

## **Single Audit Section**



**COUNTY OF CHAMPAIGN, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021**

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		\$ 7,427	\$ 7,427	CHILD NUTRITION	\$ 20,362
NATIONAL SCHOOL LUNCH PROGRAM	10.555	ISBE	09-010-043P-00		\$ 12,935	\$ 12,935	CHILD NUTRITION	\$ 20,362
CHILD AND ADULT CARE FOOD PROGRAM	10.558	ISBE	09-010-043P-00		\$ 378,517	\$ 378,517	N/A	\$ -
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SNAP	10.561	DCEO	FCSXG04924		\$ 22,427	\$ 55,751	SNAP	\$ 55,751
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SNAP	10.561	DCEO	FCSYG04924		\$ 33,324	\$ 55,751	SNAP	\$ 55,751
<b>TOTAL DEPARTMENT OF AGRICULTURE</b>					<b>\$ -</b>	<b>\$ 454,630</b>		
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>								
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218	CITY OF CHAMPAIGN			\$ 17,000	\$ 19,111	CDBG - ENTITLEMENT GRANTS	\$ 19,111
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218	CITY OF CHAMPAIGN			\$ 2,111	\$ 19,111	CDBG - ENTITLEMENT GRANTS	\$ 19,111
COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM	14.228	DCEO	13-244414		\$ 25,000	\$ 25,000	N/A	\$ -
EMERGENCY SOLUTIONS GRANT PROGRAM	14.231	DHS	FCSYH03828		\$ 48,002	\$ 134,026	N/A	\$ -
EMERGENCY SOLUTIONS GRANT PROGRAM	14.231	DHS	FCSYH03828		\$ 31,730	\$ 134,026	N/A	\$ -
EMERGENCY SOLUTIONS GRANT PROGRAM	14.231	DHS	FCSZH05715		\$ 54,294	\$ 134,026	N/A	\$ -
SUPPORTIVE HOUSING PROGRAM	14.235		IL0526L5T031805		\$ 26,130	\$ 26,130	N/A	\$ -
SHELTER PLUS CARE	14.238		IL0039L5T031912		\$ 130,861	\$ 292,190	N/A	\$ -
SHELTER PLUS CARE	14.238		IL0039L5T031811		\$ 122,622	\$ 292,190	N/A	\$ -
SHELTER PLUS CARE	14.238		IL1586L5T031902		\$ 19,862	\$ 292,190	N/A	\$ -
SHELTER PLUS CARE	14.238		IL1586L5T031801		\$ 18,845	\$ 292,190	N/A	\$ -
HOME INVESTMENT PARTNERSHIPS PROGRAM	14.239	CITY OF URBANA			\$ 70,754	\$ 139,196	N/A	\$ -
HOME INVESTMENT PARTNERSHIPS PROGRAM	14.239	CITY OF URBANA			\$ 68,442	\$ 139,196	N/A	\$ -
CONTINUUM OF CARE PROGRAM	14.267		IL1585L5T031601		\$ 19,191	\$ 248,738	N/A	\$ -
CONTINUUM OF CARE PROGRAM	14.267		IL0618L5T031904		\$ 34,929	\$ 248,738	N/A	\$ -
CONTINUUM OF CARE PROGRAM	14.267		IL1585L5T031900		\$ 11,625	\$ 248,738	N/A	\$ -
CONTINUUM OF CARE PROGRAM	14.267		IL1584L5T031902		\$ 24,231	\$ 248,738	N/A	\$ -
CONTINUUM OF CARE PROGRAM	14.267		IL1584L5T031801		\$ 19,192	\$ 248,738	N/A	\$ -
CONTINUUM OF CARE PROGRAM	14.267		IL1585L5T031700		\$ 139,570	\$ 248,738	N/A	\$ -
<b>TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>					<b>\$ -</b>	<b>\$ 884,391</b>		
<b>DEPARTMENT OF JUSTICE</b>								
COVID-19 CORONAVIRUS EMERGENCY SUPPLEMENTAL FUNDING PROGRAM	16.034	ICJIA	2020-VD-BX-0643		\$ 21,371	\$ 24,166	N/A	\$ -
COVID-19 CORONAVIRUS EMERGENCY SUPPLEMENTAL FUNDING PROGRAM	16.034	ICJIA	2020-VD-BX-0643		\$ 2,795	\$ 24,166	N/A	\$ -
CRIME VICTIM ASSISTANCE	16.575	ICJIA	216003		\$ 179,033	\$ 179,033	N/A	\$ -
SPECIAL DATA COLLECTIONS AND STATISTICAL STUDIES	16.734		2019-FU-CX-K019		\$ 440,694	\$ 440,694	N/A	\$ -
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738	ILSAAP			\$ 3,231	\$ 3,231	N/A	\$ -
<b>TOTAL DEPARTMENT OF JUSTICE</b>					<b>\$ -</b>	<b>\$ 647,124</b>		
<b>DEPARTMENT OF LABOR</b>								
WIA ADULT PROGRAM	17.258	DCEO	18-681017		\$ 149,726	\$ 844,040	WIOA	\$ 2,642,295
WIA ADULT PROGRAM	17.258	DCEO	19-681017		\$ 12,309	\$ 844,040	WIOA	\$ 2,642,295
WIA ADULT PROGRAM	17.258	DCEO	20-681017		\$ 682,005	\$ 844,040	WIOA	\$ 2,642,295
WIA YOUTH ACTIVITIES	17.259	DCEO	18-681017		\$ 159,084	\$ 896,792	WIOA	\$ 2,642,295
WIA YOUTH ACTIVITIES	17.259	DCEO	19-681017		\$ 13,078	\$ 896,792	WIOA	\$ 2,642,295
WIA YOUTH ACTIVITIES	17.259	DCEO	20-681017		\$ 724,630	\$ 896,792	WIOA	\$ 2,642,295
WIA DISLOCATED WORKER FORMULA GRANTS	17.278	DCEO	18-652017		\$ 4,396	\$ 901,463	WIOA	\$ 2,642,295
WIA DISLOCATED WORKER FORMULA GRANTS	17.278	DCEO	18-661017		\$ 598	\$ 901,463	WIOA	\$ 2,642,295
WIA DISLOCATED WORKER FORMULA GRANTS	17.278	DCEO	19-651017		\$ (323)	\$ 901,463	WIOA	\$ 2,642,295
WIA DISLOCATED WORKER FORMULA GRANTS	17.278	DCEO	18-681017		\$ 159,084	\$ 901,463	WIOA	\$ 2,642,295
WIA DISLOCATED WORKER FORMULA GRANTS	17.278	DCEO	19-681017		\$ 13,078	\$ 901,463	WIOA	\$ 2,642,295
WIA DISLOCATED WORKER FORMULA GRANTS	17.278	DCEO	20-681017		\$ 724,630	\$ 901,463	WIOA	\$ 2,642,295
<b>TOTAL DEPARTMENT OF LABOR</b>					<b>\$ -</b>	<b>\$ 2,642,295</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, 2021**

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	17T0030		\$ 20,771	\$ 984,757	HWY PLANNING AND CONST	\$ 984,757
HIGHWAY PLANNING AND CONSTRUCTION	20.205	IDOT	21T0016		\$ 91,725	\$ 984,757	HWY PLANNING AND CONST	\$ 984,757
HIGHWAY PLANNING AND CONSTRUCTION	20.205	IDOT	19T0059		\$ 40,689	\$ 984,757	HWY PLANNING AND CONST	\$ 984,757
HIGHWAY PLANNING AND CONSTRUCTION	20.205	IDOT	19T0024		\$ 22,862	\$ 984,757	HWY PLANNING AND CONST	\$ 984,757
HIGHWAY PLANNING AND CONSTRUCTION	20.205	IDOT	21T0024		\$ 243,518	\$ 984,757	HWY PLANNING AND CONST	\$ 984,757
HIGHWAY PLANNING AND CONSTRUCTION	20.205	IDOT	20T0005		\$ 132,868	\$ 984,757	HWY PLANNING AND CONST	\$ 984,757
HIGHWAY PLANNING AND CONSTRUCTION	20.205	IDOT	21T0009		\$ 127,540	\$ 984,757	HWY PLANNING AND CONST	\$ 984,757
HIGHWAY PLANNING AND CONSTRUCTION	20.205	IDOT	21T0025		\$ 179,510	\$ 984,757	HWY PLANNING AND CONST	\$ 984,757
HIGHWAY PLANNING AND CONSTRUCTION	20.205	IDOT	21T0077		\$ 25,447	\$ 984,757	HWY PLANNING AND CONST	\$ 984,757
HIGHWAY PLANNING AND CONSTRUCTION	20.205	IDOT	21-1439-22585		\$ 99,827	\$ 984,757	HWY PLANNING AND CONST	\$ 984,757
FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM	20.509	IDOT	HSTP-18-006		\$ 61,653	\$ 394,881	N/A	\$ -
FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM	20.509	IDOT	21-0338-22532	\$ 291,991	\$ 211,870	\$ 394,881	N/A	\$ -
FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM	20.509	IDOT	IL-2021-0093-00		\$ 49,334	\$ 394,881	N/A	\$ -
FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM	20.509	IDOT	21-2019-02	\$ 44,818	\$ 72,024	\$ 394,881	N/A	\$ -
INTERAGENCY HAZAR MATERIALS PUBLIC SEC TRAIN AND PLAN GRANTS	20.703	IEMA	19CHAMPPHME		\$ 4,249	\$ 4,249	N/A	\$ -
<b>TOTAL DEPARTMENT OF TRANSPORTATION</b>					<b>\$ 336,809</b>	<b>\$ 1,383,887</b>		
<b>U.S. ENVIROMENTAL PROTECTION AGENCY</b>								
COVID-19 CORONAVIRUS RELIEF FUND	21.019	IDPH			\$ 192,450	\$ 192,450	N/A	\$ -
COVID-19 EMERGENCY RENTAL ASSISTANCE PROGRAM	21.023				\$ 1,162,090	\$ 7,282,245	N/A	\$ -
COVID-19 EMERGENCY RENTAL ASSISTANCE PROGRAM	21.023				\$ 6,120,155	\$ 7,282,245	N/A	\$ -
SMALL DOLLAR LOAN PROGRAM	21.025	DHS	FCSZH01789		\$ 192,555	\$ 192,555	N/A	\$ -
COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027				\$ 406,885	\$ 406,885	N/A	\$ -
<b>TOTAL U.S. ENVIROMENTAL PROTECTION AGENCY</b>					<b>\$ -</b>	<b>\$ 8,074,135</b>		
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>								
PERFORMANCE PARTNERSHIP GRANTS	66.605	IDPH	05080009H	\$ 600	\$ 600	\$ 1,200	N/A	\$ -
PERFORMANCE PARTNERSHIP GRANTS	66.605	IDPH	25080009J	\$ 600	\$ 600	\$ 1,200	N/A	\$ -
<b>TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY</b>					<b>\$ 1,200</b>	<b>\$ 1,200</b>		
<b>DEPARTMENT OF ENERGY</b>								
WEATHERIZATION ASSISTANCE FOR LOW-INCOME PERSONS	81.042	DCEO			\$ 28,077	\$ 28,587	N/A	\$ -
WEATHERIZATION ASSISTANCE FOR LOW-INCOME PERSONS	81.042	DCEO			\$ 510	\$ 28,587	N/A	\$ -
<b>TOTAL DEPARTMENT OF ENERGY</b>					<b>\$ -</b>	<b>\$ 28,587</b>		
<b>DEPARTMENT OF EDUCATION</b>								
EDUCATION STABILIZATION FUND	84.425	ISBE	09-010-043P-00		\$ 29,092	\$ 29,092	N/A	\$ -
<b>TOTAL DEPARTMENT OF EDUCATION</b>					<b>\$ -</b>	<b>\$ 29,092</b>		
<b>ELECTION ASSISTANCE COMMISSION</b>								
HELP AMERICA VOTE ACT REQUIREMENTS PAYMENTS	90.401	IL BOARD OF ELECTIONS			\$ 9,313	\$ 9,313	N/A	\$ -
<b>TOTAL ELECTION ASSISTANCE COMMISSION</b>					<b>\$ -</b>	<b>\$ 9,313</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, 2021**

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	17180009I	\$ 29,029	\$ 29,029	\$ 62,284	N/A	\$ -
PUBLIC HEALTH EMERGENCY PREPAREDNESS	93.069	IDPH	27180009J	\$ 33,255	\$ 33,255	\$ 62,284	N/A	\$ -
COVID-19 IMMUNIZATION COOPERATIVE AGREEMENTS	93.268	IDPH	15080609I	\$ 385,040	\$ 385,040	\$ 385,040	N/A	\$ -
COVID-19 EPIDEMIOLOGY AND LAB CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.323	IDPH	05180108H	\$ 1,211,137	\$ 1,211,137	\$ 1,211,137	N/A	\$ -
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	93.558	HFS	906039020	\$	\$ 86,355	\$ 86,355	TANF	\$ 86,355
CHILD SUPPORT ENFORCEMENT	93.563	HFS	2020-55-013-K1A	\$	\$ 195,992	\$ 205,293	N/A	\$ -
CHILD SUPPORT ENFORCEMENT	93.563	HFS	2018-55-007-KB	\$	\$ 7,720	\$ 205,293	N/A	\$ -
CHILD SUPPORT ENFORCEMENT	93.563	HFS		\$	\$ 1,581	\$ 205,293	N/A	\$ -
LOW-INCOME HOME ENERGY ASSISTANCE	93.568	DCEO	19-221042	\$	\$ 50,949	\$ 8,631,061	N/A	\$ -
LOW-INCOME HOME ENERGY ASSISTANCE	93.568	DCEO	20-221042	\$	\$ 268,163	\$ 8,631,061	N/A	\$ -
LOW-INCOME HOME ENERGY ASSISTANCE	93.568	DCEO	19-224042	\$	\$ 3,724,057	\$ 8,631,061	N/A	\$ -
LOW-INCOME HOME ENERGY ASSISTANCE	93.568	DCEO	20-224042	\$	\$ 695,394	\$ 8,631,061	N/A	\$ -
LOW-INCOME HOME ENERGY ASSISTANCE	93.568	DCEO	27-224042	\$	\$ 105,359	\$ 8,631,061	N/A	\$ -
LOW-INCOME HOME ENERGY ASSISTANCE	93.568	DCEO		\$	\$ 3,783,169	\$ 8,631,061	N/A	\$ -
LOW-INCOME HOME ENERGY ASSISTANCE	93.568	DCEO		\$	\$ 3,970	\$ 8,631,061	N/A	\$ -
COMMUNITY SERVICES BLOCK GRANT	93.569	DCEO	21-231042	\$	\$ 589,044	\$ 767,907	N/A	\$ -
COMMUNITY SERVICES BLOCK GRANT	93.569	DCEO	22-231042	\$	\$ 134	\$ 767,907	N/A	\$ -
COMMUNITY SERVICES BLOCK GRANT	93.569	DCEO	20-211042	\$	\$ 178,729	\$ 767,907	N/A	\$ -
HEAD START	93.600		05/HP/000138	\$	\$ 1,544,617	\$ 7,995,962	HEAD START	\$ 7,995,962
HEAD START	93.600		05/HP/000138	\$	\$ 306,232	\$ 7,995,962	HEAD START	\$ 7,995,962
HEAD START	93.600		05/CH/011410/01	\$	\$ 334,047	\$ 7,995,962	HEAD START	\$ 7,995,962
HEAD START	93.600		05/CH/011410/02	\$	\$ 1,894,278	\$ 7,995,962	HEAD START	\$ 7,995,962
HEAD START	93.600		05/CH/011410/01	\$	\$ 287,864	\$ 7,995,962	HEAD START	\$ 7,995,962
HEAD START	93.600		05/CH/011410/02	\$	\$ 3,122,273	\$ 7,995,962	HEAD START	\$ 7,995,962
HEAD START	93.600		05/CH/011410/01	\$	\$ 200,459	\$ 7,995,962	HEAD START	\$ 7,995,962
HEAD START	93.600		05/HP/000138/02	\$	\$ 25	\$ 7,995,962	HEAD START	\$ 7,995,962
HEAD START	93.600			\$	\$ 52,963	\$ 7,995,962	HEAD START	\$ 7,995,962
HEAD START	93.600			\$	\$ 253,204	\$ 7,995,962	HEAD START	\$ 7,995,962
<b>TOTAL DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>				<b>\$</b>	<b>1,658,461</b>	<b>\$ 19,345,039</b>		
<b>DEPARTMENT OF HOMELAND SECURITY</b>								
EMERGENCY FOOD AND SHELTER NATIONAL BOARD PROGRAM	97.024		Phase 38	\$	\$ 8,361	\$ 44,822	N/A	\$ -
EMERGENCY FOOD AND SHELTER NATIONAL BOARD PROGRAM	97.024		Phase 38	\$	\$ 7,547	\$ 44,822	N/A	\$ -
EMERGENCY FOOD AND SHELTER NATIONAL BOARD PROGRAM	97.024		Phase 37/38	\$	\$ 28,914	\$ 44,822	N/A	\$ -
DISASTER GRANTS - PUBLIC ASSIST (PRESIDENTIALLY DECLARED DISASTERS)	97.036		FEMA-3435-EM-IL	\$	\$ 8,356	\$ 8,356	N/A	\$ -
DISASTER GRANTS - PUBLIC ASSIST (PRESIDENTIALLY DECLARED DISASTERS)	97.036	IEMA	FEMA-4489-019-99019-00	\$	\$ 30,442	\$ 30,442	N/A	\$ -
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	97.042	IEMA	120EMACHAMP	\$	\$ 67,118	\$ 67,118	N/A	\$ -
<b>TOTAL DEPARTMENT OF HOMELAND SECURITY</b>				<b>\$</b>	<b>-</b>	<b>\$ 150,738</b>		
<b>TOTAL EXPENDITURE OF FEDERAL AWARDS</b>				<b>\$</b>	<b>1,996,470</b>	<b>\$ 33,650,431</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, 2021**

**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, 2021. 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, 2021**

**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
ICJIA	Illinois Criminal Justice Information Authority
IDOT	Illinois Department of Transportation
IEMA	Illinois Emergency Management Agency
HFS	Illinois Department of Healthcare and Family Services
ILSAAP	Illinois Office of the State's Attorney Appellate Prosecutor



**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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated October 4, 2022.

**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 a 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 2021-001, 2021-002, and 2021-003 to be material weaknesses.



Champaign County Board  
Champaign County, Illinois

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 2021-004 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  
October 4, 2022



**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, 2021. 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, 2021.

***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.

***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2021-005. Our opinion on each major federal program is not modified with respect to this matter.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Champaign County Board  
Champaign County, Illinois

### **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 certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

*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 2021-005, 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  
October 4, 2022

**COUNTY OF CHAMPAIGN, ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

***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
93.323	COVID-19, Epidemiology and Laboratory Capacity for Infectious Diseases
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Fund
21.023	COVID-19 Emergency Rental Assistance Program
93.568	Low-Income Home Energy Assistance

Dollar threshold used to distinguish between Type A and Type B programs:      \$   1,000,997  

Auditee qualified as low-risk auditee?             Yes        x   No

**CHAMPAIGN COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2021**

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***Section II – Financial Statement Findings***

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**2021 – 001 – Adjusting Journal Entries**

**Type of Finding:**

- Material Weakness in Internal Control over Financial Reporting

**Condition:** We noted several adjustments that were required to the financial statements in order to conform with accounting principles generally accepted in the United States of America:

- One fund was shown as a special revenue fund but should have been classified as a custodial fund;
- The remaining balance in one custodial fund was classified as a liability rather than as net position;
- American Rescue Plan Act (ARPA) funding was recorded as revenue, rather than unearned revenue, until it was spent. In addition, the revenue wasn't recorded in the funds that had the related expense;
- ILEAS rental income was not recorded as a receivable and revenue/unavailable revenue; and
- Other services rendered in December 2021 by the County, but were not recorded as a receivable and revenue/unavailable revenue.

**Criteria or specific requirement:** Internal controls over financial reporting require close review of year-end balances and activity to ensure financial reporting is in accordance with accounting principles generally accepted in the United States of America.

**Effect:** Lack of controls in place over the financial reporting function increases the risk that the financial statements are not in accordance with accounting principles generally accepted in the United States of America.

**Cause:** Government Auditing Standards Board (GASB 84), *Fiduciary Activities*, was newly implemented in 2020 and was complex. ARPA funding was new to the County and a unique source of revenue with specific spending guidelines. Oversight on other unrecorded receivables.

**Repeat Finding:** N/A

**Recommendation:** We recommend the County review its financial reports to ensure the proper recording of all activity in accordance with accounting principles generally accepted in the United States of America. We also recommend communication between departments regarding expenditure of the funds, as it impacts the financial reporting and the schedule of expenditures of federal awards. In addition, we recommend close review of subsequent receipts to determine completeness of receivables at year-end.

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

**CHAMPAIGN COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2021**

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

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**2021 – 001 – Adjusting Journal Entries (Continued)**

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 County has historically worked with grant funding on a reimbursement basis. ARPA funding was new to the County and a unique source of revenue with specific guidelines. The County will apply these guidelines under GASB 34.

Champaign County switched to a new ERP system effective January 1, 2022. The end of year close always involves accruals. Thus, compiling fiscal year 2021 reports involved integrating 2022 data recorded in the new system. Accruals for the subsequent fiscal year will be in the new system, thus obviating the transposition of data between two systems.

CHAMPAIGN COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2021

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*Section II – Financial Statement Findings (Continued)*

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**2021 – 002 – Circuit Clerk Internal Controls**

**Type of Finding:**

- Material Weakness in Internal Control over Financial Reporting

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

- There is no documentation of review of monthly bank reconciliations, daily cash receipt balances, end of month disbursement reports, and the year-end trial balance;
- Monthly bank reconciliations were not retained;
- Certain financial transactions within the bank activity are not being recorded to the JANO financial software;
- Outstanding bond records include negative amounts and does not reconcile to the JANO financial software; and
- Check numbers were not used in sequential order.

**Criteria or Specific Requirement:** Circuit Clerk 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:** Lack of procedures in place to document review processes, and reporting function deficiencies in the JANO system. The check number process is manual.

**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.

**Repeat Finding:** No

**Recommendation:** Cash balancing, monthly bank reconciliations, and disbursement reports 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. These should all be retained as support for financial balances and transactions for the year, in accordance with a retention policy. The financial accounting system processes should be reviewed to ensure it includes all activity and reports are accurate for all year-end financial reporting purposes. In addition, the tracking of check numbers is an important feature of internal control, if possible, check numbers should be used in numerical order and tracked to ensure all are accounted for.



CHAMPAIGN COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2021

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*Section II – Financial Statement Findings (Continued)*

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**2021 – 002 – Circuit Clerk Internal Controls (Continued)**

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

For FY2021, the Circuit Clerk has maintained the financial practices that were in place on December 1, 2020. In 2021, we also instituted certain practices as to bank reconciliation, established clearer roles regarding the segregation of duties, and review of disbursement records. In 2022, we have been working diligently with JANO to begin to fix errors in the Report J, and to correct differences between Report J and the trial balance financial reporting. For 2022 and beyond the Circuit Clerk commits to standardizing and implementing the following internal controls:

Document and retain the following related to monthly financial activity:

- Review of the bank reconciliation to include at least the following: monthly bank statements, daily cash reports, daily cash receipts, and end of month disbursement reports.
- Review, reconcile, and document differences between bank activity and transactions recorded to the JANO financial software, and sequential check numbers.
- Review, reconcile, and document gaps in sequential check numbers.

Document and retain the following related to year-end financial activity:

- Review, reconcile, and document differences between the Report J and the trial balance.
- Review of the year-end financial statements by the office of the Champaign County Auditor.

In regard to the outstanding bond records:

We started to review and study those records in December of 2020; this will be a time-consuming process because the records are incomplete going back to the 1990s. Our finance team has begun to put together some suggested actions which will involve the entry of court orders as well as examination of files to ensure that there are adequate records of those transactions. This will be a time-consuming process that we will address more in depth in the future.

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

**CHAMPAIGN COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2021**

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

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**2021 – 003 – 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;
- 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;
- There is an unreconciled variance in one of the Collector accounts;
- The PILOT receivable on the Collector trial balance was the prior year figure.

**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.

**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.

**Repeat Finding:** Partial repeat of prior year finding 2020-001 and 2020-003.

**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. Bank reconciliations should be prepared on a monthly basis and any reconciling items resolved at that time.

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

Though these actions are already separated for this year, the department will implement signed confirmations of cash balancing and reconciliations to document separation between preparer and reviewer. Additionally, a dual-member validation of distribution totals will be attempted to correct the concern regarding disbursements. The additional documentation will be maintained with the banking information within our office.

CHAMPAIGN COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2021

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*Section II – Financial Statement Findings (Continued)*

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**2021 – 004 – Bank Reconciliation Internal Controls**

**Type of Finding:**

- Significant Deficiency in Internal Control over Financial Reporting

**Condition:** County bank reconciliations prepared by the Treasurer's office are reported to have been reviewed by the Auditor's office, but there no documentation of that review. Certain County bank reconciliations at year-end contain significant variances due to transfers to be made between bank accounts to get deposits into the correct fund's account. These unprocessed transfers date back several months. In addition, 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. Reconciling items should be identified and corrected on a timely basis. In addition, 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 complete and accurate reconciliations, including correction of reconciling items and a review process, could allow for undetected errors or irregularities.

**Cause:** The reconciling items are caused by there being deposits made into one County account while there are additional accounts set up for other funds. There is a lack of procedures in place to document review processes.

**Repeat Finding:** No

**Recommendation:** We recommend the County make the necessary transfers on a monthly basis, and properly reconcile each fund's bank account to the general ledger balances. The County may also consider combining certain accounts, reducing the number of reconciliations needed and allowing the general ledger system to do the proper tracking by fund. In addition, 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:

The Auditor's Office has implemented a formal review process which includes tracking signoffs for all monthly County reconciliations.

The Treasurer's Office will pair the transfer of funds with the recording of cash receipts to prompt the habit of making timely transfers.

The Auditor's Office will communicate with both the County Clerk and Court Services to implement a formal bank reconciliation review process.

**CHAMPAIGN COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2021**

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

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**2021-005 – Subrecipient Monitoring**

Federal Agency: U.S. Department of Health and Human Services

Federal Program Name: Epidemiology and Lab Capacity for Infectious Diseases

Assistance Listing Number: 93.323

Federal Award Identification Number and Year: N/A

Pass-Through Agency: Illinois Department of Public Health

Pass-Through Number: 05180108H

Award Period: June 1, 2020 to March 31, 2022

Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Other Matter

**Criteria or specific requirement:** Uniform Grant Guidance (2 CFR 200.331 and 332) requires nonfederal entities receiving federal awards, and passing those federal awards on to subrecipients, to clearly identify the award as a subaward at the time of the award, providing all requirements imposed on the subrecipient. Additionally, the activities of the subrecipient should be monitored to ensure the subaward is used for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals. This should include obtaining annual audit reports of the subrecipient, including any letter of findings.

**Condition:** While the County provided the subrecipient with a copy of their grant agreement with the funding agency, the County did not have a subrecipient agreement with the agency that funds were passed-through to, that includes all of the required communications, including the assistance listing number, subrecipient responsibilities, audit requirements, and suspension and debarment certification. The County did not request the subrecipient's audit report or letter of findings during the fiscal year. Also, they have no set monitoring procedures, other than reviewing reimbursement billings.

**Questioned costs:** N/A

**Context:** One of one subrecipient was selected for testing.

**Cause:** The County Finance Office was not aware of the subrecipient requirements. They did furnish a copy of their grant agreement for the funding to the subrecipient.

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

**Repeat Finding:** No

CHAMPAIGN COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2021

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*Section III – Findings and Questioned Costs – Major Federal Programs (Continued)*

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**2021-005 – Subrecipient Monitoring (Continued)**

**Recommendation:** We recommend County management formalize a subrecipient agreement with the subaward agency, including all required components. We recommend reviewing the subrecipient's annual audit report and letter of findings, to assist in effectively monitoring the entity. In addition, we recommend the County consider implementing other monitoring procedures, to ensure compliance with all terms, conditions, and goals of the grant agreement.

**Views of responsible officials:** There is no disagreement with the audit finding.

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