



VILLAGE OF OAK PARK, ILLINOIS

SINGLE AUDIT REPORT

For the Year Ended December 31, 2021



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VILLAGE OF OAK PARK, ILLINOIS
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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***

The Honorable Village President
Members of the Village Board of Trustees
Village of Oak Park, 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 Village of Oak Park, Illinois (the Village), as of and for the year ended December 31, 2021, and the related notes to financial statements, which collectively comprise the Village's basic financial statements, and have issued our report thereon dated May 24, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Village'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 Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village'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 Village'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 have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Village'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 Village'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 Village's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sikich LLP

Naperville, Illinois
May 24, 2022

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**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE AND ON REPORT ON SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

The Honorable Village President
Members of the Village Board of Trustees
Village of Oak Park, Illinois

Report on Compliance for Each Major Federal Program

We have audited the Village of Oak Park, Illinois’ (the Village) 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 Village’s major federal programs for the year ended December 31, 2021. The Village’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

Opinion on Each Major Federal Program

In our opinion, the Village 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, 2021.

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; 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 Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Village 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 Village’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 Village's federal programs.

Auditor's 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 Village'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 generally accepted auditing standards, *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 Village's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 Village'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 Village'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 Village'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.

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 Village's compliance.

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 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 Auditor's Responsibilities for the Audit of Compliance section 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 and 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 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 the Village, as of and for the year ended December 31, 2021, and the related notes to financial statements, which collectively comprise the Village's basic financial statements. We issued our report thereon dated May 24, 2022, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Sikich LLP

Naperville, Illinois
May 24, 2022

VILLAGE OF OAK PARK, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2021

Federal Grantor/Program or Cluster Title	Pass-Through	Federal ALN	Program/Grant Number	Expenditures	Amount Provided to Subrecipients
United States Department of Homeland Security					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	IEMA	97.036	Public Assistance Grant--FEMA-4489-DR-IL	\$ 208,212	
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)				<u>208,212</u>	
Total United States Department of Homeland Security					<u>208,212</u>
United States Department of Transportation					
Highway Planning and Construction Cluster					
Highway Planning and Construction	IL IDOT	20.205	IKE (I-290) Study--05-00240-00-EG		<u>919</u>
Total Highway Planning and Construction Cluster					<u>919</u>
State and Community Highway Safety					
Highway Safety Cluster					
State and Community Highway Safety	IL IDOT	20.600	Local Highway Safety Grant--HS-21-0136		8,922
State and Community Highway Safety	IL IDOT	20.600	Local Highway Safety Grant--HS-22-0167		755
Total Highway Safety Cluster					<u>9,677</u>
Total United States Department of Transportation					<u>10,596</u>
United States Department of Health and Human Services					
Public Health Emergency Preparedness					
Public Health Emergency Preparedness	IDPH	93.069	Cities Readiness Initiative--17580019I	\$ 17,343	
Public Health Emergency Preparedness	IDPH	93.069	Public Health Emergency Preparedness--17180068I		24,790
Public Health Emergency Preparedness	IDPH	93.069	Cities Readiness Initiative--27580019J		17,383
Public Health Emergency Preparedness	IDPH	93.069	Public Health Emergency Preparedness--27180068J		16,666
Total Public Health Emergency Preparedness					<u>76,182</u>
Immunization Cooperative Agreements					
Immunization Cooperative Agreements	IDPH	93.268			<u>192,032</u>
Total Immunization Cooperative Agreements					192,032

VILLAGE OF OAK PARK, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2021

Federal Grantor/Program or Cluster Title	Pass-Through	Federal ALN	Program/Grant Number	Expenditures	Amount Provided to Subrecipients
United States Department of Health and Human Services (Continued)					
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)					
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	IDPH	93.323		\$ 501,049	
Total Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)				<u>501,049</u>	
HIV Prevention Activities_Health Department Based					
HIV Prevention Activities_Health Department Based	PHIMC	93.940	HIV Prevention Services	1,000	
Total HIV Prevention Activities_Health Department Based				<u>1,000</u>	
Medical Reserve Corps Small Grant Program					
Medical Reserve Corps Small Grant Program	NACCHO	93.008	Medical Reserve Corps-- MRCSG061001-01	1,457	
Total Medical Reserve Corps Small Grant Program				<u>1,457</u>	
Total United States Department of Health and Human Services				<u>771,720</u>	
United States Department of Housing and Urban Development					
Community Development Block Grants/Entitlement Grants Cluster					
Community Development Block Grants/Entitlement Grants	IL HUD	14.218	CDBG--B-15-MC-17-0017	35,324	
Community Development Block Grants/Entitlement Grants	IL HUD	14.218	CDBG--B-16-MC-17-0017	5,166	
Community Development Block Grants/Entitlement Grants	IL HUD	14.218	CDBG--B-17-MC-17-0017	103,630	
Community Development Block Grants/Entitlement Grants	IL HUD	14.218	CDBG--B-18-MC-17-0017	189,947	
Department of Housing and Urban Development (Continued)					
Community Development Block Grants/Entitlement Grants	IL HUD	14.218	CDBG--B-19-MC-17-0017	211,771	
Community Development Block Grants/Entitlement Grants	IL HUD	14.218	CDBG--B-20-MC-17-0017	751,447	
Community Development Block Grants/Entitlement Grants	IL HUD	14.218	CDBG--B-21-MC-17-0017	45,561	
COVID-19 - Community Development Block Grants/Entitlement Grants - CV (CARES)	IL HUD	14.218	CDBG-CV--B-20-MW-17-0017	468,363	
Total Community Development Block Grants/Entitlement Grants Cluster				<u>1,811,209</u>	499,792
Total United States Department of Housing and Urban Development				<u>1,811,209</u>	<u>499,792</u>
United States Department of Justice					
Bulletproof Vest Partnership Program					
Bulletproof Vest Partnership Program	NIJ	16.607	Bulletproof Vest Partnership Program	3,987	
Total Bulletproof Vest Partnership Program				<u>3,987</u>	

VILLAGE OF OAK PARK, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2021

Federal Grantor/Program or Cluster Title	Pass-Through	Federal ALN	Program/Grant Number	Expenditures	Amount Provided to Subrecipients
United States Department of Justice (Continued)					
Equitable Sharing Program					
Equitable Sharing Program	N/A	16.922	Equitable Sharing Program	\$ 333,640	
Total Equitable Sharing Program				<u>333,640</u>	
Total United States Department of Justice				<u>337,627</u>	
United States Department of the Treasury					
Coronavirus State and Local Fiscal Recovery Funds					
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds		*21.027		10,067,277	48,587
Total Coronavirus State and Local Fiscal Recovery Funds				<u>10,067,277</u>	<u>48,587</u>
Total United States Department of the Treasury				<u>10,067,277</u>	48,587
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 13,206,641</u>	<u>\$ 548,379</u>

*Denotes major program

The accompanying notes are an integral part of this schedule

VILLAGE OF OAK PARK, ILLINOIS

NOTES TO SCHEDULE OF EXPENDITURES

For the Year Ended December 31, 2021

Note A - Basis of Accounting

The accompanying schedule of expenditures of federal awards is a summary of the activity of the Village's federal award programs presented on the modified accrual basis of accounting in accordance with generally accepted accounting principles. Accordingly, revenues are recognized when the qualifying expenditure has been incurred and expenditures have been recognized when the fund liability has been incurred.

Note B - Subrecipients

Of the federal expenditures presented in this schedule, the Village provided federal awards to subrecipients from the Community Development Block Grant (ALN #14.218) in the amount of \$499,792 and the Coronavirus State and Local Fiscal Recovery Funds (ALN #21.027) in the amount of \$48,587.

Note C - Other Information

No noncash assistance was provided and no federal insurance was in effect.

Note D - Community Development Block Grant Loans (CFDA #14.218)

The amount of loans outstanding at December 31, 2021 under the Community Development Block Grant program was \$33,055 for first time homebuyers, \$1,962,460 for development acquisition loans, \$750,947 for single family rehabilitation loans and \$157,601 for other deferred and non-deferred payment loans. These loans have no continuing compliance requirements outside of loan repayment.

Note E - 10% De Minimis Indirect Cost Rate

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

VILLAGE OF OAK PARK, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended December 31, 2021

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: *Unmodified*

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 federal programs:

Material weakness(es) identified? yes no

Significant deficiency(ies) identified? yes none reported

Type of auditor's report issued on compliance for major federal 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 federal programs:

<u>ALN</u>	<u>Name of Federal Program or Cluster</u>
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 low-risk auditee? yes no

VILLAGE OF OAK PARK, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended December 31, 2021

Section II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

None

Section IV - Prior Year Audit Findings

None