

**PEORIA COUNTY, ILLINOIS**

REPORT ON FEDERAL AWARDS

For the Year Ended December 31, 2014

# PEORIA COUNTY

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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 Chair and Members of  
the Board of Peoria County  
Peoria, Illinois

We have audited, 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, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Peoria County as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise Peoria County's basic financial statements and have issued our report thereon dated July 7, 2015.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered Peoria County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Peoria County's internal control. Accordingly, we do not express an opinion on the effectiveness of Peoria County's internal control.

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

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


To the Chair and Members of  
the Board of Peoria County

***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether Peoria County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***Purpose of this Report***

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

  
Oak Brook, Illinois  
July 7, 2015



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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 OMB CIRCULAR A-133

Independent Auditors' Report

To the Chair and Members of  
the Board of Peoria County  
Peoria, Illinois

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

We have audited Peoria County's 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 each of Peoria County's major federal programs for the year ended December 31, 2014. Peoria County's major federal programs are identified in the summary of auditor's 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 each of Peoria County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 Peoria County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

To the Chair and Members of  
the Board of Peoria County

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

In our opinion, Peoria County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014.

### ***Report on Internal Control Over Compliance***

Management of Peoria County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Peoria County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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 Peoria County's internal control over compliance.

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

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

### ***Purpose of this Report***

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

To the Chair and Members of  
the Board of Peoria County

***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 business-type activities, each major fund, and the aggregate remaining fund information of Peoria County as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise Peoria County's basic financial statements. We issued our report thereon dated July 7, 2015, 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. 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 expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Baker Tilly Victor Kron, LLP*

Oak Brook, Illinois  
September 16, 2015

**PEORIA COUNTY**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2014

<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>
<b>U.S. Department of Health and Human Services:</b>				
Passed through the National Association of County and City Health Officials Medical Reserve Corps Small Grant Program	93.008	MRC 1175 MRC 1275	\$ 249 5,000 <u>5,249</u>	\$ - - <u>-</u>
Passed through the Illinois Department of Public Health: Public Health Emergency Preparedness	93.069	47180070B 57180070C 47180115B 57180115C	71,129 40,901 25,860 24,341 <u>162,231</u>	- - - - <u>-</u>
Passed through UICOMP: Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153	H12HA24826 MOU	7,230 90 <u>7,320</u>	- - <u>-</u>
Passed through the Illinois Department of Public Health: Immunization Cooperative Agreements	93.268	45180015B Commodities	30,000 251,992 <u>281,992</u>	- - <u>-</u>
Passed through the Illinois Department of Healthcare and Family Services: Child Support Enforcement	93.563	414KCC00071 515KCC00071	34,595 14,779 <u>49,374</u>	- - <u>-</u>



**PEORIA COUNTY**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2014

<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>
Grants to States for Access and Visitation Programs	93.597	42KAVG00003	\$ 21,173	\$ -
		515KAVG00003	<u>20,575</u>	<u>-</u>
			<u>41,748</u>	<u>-</u>
Passed through Illinois Public Health Association: Social Services Block Grant	93.667	IP-14-149-054	60,690	-
Passed through the Illinois Department of Human Services: Social Services Block Grant	93.667	4FCSSU03176	19,936	-
		5FCSTU03176	<u>18,143</u>	<u>-</u>
			<u>98,769</u>	<u>-</u>
Passed through Quality Quest: PPHF: Community Transformation Grants - Small Communities Program financed solely by Public Prevention and Health Funds	93.737	N/A	<u>24,716</u>	<u>-</u>
Passed through the Illinois Department of Healthcare and Family Services: Medical Assistance Program	93.778	N/A	48,698	-
		N/A	<u>101,605</u>	<u>-</u>
			<u>150,303</u>	<u>-</u>
Passed through UICOMP: HIV Care Formula Grants	93.917	35780051A	14,475	-
		45780061B	<u>24,715</u>	<u>-</u>
			<u>39,190</u>	<u>-</u>
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918		<u>5,745</u>	<u>-</u>

**PEORIA COUNTY**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2014

<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>
Passed through the Illinois Public Health Association: HIV Prevention Activities - Health Department Based	93.940	14-75-04+	\$ 40,130	\$ -
Passed through the Public Health Institute: HIV Prevention Activities - Health Department Based	93.940		21,508	-
Passed through the Illinois Department of Public Health: HIV Prevention Activities - Health Department Based	93.940		5,000	-
		45780045B	9,198	-
		55780043C	4,297	-
			<u>18,495</u>	<u>-</u>
			<u>80,133</u>	<u>-</u>
Passed through the Illinois Department of Public Health: Maternal and Child Health Services Block Grant to the States	93.994	43480134B	17,342	6,830
		53480132C	<u>13,132</u>	<u>4,610</u>
			<u>30,474</u>	<u>11,440</u>
Total U.S. Department of Health and Human Services			<u>977,244</u>	<u>11,440</u>
<b>U.S. Department of Agriculture:</b>				
Passed through the Illinois Department of Human Services: Special Supplemental Food Program for Women, Infants, and Children (M)	10.557	FCSSQ01078	378,942	-
		FCSTQ01078	341,796	-
		FCSSQ01177	14,845	-
		FCSTQ01177	17,041	-
Noncash Food Vouchers (M)	10.557	N/A	<u>2,267,293</u>	<u>-</u>
			<u>3,019,917</u>	<u>-</u>

**PEORIA COUNTY**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2014

<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>
Child Nutrition Cluster:				
Passed through the Illinois State Board of Education:				
School Breakfast Program	10.553	2014-4220-00 2015-4220-00	\$ 24,676 9,009	\$ - -
			<u>33,685</u>	<u>-</u>
National School Lunch Program	10.555	2014-4210-00 2015-4210-00	38,759 14,241	- -
			<u>53,000</u>	<u>-</u>
Passed through the Illinois Department of Public Health:				
Summer Food Service Program for Children	10.559	55280034C	<u>1,400</u>	<u>-</u>
Total Child Nutrition cluster			<u>88,085</u>	<u>-</u>
Passed through the Illinois Department of Human Services:				
WIC Farmers' Market Nutrition Program (FMNP)	10.572	FCSTQ01251	<u>1,000</u>	<u>-</u>
Total U.S. Department of Agriculture			<u>3,109,002</u>	<u>-</u>
<b>U.S. Department of Transportation:</b>				
Passed through the Illinois Department of Transportation:				
Highway Planning and Construction	20.205	HSIP-0143(052) P-94-039-12 HSIP-0143(059) HSIP-0143(059) ER-3083(104) HSIP-0143(052) RS-1387(107) BROS-0143(055)	7,011 21,069 17,707 59,877 17,298 24,591 52,097 55,567	- - - - - - - -
			<u>255,217</u>	<u>-</u>

**PEORIA COUNTY**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2014

<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>
Formula Grants for Rural Areas	20.509	OP-15-30-FED IL-18-X029 IL-16-X005	\$ 147,743 54,435 43,548	\$ - - -
			<u>245,726</u>	<u>-</u>
Highway Safety Cluster:				
State and Community Highway Safety	20.600	400AP140154 500AP140154 500AP150180	18,918 27,625 14,574	- - -
			<u>61,117</u>	<u>-</u>
National Priority Safety Programs	20.600 & 20.616	AL2-0072-164 500OP150170	1,714 3,188	- -
			<u>4,902</u>	<u>-</u>
Total Highway Safety cluster			<u>66,019</u>	<u>-</u>
Total U.S. Department of Transportation			<u>566,962</u>	<u>-</u>
<b>U.S. Department of Justice:</b>				
Passed through the Illinois Criminal Justice Information Authority:				
Violence Against Women Formula Grants (M)	16.588	40AWL611078 50AWL613078 40AWL612177 50AWL612177 50AWL613177 40AWL611075 50AWL612075	27,901 34,327 24,034 1,398 26,290 98,539 109,161	- - - - - - -
			<u>321,650</u>	<u>-</u>
Direct:				
State Criminal Alien Assistance Program	16.606		<u>3,814</u>	<u>-</u>
Total U.S. Department of Justice			<u>325,464</u>	<u>-</u>

**PEORIA COUNTY**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2014

<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>
<b>U.S. Department of Housing and Urban Development:</b>				
Passed through Illinois DCEO:				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (M)	14.228	40008355035	\$ 193,085	\$ -
		50008355035	85,677	-
		40G13243011	24,631	-
		50G13243011	93,609	-
			<u>397,002</u>	<u>-</u>
Passed through Tri-County Regional Planning Commission:				
Sustainable Communities Regional Planning Grant Program	14.703	ILRIP0011-10	<u>111,082</u>	<u>-</u>
Direct:				
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	ILLHB0501-11	<u>980,271</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development			<u>1,488,355</u>	<u>-</u>
<b>U.S. Environmental Protection Agency:</b>				
Passed through Illinois Department of Public Health:				
Performance Partnership Grants	66.605	45382069B	1,700	-
			<u>575</u>	<u>-</u>
			<u>2,275</u>	<u>-</u>
Total U.S. Environmental Protection Agency			<u>2,275</u>	<u>-</u>

**PEORIA COUNTY**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2014

<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>
<b>Department of Homeland Security:</b>				
Passed through Illinois Emergency Management Agency: Emergency Management Performance Grants	97.042	413EMAPEOCO 514EMAPEOCO	\$ 1,850 29,474 <u>31,324</u>	\$ - - <u>-</u>
Passed through Illinois Law Enforcement Alarm System: Homeland Security Grant Program	97.067	n/a	<u>54,936</u>	<u>-</u>
Total Department of Homeland Security			<u>86,260</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>			<u>\$ 6,555,562</u>	<u>\$ 11,440</u>

(M) - Denotes major program

# PEORIA COUNTY

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended December 31, 2014

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### NOTE 1 – BASIS OF PRESENTATION

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The accompanying schedule of expenditures of federal awards (the “schedule”) includes the federal grant activity of Peoria County under programs of the federal government for the year ended December 31, 2014. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of Peoria County, it is not intended to and does not present the financial position, changes in net position or cash flows of Peoria County.

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### NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, 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.

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### NOTE 3 – NONCASH PAYMENTS

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Peoria County, Illinois receives vaccines at no charge from the Illinois Department of Public Health through federally assisted programs – Immunization Grants (CFDA 93.268). The value of vaccines received during the year ended December 31, 2014 was \$251,992.

Peoria County, Illinois received food vouchers at no charge from the Illinois Department of Human Services through federally assisted program – Special Supplemental Food Program for Women, Infants, and Children (CFDA 10.557). The value of vouchers received during the year ended December 31, 2014 was \$2,267,293.

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### NOTE 4 – INSURANCE AND LOANS OR LOAN GUARANTEES

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During the year ended December 31, 2014, Peoria County received no insurance, loans or loan guarantees for purposes of administering federal programs.

# PEORIA COUNTY

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2014

### SECTION I – SUMMARY OF AUDITORS' RESULTS

#### **FINANCIAL STATEMENTS**

Type of auditors' report issued: unmodified

Internal control over financial reporting:

- > Material weakness(es) identified?      \_\_\_\_\_ yes        X   no
- > Significant deficiencies identified?      \_\_\_\_\_ yes        X   none reported

Noncompliance material to basic financial statements noted?

\_\_\_\_\_ yes        X   no

#### **FEDERAL AWARDS**

Internal control over major programs:

- > Material weakness(es) identified?      \_\_\_\_\_ yes        X   no
- > Significant deficiencies identified?      \_\_\_\_\_ yes        X   none reported

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

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?

\_\_\_\_\_ yes        X   no

Auditee qualified as low-risk auditee?

  X   yes      \_\_\_\_\_ no

Identification of major federal programs:

#### CFDA Numbers

10.557

14.228

16.588

#### Name of Federal Program / Cluster

Special Supplemental Food Program for Women, Infants and Children  
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii  
Violence Against Women Formula Grants

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

          \$ 300,000



# PEORIA COUNTY

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2014

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

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No findings were reported.

# PEORIA COUNTY

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2014

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### **SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS**

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No findings were reported.

# PEORIA COUNTY

## SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS For the Year Ended December 31, 2014

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### SECTION IV – SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

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#### Finding 2013-003

**Program Name/CFDA No.** 14.228 Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii

**Federal Agency** U.S. Department of Housing & Urban Development

**Pass-through Agency** N/A

**Grant Award No.** N/A

**County Department** Peoria County Department of Planning and Zoning

**Condition:** Peoria County could not provide adequate documentation to support the administrative costs which were submitted for reimbursement under the grant. The County did not have a detailed listing of which employees' salaries made up the administrative costs which were submitted for reimbursement.

**Management's Status:** Staff completes weekly time sheets which document time spent on CDAP 2014 activities daily, to the quarter hour. Time sheets are signed by employee and submitted to supervisor for approval. The Supervisor approves and signs the time sheet, enters the appropriate amount of time into the time force system, and returns the original time sheet to the grant manager for record keeping. Monthly electronic reports are printed and signed by the Director of Planning & Zoning and returned to the grant manager for record keeping.

#### Finding 2013-004

**Program Name/CFDA No.** 16.588 Violence Against Women Formula Grant

**Federal Agency** U.S. Department of Justice

**Pass-through Agency** Illinois Criminal Justice Information Authority

**Grant Award No.** N/A

**County Department** Peoria County's State's Attorney's Office, Sheriff's Office and Probation Office

**Condition:** Peoria County did not require all employees whose salaries were paid in part or in whole in accordance with the grant's matching requirement to sign an acknowledgement form that their salaries were being paid with said grant dollars.

**Management's Status:** As a result of the above finding, management now has employees sign time sheets to acknowledge and verify the time they spend on the VAWA STOP Grant. Supervisor signs off as well.