

**TAZEWELL COUNTY, ILLINOIS**  
**SINGLE AUDIT REPORT**  
**YEAR ENDED NOVEMBER 30, 2022**



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**TAZEWELL COUNTY, ILLINOIS  
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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  
Tazewell County, Illinois  
Pekin, 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 discretely presented component unit, each major fund, and the aggregate remaining fund information of Tazewell County, Illinois (the County), as of and for the year ended November 30, 2022, 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 6, 2023.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the 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 opinions 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 the 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County'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.

Chairman and Members of the County Board  
Tazewell County, Illinois

We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2022-001, 2022-002, 2022-003, and 2022-004 that we consider to be material weaknesses.

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

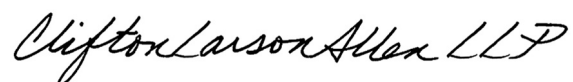
As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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*.

### **Tazewell County, Illinois' Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's 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 result of that testing, and not to provide an opinion on the effectiveness of the 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.



**CliftonLarsonAllen LLP**

Peoria, Illinois  
November 12, 2024



**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**

Chairman and Members of the County Board  
Tazewell County, Illinois  
Pekin, Illinois

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

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

We have audited Tazewell County, Illinois' (the County) 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 the County's major federal programs for the year ended November 30, 2022. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County 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 the County 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 the County's 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 the County's 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 the County's 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 the County's 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 the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's 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 the County's 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**

This independent auditors' report is replacing a previously issued report. Subsequent to issuance of the single audit report for the year ended November 30, 2022, the County made the determination in fiscal year 2023 to claim federal expenditures incurred in a prior fiscal year as part of the federal Coronavirus State and Local Fiscal Recovery Funds grant (ALN 21.027), resulting in an understatement of federal expenditures reported in the schedule of expenditures of federal awards for the year ended November 30, 2022. We performed additional procedures to obtain sufficient appropriate audit evidence for the federal Coronavirus State and Local Fiscal Recovery Funds grant (ALN 21.027). Our opinion on each major federal program is not modified with respect to this matter.

### **Report on 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.

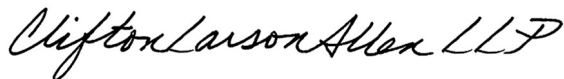
Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended November 30, 2022, 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 6, 2023, 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 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**

Peoria, Illinois  
November 12, 2024



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

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Grantor's Number	Total Federal Expenditures	Passed Through to Subrecipients
<b><u>U.S. Department of Agriculture:</u></b>				
Passed Through Illinois Department of Human Services:				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	FCSAQ01102	\$ 162,188	\$ -
	10.557	FCSBQ01102	96,477	-
Total			258,665	-
Peer Counseling	10.557	FCSAQ01178	22,568	-
	10.557	FCSBQ01178	17,050	-
Total			39,618	-
Total Federal Assistance Listing No. 10.557			298,283	-
WIC Farmer's Market Nutrition Program	10.572	FCSBQ00696	978	-
Total U.S. Department of Agriculture Passed Through Illinois Department of Human Services			299,261	-
Passed Through Illinois State Board of Education:				
Summer Food Program	10.559*	65-108-9065-51	10,409	-
Total U.S. Department of Agriculture			309,670	-
<b><u>U.S. Department of Health and Human Services:</u></b>				
Passed Through Administrative Office of the Illinois Courts:				
State Court Improvement Program	93.586	CIP-G-2105	17,586	-
Passed Through Illinois Department of Public Health:				
Cities Readiness Initiative	93.069	27580024J	28,091	-
	93.069	37580024K	20,165	-
Total			48,256	-
Public Health Information Network	93.069	27180085J	40,684	-
	93.069	37180085K	26,721	-
Total			67,405	-
Total Federal Assistance Listing No. 93.069			115,661	-
COVID-19 - Immunization Grants - Mass Vaccination	93.268	150806871	114,391	-
Drug Free Communities	93.276	6NH28CE002601-10-01	83,050	-
Breast and Cervical Cancer Screening	93.898	26180026J	21,369	-
	93.898	36180026K	153,695	-
Total			175,064	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Grantor's Number	Total Federal Expenditures	Passed Through to Subrecipients
<b><u>U.S. Department of Health and Human Services</u></b>				
<b><u>(Continued):</u></b>				
Passed Through Illinois Department of Public Health (Continued):				
Illinois Wise Woman	93.436	26180040J	\$ 19,099	\$ -
Illinois Well Woman	93.994	26380006J	24,438	-
Overdose Surveillance	93.136	22180222J	42,406	-
	93.354	32180073K	15,000	-
Total			57,406	-
Local Health Protection - Influenza Vaccine	93.268	25080088J	12,479	-
Total Federal Assistance Listing No. 93.268			126,870	-
RFFM Grant Program	93.103	G-BDEV-202111-01574	3,294	-
COVID-19 Crisis	93.354	27680087J	98,938	-
Total Federal Assistance Listing No. 93.354			113,938	-
COVID-19 Contact Tracing	93.323	05180187H	201,454	-
COVID-19 Response	93.323	28180587J	378,099	-
Total Federal Assistance Listing No. 93.323			579,553	-
Total U.S. Department of Health and Human Services Passed Through Illinois Department of Public Health			1,283,373	-
Passed Through Illinois Department of Human Services:				
Social Services Block Grant	93.667	FCSAU03049	19,754	-
	93.667	FCSBU03049	73,047	-
Total			92,801	-
Family Case Management High-Risk Infant	93.667	FCSAU06074	40,376	-
	93.667	FCSBU06074	43,819	-
Total			84,195	-
Total Federal Assistance Listing No. 93.667			176,996	-
Substance Abuse Program	93.959	43CAZ03227	101,220	-
	93.959	43CBZ03227	44,402	-
Total			145,622	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Grantor's Number	Total Federal Expenditures	Passed Through to Subrecipients
<b><u>U.S. Department of Health and Human Services</u></b>				
<b><u>(Continued):</u></b>				
Passed Through Illinois Department of Human Services				
(Continued):				
Teen Reach (Temporary Assistance for Needy Families)	93.558	FCSAR04880	\$ 90,928	\$ -
	93.558	FCSBR04880	67,267	-
Total			158,195	-
Teen Pregnancy Prevention	93.092	FCSAP05353	45,650	-
	93.092	FCSBP05353	28,524	-
Total			74,174	-
Child Care Mandatory and Matching Funds	93.596*	FCSBS04777	18,000	-
Total U.S. Department of Health and Human Services Passed Through Illinois Department of Human Services			572,987	-
Total U.S. Department of Health and Human Services			1,873,946	-
<b><u>U.S. Department of Education:</u></b>				
Passed Through Illinois State Board of Education:				
21st Century Community Learning Centers	84.287	22-4421-A1-65-108-9065	125,265	-
	84.287	23-4421-A1-65-108-9065	263,632	-
Total			388,897	-
<b><u>U.S. Environmental Protection Agency:</u></b>				
Passed Through Illinois Emergency Management Agency:				
State Indoor Radon Grants	66.032	22RDNTAZ	8,566	-
	66.032	23RDNTAZ	2,250	-
Total			10,816	-
Passed through Illinois Environmental Protection Agency:				
Capitalization Grants for Drinking Water State Revolving Funds	66.468*	CWA-21606	200	-
Local Health Protection - Safe Drinking Water	66.605	38080088K	2,600	-
Total U.S. Environmental Protection Agency Passed Through Illinois Environmental Protection Agency			2,800	-
Total U.S. Environmental Protection Agency			13,616	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Grantor's Number	Total Federal Expenditures	Passed Through to Subrecipients
<b><u>U.S. Department of Transportation:</u></b>				
Passed Through Illinois Department of Transportation:				
Formula Grants for Rural Areas	20.509*	OP-22-39-FED	\$ 119,936	\$ 119,936
	20.509*	OP-23-39-FED	219,237	219,237
Total			339,173	339,173
COVID-19 - Rural Transportation	20.509*	OP-21-39-CARE	295,338	295,338
Total Federal Assistance Listing No. 20.509			634,511	634,511
STEP and Holiday Enforcement Impaired Driving	20.600	HS-22-0027	59,438	-
	20.600	HS-23-0079	3,706	-
Total			63,144	-
Total U.S. Department of Transportation Passed Through Illinois Department of Transportation			697,655	634,511
Passed Through Illinois Emergency Management Agency:				
Hazardous Materials Emergency Preparedness	20.703	19TAZEWHME	15,503	-
Total U.S. Department of Transportation			713,158	634,511
<b><u>U.S. Department of Homeland Security:</u></b>				
Passed Through Illinois Emergency Management Agency:				
Emergency Management Performance Grants	97.042	21EMATAZEW	35,803	-
	97.042	22EMATAZEW	21,196	-
Total			56,999	-
<b><u>U.S. Department of the Treasury:</u></b>				
Passed Through Illinois Department of Human Services:				
Teen Reach (Temporary Assistance for Needy Families)	21.027	FCSAR04880	38,389	-
Direct - COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	7,911,497	-
Total U.S. Department of the Treasury			7,949,886	-
<b><u>U.S. Department of Housing and Urban Development:</u></b>				
Passed Through Illinois Department of Commerce and Economic Opportunity:				
Community Development Block Grant	14.228	18-248591	5,925	-
	14.228	18-248592	56,396	-
Total			62,321	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Grantor's Number	Total Federal Expenditures	Passed Through to Subrecipients
<b><u>U.S. Department of Justice:</u></b>				
Passed Through Illinois Criminal Justice Information Authority:				
Crime Victim Assistance	16.575	219003	\$ 31,382	\$ -
	16.575	221003	22,110	-
Total			53,492	-
Passed Through the Children's Advocacy Centers of Illinois:				
Crime Victim Assistance	16.034	820002	9,216	-
Passed Through Election Assistance Commission:				
Help America Vote Grant	90.404	N/A	218,864	-
Total U.S. Department of Justice			281,572	-
Total Expenditures of Federal Awards			\$ 11,650,065	\$ 634,511

\*Total federal expenditures for clusters include \$10,409 for the Child Nutrition Cluster, \$18,000 for the Child Care Development Fund Cluster, \$200 for the Drinking Water State Revolving Fund Cluster, and \$634,511 for the Highway Safety Cluster.

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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

**NOTE 1 GENERAL**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the activity of all federal grants of Tazewell County, Illinois (the County). The Tazewell County reporting entity is defined in Note 1 to the County's basic financial statements. Federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included on the Schedule. The County has elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE 2 RELATIONSHIP TO BASIC FINANCIAL STATEMENTS**

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*. Therefore, some amounts presented in this Schedule may differ from amounts presented in the financial statements. 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 for all awards.

**NOTE 3 BASIS OF ACCOUNTING**

The accompanying Schedule is presented using the modified accrual basis of accounting, which is described in Note 1 to the County's basic financial statements.

**NOTE 4 OTHER NONCASH ASSISTANCE**

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

**NOTE 5 RELATIONSHIP TO FEDERAL FINANCIAL REPORTS**

Amounts reported in the accompanying Schedule agree with the amounts reported in the related federal financial reports unless there are timing differences.

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

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**Section I – Summary of Auditors’ Results**

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**Financial Statements**

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
  - Material weakness(es) identified?       x       yes                      no
  - Significant deficiency(ies) identified?                      yes       x       none reported
3. Noncompliance material to financial statements noted?                      yes       x       no

**Federal Awards**

1. Internal control over major federal programs:
  - Material weakness(es) identified?                      yes       x       no
  - Significant deficiency(ies) identified?                      yes       x       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)?                      yes       x       no

**Identification of Major Federal Programs**

**Assistance Listing Numbers**

**Name of Federal Program or Cluster**

10.557

Special Supplemental Nutrition Program for Women, Infants, and Children / Peer Counseling

20.509

Formula Grants for Rural Areas

21.027

COVID-19 – Coronavirus State and Local Fiscal Recovery Funds

93.323

COVID-19 Contact Tracing / COVID-19 Response

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

\$       750,000      

Auditee qualified as low-risk auditee?

                     yes       x       no

**TAZEWELL COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2022**

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

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

**Type of Finding:** Material Weakness in Internal Control over Financial Reporting

**Criteria**

A control deficiency 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 misstatements on a timely basis.

**Condition**

During the course of our audit, we proposed a variety of adjustments, including prior period adjustments, that had a material effect on the County's financial statements. A significant number of the adjustments related to adjusting to the modified accrual basis or accrual basis of accounting from the cash basis and recording capital assets and long-term liabilities for the government-wide financial statements.

**Context**

While performing our audit procedures, we proposed a variety of adjustments to ensure the financial statements are prepared in accordance with accounting principles generally accepted in the United States of America.

**Effect**

The County's lack of effective internal control over its accounting system results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County's internal controls.

**Cause**

Significant audit adjustments were a result of some accounting records and reports being prepared on the cash basis of accounting as well as County officials not maintaining accounting records for the government-wide financial statements. Examples include recording receivables related to tax and grant revenues, recording payables, and adjusting interfund balances. The County's financial statements have been converted to the modified accrual basis or accrual basis of accounting, as required by accounting principles generally accepted in the United States of America.

**Repeat Finding**

Finding was reported in the previous fiscal year as finding 2021-001.

**Recommendation**

To establish proper internal control over its accounting system, the County should continue establishing procedures to record these modified accrual and accrual balances, which include identifying factors that may affect the balances and accumulating sufficient reliable data on which to base the balances. Such procedures should be performed by an individual possessing a thorough understanding of applicable accounting principles generally accepted in the United States of America and knowledge of the County's activities and operations.



**TAZEWELL COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2022**

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

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**Finding No. 2022-001 – Significant Audit Adjustments (Continued)**

**Views of Responsible Officials and Planned Corrective Actions**

With a new Finance Director and Treasurer beginning in late FY 2022 and early FY 2023, respectively, the Finance and Treasurer's Offices are engaged in improving the practices in place to accurately record and account for all transactions of the County. Special attention is being given to areas of past weakness including year-end accruals, capital asset accounting, grant reporting, cash and payables recording, and inter-fund balance accuracy. Both the Finance Director and Treasurer continue to work closely with the auditors to assure that all material entries are prepared and booked at year end focusing on doing more of the work to convert the financial statements to the modified-accrual or accrual basis internally. In FY 2023, a newly created position in the Finance Office was filled by an experienced accountant who will provide additional support for the preparation of the financial statements and on-going review of funds and accounts.

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

**Type of Finding:** Material Weakness in Internal Control over Financial Reporting

**Criteria**

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

**Condition**

The County does not have an internal control policy in place over annual financial reporting that would enable management to prepare and ensure the annual financial statements, including related footnote disclosures, are complete and presented in accordance with accounting principles generally accepted in the United States of America.

**Context**

While performing our audit procedures, it was noted the County does not have an internal control policy in place over annual financial reporting that would enable management to provide reasonable assurance that the annual financial statements are prepared in accordance with accounting principles generally accepted in the United States of America.

**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**

Management has informed us that they do not have an internal control policy in place over annual financial reporting and that they do not have the necessary staff capacity to prepare the annual financial statements, including related footnote disclosures.

**TAZEWELL COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
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 (Continued)**

**Cause (Continued)**

The County relies on its external auditors to prepare the annual financial statements, including related footnote disclosures. However, the County has reviewed and approved the financial statements and related footnote disclosures.

**Repeat Finding**

Finding was reported in the previous fiscal year as finding 2021-002.

**Recommendation**

Management should continue to evaluate their internal staff capacity to determine if an internal control policy over the annual financial reporting is beneficial.

**Views of Responsible Officials and Planned Corrective Actions**

With a new Finance Director and Treasurer beginning in late FY 2022 and early FY 2023, respectively, the Finance and Treasurer's Offices are engaged in improving the practices in place to accurately record and account for all transactions of the County. Special attention is being given to areas of past weakness including year-end accruals, capital asset accounting, grant reporting, cash and payables recording, and inter-fund balance accuracy. Both the Finance Director and Treasurer continue to work closely with the auditors to assure that all material entries are prepared and booked at year end focusing on doing more of the work to convert the financial statements to the modified-accrual or accrual basis internally. In FY 2023, a newly created position in the Finance Office was filled by an experienced accountant who will provide additional support for the preparation of the financial statements and on-going review of funds and accounts. A new accounting system was installed in FY 2021 which will allow the County to prepare more aspects of the government-wide financial statements.

**Finding No. 2022-003 – General Accounting for Federal Awards**

**Type of Finding:** Material Weakness in Internal Control over Financial Reporting

**Criteria**

The Uniform Guidance requires reports to include all activity of the reporting period, be supported by applicable accounting records, and be fairly presented in accordance with program requirements. All reports should agree with the accounting records. Reports should also include accounting of all noncash assistance received.

**Condition**

The County receives a significant amount of funding through state and federal grants. Grants are currently handled by the individual departments requesting the funding. During the period under audit, there was no central office or individual who is responsible for tracking grant applications and reports. Individual departments are responsible for monitoring compliance with their grants as well as completing both financial and program reports for their grants.

**TAZEWELL COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2022**

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

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**Finding No. 2022-003 – General Accounting for Federal Awards (Continued)**

**Condition (Continued)**

The current method of monitoring grants makes it very difficult to identify all of the federal funds received by the County for proper reporting under the federal Uniform Guidance. During the course of our audit, we noted the following related to accounting for grants that should be addressed:

- Information used in the preparation of reports requesting reimbursement of federal funds is frequently maintained on ledgers separate from the general ledger of the County. It is common for there to be timing differences between the general ledger and these separate accounting of federal awards. Nonreimbursable costs are also sometimes recorded to the same general ledger accounts as reimbursable costs. Consequently, the general ledger of the County does not easily trace to reports requesting reimbursement of federal funds. Not all reconciliations that reconcile general ledger financial information to that reported on the requests for reimbursement of federal funds is readily available.

**Context**

While performing our audit procedures, it was noted the County has no central office or individual who is responsible for tracking grant applications and reports. Individual departments are responsible for monitoring compliance with their grants as well as completing both financial and program reports for their grants.

**Effect**

There is an increased risk that reports could be prepared inaccurately since they are prepared using financial information that is extracted from the County's general ledger and not reconciled to the County's general ledger.

**Cause**

The County did not effectively monitor all federal programs and reconcile financial reports with the County's general ledger.

**Repeat Finding**

Finding was reported in the previous fiscal year as finding 2021-003.

**Recommendation**

Reconciliations should be prepared which reconcile general ledger financial information to that reported on the requests for reimbursement of federal funds.

**Views of Responsible Officials and Planned Corrective Actions**

The new accounting system installed in FY 2021 is progressively being better utilized to track grant revenues and expenditures tied to specific programs/grant awards. The Health Department grants are being reported/reconciled primarily by one employee at the Health Department. Other County grants, while being applied for and reported on by individuals associated with the awarded department, are reviewed and reconciled by the Finance Director. Training on grant reporting and tracking is underway for associated staff.

**TAZEWELL COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2022**

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

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**Finding No. 2022-004 – Restatement of Federal Grant Activity**

**Type of Finding:** Material Weakness in Internal Control over Financial Reporting

**Criteria**

Management is responsible for establishing and maintaining internal controls and for the fair presentation of the annual financial statements and schedule of expenditures of federal awards, including related footnote disclosures, in conformity with accounting principles generally accepted in the United States of America.

**Condition**

Subsequent to issuance of the financial statements and single audit report for the year ended November 30, 2022, the County made the determination in fiscal year 2023 to claim federal expenditures incurred in a prior fiscal year as part of the federal Coronavirus State and Local Fiscal Recovery Funds grant (ALN 21.027), resulting in an understatement of federal grant revenue and federal expenditures reported in the financial statements and the schedule of expenditures of federal awards, respectively, for the year ended November 30, 2022.

**Context**

Management provided adjustments to the schedule of expenditures of federal awards for the year ended November 30, 2022.

**Effect**

Amounts presented in the schedule of expenditures of federal awards were incorrect. Federal expenditures claimed as part of the Coronavirus State and Local Fiscal Recovery Funds grant (ALN 21.027) increased by \$7,574,610 in fiscal year 2022.

**Cause**

The County made the determination in fiscal year 2023 to claim federal expenditures incurred in a prior fiscal year.

**Repeat Finding**

Finding was reported in the previous fiscal year as finding 2021-004.

**Recommendation**

Federal expenditures should be recognized on the schedule of expenditures of federal awards in the year incurred.

**TAZEWELL COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2022**

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

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**Finding No. 2022-004 – Restatement of Federal Grant Activity (Continued)**

**Views of Responsible Officials and Planned Corrective Actions**

The County Administrator did seek professional guidance as to how to accurately account for CSLFRF grant funds claimed in fiscal year 2023 when prior year's expenditures were used. Although the federal government's CSLFRF grant reporting guidelines allowed for using prior year's expenditures to claim grant revenue in the current year, the accounting presentation of these transactions had some additional requirements. These additional requirements will be followed in fiscal year 2024 when CSLFRF grant funds are claimed and recorded in the County's financial statements.

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***Section III – Federal Awards Findings and Questioned Costs***

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None noted.



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