

WILL COUNTY, ILLINOIS

REPORT ON FEDERAL AWARDS

For the Year Ended November 30, 2019

WILL COUNTY, ILLINOIS

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

Independent Auditors' Report

To Members of the County Board
Will County, Illinois

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Will County, Illinois as of and for the year ended November 30, 2019, and the related notes to the financial statements, which collectively comprise Will County's basic financial statements and have issued our report thereon dated May 26, 2020. Our report includes a reference to other auditors who audited the financial statements of the Forest Preserve District of Will County and the Circuit Clerk fund, as described in our report on Will County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the Forest Preserve District of Will County were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Will County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Will County's internal control. Accordingly, we do not express an opinion on the effectiveness of Will County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

To Members of the County Board
Will County, Illinois

Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in black ink that reads "Baker Tilly Vichau Krause, LLP". The signature is written in a cursive, flowing style.

Oak Brook, Illinois
May 26, 2020

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

INDEPENDENT AUDITORS' REPORT

To Members of the County Board
Will County, Illinois

Report on Compliance for Each Major Federal Program

We have audited Will County's (the "County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended November 30, 2019. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

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

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

To the Members of the County Board
Will County, Illinois

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2019.

Report on Internal Control Over Compliance

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

To the Members of the County Board
Will County, Illinois

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Will County, Illinois as of and for the year ended November 30, 2019, and the related notes to the financial statements, which collectively comprise Will County's basic financial statements. We issued our report thereon dated May 26, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. Our report includes a reference to other auditors who audited the financial statements of Forest Preserve District of Will County and the Circuit Clerk fund as described in our report on Will County's financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Baker Tilly Virchow Krause, LLP

Oak Brook, Illinois
July 8, 2020

WILL COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended November 30, 2019

Federal Grantor/ Program Title	CFDA Number	Pass-through Agency	Grant Number	Federal Expenditures	Payments Made to Subrecipients
FEDERAL PROGRAMS					
U.S. DEPARTMENT OF AGRICULTURE					
Child Nutrition Cluster:					
School Breakfast Program:	10.553	SBE	2019	\$ 19,929	\$ -
Total CFDA 10.553 - School Breakfast Program				19,929	-
National School Lunch Program:					
National School Lunch Program	10.555	SBE	2019	36,988	-
National School Lunch Program; Commodities	10.555	SBE	2019	3,572	-
Total CFDA 10.555 - National School Lunch Program				40,560	-
Summer Food Service Program for Children	10.559	DPH	85280195F	1,200	-
Total Child Nutrition Cluster				61,689	-
Child and Adult Care Food Program	10.558	DPH	85280195F	1,440	-
Special Supplemental Nutrition Program for Women, Infants, and Children:					
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	DHS	FCSXQ00837	531,897	-
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	DHS	FCSYQ00837	875,555	-
Special Supplemental Nutrition Program for Women, Infants and Children (Non-cash)	10.557	DHS	FCSXQ00837	1,566,660	-
Special Supplemental Nutrition Program for Women, Infants and Children (Non-cash)	10.557	DHS	FCSYQ00837	1,579,602	-
Breastfeeding Peer Counseling	10.557	DHS	FCSXQ01608	20,936	-
Total CFDA 10.557 - Special Supplemental Nutrition Assistance Program for Women, Infants and Children				4,574,650	-
Total U.S. Department of Agriculture				4,637,779	-
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT					
Community Development Block Grants Entitlement Grants Cluster:					
Community Development Block Grants	14.218		B-14-UC-17-0006/B-15-UC-17-0006/B-16-UC-17-0006/B-17-UC-17-0006/B-18-UC-17-0006/B-19-UC-17-0006	1,696,955	1,155,128
Total Community Development Block Grants Entitlement Grants Cluster					
HOME Investment Partnership Program	14.239		M-18-UC-17-0211/M-19-UC-17-0211	680,777	587,870
Emergency Solutions Grant Program	14.231		E-18-UC-17-0006/E-19-UC-17-0006	119,954	119,954
Total U.S. Department of Housing and Urban Development				2,497,686	1,862,952
U.S. DEPARTMENT OF INTERIOR					
Historic Preservation Fund Grants-In-Aid					
Will County Rural Structures Survey	15.904	DNR	CLG18-WC1	13,050	-
Total CFDA 15.904 - Historic Preservation Fund Grants-In-Aid				13,050	-
Total U.S. Department of Interior				13,050	-

WILL COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended November 30, 2019

Federal Grantor/ Program Title	CFDA Number	Pass-through Agency	Grant Number	Federal Expenditures	Payments Made to Subrecipients
U.S. DEPARTMENT OF JUSTICE					
Missing Children's Assistance:					
CAC Response to CP and Provision of Services	16.543		JOLI-IL-SDTVF19	\$ 68,781	\$ -
CAC Response to CP and Provision of Services	16.543		JOLI-IL-SDTVF18	<u>5,916</u>	<u>-</u>
Total CFDA 16.543 - Missing Children's Assistance				74,697	-
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers:					
Crime Victim Assistance:					
Child Advocacy Center Services Program - Counselor Grant	16.575	CJIA	216003	285,428	-
Child Advocacy Center Services Program - Counselor Grant	16.575	CJIA	217003	<u>190,176</u>	<u>-</u>
Total CFDA 16.575 - Crime Victim Assistance				475,604	-
Drug Court Discretionary Grant Program:					
Adult Drug Court Discretionary Grant Program Enhancement	16.585	BJA	2019-DC-BX-0012	20,720	-
Adult Drug Court Discretionary Grant Program Enhancement	16.585	BJA	2016-DC-BX-0011	<u>85,381</u>	<u>-</u>
Total CFDA 16.585 - Drug Court Discretionary Grant Program				106,101	-
State Criminal Alien Assistance Program (SCAAP)	16.606		2019-AP-BX-0400	<u>194,791</u>	<u>-</u>
COPS School Violence Prevention Program	16.710		2018-SV-WX-0013	33,903	-
Edward Byrne Memorial Justice Assistance Grant Program:					
Justice Assistance Grant	16.738		2015-DJ-BX-0413	10,390	-
Justice Assistance Grant	16.738		2016-DJ-BX-077	9,983	-
Byrne Memorial Justice Assistance Grant	16.738	CJIA	416827 & 416927	106,614	-
Expanding Multi-Jurisdictional Narcotics Units	16.738	CJIA	416804 & 417704	<u>98,546</u>	<u>88,802</u>
Total CFDA 16.738 - Edward Byrne Memorial Justice Assistance Grant Program				225,533	88,802
Equitable Sharing Program:					
Department of Justice Equitable Sharing Program	16.922		2019	368,254	-
Department of Justice Equitable Sharing Program for Drug Asset Forfeiture	16.922		2019	<u>10,655</u>	<u>-</u>
Total CFDA 16.922 - Equitable Sharing Program				378,909	-
Total U.S. Department of Justice				<u>1,489,538</u>	<u>88,802</u>
U.S. DEPARTMENT OF LABOR					
Trade Adjustment Assistance	17.245	DCEO	#17-661010	404,620	-
Trade Adjustment Assistance; TAA/TGAAA	17.245	DCEO	#18-661010	<u>113</u>	<u>-</u>
Total CFDA 17.245 - Trade Adjustment Assistance; TAA/TGAAA				404,732	-
WIOA Cluster:					
WIA Adult Program:					
WIA Adult Program	17.258	DCEO	#19-681010	733,926	79,341
WIA Adult Program - Incentive	17.258	DCEO	#16-322010	7,523	-
WIA Adult Program	17.258	DCEO	#17-681010	3,699	-
WIA Adult Program	17.258	DCEO	#18-681010	<u>1,756,141</u>	<u>271,936</u>
Total CFDA 17.258 - WIA Adult Program				2,501,289	351,277
WIA Youth Activities:					
WIA Youth Activities	17.259	DCEO	#19-681010	507,661	381,019
WIA Youth Activities - Incentive	17.259	DCEO	#16-322010	10,579	-
WIA Youth Activities	17.259	DCEO	#17-681010	114,910	-
WIA Youth Activities	17.259	DCEO	#18-681010	<u>1,048,622</u>	<u>894,082</u>
Total CFDA - 17.259 WIA Youth Activities				1,681,772	1,275,101
WIA Dislocated Worker Formula Grants:					
WIA Dislocated Worker Formula Grants	17.278	DCEO	#19-681010	338,636	37,583
WIA Dislocated Worker Formula Grants - Incentive	17.278	DCEO	#16-322010	8,019	-
WIA Dislocated Worker Formula Grants	17.278	DCEO	#17-681010	69,358	8,400
WIA Dislocated Worker Formula Grants	17.278	DCEO	#18-681010	1,880,938	417,783
WIA Statewide Rapid Response	17.278	DCEO	#18-651010	<u>11,726</u>	<u>-</u>
Total CFDA - 17.278 - WIA Dislocated Worker Formula Grants				2,308,677	463,766
Total WIOA Cluster				<u>6,491,738</u>	<u>2,090,144</u>
Total U.S. Department of Labor				<u>6,896,470</u>	<u>2,090,144</u>

WILL COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended November 30, 2019

Federal Grantor/ Program Title	CFDA Number	Pass-through Agency	Grant Number	Federal Expenditures	Payments Made to Subrecipients
U.S. DEPARTMENT OF TRANSPORTATION					
Highway Planning and Construction Cluster:					
Highway Planning & Construction/Local Bridge Program	20.205	DOT	18-1005-JOB-C9114501	\$ 47,945	\$ -
Joliet Intermodal Transportation Plan	20.205	DOT	19-149-10094	69,848	-
Total CFDA - 20.205 - Highway Planning & Construction Cluster				117,793	-
Transit Services Program Cluster:					
New Freedom Grant/Enhanced Mobility for Seniors and Individuals with Disabilities	20.513	DOT	2019	87,460	-
Total CFDA - 20.513 - Transit Services Program Cluster				87,460	-
Highway Safety Cluster:					
State and Community Highway Safety; Sustained Traffic Enforcement Program (STEP)	20.600	NHTSA	AP-18-0164	42,162	-
State and Community Highway Safety; Sustained Traffic Enforcement Program (STEP)	20.600	NHTSA	AP-19-0167	7,229	-
Total CFDA - 20.600 - State and Community Highway Safety Cluster				49,391	-
Interagency Hazardous Materials Public Sector Training and Planning Grants:					
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	EMA	2016HMEP	54,273	-
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	EMA	2019HMEP	10,649	-
Total CFDA - 20.703 - Interagency Hazardous Materials Public Sector Training and Planning Grants				64,922	-
Total U.S. Department of Transportation				319,566	-
U.S. TREASURY DEPARTMENT					
Department of Treasury Equitable Sharing Program	21.016		2019	125,297	-
Total U.S. Treasury Department				125,297	-
U.S. ENVIRONMENTAL PROTECTION AGENCY					
State Indoor Radon Grants	66.032	EMA	19WILLRadon	3,800	-
Performance Partnership Grants:					
Safe Drinking Water	66.605	DPH	05080095H	11,138	-
Safe Drinking Water	66.605	DPH	95380196G	17,000	-
Total CFDA 66.605 - Safe Drinking Water				28,138	-
Total U.S. Environmental Protection Agency				31,938	-

WILL COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended November 30, 2019

Federal Grantor/ Program Title	CFDA Number	Pass-through Agency	Grant Number	Federal Expenditures	Payments Made to Subrecipients
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES					
Aging Cluster:					
Special Programs for the Aging - Title III, Part B Grants for Supportive Services and Senior Centers	93.044		NEIL-AOA	\$ 156,924	\$ -
Total Aging Cluster				156,924	-
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements:					
Public Health Emergency Preparedness	93.069	DPH	07180093H	121,781	-
Total CFDA 93.069 - Public Health Emergency Preparedness				121,781	-
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP)	93.074	DPH	97180093G	208,152	-
Cities Readiness Initiative	93.074	DPH	97580026G	47,373	-
Cities Readiness Initiative	93.074	DPH	07580026H	29,427	-
Total CFDA 93.074 - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				284,952	-
Projects Grants and Cooperative Agreements for Tuberculosis Control Programs					
Projects for Assistance in Transition from Homelessness:					
PATH Homeless	93.150	DHS	45CXB00206	59,328	-
PATH Homeless	93.150	DHS	45CYB00206	42,375	-
Total CFDA 93.150 - Projects for Assistance in Transition from Homelessness				101,703	-
Family Planning Services:					
Family Planning Grant -Title X	93.217	DPH	96180070G	36,229	-
Total CFDA 93.217 - Family Planning Services				36,229	-
Health Center Program Cluster:					
Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)					
Community Health Center Grant	93.224		6H80CS00476-17	447,839	-
Community Health Center Grant	93.224		6H80CS00476-18	1,738,495	-
Total CFDA 93.224 - Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)				2,186,334	-
Total Health Center Program Cluster				2,186,334	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance:					
Prevent Opioid/Prescription Drug Overdose-Related Deaths	93.243	DHS	43CXZ03213	111,008	-
Prevent Opioid/Prescription Drug Overdose-Related Deaths	93.243	DHS	43CZ03213	63,817	-
Total CFDA 93.243 - Substance Abuse and Mental Health Services Projects of Regional and National Significance				174,825	-
Immunization Cooperative Agreements:					
Vaccine for Children	93.268	DPH	95080095G	25,882	-
Perinatal Hepatitis B Prevention	93.268	DPH	05080095H	959	-
Total CFDA - 93.268 - Immunization Cooperative Agreements				26,841	-
Teenage Pregnancy Prevention Program:					
Teenage Pregnancy Prevention Program	93.297	DHS	FCSXP03994	195,177	-
Teenage Pregnancy Prevention Program	93.297	DHS	FCSYP03994	116,616	-
Total CFDA 93.297 - Teenage Pregnancy Prevention Program				311,793	-
Child Support Enforcement	93.563	HFS	2019	20,360	-
Social Services Block Grant:					
Family Planning Grant - Title XX	93.667	DPH	96180070G	10,560	-
Donated Funds Initiative	93.667	DHS	FCSYJ00052	38,055	-
Donated Funds Initiative	93.667	DHS	FCSXJ00052	53,277	-
High Risk Infant Follow-Up	93.667	DHS	FCSYU05078	63,360	-
High Risk Infant Follow-Up	93.667	DHS	FCSXU05078	12,535	-
Better Birth Outcomes	93.667	DHS	FCSXU03039	46,023	-
Better Birth Outcomes	93.667	DHS	FCSYU03039	92,003	-
Total CFDA 93.667 - Social Services Block Grant				315,813	-
State Public Health Actions to Prevent and Control Diabetes, Heart Disease, Obesity, and Associated Risk Factors and Promote School Health Financed in part by Prevention and Public Health Funding (PPHF):					
Illinois Tobacco-Free Communities with Reality 2019					
Tobacco Prevention	93.975	DPH	83281088F	99,681	-
Total CFDA 93.975 - Illinois Tobacco-Free Communities with Reality 2019				99,681	-
Maternal and Child Health Services Block Grant to the States:					
Oral Health Program/Dental Sealant	93.994	DPH	93489034G	10,998	-
Adolescent Health Grant	93.994	DPH	96380042G	53,768	-
Adolescent Health Grant	93.994	DPH	06380053H	35,023	-
Planning Grant-Well Woman Visits	93.994	DPH	06280067H	7,895	-
Total CFDA 93.994 - Maternal and Child Health Services Block Grant to the States				107,684	-
Total U.S. Department of Health & Human Services				3,944,920	-

WILL COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended November 30, 2019

Federal Grantor/ Program Title	CFDA Number	Pass-through Agency	Grant Number	Federal Expenditures	Payments Made to Subrecipients
U.S. DEPARTMENT OF HOMELAND SECURITY					
Emergency Management Performance Grant	97.042	EMA	EMC-2019-EP-00001	\$ 148,662	\$ -
Port Security Grant Program	97.056	EMA	EMW-2017-PU-00338	<u>49,298</u>	<u>-</u>
Total U.S. Department of Homeland Security				<u>197,960</u>	<u>-</u>
 TOTAL FEDERAL PROGRAMS				 <u>\$ 20,154,204</u>	 <u>\$ 4,041,898</u>

WILL COUNTY, ILLINOIS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended November 30, 2019

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the “schedule”) includes the federal award activity of Will County under programs of the federal government for the year ended November 30, 2019. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Will County, it is not intended to and does not present the financial position, changes in net position or cash flows of Will County.

The reporting entity for the County is based upon criteria established by the Governmental Accounting Standards Board. Will County is the primary government according to GASB criteria, while the Forest Preserve District of Will County is a discretely presented component unit. Federal awards of the component unit are not included in this report.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the accrual or modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

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

WILL COUNTY, ILLINOIS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended November 30, 2019

NOTE 3 – PASS-THROUGH AGENCIES

The following identifies the pass-through agency acronyms used on the schedule of expenditures of federal awards:

SBE	Illinois State Board of Education
DPH	Illinois Department of Public Health
DHS	Illinois Department of Human Services
DCEO	Illinois Department of Commerce and Economic Opportunity
CJIA	Illinois Criminal Justice Information Authority
DOT	Illinois Department of Transportation
EMA	Illinois Emergency Management Agency
NHTSA	National Highway Traffic Safety Administration
HFS	Illinois Department of Healthcare and Family Services
DNR	Illinois Department of Natural Resources
BJA	Bureau of Justice Assistance

NOTE 4 – NONCASH PAYMENTS

Will County receives non-cash assistance from the Illinois Department of Human Services under the Special Supplemental Nutrition Program for Women, Infants and Children (CFDA No. 10.557), in the form of food instruments, which are distributed to qualifying WIC participants. Total distributions during the year ended November 30, 2019 were \$3,146,262 and are presented on the schedule.

Will County receives non-cash assistance from the Illinois State Board of Education in the form of food commodities (CFDA No. 10.555) of \$3,572 which is presented on the schedule.

NOTE 5 – INDIRECT COST RATE

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

NOTE 6 – LOAN AND LOAN GUARANTEE PROGRAMS

During the year ended November 30, 2019, Will County received no insurance, loans, or loan guarantees for the purpose of administering federal programs.

WILL COUNTY, ILLINOIS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended November 30, 2019

SECTION I – SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

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

Internal control over financial reporting:

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

Noncompliance material to financial statements noted?

_____ yes X no

FEDERAL AWARDS

Internal control over major programs:

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

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

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a) of the Uniform Guidance?

_____ yes X no

Auditee qualified as low-risk auditee?

 X yes _____ no

Identification of major federal programs (clusters):

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
14.218	Community Development Block Grants Entitlement Grants Cluster
17.258, 17.259, 17.278	WIOA Cluster
93.224	Health Center Program Cluster

Dollar threshold used to distinguish between type A and type B programs:

\$ 750,000

WILL COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended November 30, 2019

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

NONE

SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

NONE