

# **DUPAGE COUNTY HEALTH DEPARTMENT**

## REPORT ON FEDERAL AWARDS

For the Year Ended November 30, 2017

# DUPAGE COUNTY HEALTH DEPARTMENT

## TABLE OF CONTENTS For the Year Ended November 30, 2017

---

	<u>Page(s)</u>
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1 - 2
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	3 - 5
Schedule of Expenditures of Federal Awards	6 - 9
Notes to Schedule of Expenditures of Federal Awards	10 - 11
Schedule of Findings and Questioned Costs	12 - 14

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, 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, 2017, and the related notes to the financial statements, which collectively comprise DuPage County Health Department's basic financial statements, and have issued our report thereon dated April 30, 2018.

**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.

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

### **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  
April 30, 2018

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

**Report on Compliance for the Major Federal Programs**

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 each of the Department's major federal programs for the year ended November 30, 2017. The Department's major federal programs are 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 programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the Department'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 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.

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

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

### ***Opinion on each 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 programs for the year ended November 30, 2017.

### **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 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 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 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.

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

### **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, 2017, 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 April 30, 2018, 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  
April 30, 2018

**DUPAGE COUNTY HEALTH DEPARTMENT**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended November 30, 2017

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-through Grantors' Number	Program or Award Amount	Federal Expenditures	Passed Through to Subrecipients	
<b>U.S. Department of Agriculture</b>						
Passed through Illinois Department of Human Services						
WIC Special Supplemental Nutrition Program for Women, Infants, and Children						
WIC - 2017	*	10.557	FCSVQ00850	\$ 1,817,400	\$ 960,837	\$ -
WIC - 2018	*	10.557	FCSWQ00850	1,792,963	815,411	-
WIC/BFPC - 2017	*	10.557	FCSVQ01147	40,000	20,144	-
WIC/BFPC - 2018	*	10.557	FCSWQ01147	10,500	18,556	-
Non-cash food instruments - 2017	*	10.557	NA	4,504,582	3,385,831	-
Non-cash food instruments - 2018	*	10.557	NA	1,017,411	1,017,411	-
				<u>9,182,855</u>	<u>6,218,190</u>	<u>-</u>
Passed through Illinois Department of Public Health						
Child Nutrition Cluster						
Summer Food Service Program for Children - 2017		10.559	55280011C	4,000	2,900	-
Subtotal Child Nutrition Cluster				<u>4,000</u>	<u>2,900</u>	<u>-</u>
<b>Total U.S. Department of Agriculture</b>				<b><u>9,186,855</u></b>	<b><u>6,221,090</u></b>	<b><u>-</u></b>
<b>U.S. Department of Health and Human Services</b>						
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		93.734	NA	3,682	3,682	-
Drug-Free Communities Support Program Grants						
Drug-Free Communities - 2016		93.276	5H79SP020400-02	125,000	7,075	-
Drug-Free Communities - 2017		93.276	5H79SP020400-03	125,000	125,000	-
				<u>250,000</u>	<u>132,075</u>	<u>-</u>
Food and Drug Administration Research						
Information Management & Inspection System - 2017		93.103	5U18FD005600-02	54,212	53,983	-
Information Management & Inspection System - 2018		93.103	5U18FD005600-03	106,204	94,204	-
				<u>160,416</u>	<u>148,187</u>	<u>-</u>
Substance Abuse and Mental Health Services Projects of Regional and National Significance						
DCHD Crisis Center Follow-Up Program - 2017		93.243	1U79SM063282-01	114,932	95,048	-
DCHD Crisis Center Follow-Up Program - 2018		93.243	5U79SM063282-02	111,792	19,102	-
				<u>226,724</u>	<u>114,150</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/Opiod Drug Overdose - 2017		93.243	FCSVP04574	77,290	58,371	-
Illinois Prevent Prescription/Opiod Drug Overdose - 2018		93.243	43CWZ03216	187,710	46,549	-
				<u>265,000</u>	<u>104,920</u>	<u>-</u>
Subtotal Substance Abuse and Mental Health Services - Projects of Regional and National Significance				<u>491,724</u>	<u>219,070</u>	<u>-</u>



**DUPAGE COUNTY HEALTH DEPARTMENT**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended November 30, 2017

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-through Grantors' Number	Program or Award Amount	Federal Expenditures	Passed Through to Subrecipients	
<b>U.S. Department of Health and Human Services (Cont.)</b>						
Passed through Illinois Department of Human Services (cont.)						
Block Grants for Community Mental Health Services						
Supported Residential - 2017	93.958	45CVB00220	\$ 389,560	\$ 53,085	\$ -	
Supervised Residential - 2017	93.958	45CVB00221	250,935	40,539	-	
Crisis Residential - 2017	93.958	45CVB00222	277,635	8,946	-	
			<u>918,130</u>	<u>102,570</u>	<u>-</u>	
Teenage Pregnancy Prevention Program						
Teen Pregnancy Prevention - 2017	93.297	FCSVP03989	391,869	290,997	-	
Teen Pregnancy Prevention - 2018	93.297	FCSWP03989	240,000	35,555	-	
			<u>631,869</u>	<u>326,552</u>	<u>-</u>	
Maternal and Child Health Services Block Grant to the States						
Better Birth Outcomes - 2017	93.994	FCSVU03229	252,816	119,250	-	
Better Birth Outcomes - 2018	93.994	FCSWU03229	225,000	18,800	-	
			<u>477,816</u>	<u>138,050</u>	<u>-</u>	
Refugee and Entrant Assistance_State Administered Programs						
Refugee Health - 2017	93.566	FCSVK03895	252,816	96,271	-	
Refugee Health - 2018	93.566	FCSWK03895	252,816	21,777	-	
			<u>505,632</u>	<u>118,048</u>	<u>-</u>	
Total Passed through Illinois Department of Human Services			<u>2,798,447</u>	<u>790,140</u>	<u>-</u>	
Passed through Illinois Department of Public Health						
Refugee and Entrant Assistance_State Administered Programs						
Refugee Health Assessment Screening - 2017	93.566	70180028E	37,872	37,872	-	
Refugee Health Assessment Screening - 2018	93.566	80180002F	37,872	8,665	-	
			<u>75,744</u>	<u>46,537</u>	<u>-</u>	
Subtotal Refugee and Entrant Assistance_State Administered Program			<u>581,376</u>	<u>164,585</u>	<u>-</u>	
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements						
Bio-Terrorism - 2017	*	93.074	77180022E	532,505	488,357	-
Bio-Terrorism - 2018	*	93.074	87180022F	478,165	146,913	-
Cities Readiness - 2017	*	93.074	77180101E	90,802	74,878	-
Cities Readiness - 2018	*	93.074	87180101F	83,956	22,548	-
PHEP LHD Ebola - 2017	*	93.074	67180140D	130,190	59,674	-
			<u>1,315,618</u>	<u>792,370</u>	<u>-</u>	
Immunization Cooperative Agreements						
VFC-AFIX - 2016	93.268	65180009D	37,500	5,309	-	
VFC-AFIX - 2017	93.268	75180013E	37,500	37,500	-	
EPI Perinatal - Hepatitis B - 2016	93.268	65180007D	35,000	875	-	
EPI Perinatal - Hepatitis B - 2017	93.268	75180007E	60,000	35,148	-	
Non-cash vaccines received - 2017	93.268	N/A	483,756	483,756	-	
			<u>653,756</u>	<u>562,588</u>	<u>-</u>	

**DUPAGE COUNTY HEALTH DEPARTMENT**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended November 30, 2017

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-through Grantors' Number	Program or Award Amount	Federal Expenditures	Passed Through to Subrecipients
<b>U.S. Department of Health and Human Services (Cont.)</b>					
Passed through Illinois Department of Public Health (cont.)					
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations financed in part by Prevention and Public Health Funds					
Breast and Cervical Cancer Screening - 2017	93.752	76180007E	\$ 420,751	\$ 305,754	\$ -
Breast and Cervical Cancer Screening - 2018	93.752	86180006F	497,600	60,688	-
			<u>918,351</u>	<u>366,442</u>	<u>-</u>
State 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 - 2016	93.757	63287008D	170,040	40,698	11,698
Chronic Disease and School Health - 2017	93.757	73286008E	75,000	43,353	3,560
Chronic Disease and School Health - 2018	93.757	83286009F	20,000	5,000	780
			<u>265,040</u>	<u>89,051</u>	<u>16,038</u>
Injury Prevention and Control Research and State and Community Based Programs					
Chronic Disease and School Health - 2016	93.136	63287008D	9,797	9,797	5,802
Maternal and Child Health Services Block Grant to the States					
Dental Sealants - 2017	93.994	73489008E	37,000	32,559	-
Subtotal Maternal and Child Health Services Block Grant to the States			<u>514,816</u>	<u>170,609</u>	<u>-</u>
Total Passed through Illinois Department of Public Health			<u>3,275,306</u>	<u>1,899,344</u>	<u>21,840</u>
Passed through Illinois Public Health Association					
HIV Prevention Activities Health Department Based					
HIV Testing and Prevention Services - 2016	93.940	16-142-01	57,531	27,359	-
HIV Testing and Prevention Services - 2017	93.940	17-142-01	40,000	21,424	-
			<u>97,531</u>	<u>48,783</u>	<u>-</u>
Total Passed through Illinois Public Health Association			<u>97,531</u>	<u>48,783</u>	<u>-</u>

**DUPAGE COUNTY HEALTH DEPARTMENT**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended November 30, 2017

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-through Grantors' Number	Program or Award Amount	Federal Expenditures	Passed Through to Subrecipients	
<b>U.S. Department of Health and Human Services (Cont.)</b>						
Passed through the Illinois Department of Healthcare and Family Services						
Medicaid Cluster						
Medical Assistance Program						
Medical Assistance Program/Dental - 2015	*	93.778	2015	\$ 37,962	\$ 37,962	\$ -
Medical Assistance Program/Dental - 2016	*	93.778	2016	58,824	58,824	-
Medical Assistance Program/FCM - 2017	*	93.778	2017	1,259,037	939,490	-
Medical Assistance Program/FCM - 2018	*	93.778	2018	207,636	207,636	-
Subtotal Medicaid Cluster				1,563,458	1,243,912	-
Total Passed through Illinois Department of Healthcare and Family Services				1,563,458	1,243,912	-
Passed through the National Association of County and City Health Officials						
Non-ACAPPHF - Building Capacity of the Public Health System to Improve Population Health through National, Non-Profit Organizations						
Health Associated Infections MDRO project - 2017		93.424	2016 - 122803	25,000	23,784	-
Total Passed through National Association of County and City Health Officials				25,000	23,784	-
<b>Total U.S. Department of Health and Human Services</b>				<b>8,400,564</b>	<b>4,404,057</b>	<b>21,840</b>
<b>U.S. Environmental Protection Agency</b>						
Passed through Illinois Department of Public Health						
Performance Partnership Grants						
Non-Community Public Water - 2017		66.605	75380127E	11,750	10,713	-
Total Passed through Illinois Department of Public Health				11,750	10,713	-
<b>Total U.S. Environmental Protection Agency</b>				<b>11,750</b>	<b>10,713</b>	<b>-</b>
<b>U.S. Department of Housing and Urban Development</b>						
Continuum of Care Program						
Homecomings - 2017		14.267	IL0430L5T141504	57,150	28,456	-
Homecomings - 2018		14.267	IL0430L5T141605	43,621	13,571	-
SAIL - 2017		14.267	IL0311L5T141508	64,848	52,502	-
SAIL - 2018		14.267	IL0311L5T141609	64,848	10,980	-
Housing Intensive Services - 2017		14.267	IL0409L5T141507	311,399	116,754	-
Housing Intensive Services - 2018		14.267	IL0409L5T141608	205,566	91,065	-
MISA/CAP - 2017		14.267	IL0307L5T141508	646,265	92,055	-
MISA/CAP - 2018		14.267	IL0307L5T141609	622,079	494,720	-
				2,015,776	900,103	-
<b>Total U.S. Department of Housing and Urban Development</b>				<b>2,015,776</b>	<b>900,103</b>	<b>-</b>
<b>Total Expenditures of Federal Awards</b>				<b>\$ 19,614,946</b>	<b>\$ 11,535,963</b>	<b>\$ 21,840</b>

\* 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, 2017

---

### **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, 2017, 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, 2017. 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, 2017

---

### **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, 2017 was \$643,385. Of this amount, \$137,652 remained unused on hand in inventory as of November 30, 2017. Vaccines received from IDPH during the fiscal year ended November 30, 2017 was \$483,756. This amount was included in the determination of federal awards expended for the year ended November 30, 2017.

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 \$4,403,242. Distributed food vouchers were included in the determination of federal awards expended for the year ended November 30, 2017.

---

### **NOTE 6 – OTHER**

---

The Department had no loans or loan guarantees involving Federal awards outstanding at November 30, 2017.

# DUPAGE COUNTY HEALTH DEPARTMENT

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended November 30, 2017

---

### 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:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
10.557	Special Supplemental Nutrition for Women, Infants and Children
93.074	Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements
93.778	Medicaid Cluster

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, 2017

---

**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, 2017

---

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

---

*NO FEDERAL FINDINGS AND QUESTIONED COSTS REQUIRED TO BE REPORTED*