

**JACKSON COUNTY, ILLINOIS**

**SINGLE AUDIT REPORT**

**YEAR ENDED NOVEMBER 30, 2022**



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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***

Chairman and Members of the County Board  
Jackson County, Illinois  
Murphysboro, 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, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Jackson County, Illinois, as of and for the year ended November 30, 2022, and the related notes to the financial statements, which collectively comprise the Jackson County, Illinois's basic financial statements, and have issued our report thereon dated April 4, 2024. Our report included a qualified opinion on the discretely presented component unit due to the discretely presented component unit not reporting its portion of the pension asset and related deferrals and OPEB liability and related deferrals. Our report includes a reference to other auditors who audited the financial statements of the discretely presented component unit, as described in our report on Jackson County, Illinois' financial statements. This report does not include the results of the auditors' testing of internal control over financial reporting and compliance and other matters that are reported on separately by those auditors.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered Jackson County, Illinois' internal control over financial reporting (internal control) as a basis for designing 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 Jackson County, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of Jackson County, Illinois' 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the

Chairman and Members of the County Board  
Jackson County, Illinois

accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002 that we consider to be material weaknesses.

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether Jackson County, Illinois' 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 financial statements. 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*.

***Jackson County, Illinois' Response to Findings***

*Government Auditing Standards* requires the auditor to perform limited procedures on Jackson County, Illinois' response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Jackson County, Illinois' response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

***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.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Peoria, Illinois  
April 4, 2024



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE,  
AND REPORT ON SCHEDULE OF EXPENDITURES OF  
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Chairman and Members of the County Board  
Jackson County, Illinois  
Murphysboro, Illinois

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

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

We have audited Jackson County, Illinois' compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Jackson County, Illinois' major federal programs for the year ended November 30, 2022. Jackson County, Illinois' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Jackson County, Illinois complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Jackson County, Illinois and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Jackson County, Illinois' compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Jackson County, Illinois' federal programs.

***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Jackson County, Illinois' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Jackson County, Illinois' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Jackson County, Illinois' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Jackson County, Illinois' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Jackson County, Illinois' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2022-003. Our opinion on each major federal program is not modified with respect to this matter.

*Government Auditing Standards* requires the auditor to perform limited procedures on Jackson County, Illinois' response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Jackson County, Illinois' response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-003 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on Jackson County, Illinois' response to the internal control over compliance finding identified in our audit described in the accompanying schedules of findings and questioned costs. Jackson County, Illinois' response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

Chairman and Members of the County Board  
Jackson County, Illinois

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

We have audited the financial statements of the governmental activities, business-type activities, discretely presented component unit, each major fund, and the aggregate remaining fund information of Jackson County, Illinois as of and for the year ended November 30, 2022, and the related notes to the financial statements, which collectively comprise the Jackson County, Illinois' basic financial statements. We issued our report thereon dated April 4, 2024, which contained a modified opinion on the discretely presented component unit and unmodified opinions on the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of those financial statements. Our audit was performed 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 basic 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.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Peoria, Illinois  
April 4, 2024

**JACKSON COUNTY, ILLINOIS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED NOVEMBER 30, 2022**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. Department of Agriculture</b>				
Illinois Department of Human Services				
Special Supplemental Nutrition Program for Women, Infants, and Children:				
WIC Administration	10.557	FCSAQ00896	\$ -	\$ 124,700
WIC Administration	10.557	FCSBQ00896	-	94,970
WIC Breastfeeding Peer Counselor	10.557	FCSAQ01210	-	15,773
WIC Breastfeeding Peer Counselor	10.557	FCSBQ01210	-	6,337
				<u>241,780</u>
Special Supplemental Nutrition Program for Women, Infants, and Children:				
WIC Farmer's Market Nutrition Program	10.572	FCSBQ01276	-	1,000
Total U.S. Department of Agriculture			-	242,780
<b>U.S. Department of Justice</b>				
Direct: COPS Office School Violence Prevention Program	16.710	N/A	-	75,164
<b>U.S. Department of Transportation</b>				
Illinois Department of Transportation				
Highway Planning and Construction (HPCC Cluster)	20.205	C-99-012-19	-	15,356
State and Community Highway Safety (Highway Safety Cluster)	20.600	HS220125	-	6,802
Total U.S. Department of Transportation			-	22,158
<b>U.S. Department of Treasury</b>				
Illinois Department of Public Health				
COVID-19 Illinois Contact Tracing Collaborative	21.019	05180139H	-	211,779
Illinois Department of Commerce and Economic Opportunity				
COVID-19 - State and Local Fiscal Recovery Fund	21.027	N/A	-	684,090
Total U.S. Department of Treasury			-	895,869
<b>Environmental Protection Agency</b>				
Illinois Department of Public Health				
Safe Drinking Water	66.605	25080040J	-	100
Safe Drinking Water	66.605	38080040K	-	100
Total Environmental Protection Agency			-	200

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**JACKSON COUNTY, ILLINOIS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED NOVEMBER 30, 2022**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. Department of Health and Human Services</b>				
Illinois Department of Public Health				
Public Health Emergency Preparedness	93.074	27180038J	\$	\$ 33,524
Public Health Emergency Preparedness	93.074	37180038K	-	20,939
Total ALN 93.074			-	54,463
Perinatal Hepatitis B Prevention	93.268	25080040J	-	2,581
Influenza Vaccine Promotion	93.268	25080040J	-	10,347
Total			-	12,928
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	28180539J	-	325,000
COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	27680039J	-	58,499
Ryan White Part B Lead Agent	93.917	05780064H	-	1,088,714
DIS Workforce Development Support	93.977	38180017K	-	15,388
Total U.S. Department of Human Services			-	1,554,992
<b>Centers for Disease Control &amp; Prevention</b>				
Illinois Department of Public Health				
COVID-19 - Mass Vaccination	93.268	15080639I	-	165,058
Total ALN 93.268			-	177,986
Southern Illinois Hospital Services				
1815 Grant	93.426	N/A	-	9,707
Illinois Public Health Institute				
ISPAN	93.439	2018-F1807-008	-	59,088
Total Centers for Disease Control & Prevention			-	233,853

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**JACKSON COUNTY, ILLINOIS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED NOVEMBER 30, 2022**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. Department of Homeland Security</b>				
Illinois Emergency Management Agency Emergency Management Performance Grant	97.042	21EMAJACKS	\$ -	\$ 24,654
Building Resilient Infrastructure and Communities	97.047	2PDM20JACKS	- -	9,149
Total U.S. Department of Homeland Security				
Total Federal Awards Expended			<u>\$ -</u>	<u>\$ 3,058,819</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**JACKSON COUNTY, ILLINOIS**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**NOVEMBER 30, 2022**

**NOTE 1 BASIS OF ACCOUNTING**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Jackson County, Illinois under programs of the federal government for the year ended November 30, 2022. The information in this schedule is presented in accordance with requirements of the *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements. The County elected not to use the 10% de minimis indirect cost rate during the year ended November 30, 2022.

**NOTE 2 SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the 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. Pass-through entity identifying numbers are presented where available.

**NOTE 3 NONCASH ASSISTANCE**

The County did not receive any federal awards in the form of noncash assistance for insurance in effect during the fiscal year, loans or loan guarantees.

**JACKSON COUNTY, ILLINOIS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED NOVEMBER 30, 2022**

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***Section I – Summary of the Auditors' Results***

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***Financial Statements***

1. Type of auditors' report issued:	Modified: Discretely Presented Component Unit Unmodified: Governmental Activities, Business-Type Activities, Each Major Fund, and Aggregate Remaining Fund Information			
2. Internal control over financial reporting:				
• Material weakness(es) identified?	<input checked="" type="checkbox"/>	yes	<input type="checkbox"/>	no
• Significant deficiency(ies) identified?	<input type="checkbox"/>	yes	<input checked="" type="checkbox"/>	none reported
3. Noncompliance material to financial statements noted?	<input type="checkbox"/>	yes	<input checked="" type="checkbox"/>	no

***Federal Awards***

1. Internal control over major federal programs:				
• Material weakness(es) identified?	<input type="checkbox"/>	yes	<input checked="" type="checkbox"/>	no
• Significant deficiency(ies) identified?	<input checked="" type="checkbox"/>	yes	<input type="checkbox"/>	none reported
2. Type of auditors' report issued on compliance for major federal programs:	Unmodified			
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<input checked="" type="checkbox"/>	yes	<input type="checkbox"/>	no

***Identification of Major Federal Programs***

<b>Assistance Listing Number(s)</b>	<b>Name of Federal Program or Cluster</b>
21.027	COVID-19 State and Local Fiscal Recovery Funds
93.917	Ryan White Part B Lead Agent
Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$750,000</u>
Auditee qualified as low-risk auditee?	<input type="checkbox"/> yes <input checked="" type="checkbox"/> no

**JACKSON COUNTY, ILLINOIS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED NOVEMBER 30, 2022**

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***Section II – Financial Statement Findings***

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**Finding No. 2022-001 – Material Audit Adjustments**

**Type of finding:**

Material Weakness in Internal Control over Financial Reporting

**Criteria or specific requirement:**

Management is responsible for establishing and maintaining internal controls and for the fair presentation of the financial statements including related disclosures, in conformity with accounting principles generally accepted in the United States of America (GAAP).

**Condition:**

During the course of our audit, we proposed a variety of adjustments, including various prior period adjustments that had a material effect on the County's financial statements. In proposing the prior period adjustments to correct November 30, 2021 balances, a residual cash balance of approximately \$253,000 was not able to be reconciled with what was reported on the November 30, 2021 financial statements. However, cash reconciliations as of November 30, 2022 appear to be properly reconciled to the financial statements.

**Effect:**

Material adjustments were proposed and subsequently recorded by management. The lack of sufficient controls over year end reporting increases the likelihood that a material misstatement would not be prevented or detected.

**Cause:**

The County has a limited number of personnel. The County places some reliance on the audit firm to propose adjustments from the cash basis to the accrual basis of accounting. Management has reviewed and approved the adjustments.

**Repeat finding:** No

**Recommendation:**

We recommend management enhance the internal controls over financial reporting. Year-end closing procedures should be expanded to ensure all transactions have been accounted for, appropriate accounting standards have been applied, and transactions are recorded in the proper period. The County could consider hiring an external CPA to help with ensuring all transactions have been accounted for.

**Views of responsible officials and planned corrective actions:**

With consistency in an audit firm for the next three years, it is anticipated that year-end closing procedures will be improved through understanding auditor expectations and development of policies and procedures for proper year-end closing. It is the goal of management to greatly reduce the number of audit firm proposed adjustments over the next two years and develop consistent year-end procedures. Some improvements have already been implemented that will be reflected in the 2023 audit. The 2023 audit will allow for further development and clarity of year end policies and procedures.

**JACKSON COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED NOVEMBER 30, 2022**

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***Section II – Financial Statement Findings (continued)***

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**Finding No. 2022-002 – Financial Statement Preparation**

**Type of finding:**

Material Weakness in Internal Control over Financial Reporting

**Criteria or specific requirement:**

Management is responsible for establishing and maintaining internal controls and for the fair presentation of the financial statements including related disclosures, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP).

**Condition:**

The County does not have an internal control policy in place over annual financial statement reporting that would enable management to prepare its annual financial statements and ensure related footnote disclosures are complete and presented in accordance with U.S. GAAP.

**Effect:**

The potential exists that a material misstatement of the annual financial statements could occur and not be prevented or detected by the County's internal controls.

**Cause:**

The County relies on the audit firm to prepare the annual financial statements including the footnote disclosures. However, County management has reviewed and approved the annual financial statements and related footnote disclosures.

**Repeat finding:** No

**Recommendation:**

Management should continue to evaluate its internal staff capacity to determine if an internal control policy over the annual financial reporting is beneficial. The County should consider the costs vs. benefits of additional training for existing employees or the prospect of hiring a CPA.

**Views of responsible officials and planned corrective actions:**

It is the understanding of management that this is a common finding among counties in Illinois due to lack of resources to employ a CPA to prepare financial statements. It is common for the audit firm to prepare the financial statements, even if not in accordance with U.S. GAAP. With current staffing levels the county does not have the ability to prepare the annual financial statements.

**JACKSON COUNTY, ILLINOIS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED NOVEMBER 30, 2022**

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***Section III – Findings and Questioned Costs – Major Federal Programs***

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**Finding No. 2022-003 – Procurement and Suspension and Debarment**

Federal Agency: U.S. Department of Treasury

Federal Program: COVID-19 Coronavirus State and Local Fiscal Recovery Funds

Assistance Listing Number: 21.027

Federal Award Identification Number and Year: N/A

Pass-Through Agency: N/A

Pass-Through Number: N/A

Award Period: March 2021 through December 2026

**Type of finding:**

Significant Deficiency in Internal Control over Compliance and Other Matters

**Condition:**

During our testing, we noted the County did not have internal controls designed to ensure compliance with federal procurement and suspension and debarment requirements.

**Criteria or specific requirement:**

2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Award requires compliance with the provisions of procurement and suspension and debarment. The County should have internal controls designed to ensure compliance with those provisions.

**Questioned costs:**

None

**Context:**

During our testing, it was noted that none of the six transactions tested had proper documentation to verify federal grant procurement requirements were complied with. Additionally, it was noted the County did not have an internal control to properly ensure the one contractor utilized was not suspended or debarred.

**Cause:**

The County does not have a written procurement policy in place that clearly addresses compliance with federal grant requirements per the Uniform Guidance.

**Effect:**

The County's noncompliance with procurement and suspension and debarment requirements could lead to a negative impact on future funding for the County.

**Repeat finding:** No

**Recommendation:**

We recommend the County review the federal procurement requirements outlined in the federal Uniform Guidance and create a written policy to address federal compliance requirements. Additionally, we recommend a designated individual at the County ensures purchases made with federal grant funding comply with federal procurement requirements by type of procurement (micropurchase, small purchase, sole-source, etc) and also suspension and debarment requirements.

**JACKSON COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED NOVEMBER 30, 2022**

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***Section III – Findings and Questioned Costs – Major Federal Programs (continued)***

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**Finding No. 2022-003 – Procurement (continued)**

**Views of responsible officials and planned corrective action:**

The Jackson County Board has and will continue to adhere to the State of Illinois procurement policy. Additionally, the Jackson County Board will work on creating a procurement policy that addresses the federal compliance requirements as outlined in the Federal Uniform Guidance.



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