

KANE COUNTY, ILLINOIS

REPORT ON FEDERAL AWARDS

For the Year Ended November 30, 2019

KANE 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 Chairman and
Member of the County Board
Kane County, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Kane County, Illinois as of and for the year ended November 30, 2019, and the related notes to the financial statements, which collectively comprise Kane County's basic financial statements, and have issued our report thereon dated May 18, 2020. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the Forest Preserve District of Kane County were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Forest Preserve District of Kane County.

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) 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 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 may exist that have not been identified.

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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Baker Tilly Virchow Krause, LLP

Oak Brook, Illinois
May 18, 2020

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

INDEPENDENT AUDITORS' REPORT

To the Chairman and
Member of the County Board
Kane County, Illinois

Report on Compliance for the Major Federal Program

We have audited Kane County's (the "County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the County's major federal program for the year ended November 30, 2019. The County's major federal program is 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 program.

Auditors' Responsibility

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

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

Opinion on the 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 its major federal program for the year ended November 30, 2019.

Report on Internal Control Over Compliance

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

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

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

Purpose of this Report

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Kane County, Illinois as of and for the year ended November 30, 2019, and the related notes to the financial statements, which collectively comprise Kane County's basic financial statements. We issued our report thereon dated May 18, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. Our report includes a reference to other auditors who audited the financial statements of the Forest Preserve District of Kane County, as described in our report on the County's financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Baker Tilly Virchow Krause, LLP

Oak Brook, Illinois
May 18, 2020

KANE COUNTY, ILLINOIS

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

Federal Grantor / Program/Cluster Title	CFDA Number	Pass-Through Agency	Grant Number	Federal Expenditures	Payments to Sub-Recipients
U.S. Department of Agriculture					
<i>Child Nutrition Cluster:</i>					
<i>School Breakfast Program:</i>					
2018 School Breakfast Program	10.553	IL State Board of Education	31045005P00	\$ 20,825	\$ -
<i>Total School Breakfast Program:</i>				<u>20,825</u>	<u>-</u>
<i>National School Lunch Program:</i>					
2018 National School Lunch Program	10.555	IL State Board of Education	31045005P00	35,249	-
2018 Food Commodities Distribution	10.555	IL State Board of Education	31045005P00A7	4,015	-
<i>Total National School Lunch Program:</i>				<u>39,264</u>	<u>-</u>
<i>Summer Food Service Program for Children:</i>					
Summer Food Service Program for Children	10.559	IL Department of Public Health	85280145F	2,050	-
<i>Total Summer Food Service Program for Children:</i>				<u>2,050</u>	<u>-</u>
<i>Total Child Nutrition Cluster:</i>				<u>62,139</u>	<u>-</u>
<i>Farm to School Grant Program:</i>					
USDA Farm to School Grant Program	10.575	Direct	CN-F2S-IMP-18-IL-1	47,492	-
<i>Total Farm to School Grant Program:</i>				<u>47,492</u>	<u>-</u>
<i>Agricultural Conservation Easement Program:</i>					
Farm and Ranch Lands Protection Program Agreement	10.931	Direct	54-5A12 15-001K8T	147,428	-
<i>Total Agricultural Conservation Easement Program:</i>				<u>147,428</u>	<u>-</u>
Total U.S. Department of Agriculture:				<u>\$ 257,059</u>	<u>\$ -</u>

KANE COUNTY, ILLINOIS

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

Federal Grantor / Program/Cluster Title	CFDA Number	Pass-Through Agency	Grant Number	Federal Expenditures	Payments to Sub-Recipients
U.S. Department of Housing and Urban Development					
<i>Community Development Block Grants/Entitlement Grants Cluster:</i>					
2017 Community Development Block Grant	14.218	Direct	B-17-UC-17-0008	\$ 673,879	\$ 9,781
2018 Community Development Block Grant	14.218	Direct	B-18-UC-17-0008	240,057	8,663
2019 Community Development Block Grant	14.218	Direct	B-19-UC-17-0008	698,601	402,371
Neighborhood Stabilization Program	14.218	Direct	B-08-UN-17-0003	15,000	-
Neighborhood Stabilization Program	14.218	Illinois Housing Development Authority	NSP III PID#75022	2,217	-
<i>Total Community Development Block Grants/Entitlement Grants:</i>				<u>1,629,754</u>	<u>420,815</u>
<i>Total CDBG - Entitlement Grants Cluster:</i>				<u>1,629,754</u>	<u>420,815</u>
<i>HOME Investment Partnerships Program:</i>					
2015 HOME Investment Partnership Program	14.239	Direct	M-15-DC-17-0220	76,062	-
2016 HOME Investment Partnership Program	14.239	Direct	M-16-DC-17-0220	26,969	-
2017 HOME Investment Partnership Program	14.239	Direct	M-17-DC-17-0220	65,967	-
2018 HOME Investment Partnership Program	14.239	Direct	M-18-DC-17-0220	275,524	-
2019 HOME Investment Partnership Program	14.239	Direct	M-19-DC-17-0220	27,120	-
<i>Total HOME Investment Partnership Program:</i>				<u>471,642</u>	<u>-</u>
<i>Homeless Management Information Systems Technical Assistance:</i>					
Homeless Management Information System 2017	14.261	Direct	IL0335L5T171710	87,454	-
Homeless Management Information System 2018	14.261	Direct	IL0335L5T171811	51,986	-
<i>Total Homeless Management Information Systems Technical Assistance:</i>				<u>139,440</u>	<u>-</u>
<i>Continuum of Care Program:</i>					
Continuum of Care Program	14.267	Direct	IL0635L5T171700	76,049	-
<i>Total Continuum of Care Program:</i>				<u>76,049</u>	<u>-</u>
Total U.S Department of Housing and Urban Development:				<u>\$ 2,316,885</u>	<u>\$ 420,815</u>

KANE COUNTY, ILLINOIS

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

Federal Grantor / Program/Cluster Title	CFDA Number	Pass-Through Agency	Grant Number	Federal Expenditures	Payments to Sub-Recipients
U.S. Department of Justice					
<i>Juvenile Justice and Delinquency Prevention:</i>					
Juvenile Justice Council Implementation FY18 - Court Services	16.540	IL Department of Human Services	FCSWRO4829	\$ 38,806	\$ -
Juvenile Justice Council Implementation FY19 - Court Services	16.540	IL Department of Human Services	FCSXRO4829	10,271	-
<i>Total Juvenile Justice and Delinquency Prevention:</i>				<u>49,077</u>	<u>-</u>
<i>Crime Victim Assistance:</i>					
Prosecutor Based Victim Assistance	16.575	IL Criminal Justice Information Authority	2016-VA-GX-0049	54,786	-
VOCA Child Advocacy Center Services	16.575	IL Criminal Justice Information Authority	2016-VA-GX-0049	28,185	-
<i>Total Crime Victim Assistance:</i>				<u>82,971</u>	<u>-</u>
<i>Drug Court Discretionary Grant Program:</i>					
Kane County Drug Court Treatment & Recovery Support Services	16.585	Bureau of Justice Assistance	2014-DC-BX-0077	174,963	-
<i>Total Drug Court Discretionary Grant Program:</i>				<u>174,963</u>	<u>-</u>
<i>State Criminal Alien Assistance Program:</i>					
State Criminal Alien Assistance Program	16.606	Direct	N/A	198,751	-
<i>Total State Criminal Alien Assistance Program:</i>				<u>198,751</u>	<u>-</u>
<i>Edward Byrne Memorial Justice Assistance Grant Program:</i>					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	IL Criminal Justice Information Authority	16-DJ-BX-0083	106,134	-
<i>Total Edward Byrne Memorial Justice Assistance Grant Program:</i>				<u>106,134</u>	<u>-</u>
Total U.S. Department of Justice:				<u>\$ 611,896</u>	<u>\$ -</u>
U.S. Department of Labor					
<i>Trade Adjustment Assistance:</i>					
Trade Adjustment Assistance	17.245	IL Department of Commerce & Economic Opportunity	17-661005	\$ 194,868	\$ -
Trade Adjustment Assistance	17.245	IL Department of Commerce & Economic Opportunity	18-661005	126,795	-
<i>Total Trade Adjustment Assistance:</i>				<u>321,663</u>	<u>-</u>

KANE COUNTY, ILLINOIS

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

Federal Grantor / Program/Cluster Title	CFDA Number	Pass-Through Agency	Grant Number	Federal Expenditures	Payments to Sub-Recipients
U.S. Department of Labor (cont'd)					
<i>WIOA Cluster:</i>					
<i>WIOA Adult Program:</i>					
Workforce Investment Act Title I-B Grants Adult*	17.258	IL Department of Commerce & Economic Opportunity	17-681005	\$ (5,845)	\$ 8,969
Workforce Investment Act Title I-B Grants Adult *	17.258	IL Department of Commerce & Economic Opportunity	18-681005	1,246,342	249,937
Workforce Investment Act Title I-B Grants Administration*	17.258	IL Department of Commerce & Economic Opportunity	17-681005	(1,593)	-
Workforce Investment Act Title I-B Grants Administration*	17.258	IL Department of Commerce & Economic Opportunity	18-681005	155,915	-
Workforce Investment Act Title I-B Grants Administration*	17.258	IL Department of Commerce & Economic Opportunity	19-681005	11,659	-
Workforce Investment Act Title I-B Incentive*	17.258	IL Department of Commerce & Economic Opportunity	16-632005	6,874	-
		<i>Total WIOA Adult Program:</i>		<u>1,413,352</u>	<u>258,906</u>
<i>WIOA Youth Activities:</i>					
Workforce Investment Act Title I-B Grants Youth *	17.259	IL Department of Commerce & Economic Opportunity	17-681005	308,443	239,161
Workforce Investment Act Title I-B Grants Youth *	17.259	IL Department of Commerce & Economic Opportunity	18-681005	1,566,816	1,479,825
Workforce Investment Act Title I-B Grants Administration*	17.259	IL Department of Commerce & Economic Opportunity	17-681005	(1,859)	-
Workforce Investment Act Title I-B Grants Administration*	17.259	IL Department of Commerce & Economic Opportunity	18-681005	176,034	-
Workforce Investment Act Title I-B Grants Administration*	17.259	IL Department of Commerce & Economic Opportunity	19-681005	13,453	-
Workforce Investment Act Title I-B Incentive*	17.259	IL Department of Commerce & Economic Opportunity	16-632005	7,304	-
		<i>Total WIOA Youth Activities:</i>		<u>2,070,191</u>	<u>1,718,986</u>

KANE COUNTY, ILLINOIS

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

Federal Grantor / Program/Cluster Title	CFDA Number	Pass-Through Agency	Grant Number	Federal Expenditures	Payments to Sub-Recipients
U.S. Department of Labor (cont'd)					
<i>WIOA Dislocated Worker Formula Grants:</i>					
Workforce Investment Act Title I-B Grants Dislocated *	17.278	IL Department of Commerce & Economic Opportunity	17-681005	\$ 18,089	\$ 33,301
Workforce Investment Act Title I-B Grants Dislocated *	17.278	IL Department of Commerce & Economic Opportunity	18-681005	1,611,439	218,209
Workforce Investment Act Title I-B Grants Dislocated *	17.278	IL Department of Commerce & Economic Opportunity	19-681005	24,629	19,653
Workforce Investment Act Title I-B Grants Dislocated *	17.278	IL Department of Commerce & Economic Opportunity	18-651005	163,030	-
Workforce Investment Act Title I-B Grants Dislocated *	17.278	IL Department of Commerce & Economic Opportunity	17-651005	(1,170)	-
Workforce Investment Act Title I-B Grants Administration*	17.278	IL Department of Commerce & Economic Opportunity	17-681005	(1,858)	-
Workforce Investment Act Title I-B Grants Administration*	17.278	IL Department of Commerce & Economic Opportunity	18-681005	171,004	-
Workforce Investment Act Title I-B Grants Administration*	17.278	IL Department of Commerce & Economic Opportunity	19-681005	19,731	-
Workforce Investment Act Title I-B Incentive*	17.278	IL Department of Commerce & Economic Opportunity	16-632005	9,139	-
<i>Total WIOA Dislocated Worker Formula Grants:</i>				<u>2,014,033</u>	<u>271,163</u>
<i>Total WIOA Cluster:</i>				<u>5,497,576</u>	<u>2,249,055</u>
Total U.S. Department of Labor:				<u>\$ 5,819,239</u>	<u>\$ 2,249,055</u>

KANE COUNTY, ILLINOIS

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

Federal Grantor / Program/Cluster Title	CFDA Number	Pass-Through Agency	Grant Number	Federal Expenditures	Payments to Sub-Recipients
U.S. Department of Transportation					
<i>Highway Planning and Construction Cluster:</i>					
<i>Highway Planning and Construction:</i>					
Highway Planning and Construction	20.205	IL Department of Transportation	Various	\$ 1,513,732	\$ -
<i>Total Highway Planning and Construction:</i>				<u>1,513,732</u>	<u>-</u>
<i>Total Highway Planning and Construction Cluster:</i>				<u>1,513,732</u>	<u>-</u>
<i>Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research:</i>					
Unified Work Program - Regional Planning Liason	20.505	Chicago Metropolitan Agency for Planning	C-16-0010	208,911	-
<i>Total Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research:</i>				<u>208,911</u>	<u>-</u>
<i>Transit Services Programs Cluster:</i>					
<i>Job Access and Reverse Commute Program</i>					
Job Access and Reverse Commute Program	20.516	Association for Individual Development	Various	3,796	-
<i>Total Job Access and Reverse Commute Program:</i>				<u>3,796</u>	<u>-</u>
<i>Total Transit Services Programs Cluster:</i>				<u>3,796</u>	<u>-</u>
Total U.S. Department of Transportation:				<u>\$ 1,726,439</u>	<u>\$ -</u>
U.S. Environmental Protection Agency					
<i>State Indoor Radon Grants:</i>					
State Indoor Radon Grant	66.032	IL Department of Public Health	N/A	\$ 6,000	\$ -
<i>Total State Indoor Radon Grants:</i>				<u>6,000</u>	<u>-</u>
<i>Performance Partnership Grants:</i>					
Performance Partnership Grants - Potable Water Supply	66.605	IL Department of Public Health	85380145F	8,325	-
<i>Total Performance Partnership Grants:</i>				<u>8,325</u>	<u>-</u>
Total U.S. Environmental Protection Agency:				<u>\$ 14,325</u>	<u>\$ -</u>

KANE COUNTY, ILLINOIS

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

Federal Grantor / Program/Cluster Title	CFDA Number	Pass-Through Agency	Grant Number	Federal Expenditures	Payments to Sub-Recipients
U.S. Department of Health and Human Services					
<i>Public Health Emergency Preparedness:</i>					
Cities Readiness Initiative	93.069	IL Department of Public Health	07580011H	\$ 27,428	\$ -
Cities Readiness Initiative	93.069	IL Department of Public Health	97580011G	35,840	-
Bioterrorism Preparedness	93.069	IL Department of Public Health	07180043H	103,419	-
Bioterrorism Preparedness	93.069	IL Department of Public Health	97180043G	266,311	-
<i>Total Public Health Emergency Preparedness:</i>				<u>432,998</u>	<u>-</u>
<i>Immunization Cooperative Agreements:</i>					
Immunization Cooperative Agreements - Vaccines for Children	93.268	IL Department of Public Health	95080045G	50,000	-
Immunization Cooperative Agreements - Vaccines for Children	93.268	IL Department of Public Health	95180044G	18,760	-
<i>Total Immunization Cooperative Agreements:</i>				<u>68,760</u>	<u>-</u>
<i>Centers for Disease Control and Prevention Investigations and Technical Assistance:</i>					
Vector Surveillance & Control Grant	93.283	IL Department of Human Services	95080045G-VSC	91,567	-
<i>Total Centers for Disease Control and Prevention Investigations and Technical Assistance:</i>				<u>91,567</u>	<u>-</u>
<i>Public Health Emergency Response: Cooperative Agreement for Emergency Response:</i>					
<i>Public Health Crisis Response:</i>					
Opioid Crisis Grant Program: LHD OD Surveillance & Response	93.354	IL Department of Human Services	95080302G	11,536	-
<i>Total Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response:</i>				<u>11,536</u>	<u>-</u>
<i>Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program:</i>					
Maternal Infant Early Childhood Home Visitation (MIECHV)	93.505	IL Department of Human Services	FCSXS04101	38,200	-
Maternal Infant Early Childhood Home Visitation (MIECHV)	93.505	IL Department of Human Services	FCSYV04101	29,509	-
<i>Total Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program:</i>				<u>67,709</u>	<u>-</u>

KANE COUNTY, ILLINOIS

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

Federal Grantor / Program/Cluster Title	CFDA Number	Pass-Through Agency	Grant Number	Federal Expenditures	Payments to Sub-Recipients
U.S. Department of Health and Human Services (cont'd)					
<i>Child Support Enforcement:</i>					
Title IV-D- Child Support Enforcement Program	93.563	IL Department of Healthcare and Family Services	2017-55-013-K2C	\$ 377,873	\$ -
Title IV-D- Child Support Enforcement Program	93.563	IL Department of Healthcare and Family Services	2017-55-013-K3C	218,955	-
Title IV-D- Child Support Enforcement Program	93.563	IL Department of Healthcare and Family Services	2018-55-007-KD	30,765	-
<i>Total Child Support Enforcement:</i>				<u>627,593</u>	<u>-</u>
<i>CCDF Cluster:</i>					
<i>Child Care and Development Block Grant:</i>					
Early Childhood Network Grant (AOK)	93.575	IL Department of Human Services	FCSXS04772	39,349	-
Early Childhood Network Grant (AOK)	93.575	IL Department of Human Services	FCSYS04772	33,534	-
<i>Total Child Care and Development Block Grant:</i>				<u>72,883</u>	<u>-</u>
<i>Total CCDF Cluster:</i>				<u>72,883</u>	<u>-</u>
<i>Social Services Block Grant:</i>					
Title XX Block Grant	93.667	IL Department of Human Services	FCSXU05063	15,736	-
Title XX Block Grant	93.667	IL Department of Human Services	FCSYU05063	15,798	-
<i>Total Social Services Block Grant:</i>				<u>31,534</u>	<u>-</u>
<i>Opioid STR:</i>					
State Targeted Response to the Opioid Crisis Grant (SY19)	93.788	IL Department of Human Services	43CXZ03196	176,679	-
State Targeted Response to the Opioid Crisis Grant (SY19)	93.788	IL Department of Human Services	43CZ03565	136,411	-
<i>Total Opioid STR:</i>				<u>313,090</u>	<u>-</u>
Total U.S. Department of Health and Human Services:				<u>\$ 1,717,670</u>	<u>\$ -</u>

KANE COUNTY, ILLINOIS

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

Federal Grantor / Program/Cluster Title	CFDA Number	Pass-Through Agency	Grant Number	Federal Expenditures	Payments to Sub-Recipients
U.S. Department of Homeland Security					
<i>Emergency Management Performance Grants:</i>					
Emergency Management Performance Grants	97.042	IL Emergency Management Agency	EMC-2018-EP-00004	\$ 99,912	\$ -
<i>Total Emergency Management Performance Grants:</i>				<u>99,912</u>	<u>-</u>
Total U.S. Department of Homeland Security:				<u>\$ 99,912</u>	<u>\$ -</u>
Total Expenditures of Federal Awards:				<u>\$ 12,563,425</u>	<u>\$ 2,669,870</u>

* Denotes a major program

KANE COUNTY, ILLINOIS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS As of and for the Year Ended November 30, 2019

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the “schedule”) includes the federal award activity of Kane County, Illinois under programs of the federal government for the year ended November 30, 2019. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of 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 on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

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

NOTE 3 – INDIRECT COST RATE

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

KANE COUNTY, ILLINOIS

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

SECTION I – SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

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

Internal control over financial reporting:

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

Noncompliance material to financial statements noted?

_____ yes X no

FEDERAL AWARDS

Internal control over major programs:

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

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

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

_____ yes X no

Auditee qualified as low-risk auditee?

 X yes _____ no

Identification of major federal programs:

CFDA Numbers

Name of Federal Program or Cluster

17.258, 17.259, 17.278

WIOA Cluster

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

 \$750,000

KANE COUNTY, ILLINOIS

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

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

None.

KANE COUNTY, ILLINOIS

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

SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None.

KANE COUNTY, ILLINOIS

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS For the Year Ended November 30, 2019

SECTION IV – SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u>
2018-001	Several departments and offices of the County utilize bank accounts that are not maintained in the County's general ledger software and that have activity/processes operating outside the County's control environment.	In order to mitigate the associated risk, these departments and offices submit monthly bank statements and reconciliations that enable the transactions to be reviewed by the Finance Department and posted to the general ledger.