

City of Springfield, Illinois

Report on Federal Awards

February 28, 2021

City of Springfield, 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***

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

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, 2021, and the related notes to the financial statements, which collectively comprise the City of Springfield's basic financial statements, and have issued our report thereon dated August 31, 2021. Our report includes a reference to other auditors who audited the financial statements of the Springfield Police Pension Fund and the Springfield Firefighters' Pension Fund, Pension Trust Funds of the City of Springfield, as described in our report on the City of Springfield's financial statements. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the Springfield Police Pension Fund and the Springfield Firefighters' Pension Fund, Pension Trust Funds of the City of Springfield were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Springfield Police Pension Fund and the Springfield Firefighters' Pension Fund, Pension Trust Funds of the City of Springfield.

Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose 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 have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify a certain deficiency in internal control that we consider to be a material weakness and another deficiency that we consider to be a significant deficiency.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2021-001 to be a material weakness.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2021-002 to be a significant deficiency.

Compliance and Other Matters

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

The City of Springfield's Response to Findings

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

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

The image shows a handwritten signature in black ink that reads "Baker Tilly US, LLP". The signature is written in a cursive, flowing style.

Oak Brook, Illinois
August 31, 2021

**Independent Auditors' Report on Compliance
for the Major Federal Program;
Report on Internal Control Over Compliance; and
Report on the Schedule of Expenditures of
Federal Awards Required by the Uniform Guidance**

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

Report on Compliance for the Major Federal Program

We have audited the City of Springfield's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the City of Springfield's major federal program for the year ended February 28, 2021. The City of Springfield's major federal program is 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 program.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for the City of Springfield's major federal program 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 Awards* (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 City of Springfield'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 the major federal program. However, our audit does not provide a legal determination of the City of Springfield's compliance.

Opinion on the Major Federal Program

In our opinion, the City of Springfield complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended February 28, 2021.

Report on Internal Control Over Compliance

Management of the City of Springfield 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 of Springfield's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the 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 City of Springfield'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.

Purpose of This Report

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 City of Springfield, Illinois as of and for the year ended February 28, 2021, and the related notes to the financial statements, which collectively comprise the City of Springfield's basic financial statements. We issued our report thereon dated August 31, 2021, 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. Our report includes a reference to other auditors who audited the financial statements of the Springfield Police Pension Fund and the Springfield Firefighters' Pension Fund, Pension Trust Funds of the City of Springfield, as described in our report on the City of Springfield's 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.

Baker Tilly US, LLP

Oak Brook, Illinois
August 31, 2021

CITY OF SPRINGFIELD
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Fiscal Period 3/1/2020 - 2/28/2021

Federal Awarding Agency/Program Title	Federal CFDA Number	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity	Identifying Number Assigned By Funder Pass-Through Entity	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT									
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218	B-17-MC-17-0023				-\$176,498	\$1,442,746	CDBG - ENTITLEMENT GRANTS CLUSTER	\$1,442,746
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218	B-18-MC-17-0023			\$186,520	\$779,904	\$1,442,746	CDBG - ENTITLEMENT GRANTS CLUSTER	\$1,442,746
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218	B-19-MC-17-0023				\$69,462	\$1,442,746	CDBG - ENTITLEMENT GRANTS CLUSTER	\$1,442,746
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218	B-20-MC-170023				\$42,149	\$1,442,746	CDBG - ENTITLEMENT GRANTS CLUSTER	\$1,442,746
COVID-19 COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218	COVID-19				\$727,729	\$1,442,746	CDBG - ENTITLEMENT GRANTS CLUSTER	\$1,442,746
HOME INVESTMENT PARTNERSHIPS PROGRAM	14.239	M-16-MC-17-0209				\$47,568	\$426,270	N/A	\$0
HOME INVESTMENT PARTNERSHIPS PROGRAM	14.239	M-17-MC-17-0209				\$119,051	\$426,270	N/A	\$0
HOME INVESTMENT PARTNERSHIPS PROGRAM	14.239	M-18-MC-17-0209				\$259,651	\$426,270	N/A	\$0
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					\$186,520	\$1,869,016			
DEPARTMENT OF JUSTICE									
COVID-19 CORONAVIRUS EMERGENCY SUPPLEMENTAL FUNDING PROGRAM	16.034	COVID-19				\$35,546	\$35,546	N/A	\$0
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738	2016-DJ-BX-0188		19-1439-11334	\$13,240	\$13,240	\$291,102	N/A	\$0
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738	2017-DJ-BX-0037			\$39,054	\$111,583	\$291,102	N/A	\$0
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738	2018-DJ-BX-0602			\$39,330	\$108,372	\$291,102	N/A	\$0
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738	2019-DJ-BX-0436			\$8,376	\$57,907	\$291,102	N/A	\$0
EQUITABLE SHARING PROGRAM	16.922					\$104,854	\$104,854	N/A	\$0
ORGANIZED CRIME DRUG ENFORCEMENT TASK FORCE	16.U01	N/A				\$45,475	\$45,475	N/A	\$0
DRUG ENFORCEMENT ADMIN TASK FORCE	16.U02	N/A				\$16,007	\$16,007	N/A	\$0
US MARSHAL TASK FORCE	16.U03	N/A				\$16,601	\$16,601	N/A	\$0
CENTRAL IL SAFE STREETS TASK FORCE	16.U04	N/A				\$18,449	\$18,449	N/A	\$0
TOTAL DEPARTMENT OF JUSTICE					\$100,000	\$528,034			
DEPARTMENT OF TRANSPORTATION									
HIGHWAY PLANNING AND CONSTRUCTION	20.205		ILLINOIS DEPARTMENT OF TRANSPORTATION	19-1439-11334		\$1,144	-\$26,760	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	-\$26,760
HIGHWAY PLANNING AND CONSTRUCTION	20.205		ILLINOIS DEPARTMENT OF TRANSPORTATION	C-96-034-18		-\$58,461	-\$26,760	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	-\$26,760
HIGHWAY PLANNING AND CONSTRUCTION	20.205		ILLINOIS DEPARTMENT OF TRANSPORTATION	BRM-5146 (096)		\$11,428	-\$26,760	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	-\$26,760
HIGHWAY PLANNING AND CONSTRUCTION	20.205		ILLINOIS DEPARTMENT OF TRANSPORTATION	C-96-214-14		\$8,863	-\$26,760	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	-\$26,760
HIGHWAY PLANNING AND CONSTRUCTION	20.205		ILLINOIS DEPARTMENT OF TRANSPORTATION	C-96-002-21		\$10,266	-\$26,760	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	-\$26,760
STATE AND COMMUNITY HIGHWAY SAFETY	20.600		ILLINOIS DEPARTMENT OF TRANSPORTATION	OP-20-0283		\$18,537	\$28,734	HIGHWAY SAFETY CLUSTER	\$28,734
STATE AND COMMUNITY HIGHWAY SAFETY	20.600		ILLINOIS DEPARTMENT OF TRANSPORTATION	343-20086		\$10,197	\$28,734	HIGHWAY SAFETY CLUSTER	\$28,734
NATIONAL INFRASTRUCTURE INVESTMENTS	20.933	FR-TII-0045-17				\$3,057,043	\$12,853,660	N/A	\$0
NATIONAL INFRASTRUCTURE INVESTMENTS	20.933	FR-BLD-0002-20-01-00				\$9,796,617	\$12,853,660	N/A	\$0
TOTAL DEPARTMENT OF TRANSPORTATION						\$12,855,634			
DEPARTMENT OF TREASURY									
COVID-19 CORONAVIRUS RELIEF FUND	21.019	COVID-19	ILLINOIS DEPARTMENT OF COMMERCE AND ECONOMIC OPPORTUNITY	025-955852		\$420,000	\$5,215,664	N/A	\$0
COVID-19 CORONAVIRUS RELIEF FUND	21.019	COVID-19	ILLINOIS DEPARTMENT OF COMMERCE AND ECONOMIC OPPORTUNITY	2433-1681		\$4,795,664	\$5,215,664	N/A	\$0
TOTAL DEPARTMENT OF TREASURY						\$5,215,664			
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION									

EMPLOYMENT DISCRIMINATION_TITLE VII OF THE CIVIL RIGHTS ACT OF 1964	30.001	EEC45017C0047			\$4,800	\$4,800	N/A	\$0
TOTAL EQUAL EMPLOYMENT OPPORTUNITY COMMISSION						<u>\$4,800</u>		
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE								
<i>AMERICORPS</i>	94.006		<i>ILLINOIS DEPARTMENT OF PUBLIC HEALTH</i>	<i>07380045H</i>	\$67,994	\$87,267	N/A	\$0
<i>AMERICORPS</i>	94.006		<i>ILLINOIS DEPARTMENT OF PUBLIC HEALTH</i>	<i>17AFH1001</i>	\$19,273	\$87,267	N/A	\$0
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE						<u>\$87,267</u>		
DEPARTMENT OF HOMELAND SECURITY								
COVID-19 ASSISTANCE TO FIREFIGHTERS GRANT	97.044	COVID-19			\$8,700	\$8,700	N/A	\$0
<i>HOMELAND SECURITY GRANT PROGRAM</i>	97.067		<i>ILLINOIS LAW ENFORCEMENT ALARM SYSTEM</i>	<i>N/A</i>	\$24,847	\$24,847	N/A	\$0
JOINT TERRORISM TASK FORCE	97.U01	N/A			\$7,260	\$7,260	N/A	\$0
TOTAL DEPARTMENT OF HOMELAND SECURITY						<u>\$40,807</u>		
TOTAL EXPENDITURE OF FEDERAL AWARDS						<u>\$286,520</u>	<u>\$20,601,222</u>	

Please Note:
Italicized award lines indicate pass-through funding

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of the schedule.

City of Springfield, Illinois

Notes to Schedule of Expenditures of Federal Awards
February 28, 2021

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "schedule") includes the federal award activity of the City of Springfield under programs of the federal government for the year ended February 28, 2021. 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). Because the schedule presents only a selected portion of the operations of the City of Springfield, it is not intended to and does not present the financial position, changes in net position or cash flows of the City of Springfield.

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, wherein 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.

3. Indirect Cost Rate

The City of Springfield has not elected to use the 10% de minimis indirect cost rate.

4. 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, 2021, the loans outstanding under these programs total \$115,949.

The City of Springfield participates as a subrecipient of federal awards from the Illinois Environmental Protection Agency (IEPA) under the Capitalization Grants for Clean Water State Revolving Funds program (CFDA #66.458). Expenditures incurred for the program are reimbursed with a combination of federal and non-federal funds by the IEPA and, for those costs reimbursed with federal funds, included in the Schedule. The balance of the loans outstanding at February 28, 2021, including both federal and non-federal portions, is \$8,576,258.

City of Springfield, Illinois

Schedule of Findings and Questioned Costs
Year Ended February 28, 2021

Section I - Summary of Auditors' Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: **unmodified**

Internal control over financial reporting:

Material weakness (es) identified? X yes no

Significant deficiency (ies) identified? X yes none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major 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 programs: **unmodified**

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a) of the Uniform Guidance? yes X no

Auditee qualified as low-risk auditee? X yes no

Identification of major federal programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
21.019	COVID-19 – Coronavirus Relief Fund

Dollar threshold used to distinguish between type A and type B programs: \$ 750,000

City of Springfield, Illinois

Schedule of Findings and Questioned Costs
Year Ended February 28, 2021

Section II - Financial Statement Findings Required to be Reported in Accordance with Government Auditing Standards

2020-001 – INTERNAL CONTROL OVER FINANCIAL REPORTING

Criteria: Auditing Standards AU-C 265 requires us to report a material weakness if material journal entries are detected as part of the financial audit.

Condition: During the financial statement audit of the City of Springfield's Water Fund, it was identified that the plaintiff within a trial against the City of Springfield was awarded a material amount in May, 2021. Since the event described happened in a prior period, an accrual for the expected obligation should have been made, as of period end. However, the City of Springfield did not make such accrual until it was brought to their attention.

Cause: The accounting department did not make necessary inquiries with the legal department throughout the report date to identify the contingent liability.

Effect or potential effect: Without recording the aforementioned accrual, the current liabilities and expenses were understated prior to the material journal entry.

Recommendations for corrective action: We recommend that the accounting department communicate with the legal department, specifically around year-end, to identify any possible contingencies that need to be accrued.

Views of responsible officials: Communication between departments is important in order to identify contingency accruals. The Utility Finance Director in conjunction with the Utility Chief Accountant will conduct an audit review meeting with the legal department discussing legal settlement reserve requirements.

2020-002 – INTERNAL CONTROL OVER FINANCIAL REPORTING

Criteria: Auditing Standards AU-C 265 requires us to communicate a significant deficiency if there is a deficiency, or combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness yet important enough to merit attention.

Condition: In the prior period, the City of Springfield's Electric Fund accrued a receivable for insurance proceeds related to a significant event. The accrual was not properly set up for reversal and caused the amount to be duplicated in other accounts receivable during the current period. This resulted in the Electric Utility's assets and net position being overstated prior to the audit procedures, which identified the error. Management investigated and provided a correction once it was identified. As a similar significant item could potentially have been undetected in the future, we are reporting a significant deficiency related to the internal control environment.

Cause: The condition occurred due to an incomplete review and reconciliation of the receivable and net position balances prior to sending the final trial balance to the auditors.

Effect or potential effect: The aforementioned journal entry resulted in assets and net position being overstated prior to the identification of the error. Management investigated and provided a correction once it was identified, however this was only done after the auditor questioned the balances.

Recommendations for corrective action: We recommend that a designated person properly reconcile the receivable and net position balances to the prior period and review the amounts on the trial balance for reasonableness.

Views of responsible officials: In order to prevent a reoccurrence, a written procedure has been added to the system annual close process procedures for the Staff Accountant to confirm that system beginning balances agree to the ending prior year audited report balances. The Utility Chief Accountant will also review for reasonableness.

City of Springfield, Illinois

Schedule of Findings and Questioned Costs
Year Ended February 28, 2021

Section III - Federal Awards Findings and Questioned Costs

None noted.

City of Springfield, Illinois

Summary Schedule of Prior Audit Findings
Year Ended February 28, 2021

None noted.