

# Jackson County, Illinois

Murphysboro, Illinois

Report on Federal Awards

Year Ended November 30, 2021



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# Jackson County, Illinois

Year Ended November 30, 2021

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**Independent Auditor's 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 County Board  
Jackson County, Illinois  
Murphysboro, Illinois

We have audited, in accordance with auditing standards generally accepted in the United States 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, business-type activities, each major fund, and the aggregate remaining fund information of Jackson County, Illinois (the "County") as of and for the year ended November 30, 2021 and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated October 27, 2022.

**Internal Control Over Financial Reporting**

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or 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 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 over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2021-001 that we consider to be a significant deficiency.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free of 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*.

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### County's Responses to Findings

The County's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit Jackson County, Illinois' response 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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Wipfli LLP*

Sterling, Illinois  
October 27, 2022

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## **Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance**

To the County Board  
Jackson County, Illinois  
Murphysboro, Illinois

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

We have audited Jackson County, Illinois' (the "County") 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 County's major federal programs for the year ended November 30, 2021. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### ***Management's Responsibility***

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal programs.

#### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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 Jackson County, Illinois' 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 on the County's compliance.

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

In our opinion, Jackson County, Illinois complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2021.

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

Management of Jackson County, Illinois 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 Jackson County, Illinois' 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

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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 Jackson County, Illinois' 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 preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies 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.

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Jackson County, Illinois, as of and for the year ended November 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon dated October 27, 2022 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 information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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.

*Wipfli LLP*

Sterling, Illinois  
October 27, 2022

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**Jackson County, Illinois**  
Schedule of Expenditures of Federal Awards  
For the year ended November 30, 2021

Federal Grantor/ Pass-Through Grantor/ Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Expenditures	Passed Through to Subrecipients
<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	FCSZQ00896	\$121,197	\$0
WIC Administration	10.557	FCSAQ00896	108,082	0
WIC Breastfeeding Peer Counselor	10.557	FCSZQ01210	15,035	0
WIC Breastfeeding Peer Counselor	10.557	FCSAQ01210	10,227	0
Total ALN 10.557			254,541	0
Illinois Department of Human Services				
Special Supplemental Nutrition Program for Women, Infants, and Children:				
WIC Farmer's Market Nutrition Program	10.572	FCSAQ01276	\$127	\$0
Total ALN 10.572			127	0
Total U.S. Department of Agriculture			\$254,668	\$0
<b>U.S. Department of Treasury</b>				
Illinois Department of Public Health				
COVID-19 Coronavirus Relief Fund				
COVID-19 - Contact Tracing	21.019	05180139H	\$395,475	\$0 (M)
Total ALN 21.019			395,475	0
Illinois Department of Commerce and Economic Opportunity				
COVID-19 - State and Local Fiscal Recovery Fund	21.027	1505-0271	218,141	0
Total ALN 21.027			218,141	0
Total U.S. Department of Treasury			\$613,616	\$0
<b>Environmental Protection Agency</b>				
Illinois Department of Public Health				
Performance Partnership Grants				
Safe Drinking Water	66.605	5080040H	\$150	\$0
Total Environmental Protection Agency			\$150	\$0

(M) - Audited as a major federal program.

See Notes to Schedule of Expenditures of Federal Awards.

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**Jackson County, Illinois**  
Schedule of Expenditures of Federal Awards (Continued)  
For the year ended November 30, 2021

Federal Grantor/ Pass-Through Grantor/ Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Expenditures	Passed Through to Subrecipients
<b>U.S. Department of Health and Human Services</b>				
Illinois Department of Public Health				
Public Health Emergency Preparedness	93.069	17180038I	\$37,769	\$0
Public Health Emergency Preparedness	93.069	271800038J	24,697	0
<b>Total ALN 93.069</b>			<b>62,466</b>	<b>0</b>
Illinois Department of Public Health				
Epidemiology and Laboratory Capacity for Infectious Diseases Grant				
COVID-19 - Contact Tracing	93.323	05180139H	1,543,663	0 (M)
<b>Total ALN 93.323</b>			<b>1,543,663</b>	<b>0</b>
Illinois Department of Public Health				
State Physical Activity and Nutrition	93.439	2018-F1807-008	47,462	0
<b>Total ALN 93.439</b>			<b>47,462</b>	<b>0</b>
Illinois Department of Public Health				
Ryan White Care Act Title II	93.917	75780029E	413,339	\$0
Ryan White Care Act Title II	93.917	05780064H	598,595	0
<b>Total ALN 93.917</b>			<b>1,011,934</b>	<b>0</b>
<b>Total U.S. Department of Human Services</b>			<b>\$2,665,525</b>	<b>\$0</b>
<b>Centers for Disease Control &amp; Prevention</b>				
Illinois Department of Public Health				
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426	13286009I	\$6,120	\$0
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426	23286009J	3,096	0
<b>Total ALN 93.426</b>			<b>9,216</b>	<b>0</b>
Illinois Department of Public Health				
COVID-19 - Mass Vaccination	93.268	15080639I	297,240	0
<b>Total ALN 93.268</b>			<b>297,240</b>	<b>0</b>
<b>Total Centers for Disease Control &amp; Prevention</b>			<b>\$306,456</b>	<b>\$0</b>
<b>U.S. Department of Homeland Security</b>				
Illinois Emergency Management Agency				
Emergency Management Performance Grant	97.042	21EMAJACKS	\$68,013	\$0
<b>Total U.S. Department of Homeland Security</b>			<b>\$68,013</b>	<b>\$0</b>
<b>Total federal awards expended</b>			<b>\$3,908,428</b>	<b>\$0</b>

(M) - Audited as a major federal program.

See Notes to Schedule of Expenditures of Federal Awards.

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**Jackson County, Illinois**  
**Notes to Schedule of Expenditures of Federal Awards**  
Year Ended November 30, 2021

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**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, 2021. 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, 2021.

**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 dispense noncash assistance in the form of food commodities or WIC vouchers.

**Note 4: Other Federal Award Information**

Jackson County, Illinois did not receive or administer any insurance, loans or loan guarantees during the fiscal year ended November 30, 2021.

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**Jackson County, Illinois**  
**Schedule of Findings and Questioned Costs**  
Year Ended November 30, 2021

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**Section I - Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued on whether the financial statements were prepared in accordance with GAAP:

Unmodified      Governmental Activities  
Unmodified      Business-Type Activities  
Unmodified      Each Major Fund  
Unmodified      Aggregate Remaining Fund

Internal control over financial reporting:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified? ☒ Yes ☐ None Reported

Noncompliance material to financial statements noted?

☐ Yes ☒ No

**Federal Awards**

Internal control over major programs:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified? ☐ Yes ☒ 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 2 CFR 200.516(a)?

☐ Yes ☒ No

**Identification of major programs**

<u>ALN Number(s)</u>	<u>Federal Program or Cluster</u>
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) Grant
21.019	COVID-19 - Coronavirus Relief Funds (CRF)

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

Auditee qualified as low-risk auditee?

☐ Yes ☒ No

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# Jackson County, Illinois

## Schedule of Findings and Questioned Costs (Continued)

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### Section II - Audit Findings in Relation to Financial Statements

**2021-001**      **Improper Segregation of Duties**

**Criteria or Specific Requirement:** Internal controls should be in place that provide reasonable assurance that not one individual handles a transaction from its inception to its completion.

**Condition:** There is inadequate control over the functions of processing and recording the financial transactions in the Treasurer's Office due to the inadequate segregation of duties.

**Context:** The County should have adequate staffing to properly segregate duties.

**Effect:** As a result of this condition, there is a higher risk that errors or irregularities could occur and not be detected and corrected within a timely period.

**Cause:** The County has a limited number of staff to allow for adequate segregation of duties.

**Auditor's Recommendation:** Management and the Board's close supervision and review of accounting information appears to be the most economical and appropriate manner to help prevent and detect errors and irregularities in the County's accounting and financial reporting.

**View of Responsible Officials:** We agree with the finding and have developed a corrective action plan.

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**Corrective Action Plan for Current Year Findings**

**Finding 2021-001 – Improper Segregation of Duties**

**Corrective Action Plan**

The County's management and County Board's close supervision and review of accounting information is the most economical and appropriate manner to help prevent and detect errors and irregularities in the County's accounting and financial reporting.

Person(s) Responsible for Ensuring the Corrective Action Plan: Liz Hunter, Treasurer; Jackson County Board

Timing for Implementation: There is no anticipated completion date for this item.

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**Jackson County, Illinois**  
**Summary Schedule of Prior Audit Findings**  
Year Ended November 30, 2021

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**Section IV - Prior Year Findings**

November 30, 2020

- I. Findings Related to the Financial Statement Audit as Required to be Reported in Accordance with Generally Accepted Government Auditing Standards.

A. Internal Control

**Finding 2020-001: Journal Entries and Financial Close**

Significant audit journal entries were necessary to correct the various issues experienced by the accounting staff during the cash to accrual conversion which led to fund balance impacts. This finding was resolved for 2021.

- B. Compliance Findings  
None

November 30, 2019

- I. Findings Related to the Financial Statement Audit as Required to be Reported in Accordance with Generally Accepted Government Auditing Standards

A. Internal Control

**Finding 2019-001: Journal Entries and Financial Close**

Significant audit journal entries were necessary to correct the various issues experienced by the accounting staff during the cash to accrual conversion which led to fund balance impacts. This finding was resolved for 2021.

- B. Compliance Findings  
None

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