

CITY OF SPRINGFIELD, ILLINOIS
SINGLE AUDIT REPORT
YEAR ENDED FEBRUARY 28, 2015



CITY OF SPRINGFIELD, ILLINOIS
SINGLE AUDIT REPORT
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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Honorable Mayor
and Members of the City Council
City of Springfield, Illinois

We have audited, in accordance with 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 (City) as of and for the year ended February 28, 2015, and the related notes to the financial statements, which collectively comprise the City of Springfield, Illinois' basic financial statements and have issued our report thereon dated September 2, 2015.

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) to determine the 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 City's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 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 described in the preceding paragraph 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. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as findings 2015-001, 2015-002, and 2015-003 that we consider to be material weaknesses.

Compliance and Other Matters

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

City's Response to Findings

The City's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The City's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

This 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.



Springfield, Illinois
September 2, 2015

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL
OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133**

To the Honorable Mayor
and Members of the City Council
City of Springfield, Illinois

Report on Compliance for Each Major Federal Program

We have audited City of Springfield, Illinois' (City) compliance with the types of compliance requirements described in the *OMB Circular A-133 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, 2015. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 City'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 City's compliance.

Opinion on Each Major Federal Program

In our opinion, the City 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, 2015.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item 2015-004. Our opinion on each major federal program is not modified with respect to these matters.

The City's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 a 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 OMB Circular A-133, 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.

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.

This 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

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, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated September 2, 2015, 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 City's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for the purposes of additional analysis as required by OMB Circular A-133 and is not a required part of those 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.



Springfield, Illinois
November 17, 2015

CITY OF SPRINGFIELD, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED FEBRUARY 28, 2015

| Federal Grantor / Pass-Through Grantor / Program Title | CFDA Number | Grant Number | Expenditures |
|--|------------------------|-------------------------|----------------------------|
| <u>U.S. Department of Homeland Security</u> | | | |
| Passed-through Illinois Emergency Management Agency Homeland Security Grant Program | 97.067 | 12SHSPSPR | \$ 23,590 |
| Passed-through Illinois Law Enforcement Alarm System State Homeland Security Program (SHSP) | 97.073 | | <u>146,764</u> |
| Total U.S. Department of Homeland Security | | | <u>170,354</u> |
| <u>U.S. Department of Transportation</u> | | | |
| Highway Planning and Construction Cluster Direct Programs | | | |
| National Infrastructure Investments | 20.933 * | FR-TII-0021-14-01-00 | 4,123,713 |
| Passed-through Illinois Department of Transportation | | | |
| Highway Planning and Construction | 20.205 * | BRM-5146(076) | 89,290 |
| Highway Planning and Construction | 20.205 * | C-96-203-11 | 58,946 |
| Highway Planning and Construction | 20.205 * | C-96-207-14 | 53,299 |
| Highway Planning and Construction | 20.205 * | DPU-0033(7) | 72,557 |
| Highway Planning and Construction | 20.205 * | HPD-0745(001) | 21,699 |
| Highway Planning and Construction | 20.205 * | HPP-TE-00D6(099) | 5,000 |
| Highway Planning and Construction | 20.205 * | HPP-TE-00D6(106) | 78,000 |
| Highway Planning and Construction | 20.205 * | M-5146(064) | 62,250 |
| Highway Planning and Construction | 20.205 * | TE-00D6(104) | <u>6,604</u> |
| Total Highway Planning and Construction Cluster | | | 4,571,358 |
| Passed-through Illinois Department of Transportation State and Community Highway Safety | 20.600 | AP-14-0295 | 7,730 |
| National Priority Safety Programs | 20.616 | AP-15-0144 | <u>8,234</u> |
| Total U.S. Department of Transportation | | | <u>4,587,322</u> |
| <u>U.S. Department of Housing and Urban Development:</u> | | | |
| Direct Programs | | | |
| Community Development Block Grants/Entitlement Grants | 14.218 | B-12-MC-17-0023 | 118,006 |
| Community Development Block Grants/Entitlement Grants | 14.218 | B-13-MC-17-0023 | <u>890,952</u> |
| Total Community Development Block Grants/Entitlement Grants | | | 1,008,958 |
| Home Investment Partnerships Program | 14.239 | M-12-MC-17-0209 | 181,757 |
| Economic Development Initiative - Special Project, Neighborhood Initiative and Miscellaneous Grants | 14.251 | B-10-SP-IL-0148 | <u>12,014</u> |
| Total U.S. Department of Housing and Urban Development | | | <u>1,202,729</u> |
| <u>U.S. Department of Justice:</u> | | | |
| Direct Programs | | | |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | 2013-DJ-BX-0230 | 77,460 |
| Equitable Sharing Program | 16.922 | | <u>61,621</u> |
| Total U.S. Department of Justice | | | <u>139,081</u> |
| TOTAL FEDERAL AWARDS | | | <u><u>\$ 6,099,486</u></u> |

* Denotes Major Federal Program

See accompanying Independent Auditor's Report.

CITY OF SPRINGFIELD, ILLINOIS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended February 28, 2015

1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the City of Springfield, Illinois (the City) for the year ended February 28, 2015. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other governmental agencies is included in the schedule. The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments and Nonprofit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

2. SIGNIFICANT ACCOUNTING POLICIES

Revenue from federal awards is recognized when the City has done everything necessary to establish its right to revenue and met the available criteria. Revenue from federal awards is recognized within proprietary funds when the City has done everything necessary to establish its right to revenue. Expenditures and expenses of federal awards are recognized in the accounting period when the liability is incurred and approved for reimbursement.

3. SUBRECIPIENTS

Of the federal expenditures presented in the schedule, the City of Springfield, Illinois provided federal awards to Subrecipients as follows:

| <u>Program Title</u> | <u>Federal CFDA Number</u> | <u>Amount Provided to Subrecipients</u> |
|-----------------------------------|------------------------------------|---|
| Community Development Block Grant | 14.218 | \$ 463,826 |

4. FEDERAL LOAN PROGRAM

Under the Community Development Block Grant program, the City administers loan programs which are accounted for in the Community Development Fund, a special revenue fund. As of February 28, 2015, the loans outstanding under these programs total \$318,608.

5. NON-CASH ASSISTANCE AND INSURANCE

The City did not receive any federal non-cash assistance or federal insurance for the year ended February 28, 2015.

CITY OF SPRINGFIELD, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended February 28, 2015

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? X Yes No
- Significant deficiency(ies) identified? Yes X None reported
- Noncompliance material to financial statements noted? Yes X No

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? Yes X No
- Significant deficiency(ies) identified? Yes X 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 section 510(a) of OMB Circular A-133? X Yes No

Identification of major federal programs:

| <u>CFDA Number(s)</u> | <u>Name of Federal Program or Cluster</u> |
|-----------------------|---|
| 20.205, 20.933 | Highway Planning and Construction Cluster |

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee? Yes X No

CITY OF SPRINGFIELD, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended February 28, 2015

Section II – Financial Statement Findings

2015-001 – Inadequate System of Controls Over The Preparation of the Financial Statements in Accordance With Accounting Principles Generally Accepted in the United State of America (U.S. GAAP).

Criteria: The City is required to maintain a system of controls over the preparation of financial statements in accordance with accounting principles generally accepted in the United State of America (U.S. GAAP) which includes having adequately trained personnel with the knowledge and expertise to prepare and/or thoroughly review U.S. GAAP-based financial statements to ensure that they are free of material misstatements and include all disclosures as required by the Governmental Accounting Standards Board.

Condition: During the audit we recommended material adjustments to accounts receivables, grant receivables, and capital assets to present financial statements in accordance with U.S. GAAP.

Questioned Costs: None

Effect: Potential material misstatement of the financial statements.

Cause: Lack of oversight by management.

Recommendation: We recommend the City continue to improve controls over preparation of financial statements to ensure all transactions are properly accounted for in accordance with generally accepted accounting principles.

Response & Corrective Action Plan: City accounting has started new processes to recognize grant related revenue. All grant-related revenue cash receipts are now manually modified by accounting to include a program code. The Treasurer's cash receipting system is a separate system interfaced to the City financial system; consequently, grant program codes are rarely included on the Treasurer's receipt. During FY 15 and prior, the departments tracked all grants. In FY 16 the departments began supplying a copy of each grant reimbursement request to accounting for the recording of a grant receivable at the time of reimbursement submission. In addition, budget staff will continue monitoring grant expenditure coding and accounting staff will subsequently confirm that each grant related expenditure has a corresponding grant program code. Furthermore, the tracking of grant related construction in progress will be tracked by the departments and confirmed by accounting.

CITY OF SPRINGFIELD, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended February 28, 2015

Section II – Financial Statement Findings (Continued)

2015-002 – Inadequate System of Controls Over The Preparation of the Schedule of Expenditures of Federal Awards.

Criteria: OMB Circular A-133 Subpart C—Auditees §_300 Auditee Responsibilities states that the auditee shall:

- a) Identify, in its accounts, all federal awards received and expended and the federal programs under which they were received. Federal program and award identification shall include, as applicable, the CFDA title and number, award number and year, name of the federal agency, and name of the pass-through entity.
- b) Maintain internal control over federal programs that provides reasonable assurance that the auditee is managing federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs.
- c) Prepare appropriate financial statements, including the schedule of expenditures of federal awards in accordance with §_310.

Condition: The City does not have an adequate system of controls in place in all departments to properly identify the federal awards received and expended. The City incorrectly identified State assistance as federal funds and did not provide a complete listing of all expenditures incurred during the fiscal year relating to the federal programs.

Questioned Costs: None

Effect: Potential material misstatement of the schedule of expenditures of federal awards.

Cause: Lack of oversight by management and multiple departments tracking federal awards.

Recommendation: We recommend the City maintain all grant agreements in a centralized location to properly identify or inquire about the type of grant funds received and to accumulate all grant expenditure information for the timely and accurate preparation of the schedule of expenditures of federal awards.

Response & Corrective Action Plan: During FY 16, all City departments began copying grant agreements to accounting as well as continuing to provide copies to OBM budget. In addition, all departments began providing copies of all state and federal reimbursement requests to accounting at the time of reimbursement submission.

CITY OF SPRINGFIELD, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended February 28, 2015

Section II – Financial Statement Findings (Continued)

2015-003 – Inaccurate Pension Liability Actuarial Valuation.

Criteria: Paragraph 37 of Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans – An Amendment of GASB Statement No. 25* states that the total pension liability should be determined by (a) an actuarial valuation as of the pension plan’s most recent fiscal year-end or (b) the use of update procedures to roll forward to the pension plan’s most recent fiscal year-end amounts from an actuarial valuation as of a date no more than 24 months earlier than the pension plan’s most recent fiscal year-end.

Condition: During the fiscal year the City implemented Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans – An Amendment of GASB Statement No. 25*. Included in the implementation was the completion of an actuarial valuation based upon the requirements of GASB No. 67. During the preparation of the actuarial valuation the municipal bond rate used to calculate the total pension liability was as of the date of the calculation instead of the measurement date of the total pension liability (i.e., the plan’s fiscal year end).

Questioned Costs: None

Effect: Potential material misstatement of the pension liability.

Cause: Lack of oversight by management.

Recommendation: We recommend that the actuary use the municipal bond rate as of the end of the fiscal year during the actuarial valuation and the City review the actuarial valuation to determine that the calculation is completed in accordance with the standards.

Response & Corrective Action Plan: The City will ensure the actuary uses the correct rate for the implementation of GASB 68 in FY 16.

CITY OF SPRINGFIELD, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended February 28, 2015

Section III Federal Award Findings

U.S. DEPARTMENT OF TRANSPORTATION

2015-004 – National Infrastructure Investments – CFDA No. 20.933, Grant No. FR-TII-0021-14-01-00, Year Ended February 28, 2015.

Criteria: The grant agreement states that the need to continuously and accurately report cost increases; schedule changes; deficient quality items; and the causes, impacts, and proposed measures to mitigate these issues is paramount to effectively managing, administering, and protecting the public investment in the project. Any apparent reporting deficiencies or questionable data should be completely resolved. Ultimately, the Grantee and the Government must be fully aware of the complete status of the project, and therefore be in a position to take appropriate action if necessary. Additionally, as noted in the instructions for the Federal Financial Report, for cash basis accounting, expenses are recorded when they are paid. For reports prepared on a cash basis, expenditures are the sum of cash disbursements for direct charges for property and services; the amount of indirect expense charged; and the amount of cash advance payments made to subrecipients.

Condition: We noted inaccurate reporting of expenditures and performance measures for 4 of 4 (100%) reports tested. For the SF-425 Federal Financial Report and the Quarterly Progress Report, we noted that the City was not reporting expenditures on a cash basis as elected by the City. The City was reporting expenditures based on invoice date rather than based on the paid date of the invoice (cash basis accounting). Additionally, we noted that the City reported incorrect planned start dates on the Quarterly Progress Report as they did not agree to the dates specified in the grant agreement.

Questioned Costs: None

Effect: Inaccurate reporting constitutes noncompliance with grant reporting requirements and may result in restricted funding in future periods.

Cause: Management oversight and multiple City departments tracking Federal awards.

Recommendation: We recommend the City follow reporting instructions to ensure accurate reporting on a cash basis and implement additional controls to ensure accurate reports are being submitted to Federal agencies.

Response & Corrective Action: The City has discussed with the project manager and disbursement date, not invoice date, will be reported going forward.

CITY OF SPRINGFIELD, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended February 28, 2015

Section IV – Prior Finding Follow Up

| <u>Prior Finding</u> | <u>Condition</u> | <u>Status</u> |
|-----------------------------|--|----------------------|
| 2014-001 | Quarterly Performance Reports were not submitted in a timely manner. | Not Repeated |
| 2014-002 | Budgeted payroll allocation percentages were not adjusted during the interim based on quarterly comparisons of actual costs to budgeted distributions. | Not Repeated |
| 2014-003 | Expenditures were not reported in the correct fiscal year in accordance with generally accepted accounting principles as required by OMB Circular A-87 | Not Repeated |
| 2014-004 | The City failed to complete and submit the HUD 60002 - <i>Section 3 Summary Report</i> and required subaward reports under the Transparency Act. | Not Repeated |

CITY OF SPRINGFIELD, ILLINOIS

CORRECTIVE ACTION PLAN

For the Year Ended February 28, 2015

| Finding Number | Finding | Corrective Action Plan | Anticipated Date of Completion | Contact Person |
|-----------------------|---|---|---------------------------------------|----------------------------------|
| 2015-001 | Inadequate system of internal controls over the preparation of the financial statements in accordance with US GAAP. | See response and corrective action plan at 2015-001 | 2015-2016 | Ramona Metzger, Chief Accountant |
| 2015-002 | Inadequate system of internal controls over the preparation of the schedule of expenditures of federal awards. | See response and corrective action plan at 2015-002 | 2015-2016 | Ramona Metzger, Chief Accountant |
| 2015-003 | Inaccurate pension liability actuarial valuation. | See response and corrective action plan at 2015-003 | 2015-2016 | Ramona Metzger, Chief Accountant |
| 2015-004 | Inaccurate reporting of expenditures and performance measures. | See response and corrective action plan at 2015-004 | 2015-2016 | Nate Bottom, City Engineer |