

MCLEAN COUNTY, ILLINOIS
SINGLE AUDIT REPORT
YEAR ENDED DECEMBER 31, 2020



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**MCLEAN 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***

McLean County Board
McLean County, Illinois
Bloomington, 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of McLean County, Illinois (the County), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated May 25, 2021. Our report includes a reference to other auditors who audited the financial statements of the Public Building Commission, as described in our report on the County's financial statements. This report does not include the results of other auditors' testing on internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the Public Building Commission were not audited in accordance with *Government Auditing Standards*.

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 basic 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 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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*.

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 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

Bloomington, Illinois
May 25, 2021



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

McLean County Board
McLean County, Illinois
Bloomington, Illinois

Report on Compliance for Each Major Federal Program

We have audited McLean 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 December 31, 2020. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the 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 of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Audits* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the County 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 December 31, 2020.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated May 25, 2021 which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Bloomington, Illinois
May 25, 2021

**MCLEAN COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2020**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity	Pass-through Entity Identifying Number	Federal Expenditures	Pass-through to Subrecipients
U.S. Department of Agriculture					
<i>Child Nutrition Cluster</i>					
National School Lunch Program	10.555	ISBE	2020-4210-00-17064-030P-00	\$ 8,480	\$ -
National School Lunch Program	10.555	ISBE	2021-4210-00-17064-030P-00	2,423	-
<i>Total 10.555</i>				<u>10,903</u>	<u>-</u>
School Breakfast Program	10.553	ISBE	2020-4220-00-17064-030P-00	5,399	-
School Breakfast Program	10.553	ISBE	2021-4220-00-17064-030P-00	1,397	-
<i>Total 10.553</i>				<u>6,796</u>	<u>-</u>
National School Lunch Program (Noncash); ISBE Lanter Commodities	10.555	ISBE	ISBE Lanter Commodities	1,360	-
<i>Total Child Nutrition Cluster</i>				<u>19,059</u>	<u>-</u>
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	DHS	FCSXQ1064	255,963	-
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	DHS	FCSYQ1064	239,008	-
<i>Total 10.557</i>				<u>494,971</u>	<u>-</u>
WIC/Farmer's Market - Admin	10.572	DHS	WIC/Farmer's Market - Admin	1,000	-
<i>Total U.S. Department of Agriculture</i>				<u>515,030</u>	<u>-</u>
U.S. Department of Justice					
Crime Victim Assistance; Law Enforcement Prosecutor Based Victim Assistance	16.575	CJA	218447	51,532	-
Crime Victim Assistance; Child Advocacy Center Services	16.575	CAC	217003	108,550	-
Crime Victim Assistance; Child Advocacy Center Services	16.575	CAC	218003	101,254	-
Crime Victim Assistance; Child Advocacy Center Services	16.575	CAC	820002	11,061	-
Crime Victim Assistance; Child Advocacy Child Abuse	16.575	CJA	218472	183,506	-
<i>Total 16.575</i>				<u>455,903</u>	<u>-</u>
State Criminal Assistance Program (SCAAP)	16.606	N/A	N/A	30,000	-
CIT Training Initiative	16.745	N/A	N/A	19,725	-
BJA Comprehensive Assessment Team	16.745	N/A	N/A	64,362	-
<i>Total 16.745</i>				<u>84,087</u>	<u>-</u>
Crime Victim Assistance; Illinois CASA	16.034	CJA	820004	8,831	-
COVID-19- 2020 Covid Relief	16.034	N/A	N/A	58,008	-
<i>Total 16.034</i>				<u>66,839</u>	<u>-</u>
<i>Total U.S. Department of Justice</i>				<u>636,829</u>	<u>-</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

MCLEAN COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2020

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity	Pass-through Entity Identifying Number	Federal Expenditures	Pass-through to Subrecipients
U.S. Department of Transportation					
<i>Highway Planning and Construction Cluster</i>					
Highway ITEP Funds	20.205	DOT	ITEP Funds (D-95-044-18))	\$ 110,266	\$ -
SPR - Vision Zero	20.205	DOT	19-1439-10086	14,441	-
FHWA-PL/Section 5305 (d)	20.205	DOT	21 1009/1437 22259	175,812	-
FHWA-PL/Section 5305 (d)	20.205	DOT	20 1009 11941	151,419	-
<i>Total 20.205-Highway Planning and Construction Cluster</i>				<u>451,938</u>	<u>-</u>
COVID-19-Formula Grants for Rural Areas; Section 5311 Operating Assistance Grant;					
Show Bus Pass-through	20.509	DOT	5265 (CARES-2410.20973)	253,939	253,939
Formula Grants for Rural Areas; Section 5311 Operating Assistance Grant; Show Bus Pass-through	20.509	DOT	5100 (20-0338-11947)	142,654	142,654
Formula Grants for Rural Areas; Section 5311 Operating Assistance Grant; Show Bus Pass-through	20.509	DOT	5008 (19-0338-9019)	49,576	49,576
Formula Grants for Rural Areas; Section 5311 Operating Assistance Grant; Show Bus Pass-through	20.509	DOT	5160 (21-0338-21195)	153,740	153,740
HSTP Grant	20.509	DOT	4894 (IL-18-X029 & IL-18-X030)	22,909	-
<i>Total 20.509</i>				<u>622,818</u>	<u>599,909</u>
<i>Total U.S. Department of Transportation</i>				<u>1,074,756</u>	<u>599,909</u>
U.S. Environmental Protection Agency					
Performance Partnership Grant; Non-Community Water Grant	66.605	DPH	N/A	1,475	-
<i>Total U.S. Environmental Protection Agency</i>				<u>1,475</u>	<u>-</u>
U.S. Department of Health and Human Services					
Medical Reserve Corp Grant	93.008	NACCHO	N/A	550	-
Public Health Emergency Preparedness; Bioterrorism Training and Curriculum Development Program	93.069	DPH	07180061H	63,153	-
Public Health Emergency Preparedness; Bioterrorism Training and Curriculum Development Program	93.069	DPH	17180061I	42,001	-
<i>Total 93.069</i>				<u>105,704</u>	<u>-</u>
Substance Abuse and Mental Health Services: Administration (SAMHSA.VET)	93.243	N/A	N/A	185,074	-
COVID-19-Public Health Crisis Response	93.354	DPH	07680062H	65,311	-
Immunization Cooperative Agreements; Commodities	93.268	DPH	Non-cash	424,021	-
Change Agents to the Underserved: Service Education (CAUSE)	93.359	ISU	N/A	56,665	-
Child Support Enforcement - Title IV - D; States Attorney	93.563	DHFS	2020-55-013-K	75,818	-
Child Support Enforcement - Title IV - D; States Attorney	93.563	DHFS	2021-55-013-K	93,300	-
Child Support Enforcement - Title IV - D; Circuit Clerk	93.563	DHFS	2018-55-007-KM	2,897	-
Child Support Enforcement - Title IV - D; Circuit Clerk	93.563	DHFS	2021-55-007	3,229	-
<i>Total 93.563</i>				<u>175,244</u>	<u>-</u>
High Risk Infant Follow-up	93.667	DHFS	FCSZU05107	31,104	-
Medical Assistance Program (Federal Financial Participation)-Medicaid Cluster	93.778	DHFS	Fund 0109	41,843	-
Maternal and Child Health Services Block Grant to States	93.994	DHFS	FCSYU03046	113,372	-
Maternal and Child Health Services Block Grant to States	93.994	DHFS	FCSXZU03046	161,685	-
Maternal and Child Health Services Block Grant to States; Dental Sealant	93.994	DPH	93489022G	4,944	-
<i>Total 93.994</i>				<u>280,001</u>	<u>-</u>
<i>Total U.S. Department of Health and Human Services</i>				<u>1,364,967</u>	<u>-</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

MCLEAN COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2020

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity	Pass-through Entity Identifying Number	Federal Expenditures	Pass-through to Subrecipients
U.S. Department of Housing & Urban Development					
<i>CDBG Entitlement Grants Cluster</i>					
CDBG Grant	14.218	TON	Normal CDBG	\$ 19,040	\$ -
CDBG Grant	14.218	COB	Bloomington CDBG	27,630	-
Total U.S. Department of Housing & Urban Development-CDBG Entitlement Grants Cluster				<u>46,670</u>	<u>-</u>
U.S. Department of Homeland Security					
Emergency Management Performance Grants; State and Local Assistance	97.042	EMA	19EMAMCLEA	56,743	-
Total U.S. Department of Homeland Security				<u>56,743</u>	<u>-</u>
U.S. Department of Treasury					
COVID-19-Local Coronavirus Urgent Remediation Emergency Support Program	M 21.019	DCEO	20-491060	800,474	-
COVID-19-The State CARES Pandemic Related Stability Payments Program	M 21.019	DHFS	CURE000546	85,260	-
COVID-19-Local Coronavirus Urgent Remediation Emergency Support Program	M 21.019	DCEO	20-492057	229,301	-
COVID-19-Contact Tracing Program	M 21.019	DPH	0518062H	732,342	-
Total U.S. Department of Treasury				<u>1,847,377</u>	<u>-</u>
U.S. Elections Assistance Commission					
COVID-19 -HAVA CARES Act Grant	90.404	SBE	ELEHAVA	143,923	-
HAVA Election Security Grant	90.404	SBE	ELEHAVA	23,757	-
Total U.S. Elections Assistance Commission				<u>167,680</u>	<u>-</u>
Total Expenditures of Federal Awards				<u>\$ 5,711,527</u>	<u>\$ 599,909</u>

(M) Program was audited as a major program as defined by the Uniform Guidance.

See accompanying Notes to Schedule of Expenditures of Federal Awards.

MCLEAN COUNTY, ILLINOIS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2020

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of McLean County, Illinois (the County) and its discretely presented component unit, the Emergency Telephone Systems Board, under programs of the federal government for the year ended December 31, 2020. The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The County financial reporting entity, as defined in Note 1 to the basic financial statements, consists of the activities of the County and its' discretely presented component units. Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position or changes in net position of the County.

The reporting entity for McLean County is based upon criteria established by the Governmental Accounting Standards Board. McLean County is the primary government according to GASB criteria, while the Public Building Commission of McLean County (Public Building Commission) is a component unit. Federal awards, if any, received directly by the Public Building Commission are not included in this report since the Public Building Commission has been audited by other auditors and those amounts are reported in a separate report.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual or modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance for all awards with the exception of CFDA 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principles, certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

The underlying accounting records for some grant programs are maintained on the modified accrual basis of accounting. Under the modified accrual basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the liability is incurred. The accounting records for other grant programs are maintained on the accrual basis, i.e., when the revenue has been earned and the liability is incurred.

NOTE 3 INDIRECT COST RATE

Although eligible for, McLean County, Illinois has not elected to use the 10% de minimis indirect cost rate.

MCLEAN COUNTY, ILLINOIS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2020

NOTE 4 PASS-THROUGH ENTITY

Below is the key for the Pass-through entity acronyms that are presented on the Schedule.

Key:

DHS	Illinois Department of Human Services
ISBE	Illinois State Board of Education
DPH	Illinois Department of Public Health
CJA	Illinois Criminal Justice Assistance Grant Program
DOT	Illinois Department of Transportation
EMA	Illinois Emergency Management Agency
DHFS	Illinois Department of Healthcare and Family Services
DCEO	Illinois Department of Commerce and Economic Opportunity
SBE	Illinois State Board of Elections
NACCHO	National Association of County and City Health Officials
CAC	Children's Advocacy Centers of Illinois
TON	Town of Normal, Illinois
COB	City of Bloomington, Illinois
ISU	Illinois State University

NOTE 5 NONMONETARY ASSISTANCE

Nonmonetary assistance is reported in the Schedule at the fair market value of the nonmonetary assistance received and disbursed. The County received nonmonetary assistance under CFDA numbers 10.555 and 93.268 as noted in the accompanying schedule of expenditures of federal awards.

In addition, during the year ended December 31, 2020, McLean County did not receive federal insurance coverage or federal loan guarantees.

NOTE 6 DONATED PERSONAL PROTECTIVE EQUIPMENT (PPE) (UNAUDITED)

The estimated fair value of PPE donated to the County by federal entities, including donations passed through state and other entities, during fiscal year ended December 31, 2020 is \$1,401,763, which is not included on the accompanying Schedule.

**MCLEAN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2020**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness identified? _____ yes x no
 - Significant deficiency 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 identified? _____ yes x no
 - Significant deficiency 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

CFDA Number(s)	Name of Federal Program or Cluster
21.019	Coronavirus Relief Fund
Dollar threshold used to distinguish between Type A and Type B programs:	\$ <u> 750,000 </u>
Auditee qualified as low-risk auditee?	_____ <u> x </u> yes _____ no

**MCLEAN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2020**

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III – Findings and Questioned Costs – Major Federal Programs

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).