

LASALLE COUNTY, ILLINOIS

A-133 AUDIT REPORT

November 30, 2009

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INDEPENDENT AUDITOR'S REPORT

To the Chairman and Members
of the County Board
County of LaSalle
Ottawa, Illinois

We have audited the basic financial statements of the County of LaSalle, Illinois (LaSalle County) as of and for the year ended November 30, 2009, and have issued our report thereon dated May 4, 2010, which contained an unqualified opinion on those financial statements.

Our audit was performed for the purpose of forming an opinion on the basic financial statements as a whole. The accompanying schedule of expenditures of federal awards, related notes, and other related information is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Lindgren, Callahan, Van Osdel & Co., Ltd.
Mendota, Illinois
May 4, 2010



**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**

Board of Directors
County of LaSalle
Ottawa, Illinois

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of LaSalle County, Illinois (LaSalle County), as of and for the year ended November 30, 2009, which collectively comprise LaSalle County's basic financial statements and have issued our report thereon dated May 4, 2010. 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 in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered LaSalle County's internal control over financial reporting as a basis for designing our auditing procedures 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 LaSalle County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of LaSalle County's internal control over financial reporting.

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 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.

Our consideration of the internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies in internal control over financial reporting (items 2009-II-01 and 2009-II-02). A *significant deficiency* is a deficiency, or 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether LaSalle County's financial statements are free of 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 2009-III-03.

We noted certain other matters that we reported to management of LaSalle County, in a separate letter dated May 4, 2010.

LaSalle County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit LaSalle County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the Board of Directors, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Dilger, Callahan, Van Osdel & Co., LLP

Mendota, Illinois

May 4, 2010

REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of Directors
County of LaSalle
Ottawa, Illinois

Compliance

We have audited the compliance of the County of LaSalle, Illinois (LaSalle County) with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended November 30, 2009. LaSalle County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the LaSalle County's management. Our responsibility is to express an opinion on LaSalle County's compliance based on our audit.

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 LaSalle County 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. Our audit does not provide a legal determination on LaSalle County compliance with those requirements.

In our opinion, LaSalle County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended November 30, 2009. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item 2009-III-03.

Internal Control Over Compliance

The management of LaSalle County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered LaSalle County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 LaSalle County's internal control over compliance.

A *deficiency in internal control over compliance* 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, 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.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as item 2009-III-03. 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.

LaSalle County's response to the finding identified in our audit is described in the accompanying schedule of findings and questions costs. We did not audit LaSalle County's response and, accordingly, we express no opinion on the response.

This report is intended solely for the information and use of management, the Board of Directors, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Lodge, Clegg, Van Osdel & Co, LLP.
Mendota, IL
May 4, 2010

COUNTY OF LASALLE, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year ended November 30, 2009

Section I – Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unqualified	
Internal control over financial reporting:	<input type="checkbox"/> yes <input checked="" type="checkbox"/> no	
Material weakness(es) identified?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	<input checked="" type="checkbox"/> yes	<input type="checkbox"/> none reported
Noncompliance material to financial statements noted?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no

Federal Awards

Internal control over major programs:	<input type="checkbox"/> yes <input checked="" type="checkbox"/> no	
Material weakness(es) identified?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	<input checked="" type="checkbox"/> yes	<input type="checkbox"/> none reported

Type of auditor's report issued on compliance for major programs:	Unqualified	
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Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
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Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
97.052	Emergency Operations Center Grant
97.078	Buffer Zone Protection Program

Dollar threshold used to distinguish between type A and type B programs:	\$ <u>300,000</u>
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Auditee qualified as low-risk auditee?	<input checked="" type="checkbox"/> yes	<input type="checkbox"/> no
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COUNTY OF LASALLE, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(CONTINUED)
Year ended November 30, 2009

Section II – Financial Statement Findings

Finding 2009-II-01

Condition – There is inadequate control over the functions of processing and recording the financial transactions of the County due to the inadequate segregation of duties stemming from limited personnel.

Effects – Many of the accounting functions are performed by the same individuals.

Cause – The County has a limited number of staff to allow for adequate segregation of duties.

Recommendation – It does not appear to be economically feasible to hire additional personnel to help segregate the accounting functions. However, the Board's close supervision and review of accounting information appears to be the most economical and appropriate manner to help prevent and detect errors and irregularities in the County's accounting and financial reporting.

Management response – The County's management and Board of Directors' close supervision and review of accounting information is the most economical and appropriate manner to help prevent and detect errors and irregularities in the county's accounting and financial reporting.

Finding 2009-II-02

Condition – Due to the complexity of several of the footnote disclosures, management does not currently possess the expertise to accurately prepare the financial statements and related disclosures for accuracy and completeness in accordance with accounting principles generally accepted in the United States of America.

Effects – The County relies on the external auditors to prepare the financial statements with footnote disclosures.

Cause – Due to the complexity of several of the footnote disclosures, management does not currently possess the expertise to accurately prepare the financial statements and related disclosures for accuracy and completeness in accordance with the accounting principles generally accepted in the United States of America.

Recommendation – It does not appear to be economically feasible to hire additional personnel to help prepare the financial statements and required footnote disclosures in accordance with accounting principles generally accepted in the United States of America. However, the County's management and Board of Directors' close review of financial statements and required footnotes prepared by the external auditors appears to be the most economical and appropriate manner to help ensure complete and proper financial reporting.

Management response – The County's management and Board of Directors' close review of financial statements and required footnotes prepared by the external auditors appears to be the most economical and appropriate manner to help ensure complete and proper financial reporting.

COUNTY OF LASALLE, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(CONTINUED)
Year ended November 30, 2009

Section III – Federal Award Findings and Questioned Costs

Finding 2009-III-03

Applicable to all federal awards.

Criteria - In accordance with OMB Circular A-133, section .300(b), the auditee (LaSalle County) is responsible for maintaining internal control over Federal programs that provide reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.

OMB Circular A-133, section .310(b), indicates the auditee shall prepare financial statements that the auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements.

Condition - The County does not have a complete system in place for identifying federal financial assistance to enable management to identify all federal programs and complete the Schedule of Expenditures of Federal Awards. In addition, each Department separately manages individual County grants, without complete administrative oversight from the Auditor's Office or other designated individual.

Questioned Costs – none.

Effects – The lack of a complete system to administer Federal awards indicates a deficiency in the design and operation of internal control that could result in violations of laws, regulations, provisions of contract or grant agreements, fraud or abuse having a direct and material effect on the financial statements or the audit objectives of the Federal grants.

Cause – The County has designated responsibility for the centralized filing of its grants to the County Auditor's office, but the new centralized process is not fully implemented.

Recommendation - We recommend the County complete its centralized grant identification system with the Auditor's office by obtaining the requisite information from the various departments for the grants it administers. This identification system should include, at a minimum, information necessary to prepare the Schedule of Expenditures of Federal Awards and accompanying notes as indicated in OMB A-133, section .310.

We also recommend the County Auditor's Office oversee administration of the County's Federal grants to ensure proper compliance with regulations and grant agreements.

Management response – None.

COUNTY OF LASALLE, ILLINOIS

CORRECTIVE ACTION PLAN

Year ended November 30, 2009

Finding No: 2009-II-01

Condition:

There is inadequate control over the functions of processing and recording the financial transactions of the County due to the inadequate segregation of duties stemming from limited personnel.

Plan:

The County's management and Board of Directors' close supervision and review of accounting information is the most economical and appropriate manner to help prevent and detect errors and irregularities in the county's accounting and financial reporting.

Anticipated Date of Completion:

November 30, 2010

Contact Person:

County Auditor

Finding No: 2009-II-02

Condition:

Due to the complexity of several of the footnote disclosures, management does not currently possess the expertise to accurately prepare the financial statements and related disclosures for accuracy and completeness in accordance with accounting principles generally accepted in the United States of America.

Plan:

The County determined it is not cost beneficial to hire a CPA experienced in producing us GAAP financial statements.

Anticipated Date of Completion:

N/A

Contact Person:

County Auditor

Finding No: 2009-III-03

Condition:

The County does not have a complete system in place for identifying federal financial assistance to enable management to identify all federal programs and complete the Schedule of Expenditures of Federal Awards. In addition, each Department separately manages individual County grants, without complete administrative oversight from the Auditor's Office or other designated individual.

COUNTY OF LASALLE, ILLINOIS
CORRECTIVE ACTION PLAN
(Continued)
Year ended November 30, 2009

Finding No: 2009-III-03 (continued)

Plan:

The County will complete its centralized grant identification system with the Auditor's office by obtaining the requisite information from the various departments for the grants it administers. This identification system should include, at a minimum, information necessary to prepare the Schedule of Expenditures of Federal Awards and accompanying notes as indicated in OMB A-133, section 310. The County Auditor's Office will oversee administration of the County's Federal grants to ensure proper compliance with regulations and grant agreements.

Anticipated Date of Completion:

N/A

Contact Person:

County Auditor

COUNTY OF LASALLE, ILLINOIS

SCHEDULE OF PRIOR AUDIT FINDINGS

Year ended November 30, 2009

Section IV – Prior Year Findings – November 30, 2008

Finding 2008-III-01

The County did not have a complete system in place for identifying federal financial assistance to enable management to identify all federal programs and complete the Schedule of Expenditures of Federal Awards. In addition, each Department separately manages individual County grants, without administrative oversight from the Auditor's Office or other designated individual. Corrective action plan is partially implemented.

Finding 2008-III-02

The LaSalle County Health Department has a lack of segregation of duties relating to the internal control over its reporting requirement for the FY2008 major program. The same individual prepares, signs, and submits reports, without any review and sign-off by another individual. No correction has been made.

Prior Year Findings – November 30, 2007

None

LASALLE COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended November 30, 2009

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures
Department of Agriculture			
Illinois State Board of Education:			
Food Donation Program	10.550	35050024P00A1	\$950
Child Nutrition Cluster:			
School Breakfast Program	10.553	09-35050024P00	4,983
School Breakfast Program	10.553	10-35050024P00	1,401
			<u>6,384</u>
National School Lunch Program	10.555	09-35050024P00	7,802
National School Lunch Program	10.555	10-35050024P00	2,192
			<u>9,994</u>
Illinois Department of Human Services:			
Special Supplemental Nutrition Program for Women, Infants, and Children			
WIC Administration	10.557	K11GK300900	146,500
WIC Administration	10.557	K11GK300900	58,800
WIC Administration	10.557	11GL300000	149,000
WIC Vouchers (non-cash assistance)	10.557	(not provided)	1,221,740
			<u>1,576,040</u>
Total Department of Agriculture			\$1,593,368
Department of Justice			
Illinois Criminal Justice Information Authority			
Juvenile Accountability Block Grants			
Youth Giving Back, #506047	16.523	2006-JB-FX-0018	\$22,377
Direct grant - no pass through			
Supervised Visitation, Safe Havens for Children	16.527	2006-CW-AX-0013	202,738
Illinois Criminal Justice Information Authority			
Crime Victims Assistance			
Law Enforcement & Prosecutor Based Victim Assist #208040	16.575	2008-VA-GX-0026	19,720
Law Enforcement & Prosecutor Based Victim Assist #209040	16.575	2009-VA-GX-0061	7,888
			<u>27,608</u>
Direct grant - no pass through			
State Criminal Alien Assistance Program	16.606	2009-AP-BX-0710	5,646
Total Department of Justice			\$258,369
Department of Transportation			
Illinois Emergency Management Agency			
Interagency Hazardous Materials Public Sector			
Training and Planning Grants	20.703	909HMEPLASA	\$1,763
Training and Planning Grants	20.703	(not provided)	180
Total Department of Transportation			\$1,943

See Notes to Schedule of Federal Awards.

LASALLE COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(CONTINUED)

For the year ended November 30, 2009

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures
Environmental Protection Agency			
Illinois Department of Public Health			
Performance Partnership Grants	66.605	85380580	\$621
Performance Partnership Grants	66.605	95280427	3,676
Performance Partnership Grants	66.605	05380334	3,075
Total Environmental Protection Agency			\$7,372
Department of Health & Human Services			
Illinois Department of Public Health			
Public Health Emergency Preparedness			
Bioterrorism Preparedness	93.069	97181048	\$68,113
Public Health Emergency Plan	93.069	07181048	24,988
Public Health Emergency Response Focus Area I & II	93.069	07181170	42,587
Public Health Emergency Response Phase III	93.069	0781265	3,105
			<u>138,793</u>
Immunization Grants	93.268	001063	102,144
Immunization Grants	93.268	(not provided)	700
Centers for Disease Control			
Immunization Grants	93.268	(not provided)	19,887
Hygienic Institute, LaSalle, Illinois			
Immunization Grants	93.268	(not provided)	2,194
Schuyler County, Illinois			
Immunization Grants	93.268	(not provided)	1,154
			<u>126,079</u>
Centers for Disease Control -			
Investigations and Technical Assistance			
Breast & Cervical Cancer	93.283	96180088	(5,892)
Breast & Cervical Cancer	93.283	06180016	30,962
			<u>25,070</u>
Illinois Department of Healthcare and Family Services			
Child Support Enforcement	93.563	2008-55-007-K2AS	18,320
Illinois Department of Human Services			
Social Service Block Grant			
Family Case Management / Downstate	93.667	K11GK300000	6,100
Teen Parent Services	93.667	K11GK300000	12,300
			<u>18,400</u>
Illinois Department of Healthcare and Family Services			
Medical Assistance Program	93.778	(not provided)	94,084
Total Department of Health & Human Services			\$420,746

See Notes to Schedule of Federal Awards.

LASALLE COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(CONTINUED)
For the year ended November 30, 2009

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures
Department of Homeland Security			
Illinois Emergency Management Agency			
Disaster Grants-Public Assistance (Presidentially Declared Disasters)			
Hurricane Ike-FEMA 1800-0099-U0160-00	97.036	#28-0	6,131
Hurricane Ike-FEMA 1800-0099-U0160-00	97.036	#27-0	17,526
Admin FEMA 1729-099-U0160-01	97.036	#26-0, 28-0	551
			<u>24,208</u>
Illinois Emergency Management Agency			
Emergency Management Performance Grant	97.042	909EMALASAL	27,640
Emergency Management Performance Grant	97.042	10EMALASAL	13,994
			<u>41,634</u>
Emergency Operations Center	97.052*	366006612	<u>738,652</u>
Illinois Emergency Services Management Association			
State Homeland Security Grant Program	97.067	07IESMA	6,650
Illinois Emergency Management Agency			
State Homeland Security Grant Program	97.067	907CITZLASA	4,931
Citizen Corps Program	97.067	908CITZLASA	5,985
Citizen Corps Program	97.067	007CITZLAS2	4,190
			<u>21,756</u>
Buffer Zone Protection Program	97.078*	08BZLASALL	<u>197,203</u>
Total Department of Homeland Security			<u>\$1,023,453</u>
Total federal grant expenditures			<u>\$3,305,251</u>

* Audited as a major federal program.

LASALLE COUNTY, ILLINOIS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended November 30, 2009

(A) Basis of Accounting:

The accompanying schedule of expenditures federal awards includes the federal grant expenditures of LaSalle County and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements.

(B) Significant Accounting Policies:

Expenditures of federal awards are recognized in the accounting period when the liabilities are incurred and the goods or services are received.

The value of non-cash assistance is valued at fair market value at the time of receipt or the assessed value provided by the federal agency.

(C) Subrecipient Payments:

Of the federal expenditures presented in the schedule, LaSalle County passed-through the following federal non-cash awards:

Passed-through to:	Federal Award Type	CFDA	Amount
Ottawa Regional Hospital	Non-cash Immunizations	93.268	\$3,753
Illinois Valley Community Hospital	Non-cash Immunizations	93.268	1,425
			\$5,178

(D) Noncash Assistance:

As reported on the Schedule of Expenditures of Federal Awards, LaSalle County dispensed noncash assistance in the form of food commodities, WIC food instruments, and immunizations.

During the year ended November 30, 2009, the County received and used food commodities with a fair value of \$950. The food commodities are included in the determination of Federal awards expended.

Also included in the determination of Federal awards expended is \$1,221,740, the retail dollar value of the WIC Food Instruments redemptions for WIC food benefits issued by LaSalle County during the year ended November 30, 2009.

Immunizations with a fair value of \$125,379 was received and dispensed during the year ended November 30, 2009. The immunizations dispensed were included in the determination of Federal awards expended for the year ended November 30, 2009.

(E) Other Federal Award Information:

LaSalle County did not receive or administer any insurance, loans or loan guarantees during the fiscal year ended November 30, 2009.