

MCLEAN COUNTY, ILLINOIS

REPORT ON FEDERAL AWARDS

For the Year Ended December 31, 2013

MCLEAN 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 the County Board of
McLean County
Bloomington, 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 business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of McLean County, Illinois as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise McLean County's basic financial statements, and have issued our report thereon dated May 16, 2014. Our report includes a reference to other auditors who audited the financial statements of the Public Building Commission of McLean County, Illinois, as described in our report on McLean 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 Public Building Commission of McLean County, Illinois 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 McLean 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 McLean County's internal control. Accordingly, we do not express an opinion on the effectiveness of McLean 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 the County Board of
McLean County, Illinois

Compliance and Other Matters

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

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 McLean County'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.

Baker Tilly Virchow Krause, LLP

Oakbrook, Illinois
May 16, 2014

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE;
AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY OMB CIRCULAR A-133

Independent Auditors' Report

To the County Board of
McLean County
Bloomington, Illinois

Report on Compliance for Each Major Federal Program

We have audited McLean County, Illinois' compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of McLean County's major federal programs for the year ended December 31, 2013. McLean 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 the requirements of laws, regulations, contracts, and grants applicable to its major federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of McLean County's major programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and *OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about McLean 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 McLean County's compliance.

To the County Board of
McLean County, Illinois

Opinion on Each Major Federal Program

In our opinion, McLean 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 December 31, 2013.

Report on Internal Control Over Compliance

Management of McLean 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 McLean County's internal control over compliance with requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of McLean 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 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.

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

To the County Board of
McLean County, Illinois

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of McLean County, Illinois as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise McLean County's basic financial statements. We have issued our report thereon dated May 16, 2014 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 the Public Building Commission of McLean County, Illinois, as described in our report on McLean County's financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 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 Vuchaw Krause, LLP

Oakbrook, Illinois
May 16, 2014

MCLEAN COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2013

Grantor Agency / Program Title	Federal CFDA Number	Passed Through Agency	Grantor's Identifying Number	Federal Expenditures	Payments to Subrecipients
U.S. Department of Agriculture					
<i>Child Nutrition Cluster</i>					
School Breakfast Program	10.553	ISBE	2013-4220-00-17064-030P-00	\$ 5,173	\$ -
School Breakfast Program	10.553	ISBE	2014-4220-00-17064-030P-00	1,765	-
National School Lunch Program	10.555	ISBE	2013-4210-00-17064-030P-00	8,483	-
National School Lunch Program	10.555	ISBE	2014-4210-00-17064-030P-00	2,760	-
National School Lunch Program (Noncash); ISBE Lanter Commodities	10.555	ISBE	ISBE Lanter Commodities	1,324	-
Summer Food Service Program for Children; Summer Food Facilities Inspections	10.559	DPH	35282031A	700	-
<i>Total Child Nutrition Cluster</i>				<u>20,205</u>	<u>-</u>
Special Supplemental Nutrition Program for Women, Infants, and Children (Noncash)	10.557	DHS	N/A	1,235,938	-
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	DHS	FCSRE01064	213,288	-
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	DHS	FCSSQ01064	220,698	-
<i>Total 10.557</i>				<u>1,669,924</u>	<u>-</u>
WIC/Farmer's Market - Admin	10.572	DHS	N/A	1,000	-
Total U.S. Department of Agriculture				<u>1,691,129</u>	<u>-</u>
U.S. Department of Justice					
Juvenile Accountability Block Grants; Juvenile Mental Health Program	16.523	CJA	2010-JB-FX-0075	5,875	-
Supervised Visitation, Safe Havens for Children	16.527	N/A	2010-CW-AX-K006	132,278	132,278
Crime Victim Assistance; Law Enforcement Prosecutor Based Victim Assistance	16.575	CJA	212036	23,235	-
Crime Victim Assistance; Law Enforcement Prosecutor Based Victim Assistance	16.575	CJA	213036	20,354	-
Crime Victim Assistance; Child Advocacy Center Services	16.575	CJA	212207	24,172	-
Crime Victim Assistance; Child Advocacy Center Services	16.575	CJA	213207	12,086	-
Crime Victim Assistance; Child Advocacy Child Abuse	16.575	CJA	212049	47,826	-
Crime Victim Assistance; Child Advocacy Child Abuse	16.575	CJA	213049	27,724	-
<i>Total 16.575</i>				<u>155,397</u>	<u>-</u>
Violence Against Women Formula Grants; Domestic Violence Multi-Disciplinary Team; State's Atty	16.588	CJA	608070	53,728	-
Violence Against Women Formula Grants; Domestic Violence Multi-Disciplinary Team; State's Atty	16.588	CJA	611070	20,145	-
Violence Against Women Formula Grants; Domestic Violence Multi-Disciplinary Team; Sheriff	16.588	CJA	610371	90,976	65,858
Violence Against Women Formula Grants; Domestic Violence Multi-Disciplinary Team; Sheriff	16.588	CJA	612171	37,403	-
Violence Against Women Formula Grants; Domestic Violence Multi-Disciplinary Team; Court Services	16.588	CJA	610074	33,240	-
Violence Against Women Formula Grants; Domestic Violence Multi-Disciplinary Team; Court Services	16.588	CJA	611074	23,865	-
<i>Total 16.588</i>				<u>259,357</u>	<u>65,858</u>
State Criminal Alien Assistance Program (SCAAP)	16.606	N/A	N/A	7,838	-
Edward Byrne Memorial Justice Assistance Grant Program: Multi Jurisdictional Narcotics Unit (Task Force 6)	16.738	CJA	411020	44,106	44,106
Edward Byrne Memorial Justice Assistance Grant Program: State's Attorney Appellate Prosecutor Salary Reimbursement	16.738	CJA	411025	23,333	-
<i>Total 16.738</i>				<u>67,439</u>	<u>44,106</u>
Second Chance Act Prisoner Reentry Initiative; Recovery Court Grant	16.812	N/A	2010-RW-BX-0070	189,997	-
Total U.S. Department of Justice				<u>818,181</u>	<u>242,242</u>
U.S. Department of Transportation					
Highway planning and construction	20.205	DOT	P-95-318-12	76,080	-
Formula Grants for Rural Areas; Section 5311 Operating Assistance Grant; ShowBus pass-thru	20.509	DOT	IL-18-X027 #4293	195,440	195,440
Formula Grants for Rural Areas; Section 5311 Operating Assistance Grant; ShowBus pass-thru	20.509	DOT	IL-18-X029 #4417	318,823	318,823
<i>Total 20.509</i>				<u>514,263</u>	<u>514,263</u>
Job Access and Reverse Commute Grant; ShowBus pass-thru	20.516	DOT	IL-37-X061 Contract #4353	20,876	20,876
New Freedom Program; New Freedom Operating and Assistance Grant; ShowBus pass-thru	20.521	DOT	IL-57-X017 #4355	11,549	11,549
New Freedom Program; New Freedom Operating and Assistance Grant; ShowBus pass-thru	20.521	DOT	IL-57-X017-00 Contract #4074	5,378	5,378
New Freedom Program; New Freedom Operating and Assistance Grant; ShowBus pass-thru	20.521	DOT	IL-57-X026 Contract #4384	568	568
<i>Total Transit Services Programs Cluster</i>				<u>38,371</u>	<u>38,371</u>
Interagency Hazardous Materials Public Sector Training and Planning Grants; Hazardous Materials Emergency Prep	20.703	EMA	McLean County (LEPC)	3,206	-
Total U.S. Department of Transportation				<u>631,920</u>	<u>552,634</u>

See accompanying notes to schedule of expenditures of federal awards.

MCLEAN COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2013

Grantor Agency / Program Title	Federal CFDA Number	Passed Through Agency	Grantor's Identifying Number	Federal Expenditures	Payments to Subrecipients
U.S. Environmental Protection Agency					
Performance Partnership Grant; Non-Community Water Grant	66.605	DPH	N/A	\$ 1,238	\$ -
Total U.S. Environmental Protection Agency				<u>1,238</u>	<u>-</u>
U.S. Department of Health and Human Services					
Medical Reserve Corp Grant	93.008	NACCHO	MRC 13-0321	5,725	-
Public Health Emergency Preparedness; Bioterrorism Training and Curriculum Development Program	93.069	DPH	37180061A	101,788	-
Public Health Emergency Preparedness; Bioterrorism Training and Curriculum Development Program	93.069	DPH	47180061B	51,229	-
Total 93.069				<u>153,017</u>	<u>-</u>
Substance Abuse and Mental Health Services: Administration (SAMHSA)	93.243	N/A	1H79TI023631-01	312,067	-
Immunization Cooperative Agreements; Commodities	93.268	DPH	Non-cash	470,529	-
Centers for Disease Control and Prevention - Investigations and Technical Assistance; Chronic Disease - Asthma Program Grant	93.283	DPH	33283006	2,877	-
Centers for Disease Control and Prevention - Investigations and Technical Assistance; Chronic Disease - Asthma Program Grant	93.283	DPH	43283005B	719	-
Total 92.283				<u>3,596</u>	<u>-</u>
PPHF 2012: Community Transformation Grants and National Dissemination and Support for Community Transformation Grants (We Choose Health Community Grant)	93.531	DPH	32180026A	115,685	30,000
PPHF 2012: Community Transformation Grants and National Dissemination and Support for Community Transformation Grants (We Choose Health Community Grant)	93.531	DPH	42180139B	18,612	-
Total 93.531				<u>134,297</u>	<u>30,000</u>
Child Support Enforcement - Title IV - D; Circuit Court	93.563	DHFS	2011-55-008-K3	10,890	-
Child Support Enforcement - Title IV - D; Circuit Court	93.563	DHFS	2014-55-008-K	10,725	-
Child Support Enforcement - Title IV - D; States Attorney	93.563	DHFS	2011-55-013-K3K	91,603	-
Child Support Enforcement - Title IV - D; States Attorney	93.563	DHFS	2014-55-013-K1E	85,135	-
Child Support Enforcement - Title IV - D; Circuit Court	93.563	DHFS	2011-55-007-K3G	11,616	-
Child Support Enforcement - Title IV - D; Circuit Court	93.563	DHFS	2014-55-007-KJ	10,098	-
Total 93.563				<u>220,067</u>	<u>-</u>
Child Care and Development Block Grant; Child Care Services	93.575	DHS	FCSRI01763	26,764	-
Child Care and Development Block Grant; Child Care Services	93.575	DHS	FCSSI01763	34,277	-
Total 93.575				<u>61,041</u>	<u>-</u>
State Court Improvements - Child Protection Data Courts Project	93.586	ISC	CIP Data-G-1202	14,284	-
State Court Improvements - Child Protection Data Courts Project	93.586	ISC	CIP Data-G-1302	5,730	-
Total 93.586				<u>20,014</u>	<u>-</u>
Social Services Block Grant; Title XX	93.667	DHS	M11GM343300	10,100	-
Medical Assistance Program (Federal Financial Participation)	93.778	DHFS	Fund 0109	250,862	-
HIV Prevention Activities - Health Dept. Based	93.940	CUPHD	13-75-03	13,461	-
HIV/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	CUPHD	14-75-03	17,333	-
Maternal and Child Health Services Block Grant to States	93.994	DHFS	Unknown	158,475	-
Maternal and Child Health Services Block Grant to States; Dental Sealant	93.994	DPH	33480129A	6,174	-
Maternal and Child Health Services Block Grant to States; Dental Sealant	93.994	DPH	43480130B	2,347	-
Total 93.994				<u>166,996</u>	<u>-</u>
State Planning and Establishment Grants for the ACA's Exchanges; In Person Counseling Services	93.525	DPH	IP-14-149-047	59,278	-
Total U.S. Department of Health and Human Services				<u>1,898,383</u>	<u>30,000</u>
U.S. Department of Homeland Security					
Emergency Management Performance Grants; State and Local Assistance	97.042	EMA	11EMAMCLEA	54,077	-
Total U.S. Department of Homeland Security				<u>54,077</u>	<u>-</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 5,094,928</u>	<u>\$ 824,876</u>

See accompanying notes to schedule of expenditures of federal awards.

MCLEAN COUNTY, ILLINOIS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS As of and for the Year Ended December 31, 2013

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the “schedule”) includes the federal grant activity of McLean County, Illinois and its discretely presented component unit, the Emergency Telephone Systems Board, under programs of the federal government for the year ended December 31, 2013. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Because the schedule presents only a selected portion of the operations of McLean County it is not intended to and does not present the financial position, changes in net position or cash flows of McLean County, Illinois.

The reporting entity for McLean County is based upon criteria established by the Governmental Accounting Standards Board. McLean County is the primary government according to GASB criteria, while the Public Building Commission of McLean County (Public Building Commission) is a component unit. Federal awards, if any, received directly by the Public Building Commission are not included in this report since the Public Building Commission has been audited by other auditors and those amounts are reported in a separate 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 OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, 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 used 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 – PASSED THROUGH AGENCY

Below is the key for the Passed Through Agency acronyms that are presented on the schedule.

DHS	=	Illinois Department of Human Services
ISBE	=	Illinois State Board of Education
DPH	=	Illinois Department of Public Health
CJA	=	Illinois Criminal Justice Assistance Grant Program
DOT	=	Illinois Department of Transportation
EMA	=	Illinois Emergency Management Agency
DHFS	=	Illinois Department of Healthcare and Family Services
ISC	=	Illinois Supreme Court
CUPHD	=	Champaign-Urbana Public Health District
NACCHO	=	National Association of County and City Health Officials
N/A	=	Not applicable, Direct Award

MCLEAN COUNTY, ILLINOIS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS As of and for the Year Ended December 31, 2013

NOTE 4 – NONCASH PAYMENTS

As reported on the schedule, McLean County distributed non cash assistance as follows:

Food coupons	\$1,235,938
Immunizations	470,529
Food commodities	1,324

The above amounts were included in the determination of federal awards expended for the year.

NOTE 5 – PRIOR PERIOD FEDERAL EXPENDITURES

McLean County is the recipient of various grant programs funded by the U.S. Department of Transportation and passed through the Illinois Department of Transportation (DOT). For the year ended December 31, 2012, expenditures for \$60,304 should have been reported under the CFDA 20.205 for the DOT pass through funded Highway Planning and Construction program. As such, federal pass through expenditures were understated by \$60,304 for the year ended December 31, 2012.

MCLEAN COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2013

SECTION I – SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted?

_____ yes X no

FEDERAL AWARDS

Internal control over federal award programs:

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

Type of auditor's report issued on compliance of federal award programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?

_____ yes X no

Auditee qualified as low-risk auditee?

 X yes _____ no

Identification of major federal programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program</u>
10.557	Special Supplemental Nutrition for Women, Infants and Children
93.243	Substance Abuse and Mental Health Services
93.563	Child Support Enforcement

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

 \$ 300,000

MCLEAN COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2013

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

No financial statements findings required to be reported.

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS

None noted.