



**VILLAGE OF OAK PARK, ILLINOIS**

**SINGLE AUDIT REPORT**

**For the Year Ended December 31, 2020**

A decorative background image featuring a teal horizontal band at the top, a large abstract geometric pattern of overlapping translucent shapes in shades of gray and white in the middle, and an orange rectangular box at the bottom right containing the website address.

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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 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, 2020, and the related notes to financial statements, which collectively comprise the Village’s basic financial statements, and have issued our report thereon dated June 1, 2021.

**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 may exist that have not been identified.

### **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  
June 1, 2021

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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 described 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, 2020. 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.

**Management’s Responsibility**

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

**Auditor’s Responsibility**

Our responsibility is to express an opinion on compliance for each of the Village’s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal 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 Village’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 Village's compliance.

### **Opinion on Each Major Federal Program**

In our opinion, the Village of Oak Park, 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 December 31, 2020.

### **Report on Internal Control Over Compliance**

Management of the Village 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 Village's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Village'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.

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, 2020, and the related notes to financial statements, which collectively comprise the Village's basic financial statements. We issued our report thereon dated June 1, 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. 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.

*Sikich LLP*

Naperville, Illinois  
June 1, 2021

VILLAGE OF OAK PARK, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2020

Federal Grantor/Program or Cluster Title	Pass-Through	Federal CFDA	Program/Grant Number	Expenditures	Amount Provided to Subrecipients
Department of Homeland Security					
Assistance to Firefighters Grant					
Assistance to Firefighters Grant	N/A	97.044	FEMA--EMW-2018-FO-03732	\$ 182,949	
Total Assistance to Firefighters Grant				<u>182,949</u>	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	IEMA	97.036	Public Assistance Grant--FEMA-4489-DR-IL	227,944	
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)				<u>227,944</u>	
Total Department of Homeland Security				<u>410,893</u>	
Department of Transportation					
Highway Planning and Construction Cluster					
Highway Planning and Construction	IL IDOT	20.205	Pedestrian Signal Improvements-- 15-00262-00-TL	1,461	
Total Highway Planning and Construction Cluster				<u>1,461</u>	
State and Community Highway Safety					
Highway Safety Cluster					
State and Community Highway Safety	IL IDOT	20.600	Local Highway Safety Grant--OP-20-0096	5,474	
Total Highway Safety Cluster				<u>5,474</u>	
Total Department of Transportation				<u>6,935</u>	
Department of Health and Human Services					
Hospital Preparedness Program (HPP) and Public Health Emergency					
Preparedness (PHEP) Aligned Cooperative Agreements					
COVID-19 - Hospital Preparedness Program (HPP) and Public Health Emergency					
Preparedness (PHEP) Aligned Cooperative Agreements	IDPH	93.074	COVID-19 Contact Tracing--05180169H	436,192	
Hospital Preparedness Program (HPP) and Public Health Emergency					
Preparedness (PHEP) Aligned Cooperative Agreements	IDPH	93.074	Cities Readiness Initiative--07580024H	22,895	
Hospital Preparedness Program (HPP) and Public Health Emergency					
Preparedness (PHEP) Aligned Cooperative Agreements	IDPH	93.074	Public Health Emergency Preparedness-- 07180068H	26,874	
Total Hospital Preparedness Program (HPP) and Public Health Emergency				<u>26,874</u>	
Preparedness (PHEP) Aligned Cooperative Agreements				<u>485,961</u>	



VILLAGE OF OAK PARK, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2020

Federal Grantor/Program or Cluster Title	Pass-Through	Federal CFDA	Program/Grant Number	Expenditures	Amount Provided to Subrecipients
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response					
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	IDPH	93.074	COVID-19 Crisis Grant	\$ 49,820	
Total Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response				<u>49,820</u>	
Public Health Emergency Preparedness					
Public Health Emergency Preparedness	IDPH	93.069	Cities Readiness Initiative--17580019I Public Health Emergency Preparedness-- 17180068I	20,866	
Public Health Emergency Preparedness	IDPH	93.069		<u>24,787</u>	
Total Public Health Emergency Preparedness				<u>45,653</u>	
HIV Prevention Activities_Health Department Based					
HIV Prevention Activities_Health Department Based	PHIMC	93.940	HIV Prevention Services	<u>5,600</u>	
Total HIV Prevention Activities_Health Department Based				<u>5,600</u>	
Social Services Block Grant					
Social Services Block Grant	IDHS	93.667	High Risk Infant Follow-ups--FCSZU04980	253	
Social Services Block Grant	IDHS	93.667	High Risk Infant Follow-ups--FCSYU05086	1,440	
Social Services Block Grant	IDHS	93.667	Family Case Management--FCSZU05086	<u>586</u>	
Total Social Services Block Grant				<u>2,279</u>	
Medical Reserve Corps Small Grant Program					
Medical Reserve Corps Small Grant Program	NACCHO	93.008	Medical Reserve Corps-- MRCSG061001-01	<u>107</u>	
Total Medical Reserve Corps Small Grant Program				<u>107</u>	
Total Department of Health and Human Services				<u>589,420</u>	
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-14-MC-17-0017	52,623	
Community Development Block Grants/Entitlement Grants	IL HUD	*14.218	CDBG--B-15-MC-17-0017	1,037	
Community Development Block Grants/Entitlement Grants	IL HUD	*14.218	CDBG--B-16-MC-17-0017	85,791	
Community Development Block Grants/Entitlement Grants	IL HUD	*14.218	CDBG--B-17-MC-17-0017	66,040	

VILLAGE OF OAK PARK, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2020

Federal Grantor/Program or Cluster Title	Pass-Through	Federal CFDA	Program/Grant Number	Expenditures	Amount Provided to Subrecipients
Department of Housing and Urban Development (Continued)					
Community Development Block Grants/Entitlement Grants	IL HUD	*14.218	CDBG--B-18-MC-17-0017	\$ 54,261	
Community Development Block Grants/Entitlement Grants	IL HUD	*14.218	CDBG--B-19-MC-17-0017	722,217	
COVID-19 - Community Development Block Grants/Entitlement Grants - CV (CARES)	IL HUD	*14.218	CDBG-CV--B-20-MW-17-0017	<u>372,206</u>	
Total Community Development Block Grants/Entitlement Grants Cluster				<u>1,354,175</u>	418,996
Emergency Solutions Grant Program					
Emergency Solutions Grant Program	IL HUD	14.231	Emergency Solutions Grants (ESG)-- E-19-MC-17-0003	<u>122,336</u>	
Total Emergency Solutions Grant Program				<u>122,336</u>	
Total Department of Housing and Urban Development				<u>1,476,511</u>	418,996
United States Department of Justice					
Bulletproof Vest Partnership Program					
Bulletproof Vest Partnership Program	NIJ	16.607	Bulletproof Vest Partnership Program	<u>6,807</u>	
Total Bulletproof Vest Partnership Program				<u>6,807</u>	
Equitable Sharing Program					
Equitable Sharing Program	N/A	16.922	Equitable Sharing Program	<u>90,513</u>	
Total Equitable Sharing Program				<u>90,513</u>	
Total United States Department of Justice				<u>97,320</u>	
United States Department of the Treasury					
Coronavirus Relief Fund					
COVID-19 - Coronavirus Relief Fund	Cook County, IL	21.019	COVID-19 - Coronavirus Relief Fund	<u>462,184</u>	
Total Coronavirus Relief Fund				<u>462,184</u>	
Total United States Department of the Treasury				<u>462,184</u>	
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<u>\$ 3,043,263</u>	<u>\$ 418,996</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, 2020

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#### **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 (CFDA #14.218) in the amount of \$418,996.

#### **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, 2020 under the Community Development Block Grant program was \$33,055 for first time homebuyers, \$1,962,460 for development acquisition loans, \$767,665 for single family rehabilitation loans and \$273,661 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, 2020

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**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  X  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 2 CFR 200.516(a)? \_\_\_\_\_ yes  X  no

Identification of major federal programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.218	Community Development Block Grants/Entitlement Grants Cluster

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

Auditee qualified as low-risk auditee?  X  yes \_\_\_\_\_ no

**VILLAGE OF OAK PARK, ILLINOIS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**

For the Year Ended December 31, 2020

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**Section II - Financial Statement Findings**

None

**Section III - Federal Award Findings and Questioned Costs**

None

**Section IV - Prior Year Audit Findings**

None