

# **Lake County, Illinois**

Report on Federal Awards

November 30, 2022

# Lake County

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November 30, 2022

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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 Board of  
Lake County

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 (*Government Auditing Standards*), 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 Lake County (the County), as of and for the year ended November 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 27, 2023. Our report includes an emphasis of matter paragraph because the County implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, as of December 1, 2021.

**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.

A handwritten signature in black ink that reads "Baker Tilly US, LLP". The signature is written in a cursive, flowing style.

Oak Brook, Illinois  
June 27, 2023

**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**

Independent Auditors' Report

To the Board of  
Lake County

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

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

We have audited Lake County'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 November 30, 2022. 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 November 30, 2022.

***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 (*Government Auditing Standards*); 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 an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2022-001. Our opinion on each major federal program is not modified with respect to this matter.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the noncompliance finding 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 a deficiency in internal control over compliance that we consider to be a significant deficiency.

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 deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-001, to be a significant deficiency.

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 the County's response to the internal control over compliance finding identified in our compliance audit 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 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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended November 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 27, 2023, 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 included an emphasis of matter paragraph because the County implemented Governmental Accounting Standards Board (GASB) No. 87, *Leases*, as of December 1, 2021. 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 basic 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 US, LLP*

Oak Brook, Illinois  
August 18, 2023

**Lake County**

Schedule of Expenditures of Federal Awards  
 Year Ended November 30, 2022

Grantor Agency / Program Title	Assistance Listing Number	Pass- Through Agency	Grant Number	Expenditures	Subrecipient Payments
<b>U.S. Department of Agriculture</b>					
Child Nutrition Cluster					
School Breakfast Program	10.553	ISBE	34-049-012P	\$ 24,703	\$ -
National School Lunch Program - USDA Foods	10.555	ISBE	34-049-12P-00A7	5,722	-
National School Lunch/snack/SupplyChain Asst Program	10.555	ISBE	34-049-012P	59,081	-
Total National School Lunch Program				<u>64,803</u>	<u>-</u>
Total Child Nutrition Cluster				<u>89,506</u>	<u>-</u>
WIC Special Supplemental Nutrition Program for Women, Infants, and Children					
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	IDHS	FCSAQ00915	1,355,558	-
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	IDHS	FCSBQ00915	718,257	-
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	IDHS	FCSAQ01153	85,301	-
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	IDHS	FCSBQ01153	41,556	-
Total WIC Special Supplemental Nutrition Program				<u>2,200,672</u>	<u>-</u>
WIC Farmers' Market Nutrition Program (FMNP)	10.572	IDHS	FCSBQ01242	872	-
Total U.S. Department of Agriculture				<u>2,291,050</u>	<u>-</u>
<b>U.S. Department of Housing and Urban Development</b>					
CDBG Entitlement Grants Cluster					
Community Development Block Grants/Entitlement Grants	14.218		B08UN17004	7,621	-
Community Development Block Grants/Entitlement Grants	14.218		B11UN17004	1,616	-
Community Development Block Grants/Entitlement Grants	14.218		B15UC170003	272,988	272,988
Community Development Block Grants/Entitlement Grants	14.218		B16UC170003	171,968	171,968
Community Development Block Grants/Entitlement Grants	14.218		B17UC170003	57,477	57,477
Community Development Block Grants/Entitlement Grants	14.218		B18UC170003	892,095	892,095
Community Development Block Grants/Entitlement Grants	14.218		B19UC170003	319,947	319,947
Community Development Block Grants/Entitlement Grants	14.218		B20UC170003	765,227	591,731
Community Development Block Grants/Entitlement Grants	14.218		B20UW170003	936,228	615,192
Community Development Block Grants/Entitlement Grants	14.218		B21UC170003	1,315,564	1,205,272
Community Development Block Grants/Entitlement Grants	14.218		B22UC170003	391,494	231,788
Total CDBG Entitlement Grants Cluster				<u>5,132,225</u>	<u>4,358,458</u>
Emergency Solutions Grant Program					
Emergency Solutions Grant Program 2022	14.231	IDHS	FCSAH03834	20,000	-
Emergency Solutions Grant Program 2022	14.231	IDHS	FCSBH03834	24,005	-
Emergency Solutions Grant Program 2020	14.231		E20UC170003	588	588
Emergency Solutions Grant Program 2020	14.231		E20UW170003	487,791	380,610
Emergency Solutions Grant Program 2021	14.231		E21UC170003	139,743	118,943
Emergency Solutions Grant Program 2022	14.231		E22UC170003	47,813	39,309
Total Emergency Solutions Grant Program				<u>719,940</u>	<u>539,450</u>
Home Investment Partnerships Program					
Home investment Partnership 2017	14.239		M17DC170205	526,912	526,912
Home investment Partnership 2018	14.239		M18DC170205	570,120	570,120
Home investment Partnership 2019	14.239		M19DC170205	112,880	112,880
Home investment Partnership 2020	14.239		M20DC170205	285,503	179,688
Home investment Partnership 2021	14.239		M21DC170205	473,641	454,191
Home investment Partnership 2022	14.239		M22DC170205	16,399	16,399
Total Home Investment Partnerships Program				<u>1,985,455</u>	<u>1,860,190</u>

See notes to schedule of expenditures of federal awards



**Lake County**

Schedule of Expenditures of Federal Awards  
 Year Ended November 30, 2022

Grantor Agency / Program Title	Assistance Listing Number	Pass- Through Agency	Grant Number	Expenditures	Subrecipient Payments
<b>U.S. Department of Housing and Urban Development (cont.)</b>					
Continuum of Care Program					
Continuum of Care Program 2020 HMIS	14.267		IL0020L5T022012	\$ 93,279	\$ -
Continuum of Care Program 2021 HMIS	14.267		IL0020L5T022113	21,289	-
Continuum of Care Program 2020 Independence Center	14.267		IL0025L5T022013	55,941	52,181
Continuum of Care Program 2021 Independence Center	14.267		IL0025L5T022114	12,478	12,478
Continuum of Care Program 2020 Lake County Haven	14.267		IL0035L5T022013	18,202	18,202
Continuum of Care Program 2021 Lake County Haven	14.267		IL0035L5T022114	6,638	6,638
Continuum of Care Program 2020 Planning	14.267		IL1726L5T022000	58,543	-
Continuum of Care Program 2021 Planning	14.267		IL1748L5T022100	8,422	-
Continuum of Care Program	14.267		IL0439L5T022011	156,563	-
Continuum of Care Program	14.267		IL0439L5T022112	199,320	-
Total Continuum of Care Program				630,675	89,499
Total U.S. Department of Housing and Urban Development				8,468,295	6,847,597
<b>U.S. Department of the Interior (DOI)</b>					
Fish & Wildlife Management Assistance					
	15.608	IDNR	F21APO2432	39,373	-
Total U.S. Department of the Interior (DOI)				39,373	-
<b>U.S. Department of Justice</b>					
Services for Trafficking Victims					
	16.320		15POVC-21-GK-04104-HT	176,367	-
Juvenile Justice and Delinquency Prevention					
Juvenile Justice and Delinquency Prevention	16.540	IDHS	FCSAR05964	36,848	-
Juvenile Justice and Delinquency Prevention	16.540	IDHS	FCSAR06025	11,329	-
Total Juvenile Justice and Delinquency Prevention				48,177	-
Crime Victim Assistance					
Crime Victim Assistance	16.575	CJIA	218003	346,290	-
Crime Victim Assistance	16.575	CJIA	820002	145,014	-
Crime Victim Assistance	16.575	CJIA	219444	188,769	-
Crime Victim Assistance	16.575	CJIA	219032	67,298	-
Total Crime Victim Assistance				747,371	-
State Criminal Alien Assistance Program					
State Criminal Alien Assistance Program	16.606		2019-AP-BX-0128	11,018	-
State Criminal Alien Assistance Program	16.606		2019-AP-BX-0810	131,411	-
				142,429	-
Bulletproof Vest Partnership Program					
	16.607		2021-BO-BX-21027790	19,001	-
Edward Byrne Memorial Justice Assistance Grant (JAG) Program					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	CJIA	2019-DJ-BX-0055	79,240	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	Wauk	2019-DJ-BX-0386	4,957	-
Total Edward Byrne Memorial Justice Assistance Grant (JAG) Program				84,197	-
Criminal and Juvenile Justice and Mental Health Collaboration Program					
BJA -Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745		16-MO-BX-0032	15,727	-
BJA -Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745		2020-MO-BPX-0033	78,775	-
Total Criminal and Juvenile Justice and Mental Health Collaboration Program				94,502	-
Capital Case Litigation Initiative					
Smart Prosecution Initiative	16.746		15PBJA-21-GG-03604-WRNG	68,389	-
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.825		15PBJA-21-GG-03889-SMTP	108,755	-
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838		2020-AR-BX-0085	281,571	-
Total U.S. Department of Justice				1,770,759	-

See notes to schedule of expenditures of federal awards

**Lake County**

Schedule of Expenditures of Federal Awards  
Year Ended November 30, 2022

Grantor Agency / Program Title	Assistance Listing Number	Pass- Through Agency	Grant Number	Expenditures	Subrecipient Payments
<b>U.S. Department of Labor</b>					
Trade Adjustment Assistance					
Trade Adjustment Assistance	17.245	DCEO	20-661001	\$ 19,565	\$ -
WIOA Cluster					
WIOA Adult Program	17.258	DCEO	20-681001	118,673	-
WIOA Adult Program	17.258	DCEO	21-681001	937,616	-
WIOA Adult Program	17.258	DCEO	22-681001	508,746	-
Total WIOA Adult Program				<u>1,565,035</u>	<u>-</u>
WIA Youth Activities	17.259	DCEO	20-681001	570,130	-
WIA Youth Activities	17.259	DCEO	22-681001	267,266	115,395
WIA Youth Activities	17.259	DCEO	21-681001	1,227,345	446,613
Total WIOA Youth Activities				<u>2,064,741</u>	<u>562,008</u>
WIOA Dislocated Worker Formula Grant	17.278	DCEO	20-681001	372,717	-
WIOA Dislocated Worker Formula Grant	17.278	DCEO	21-681001	1,208,042	-
WIOA Dislocated Worker Formula Grant	17.278	DCEO	22-681001	441,152	-
WIOA Dislocated Worker Formula Grant	17.278	DCEO	19-633001	22,144	-
WIOA Dislocated Worker Formula Grant	17.278	DCEO	20-651001	184,903	-
WIOA Dislocated Worker Formula Grant	17.278	DCEO	20-651101	3,108	-
Total WIA Dislocated Worker Formula Grant				<u>2,232,066</u>	<u>-</u>
Total WIOA Cluster				<u>5,861,842</u>	<u>562,008</u>
Workforce Investment Act (WIA) National Emergency Grants					
WIOA National Dislocated Worker Grants/ WIA National Emergency Grants	17.277	DCEO	19-671001	13,370	-
WIOA National Dislocated Worker Grants/ WIA National Emergency Grants	17.277	DCEO	20-671001	155,613	-
WIOA National Dislocated Worker Grants/ WIA National Emergency Grants	17.277	DCEO	20-672001	43,530	-
WIOA National Dislocated Worker Grants/ WIA National Emergency Grants	17.277	DCEO	21-671001	455,956	-
Total Workforce Investment Act (WIA) National Emergency Grants				<u>668,469</u>	<u>-</u>
Total U.S. Department of Labor				<u>6,549,876</u>	<u>562,008</u>
<b>U.S. Department of Transportation</b>					
Highway Planning and Construction Cluster					
Highway Planning & Construction	20.205	DOT	18-00158-13-WR	84,308	-
Highway Planning & Construction	20.205	DOT	18-00999-56-ES	35,842	-
Highway Planning & Construction	20.205	DOT	12-00999-30-TL	28,550	-
Highway Planning & Construction	20.205	CMAP	C-22-0008	99,059	-
Highway Planning & Construction	20.205	CMAP	C-23-0008	85,683	-
Total Highway Planning and Construction Cluster				<u>333,442</u>	<u>-</u>
Transit Services Programs Cluster					
Enhanced Mobility of Seniors & Individuals with Disabilities	20.513	RTA	20-00280-08-ES	39,207	-
Enhanced Mobility of Seniors & Individuals with Disabilities	20.513	RTA	19-00280-07-ES	52,978	-
Total Transit Services Programs Cluster				<u>92,185</u>	<u>-</u>
Highway Safety Cluster					
State and Community Highway Safety	20.600	DOT	HS-23-0043	4,076	-
State and Community Highway Safety	20.600	DOT	HS-22-0045	90,671	-
Total State and Community Highway Safety				<u>94,747</u>	<u>-</u>
National Priority Safety Programs	20.616	DOT	HS-23-0227	2,716	-
National Priority Safety Programs	20.616	DOT	HS-22-0174	18,981	-
Total National Priority Safety Programs				<u>21,697</u>	<u>-</u>
Total Highway Safety Cluster				<u>116,444</u>	<u>-</u>
Total U.S. Department of Transportation				<u>542,071</u>	<u>-</u>

See notes to schedule of expenditures of federal awards

**Lake County**

Schedule of Expenditures of Federal Awards  
Year Ended November 30, 2022

Grantor Agency / Program Title	Assistance Listing Number	Pass- Through Agency	Grant Number	Expenditures	Subrecipient Payments
<b>U.S. Department of the Treasury</b>					
COVID-19 Emergency Rental Assistance Program					
Emergency Rental Assistance Program	21.023		FERA1 (747)	\$ 2,754,230	\$ 2,754,230
Emergency Rental Assistance Program	21.023		FERA2 (748)	12,106,666	12,106,666
Total COVID-19 Emergency Rental Assistance Program				<u>14,860,896</u>	<u>14,860,896</u>
COVID-19 Coronavirus Relief Fund					
Coronavirus State & Local Fiscal Recovery Funds	21.027		ARPA	10,038,585	3,076,024
Coronavirus State & Local Fiscal Recovery Funds	21.027	DCEO	21-413010	11,271,166	11,271,166
Coronavirus State & Local Fiscal Recovery Funds	21.027	IDHS	45CBB00362	47,149	-
Coronavirus State & Local Fiscal Recovery Funds	21.027	IDHS	45CAB04475	295,290	-
Coronavirus State & Local Fiscal Recovery Funds	21.027	IDHS	45CAB04248	332,483	-
Coronavirus State & Local Fiscal Recovery Funds	21.027	IDHS	43CAZ03222	17,179	-
Total COVID-19 Coronavirus Relief Fund				<u>22,001,852</u>	<u>14,347,190</u>
Total U.S. Department of the Treasury				<u>36,862,748</u>	<u>29,208,086</u>
<b>U.S. Environmental Protection Agency</b>					
Performance Partnership Grants	66.605	IDPH	25080049J	18,429	-
Performance Partnership Grants	66.605	IDPH	38080049K	13,229	-
Total Performance Partnership Grants				<u>31,658</u>	<u>-</u>
Total U.S. Environmental Protection Agency				<u>31,658</u>	<u>-</u>
<b>U.S. Election Assistance Commission</b>					
2018 HAVA Election Security Grants	90.404	SBOE	FY23 PPA	77,550	-
2018 HAVA Election Security Grants	90.404	SBOE	SPY2022	27,356	-
Total HAVA Election Security Grants				<u>104,906</u>	<u>-</u>
Total U.S. Election Assistance Commission				<u>104,906</u>	<u>-</u>
<b>U.S. Department of Health and Human Services (cont.)</b>					
Public Health Emergency Preparedness					
Public Health Emergency Preparedness	93.069	IDPH	27180047J	214,232	-
Public Health Emergency Preparedness	93.069	IDPH	37180047K	116,921	-
Public Health Emergency Preparedness	93.069	IDPH	27580013J	84,695	-
Public Health Emergency Preparedness	93.069	IDPH	37580013K	8,027	-
Total Public Health Emergency Preparedness				<u>423,875</u>	<u>-</u>
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	IDHS	FCSAP01837	81,014	-
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	IDHS	FCSBP01837	49,270	-
Total Affordable Care Act (ACA) Personal Responsibility Education Program				<u>130,284</u>	<u>-</u>
Public Health Crisis Response to Opioid Overdose Crisis and Injury Prevention					
Injury Prevention and Control Research and State and Community Based Programs / Public Health Emergency Response: Cc	93.136	IDPH	22180216J	49,638	-
Injury Prevention and Control Research and State and Community Based Programs / Public Health Emergency Response: Cc	93.136	IDPH	28080202J	86,008	-
Injury Prevention and Control Research and State and Community Based Programs / Public Health Emergency Response: Cc	93.136	IDPH	38780202K	32,319	-
Total Public Health Crisis Response to Opioid Overdose Crisis and Injury Prevention				<u>167,965</u>	<u>-</u>

See notes to schedule of expenditures of federal awards

**Lake County**

Schedule of Expenditures of Federal Awards  
Year Ended November 30, 2022

Grantor Agency / Program Title	Assistance Listing Number	Pass- Through Agency	Grant Number	Expenditures	Subrecipient Payments
<b>U.S. Department of Health and Human Services (cont.)</b>					
Family Planning Services	93.217	IDPH	36180044K	\$ 161,460	\$ -
Health Center Program Cluster					
Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224 / 93.527		6 H80CS00119-20-08	1,134,535	-
Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224 / 93.527		6 H80CS00119-21-03	3,881,579	-
COVID-19 - Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, Public Housing Primary Care, and School Based Health Centers) Homeless, and Public Housing Primary Care)	93.224		6 H8FCS40351-01-01	2,662,850	-
Total Health Center Program Cluster				7,678,964	-
Mental Health Research Grants	93.242	NWU	60054206 LCHD	7,500	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance					
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	IDHS	43CAZ03217	26,607	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		5H79TI080379-04	328,252	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		6H79TI080379-05M001	54,947	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		1H79SM084258-01	94,042	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		6H79SM084258-02M001	37,804	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	IDHS	45CBB04487	3,202	-
Total Substance Abuse and Mental Health Services Projects of Regional and National Significance				544,854	-
Immunization Cooperative Agreements					
Immunization Cooperative Agreements	93.268	IDPH	25080049J	15,303	-
Immunization Cooperative Agreements	93.268	IDPH	25080049J	9,028	-
Immunization Cooperative Agreements	93.268	IDPH	38080049K	3,313	-
Immunization Cooperative Agreements	93.268	IDPH	95180046G-2	35,527	-
COVID-19 - Immunization Cooperative Agreements	93.268	IDPH	15080648I-1	1,058,983	-
Immunization Cooperative Agreements	93.268	IDPH	1330	2,007,583	-
Immunization Cooperative Agreements	93.268	Heluna	20180049J	12,619	-
Immunization Cooperative Agreements	93.268	IDPH	28180548J	157,497	-
Total Immunization Cooperative Agreements				3,299,853	-
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)					
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	IDPH	05180148HAMD3	1,288,830	-
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	IPHCA	210016	1,065,699	-
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	IDPH	28180548J	563,445	-
Total COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)				2,917,974	-
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	IDPH	32180067K	11,895	-
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	IDPH	27680048J	224,556	-
Total Public Health Emergency Response: Cooperative Agreement for Emergency Response				236,451	-

See notes to schedule of expenditures of federal awards

**Lake County**

Schedule of Expenditures of Federal Awards  
 Year Ended November 30, 2022

Grantor Agency / Program Title	Assistance Listing Number	Pass- Through Agency	Grant Number	Expenditures	Subrecipient Payments
<b>U.S. Department of Health and Human Services (cont.)</b>					
COVID-19 - Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation	93.421	NACCHO	2022-040406	\$ 40,829	\$ -
Grants for Capital Development in Health Centers	93.526		6 C8ECS43832-01-07	31,460	-
Child Support Enforcement					
Child Support Enforcement	93.563	IHFS	2021-55-013-IGA	327,001	-
Child Support Enforcement	93.563	IHFS	2020-55-013-K	420,218	-
Total Child Support Enforcement				<u>747,219</u>	<u>-</u>
Grants to States for Access & Visitation Programs					
Grants to States for Access & Visitation Programs	93.597	IHFS	2021-55-024-002-D	32,780	-
Grants to States for Access & Visitation Programs	93.597	IHFS	2021-55-024-003-D	29,505	-
Total Grants to States for Access & Visitation Programs				<u>62,285</u>	<u>-</u>
Social Services Block Grant					
Social Services Block Grant	93.667	IDHS	FCSAU06046	227,115	-
Social Services Block Grant	93.667	IDHS	FCSBU06046	209,152	-
Total Social Services Block Grant				<u>436,267</u>	<u>-</u>
Medicaid Cluster					
Medical Assistance Program	93.778	IDHS	Not available	335,855	-
Total Medicaid Cluster				<u>335,855</u>	<u>-</u>
Opioid STR					
Opioid STR	93.788	IDHS	43CAZ03217	197,118	-
Opioid STR	93.788	IDHS	43CBZ03217	38,459	-
Total Opioid STR				<u>235,577</u>	<u>-</u>
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations					
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	IDPH	26180012J-A1	149,733	-
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	IDPH	36180012K	481,604	-
Total Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations				<u>631,337</u>	<u>-</u>
HIV Emergency Relief Project Grants					
HIV Emergency Relief Project Grants	93.914	CDPH	110215 FY22	68,497	-
HIV Emergency Relief Project Grants	93.914	CDPH	110215 FY23	151,729	-
Total HIV Emergency Relief Projects Grants				<u>220,226</u>	<u>-</u>
HIV Care Formula Grants					
HIV Care Formula Grants	93.917	AFC	X07HA00013-31-00	120,566	-
HIV Care Formula Grants	93.917	AFC	X07HA00013-32-00	182,630	-
Total HIV Care Formula Grants				<u>303,196</u>	<u>-</u>
HIV Prevention Activities Health Department Based	93.940	IPHA	23-0144	20,898	-
Block Grants for Community Mental Health Services					
Block Grants for Community Mental Health Services	93.958	IDHS	45CAB00776	31,140	-
Block Grants for Community Mental Health Services	93.958	IDHS	45CBB00776	93,401	-
Block Grants for Community Mental Health Services	93.958	IDHS	45CAB00775	81,474	-
Block Grants for Community Mental Health Services	93.958	IDHS	45CBB00775	104,874	-
Block Grants for Community Mental Health Services	93.958	IDHS	45CAB00778	62,989	-
Block Grants for Community Mental Health Services	93.958	IDHS	45CBB00778	154,958	-
Block Grants for Community Mental Health Services	93.958	IDHS	45CBB04248	274,581	-
Total Block Grants for Community Mental Health Services				<u>803,417</u>	<u>-</u>

See notes to schedule of expenditures of federal awards

**Lake County**

Schedule of Expenditures of Federal Awards  
 Year Ended November 30, 2022

Grantor Agency / Program Title	Assistance Listing Number	Pass- Through Agency	Grant Number	Expenditures	Subrecipient Payments
<b>U.S. Department of Health and Human Services (cont.)</b>					
Block Grants for Prevention and Treatment of Substance Abuse					
Block Grants for Prevention and Treatment of Substance Abuse	93.959	IDHS	45CBB04248	\$ 8,243	\$ -
Block Grants for Prevention and Treatment of Substance Abuse	93.959	IDHS	43CAZ03400	5,252	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	IDHS	43CBZ03400	1,294	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	IDHS	43CAC00180	10,516	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	IDHS	43CBC00180	8,706	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	IDHS	43CAC03076	21,807	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	IDHS	43CBC03076	93,579	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	IDHS	43CAZ03222	156,790	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	IDHS	43CBZ03222	113,439	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	IDHS	43CBZ03217	91,200	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	IDHS	43CAC03475	170	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	IDHS	43CBC03475	6,197	-
Total Block Grants for Prevention and Treatment of Substance Abuse				517,193	-
Total U.S. Department of Health and Human Services				19,954,939	-
<b>Executive Office of the President</b>					
High Intensity Drug Trafficking Areas Program	95.001	ONDCP	G20CH0004A	70,738	-
High Intensity Drug Trafficking Areas Program	95.001	ONDCP	G21CH0004A	140,795	-
Total High Intensity Drug Trafficking Areas Program				211,533	-
Total Executive Office of the President				211,533	-
<b>U.S. Department of Homeland Security</b>					
Emergency Food and Shelter National Board Program	97.024		247000-022 Phase 39	5,126	-
Emergency Food and Shelter National Board Program	97.024		247000-022 Phase ARPAR	15,846	-
Total Emergency Food and Shelter National Board Program				20,972	-
Hazard Mitigation Grant Program (HMGP)	97.039	IEMA	449-26671	52,549	-
Emergency Management Performance Grants	97.042	IEMA	22EMALAKE	194,909	-
Building Resilient Infrastructure and Communities	97.047		PDMC-PJ-05-IL-2017-010	368,801	-
Total U.S. Department of Homeland Security				637,231	-
Total federal programs				\$ 77,464,439	\$ 36,617,691

See notes to schedule of expenditures of federal awards

# Lake County

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Notes to Schedule of Expenditures of Federal Awards  
Year Ended November 30, 2022

## 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Lake County, Illinois (the County) under programs of the federal government for the year ended November 30, 2022. 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.

## 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, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

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

## 3. Indirect Cost Rate

The County has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

## Lake County

Notes to Schedule of Expenditures of Federal Awards  
Year Ended November 30, 2022

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### 4. Pass-Through Agencies

The following identifies the pass-through agency acronyms used on the schedule of expenditures of federal awards:

ISBE	Illinois State Board of Education
IDHS	Illinois Department of Human Services
IDNR	Illinois Department of Natural Resources
CJIA	Illinois Criminal Justice Information Authority
Wauk	City of Waukegan
DCEO	Illinois Department of Commerce and Economic Opportunity
DOT	Illinois Department of Transportation
CMAP	Chicago Metropolitan Agency for Planning
RTA	Regional Transportation Authority
IEMA	Illinois Emergency Management Agency
IHFS	Illinois Department of Healthcare and Family Services
CDPH	Chicago Department of Public Health
AFC	Aids Foundation of Chicago
IDPH	Illinois Department of Public Health
SBOE	Illinois State Board of Elections
NWU	Northwestern University
Heluna	Heluna Health
NACCHO	National Association of County and City Health Officials
IPHCA	Illinois Primary Health Care Association
IPHA	Illinois Public Health Association
ONDCP	Office of National Drug Control Policy



# Lake County

Schedule of Findings and Questioned Costs  
Year Ended November 30, 2022

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## 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 deficiencies identified that are not considered to be material weakness(es)?

  X   yes        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?

  X   yes        no

Auditee qualified as low-risk auditee?

       yes   X   no

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

\$2,323,933

## Lake County

Schedule of Findings and Questioned Costs  
Year Ended November 30, 2022

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Identification of major federal programs:

<u>Assistance Listing Numbers</u>	<u>Name of Federal Program or Cluster</u>
17.258	WIOA Cluster – WIOA Adult Program
17.259	WIOA Cluster – WIA Youth Activities
17.278	WIOA Cluster – WIOA Dislocated Worker Formula Grant
21.023	COVID-19 – Emergency Rental Assistance Program
21.027	COVID-19 – Coronavirus State and Local Fiscal Recover Funds
93.224	Health Center Program Cluster – Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless and Public Housing Primary Care)
93.224	Health Center Program Cluster – COVID-19 – Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless and Public Housing Primary Care)
93.527	Health Center Program Cluster – Grants for New and Expanded Services under the Health Center Program
93.268	Immunization Cooperative Agreements
93.268	COVID-19 – Immunization Cooperative Agreements

### **Section II - Financial Statement Findings Required to Be Reported in Accordance With *Government Auditing Standards***

None reported.

## Lake County

Schedule of Findings and Questioned Costs  
Year Ended November 30, 2022

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### Section III - Federal Awards Findings and Questioned Costs

#### Finding 2022-001

##### Assistance

**Listing Number:** 21.027 COVID-19 – Coronavirus State and Local Fiscal Recovery Funds

**Federal Agency:** U.S. Department of Treasury

**Pass-Through Agency:** Illinois Department of Commerce and Economic Opportunity

**Award Numbers/Years:** ARPA | 21-413010 / 2021-2022

*Criteria:* According to 2 CFR 200.332, all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and include specific award identification data as detailed in the Uniform Guidance.

*Condition/Context:* Out of the three executed subrecipient agreements selected for testing, none of them included the subaward information required by the Uniform Guidance. Our sample was not statistically valid.

*Effect:* Subrecipients may not receive the appropriate subaward information.

*Questioned Costs:* None noted.

*Cause:* The County did not have a process to ensure that the subaward information was included in the subrecipient contracts for this award.

*Recommendation:* We recommend the County develop a template with the required subaward information and share it with the subrecipients of this award program. In addition, this process should be incorporated into the regular subrecipient contracting procedures.

*Views of Responsible Officials:* Lake County acknowledges that subaward information required by the Uniform Guidance was not provided to subrecipients in a separate notice. The County had previously incorporated the information in various clauses of the contracts/agreements with each subrecipient. The County has since developed a single notification form with the required subaward information which it includes with the initial contract and upon any modifications or change orders.