

DUPAGE COUNTY HEALTH DEPARTMENT

REPORT ON FEDERAL AWARDS

For the Year Ended November 30, 2019

DUPAGE COUNTY HEALTH DEPARTMENT

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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 Honorable President and Members
of the Board of Health
DuPage County Health Department
Wheaton, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of DuPage County Health Department, (the "Department"), as of and for the year ended November 30, 2019, and the related notes to the financial statements, and have issued our report thereon dated May 5, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Department'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Baker Tilly Virchow Krause, LLP

Oak Brook, Illinois
May 5, 2020



REPORT ON COMPLIANCE FOR THE 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 Honorable President and Members
of the Board of Health
DuPage County Health Department
Wheaton, Illinois

Report on Compliance for the Major Federal Program

We have audited DuPage County Health Department's (the "Department") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Department's major federal program for the year ended November 30, 2019. The Department's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal program.

Auditors' Responsibility

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

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

Opinion on the Major Federal Program

In our opinion, the Department complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended November 30, 2019.

Report on Internal Control Over Compliance

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

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

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

Purpose of this Report

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

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

We have audited the financial statements of the governmental activities and each major fund of DuPage County Health Department, as of and for the year ended November 30, 2019, and the related notes to the financial statements, which collectively comprise DuPage County Health Department's basic financial statements. We issued our report thereon dated May 5, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Baker Tilly Virchow Krause, LLP

Oak Brook, Illinois
May 5, 2020

DUPAGE COUNTY HEALTH DEPARTMENT

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

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-through Grantors' Number	Program or Award Amount	Federal Expenditures	Passed Through to Subrecipients
U.S. Consumer Product Safety Commission					
Virginia Graeme Baker Pool and Spa Safety Pool Safety - 2019 - 2020	87.002	VGBCP180006-01-00	\$ 182,388	\$ 49,269	\$ -
Total U.S. Consumer Product Safety Commission			182,388	49,269	-
U.S. Department of Agriculture					
Passed through Illinois Department of Human Services					
WIC Special Supplemental Nutrition Program for Women, Infants, and Children					
WIC - 2019	* 10.557	FCSXQ00850	1,842,634	582,847	-
WIC - 2020	* 10.557	FCSYQ00850	1,879,563	1,112,240	-
WIC/BFPC - 2019	* 10.557	FCSXQ01147	58,000	21,217	-
WIC/BFPC - 2020	* 10.557	FCSYQ01147	65,000	40,431	-
Non-cash food instruments - 2019	* 10.557	NA	3,584,151	2,709,890	-
Non-cash food instruments - 2020	* 10.557	NA	864,830	864,830	-
			<u>8,294,178</u>	<u>5,331,455</u>	<u>-</u>
Passed through Illinois Department of Public Health					
Child Nutrition Cluster					
Summer Food Service Program for Children - 2018 to 2020	10.559	85280123F	3,500	1,980	-
Subtotal Child Nutrition Cluster			<u>3,500</u>	<u>1,980</u>	<u>-</u>
Total U.S. Department of Agriculture			8,297,678	5,333,435	-
U.S. Department of Health and Human Services					
Direct Awards					
Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs - financed by Prevention and Public Health Funds (PPHF)					
Age Options - 2017-2020	93.734	NA	8,192	8,192	-
Drug-Free Communities Support Program Grants					
Drug-Free Communities - 2019	93.276	5H79SP020400-05	128,784	116,839	-
Food and Drug Administration Research					
Information Management & Inspection System - 2019	93.103	5U18FD005600-04	70,000	70,000	-
Substance Abuse and Mental Health Services - Projects of Regional and National Significance					
DCHD Crisis Center Follow-Up Program - 2019	93.243	5U79SM063282-03	111,792	90,500	-
DCHD Crisis Center Follow-Up Program - 2020	93.243	1H79SM082088-01	327,387	92,013	-
Narcan - 2019	93.243	6H79SP080328-02	424,517	395,000	-
			<u>863,696</u>	<u>577,513</u>	<u>-</u>
Passed through Illinois Department of Human Services					
Substance Abuse and Mental Health Services - Projects of Regional and National Significance					
Illinois Prevent Prescription/Opioid Drug Overdose - 2019	93.243	43CXZ03216	157,500	58,948	-
Illinois Prevent Prescription/Opioid Drug Overdose - 2020	93.243	43CYZ03216	169,450	80,716	-
			<u>326,950</u>	<u>139,664</u>	<u>-</u>
Subtotal Substance Abuse and Mental Health Services - Projects of Regional and National Significance			<u>1,190,646</u>	<u>717,177</u>	<u>-</u>
Block Grants for Prevention and Treatment of Substance Abuse					
Illinois Prevent Prescription/Opioid Drug Overdose - 2019	93.959	43CXZ03216	157,500	16,569	-
SABG - SUD TX/RS Services- 2019	93.959	43CXC03466	180,000	12,580	-
SABG - SUD TX/RS Services- 2020	93.959	43CYC03466	190,035	11,678	-
			<u>527,535</u>	<u>40,827</u>	<u>-</u>

DUPAGE COUNTY HEALTH DEPARTMENT

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

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-through Grantors' Number	Program or Award Amount	Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Health and Human Services (Cont.)					
Passed through Illinois Department of Human Services (cont.)					
Block Grants for Community Mental Health Services					
Supported Residential - 2019	93.958	45CXB00220	\$ 389,561	\$ 48,505	\$ -
Supported Residential - 2020	93.958	45CYB00220	399,300	96,039	-
Supervised Residential - 2019	93.958	45CXB00221	250,935	31,871	-
Supervised Residential - 2020	93.958	45CYB00221	257,209	107,170	-
Crisis Residential - 2019	93.958	45CXB00222	277,636	46,273	-
Crisis Residential - 2020	93.958	45CYB00222	284,577	91,620	-
			<u>1,859,218</u>	<u>421,478</u>	<u>-</u>
Teenage Pregnancy Prevention Program					
Teen Pregnancy Prevention - 2019	93.297	FCSXP03989	271,000	176,834	101,305
Teen Pregnancy Prevention - 2020	93.297	FCSYP03989	271,000	89,919	-
			<u>542,000</u>	<u>266,753</u>	<u>101,305</u>
Social Services Block Grant					
High Risk Infant Follow-Up/Healthworks - 2019	93.667	FCSXU05037	201,000	12,491	-
High Risk Infant Follow-Up/Healthworks - 2020	93.667	FCSYU05037	198,000	47,520	-
Better Birth Outcomes - 2019	93.667	FCSXU03229	261,744	138,725	-
Better Birth Outcomes - 2020	93.667	FCSYU03229	279,000	90,679	-
			<u>939,744</u>	<u>289,415</u>	<u>-</u>
Refugee and Entrant Assistance - State Administered Programs					
Refugee Health - 2019	93.566	FCSXK03895	192,375	53,055	-
Refugee Health - 2020	93.566	FCSYK03895	85,500	58,440	-
			<u>277,875</u>	<u>111,495</u>	<u>-</u>
Total Passed through Illinois Department of Human Services			<u>4,473,322</u>	<u>1,269,632</u>	<u>101,305</u>
Passed through Illinois Department of Public Health					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements					
Bio-Terrorism - 2019	93.074	97180022G	464,741	458,640	-
Cities Readiness - 2019	93.074	97580006G	83,956	55,232	-
Cities Readiness - 2020	93.074	07580007H	82,633	22,726	-
			<u>631,330</u>	<u>536,598</u>	<u>-</u>
Public Health Emergency Preparedness					
Bio-Terrorism - 2020	93.069	07180022H	422,648	168,346	-
Immunization Cooperative Agreements					
VFC-AFIX - 2018	93.268	85180013F	89,345	3,760	-
VFC-AFIX - 2019	93.268	95080023G	89,500	89,500	-
EPI Perinatal - Hepatitis B - 2020	93.268	05080023H	27,000	2,489	-
Non-cash vaccines received - 2019	93.268	N/A	512,608	512,608	-
			<u>718,453</u>	<u>608,357</u>	<u>-</u>
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations					
Breast and Cervical Cancer Screening - 2019	93.898	96180006G	\$ 548,813	\$ 211,330	-
Breast and Cervical Cancer Screening - 2020 - 2021	93.898	06160008H	1,025,930	16,179	-
			<u>1,574,743</u>	<u>227,509</u>	<u>-</u>
State and Local Public Health Actions to Prevent and Control Diabetes, Heart Disease, Obesity, and Associated Risk Factors and Promote School Health Financed in part by Prevention and Public Health Funding (PPHF)					
Chronic Disease and School Health - 2018	93.757	83286009F	37,500	6,717	-
Maternal and Child Health Services Block Grant to the States					
Adolescent Health - 2019	93.994	96380050G	75,000	63,734	-
Dental Sealants - 2019	93.994	93489007G	87,500	38,476	-
			<u>162,500</u>	<u>102,210</u>	<u>-</u>
Total Passed through Illinois Department of Public Health			<u>3,547,174</u>	<u>1,649,737</u>	<u>-</u>

DUPAGE COUNTY HEALTH DEPARTMENT

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

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-through Grantors' Number	Program or Award Amount	Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Health and Human Services (Cont.)					
Passed through Illinois Public Health Association					
HIV Prevention Activities - Health Department Based					
HIV Testing and Prevention Services - 2019	93.940	19-142-01	\$ 50,380	\$ 6,549	\$ -
HIV Testing and Prevention Services - 2020	93.940	20-142-03	40,000	1,284	-
			<u>90,380</u>	<u>7,833</u>	<u>-</u>
Passed through the Illinois Department of Healthcare and Family Services					
Medicaid Cluster					
Medical Assistance Program					
Medical Assistance Program/Dental - 2018	93.778	2018	42,755	42,755	-
Medical Assistance Program/FCM - 2020	93.778	2019	1,063,339	1,063,339	-
			<u>1,106,094</u>	<u>1,106,094</u>	<u>-</u>
Subtotal Medicaid Cluster					
			<u>1,106,094</u>	<u>1,106,094</u>	<u>-</u>
Total Passed through Illinois Department of Healthcare and Family Services					
			<u>1,106,094</u>	<u>1,106,094</u>	<u>-</u>
Passed through the National Association of County and City Health Officials					
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health					
Health Associated Infections MDRO project - 2018	93.421	2019 - 051002	5,000	5,000	-
			<u>5,000</u>	<u>5,000</u>	<u>-</u>
Total U.S. Department of Health and Human Services			<u>10,292,642</u>	<u>4,810,840</u>	<u>101,305</u>
U.S. Department of Justice					
Criminal and Juvenile Justice and Mental Health Collaboration Program					
Mental Health Collaboration - 2019 - 2020	16.745	2018-MO-BX-4033	471,944	44,125	-
			<u>471,944</u>	<u>44,125</u>	<u>-</u>
Total U.S. Department of Justice			<u>471,944</u>	<u>44,125</u>	<u>-</u>
U.S. Environmental Protection Agency					
Passed through Illinois Department of Public Health					
Performance Partnership Grants					
Safe Drinking Water - 2019	66.605	95380123G	11,300	7,838	-
			<u>11,300</u>	<u>7,838</u>	<u>-</u>
Total U.S. Environmental Protection Agency			<u>11,300</u>	<u>7,838</u>	<u>-</u>
U.S. Department of Housing and Urban Development					
Continuum of Care Program					
SAIL - 2019	14.267	IL0311L5T141710	67,928	54,001	-
Housing Intensive Services - 2019	14.267	IL0409L5T141709	215,394	119,526	-
Housing Intensive Services - 2020	14.267	IL0409L5T141810	213,594	91,977	-
MISA/CAP - 2019	14.267	IL0307L5T141710	608,667	63,421	-
MISA/CAP - 2020	14.267	IL0307L5T141811	304,333	101,027	-
			<u>1,409,916</u>	<u>429,952</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development			<u>1,409,916</u>	<u>429,952</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 20,665,868</u>	<u>\$ 10,675,459</u>	<u>\$ 101,305</u>

* Denotes a major program

DUPAGE COUNTY HEALTH DEPARTMENT

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

NOTE 1 – REPORTING ENTITY

The DuPage County Health Department (Department) is a governmental entity established under Illinois State Statutes. The Department had a single audit performed for its fiscal year ended November 30, 2019, pursuant to the Uniform Guidance.

The accompanying Schedule of Expenditures of Federal Awards includes only the federal grant activity of the DuPage County Health Department. It therefore excludes all other funds and departments of the County of DuPage.

NOTE 2 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the “schedule”) includes the federal award activity of the Department under programs of the federal government for the year ended November 30, 2019. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the Department, it is not intended to and does not present the financial position, changes in net position or cash flows of the Department.

NOTE 3 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

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

NOTE 4 – INDIRECT COST RATE

The Department has not elected to use the 10% de minimis indirect cost rate for program expenses.

DUPAGE COUNTY HEALTH DEPARTMENT

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

NOTE 5 – NONCASH PAYMENTS

The DuPage County Health Department receives non-cash assistance in the form of vaccines at no charge from the Illinois Department of Public Health (IDPH) through federally assisted programs (CFDA, 93.268). The value of total vaccines available during the fiscal year ended November 30, 2019 was \$651,688. Of this amount, \$113,861 remained unused on hand in inventory as of November 30, 2019. Vaccines received from IDPH during the fiscal year ended November 30, 2019 was \$512,608. This amount was included in the determination of federal awards expended for the year ended November 30, 2019.

The DuPage County Health Department received non-cash assistance from the Illinois Department of Human Services under the Special Supplemental Food Program for Women, Infants, and Children (WIC) (CFDA 10.557), in the form of food vouchers which are distributed to qualifying WIC participants. Total distributions under the program amounted to \$3,574,270. Distributed food vouchers were included in the determination of federal awards expended for the year ended November 30, 2019.

NOTE 5 – LOAN AND LOAN GUARANTEE PROGRAMS

The Department had no loans or loan guarantees involving Federal awards outstanding at November 30, 2019.

DUPAGE COUNTY HEALTH DEPARTMENT

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

SECTION I – SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

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

Internal control over financial reporting:

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

Noncompliance material to financial statements noted?

_____ yes X no

FEDERAL AWARDS

Internal control over major programs:

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

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

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

_____ yes X no

Auditee qualified as low-risk auditee?

 X yes _____ no

Identification of major federal programs:(B)

CFDA Number(s)(C)

Name of Federal Program or Cluster(D)

10.557

Special Supplemental Nutrition for Women, Infants and Children

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

\$750,000

DUPAGE COUNTY HEALTH DEPARTMENT

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

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

NO FINANCIAL STATEMENTS FINDINGS REQUIRED TO BE REPORTED

DUPAGE COUNTY HEALTH DEPARTMENT

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

SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

NO FEDERAL FINDINGS AND QUESTIONED COSTS REQUIRED TO BE REPORTED