CITY OF SPRINGFIELD, ILLINOIS

SINGLE AUDIT REPORT

FOR THE FISCAL YEAR ENDED
FEBRUARY 28, 2023

CITY OF SPRINGFIELD, ILLINOIS

TABLE OF CONTENTS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	1 - 2
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	3 - 5
REPORTS OF 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*	6 - 7
Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by Uniform Guidance and on the Schedule of Expenditures of Federal Awards	8 - 10
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	11 - 14

CITY OF SPRINGFIELD, ILLINOIS

Schedule of Expenditures of Federal Awards
February 28, 2023

Cluster Name Federal Grantor	Pass-Through Grantor	Program Title	Assistance Listing Number	Program/Grant Number	Expenditures	Amount Provided to Subrecipients
CDBG - Entitlement Grants Cluster						
Department of Housing and Urban Development	N/A	Community Development Block Grants/Entitlement Grants	14.218	B-19-MC17-0023	$ 538,040	191,512
	N/A	Community Development Block Grants/Entitlement Grants	14.218	B-20-MC-17-0023	145,210	85,623
	N/A	Community Development Block Grants/Entitlement Grants	14.218	B-21-MC-17-0023	680,799	430,467
	N/A	Community Development Block Grants/Entitlement Grants	14.218	B-22-MC-17-0023	100,000	-
	N/A	Community Development Block Grants/Entitlement Grants	14.218	B-20-MW-17-0023	44,645	14,381
				CDBG - Entitlement Grants Cluster Total	1,508,694 *	721,983
Highway Safety Cluster						
Department of Transportation	IL Dept of Transportation	State and Community Highway Safety	20.600	343-29647	16,842	-
	IL Dept of Transportation	State and Community Highway Safety	20.600	343-35684	6,831	-
				Highway Safety Cluster Total	23,673	-
Other Programs						
Department of Housing and Urban Development	N/A	Home Investment Partnerships Program	14.239	M-18-MC-17-0209	81,692	81,692
	N/A	Home Investment Partnerships Program	14.239	M-19-MC-17-0209	277,254	273,354
	N/A	Home Investment Partnerships Program	14.239	M-20-MC-17-0209	75,717	75,717
	N/A	Home Investment Partnerships Program	14.239	M-21-MC-17-0209	23	-
	N/A	Home Investment Partnerships Program	14.239	M-22-MC-17-0209	-	-
	N/A	Home Investment Partnerships Program - ARP	14.239	B-21-MP17-0209	-	-
				Total 14.239	434,686	430,763
Department of Housing and Urban Development	N/A	Lead Hazard Reduction Demonstration Grant Program	14.905	ILLHD0475-21	155,599	-
Department of Housing and Urban Development	N/A	Healthy Homes Production Program	14.913	ILHHP0054-22	60,119	-
Department of Justice	N/A	Organized Crime Drug Enforcement Task Force	16.U01	N/A	3,006	-
Department of Justice	N/A	Drug Enforcement Admin Task Force	16.U02	N/A	6,001	-
Department of Justice	N/A	US Marshall Service Task Force	16.U03	N/A	12,236	-
Department of Justice	N/A	Central Illinois Enforcement Group	16.U04	N/A	1,479	-
Department of Justice	N/A	Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-0369	55,468	-
Department of Justice	N/A	Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-22-GG-04831-TECP	65,000	-

See accompanying notes to the schedule of expenditures of federal awards.

CITY OF SPRINGFIELD, ILLINOIS

Schedule of Expenditures of Federal Awards - Continued
February 28, 2023

Cluster Name Federal Grantor	Pass-Through Grantor	Program Title	Assistance Listing Number	Program/Grant Number	Expenditures	Amount Provided to Subrecipients
Department of Justice	N/A	Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0436	16,568	16,568
		Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-BX-0100	89,102	31,186
		Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21-GG-01466-JAGX	64,062	2,246
		Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-22-GG-02260-JAGX	57,509	-
				Total 16.738	227,241	50,000
Department of Justice	N/A	Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	15PBJA-21-GG-04324-NTCP	31,889	-
Department of Justice	N/A	Equitable Sharing Program	16.922	N/A	45,932	-
Department of Transportation	N/A	National Infrastructure Investments	20.933	FR-TII-0045-17	618,297	-
	N/A	National Infrastructure Investments	20.933	FR-BLD-0002-20-01-00	4,002,376	-
	N/A	National Infrastructure Investments	20.933	FR-BLD-0002-20-01-00	4,299,817	-
	N/A	National Infrastructure Investments	20.933	RAISE FY22	2,982,835	
				Total 20.933	11,903,325	-
Department of the Treasury	N/A	Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	10,536,555 *	-
National Endowment for the Humanities	N/A	National Leadership Grants	45.312	N/A	48,329	-
Environmental Protection Agency	Illinois Environmental Protection Agency	Drinking Water State Revolving Fund	66.468	L17-5711	58,705	-
Corporation for National and Community Service (CNCS)	N/A	AmeriCorps State and National 94.006	94.006	FCBY06273	149,497	-
	N/A	AmeriCorps State and National 94.006	94.006	FCBY06686	13,954	-
				Total 94.006	163,451	-
Department of Homeland Security	N/A	Joint Terrorism Task Force	97.U01	N/A	1,601	-
Department of Homeland Security	N/A	Assistance to Firefighters Grant	97.044	EMW-2020-FG-01455	27,498	-
Department of Homeland Security	Illinois Law Enforcement Alarm System	Homeland Security Grant Program	97.067	N/A	675	-
TOTAL FEDERAL AWARDS EXPENDED					$ 25,371,162	1,202,746

*Denotes major federal program

See accompanying notes to the schedule of expenditures of federal awards.

CITY OF SPRINGFIELD, ILLINOIS

Notes to the Schedule of Expenditures of Federal Awards
February 28, 2023

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the City under programs of the federal government for the year ended February 28, 2023. The information in this Schedule is presented in accordance with the requirements of Uniform Guidance, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures

Expenditures reported on the Schedule are reported on the accrual basis of accounting.

Pass-Through Entities

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

NOTE 3 – 10% DE MINIMIS INDIRECT COST RATE

The City has selected to use the 10% de minimis indirect cost rate as permitted by 2 CFR Section 200.414.

NOTE 4 – SUBRECIPIENT RELATIONSHIPS

The City of Springfield provided CFDA #14.218 – Community Development Block Grants/Entitlement Grants to the following subrecipients:

Assistance Listing Number	Additional Award Number	Subrecipient Name	Amount Passed Through to Subrecipient
14.218	B-19-MC17-0023	The Phoenix Community Center – Billy's House	153,365
14.218	B-19-MC17-0023	The Center for Independent Living Inc.	11,100
14.218	B-19-MC17-0023	5th Street Renaissance Emergency Roof Repair	27,047
14.218	B-20-MC-17-0023	The Springfield Project – Cap 1908 Acquisition	53,123
14.218	B-20-MC-17-0023	Land of Lincoln Goodwill – Youth Adults Mentoring Program	32,500
14.218	B-21-MC-17-0023	The Outlet	25,432
14.218	B-21-MC-17-0023	Mercy Communities Inc. – HMIS Tracking System	10,000
14.218	B-21-MC-17-0023	SCIL – Ramps	21,604
14.218	B-21-MC-17-0023	Fifth Street Renaissance – SOAR Project – Case Manager to assist homeless with SS	3,785
14.218	B-21-MC-17-0023	Fifth Street Renaissance – SOAR Project – OUTREACH Case Manager	30,009
14.218	B-21-MC-17-0023	Salvation Army Over Flow Shelter	339,637
14.218	B-20-MW-17-0023	CDBG CV Compass for Kids Camp Compass 2022	14,381

The City of Springfield provided CFDA #14.239 – Home Investment Partnerships Program to the following subrecipients:

Assistance Listing Number	Additional Award Number	Subrecipient Name	Amount Passed Through to Subrecipient
14.239	M-18-MC-17-0209	CHDO-Growth International	24,040
14.239	M-18-MC-17-0209	Helping Hands-Park Avenue Residences-New Construction	57,652
14.239	M-19-MC-17-0209	Helping Hands-Park Avenue Residences-New Construction	266,632
14.239	M-19-MC-17-0209	Growth International CHDO	6,722
14.239	M-20-MC-17-0209	Helping Hands-Park Avenue Residences-New Construction	75,717

NOTE 4 – SUBRECIPIENT RELATIONSHIPS – Continued

The City of Springfield provided CFDA #16.378 – Edward Byrne Memorial Justice Assistance Grant Program to the following subrecipients:

Assistance Listing Number	Additional Award Number	Subrecipient Name	Amount Passed Through to Subrecipient
16.738	2019-DJ-BX-0436	Sangamon County Sheriff's Office	16,568
16.738	2020-DJ-BX-0100	Sangamon County Sheriff's Office	31,186
16.738	15PBJA-21-GG-01466-JAGX	Sangamon County Sheriff's Office	2,246

NOTE 5 – LOAN AND LOAN GUARANTEE PROGRAMS

Under the Community Development Block Grant program (CFDA 14.218), the City of Springfield administers loan programs which are accounted for in the Community Development Fund, a special revenue fund. As of February 28, 2023, the loans outstanding under these programs total $98,778.

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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*

October 26, 2023

The Honorable City Mayor
Members of the City Council
City of Springfield, 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, each major fund, and the aggregate remaining fund information of the City of Springfield, Illinois, as of and for the year ended February 28, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated October 26, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City'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 City's internal control. Accordingly, we do not express an opinion on the effectiveness of City'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 City's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Reporting on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City'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.*

We noted certain other matters that we reported to management of the City in a separate letter dated October 26, 2023.

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 City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

November 22, 2023

The Honorable City Mayor
Members of the City Council
City of Springfield, Illinois

Report on Compliance for Each Major Federal Program

We have audited the City of Springfield, Illinois' compliance with the types of compliance requirements described in the *Uniform Guidance Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended February 28, 2023. The City's major federal programs are identified in the summary of auditor's results section of the accompany schedule of findings and questioned costs.

Management Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City'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 Uniform Guidance, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and Uniform Guidance required 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 City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe 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 City's compliance.

Opinion on Each Major Federal Program

In our opinion, the City of Springfield, 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 February 28, 2023.

Report on Internal Control over Compliance

Management of the City 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 City'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 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 City'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 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.

Report on Internal Control over Compliance – Continued

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.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Springfield, Illinois as of and for the year ended February 28, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated October 26, 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 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.

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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

CITY OF SPRINGFIELD, ILLINOIS

Schedule of Findings and Questioned Costs
Year Ended February 28, 2023

SECTION 1 – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued on the financial statements:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified:	No
Significant deficiencies identified:	No
Noncompliance material to the financial statements noted:	No

Federal Awards

Type of auditor's report issued on compliance for major programs:	Unmodified
Internal control over major programs:	
Material weakness(es) identified:	No
Significant deficiencies identified:	No
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a):	No

Major programs identified:

Assistance Listing Number(s)	Name of Federal Program (*Cluster*)
14.218	Community Development Block Grants/Entitlement Grants *(CDBG Entitlement Grants Cluster)*
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs:	$750,000
Auditee qualified as a low-risk auditee:	No

SECTION 2 – FINANCIAL STATEMENT AUDIT FINDINGS

None Identified

SECTION 3 – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None Identified

SECTION 4 – PRIOR YEAR AUDIT FINDINGS

None Identified