

WOODFORD COUNTY, ILLINOIS

ANNUAL FEDERAL AWARDS
COMPLIANCE AUDIT
November 30, 2013

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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**

Members of the County Board
Woodford County, 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 discretely presented component unit, each major fund, and the aggregate remaining fund information of Woodford County, Illinois, as of and for the year ended November 30, 2013, and the related notes to the financial statements, which collectively comprise Woodford County, Illinois' basic financial statements, and have issued our report thereon dated April 23, 2014. Our report was qualified as management has not determined or recorded a liability for other postemployment benefits in the governmental activities and, additionally, has not recorded an expense for the period change in that liability. The amount by which this departure would affect the liabilities, net position, and expenses of the governmental activities has not been reasonably determined.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Woodford County, Illinois' 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 Woodford County, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of Woodford County, Illinois' internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2013-001, 2013-002, and 2013-003 to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Woodford County, Illinois' 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 an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards*, and which is described in the accompanying schedule of findings and questioned costs as item 2013-003.

Woodford County, Illinois' Response to Findings

Woodford County, Illinois' responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Woodford County, Illinois' responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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 result 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

Peoria, Illinois
April 23, 2014



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR FEDERAL PROGRAM, ON INTERNAL CONTROL OVER COMPLIANCE, AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS IN ACCORDANCE WITH OMB CIRCULAR A-133

Members of the County Board
Woodford County, Illinois

Report on Compliance for Each Major Federal Program

We have audited Woodford County, Illinois' compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on Woodford County, Illinois' major federal program for the year ended November 30, 2013. Woodford County, Illinois' 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 the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for Woodford County, Illinois' 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 *OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Woodford County, Illinois' 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 Woodford County, Illinois' compliance.

Opinion on Each Major Federal Program

In our opinion, Woodford County, Illinois 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, 2013.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph 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 were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2013-001 and 2013-002 to be material weaknesses.

Woodford County, Illinois' responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Woodford County, Illinois' responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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 result of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Woodford County, Illinois as of and for the year ended November 30, 2013, and the related notes to the financial statements, which collectively comprise Woodford County, Illinois' basic financial statements. We issued our report thereon dated April 23, 2014. Our report was qualified as management has not determined or recorded a liability for other postemployment benefits in the governmental activities and, additionally, has not recorded an expense for the period change in that liability. The amount by which this departure would affect the liabilities, net position, and expenses of the governmental activities has not been reasonably determined. Our audit was conducted for the purpose of forming opinions 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 OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

CliftonLarsonAllen LLP

Peoria, Illinois
April 23, 2014

WOODFORD COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended November 30, 2013

| <u>Federal Grantor/Pass-through Grantor/Program Title</u> | <u>Federal CFDA Number</u> | <u>Pass-through Grantor's Number</u> | <u>Expenditures</u> | <u>Passed-Through to Subrecipients</u> |
|---|----------------------------|--------------------------------------|---------------------|--|
| U.S. DEPARTMENT OF AGRICULTURE | | | | |
| Passed through Illinois Department of Human Services: | | | | |
| Special Supplemental Nutrition Program for Women, Infants, and Children | 10.557 | FCSRE01115 | \$ 36,955 | \$ - |
| | 10.557 | FCSSQ01115 | 26,915 | - |
| W.I.C. Noncash Food Vouchers | 10.557 | | <u>214,460</u> | <u>-</u> |
| | | | <u>278,330</u> | <u>-</u> |
| Passed through Illinois Department of Public Health: | | | | |
| Summer Food Inspection | 10.559 | N/A | <u>150</u> | <u>-</u> |
| Total U.S. Department of Agriculture | | | <u>278,480</u> | <u>-</u> |
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | |
| Passed through Illinois Department of Public Health: | | | | |
| Bioterrorism Preparedness | 93.069 | 27180122 | <u>24,265</u> | <u>-</u> |
| Emergency Preparedness | 93.074 | 37180095A | 46,058 | - |
| | | 37180122A | 37,546 | - |
| | | 47180095B | 5,659 | - |
| | | 47180122B | <u>9,576</u> | <u>-</u> |
| | | | <u>98,839</u> | <u>-</u> |
| Immunization Grant | 93.268 | N/A | <u>800</u> | <u>-</u> |
| Passed through Illinois Department of Human Services: | | | | |
| Partnership for Success | 93.243 | FCSRE01809 | 52,500 | - |
| | 93.243 | FCSSP01809 | <u>35,184</u> | <u>-</u> |
| | | | <u>87,684</u> | <u>-</u> |

WOODFORD COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended November 30, 2013

| <u>Federal Grantor/Pass-through Grantor/Program Title</u> | <u>Federal CFDA Number</u> | <u>Pass-through Grantor's Number</u> | <u>Expenditures</u> | <u>Passed-Through to Subrecipients</u> |
|---|----------------------------|--------------------------------------|---------------------|--|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED) | | | | |
| Passed through Illinois Department of Human Services (Continued): Strategic Prevention Framework State Initiative Grant | 93.243 | 11GM548000 | \$ 28,000 | \$ - |
| Passed through Illinois Department of Healthcare and Family Services: Child Support Enforcement | 93.563 | N/A | 6,277 | - |
| Total U.S. Department of Health and Human Services | | | <u>245,865</u> | <u>-</u> |
| U.S. ENVIRONMENTAL PROTECTION AGENCY | | | | |
| Passed through Illinois Department of Public Health: Performance Partnership Grant | 66.605 | N/A | 1,063 | - |
| U.S. DEPARTMENT OF TRANSPORTATION | | | | |
| Passed through Illinois Department of Transportation: Public Transportation for Non-urbanized Areas | 20.509 | RPT-13-026 | 71,919 | 71,919 |
| | 20.509 | RPT-14-026 | <u>52,289</u> | <u>52,289</u> |
| | | | <u>124,208</u> | <u>124,208</u> |
| Highway Planning and Construction | 20.205 | C-94-129-10 | 18,053 | - |
| Total U.S. Department of Transportation | | | <u>142,261</u> | <u>124,208</u> |

WOODFORD COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended November 30, 2013

| <u>Federal Grantor/Pass-through Grantor/Program Title</u> | <u>Federal CFDA Number</u> | <u>Pass- through Grantor's Number</u> | <u>Expenditures</u> | <u>Passed- Through to Subrecipients</u> |
|--|---|--|----------------------------|--|
| U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | | |
| Passed through Illinois Department of Commerce & Economic Opportunity: Community Development Block Grant (Major) | 14.228 | 08-358014 | \$ 834,807 | \$ - |
| U.S. ELECTION ASSISTANCE COMMISSION | | | | |
| Passed through Illinois State Board of Elections: Help America Vote Act | 90.401 | N/A | 5,016 | - |
| TOTAL | | | <u>\$ 1,507,492</u> | <u>\$ 124,208</u> |

WOODFORD COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended November 30, 2013

**SUMMARY OF EXPENDITURES OF
FEDERAL AWARDS BY FEDERAL
CFDA NUMBER**

| <u>Federal CFDA Number</u> | <u>Expenditures</u> | <u>Passed-Through to Subrecipients</u> |
|----------------------------|----------------------------|--|
| 10.557 | \$ 278,330 | \$ - |
| 10.559 | 150 | - |
| 14.228 | 834,807 | - |
| 20.205 | 18,053 | - |
| 20.509 | 124,208 | 124,208 |
| 66.605 | 1,063 | - |
| 90.401 | 5,016 | - |
| 93.069 | 24,265 | - |
| 93.074 | 98,839 | - |
| 93.243 | 115,684 | - |
| 93.268 | 800 | - |
| 93.563 | <u>6,277</u> | <u>-</u> |
| | <u>\$ 1,507,492</u> | <u>\$ 124,208</u> |

See accompanying notes to schedule of expenditures of federal awards.

WOODFORD COUNTY, ILLINOIS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended November 30, 2013

General

The accompanying Schedule of Expenditures of Federal Awards includes the activity of all federal financial assistance programs of Woodford County, Illinois. The Woodford County reporting entity is defined in Note 1 to the County's basic financial statements. Federal awards received directly from federal agencies as well as federal financial assistance passed through to other government agencies are included on the schedule.

Relationship to Financial Statements

The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts present in this schedule may differ from amounts presented in the financial statements.

Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the County's basic financial statements.

Other Noncash Assistance

The County did not receive any federal awards in the form of noncash assistance for insurance in effect during the year, loans, or loan guarantees.

Relationship to Federal Financial Reports

Amounts reported in the accompanying schedule agree with the amounts reported in the related federal financial reports.

WOODFORD COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended November 30, 2013

Section I - Summary of Auditors' Results

Financial Statements

| | | | |
|--|-------------------------------------|-----|---|
| Type of auditors' report issued: | Qualified | | |
| Internal control over financial reporting: | | | |
| • Material weakness(es) identified? | <input checked="" type="checkbox"/> | Yes | <input type="checkbox"/> No |
| • Significant deficiencies identified that are not considered to be material weaknesses? | <input type="checkbox"/> | Yes | <input checked="" type="checkbox"/> None reported |
| Noncompliance material to financial statements noted? | <input checked="" type="checkbox"/> | Yes | <input type="checkbox"/> No |

Federal Awards

| | | | |
|---|-------------------------------------|-----|---|
| Internal control over major programs: | | | |
| • Material weakness(es) identified? | <input checked="" type="checkbox"/> | Yes | <input type="checkbox"/> No |
| • Significant deficiencies identified that are not considered to be material weaknesses? | <input type="checkbox"/> | Yes | <input checked="" type="checkbox"/> None reported |
| Type of auditors' report issued on compliance for major programs: | Unqualified | | |
| Any audit findings disclosed that are required to be reported in accordance with Section 510 (a) of Circular A-133? | <input checked="" type="checkbox"/> | Yes | <input type="checkbox"/> No |

Identification of major programs:

| | |
|------------------------------|--|
| <u>CFDA Number(s)</u> | <u>Name of Federal Program or Cluster</u> |
|------------------------------|--|

| | |
|--------|-----------------------------------|
| 14.228 | Community Development Block Grant |
|--------|-----------------------------------|

| | |
|--|------------------|
| Dollar threshold used to distinguish between Type A and Type B programs: | <u>\$300,000</u> |
|--|------------------|

| | | |
|--|------------------------------|--|
| Auditee qualified as low-risk auditee? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
|--|------------------------------|--|

WOODFORD COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended November 30, 2013

Section II - Financial Statement Findings

Finding No. 2013-001 - Segregation of Duties

Criteria or specific requirement:

An effective system of internal control is based on a good segregation of duties. In order to have a system of segregation of duties, there must be a number of personnel available to whom responsibilities can be assigned to provide the appropriate checks and balances of any system.

Condition:

Due to the limited number of personnel performing accounting functions in the County offices, there is a lack of segregation of duties over accounting transactions.

Effect:

As a result of the lack of segregation of duties, due to the limited number of personnel involved in accounting transactions, there is a higher risk that errors or misappropriation could occur and not be detected within a timely period.

Cause:

There is limited number of personnel involved in accounting transactions within the County offices.

Recommendation:

When this condition exists, management's close supervision and review of accounting information is the best means of preventing or detecting errors and irregularities. The County Board should continue to closely monitor financial reporting.

Views of responsible officials and planned corrective action:

To the extent possible, monitoring of monthly financial results and compliance information by department heads and the Board will continue in the County offices.

Contact Person:

Melissa Andrews, Woodford County Treasurer

WOODFORD COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended November 30, 2013

Section II - Financial Statement Findings (Continued)

Finding No. 2013-002 - Financial Statement Preparation

Criteria or specific requirement:

The Board and management share the ultimate responsibility for the County's internal control system. While it is acceptable to outsource various accounting functions, the responsibility for internal control cannot be outsourced.

Condition:

The County currently does not have staff to prepare or review its financial statements in a manner that provides a high level of assurance that potential omissions or other errors would be identified and corrected. The County maintains its financial records on a cash basis. Numerous significant audit adjustments are prepared to convert the financial information from cash to accrual basis. The County currently engages CliftonLarsonAllen LLP to assist in preparing the various accrual entries and its financial statements and accompanying disclosures. However, as independent auditors, CliftonLarsonAllen LLP cannot be considered part of the County's internal control system.

Effect:

Without the staffing by the County as part of the internal control process over the financial statement preparation process, the risk that errors or omissions in the financial statements and disclosures will go undetected leading to incomplete or inaccurate financial reporting is increased, unless assistance is provided by external sources.

Cause:

The County does not have personnel who can ensure that its annual financial statements, including disclosures, are complete and accurate.

Recommendation:

We make no recommendation as to whether management should or should not invest in additional personnel or additional training for existing personnel to acquire the capacity to maintain the level of expertise necessary to prepare financial statements in accordance with generally accepted accounting principles including all disclosures.

Views of responsible officials and planned corrective action:

The County does not deem it cost effective to send designated employees to training classes nor to hire an individual with the proper qualifications.

Contact Person:

Melissa Andrews, Woodford County Treasurer

WOODFORD COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended November 30, 2013

Section II - Financial Statement Findings (Continued)

Finding No. 2013-003 - Required Disclosures

Criteria or specific requirement:

The Governmental Accounting Standards Board (GASB) Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, requires that the County reflect a liability in the County's government-wide statements if the benefits are not funded at the annual required contribution level determined by an actuarial valuation.

Condition:

The County did not have an actuarial valuation performed for the period under audit, therefore, a liability was not recorded and no disclosure was made regarding GASB Statement 45.

Effect:

Not recording this liability could have a material effect on the government-wide financial statements and liabilities are not accurately reported on those financial statements.

Cause:

The County Board decided that the costs of having an actuarial valuation performed outweighed the benefit to the County and, therefore, decided not to pursue an actuarial valuation to calculate the County's obligations under GASB 45.

Recommendation:

We recommend the County have an actuarial valuation performed to assess the commitment the County is liable for with respect to postemployment benefits other than pensions.

Views of responsible officials and planned corrective action:

The County does not deem it cost effective to have an actuarial valuation performed to assess the commitments of postemployment benefits other than pensions.

Contact Person:

Melissa Andrews, Woodford County Treasurer

WOODFORD COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended November 30, 2013

Section III - Federal Award Findings and Questioned Costs

Finding No. 2013-001 - Segregation of Duties

Finding No. 2013-002 - Financial Statement Preparation

See Section II - Financial Statement Findings

Federal Agency Program: All

Questioned Costs: None

WOODFORD COUNTY, ILLINOIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended November 30, 2013

Finding No. 2012-01

SEGREGATION OF DUTIES

Due to the limited number of personnel performing accounting functions in the County offices, there is a lack of segregation of duties over accounting transactions.

Status

This finding has been repeated in the current year as Finding 2013-001.

Finding No. 2012-02

FINANCIAL STATEMENT PREPARATION

The County currently does not have staff to prepare or review its financial statements in a manner that provides a high level of assurance that potential omissions or other errors would be identified and corrected. The County currently engages CliftonLarsonAllen LLP to assist in preparing its financial statements and accompanying disclosures. However, as independent auditors, CliftonLarsonAllen LLP cannot be considered part of the County's internal control system.

Status

This finding has been repeated in the current year as Finding 2013-002.

**WOODFORD COUNTY, ILLINOIS
CORRECTIVE ACTION PLAN
Year Ended November 30, 2013**

Finding 2013-001

To the extent possible, monitoring of monthly financial results and compliance information by department heads and the Board will continue in the County offices.

Contact Person:

Melissa Andrews, Woodford County Treasurer

Finding 2013-002

The County does not deem it cost effective to send designated employees to training classes nor to hire an individual with the proper qualifications.

Contact Person:

Melissa Andrews, Woodford County Treasurer