

**IROQUOIS COUNTY, ILLINOIS
SINGLE AUDIT REPORT
YEAR ENDED NOVEMBER 30, 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**

Iroquois County Board
Iroquois County, Illinois
Watseka, 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, each major fund, and the aggregate remaining fund information of Iroquois County, Illinois (the County), as of and for the year ended November 30, 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 11, 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.

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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2021-001 and 2021-002 that we consider to be material weaknesses.

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 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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Champaign, Illinois
October 11, 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**

Iroquois County Board
Iroquois County, Illinois
Watseka, Illinois

Report on Compliance for Each Major Federal Program

We have audited Iroquois County, Illinois' (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended November 30, 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.

Management's Responsibility

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

Auditors' Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2021.

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 2021-003 and 2021-004. Our opinion on each major federal program is not modified with respect to these matters.

The County's response to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questions costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, described in the accompany schedule of findings and questioned costs as items 2021-003 and 2021-004, that we consider to be significant deficiencies.

Iroquois County, Illinois's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned cost. The County's response was not subjected to the 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 governmental activities, the business type activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended November 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated October 11, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Champaign, Illinois
October 11, 2022

**IROQUOIS COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED NOVEMBER 30, 2021**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Pass-Through Entity Identifying Number	Federal Assistance Listing Number	Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF THE TREASURY				
Passed Through Illinois Department of Public Health:				
COVID-19 Coronavirus Relief Fund	05180138H	21.019	\$ 157,820	\$ -
Total Passed Through Illinois Department of Public Health			<u>157,820</u>	<u>-</u>
Passed Through Illinois Department of Commerce and Economic Opportunity:				
COVID-19 Local Coronavirus Urgent Remediation Emergency Support Program	20-492035	21.019	5,860	-
Total Passed Through Illinois Department of Commerce and Economic Opportunity			<u>5,860</u>	<u>-</u>
Total COVID-19 Coronavirus Relief			163,680	
Total U.S. Department of the Treasury			163,680	-
U.S. ENVIRONMENTAL PROTECTION AGENCY				
Passed Through Illinois Department of Public Health:				
State Indoor Radon Grant Programs:				
State Indoor Radon Grant Program	21IROQ Radon	66.032	4,635	-
State Indoor Radon Grant Program	22RDNIROQ	66.032	2,063	-
Total State Indoor Radon Grant Programs			<u>6,698</u>	<u>-</u>
Total Passed Through Illinois Department of Public Health			<u>6,698</u>	<u>-</u>
Total U.S. Environmental Protection Agency			6,698	-
U.S. ELECTION ASSISTANCE COMMISSION				
Passed Through Illinois State Board of Elections:				
HAVA Election Security Grants:				
HAVA Election Security Grant	N/A	90.404	4,835	-
HAVA Election Security Grant	N/A	90.404	454	-
Total HAVA Election Security Grants			<u>5,289</u>	<u>-</u>
Total Passed Through Illinois State Board of Elections			<u>5,289</u>	<u>-</u>
Total U.S. Election Assistance Commission			5,289	-

See Notes to Schedule of Expenditures of Federal Awards.

IROQUOIS COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2021

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Pass-Through Entity Identifying Number	Federal Assistance Listing Number	Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed Through Illinois Department of Public Health				
Public Health Preparedness:				
Public Health Emergency Preparedness	17180123I	93.069	\$ 26,311	\$ -
Public Health Emergency Preparedness	27180123J	93.069	18,295	-
Total Public Health Preparedness			<u>44,606</u>	<u>-</u>
Immunization Cooperative Agreements:				
COVID 19 - Influenza Vaccine Promotion	25080039J	93.268	11,159	-
COVID 19 - Mass Vaccination	15080638I	93.268	155,931	-
Total Immunization Cooperative Agreements			<u>167,090</u>	<u>-</u>
Epidemiology & Lab Capacity Cooperative Agreements:				
COVID 19 - Contact Tracing	05180138H	93.323	396,553	-
Total Epidemiology & Lab Capacity Cooperative Agreements			<u>396,553</u>	<u>-</u>
Illinois Breast and Cervical Cancer Program:				
Illinois Breast and Cervical Cancer Program	N/A	93.898	6,200	-
Total Illinois Breast and Cervical Cancer Program			<u>6,200</u>	<u>-</u>
Total Passed Through Illinois Department of Public Health			614,449	-
Passed Through Illinois Department of Health and Human Services:				
Opioid SOR Grant	TI-080231	93.788	5,912	-
Total Passed Through Illinois Department of Health and Human Services			<u>5,912</u>	<u>-</u>
Drug-Free Communities Support Program	N/A	93.276	109,650	
Total U.S. Department of Health and Human Services			730,011	-
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed Through Illinois Emergency Management Agency:				
Emergency Management Performance Grant	N/A	97.042	18,303	-
Total Passed Through Illinois Emergency Management Agency			<u>18,303</u>	<u>-</u>
Total U.S. Department of Homeland Security			<u>18,303</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 923,981</u>	<u>\$ -</u>

See Notes to Schedule of Expenditures of Federal Awards.

IROQUOIS COUNTY, ILLINOIS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
NOVEMBER 30, 2021

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of Iroquois County, Illinois (the County) under programs of the federal government for the year ended November 30, 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). 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, changes in net position or cash flows of the County.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported using the modified accrual basis of accounting for governmental funds, which are described in Note 1 to the basic financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance for all awards with the exception of Assistance Listing Number 21.019, which follows criteria determined by the Department of the Treasury for allowability of costs. Under these principles, certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 INDIRECT COST RATE

The County has elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**IROQUOIS COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED NOVEMBER 30, 2021**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness identified? X yes no
 - Significant deficiency 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 identified? yes X no
 - Significant deficiency 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

Assistance Listing Number(s)

93.323

Name of Federal Program or Cluster

Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)

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

\$ 750,000

Auditee qualified as low-risk auditee?

 yes X no

**IROQUOIS COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED NOVEMBER 30, 2021**

Section II – Financial Statement Findings

2021 – 001 – Annual Financial Reporting Under General Accepted Accounting Principles (GAAP) and Adjustments

Type of Finding:

- Material Weakness in Internal Control Over Financial Reporting

Condition: While it is acceptable to outsource various accounting functions, the responsibility for internal control cannot be outsourced. The County engages CliftonLarsonAllen LLP (CLA) to assist in preparing its financial statements and accompanying disclosures and certain year-end modified accrual (receivables) and full accrual entries. As independent auditors, CLA cannot be considered part of the County's internal control system. To establish proper internal control over the preparation of its financial statements, including disclosures, and the year-end accrual and entries, the County should design and implement a comprehensive review procedure to ensure that the financial statements, including disclosures, and adjusting entries, are complete and accurate.

Criteria or specific requirement: The Iroquois County Board and management are responsible for establishing and maintaining internal controls and for the fair presentation of the financial statements, including the related disclosures and necessary adjustments in conformity with accounting principles generally accepted in the United States of America (GAAP).

Effect: The potential exists that a material misstatement of the annual financial statement could occur and not be prevented or detected by the County's internal controls.

Cause: The County lacks sufficient resources to prepare the financial statements, related footnote disclosures, and necessary accrual adjustments.

Repeat finding: The finding is a repeat of a finding in the prior year. The prior year finding number was 2020-001.

Recommendation: Management should continue to evaluate their internal staff capacity to determine if an internal control policy over the annual financial reporting is beneficial.

Views of responsible officials and corrective action plans: Regular communication updates or reminders of policies will be sent to the department heads and elected officials through email or meetings. The financial statements will be distributed monthly to all department heads, elected officials and County board members. The Finance Manager will implement a control checklist to ensure internal control policies are followed.

**IROQUOIS COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED NOVEMBER 30, 2021**

Section II – Financial Statement Findings (Continued)

2021 – 002 – Material Correcting Entries

Type of Finding:

- Material Weakness in Internal Control over Financial Reporting

Condition: During the course of the audit, we noted several manual adjusting journal entries were posted incorrectly and correcting adjustments were required in the audit process to comply with accounting principles generally accepted in the United States of America (GAAP):

- Certain manual adjusting journal entries were identified as being recorded for incorrect amounts and recorded in incorrect accounts.
- Construction and engineering related services provided through November 30, including retainage payable, were not properly recorded as liabilities at year end.
- Various invoices related to services provided to the County prior to November 30 were not accrued as accounts payable at year end.
- Several negative cash balances identified in the current fiscal year, representing interfund borrowing; a negative cash journal entry from a prior fiscal year was improperly reversed in the current fiscal year.
- Certain interfund transfers occurring at year end were not properly accounted for.
- An accounts receivable journal entry from the prior year was improperly reversed in this fiscal year.
- Several accounts payable and retainage journal entries from the prior year were not reversed.

Criteria or specific requirement: Internal controls over financial reporting require close review of year end balances and activity to ensure they are in accordance with generally accepted accounting principles (GAAP).

Effect: A lack of controls in place over the financial reporting function increases the risk of errors or irregularities occurring in the financial statements and note being detected and corrected.

Cause: Lack of adequate review process.

Repeat finding: The finding is a repeat of a finding in the prior year. The prior year finding number was 2020-003.

Recommendation: To establish proper internal control over its financial statements, the County should establish procedures to review manual entries to prevent and detect potential errors. In addition, communication with various departments that receive grant funding, and those managing highway projects, should be enhanced, along with review of receipts and payments subsequent to year end. County management should also closely review its financial reports to ensure the proper recording of all activity in accordance with GAAP.

Views of responsible officials and correction action plans: Regular communication updates of grant and highway projects status will be sent to department heads or elected officials to ensure proper documentation is received. Due to staff size, the Finance office will work with the Treasurer's office in the review processes of receipts and payments activities.

**IROQUOIS COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED NOVEMBER 30, 2021**

Section III – Findings and Questioned Costs – Major Federal Programs

2021 – 003

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

Federal Program Name: Epidemiology and Laboratory Capacity for Infectious Diseases

Assistance Listing Number: 93.323

Federal Award Identification Number and Year: 6NU50CK000559-01-08, Year 2020

Pass-Through Agency: Illinois Department of Public Health

Pass-Through Number: 05180138H

Award Period: June 1, 2020 through 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 a non-federal entity to maintain records sufficient to detail the history of procurement. These records will include the rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price. This may include documentation a vendor is a sole source provider or an emergency purchase.

Condition: Procurement methods for certain federal award purchases were not adequately documented.

Questioned costs: None

Context: 5 of 5 procurement transactions.

Cause: Lack of knowledge of the requirements.

Effect: Emergency purchases are not properly documented to meet the Federal procurement requirements.

Repeat Finding: No

Recommendation: We recommend the County carefully review procurement requirements and maintain proper documentation of procurement methods relative to costs allocated to federal programs. This may include documentation that a sole source provider or an emergency purchase.

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

**IROQUOIS COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED NOVEMBER 30, 2021**

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

2021 – 004

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

Federal Program Name: Epidemiology and Laboratory Capacity for Infectious Diseases

Assistance Listing Number: 93.323

Federal Award Identification Number and Year: 6NU50CK000559-01-08, Year 2020

Pass-Through Agency: Illinois Department of Public Health

Pass-Through Number: 05180138H

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

Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Other Matters

Criteria or specific requirement: Uniform Grant Guidance (2 CFR 200.430) requires a non-federal entity to maintain sufficient time and effort records for personal services to accurately reflect work performed.

Condition: Overtime was being charged to the program on days that vacation and sick time was used.

Questioned costs: None

Context: 1 of 40 tested.

Cause: Time cards did not provide sufficient detail to determine which days in the period were being charged for overtime, and appears overtime was charged during paid time off for 1 of 40 payroll transactions tested.

Effect: Lack of proper time and effort reporting can lead to unallowable costs.

Repeat Finding: No

Recommendation: We recommend the County review time and effort records to ensure overtime is not charged to Federal grants on days in which vacation and sick time is used. More detailed reporting of the days in which the vacation and sick days are used and the overtime days would assist with this process.

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



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