO	22-681017	\$ 25,347	\$ 252,584	\$ 1,076,863	WIOA	\$ 3,137,971
WIA DISLOCATED WORKER FORMULA GRANTS	17.278	DCEO	20-681017		\$ 112,702	\$ 1,054,270	WIOA	\$ 3,137,971
WIA DISLOCATED WORKER FORMULA GRANTS	17.278	DCEO	21-681017		\$ 665,522	\$ 1,054,270	WIOA	\$ 3,137,971
WIA DISLOCATED WORKER FORMULA GRANTS	17.278	DCEO	22-681017		\$ 262,597	\$ 1,054,270	WIOA	\$ 3,137,971
WIA DISLOCATED WORKER FORMULA GRANTS	17.278	DCEO	20-661017		\$ 9,639	\$ 1,054,270	WIOA	\$ 3,137,971
WIA DISLOCATED WORKER FORMULA GRANTS	17.278	DCEO	21-661017		\$ 3,810	\$ 1,054,270	WIOA	\$ 3,137,971
APPRENTICESHIP USA GRANTS	17.285	DCEO	21-111004		\$ 21,787	\$ 21,787	N/A	\$ -
<b>TOTAL DEPARTMENT OF LABOR</b>					<b>\$ 421,747</b>	<b>\$ 3,159,758</b>		

See accompanying Notes to Schedule of Expenditures of Federal Awards

**COUNTY OF CHAMPAIGN, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2022**

Federal Awarding Agency/Program Name	Federal Assistance Listing Number	Name of Pass-through Entity	Additional Award Identification (Optional) or Identifying Number Assigned by the Pass-through Entity	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
<b>DEPARTMENT OF TRANSPORTATION</b>								
HIGHWAY PLANNING AND CONSTRUCTION	20.205	IDOT	21T0077		\$ 106,306	\$ 963,528	HWY PLANNING AND CONST	\$ 963,528
HIGHWAY PLANNING AND CONSTRUCTION	20.205	IDOT	23T0014		\$ 189,289	\$ 963,528	HWY PLANNING AND CONST	\$ 963,528
HIGHWAY PLANNING AND CONSTRUCTION	20.205	IDOT	22T0006		\$ 263,990	\$ 963,528	HWY PLANNING AND CONST	\$ 963,528
HIGHWAY PLANNING AND CONSTRUCTION	20.205	IDOT	22T0026		\$ 48,805	\$ 963,528	HWY PLANNING AND CONST	\$ 963,528
HIGHWAY PLANNING AND CONSTRUCTION	20.205	IDOT	21T0009		\$ 10,870	\$ 963,528	HWY PLANNING AND CONST	\$ 963,528
HIGHWAY PLANNING AND CONSTRUCTION	20.205	IDOT	20T0030		\$ 94,610	\$ 963,528	HWY PLANNING AND CONST	\$ 963,528
HIGHWAY PLANNING AND CONSTRUCTION	20.205	IDOT	21T0016		\$ 28,877	\$ 963,528	HWY PLANNING AND CONST	\$ 963,528
HIGHWAY PLANNING AND CONSTRUCTION	20.205	IDOT	21T0025		\$ 126,507	\$ 963,528	HWY PLANNING AND CONST	\$ 963,528
HIGHWAY PLANNING AND CONSTRUCTION	20.205	IDOT	21-1439-22585		\$ 94,274	\$ 963,528	HWY PLANNING AND CONST	\$ 963,528
FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM	20.509	IDOT	IL-2021-003-00		\$ 87,040	\$ 539,405	N/A	\$ -
FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM	20.509	IDOT	OP-22-05-FED	\$ 243,414	\$ 243,414	\$ 539,405	N/A	\$ -
FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM	20.509	IDOT	OP-23-05-FED	\$ 208,951	\$ 208,951	\$ 539,405	N/A	\$ -
INTERAGENCY HAZAR MATERIALS PUBLIC SECTRAIN AND PLAN GRANTS	20.703	IEMA	19CHAMPPHME		\$ 4,583	\$ 4,583	N/A	\$ -
<b>TOTAL DEPARTMENT OF TRANSPORTATION</b>					<b>\$ 452,365</b>	<b>\$ 1,507,516</b>		
<b>DEPARTMENT OF THE TREASURY</b>								
COVID-19 EMERGENCY RENTAL ASSISTANCE PROGRAM	21.023				\$ 2,936,495	\$ 3,031,963	N/A	\$ -
COVID-19 EMERGENCY RENTAL ASSISTANCE PROGRAM	21.023				\$ 95,468	\$ 3,031,963	N/A	\$ -
COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027				\$ 6,459,417	\$ 6,459,417	N/A	\$ -
<b>TOTAL DEPARTMENT OF THE TREASURY</b>					<b>\$ -</b>	<b>\$ 9,491,380</b>		
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>								
PERFORMANCE PARTNERSHIP GRANTS	66.605	IDPH	25080009J	\$ 600	\$ 600	\$ 1,188	N/A	\$ -
PERFORMANCE PARTNERSHIP GRANTS	66.605	IDPH	38080009K	\$ 588	\$ 588	\$ 1,188	N/A	\$ -
<b>TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY</b>					<b>\$ 1,188</b>	<b>\$ 1,188</b>		
<b>DEPARTMENT OF ENERGY</b>								
WEATHERIZATION ASSISTANCE FOR LOW-INCOME PERSONS	81.042	DCEO	22-401042		\$ 12,153	\$ 67,598	N/A	\$ -
WEATHERIZATION ASSISTANCE FOR LOW-INCOME PERSONS	81.042	DCEO	17-405042		\$ 55,445	\$ 67,598	N/A	\$ -
<b>TOTAL DEPARTMENT OF ENERGY</b>					<b>\$ -</b>	<b>\$ 67,598</b>		
<b>ELECTION ASSISTANCE COMMISSION</b>								
HELP AMERICA VOTE ACT REQUIREMENTS PAYMENTS	90.401	IL BOARD OF ELECTIONS			\$ 14,726	\$ 14,726	N/A	\$ -
<b>TOTAL ELECTION ASSISTANCE COMMISSION</b>					<b>\$ -</b>	<b>\$ 14,726</b>		

See accompanying Notes to Schedule of Expenditures of Federal Awards

**COUNTY OF CHAMPAIGN, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2022**

Federal Awarding Agency/Program Name	Federal Assistance Listing Number	Name of Pass-through Entity	Additional Award Identification (Optional) or Identifying Number Assigned by the Pass-through Entity	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
<b>DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>								
PUBLIC HEALTH EMERGENCY PREPAREDNESS	93.069	IDPH	2027180009J	\$ 26,335	\$ 26,335	\$ 45,143	N/A	\$ -
PUBLIC HEALTH EMERGENCY PREPAREDNESS	93.069	IDPH	3037180009K	\$ 18,808	\$ 18,808	\$ 45,143	N/A	\$ -
COVID-19 IMMUNIZATION COOPERATIVE AGREEMENTS	93.268	IDPH	15080609I	\$ 150,873	\$ 150,873	\$ 150,873	N/A	\$ -
COVID-19 EPIDEMIOLOGY AND LAB CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.323	IDPH	05180108H	\$ 174,156	\$ 174,156	\$ 423,153	N/A	\$ -
COVID-19 EPIDEMIOLOGY AND LAB CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.323	IDPH	28180508I	\$ 248,997	\$ 248,997	\$ 423,153	N/A	\$ -
PUBLIC HEALTH EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE	93.354	IDPH	27680009J	\$ 96,790	\$ 96,790	\$ 96,790	N/A	\$ -
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	93.558	HFS	219003	\$	\$ 153,609	\$ 177,937	TANF	\$ 177,937
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	93.558	IACAA	FCSBG05509	\$	\$ 24,328	\$ 177,937	TANF	\$ 177,937
CHILD SUPPORT ENFORCEMENT	93.563	HFS	Not Available	\$	\$ 140,253	\$ 143,092	N/A	\$ -
CHILD SUPPORT ENFORCEMENT	93.563	HFS	Not Available	\$	\$ 2,839	\$ 143,092	N/A	\$ -
LOW-INCOME HOME ENERGY ASSISTANCE	93.568	DCEO	21-224042	\$	\$ 344,623	\$ 7,215,042	N/A	\$ -
LOW-INCOME HOME ENERGY ASSISTANCE	93.568	DCEO	21-221042	\$	\$ 80,600	\$ 7,215,042	N/A	\$ -
LOW-INCOME HOME ENERGY ASSISTANCE	93.568	DCEO	22-224042	\$	\$ 3,061,252	\$ 7,215,042	N/A	\$ -
LOW-INCOME HOME ENERGY ASSISTANCE	93.568	DCEO	22-221042	\$	\$ 18,906	\$ 7,215,042	N/A	\$ -
LOW-INCOME HOME ENERGY ASSISTANCE	93.568	DCEO	Not Available	\$	\$ 3,407,140	\$ 7,215,042	N/A	\$ -
LOW-INCOME HOME ENERGY ASSISTANCE	93.568	DCEO	Not Available	\$	\$ 302,521	\$ 7,215,042	N/A	\$ -
COMMUNITY SERVICES BLOCK GRANT	93.569	DCEO	22- 231042	\$	\$ 877,316	\$ 1,325,228	N/A	\$ -
COMMUNITY SERVICES BLOCK GRANT	93.569	DCEO	20- 211042	\$	\$ 447,912	\$ 1,325,228	N/A	\$ -
HEAD START	93.600			\$	\$ 1,574,220	\$ 7,691,081	HEAD START	\$ 7,691,081
HEAD START	93.600			\$	\$ 351,197	\$ 7,691,081	HEAD START	\$ 7,691,081
HEAD START	93.600			\$	\$ 1,673,940	\$ 7,691,081	HEAD START	\$ 7,691,081
HEAD START	93.600			\$	\$ 340,368	\$ 7,691,081	HEAD START	\$ 7,691,081
HEAD START	93.600			\$	\$ 2,772,167	\$ 7,691,081	HEAD START	\$ 7,691,081
HEAD START	93.600			\$	\$ 402,279	\$ 7,691,081	HEAD START	\$ 7,691,081
HEAD START	93.600			\$	\$ 4,485	\$ 7,691,081	HEAD START	\$ 7,691,081
HEAD START	93.600			\$	\$ 26,856	\$ 7,691,081	HEAD START	\$ 7,691,081
HEAD START	93.600			\$	\$ 57,675	\$ 7,691,081	HEAD START	\$ 7,691,081
HEAD START	93.600			\$	\$ 487,894	\$ 7,691,081	HEAD START	\$ 7,691,081
<b>TOTAL DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>				<b>\$ 715,959</b>	<b>\$ 17,268,339</b>			
<b>DEPARTMENT OF HOMELAND SECURITY</b>								
EMERGENCY FOOD AND SHELTER NATIONAL BOARD PROGRAM	97.024		Phase 38	\$	\$ 38,810	\$ 80,565	N/A	\$ -
EMERGENCY FOOD AND SHELTER NATIONAL BOARD PROGRAM	97.024		Phase 37/38	\$	\$ 41,755	\$ 80,565	N/A	\$ -
DISASTER GRANTS - PUBLIC ASSIST (PRESIDENTIALLY DECLARED DISASTERS)	97.036	IEMA	FEMA-4489-019-99019-00	\$	\$ 129,558	\$ 160,447	N/A	\$ -
DISASTER GRANTS - PUBLIC ASSIST (PRESIDENTIALLY DECLARED DISASTERS)	97.036			\$	\$ 30,889	\$ 160,447	N/A	\$ -
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	97.042	IEMA	321EMACHAMP	\$	\$ 68,724	\$ 68,724	N/A	\$ -
<b>TOTAL DEPARTMENT OF HOMELAND SECURITY</b>				<b>\$ -</b>	<b>\$ 309,736</b>			
<b>TOTAL EXPENDITURE OF FEDERAL AWARDS</b>				<b>\$ 1,591,259</b>	<b>\$ 33,431,493</b>			

See accompanying Notes to Schedule of Expenditures of Federal Awards

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2022**

**NOTE 1 – BASIS OF PRESENTATION**

This accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of Champaign County, Illinois (the County) under programs of the federal government for the year ended December 31, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). The County financial reporting entity, as defined in Note 1 to the basic financial statements, consists of the activities of the County. Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position or changes in net position of the County.

**NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits, made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

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

**NOTE 3 – INDIRECT COST RATE**

Champaign County, Illinois has not elected to use the 10% de minimis indirect cost rate.

**NOTE 4 - NON-CASH ASSISTANCE**

Champaign County, Illinois did not receive any non-cash awards during fiscal year 2021.

**NOTE 5 - INSURANCE IN EFFECT, LOANS, AND GUARANTEES**

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

**COUNTY OF CHAMPAIGN, ILLINOIS  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2022**

**NOTE 6 – PASS-THROUGH ENTITY**

Below is the key for the Pass-through entity acronyms that are presented in the Schedule.

Key:

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DHS	Illinois Department of Human Services
DCEO	Illinois Department of Commerce and Economic Opportunity
ISBE	Illinois State Board of Education
IDPH	Illinois Department of Public Health
IDOT	Illinois Department of Transportation
IEMA	Illinois Emergency Management Agency
HFS	Illinois Department of Healthcare and Family Services
IACAA	Illinois Association of Community Action Agencies



**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, each major fund, and the aggregate remaining fund information of Champaign County, Illinois, (the County) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated September 29, 2023.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing 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 the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002 to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned cost as item 2022-003 to be a significant deficiency.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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*.

**County’s Response to Findings**

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

**Purpose of This Report**

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



**CliftonLarsonAllen LLP**

Champaign, Illinois  
September 29, 2023



## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Champaign County Board  
Champaign County, Illinois  
Urbana, Illinois

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

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

We have audited Champaign County, Illinois's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2022. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

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

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

#### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

### ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance 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, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance

requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-004, to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on Champaign County, Illinois' response to the internal control over compliance finding identified in our audit described in the accompanying schedule of findings and questioned costs. Champaign County, Illinois' response was not subjected to the other 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 results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Champaign, Illinois  
September 29, 2023

**COUNTY OF CHAMPAIGN, ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

***Section I - Summary of Auditors' Results***

***Financial Statements***

- |  |  |
|--|--|
| 1. Type of auditors' report issued:                      | Unmodified                                   |
| 2. Internal control over financial reporting:            |  |
| • Material weakness(es) identified?                      | <u>  x  </u> Yes <u>      </u> No            |
| • Significant deficiency(ies) identified?                | <u>  x  </u> Yes <u>      </u> None reported |
| 3. Noncompliance material to financial statements noted? | <u>      </u> Yes <u>  x  </u> No            |

***Federal Awards***

- |   |  |
|---|--|
| 1. Internal control over major federal programs:  |  |
| • Material weakness(es) identified?   | <u>      </u> Yes <u>  x  </u> No            |
| • Significant deficiency(ies) identified?   | <u>  x  </u> Yes <u>      </u> None reported |
| 2. Type of auditors' report issued on compliance for major federal programs:                          | Unmodified                                   |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | <u>  x  </u> Yes <u>      </u> No            |

***Identification of Major Federal Programs***

Assistance Listing Number(s)	Name of Federal Program or Cluster
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Fund
21.023	COVID-19 Emergency Rental Assistance Program
93.600	Head Start Cluster

Dollar threshold used to distinguish between Type A and Type B programs:      \$   1,002,945  

Auditee qualified as low-risk auditee?             Yes        x   No

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## Section II – Financial Statement Findings

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### **2022 – 001 – DRAINAGE DISTRICT REPORTING**

#### **TYPE OF FINDING:**

- Material Weakness in Internal Control over Financial Reporting

**Condition:** The Drainage District custodial fund showed remaining funds held at the end of the prior fiscal year as a liability, however they should have been classified as net position, per GASB 84, *Fiduciary Activities*. A restatement to beginning net position was made to correct this. In addition, the detailed ledger tracking the funds by district does not reconcile to the total cash held at year end.

**Criteria or Specific Requirement:** State statute requires the Treasurer to handle the record keeping for these districts. GASB 84 requires funds for which an event is required to cause payout of the remaining funds to be shown as net position.

**Effect:** Incorrect reporting and tracking of drainage district custodial funds.

**Cause:** Continued reassessment of GASB 84, *Fiduciary Activities*, and unreconciled variances.

**Repeat Finding:** No

**Recommendation:** We recommend monthly reconciliation of individual drainage district accounts to the cash account, with any variances being resolved on a timely basis. In addition, any remaining balances in the custodial fund at year end should be shown as net position, as per GASB 84.

**Views of responsible officials and corrective action plans:** There is no disagreement with the audit finding and we have the following corrective action plan:

GASB 84 was newly implemented in 2020. The County has obtained further clarification and guidance from the outside auditor on proper treatment and classification of custodial funds and will apply relevant standards onward.

The GASB 84 concluded that fiduciary activities should be reported in the basic financial statements because (a) their related assets are controlled by the government or (b) fiduciary component units have been identified through the component unit evaluation.

The Auditor's Office recommends the Treasurer's Office timely complete monthly Drainage District cash reconciliations followed by immediate submission to the Auditor's Office for review. Any discrepancies should be remedied timely.

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## **Section II – Financial Statement Findings (Continued)**

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### **2022 – 002 – COLLECTOR INTERNAL CONTROLS**

#### **TYPE OF FINDING:**

- Material Weakness in Internal Control over Financial Reporting

**Condition:** We noted several deficiencies in internal controls related to the Collector Custodial Fund as follows:

- There is a lack of segregation of duties over accounting functions; individuals responsible for preparing bank reconciliations for Collector accounts also have the ability to process tax collection; electronic distributions of property taxes to other local entities are created and approved by the same individual without independent review and approval;
- Bank reconciliations are not consistently prepared on a timely basis; and
- There is no documentation of review of monthly bank reconciliations, nor cash receipts and batch deposits, which is a mitigating internal control when there is lack of segregation of duties.

**Criteria or Specific Requirement:** Collector management is responsible for establishing and maintaining internal controls to ensure proper safekeeping and recording of financial activity, including accurate reporting.

**Effect:** Errors or irregularities may occur and not be detected on a timely basis. In addition, a material misstatement could occur in financial reporting and not be prevented or detected by the internal controls designed.

**Cause:** Small number of employees in the department.

**Repeat Finding:** Partial repeat of prior year finding 2021-003.

**Recommendation:** Duties should be segregated where possible to avoid individuals having access to multiple components of the safekeeping, reconciling, and accounting process. Cash balancing, monthly bank reconciliations, all disbursements, and trial balance summaries should be reviewed on a timely basis, by an individual other than the preparer, and this review should be documented by initial or a signature (manually or electronically) and include the date of review.

**Views of responsible officials and corrective action plans:** There is no disagreement with the audit finding and we have the following corrective action plan:

The Champaign County Treasurer's office employs 4 full-time employees in addition to the elected Treasurer. It is a challenge in a small office to segregate collection from recording duties among other pairings. The Treasurer's Office segregates duties when possible, but the need to do so must be balanced against staffing costs.

As mentioned in finding 2022-001, the Auditor's Office recommends that each month the Treasurer's Office completes Collector bank reconciliations and submits them to the Auditor's Office for review, allowing ample time to remedy discrepancies. The Treasurer should refrain from taking tax payments while completing Collector reconciliations.

The implementation of Munis ERP January 1, 2022 provides the Treasurer with a record of the time and persons who 1) creates, 2) reviews, and 3) posts County cash receipts. However, Collector cash receipts are not in the system and thus require a different process that should be documented daily. The person recording tax collections should be distinct from the person handling the money. Appropriately, the Treasurer has requested appropriation from the Board for an additional staff member.

All electronic disbursements (i.e., not limited to Collector tax distributions) should include two-person, two-office approval in the system.

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**Section II – Financial Statement Findings (Continued)**

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**2022 – 003 – COUNTY CLERK AND COURT SERVICES INTERNAL CONTROLS**

**Type of Finding:**

- Significant Deficiency in Internal Control over Financial Reporting

**Condition:** Review of County Clerk and Court Services bank reconciliations are not documented.

**Criteria or specific requirement:** Bank reconciliations are a critical element of a strong internal control environment. Documented reviews of bank reconciliations help ensure they are accurate and timely, and are a mitigating internal control for departments with a small number of staff involved in the accounting function.

**Effect:** Lack of a review process over bank reconciliations could allow for undetected errors or irregularities.

**Cause:** There is a lack of procedures in place to document review processes.

**Repeat Finding:** Partial repeat finding of prior year finding 2021-004.

**Recommendation:** We recommend timely, documented review of all bank reconciliations, by someone other than the original preparer of the bank reconciliation. This review should be documented by the reviewer's initials or signature (manually or electronically), and the date of the review.

**Views of responsible officials and corrective action plans:** There is no disagreement with the audit finding and we have the following corrective action plan:

As mentioned in findings 2022-001 and 2022-002, the Auditor's Office recommends that all departments with custodial bank accounts and who therefore prepare their own bank reconciliations do so monthly and immediately submit their work to the Auditor's Office for review, thus, allowing ample time to remedy discrepancies.

If paper documents are submitted, the Auditor's Office will stamp the date, perform the review, sign the documents, and scan them to an electronic location, which will also hold reconciliations submitted electronically. Auditor emails responses to electronic submissions will be retained as well.

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**Section III – Findings and Questioned Costs – Major Federal Programs**

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**2022-004 – SUSPENSION AND DEBARMENT**

Federal Agency: Department of the Treasury

Federal Program Name: Coronavirus State and Local Fiscal Recovery Funds

Assistance Listing Number: 21.027

Federal Award Identification Number and Year:

N/A Pass-Through Agency: N/A

Pass-Through Number: N/A

Award Period: March 3, 2021 to December 31, 2024

Type of Finding:

- Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Uniform Grant Guidance requires when a nonfederal entity enters into a covered transaction with an entity at a lower tier, the nonfederal entity must verify that the entity, as defined in 2 CFR section 180.995 and agency adopting regulations, is not suspended or debarred or otherwise excluded from participating in the transaction.

**Condition:** The County did not maintain documentation to support suspension and debarment procedures were completed over contractors before contracts were entered into for goods or services.

**QUESTIONED COSTS:** N/A

**Context:** Five of ten contractors were selected for testing. For all five contractors tested, there was no documentation maintained to support the County completed suspension and debarment procedures.

**Cause:** The County's Procurement Policy includes procedures over suspension and debarment. However, there was no requirement to document the procedures were completed and reviewed by someone other than the person that completed the procedures.

**Effect:** May result in noncompliance with grant requirements.

**REPEAT FINDING:** NO

**Recommendation:** We recommend the County document the process it uses in each case to verify that a contractor is not suspended and debarred. We also recommend the documentation be reviewed by someone else other than the person that completed the initial procedure.

**Views of responsible officials:** There is disagreement with the audit finding.

The County disagrees with regard to the inclusion of this assessment in the schedule of findings. The County adheres to the provisions outlined in 2 CFR section 180.995, which imposes a comprehensive verification process to ascertain that vendors are not under suspension or debarment prior to engaging in any contractual agreements. Federal guidance does not mandate the retention of documentation as evidence of the review conducted on SAM.gov's exclusions.

Furthermore, in compliance with periodic federal reporting requirements, the County is obligated to report all transactions with vendors that exceed the threshold of \$25,000. In this reporting, the County is obliged to furnish the vendors' business information, along with their Unique Entity Identifier (UEI). It is important to emphasize that any reimbursement requests as part of this reporting are reduced by any payments made to vendors who are suspended or disbarred.

In light of the foregoing, the Auditor's Office recommends each department designate a staff member tasked with the responsibility of conducting the initial suspension and debarment verification for any vendor considered for procurement or agreements exceeding the aforementioned threshold. The results of this verification should be documented, and a screenshot or excerpt of the search should be securely stored in cloud support. The Auditor's Office will perform a thorough review of these records during the audit of requisitions or invoices.