

**MCLEAN COUNTY, ILLINOIS**  
**SINGLE AUDIT REPORT**  
**YEAR ENDED DECEMBER 31, 2021**



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**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***

McLean County Board  
McLean County, Illinois  
Bloomington, 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, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of McLean 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 May 26, 2022. Our report includes a reference to other auditors who audited the financial statements of the Public Building Commission, as described in our report on the County's financial statements. This report does not include the results of other auditors' testing on 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 were not audited in accordance with *Government Auditing Standards*.

**Report on 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.

*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. 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.

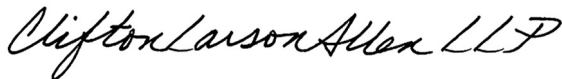
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

**Report on 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*.

**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**

Bloomington, Illinois  
May 26, 2022



**INDEPENDENT AUDITORS' 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**

McLean County Board  
McLean County, Illinois  
Bloomington, Illinois

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

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

We have audited McLean 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 instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2021-001, 2021-002, 2021-003, and 2021-004. Our opinion on each major federal program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the noncompliance findings 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.

## **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 deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2021-001, 2021-002, 2021-003, and 2021-004, to be significant deficiencies.

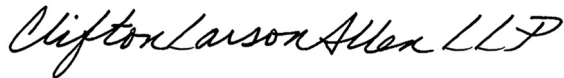
Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on McLean County, Illinois' response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. McLean 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.

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

We have audited the financial statements of the County as of and for the year ended December 31, 2021, and have issued our report thereon dated May 26, 2022, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. 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 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 those 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 financial statements or to the 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 financial statements as a whole.



**CliftonLarsonAllen LLP**

Bloomington, Illinois  
July 29, 2022



**MCLEAN COUNTY, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2021**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Assistance Listing Number	Pass- through Entity	Pass-through Entity Identifying Number	Federal Expenditures	Pass - through to Subrecipients
<b>U.S. Department of Agriculture</b>					
<i>Child Nutrition Cluster</i>					
National School Lunch Program	10.555	ISBE	2021-4210-00-17064-030P-00	\$ 8,546	\$ -
National School Lunch Program	10.555	ISBE	2022-4210-00-17064-030P-00	3,182	-
National School Lunch Program	10.555	ISBE	21H171342	594	-
<i>Total 10.555</i>				<u>12,322</u>	-
School Breakfast Program	10.553	ISBE	2021-4220-00-17064-030P-00	5,420	-
School Breakfast Program	10.553	ISBE	2022-4220-00-17064-030P-00	1,820	-
<i>Total 10.553</i>				<u>7,240</u>	-
National School Lunch Program (Noncash); ISBE Lanter Commodities	10.555	ISBE	ISBE Lanter Commodities	1,375	-
<i>Total Child Nutrition Cluster</i>				<u>20,937</u>	-
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	DHS	FCSZQ01064	214,507	-
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	DHS	FCSAQ01064	249,955	-
<i>Total 10.557</i>				<u>464,462</u>	-
WIC/Farmer's Market - Admin	10.572	DHS	WIC/Farmer's Market - Admin	1,000	-
Total U.S. Department of Agriculture				<u>486,399</u>	-
<b>U.S. Department of Justice</b>					
<i>Crime Victim Assistance Cluster</i>					
Crime Victim Assistance; Law Enforcement Prosecutor Based Victim Assistance	16.575	CJA	219446	51,573	-
Crime Victim Assistance; Child Advocacy Center Services	16.575	CAC	219003	45,576	-
Crime Victim Assistance; Child Advocacy Center Services	16.575	CAC	218003	261,967	-
Crime Victim Assistance; Child Advocacy Center Services	16.575	CAC	820002	12,939	-
Crime Victim Assistance; Child Advocacy Child Abuse	16.575	CJA	218472	90,619	-
Crime Victim Assistance; Child Advocacy Child Abuse	16.575	CJA	219470	100,726	-
COVID 19 - Crime Victim Assistance; Coronavirus Emergency Supplemental Funding	16.034	CASA	820004-23	22,428	-
<i>Total Crime Victim Assistance Cluster</i>				<u>585,828</u>	-
CIT Training Initiative	16.758	NCA	Bloo-IL-TD TVF21	11,081	-
BJA Comprehensive Assessment Team	16.745	N/A	N/A	61,293	-
Total U.S. Department of Justice				<u>658,202</u>	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**MCLEAN COUNTY, ILLINOIS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED DECEMBER 31, 2021**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Assistance Listing Number	Pass- through Entity	Pass-through Entity Identifying Number	Federal Expenditures	Pass - through to Subrecipients
<b>U.S. Department of Transportation</b>					
<i>Highway Planning and Construction Cluster</i>					
SPR - Vision Zero	20.205	DOT	19-1439-10086	\$ 45,720	\$ -
FHWA-PL/Section 5305 (d)	20.205	DOT	21 1009/1437 22259	163,217	-
FHWA-PL/Section 5305 (d)	20.205	DOT	22 1009 25222	172,615	-
Pavement Surface and Evaluation Rating	20.205	DOT	20-1439-16406	50,440	-
<i>Total 20.205-Highway Planning and Construction Cluster</i>				<u>431,992</u>	<u>-</u>
COVID-19-Cares Act Stimulus for Rural Transit	20.509	DOT	5311 (CARES OP-21-28-CARE )	1,108,756	1,108,756
Formula Grants for Rural Areas; Section 5311 Operating Assistance Grant; Show Bus Pass-through	20.509	DOT	5311 (OP-22-28-FED)	38,205	38,205
Formula Grants for Rural Areas; Section 5311 Operating Assistance Grant; Show Bus Pass-through	20.509	DOT	5311 (OP-21-28-FED)	342,567	342,567
HSTP Grant	20.509	N/A	N/A	11,931	-
<i>Total 20.509</i>				<u>1,501,459</u>	<u>1,489,528</u>
Total U.S. Department of Transportation				<u>1,933,451</u>	<u>1,489,528</u>
<b>U.S. Environmental Protection Agency</b>					
Performance Partnership Grant; Non-Community Water Grant	66.605	DPH	N/A	1,163	-
Total U.S. Environmental Protection Agency				<u>1,163</u>	<u>-</u>
<b>U.S. Department of Health and Human Services</b>					
Public Health Emergency Preparedness; Bioterrorism Training and Curriculum Development Prog	93.069	DPH	017180061I	62,425	-
Public Health Emergency Preparedness; Bioterrorism Training and Curriculum Development Prog	93.069	DPH	278180061J	42,049	-
<i>Total 93.069</i>				<u>104,474</u>	<u>-</u>
Substance Abuse and Mental Health Services: Administration (SAMHSA.VET)	93.243	N/A	N/A	228,010	-
Public Health Crisis Response	93.354	DPH	07680062H	22,668	-
COVID-19 Mass Vaccination	93.268	DPH	15080662I	201,490	-
COVID-19 Contact Tracing	93.323	DPH	05180162H	1,375,289	-
Change Agents to the Underserved: Service Education (CAUSE)	93.359	ISU	N/A	30,766	-
Child Support Enforcement - Title IV - D; States Attorney	93.563	DHFS	2021-55-013-K	183,066	-
Child Support Enforcement - Title IV - D; Circuit Clerk	93.563	DHFS	2021-55-007	5,988	-
<i>Total 93.563</i>				<u>189,054</u>	<u>-</u>
Medical Assistance Program (Federal Financial Participation)-Medicaid Cluster	93.778	DHFS	Fund 0109	11,506	-
Maternal and Child Health Services Block Grant to States	93.994	DHFS	FCSXZU03046	11,915	-
Maternal and Child Health Services Block Grant to States	93.994	DHFS	FCSAU03046	147,514	-
<i>Total 93.994</i>				<u>159,429</u>	<u>-</u>
Provider Relief Fund	93.498	N/A	N/A	778,658	-
Total U.S. Department of Health and Human Services				<u>3,101,344</u>	<u>-</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**MCLEAN COUNTY, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2021**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Assistance Listing Number	Pass- through Entity	Pass-through Entity Identifying Number	Federal Expenditures	Pass - through to Subrecipients
<b>U.S. Department of Housing &amp; Urban Development</b>					
<i>CDBG Entitlement Grants Cluster</i>					
CDBG Grant	14.218	TON	Normal CDBG	\$ 20,531	\$ -
CDBG Grant	14.218	COB	Bloomington CDBG	30,023	-
Total U.S. Department of Housing & Urban Development-CDBG Entitlement Grants Cluster				50,554	-
<b>U.S. Department of Homeland Security</b>					
Emergency Management Performance Grants; State and Local Assistance	97.042	EMA	19EMAMCLEA	2,469	-
Emergency Management Performance Grants; State and Local Assistance	97.042	EMA	20EMAMCLEA	39,263	-
Mitigation Grant	97.047	EMA	EMC-2020-PC-0006	33,407	-
Total U.S. Department of Homeland Security				75,139	-
<b>U.S. Department of Treasury</b>					
COVID-19 Coronavirus State & Local Fiscal Recovery Fund (ARPA)	21.027	N/A	N/A	2,078,855	-
COVID-19 Coronavirus State & Local Fiscal Recovery Fund (ARPA)	21.027	DHFS	ARPA000288	113,310	-
Total U.S. Department of Treasury				2,192,165	-
<b>U.S. Elections Assistance Commission</b>					
HAVA (CARES & ELECTION SECURITY)	90.404	SBE	ELEHAVA	20,733	-
Total U.S. Elections Assistance Commission				20,733	-
<b>Total Expenditures of Federal Awards</b>				<b>\$ 8,519,150</b>	<b>\$ 1,489,528</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**MCLEAN COUNTY, ILLINOIS**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**DECEMBER 31, 2021**

**NOTE 1 BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of McLean County, Illinois (the County) and its discretely presented component unit, the Emergency Telephone Systems Board, 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 and its' discretely presented component units. 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 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 for all awards with the exception of Assistance Listing No. 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principles, 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 INDIRECT COST RATE**

Although eligible for, McLean County, Illinois has not elected to use the 10% de minimis indirect cost rate.

**MCLEAN COUNTY, ILLINOIS  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
DECEMBER 31, 2021**

**NOTE 4 PASS-THROUGH ENTITY**

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

**Key:**

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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
SBE	Illinois State Board of Elections
CASA	Illinois Court Appointed Special Advocates
CAC	Children's Advocacy Centers of Illinois
TON	Town of Normal, Illinois
COB	City of Bloomington, Illinois
ISU	Illinois State University
N/A	Not Applicable

**MCLEAN COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2021**

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**Section I – Summary of Auditors’ Results**

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**Financial Statements**

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? \_\_\_\_\_ yes        x   no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes        x   none reported
3. Noncompliance material to financial statements noted? \_\_\_\_\_ yes        x   no

**Federal Awards**

1. Internal control over major federal programs:
- Material weakness(es) identified? \_\_\_\_\_ yes        x   no
  - Significant deficiency(ies) identified?   x   yes      \_\_\_\_\_ 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)?   x   yes      \_\_\_\_\_ no

**Identification of Major Federal Programs**

<b>Assistance Listing Number(s)</b>	<b>Name of Federal Program or Cluster</b>
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases
21.027	COVID-19 Coronavirus State & Local Fiscal Recovery Fund
93.498	Provider Relief Fund

Dollar threshold used to distinguish between Type A and Type B programs: \$   750,000  

Auditee qualified as low-risk auditee?   x   yes      \_\_\_\_\_ no

**MCLEAN 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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Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

**MCLEAN 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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**2021-001**

Federal Agency: U.S. Department of the Treasury

Federal Program Name: COVID-19 Coronavirus State & Local Fiscal Recovery Fund (ARPA)

Assistance Listing Number: 21.027

Federal Award Identification Number and Year: N/A

Pass-Through Agency: Illinois Department of Healthcare and Family Services

Pass-Through Number: ARPA000288

Award Period: March 3, 2021 – December 31, 2026 and March 3, 2021 – December 31, 2021

Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Other Matters

**Criteria or specific requirement:** Uniform Grant Guidance (2 CFR 200.303) requires nonfederal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure transactions for costs recorded for the beginning of the period of performance were not incurred prior to the start of the period of performance or after the period of performance for Federal awards.

**Condition:** The County allocated costs to Federal awards prior to the beginning of the period of performance and after the end of the period of performance.

**Questioned costs:** \$5,675

**Context:** During of testing of period of performance beginning and ending transactions, we noted 9 of 16 disbursements tested were either incurred before or after the period of performance, per the award agreements. \$5,073 related to the beginning of the period, for County ARPA; \$602 related to the end of the period, for Nursing Home ARPA.

**Cause:** Costs were inadvertently claimed that fell outside of the period of performance.

**Effect:** May result in unallowable costs being charged to Federal programs.

**Repeat Finding:** No

**Recommendation:** We recommend the County review its procedures relative to allocating costs to Federal programs, and ensure proper reviews are occurring.

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



**MCLEAN 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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**2021-002**

Federal Agency: U.S. Department of the Treasury

Federal Program Name: COVID-19 Coronavirus State & Local Fiscal Recovery Fund (ARPA)

Assistance Listing Number: 21.027

Federal Award Identification Number and Year: N/A

Pass-Through Agency: Illinois Department of Healthcare and Family Services

Pass-Through Number: ARPA000288

Award Period: March 3, 2021 – December 31, 2021

Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Other Matters

**Criteria or specific requirement:** Uniform Grant Guidance (2 CFR 200.403) requires transactions for costs not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period.

**Condition:** The County allocated duplicate underlying costs to both ARPA awards during 2021.

**Questioned costs:** \$39,901

**Context:** During our testing of period of performance beginning transactions, in 1 of 1 disbursement tested, we noted that the underlying transactions for the McLean County Nursing Home ARPA grant had also been allocated to the County ARPA grant.

**Cause:** Costs were allowable and fell within the period of performance, but, inadvertently claimed on two grants.

**Effect:** May result in unallowable costs being charged to Federal programs.

**Repeat Finding:** No

**Recommendation:** We recommend the County review its procedures relative to allocating costs to Federal programs, and ensure proper reviews are occurring.

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

**MCLEAN 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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**2021-003**

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

Federal Program Title: Provider Relief Fund and Epidemiology and Laboratory Capacity for Infectious Diseases

Federal Award Identification Number and Year: N/A

Assistance Listing Number: 93.498 and 93.323

Award Period: April 10, 2020 – December 31, 2021 and June 1, 2020 – March 31, 2022

Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Other Matters

**Criteria or specific requirement:** Uniform Grant Guidance (2 CFR 200.303) requires nonfederal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include ensuring that supporting calculations are accurate.

**Condition:** The County made errors in its spreadsheet summarizing their allowable payroll costs, when reporting the funds it spent under Provider Relief Funds, overclaiming \$12,681. There was also an error in its spreadsheet summarizing the allowable payments to contact tracers (spent under Epidemiology and Laboratory Capacity for Infectious Diseases funding), overclaiming \$280, more than actual payments made.

**Questioned costs:** \$12,961

**Context:** During program planning and agreeing the Schedule of Federal Awards to the program support, we noted formula errors in a spreadsheet which overcalculated claims for Provider Relief totaling \$12,580. Additionally, in the testing of specific general disbursements, in 12 out of 60 tested, we noted the employee was paid properly, but in the related reporting provided to the granting agency, incorrect payroll rates were used for some of the employees (Provider Relief). Also, in one of 40 tested, a contact tracer was paid the correct amount, however the incorrect rate was claimed on the related reimbursement request.

**Cause:** Costs were paid accurately to employees and vendors, but, incorrectly allocated and charged to the grant due to formula errors and incorrect payroll rates/contact tracer rates on spreadsheets used for grant reporting

**Effect:** May result in unallowable costs being charged to Federal programs.

**Repeat Finding:** No

**Recommendation:** We recommend the County review its procedures relative to allocating costs and reviewing support provided for reporting to Federal programs.

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

**MCLEAN 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 – 004**

Federal Agency: U.S. Department of the Treasury and U.S. Department of Health and Human Services  
Federal Program Name: COVID-19 Coronavirus State & Local Fiscal Recovery Fund (ARPA) and  
Epidemiology and Laboratory Capacity for Infectious Diseases

Assistance Listing Number: 21.027 and 93.323

Federal Award Identification Number and Year: N/A

Pass-Through Agency: Illinois Department of Healthcare and Family Services and Illinois Department  
of Public Health

Pass-Through Number: ARPA000288 and 05180162H

Award Period: March 3, 2021 – December 31, 2026, March 3, 2021 – December 31, 2021 and June 1,  
2020 – March 31, 2022

Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Other Matters

**Criteria or specific requirement:** Uniform Grant Guidance (2 CFR 200.318) requires the non-Federal entity to maintain records sufficient to detail the history of procurement. In the case of an emergency or sole source purchase, proper documentation of this must be maintained. Additionally, Federal guidelines require the entity to have procedures documented to verify the vendor of a covered transaction (over \$25,000) is not debarred, suspended, or otherwise excluded from participating in the transaction, prior to entering into a covered transaction.

**Condition:** Emergency purchases for Federal awards were not adequately documented for both ARPA and Epidemiology and Laboratory Capacity for Infectious Diseases funding, supporting lack of traditional procurement processes being required. Per County policy, these purchases were to be presented to County Administration for approval. Additionally, the County did not complete suspension and debarment procedures for covered transactions for both ARPA and Epidemiology and Laboratory Capacity for Infectious Diseases funding.

**Questioned costs:** None

**Context:** In the testing of 11 of 13 procurement transactions, the County did not maintain appropriate documentation to support they were emergency purchases. Additionally, in the testing of 7 of 8 suspension and debarment eligible transactions, the County did not complete the required suspension and debarment procedures required for covered transactions.

**Cause:** With new federal funding opportunities arising due to the COVID 19 Pandemic, and new guidance related to those grants, departmental grant personnel were not aware of these requirements

**Effect:** Lack of internal control procedures can lead to noncompliance with grant requirements.

**Repeat Finding:** N/A

**MCLEAN 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 – 004 (continued)**

**Recommendation:** We recommend updating written procurement policies and ensuring procedures are complete and in accordance with Uniform Grant Guidance for any federal purchases. In addition, the policy should include verifying vendors or contractors are not suspended or debarred from doing business, prior to contracting them, and maintaining documentation of this.

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



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