

DuPage County Health Department

Report on Federal Awards

November 30, 2020

DuPage County Health Department

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**Independent Auditors' 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**

To the Honorable President and Members of the Board of Health of
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 the DuPage County Health Department (the Department), as of and for the year ended November 30, 2020, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements, and have issued our report thereon dated August 10, 2021.

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 US, LLP

Oak Brook, Illinois
August 10, 2021

**Independent Auditors' 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**

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

Report on Compliance for Each Major Federal Program

We have audited the DuPage County Health Department's (the Department's) 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 programs for the year ended November 30, 2020. 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.

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 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, 2020.

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 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 the Department, as of and for the year ended November 30, 2020, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements. We issued our report thereon dated August 10, 2021, 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 US, LLP

Oak Brook, Illinois
August 10, 2021

DuPage County Health Department
A Blended Component unit of DuPage County, Illinois

Schedule of Expenditures of Federal Awards
Year Ended November 30, 2020

| 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 | \$ 52,848 | \$ - |
| Total U.S. Consumer Product Safety Commission | | | <u>182,388</u> | <u>52,848</u> | <u>-</u> |
| U.S. Department of Agriculture | | | | | |
| Passed through Illinois Department of Human Services: | | | | | |
| WIC Special Supplemental Nutrition Program for Women, Infants, and Children: | | | | | |
| WIC - 2020 | 10.557 | FCSYQ00850 | 1,892,698 | 767,323 | - |
| WIC - 2021 | 10.557 | FCSZQ00850 | 1,802,220 | 986,972 | - |
| WIC/BFPC - 2020 | 10.557 | FCSYQ01147 | 65,000 | 24,569 | - |
| WIC/BFPC - 2021 | 10.557 | FCSZQ01147 | 115,000 | 38,700 | - |
| Non-cash food instruments - 2020 | 10.557 | NA | 3,431,546 | 2,566,716 | - |
| | | | <u>7,306,464</u> | <u>4,384,280</u> | <u>-</u> |
| WIC Grants to States WIC - 2020 | 10.578 | FCSYQ00850 | 1,892,698 | 11,800 | - |
| Passed through Illinois Department of Public Health | | | | | |
| Child Nutrition Cluster | | | | | |
| Summer Food Service Program for Children - 2020 to 2021 | 10.559 | N/A | 108,250 | 15,100 | - |
| Subtotal Child Nutrition Cluster | | | <u>108,250</u> | <u>15,100</u> | <u>-</u> |
| Total U.S. Department of Agriculture | | | <u>9,307,412</u> | <u>4,411,180</u> | <u>-</u> |
| 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 | 1,672 | 1,672 | - |
| Drug-Free Communities Support Program Grants Drug-Free Communities - 2020 | 93.276 | H79SP020400 | 136,945 | 136,945 | - |
| Food and Drug Administration Research Information Management & Inspection System - 2020 | 93.103 | 5U18FD005600-05 | 70,000 | 70,000 | - |
| Substance Abuse and Mental Health Services - Projects of Regional and National Significance | | | | | |
| DCHD Crisis Center Follow-Up Program - 2020 | * | 93.243 | 1H79SM082088-01 | 327,387 | 190,146 |
| DCHD Crisis Center Follow-Up Program - 2021 | * | 93.243 | 5H79SM082088-02 | 330,591 | 69,789 |
| Narcans - 2020 | * | 93.243 | 6H79SP080328-03 | 420,142 | 291,411 |
| Prevention Leadership Team STOP Act - 21 | * | 93.243 | H79SP081106 | 50,000 | 454 |
| | | | <u>1,128,120</u> | <u>551,800</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 - 2020 | * | 93.243 | 43CWZ03216 | 376,825 | 89,984 |
| Illinois Prevent Prescription/Opioid Drug Overdose - 2021 | * | 93.242 | 43CZZ03216 | 603,200 | 11,102 |
| | | | <u>980,025</u> | <u>101,086</u> | <u>-</u> |
| Subtotal Substance Abuse and Mental Health Services - Projects of Regional and National Significance | | | <u>2,108,145</u> | <u>652,886</u> | <u>-</u> |
| Block Grants for Prevention and Treatment of Substance Abuse | | | | | |
| Illinois Prevent Prescription/Opioid Drug Overdose - 2021 | 93.959 | 43CZZ03216 | 603,200 | 15,099 | - |
| SABG - SUD TX/RS Services- 2020 | 93.959 | 43CYC03466 | 185,400 | 40,976 | - |
| SABG - SUD TX/RS Services- 2021 | 93.959 | 43CZC03466 | 190,035 | 9,237 | - |
| | | | <u>978,635</u> | <u>65,312</u> | <u>-</u> |
| U.S. Department of Health and Human Services | | | | | |
| Passed through Illinois Department of Human Services | | | | | |
| Block Grants for Community Mental Health Services | | | | | |
| Supported Residential - 2020 | 93.958 | 45CYB00220 | 406,822 | 49,475 | - |
| Supported Residential - 2021 | 93.958 | 45CZB00220 | 399,300 | 131,801 | - |
| Supervised Residential - 2020 | 93.958 | 45CYB00221 | 262,054 | 8,574 | - |
| Supervised Residential - 2021 | 93.958 | 45CZB00221 | 257,209 | 70,604 | - |
| Crisis Residential - 2020 | 93.958 | 45CYB00222 | 289,938 | 47,198 | - |
| Crisis Residential - 2021 | 93.958 | 45CZB00222 | 284,577 | 106,418 | - |
| | | | <u>1,899,900</u> | <u>414,070</u> | <u>-</u> |
| Teenage Pregnancy Prevention Program Teen Pregnancy Prevention - 2020 | 93.297 | FCSYP03989 | 271,000 | 172,935 | - |
| | | | <u>271,000</u> | <u>172,935</u> | <u>-</u> |

See notes to schedule of expenditures of federal awards

DuPage County Health Department
A Blended Component unit of DuPage County, Illinois

Schedule of Expenditures of Federal Awards
Year Ended November 30, 2020

| Federal Grantor/Pass-through Grantor/Program Title | Federal CFDA Number | Pass-through Grantors' Number | Program or Award Amount | Federal Expenditures | Passed Through to Subrecipients |
|--|---------------------------|-------------------------------------|-------------------------------|-------------------------|---------------------------------------|
| Social Services Block Grant | | | | | |
| High Risk Infant Follow-Up/Healthworks - 2020 | 93.667 | FCSYU05037 | \$ 198,000 | \$ - | \$ - |
| High Risk Infant Follow-Up/Healthworks - 2021 | 93.667 | FCSZU05037 | 232,632 | 59,982 | - |
| Better Birth Outcomes - 2020 | 93.667 | FCSYU03229 | 279,000 | 62,771 | - |
| Better Birth Outcomes - 2021 | 93.667 | FCSZU03229 | 285,200 | 105,074 | - |
| Family Case Management - 2021 | 93.667 | FCZU03228 | 1,383,700 | 69,185 | - |
| | | | <u>2,378,532</u> | <u>297,012</u> | <u>-</u> |
| Refugee and Entrant Assistance - State Administered Programs | | | | | |
| Refugee Health - 2020 | 93.566 | FCSYK03895 | 145,500 | 42,754 | - |
| | | | <u>145,500</u> | <u>42,754</u> | <u>-</u> |
| Opioid STR | | | | | |
| Illinois Prevent Prescription/Opioid Drug Overdose - 2021 | 93.788 | 43CZZ03216 | 603,200 | 11,921 | - |
| | | | <u>603,200</u> | <u>11,921</u> | <u>-</u> |
| Total Passed through Illinois Department of Human Services | | | <u>7,256,792</u> | <u>1,105,090</u> | <u>-</u> |
| Passed through Illinois Department of Public Health | | | | | |
| Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) | | | | | |
| Aligned Cooperative Agreements | | | | | |
| Cities Readiness - 2020 | 93.074 | 07580007H | 82,633 | 59,907 | - |
| | | | <u>82,633</u> | <u>59,907</u> | <u>-</u> |
| Public Health Emergency Preparedness | | | | | |
| Bio-Terrorism - 2020 | 93.069 | 07180022H | 422,648 | 254,302 | - |
| Bio-Terrorism - 2021 | 93.069 | 17180022I | 420,235 | 162,870 | - |
| Cities Readiness - 2021 | 93.069 | 17580007I | 83,585 | 40,289 | - |
| | | | <u>926,468</u> | <u>457,461</u> | <u>-</u> |
| | | | <u>-</u> | <u>-</u> | <u>-</u> |
| Immunization Cooperative Agreements | | | | | |
| VFC-AFIX - 2020 - 2021 | 93.268 | 05080023H | 73,600 | 1,193 | - |
| EPI Perinatal - Hepatitis B - 2020 - 2021 | 93.268 | 05080023H | 54,000 | 3,970 | - |
| Non-cash vaccines received - 2020 | 93.268 | N/A | 286,842 | 286,842 | - |
| | | | <u>414,442</u> | <u>292,005</u> | <u>-</u> |
| Coronavirus Relief Fund | | | | | |
| COVID-19 Contact Tracing - 2021 | * | 05180122H | 4,905,792 | 1,671,271 | - |
| Public Health Emergency Response: Cooperative Agreement for Emergency Response: | | | | | |
| Public Health Crisis Response | | | | | |
| COVID-19 Crisis Grant - 2021 | 93.354 | 07680022H | 380,309 | 380,309 | - |
| Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations | | | | | |
| Breast and Cervical Cancer Screening - 2020 - 2021 | 93.898 | 06160008H | 1,155,930 | 406,922 | - |
| U.S. Department of Health and Human Services (Cont.) | | | | | |
| Maternal and Child Health Services Block Grant to the States | | | | | |
| Adolescent Health - 2020 | 93.994 | 06380047H | 56,250 | 25,978 | - |
| Dental Sealants - 2019 | 93.994 | 93489007G | 87,500 | 13,606 | - |
| | | | <u>143,750</u> | <u>39,584</u> | <u>-</u> |
| Total Passed through Illinois Department of Public Health | | | <u>8,009,324</u> | <u>3,307,459</u> | <u>-</u> |
| Passed through Illinois Public Health Association | | | | | |
| HIV Prevention Activities - Health Department Based | | | | | |
| HIV Testing and Prevention Services - 2020 | 93.940 | 21-142-01 | 40,000 | 5,110 | - |
| HIV Testing and Prevention Services - 2021 | 93.940 | 20-142-03 | 50,000 | 414 | - |
| | | | <u>90,000</u> | <u>5,524</u> | <u>-</u> |
| Passed through the Illinois Department of Healthcare and Family Services | | | | | |
| Medicaid Cluster | | | | | |
| Medical Assistance Program | | | | | |
| Medical Assistance Program/Dental - 2019 | 93.778 | 2019 | 56,964 | 56,964 | - |
| Subtotal Medicaid Cluster | | | <u>56,964</u> | <u>56,964</u> | <u>-</u> |
| Total Passed through Illinois Department of Healthcare and Family Services | | | <u>56,964</u> | <u>56,964</u> | <u>-</u> |

See notes to schedule of expenditures of federal awards

DuPage County Health Department
A Blended Component unit of DuPage County, Illinois

Schedule of Expenditures of Federal Awards
Year Ended November 30, 2020

| Federal Grantor/Pass-through Grantor/Program Title | Federal CFDA Number | Pass-through Grantors' Number | Program or Award Amount | Federal Expenditures | Passed Through to Subrecipients |
|---|---------------------|-------------------------------|-------------------------|----------------------|---------------------------------|
| 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 - 2020 | 93.421 | 2019 - 121602 | \$ 5,000 | \$ 5,000 | \$ - |
| | | | <u>5,000</u> | <u>5,000</u> | <u>-</u> |
| Total U.S. Department of Health and Human Services | | | <u>16,754,817</u> | <u>5,240,454</u> | <u>-</u> |
| U.S. Department of Justice | | | | | |
| Criminal and Juvenile Justice and Mental Health Collaboration Program Mental Health Collaboration - 2019 | 16.745 | 2018-MO-BX-4033 | 209,748 | 30,684 | - |
| Mental Health Collaboration - 2020 | 16.745 | 2018-MO-BX-4033 | 262,196 | 56,942 | - |
| | | | <u>471,944</u> | <u>87,626</u> | <u>-</u> |
| Comprehensive Opioid, Stimulant, and Substance Abuse Program Comprehensive Opioid Abuse Site-Based Program - 2019 - 2022 | 16.838 | 2019-AR-BX-K016 | 383,663 | 64,873 | - |
| Total U.S. Department of Justice | | | <u>855,607</u> | <u>152,499</u> | <u>-</u> |
| U.S. Department of Housing and Urban Development | | | | | |
| Continuum of Care Program Housing Intensive Services - 2019 | 14.267 | IL0409L5T141709 | 213,594 | 111,633 | - |
| Housing Intensive Services - 2020 | 14.267 | IL0409L5T141810 | 219,666 | 38,886 | - |
| MISA/CAP - 2020 | 14.267 | IL0307L5T141811 | 608,667 | 5,364 | - |
| | | | <u>1,041,927</u> | <u>155,883</u> | <u>-</u> |
| Total U.S. Department of Housing and Urban Development | | | <u>1,041,927</u> | <u>155,883</u> | <u>-</u> |
| Total Expenditures of Federal Awards | | | <u>\$ 28,142,151</u> | <u>\$ 10,012,864</u> | <u>\$ -</u> |

* Denotes a major program

DuPage County Health Department

Notes to Schedule of Expenditures of Federal Awards
November 30, 2020

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, 2020, 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.

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, 2020. 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.

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.

4. Indirect Cost Rate

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

5. Noncash Payments

The DuPage County Health Department receives noncash 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, 2020 was \$400,703. Of this amount, \$57,273 remained unused on hand in inventory as of November 30, 2020. Vaccines received from IDPH during the fiscal year ended November 30, 2020 was \$286,842. This amount was included in the determination of federal awards expended for the year ended November 30, 2020.

DuPage County Health Department

Notes to Schedule of Expenditures of Federal Awards

November 30, 2020

5. Noncash Payments (continued)

The DuPage County Health Department received noncash 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 \$2,566,716. Distributed food vouchers were included in the determination of federal awards expended for the year ended November 30, 2020.

6. Loan and Loan Guarantee Programs

The Department had no loans or loan guarantees involving Federal awards outstanding at November 30, 2020.

DuPage County Health Department

Schedule of Findings and Questioned Costs
November 30, 2020

Section I - Summary of Auditors' Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were 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 federal program:

Material weakness(es) identified? _____ yes X no

Significant deficiency(ies) identified? _____ yes X none reported

Type of auditors' report issued on compliance for major federal program: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes X no

Auditee qualified as low-risk auditee? X yes _____ no

Identification of major federal program:

| CFDA Number(s) | Name of Federal Program or Cluster |
|----------------|---|
| 93.243 | Substance Abuse and Mental Health Services Projects and National Significance |
| 21.019 | Coronavirus Relief Fund |

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Section II - Financial Statement Findings Required to be Reported in Accordance With Government Auditing Standards

None.

Section III - Federal Awards Findings and Questioned Costs

None.