

CITY OF CHICAGO

Chicago, Illinois

REPORT ON FEDERAL AWARDS

For the Year Ended December 31, 2011

CITY OF CHICAGO

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INDEPENDENT AUDITORS' REPORT
ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

To the Honorable Rahm Emanuel, Mayor,
and the Members of the City Council
City of Chicago
Chicago, Illinois

We have audited the accompanying schedule of expenditures of federal awards of the City of Chicago, Illinois for the year ended December 31, 2011. This financial statement is the responsibility of the City of Chicago's management. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit 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 the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the schedule of expenditures of federal awards referred to above presents fairly, in all material respects, the expenditures of federal awards of the City of Chicago, Illinois for the year ended December 31, 2011 in conformity with accounting principles generally accepted in the United States of America.

Baker Tilly Virchow Krause, LLP

Chicago, Illinois
July 27, 2012

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 2011

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2011 Federal Expenditures	2011 Non-Federal Expenditures	2011 Sub recipient Expenditures
I. Department of Agriculture					
A. Food and Nutrition Service					
Special Supplemental Nutrition Program for Women, Infants, & Children (passed through Illinois Department of Human Services)					
Women, Infants and Children Program 2009	10.557	L11GL087900	\$ 37,200	\$ -	\$ 37,200
Women, Infants and Children Program 2010	10.557	M11GM087900	2,711,990	-	648,965
Women, Infants and Children Program 2011	10.557	Q11GQ01179	2,125,123	-	210,890
All Our Kids Early Childhood Network 2010	10.557	M11GM087570	51,918	-	-
All Our Kids Early Childhood Network 2011	10.557	Q11GQ02053	35,232	-	-
Breastfeeding Peer Counseling 2010	10.557	M11GM087980	35,054	-	35,054
			4,996,517	-	932,109
Child Nutrition Cluster					
Summer Food Services Program for Children (passed through Illinois Department of Public Health)					
Summer Food Program	10.559	05280495	69,125	-	-
Summer Food Program (passed through Illinois State Board of Education)	10.559	15280328	36,000	-	-
Summer Food Program ISBE 2010	10.559	14016298900	156,247	-	137,575
Summer Food Program ISBE 2011	10.559	15016298900	1,006,103	-	768,750
			1,267,475	-	906,325
Total Child Nutrition Cluster			1,267,475	-	906,325
Total Food and Nutrition Service			6,263,992	-	1,838,434
B. Forest Service					
Urban and Community Forestry Program					
Emerald Ash Borer Grant for Forestry	10.675	11-DG-11420004-005	237,730	-	-
GLRI Development of Integrated Payments for Ecosystem Services	10.675	10-DG-1140004-367	24,560	-	-
			262,290	-	-
Recovery Act of 2009: Wildland Fire Management					
ARRA Forest Service Restoring Chicago's Jobs and Habitats	10.688	10DG11244419	435,653	-	-
			435,653	-	-
Total Forest Service			697,943	-	-
Total Department of Agriculture			6,961,935	-	1,838,434
II. Department of Commerce					
A. Economic Development Administration					
Community Trade Adjustment Assistance Sustainable Industries Project					
	11.010	06-46-05628	50,847	-	-
			50,847	-	-
Total Economic Development Administration			50,847	-	-
B. National Telecommunications and Information Administration					
Public Safety Interoperable Communications Grant Program (passed through Illinois Emergency Management Authority)					
Public Safety Interoperable Communications Grant	11.555	10PISCCHGO	7,107,554	1,776,889	-
			7,107,554	1,776,889	-
Broadband Technology Opportunities Program (BTOP)					
ARRA BTOP - Sustainable Broadband Technology Adoption	11.557	1743B10507	2,492,461	-	3,938,778
ARRA BTOP Public Computer Centers	11.557	1742B10553	1,319,189	172,033	-
			3,811,650	172,033	3,938,778
Total National Telecommunications and Information Administration			10,919,204	1,948,922	3,938,778
Total Department of Commerce			10,970,051	1,948,922	3,938,778

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 2011

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2011 Federal Expenditures	2011 Non-Federal Expenditures	2011 Sub recipient Expenditures
III. Department of Housing and Urban Development					
A. Office of Housing - Federal Housing Commissioner					
Multi-Family Property Disposition					
Upfront Grant - Lawndale Restoration					
	14.199	UFG06FW00001	\$ 699,005	\$ -	\$ -
			699,005	-	-
Total Office of Housing - Federal Housing Commissioner			699,005	-	-
B. Office of Community Planning and Development					
CDBG -- Entitlement Grants Cluster					
Community Development Block Grants/Entitlement Grants					
Community Development Block Grant - YR28					
	14.218	B02MC170006	1,722	-	1,875
Community Development Block Grant - YR30					
	14.218	B04MC170006	(3,800)	-	-
Community Development Block Grant - YR33					
	14.218	B07MC170006	31,333	-	-
Community Development Block Grant - YR34					
	14.218	B08MC170006	64,206	-	(2,580)
Community Development Block Grant - YR35					
	14.218	B09MC170006	745,500	-	(8,896)
Community Development Block Grant - YR36					
	14.218	B10MC170007	9,409,023	-	333,271
Community Development Block Grant - YR37					
	14.218	B11MC170008	71,277,931	-	23,330,416
Neighborhood Stabilization Program (NSP1) HERA					
	14.218	B08MN170002	19,842,242	-	17,384,971
			101,368,157	-	41,039,057
Community Development Block Grant ARRA Entitlement Grants (CDBG-R) (Recovery Act Funded)					
ARRA Community Development Block Grant - Recovery					
	14.253	B09MY170006	7,752,651	-	7,065,631
			7,752,651	-	7,065,631
Total CDBG - Entitlement Grants Cluster			109,120,808	-	48,104,688
Emergency Shelter Grants Program					
Emergency Shelter 2008					
	14.231	S-08-MC-17-0006	(49)	-	(49)
Emergency Shelter 2009					
	14.231	S-09-MC-17-0006	(1,862)	-	(1,262)
Emergency Shelter 2010					
	14.231	S-10-MC-17-0006	755,304	755,304	328,089
Emergency Shelter 2011					
	14.231	S-11-MC-17-0006	2,917,385	2,917,385	2,700,063
			3,670,778	3,672,689	3,026,841
Supportive Housing Program					
Supportive Housing Program					
	14.235	IL0132B5T100802	52,861	-	-
Supportive Housing Program					
	14.235	IL0132B5T101003	192,717	-	-
			245,578	-	-
Shelter Plus Care					
Shelter Plus Care					
	14.238	IL01C510153	(1,370)	-	-
Shelter Plus Care					
	14.238	IL01C610144	(360)	-	(360)
Shelter Plus Care					
	14.238	IL01C710136	(266)	-	(266)
Shelter Plus Care					
	14.238	IL0112C5T100801	(38)	-	(38)
Shelter Plus Care					
	14.238	IL01C210050	5,838	-	5,838
Shelter Plus Care					
	14.238	IL01C710116	13,555	-	13,555
Shelter Plus Care					
	14.238	IL01C710001	96,187	-	96,187
Shelter Plus Care					
	14.238	IL01C610002	54,673	-	54,673
Shelter Plus Care					
	14.238	IL01C610005	120,412	-	120,412
Shelter Plus Care					
	14.238	IL0143C5T100802	19,900	-	19,900
Shelter Plus Care					
	14.238	IL0374C5T100901	42,835	-	42,835
Shelter Plus Care					
	14.238	IL0171C5T100802	19,252	-	19,252
Shelter Plus Care					
	14.238	IL0137C5T100802	91,940	-	91,940
Shelter Plus Care					
	14.238	IL0220C5T100802	104,612	-	104,612
Shelter Plus Care					
	14.238	IL0401C5T100901	78,063	-	78,063
Shelter Plus Care					
	14.238	IL0371C5T100901	161,132	-	161,132
Shelter Plus Care					
	14.238	IL0116C5T100802	184,601	-	-
Shelter Plus Care					
	14.238	IL01C610007	51,418	-	51,418
Shelter Plus Care					
	14.238	IL0148C5T100802	86,984	-	86,984
Shelter Plus Care					
	14.238	IL0189C5T100802	137,839	-	137,839
Shelter Plus Care					
	14.238	IL0149C5T100802	213,904	-	213,904
Shelter Plus Care					
	14.238	IL0134C5T100802	70,856	-	70,856
Shelter Plus Care					
	14.238	IL0130C5T100802	140,218	-	140,218
Shelter Plus Care					
	14.238	IL0176C5T100802	23,040	-	23,040
Shelter Plus Care					
	14.238	IL0223C5T100802	132,248	-	132,248
Shelter Plus Care					
	14.238	IL0190C5T100802	46,509	-	46,509
Shelter Plus Care					
	14.238	IL0138C5T100802	136,415	-	136,415
Shelter Plus Care					
	14.238	IL0136C5T100802	145,578	-	145,578
Shelter Plus Care					
	14.238	IL0400C5T100901	167,062	-	167,062
Shelter Plus Care					
	14.238	IL0151C5T100802	28,705	-	28,705
Shelter Plus Care					
	14.238	IL0201C5T100802	136,351	-	-
Shelter Plus Care					
	14.238	IL0110C5T100802	130,069	-	-
Shelter Plus Care					
	14.238	IL0208C5T100802	66,683	-	66,683
Shelter Plus Care					
	14.238	IL0152C5T100802	514,187	-	514,187
Shelter Plus Care					
	14.238	IL0226C5T100802	278,347	-	278,347

CITY OF CHICAGO, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 2011

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2011 Federal Expenditures	2011 Non-Federal Expenditures	2011 Sub recipient Expenditures
Shelter Plus Care (cont.)					
Shelter Plus Care	14.238	IL0150C5T100802	\$ 240,716	\$ -	\$ 240,716
Shelter Plus Care	14.238	IL01XC31060	(456)	-	-
Shelter Plus Care	14.238	IL06C971019	(481)	-	-
Shelter Plus Care	14.238	IL01C310106	(2,293)	-	-
Shelter Plus Care	14.238	IL0403C5T100901	55,821	-	55,821
Shelter Plus Care	14.238	IL0135C5T100802	224,384	-	224,384
Shelter Plus Care	14.238	IL0107C5T100802	499,942	-	499,942
Shelter Plus Care	14.238	IL0112C5T100802	255,586	-	255,586
Shelter Plus Care	14.238	IL0224C5T100802	267,356	-	267,356
Shelter Plus Care	14.238	IL0172C5T100802	60,751	-	60,751
Shelter Plus Care	14.238	IL01C710116	78,898	-	78,898
Shelter Plus Care	14.238	IL01C710001	471,179	-	471,179
Shelter Plus Care	14.238	IL0372C5T100901	295,659	-	-
Shelter Plus Care	14.238	IL0108C5T101003	40,658	-	40,658
Shelter Plus Care	14.238	IL0374C5T101002	116,286	-	114,923
Shelter Plus Care	14.238	IL0143C5T101003	230,063	-	230,063
Shelter Plus Care	14.238	IL0151C5T101003	314,055	-	314,055
Shelter Plus Care	14.238	IL0225C5T101003	301,091	-	301,091
Shelter Plus Care	14.238	IL0148C5T101203	281,044	-	253,228
Shelter Plus Care	14.238	IL0171C5T101003	4,949	-	4,949
Shelter Plus Care	14.238	IL0137C5T101003	177,869	-	177,869
Shelter Plus Care	14.238	IL0149C5T101003	421,264	-	421,264
Shelter Plus Care	14.238	IL0220C5T101003	330,970	-	295,209
Shelter Plus Care	14.238	IL0371C5T101002	158,825	-	158,825
Shelter Plus Care	14.238	IL0401C5T101002	108,359	-	108,359
Shelter Plus Care	14.238	IL0134C5T101003	72,515	-	72,515
Shelter Plus Care	14.238	IL0130C5T101003	85,734	-	85,734
Shelter Plus Care	14.238	IL0138C5T101003	148,479	-	148,479
Shelter Plus Care	14.238	IL0176C5T101003	28,800	-	28,800
Shelter Plus Care	14.238	IL0223C5T101003	125,794	-	125,794
Shelter Plus Care	14.238	IL0136C5T101003	104,790	-	104,790
Shelter Plus Care	14.238	IL0190C5T101003	33,564	-	33,564
Shelter Plus Care	14.238	IL0400C5T101002	141,780	-	141,780
Shelter Plus Care	14.238	IL0208C5T101003	29,901	-	29,901
Shelter Plus Care	14.238	IL0152C5T101003	176,926	-	176,926
Shelter Plus Care	14.238	IL0226C5T101003	127,883	-	127,883
Shelter Plus Care	14.238	IL0135C5T101003	19,392	-	19,392
Shelter Plus Care	14.238	IL0224C5T101003	22,516	-	22,516
Shelter Plus Care	14.238	IL0107C5T101003	64,971	-	64,971
Shelter Plus Care	14.238	IL0150C5T101003	19,022	-	19,022
Shelter Plus Care	14.238	IL0112C5T101003	21,585	-	21,585
Shelter Plus Care	14.238	IL01C610007	70,406	-	70,406
Shelter Plus Care	14.238	IL01C610002	116,203	-	116,203
Shelter Plus Care	14.238	IL01C610005	263,629	-	263,629
Shelter Plus Care	14.238	IL0423C5T100900	60,511	-	60,511
Shelter Plus Care	14.238	IL0189C5T101003	427,984	-	-
Shelter Plus Care	14.238	IL0116C5T101003	297,753	-	-
Shelter Plus Care	14.238	IL0110C5T101003	195,332	-	-
Shelter Plus Care	14.238	IL0201C5T101002	200,281	-	-
Shelter Plus Care	14.238	IL0403C5T101002	16,317	-	16,317
Shelter Plus Care	14.238	IL06C971019	(750)	-	-
			<u>11,301,192</u>	-	<u>9,373,572</u>
HOME Investment Partnerships Program					
HOME06	14.239	M06MC170201	324,942	-	-
HOME07	14.239	M07MC170201	988,208	-	-
HOME08	14.239	M08MC170201	1,831,637	-	-
HOME09	14.239	M09MC170201	22,341,111	19,796	-
HOME10	14.239	M10MC170201	10,516,945	473,033	-
HOME11	14.239	M11MC170201	<u>2,622,520</u>	-	-
			<u>38,625,363</u>	<u>492,829</u>	-
Housing Opportunities for Persons with AIDS					
HOPWA 08	14.241	ILH08F001	29,400	-	29,400
HOPWA 09	14.241	ILH09F001	211,416	-	192,727
HOPWA 10	14.241	ILH10F001	444,797	-	362,158
HOPWA 11	14.241	ILH11F001	5,924,290	-	5,616,240
HOPWA SPNS	14.241	ILH090013	471,539	-	459,131
			<u>7,081,442</u>	-	<u>6,659,656</u>
Community Development Block Grants/Brownfields Economic Development Initiative					
Calumet Redevelopment Initiative - EDI	14.246	B06SP1L0790	31,481	-	-
			<u>31,481</u>	-	-

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 2011

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2011 Federal Expenditures	2011 Non-Federal Expenditures	2011 Sub recipient Expenditures
Community Development Block Grants Section 108 Loan Guarantees Development Initiative					
GX Chicago, LLC - Section 108 Loan	14.248	B10MV170006	\$ 11,164,285	\$ -	\$ -
			<u>11,164,285</u>	<u>-</u>	<u>-</u>
Neighborhood Stabilization Program (Recovery Act Funded) ARRA Neighborhood Stabilization Program (NSP II)					
	14.256	B09LNL0025	71,083,207	-	68,819,875
			<u>71,083,207</u>	<u>-</u>	<u>68,819,875</u>
ARRA Homelessness Prevention and Rapid Re-Housing ARRA Homelessness Prevention and Rapid Re-Housing					
	14.257	S09MY170006	17,934,495	-	17,950,644
			<u>17,934,495</u>	<u>-</u>	<u>17,950,644</u>
Tax Credit Assistance Program (Recovery Act Funded) ARRA TCAP					
	14.258		2,512,206	-	-
			<u>2,512,206</u>	<u>-</u>	<u>-</u>
Total Office of Community Planning and Development			<u>272,770,835</u>	<u>4,165,518</u>	<u>153,935,276</u>
C. Office of Public and Indian Housing					
Housing Voucher Cluster					
Section 8 Housing Choice Vouchers (passed through Chicago Housing Authority) Substance Abuse Assessment/CHA					
	14.871	7092 AMEND 2	27,435	-	27,435
	14.871	C1	2,100,987	-	1,373,354
	14.871	1018	74,400	-	1,254
			<u>2,202,822</u>	<u>-</u>	<u>1,402,043</u>
Total Housing Voucher Cluster			<u>2,202,822</u>	<u>-</u>	<u>1,402,043</u>
CFP Cluster					
Public Housing Capital Fund Violence Prevention & Intervention					
	14.872		117	-	-
			<u>117</u>	<u>-</u>	<u>-</u>
Total CFP Cluster			<u>117</u>	<u>-</u>	<u>-</u>
Total Office of Public and Indian Housing			<u>2,202,939</u>	<u>-</u>	<u>1,402,043</u>
D. Office of Healthy Homes and Lead Hazard Control					
Lead-Based Paint Hazard Control in Privately-Owned Housing Lead Control HUD 2007					
	14.900	ILLHB0347-07	(62,522)	-	-
			<u>(62,522)</u>	<u>-</u>	<u>-</u>
Lead Hazard Reduction Demonstration Grant Program Lead Hazard Reduction Demonstration Grant Program					
	14.905	ILLHD00221-11	2,298	-	-
			<u>2,298</u>	<u>-</u>	<u>-</u>
Total Office of Healthy Homes and Lead Hazard Control			<u>(60,224)</u>	<u>-</u>	<u>-</u>
Total Department of Housing and Urban Development			<u>275,612,555</u>	<u>4,165,518</u>	<u>155,337,319</u>
IV. Department of the Interior					
A. Fish and Wildlife Service					
Coastal Wetlands Planning, Protections and Restoration Act Hegewisch Marsh National Coastal Wetlands Project					
	15.614	C-4-D-1	22,451	-	-
			<u>22,451</u>	<u>-</u>	<u>-</u>
Total Fish and Wildlife Service			<u>22,451</u>	<u>-</u>	<u>-</u>
Total Department of the Interior			<u>22,451</u>	<u>-</u>	<u>-</u>

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 2011

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2011 Federal Expenditures	2011 Non-Federal Expenditures	2011 Sub recipient Expenditures
V. Department of Justice					
A. Violence Against Women Office					
Supervised Visitation, Safe Havens for Children Safe Haven Supervised Visitation & Safe Exchange	16.527	2009CWAXK013	\$ 76,732	\$ -	\$ 70,858
			76,732	-	70,858
Violence Against Women Formula Grants (passed through Illinois Criminal Justice Information Authority)					
DV Helpline	16.588	607115	234,579	310,279	-
DV Hotline	16.588	609115	23	-	-
			234,602	310,279	-
Total Violence Against Women Office			311,334	310,279	70,858
B. Office of Juvenile Justice and Delinquency Prevention					
Juvenile Accountability Incentive Block Grants (passed through Illinois Criminal Justice Information Authority)					
Juvenile Intervention & Support Center FY 09/10	16.523	507026	(3,339)	7,358	-
Juvenile Intervention & Support Center FY 10/11	16.523	508026	148,731	11,933	-
			145,392	19,291	-
Juvenile Mentoring Program Mentoring Initiative for System Involved Youth	16.726	2006JUFXX012	24,266	-	(109)
			24,266	-	(109)
Enforcing Under Age Drinking Laws Program (passed through Illinois Department of Human Services)					
Stop Alcohol to Minors FY 11/12	16.727	11GQ00480	15,678	-	-
Enforcing Underage Drinking Laws FY 10/11	16.727	11GM480000	37,107	-	-
			52,785	-	-
Total Office of Juvenile Justice and Delinquency Prevention			222,443	19,291	(109)
C. Bureau of Justice Assistance					
Edward Byrne Memorial Formula Grant Program Domestic Violence Law Enforcement FY 10/11	16.579	608007	114,853	-	-
			114,853	-	-
Bulletproof Vest Partnership Program Bulletproof Vest 2008	16.607	N/A	9,000	-	-
			9,000	-	-
Community Prosecution and Project Safe Neighborhoods Comprehensive Anti-Gang Initiative (passed through University of Illinois)	16.609	2008-GP-BX-0009	210,975	-	-
Project Safe Neighborhoods Program FY 09/10	16.609	2008GPCX4020	16,161	-	-
Project Safe Neighborhoods Program FY 11/12	16.609	2009GBX0034	55,463	-	-
			282,599	-	-
Gang Resistance Education & Training Gang Resistance Education & Training FY 10/12	16.737	2010JVFX0019	4,463	-	-
Gang Resistance Education & Training FY 08/10	16.737	2008JVFX0096	24,148	-	-
			28,611	-	-
Support for Adam Walsh Act Implementation Grant Program Adam Walsh Act Implementation Grant FY 08/09	16.750	2008AWBX0024	91,619	-	-
			91,619	-	-
JAG Program Cluster					
Edward Byrne Memorial Justice Assistance Grant Program					
Edward Byrne Memorial Justice Assistance Grant	16.738	2006DJBX0689	845,804	-	595,116
Edward Byrne Memorial Justice Assistance Grant 2007	16.738	2007DJBX1059	273,191	-	216,690
Edward Byrne Memorial Justice Assistance Grant 2008	16.738	2008DJBX0222	422,924	-	54,319
Edward Byrne Memorial Justice Assistance Grant 2009	16.738	2009DJBX0589	13,814	-	-
Edward Byrne Memorial Justice Assistance Grant 2010	16.738	2010DJBX0309	2,942,795	-	127,205
			4,498,528	-	993,330

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 2011

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2011 Federal Expenditures	2011 Non-Federal Expenditures	2011 Sub recipient Expenditures
Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG)					
Program/Grants to States and Territories					
(passed through Illinois Criminal Justice Information Authority)					
ARRA Campaign to Break the Code of Silence	16.803	809019	\$ 123,405	\$ -	\$ -
ARRA Starcomm	16.803	809204	34,608	-	-
ARRA Sheriff's Re-entry Services Program	16.803	809045	40,000	-	40,000
ARRA ARC Community Partnership	16.803	809042	36,754	-	-
			234,767	-	40,000
ARRA-Edward Byrne Memorial Justice Assistance Grant (JAG) Program					
ARRA Recovery Justice Assistance Grant Program FY 2009	16.804	2009-SB-B9-0835	3,732,639	-	-
(passed through Illinois Criminal Justice Information Authority)					
ARRA Gang Prevention Youth Outreach Program	16.804	809043	392,234	-	392,234
			4,124,873	-	392,234
Total JAG Program Cluster			8,858,168	-	1,425,564
Total Bureau of Justice Assistance			9,384,850	-	1,425,564
D. Office of Victims of Crime					
Services for Trafficking Victims					
Human Trafficking Task Force & Victim Services Program					
FY 10/11 Human Trafficking Task Force & Victim Services	16.320	2010-VT-BX-0005	54,688	-	-
			54,688	-	-
Crime Victim Assistance					
(passed through Illinois Criminal Justice Information Authority)					
Service to Victims of Domestic Violence	16.575	209389	111,772	63,612	-
Service to Victims of Domestic Violence	16.575	211239	79,967	-	-
			191,739	63,612	-
Total Office of Victims of Crime			246,427	63,612	-
E. National Institute of Justice					
National Institute of Justice Research, Evaluation and Development					
Project Grants					
Predictive Policing Demonstration & Evaluation	16.560	2009-DE-BX-K223	165,919	-	-
Solving Cold Cases with DNA FY 09/12	16.560	2009-DN-BX-K194	140,679	-	-
Solving Cold Cases with DNA FY 08/11	16.560	2007-DN-BX-K025	167,079	-	-
			473,677	-	-
Total National Institute of Justice			473,677	-	-
F. Executive Office for Weed and Seed					
Community Capacity Development Office - The Weed and Seed Program					
Englewood Weed & Seed FY 10/11	16.595	2010-01-87-2704	25,000	-	-
Weed & Seed Community - Garfield Yr. 4	16.595	200-WS-QX-0119	7,650	-	-
			32,650	-	-
Total Executive Office for Weed and Seed			32,650	-	-
G. Office of Community Oriented Policing Services					
Public Safety Partnership and Community Policing Grants					
COPS 2007 Technology Program	16.710	2007-CK-WX-0034	668,844	41,509	-
COPS 2007 Methamphetamine Initiative	16.710	2007-CK-WX-0239	107,563	-	-
COPS Secure Our Schools FY 08	16.710	2008-CK-2X-0661	9,800	-	-
ARRA Cops Hiring Recovery Program	16.710	2009-RJ-WX-0044	4,558,567	-	-
			5,344,774	41,509	-
Total Office of Community Oriented Policing Services			5,344,774	41,509	-
Total Department of Justice			16,016,155	434,691	1,496,313

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 2011

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2011 Federal Expenditures	2011 Non-Federal Expenditures	2011 Sub recipient Expenditures
VI. Department of Labor					
A. Employment Training Administration					
Senior Community Service Employment Program					
(passed through Illinois Department on Aging/ National Council for Senior Citizens)					
Senior Community Service Employment Program (Title V) 2009	17.235	V-12-10	\$ 33,166	\$ -	\$ 700
Senior Community Service Employment Program 2010	17.235	V-1112	563,244	-	229,941
Senior Community Service Employment Program 2011	17.235	V1212	206,407	-	52,775
			<u>802,817</u>	-	<u>283,416</u>
WIA Cluster					
WIA Adult Program					
(passed through Illinois Department of Commerce and Economic Opportunity)					
WIA PY 2006 Adult Training	17.258	06-681009	(3,070)	-	(3,070)
WIA PY 2007 Adult Training	17.258	07-681009	2,185	-	(909)
WIA PY 2008 Adult	17.258	08-681009	(8,151)	-	(8,151)
WIA Incentive PY 2008	17.258	08-672009	135,587	-	132,861
WIA PY 2009 Adult	17.258	09-681009	2,372,846	-	235,693
WIA PY 2010 Adult	17.258	10-681009	4,875,110	-	3,534,947
High Speed Internet PY 2010	17.258	10-632009	23,553	-	80,883
WIA Incentive PY 2009	17.258	09-672009	69,858	-	170,384
WIA PY 2011 Adult	17.258	11-681009	2,814,724	-	1,535,544
ARRA - 1D/1GS Training	17.258	08-736009	890,854	-	-
ARRA - WIA Adult	17.258	08-761009	1,113,331	-	410,948
			<u>12,286,827</u>	-	<u>6,089,130</u>
WIA Youth Activities					
(passed through Illinois Department of Commerce and Economic Opportunity)					
ARRA WIA Youth	17.259	08-762009	648,395	-	(12,345)
High Speed Internet PY 2010	17.259	10-632009	25,430	-	-
WIA Statewide Local Incentive	17.259	08-672009	301,325	-	(71,253)
WIA Statewide Local Incentive	17.259	09-672009	188,990	-	188,990
WIA Work Experience	17.259	08-677009	702,414	-	702,414
WIA Youth Training	17.259	07-681009	(451)	-	(451)
WIA Youth Training	17.259	08-681009	(10,685)	-	(10,685)
WIA Youth Training	17.259	09-681009	818,517	-	363,359
WIA Youth Training	17.259	10-681009	5,306,017	-	4,683,162
WIA Youth Training	17.259	11-681009	3,712,772	-	3,004,952
			<u>11,692,724</u>	-	<u>8,848,143</u>
WIA Dislocated Workers					
(passed through Illinois Department of Commerce and Economic Opportunity)					
WIA Dislocated Workers	17.260	06-681009	(2,977)	-	(2,977)
WIA Dislocated Workers	17.260	07-681009	(465)	-	(465)
WIA PY 2009 Dislocated Worker	17.260	09-681009	773,129	-	(189,608)
WIA PY 2010 Dislocated Worker	17.260	10-681009	4,609,913	-	2,576,608
WIA PY 2005 Dislocated Worker	17.260	05-681009	2,733	-	2,733
ARRA - WIA Neg on the Job Training	17.260	09-741009	30,059	-	-
ARRA - WIA Dislocated Worker	17.260	08-761009	2,684,291	-	633,200
WIA Incentive PY 2008	17.260	08-672009	165,718	-	-
WIA Incentive PY 2009	17.260	09-672009	100,526	-	-
			<u>8,362,927</u>	-	<u>3,019,491</u>
WIA Dislocated Worker Formula Grants					
(passed through Illinois Department of Commerce and Economic Opportunity)					
WIA PY 2011 Dislocated Worker	17.278	11-681009	3,338,638	-	1,995,263
High Speed Internet PY 2010	17.278	10-632009	31,900	-	-
			<u>3,370,538</u>	-	<u>1,995,263</u>
Total WIA Cluster			<u>35,713,016</u>	-	<u>19,952,027</u>
WIA Pilots, Demonstrations and Research Projects					
Preparing Ex-Offenders Via Beneficiary Choice	17.261	YF165020760A	4,901	-	(8,034)
			<u>4,901</u>	-	<u>(8,034)</u>
Total Employment and Training Administration			<u>36,520,734</u>	-	<u>20,227,409</u>
Total Department of Labor			<u>36,520,734</u>	-	<u>20,227,409</u>

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 2011

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2011 Federal Expenditures	2011 Non-Federal Expenditures	2011 Sub recipient Expenditures
VII. Department of Transportation					
A. Federal Aviation Administration					
Airport Improvement Program					
Federal Airport O'Hare Field Development (passed through Illinois Department of Transportation)	20.106		\$ 32,788,493	\$ -	\$ -
Federal Airport Midway	20.106		72,840	-	-
			<u>32,861,333</u>	<u>-</u>	<u>-</u>
Total Federal Aviation Administration			32,861,333	-	-
B. Federal Highway Administration					
Highway Planning and Construction Cluster					
Highway Planning and Construction (passed through Illinois Department of Transportation)					
Vert CL IMP @ 2200 W. 43rd Street	20.205	Various	83,116	20,779	-
Halsted Street Bridge over North Branch	20.205	Various	540,113	231,477	-
Cermak/Blue Island Streetscape	20.205	Various	10,840	-	-
Chicago Avenue(650 W to 850 W) & Halsted St (725 N to 850 N)	20.205	Various	6,107	1,527	-
North Avenue Bridge Over Chgo River Phase III	20.205	Various	86,152	28,717	-
Laramie Ave. Viaduct at Polk Street	20.205	Various	7,990,338	1,410,060	-
Grand Avenue Improv (Narragansett to Central)	20.205	Various	8,544	2,136	-
Expressway Overpass Construction Engineering	20.205	Various	436,547	109,137	-
Kedzie Ave/47th Street/Stevenson	20.205	Various	14,424	4,808	-
Commuter Bicycle Parking and Promotion	20.205	Various	88,168	15,559	-
Installation of Pavement Marking and Signs for Bikeways	20.205	Various	541,622	135,405	-
Bike to Transit Connections	20.205	Various	16,365	4,091	-
Valley Line Bicycle Path	20.205	Various	2,544	1,090	-
71st St Over I-94 Dan Ryan Expressway	20.205	Various	76,170	19,043	-
Solidarity Drive Pedestrian Underpass & Traffic Circle Museum Campus	20.205	Various	416,224	104,056	-
Chicago Bikes Marketing Campaign	20.205	Various	1,327	-	-
Lake Front/Navy Pier Flyover	20.205	Various	163,526	70,083	-
43rd Street Pedestrian Bride Ph 1	20.205	Various	28,453	7,113	-
41st Street Bicycle and Pedestrian Bridge	20.205	Various	3,847	962	-
Lakeshore Drive Viaduct Over LaSalle Drive	20.205	Various	529,651	132,413	-
Madison Street Viaduct Over Union Station	20.205	Various	5,618	1,404	-
18th St. Damen to Halsted	20.205	Various	45,815	11,454	-
Streets for Cycling	20.205	Various	205,238	51,309	-
Ashland Ave. Traffic Interconnect PR - 95th Street to Cermak	20.205	Various	(6,786)	(27,143)	-
Division St. Bridge Over N. BR.	20.205	Various	72	18	-
Arterial Street ADA Ramps 2010 (Central)	20.205	Various	559,613	139,903	-
91st St Viaduct Over Dan Ryan Expressway	20.205	Various	(1,717)	(429)	-
Lake Street @ Ogden : CTA Column Relocation	20.205	Various	2,393,404	598,351	-
Lake Street: Western to Damen	20.205	Various	50,439	12,610	-
Root St. Viaduct Over Dan Ryan Exp I-90/94	20.205	Various	233,907	25,990	-
Division St. Bridge Over N. Chicago	20.205	Various	180,775	45,194	-
Burley Avenue: 106th to 126th Place	20.205	Various	247,225	61,806	-
95th St. From Western Avenue to Ewing Avenue	20.205	Various	14,743	3,686	-
Cicero Avenue/Peterson Avenue to Lexington Avenue Traffic Control	20.205	Various	70,835	17,709	-
Congress Parkway Wells and Michigan	20.205	Various	675,912	1,577,127	-
Wacker Drive: Viaduct Utility Relocation	20.205	Various	11,353,752	1,261,528	-
Wacker Dr. Randolph St./Adams St.	20.205	Various	1,156,736	771,158	-
Wacker Drive (Congress to Adams Street)	20.205	Various	2,478,744	1,062,319	-
Wacker Drive Congress Parkway Traffic Control	20.205	Various	-	2,154,561	-
O'Hare Midway Express Guide way and Terminal	20.205	Various	-	31,801	-
Create (2007 Transportation Planning Grant)	20.205	Various	11,326	2,831	-
Create Area Pedestrian Count	20.205	Various	4,405	1,101	-
Airport Rail Coordination & Plans	20.205	Various	31,036	7,759	-
Preliminary Planning	20.205	Various	8,400	2,100	-
Central Area Bus Rapid Transit - East/West Transit Corridor	20.205	Various	82,900	27,633	-
Preliminary Planning	20.205	Various	22,989	5,747	-
Preliminary Planning	20.205	Various	9,068	2,267	-
TIP Development and Monitoring	20.205	Various	2,041	-	-
Preliminary Planning	20.205	Various	163,807	-	-
Pedestrian Plan Phase 2	20.205	Various	80,000	20,000	-
South Lake Front Transportation Study	20.205	Various	111,088	-	-
2010/2011 Transportation Planning and Programming	20.205	Various	260,332	28,926	-
Chicago Avenue Improvement - Grant to Milwaukee	20.205	Various	201,552	50,388	-
Lawrence Avenue Over Kennedy Expressway I-90	20.205	Various	461,188	115,297	-
Milwaukee Avenue: Montrose to Kilpatrick	20.205	Various	1,775,757	-	-
Morse Avenue Streetscape	20.205	Various	518,298	-	-
LSD 79th St. to Harbor Avenue	20.205	Various	9,038	36,154	-
2005/2006 Structural Bridge Inspection	20.205	Various	614,667	153,667	-
Lincoln/Ashland/Belmont Phase I & II	20.205	Various	332,381	-	-
Parking Facility AT MSI	20.205	Various	159,056	39,764	-
Halsted Street Bridge Over North Branch	20.205	Various	12,554,650	-	-

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Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2011 Federal Expenditures	2011 Non-Federal Expenditures	2011 Sub recipient Expenditures
Highway Planning and Construction (cont.)					
STP-2007 Traffic Signal Modernization	20.205	Various	\$ 68,783	\$ 17,196	\$ -
West Jackson Blvd. Over Union Station	20.205	Various	955,448	-	-
Grand Avenue: Fullerton - Jefferson	20.205	Various	15,167	3,792	-
Milwaukee Avenue Improvements - Montrose Avenue to Gale Street	20.205	Various	899,822	158,792	-
Arterial Street ADA Ramp 2007 Program	20.205	Various	321,445	80,361	-
Arterial Street ADA Ramp 2008 Program	20.205	Various	159,206	-	-
Laramie Avenue Viaduct At Polk Street	20.205	Various	136,906	34,227	-
Milwaukee Avenue: Lawrence to Erie	20.205	Various	331,737	82,934	-
City Wide Traffic Studies	20.205	Various	32,133	8,033	-
Lake St. from Canal to Western Avenue	20.205	Various	1,997	499	-
Traffic Control Signals At Various Locations	20.205	Various	7,948	1,987	-
2009 Bridge & Viaduct Painting Contract #A	20.205	Various	24,615	-	-
2009 Bridge & Viaduct Painting Contract #B	20.205	Various	79,539	-	-
Lake Park Ave @ 51 St and 57th Street	20.205	Various	236,750	-	-
Arterial Street - ADA Ramps Project #51 & 54	20.205	Various	485,506	121,377	-
Arterial Street Resurfacing (Far South Area) Project	20.205	Various	630,481	-	-
Arterial Street Resurfacing (Central Area) Project	20.205	Various	849,212	-	-
Torrence Avenue Over Calumet River	20.205	Various	3,218,832	-	-
Madison Street Viaduct Over Union Station	20.205	Various	4,191,976	3,429,799	-
130th St/Torrence Ave/Brainard Ave Main Contract	20.205	Various	15,047,107	12,311,269	-
Near west Traffic Signal Interconnection	20.205	Various	59,312	14,828	-
Streeterville/Illinois Center Traffic Sign. Inte	20.205	Various	4,954	1,239	-
Midway Airport ITS Project HAR & Enhanced Traveler Information	20.205	Various	47,516	11,879	-
Montrose Harbor Bridges and Underpass	20.205	Various	3,149	787	-
Ashland Avenue Viaduct Over Pershing Road	20.205	Various	61,036	15,259	-
Fullerton Streetscap - Ashland to Southport	20.205	Various	25,904	6,476	-
63rd Street: Western Avenue/Ashland Avenue	20.205	Various	57,412	24,605	-
Wells Street Bridge Over Main Branch of Chicago River	20.205	Various	252,568	63,142	-
Western Avenue Viaduct Over Belmont Avenue	20.205	Various	296,613	74,153	-
Chicago Avenue Bridge Over the North Branch of Chicago River	20.205	Various	11,334	2,833	-
East Jackson Drive Over Metra Railroad Reconstruction	20.205	Various	180,645	77,419	-
Well Street Bridge Over Main Branch Chicago River	20.205	Various	278,322	69,580	-
2007 Bridge & Viaduct Painting	20.205	Various	103,389	25,847	-
Torrence Avenue Bridge Rehab	20.205	Various	220,298	514,029	-
Wacker Drive Riverwalk - Wabash Plaza	20.205	Various	12,670	3,168	-
Bloomington Trail Phase - 1	20.205	Various	744,345	-	-
2008 Bridge and Viaduct Painting Contract A	20.205	Various	104,106	26,026	-
2008 Bridge and Viaduct Painting Contract B	20.205	Various	1,202,351	300,588	-
Arterial Streets ADA Ramps - 2009	20.205	Various	384,390	96,098	-
W. Grand Improvement Lamont to Pulaski Road	20.205	Various	1,864,270	466,067	-
Traffic Control at Various Locations Citywide (STP 2008 TSM Design)	20.205	Various	180,946	45,237	-
79th Street - Cicero to Ashland Signal Interconnect System (Design)	20.205	Various	45,380	11,345	-
Arterial Street Resurfacing Project #51 North Area	20.205	Various	5,146,190	1,286,547	-
Arterial Street Resurfacing Project #52 Central Area	20.205	Various	5,432,501	1,358,125	-
Arterial Street Resurfacing Project #53 South Area	20.205	Various	6,860,342	1,715,086	-
Arterial Street Resurfacing Project #54 Far South Area	20.205	Various	3,492,627	873,157	-
LSD Viaduct Over Lawrence Avenue & Wilson Ave	20.205	Various	705,529	176,382	-
Procurement and Installation of Bicycle Parking Fixtures	20.205	Various	166,098	41,525	-
Arterial Street ADA-Ramps 2010 (South)	20.205	Various	256,639	64,160	-
Phase I & II of Bicycle Lane Pavement Markings and Signs	20.205	Various	351,627	87,907	-
Madison Street Viaduct Over Union Station	20.205	Various	899,326	224,831	-
Structural Inspection of Bridge at Various Locations Citywide	20.205	Various	1,748,611	437,153	-
Wacker Drive Congress Parkway Interchange Imp	20.205	Various	40,564,033	10,141,008	-
Wacker Drive Congress Interchange Improvement	20.205	Various	2,646,000	661,500	-
Wacker Drive Viaduct Reconstruction Randolph	20.205	Various	31,896,138	13,669,773	-
FY 09/10 Protector's Program	20.205	Various	4,857	-	-
ARRA - Arterial Street Resurfacing: (North Area) Project	20.205	Various	168,996	-	-
ARRA - Arterial Street Resurfacing: (Central Area) Project	20.205	Various	203,998	-	-
ARRA - Arterial Street Resurfacing: (South Area) Project	20.205	Various	391,548	-	-
ARRA - Arterial Street Resurfacing: (Far South Area) Project	20.205	Various	110,413	-	-
ARRA - 2009 Bridge & Viaduct Painting Contract #A	20.205	Various	159,469	-	-
ARRA - City Wide Miscellaneous Viaduct Improvement	20.205	Various	496,880	-	-
ARRA - 2009 Bridge & Viaduct Painting Contract #B	20.205	Various	270,603	-	-
ARRA - Arterial Street Resurfacing (South Area) Project	20.205	Various	985,611	-	-
ARRA - Arterial Street Resurfacing ADA Ramps Project #50 (Far South Area)	20.205	Various	1,032,208	-	-
ARRA - Lake Park Ave. @ 51 Street and 57th Street	20.205	Various	1,363,791	-	-
ARRA - Arterial Street Resurfacing ADA Ramps Project #48 (Central Area)	20.205	Various	1,367,619	-	-
ARRA - Arterial Street Resurfacing (Central Area) Project	20.205	Various	1,406,714	-	-
ARRA - Arterial Street Resurfacing (North Area) Project	20.205	Various	1,950,329	-	-
ARRA - Arterial Street Resurfacing (North Area) Project #55	20.205	Various	2,071,881	-	-
ARRA - Arterial Street Resurfacing ADA Ramps Project #47 (North Area)	20.205	Various	2,248,851	-	-
ARRA - Arterial Street Resurfacing ADA Ramps Project #49 (South Area)	20.205	Various	3,016,246	-	-
ARRA - Congress Parkway Wells and Michigan	20.205	Various	7,092,854	-	-
ARRA - CDOT- Chicago Ave. Improvements - Grand to Laramie	20.205	various	3,063,024	-	-

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2011 Federal Expenditures	2011 Non-Federal Expenditures	2011 Sub recipient Expenditures
Highway Planning and Construction (cont.) ARRA - LaSalle Drive/Clark Lake Shore Drive	20.205	Various	\$ 5,534,016	\$ -	\$ -
			215,063,471	59,430,471	-
Total Highway Planning and Construction Cluster			215,063,471	59,430,471	-
Total Federal Highway Administration			215,063,471	59,430,471	-
C. Federal Transit Administration					
Federal Transit Cluster					
Federal Transit -- Capital Investment Grants					
Grand/State Station Rehab	20.500	Various	6,314,054	1,578,514	-
Conrail Bikeway -PHS III	20.500	Various	278,162	69,541	-
DRBRN/JCKSN-STA-PLTFRM/MEZZ	20.500	Various	322,736	-	-
Mid-City Transit way PHSNG STDY	20.500	Various	337	84	-
Dan Ryan EXT MJR INV ANALYSIS	20.500	Various	132,329	33,082	-
Dan Ryan EXT MJR INV ANALYSIS	20.500	Various	26,732	6,683	-
Southwest Transit Ext Row	20.500	Various	3,434	859	-
Preliminary Planning	20.500	Various	16,939	-	-
CTA Rail Station Access	20.500	Various	135,172	-	-
Transportation Planning and Programming	20.500	Various	353,932	88,483	-
West Loop Terminal Area Plan	20.500	Various	7,454	1,863	-
La Salle/Congress Intermodel Transfer	20.500	Various	1,071,429	267,857	-
Transportation Planning and Programming	20.500	Various	7,000	1,750	-
West Loop Terminal Area Plan	20.500	Various	141,210	35,303	-
State St. Subway Lake/Ran Mezz/PI	20.500	Various	13,752	3,438	-
			8,824,672	2,087,457	-
Federal Transit Formula Grants Urbanized Area Formula Program					
Morgan Street El CTA Green Line Station	20.507	IL-90-X012	1,014,846	253,712	-
			1,014,846	253,712	-
Total Federal Transit Cluster			9,839,518	2,341,169	-
Metropolitan Transportation Planning					
Clark/Division CTA Subway Station	20.505	Various	764,661	191,165	-
West Loop Terminal Plan Phase II	20.505	Various	92,051	23,013	-
			856,712	214,178	-
Alternatives Analysis					
Carroll Avenue Alternatives Analysis	20.522	IL-95-X009	3,980	995	-
			3,980	995	-
Total Federal Transit Administration			10,700,210	2,556,342	-
D. National Highway Traffic Safety Administration					
Highway Safety Cluster					
State and Community Highway Safety (passed through Illinois Department of Transportation)					
NHTSA Focus City Grant	20.600	Various	289,958	-	-
Protector's Program FY'08/09	20.600	0P9-1051-143	9,090	-	-
Chicago Bicycle Safety Initiative FY 2011	20.600	PB1-1051-146	146,203	62,658	-
Chicago Bicycle Safety Initiative	20.600	PPB-1051-209	638	958	-
Chicago Pedestrian Safety Initiative	20.600	PB1-1051-147	161,677	161,677	-
Protector's Program FY 10/11	20.600	0P11051234	20,350	-	-
Crosswalk Enforcement Initiative	20.600	0P11051236	48,804	-	-
Crosswalk Enforcement Initiative FY 11/12	20.600	PB2-1051-208	12,342	-	-
Sustained Traffic Enforcement Program (STEP) FY 11/12	20.600	AL21051206	66,575	-	-
			755,637	225,293	-
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (passed through Illinois Department of Transportation)					
Sustained Traffic Enforcement Program (STEP) FY 11/12	20.601	AL21051206	19,359	-	-
Sustained Traffic Enforcement (Step) FY 10/11	20.601	AL11051237	155,382	-	-
DUI Strike force/Roadside Safety Check	20.601	AL11051235	384,803	-	-
DUI Strike force/Roadside Safety Check	20.601	AL11051205	32,774	-	-
DUI Strike force/Roadside Safety check FY'09/10	20.601	AL0-1051-228	11,111	-	-
			603,429	-	-

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Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2011 Federal Expenditures	2011 Non-Federal Expenditures	2011 Sub recipient Expenditures
State Traffic Safety Information System Improvement Grants Crash Data Quality Improvement Project	20.610	TR1-1051-300	\$ 39,275	\$ -	\$ -
			<u>39,275</u>	<u>-</u>	<u>-</u>
Total Highway Safety Cluster			<u>1,398,341</u>	<u>225,293</u>	<u>-</u>
Total National Highway Traffic Safety Administration			<u>1,398,341</u>	<u>225,293</u>	<u>-</u>
E. Pipeline and Hazardous Materials Safety Administration					
Hazardous Materials Public Sector Training and Planning Grants					
Hazardous Materials Emergency Preparedness (HMEP) FY 08/09	20.703	BF-00-E68301-1	8,000	-	-
Hazardous Materials Emergency Preparedness (HMEP) FY 10/11	20.703	N/A	27,486	-	-
			<u>35,486</u>	<u>-</u>	<u>-</u>
Total Pipeline and Hazardous Materials Safety Administration			<u>35,486</u>	<u>-</u>	<u>-</u>
Total Department of Transportation			<u>260,058,841</u>	<u>62,212,106</u>	<u>-</u>
VIII. National Endowment for the Arts					
Promotion of the Arts Partnership Agreements					
Community Arts Access Program FY 10/11	45.025	20110739	145,230	36,308	-
			<u>145,230</u>	<u>36,308</u>	<u>-</u>
Total National Endowment for the Arts			<u>145,230</u>	<u>36,308</u>	<u>-</u>
IX. Institute of Museum and Library Services					
A. Office of Library Services					
Grants to States Program					
Talking Book Center	45.310	09SL258007	328,552	-	-
			<u>328,552</u>	<u>-</u>	<u>-</u>
Total Office of Library Services			<u>328,552</u>	<u>-</u>	<u>-</u>
Total Institute of Museum and Library Services			<u>328,552</u>	<u>-</u>	<u>-</u>
X. Small Business Administration					
Congressional Grants					
Formerly Incarcerated Entrepreneurship Pg	59.059	SBAHQ-08-I-0197	211,999	-	206,047
			<u>211,999</u>	<u>-</u>	<u>206,047</u>
Total Small Business Administration			<u>211,999</u>	<u>-</u>	<u>206,047</u>
XI. Department of Veterans Affairs					
A. VA Health Administration Center					
Veteran Medical Care Benefits					
North Chicago VAMC 2010	64.009	N/A	9,752	-	-
Jesse Brown VAMC 2010	64.009	N/A	62,324	-	-
Edward Hines VAMC 2010	64.009	N/A	76,706	-	34,417
			<u>148,782</u>	<u>-</u>	<u>34,417</u>
Total Department of Veterans Affairs			<u>148,782</u>	<u>-</u>	<u>34,417</u>
XII. Environmental Protection Agency					
A. Office of Air and Radiation					
Air Pollution Control Program Support					
(passed through Illinois Environmental Protection Agency)					
Air Pollution Control Grant FY 10/11	66.001	N/A	292,504	369,548	-
			<u>292,504</u>	<u>369,548</u>	<u>-</u>

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Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2011 Federal Expenditures	2011 Non-Federal Expenditures	2011 Sub recipient Expenditures
National Clean Diesel Emissions Reduction Program ARRA National Clean Diesel Funding	66.039	2A-00E885501	\$ 97,823 97,823	\$ - -	\$ - -
Climate Showcase Communities Grant Program Chicago Green Healthcare Initiative	66.041	AF834538010	148,025 148,025	- -	- -
Total Office of Air and Radiation			538,352	369,548	-
B. Office of Water					
Capitalization Grants for Drinking Water State Revolving Funds (passed through Illinois Environmental Protection Agency) Safe Drinking Water	66.468		10,435,318 10,435,318	- -	- -
Great Lakes Program Calumet Hydrologic Master Plan	66.469	GL00E005510	35,377	-	-
Integrated Ring billed Gull Management	66.469	507026	186,970 222,347	- -	- -
Total Office of Water			10,657,665	-	-
C. Office of Chemical Safety and Pollution Prevention					
Source Reduction Assistance Source Reduction Assistance Grant Program	66.717	X900E94701	4,814 4,814	- -	- -
Total Office of Chemical Safety and Pollution Prevention			4,814	-	-
D. Office of Solid Waste and Emergency Response					
Brownfields Assessment and Cleanup Cooperative Agreements Brownfields Assessment and Cleanup Cooperative Agreement	66.818	BF00E683011	112,700 112,700	- -	- -
Total Office of Solid Waste and Emergency Response			112,700	-	-
Total Environmental Protection Agency			11,313,531	369,548	-
XIII. Department of Energy					
State Energy Program ARRA Thermal Efficiency for Public Facilities	81.041	09-468013	62,834 62,834	- -	- -
Conservation Research and Development ARRA Chicago Area Alternative Fuel Deployment	81.086	DE-EE0002541	8,554,387 8,554,387	- -	- -
Electricity Delivery and Energy Reliability, Research, Development and Analysis ARRA Local Energy Assurance Planning Initiative	81.122	DE0E0000367	71,633 71,633	- -	- -
Energy Efficiency and conservation Block Grant Program (EECBG) ARRA Energy Efficiency & Conservation Block Grant	81.128	DEEE000815	13,965,463 13,965,463	- -	- -
Total Department of Energy			22,654,317	-	-

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Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2011 Federal Expenditures	2011 Non-Federal Expenditures	2011 Sub recipient Expenditures
XIV. Department of Education					
A. Office of Safe and Drug-Free Schools					
Safe and Drug-Free Schools and Communities - State Grants (passed through Illinois Department of Human Services) SAAPP	84.186	11GL097000	\$ 4,407	\$ -	\$ -
			4,407	-	-
Total Department of Education			4,407	-	-
XV. Department of Health and Human Services					
A. Office of Population Affairs					
Family Planning - Services (passed through Illinois Department of Human Services)					
Family Planning - HIV Testing & Prevention Project	93.217	M11GM087244	5,709	-	-
Chicago Family Case Management	93.217	M11M087310	(6,642)	-	-
Family Planning Services 2011	93.217	M11M087350	199,305	-	-
			198,372	-	-
Total Office of Population Affairs			198,372	-	-
B. Administration on Aging					
Aging Cluster					
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (passed through Illinois Department on Aging)					
Senior Citizen Nutrition and Social Services Program 2003	93.044		(29)	-	-
Senior Citizen Nutrition and Social Services Program 2009	93.044	T31012	7,738	-	1,820
Senior Citizen Nutrition and Social Services Program 2010	93.044	T31112	2,826,678	3,760,404	10,363,196
Senior Citizen Nutrition and Social Services Program 2011	93.044	T31212	647,368	940,101	533,293
			3,481,755	4,700,505	10,898,309
Special Programs for the Aging - Title III, Part C - Nutrition Services (passed through Illinois Department on Aging)					
Senior Citizen Nutrition and Social Services Program 2006	93.045		(1,170)	-	-
Senior Citizen Nutrition and Social Services Program 2009	93.045		7,457	-	-
Senior Citizen Nutrition and Social Services Program 2010	93.045		4,948,531	-	-
Senior Citizen Nutrition and Social Services Program 2011	93.045		971,626	-	-
			5,926,444	-	-
Nutrition Services Incentive Program (passed through Illinois Department on Aging)					
Senior Citizen Nutrition and Social Services Program 2011	93.053		100,651	-	-
Senior Citizen Nutrition and Social Services Program 2010	93.053		2,685,034	-	-
			2,785,685	-	-
Total Aging Cluster			12,193,884	4,700,505	10,898,309
Special Programs for the Aging - Title VII, Chapter 3 - Program for Prevention of Elder Abuse, Neglect and Exploitation (passed through Illinois Department on Aging)					
Senior Citizen Nutrition and Social Services Program 2010	93.041		7,935	-	-
Senior Citizen Nutrition and Social Services Program 2009	93.041		3,000	-	-
			10,935	-	-
Special Programs for the Aging - Title VII, Chapter 2 - Long- term Care Ombudsman Services for Older Individuals (passed through Illinois Department on Aging)					
Senior Citizen Nutrition and Social Services Program 2011	93.042		10,494	-	-
Senior Citizen Nutrition and Social Services Program 2009	93.042		2,210	-	-
Senior Citizen Nutrition and Social Services Program 2010	93.042		64,113	-	-
			76,817	-	-
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services (passed through Illinois Department on Aging)					
Senior Citizen Nutrition and Social Services Program 2009	93.043		509	-	-
Senior Citizen Nutrition and Social Services Program 2010	93.043		251,954	-	-
			252,463	-	-

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Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2011 Federal Expenditures	2011 Non-Federal Expenditures	2011 Sub recipient Expenditures
National Family Caregiver Support					
(passed through Illinois Department on Aging)					
Senior Citizen Nutrition and Social Services Program 2009	93.052		\$ (12,144)	\$ -	\$ -
Senior Citizen Nutrition and Social Services Program 2010	93.052		1,147,821	-	-
Senior Citizen Nutrition and Social Services Program 2011	93.052		754,780	-	-
			<u>1,890,457</u>	<u>-</u>	<u>-</u>
Special Programs for the Aging - Title II and Title IV Discretionary Projects and Programs					
(passed through AGE Options)					
Senior Medicare Patrol Program 2010	93.048	FY2011SMP	19,825	-	-
			<u>19,825</u>	<u>-</u>	<u>-</u>
Affordable Care Act - Medicare Improvements for Patients and Providers					
Senior Health Insurance Program 2010					
MIPPA 2	93.518	N/A	7,464	-	-
Senior Health Insurance Program 2011	93.518	N/A	39,084	-	-
			28	-	-
			<u>46,576</u>	<u>-</u>	<u>-</u>
ARRA - Communities Putting Prevention to Work: Chronic Disease Self-Management Program					
ARRA Chronic Disease Self Management	93.725	03288716	34,231	-	34,231
			<u>34,231</u>	<u>-</u>	<u>34,231</u>
Total Administration on Aging			<u>14,525,188</u>	<u>4,700,505</u>	<u>10,932,540</u>
C. Administration for Children and Families					
TANF Cluster					
Temporary Assistance for Needy Families					
(passed through Illinois Department of Human Services)					
Healthy Families of Illinois FY 10/11	93.558	M11QM097400	128,094	59,671	82,329
Healthy Families of Illinois FY 11/12	93.558	Q11QQ01560	36,610	-	-
Domestic Violence Special Project	93.558	11GQ00994	104,434	-	-
			<u>269,138</u>	<u>59,671</u>	<u>82,329</u>
ARRA - Emergency Contingency Fund for Temporary Assistance					
(passed through Illinois Department of Commerce and Economic Opportunity)					
ARRA - Illinois Youth Summer Employment	93.714	10071009	38,644	-	(23,568)
			<u>38,644</u>	<u>-</u>	<u>(23,568)</u>
Total TANF Cluster			<u>307,782</u>	<u>59,671</u>	<u>58,761</u>
Refugee and Entrant Assistance-State Administered Programs					
(passed through Illinois Department of Public Health)					
Refugee Program	93.566	00180012/08	64,187	-	-
Refugee Program	93.566	81XQ319000	225,462	-	-
Refugee Program	93.566	10180032, 101	405,682	-	-
			<u>695,331</u>	<u>-</u>	<u>-</u>
CSBG Cluster					
Community Services Block Grant					
(passed through Illinois Department of Commerce and Economic Opportunity)					
CSBG 2002	93.569	02-231036	(1,150)	-	-
CSBG 2008	93.569	08-231036	-	(964)	(964)
CSBG 2009	93.569	09-231036	(108)	(175)	(283)
CSBG 2010	93.569	10-231036	3,112,979	49,425	2,566,458
CSBG 2011	93.569	11-231036	11,655,355	401,377	3,193,274
CSBG Loan Program Prepaid Principal	93.569	08-231036	83,054	-	-
CSBG Loan Program Prepaid Principal	93.569	10-231036	769,662	-	734,961
			<u>15,619,792</u>	<u>449,663</u>	<u>6,493,446</u>
ARRA - Community Services Block Grant					
(passed through Illinois Department of Commerce and Economic Opportunity)					
ARRA - CSBG Stimulus FY'09	93.710	09-211036	(899)	-	(899)
			<u>(899)</u>	<u>-</u>	<u>(899)</u>
Total CSBG Cluster			<u>15,618,893</u>	<u>449,663</u>	<u>6,492,547</u>

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Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2011 Federal Expenditures	2011 Non-Federal Expenditures	2011 Sub recipient Expenditures
CCDF Cluster					
Child Care and Development Block Grant (passed through Illinois Department of Human Services)					
Healthy Childcare of Illinois 2010	93.575	M11GM087420	\$ 1,226	\$ -	\$ -
Childcare FY 12	93.575	81XQ552000	713,790	18,379,859	16,195,193
			715,016	18,379,859	16,195,193
Total CCDF Cluster			715,016	18,379,859	16,195,193
Head Start Cluster					
Head Start					
Early Headstart 2010	93.600	05CH010146	282,381	(280,119)	(113)
Early Headstart 2011	93.600	05CH010147	3,572,096	408,929	3,310,199
Early Headstart 2012	93.600	05CH010148	249,911	-	249,911
Headstart 2003	93.600	05CH010139	(456)	-	-
Headstart 2008	93.600	05CH010144	(5,143)	-	(5,082)
Headstart 2009	93.600	05CH010145	(12,330)	-	(10,669)
Headstart 2010	93.600	05CH010146	(87,654)	-	(74,175)
Headstart 2011	93.600	05CH010147	112,554,279	-	96,610,665
Headstart 2012	93.600	05CH010148	4,241,449	-	3,173,924
			120,794,533	128,810	103,254,660
ARRA-Head Start					
ARRA Expansion H/S Year 2	93.708	05SH0101/02	7,007,367	-	3,601,975
ARRA Early Learning Mentor Coaches	93.708	90ST0025/01	166,901	-	159,181
ARRA Headstart COLA & Quality Improvement	93.708	05SE0101/01	1,552,756	-	784,505
			8,727,024	-	4,545,661
Total Head Start Cluster			129,521,557	128,810	107,800,321
Social Services Block Grant (passed through Illinois Department of Human Services)					
Empowerment Zone	93.667	N/A	(160)	-	(160)
Family Planning Services 2011	93.667	Q11GQ087350	226,045	-	-
Alternative Schools Network-Title XX 2010	93.667	81XM025000	443,717	147,906	437,291
Safer Foundation Program 2010	93.667	81XM025000	585,430	195,143	564,387
Title XX ASN FY 11/12	93.667	811XQ025000	121,149	-	121,149
Title XX Safer FY 11/12 Challenge	93.667	81XQ057000	53,009	-	-
Maternal and Child Health	93.667	M11GM087280	570,000	-	-
Family Planning Services 2011	93.667	M11M087350	132,354	-	-
			2,131,544	343,049	1,122,667
Total Administration for Children and Families			148,990,123	19,361,052	131,669,489
D. Centers for Medicare and Medicaid Services					
Medicaid Cluster					
Medicaid Assistance Program (Medicaid; Title XIX) (passed through Illinois Department of Healthcare and Family Services)					
Chicago Family Case Management - Medicaid	93.778	40C7001111	431,812	-	-
			431,812	-	-
Total Medicaid Cluster			431,812	-	-
Total Centers for Medicare and Medicaid Services			431,812	-	-
E. Centers for Disease Control and Prevention (CDC)					
Public Health Emergency Preparedness (PHEP)					
Public Health Emergency Response - PHER	93.069	1H75TP000379-01	6,115,347	-	3,815,869
Public Health Preparedness and Response for Bioterrorism	93.069	5U90TP517008-11	1,904,376	-	-
Public Health Preparedness and Response for Bioterrorism	93.069	5U90TP517008-10	11,053,133	-	552,379
			19,072,856	-	4,368,248

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Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2011 Federal Expenditures	2011 Non-Federal Expenditures	2011 Sub recipient Expenditures
Project Grants and Cooperative Agreements for Tuberculosis Control Programs					
TB Elimination and Laboratory	93.116	PS500444-28	\$ 4,218	\$ -	\$ -
TB Elimination and Laboratory	93.116	PS500444-30	1,843,546	-	-
TB Elimination and Laboratory	93.116	PS500444-29	9,805	-	-
			<u>1,857,569</u>	-	-
Injury Prevention and Control Research and State and Community Based Programs					
Dating Matters: Strategies to Promote Healthy Teen	93.136	1U88CE002054	35,281	-	-
			<u>35,281</u>	-	-
Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children					
Childhood Lead Poisoning Prevention Program	93.197	5H64EH000157-04	271	-	-
Childhood Lead Poisoning Prevention Program	93.197	SH64EH000157-05	843,960	-	167,313
			<u>844,231</u>	-	<u>167,313</u>
Immunization Cluster					
Immunization Grants					
Immunization and Vaccines for Children	93.268	H23IP522565-08	(23,781)	-	22,025
Immunization and Vaccines for Children	93.268	H23IP522562-09	4,178,379	-	421,915
			<u>4,154,598</u>	-	<u>443,940</u>
ARRA - Immunization					
ARRA-317 Immunization & Vaccines for Children	93.712	3H23IP522562	181,346	-	87,014
			<u>181,346</u>	-	<u>87,014</u>
Total Immunization Cluster			<u>4,335,944</u>	-	<u>530,954</u>
Adult Viral Hepatitis Prevention and Control					
Adult Viral Hepatitis	93.270	5U51PS000906	116,728	-	-
Adult Viral Hepatitis	93.270	5U51PS000906	23,135	-	-
			<u>139,863</u>	-	-
Centers for Disease Control and Prevention - Investigations and Technical Assistance					
Epidemiology & Lab Grant	93.283	U50/CI000490-03	306,875	-	-
Reach Us Action Community (passed through Illinois Department of Public Health)	93.283	5U58DP000968	306,584	-	107,277
Breast and Cervical Cancer	93.283	06180006	22,515	-	-
Breast and Cervical Cancer	93.283	16180005	551,364	-	-
Breast and Cervical Cancer (passed through Task Force for Global Health Inc.)	93.283	26180005	264,256	-	-
CDC Inventory Management Tracking System	93.283		163,326	-	-
			<u>1,614,920</u>	-	<u>107,277</u>
PPHF 2012 National Public Health Improvement Initiative					
Strengthening Public Health Infrastructure	93.507	1U58CD001271-01	115,701	-	-
Strengthening Public Health Infrastructure	93.507	5U58CD001271-02	138,393	-	-
			<u>254,094</u>	-	-
The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements					
Building Epidemiology and Health IT Capacity Program	93.521	1U50CI000894	111,031	-	-
Building Epidemiology and Health IT Capacity Program	93.521	5U50C1000894	10,129	-	-
			<u>121,160</u>	-	-
The Affordable Care Act: Human Immunodeficiency Virus (HIV) Prevention and Public Health Fund Activities (passed through Public Health Institute of Metropolitan Chicago)					
Enhanced Comprehensive HIV Prevention Planning	93.523	1U65PS003267	158,073	-	-
			<u>158,073</u>	-	-
The Patient Protection and Affordable Care Act of 2010 (ACA)					
Reach Us	93.541	5U58D0000968	48,647	-	-
			<u>48,647</u>	-	-
ARRA - Prevention and Wellness - State, Territories and Pacific Islands					
ARRA-Stimulus Chronic Disease Nutrition/HeadStart Project	93.723	03288702	201,121	-	181,121
			<u>201,121</u>	-	<u>181,121</u>

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Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2011 Federal Expenditures	2011 Non-Federal Expenditures	2011 Sub recipient Expenditures
HIV Prevention Activities - Health Department Based					
HIV Prevention Project	93.940	5U62PS523481-06	\$ 253,449	\$ -	\$ 453
HIV Behavioral Surveillance	93.940	1U1BPS003260-01	443,780	-	122,037
HIV Prevention Project	93.940	5U62PS523481-07	4,478,472	-	455,859
HIV Behavioral Surveillance	93.940	5U62PS000976-03	170,450	-	170,450
			5,346,151	-	748,799
HIV Demonstration, Research, Public and Professional Education Projects					
HIV/AIDS Surveillance Prenatal	93.941	1U62PS001433-03	130,285	-	66,330
AIDS Surveillance and Seroprevalence Project	93.941	5U62PS001042-03	96,787	-	-
			227,072	-	66,330
Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups					
Multi-Site Opt-Out Rapid HIV Testing	93.943	5U62PS003200-02	20,250	-	-
Multi-Site Opt-Out Rapid HIV Testing	93.943	1U62PS003200-01	425,814	-	-
			446,064	-	-
Human Immunodeficiency Virus (HIV) / Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance					
AIDS Surveillance and Seroprevalence	93.944	5U62PS001042-04	1,394,373	-	179,203
Morbidity/Risk Behavior Surveillance	93.944	5U62PS001610-03	281,288	-	37,739
Morbidity/Risk Behavior Surveillance	93.944	5U62PS001610-02	222,069	-	12,398
			1,897,730	-	229,340
Prevention Health Services - Sexually Transmitted Diseases Control Grants					
Comprehensive STD Prevention System	93.977	5H25PS001367	61,136	-	-
Comprehensive STD Prevention System	93.977	5H25PS001367	2,102,541	-	177,969
STD Surveillance Network	93.977	5H25PS001275	1,438	-	-
STD Surveillance Network	93.977	5H25PS001275	93,859	-	-
			2,258,974	-	177,969
Total Centers for Disease Control and Prevention			38,859,750	-	6,577,351
F. Office of the Secretary					
Teenage Pregnancy Prevention Program					
Teen Pregnancy Prevention	93.297	2H89HA00008	159,938	-	-
			159,938	-	-
National Bioterrorism Hospital Preparedness Program					
Bioterrorism Hospital Preparedness Program	93.889	U3REP070004-01	(2,128)	-	(2,128)
Bioterrorism Hospital Preparedness Program	93.889	U3REP090230-03	498,853	-	294,002
Bioterrorism Hospital Preparedness Program	93.889	U3REP090230-02	3,561,011	-	2,937,439
			4,057,736	-	3,229,313
Total Office of the Secretary			4,217,674	-	3,229,313
G. Health Resources and Services Administration					
HIV Emergency Relief Project Grants					
HIV Emergency Relief Project	93.914	5H89HA00008-17	(435)	-	(435)
HIV Emergency Relief Project	93.914	5H89HA00008-21	16,780,412	-	13,459,726
HIV Emergency Relief Project	93.914	5H89HA00008-20	8,555,942	-	7,255,326
			25,335,919	-	20,714,617
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease					
Ryan White Part C Out Patient EIS	93.918	5H76HA00114-19	405,079	-	-
Ryan White Part C Out Patient EIS	93.918	5H76HA00114-18	91,032	-	-
			496,111	-	-
Healthy Start Initiative					
Healthy Start	93.926	5H49MC00103	405,494	-	-
Healthy Start	93.926	5H49MC00103	334,436	-	-
			739,930	-	-

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Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2011 Federal Expenditures	2011 Non-Federal Expenditures	2011 Sub recipient Expenditures
Maternal and Child Health Services Block Grant to the States (passed through Illinois Department of Human Services)					
Maternal and Child Health 2010	93.994	M11M0877280	\$ 1,737,309	\$ 190,005	\$ 133,412
Maternal and Child Health 2011 (passed through Illinois Department of Public Health)	93.994	Q11G1366280	2,340,049	-	-
Dental Sealant	93.994	03480138	30,270	-	-
Dental Sealant	93.994	23480108	78	-	-
			<u>4,107,706</u>	<u>190,005</u>	<u>133,412</u>
Total Health Resources and Services Administration			<u>30,679,666</u>	<u>190,005</u>	<u>20,848,029</u>
H. Substance Abuse and Mental Health Services Administration					
Substance Abuse and Mental Health Services Projects of Regional and National Significance					
HIV Strategic Prevention Project (passed through Illinois Department of Human Services)	93.243	5U79SP13343-05	176,038	-	150,387
Mental Health	93.243	40CM001111	30,116	-	-
			<u>206,154</u>	<u>-</u>	<u>150,387</u>
Block Grants for Community Mental Health Services (passed through Illinois Department of Human Services)					
Mental Health	93.958	40CM001111	70,650	-	-
			<u>70,650</u>	<u>-</u>	<u>-</u>
Block Grants for Prevention and Treatment of Substance Abuse (passed through Illinois Department of Human Services)					
IDASA	93.959	40CL001111C	512,880	-	512,880
IDASA	93.959	43CQN1111-43	104,765	-	-
SAAPPD FY11/12	93.959	11GQ00066	54,706	-	-
			<u>672,351</u>	<u>-</u>	<u>512,880</u>
Total Substance Abuse and Mental Health Services Administration			<u>949,155</u>	<u>-</u>	<u>663,267</u>
Total Department of Health and Human Services			<u>238,851,740</u>	<u>24,251,562</u>	<u>173,919,989</u>
XVI. Corporation for National and Community Service					
Foster Grandparent/ Senior Companion Cluster					
Foster Grandparent Program (passed through Illinois Department on Aging)					
Foster Grandparent Program 2011	94.011	09SFNIL006	250,537	3,908	-
Foster Grandparent Program 2010	94.011	09SFNIL006	272,766	31,955	-
			<u>523,303</u>	<u>35,863</u>	<u>-</u>
Senior Companion Program (passed through Illinois Department on Aging)					
Senior Companion Program 2011	94.016	09SCNIL001	174,835	-	-
Senior Companion Program 2011	94.016	09SCNIL001	87,262	71,408	-
			<u>262,097</u>	<u>71,408</u>	<u>-</u>
Total Foster Grandparent/ Senior Companion Cluster			<u>785,400</u>	<u>107,271</u>	<u>-</u>
Total Corporation for National and Community Service			<u>785,400</u>	<u>107,271</u>	<u>-</u>
XVII. Social Security Administration					
Social Security – Work Incentives Planning and Assistance Program					
Work Incentive Planning & Assist Program	96.008	SWIP06050253	117,709	-	-
Work Incentive Planning & Assist Program	96.008	14W5003005	134,467	-	-
			<u>252,176</u>	<u>-</u>	<u>-</u>
Total Social Security Administration			<u>252,176</u>	<u>-</u>	<u>-</u>

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 2011

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2011 Federal Expenditures	2011 Non-Federal Expenditures	2011 Sub recipient Expenditures
XVIII. Department of Homeland Security					
Disaster Grants-Public Assistance (Presidentially Declared Disasters)					
(passed through Illinois Emergency Management Agency)					
FEMA - Hurricane IKE/Albany Park	97.036	FEMA-1800-DR-IL	\$ 1,366,414	\$ -	\$ -
Winter Storms 2011	97.036	FEMA-1960-DR-IL	5,184,270	-	-
			6,550,684	-	-
Emergency Management Performance Grant					
(passed through Illinois Emergency Management Agency)					
Emergency Management Assistance Grant 2011	97.042	2011 EMACHGO	441,813	-	-
Emergency Management Assistance Grant 2010	97.042	110EMACHICA	245,442	-	-
			687,255	-	-
Assistance to Firefighters Grant					
2009 Assistance to Firefighters FY 10/11					
2010 Assistance to Firefighters FY 11/12	97.044	EMW2009FV053	2,005,392	-	-
Assistance to Firefighters FY 2009	97.044	EM22010F0047	436,164	108,605	-
Assistance to Firefighters-Fire Prevention	97.044	EMW209F08580	236,333	-	-
Assistance to Firefighters-Fire Prevention and Safety FY'08	97.044	EM25010FP013	108,460	-	-
			95,614	-	-
			2,881,963	108,605	-
Emergency Operations Center					
(passed through Illinois Emergency Management Agency)					
Emergency Operations Center	97.052	10EOCCHGO	2,163	1,066	-
			2,163	1,066	-
Port Security Grant Program					
Port Security Grant FY'06	97.056	2006GBT60020	2,017,028	672,343	-
Port Security Grant FY'07	97.056	2007GBT70136	2,250,348	750,116	-
			4,267,376	1,422,459	-
Homeland Security Cluster					
Homeland Security Grant Program					
(passed through Illinois Emergency Management Agency)					
2007 Urban Areas Security Initiative and Communications	97.067	007UASICHIC	6,233,130	-	-
2008 Urban Areas Security Initiative and Communications	97.067	008CHGOUASI	11,235,270	-	-
Metropolitan Medical Response System - 2008	97.067	08CHGOMMRS	5,361	-	-
Interoperable Emergency Communication Grant Program	97.067	08CHICAGOIECGP	51,114	-	-
Citizen Corp 2009	97.067	1009CCPCHGO	2,401	-	-
UASI 2007 Part II	97.067	2007NBCHICA	445,130	-	-
2009 Metropolitan Response System	97.067	09MMRSCHI	239,315	-	-
Urban Security Initiative (CPD)	97.067	09UASICHGO	1,448,803	-	-
Citizen Corp Grant 2010	97.067	2010CCPCHGO	1,320	-	-
2009 Urban Areas Security Initiative and Communications	97.067	109UASICHIC	9,929,439	-	-
			29,591,283	-	-
Total Homeland Security Cluster			29,591,283	-	-
Metropolitan Medical Response System					
(passed through Illinois Emergency Management Agency)					
Metropolitan Medical Response System FY 2001	97.071	233-03-0061	51,482	-	-
Metropolitan Medical Response System FY 2007	97.071	007CHGOMMRS	(7,842)	-	-
Metropolitan Medical Response System FY 2010	97.071	10CHGOMMRS	132,443	-	-
			176,083	-	-
National Explosive Detection Canine Team Program					
National Explosive Detection Canine Team Program - Midway					
National Explosive Detection Canine Team Program - O'Hare	97.072	HS5S0210HCAN	490,704	-	-
National Explosive Detection Canine Team Program - Midway	97.072		1,073,547	-	-
			268,387	-	-
			1,832,638	-	-
Rail and Transit Security Grant Program					
(passed through Chicago Transit Authority)					
Transit Security Grant Program FY 2007	97.075	07SVPCTCP2	1,155,664	65,420	-
Transit Security Grant Program FY 2008	97.075	08CTACPD	4,687,200	-	-
Transit Security Grant Program FY 2009	97.075	2009-RA-T9-K016	1,343,560	-	-
			7,186,424	65,420	-
Buffer Zone Protection Plan (BZPP)					
(passed through Illinois Emergency Management Agency)					
2009-Buffer Zone Protection Program Grant	97.078	Various	344,553	-	-
2008 Buffer Zone Protection Grant (CPD)	97.078	Various	81,680	-	-
			426,233	-	-

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2011

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2011 Federal Expenditures	2011 Non-Federal Expenditures	2011 Sub recipient Expenditures
Airport Checked Baggage Screening Program TSA/EDS - O'Hare 2006	97.100		\$ 420,000	\$ -	\$ -
			<u>420,000</u>	<u>-</u>	<u>-</u>
Regional Catastrophic Preparedness Grant Program (passed through Illinois Emergency Management Agency)	97.111	09CHIRCPGP	63,733	21,244	-
Regional Catastrophic Preparedness Grant Program	97.111	08CHIRCPGP	1,878,138	626,046	-
Regional Catastrophic Preparedness Grant Program			<u>1,941,871</u>	<u>647,290</u>	<u>-</u>
Rail and Transit Security Grant Program (ARRA) (Passed through Chicago Transit Authority)					
ARRA Rail and Transit Security Grant	97.113	2009-RA-R1-0093	1,786,532	-	-
			<u>1,786,532</u>	<u>-</u>	<u>-</u>
Assistance to Firefighters Grant (ARRA) ARRA Fire Station Construction	97.115	EMW2009FC052	2,668,479	-	-
			<u>2,668,479</u>	<u>-</u>	<u>-</u>
Advanced Surveillance Program (ASP) Closed-Circuit TV Cameras - O'Hare	97.118		718,977	-	-
Closed-Circuit TV Cameras - Midway	97.118		505,344	-	-
			<u>1,224,321</u>	<u>-</u>	<u>-</u>
Total Department of Homeland Security			<u>61,643,305</u>	<u>2,244,840</u>	<u>-</u>
			<u>\$ 942,502,161</u>	<u>\$ 95,770,766</u>	<u>\$ 356,998,706</u>
		TOTALS			

CITY OF CHICAGO

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended December 31, 2011

NOTE 1 – REPORTING ENTITY

The City of Chicago (the “City”) is a governmental entity established by laws of the State of Illinois and has the powers of a body corporate, as defined in the statutes. All significant operations of the City are included in the scope of the Office of Management and Budget (“OMB”) Circular A-133 audit (the “Single Audit”). The U.S. Department of Health and Human Services (“HHS”) has been designated as the City’s cognizant agency for the Single Audit. The reporting entity for the City is based upon criteria established by the Governmental Accounting Standards Board.

Programs Subject to Single Audit – A Schedule of Expenditures of Federal Awards (“SEFA”) is presented for each federal program and a summary of expenditures by federal agency is as follows:

U.S. Department of Agriculture	\$ 6,961,935
U.S. Department of Commerce	10,970,051
U.S. Department of Housing and Urban Development	275,612,555
U.S. Department of the Interior	22,451
U.S. Department of Justice	16,016,155
U.S. Department of Labor	36,520,734
U.S. Department of Transportation	260,058,841
U.S. National Endowment for the Arts	145,230
U.S. Institute of Museum and Library Services	328,552
U.S. Small Business Administration	211,999
U.S. Department of Veterans Affairs	148,782
U.S. Environmental Protection Agency	11,313,531
U.S. Department of Energy	22,654,317
U.S. Department of Education	4,407
U.S. Department of Health and Human Services	238,851,740
U.S. Corporation for National and Community Services	785,400
U.S. Social Security Administration	252,176
U.S. Department of Homeland Security	<u>61,643,305</u>
Total Expenditures of Federal Awards	<u>\$ 942,502,161</u>

Passenger Facility Charges collected and expended, as prescribed by Sections 9110 and 9111 of the Aviation Safety and Capacity Expansion Act of 1990 issued by the Federal Aviation Administration of the United States Department of Transportation, are not included in this Single Audit report and are audited separately.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The 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.

CITY OF CHICAGO

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended December 31, 2011

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

BASIS OF ACCOUNTING (cont.)

Certain financial awards were received by the City in the form of noncash awards. These noncash awards are discussed in Note 3. The schedule of expenditures of federal awards includes a column titled Non-Federal Expenditures. Amounts reported in this column include the City's required match for federal programs.

The City has a cost allocation plan for allocation of common and indirect costs related to grant programs. The amounts allocated to 2011 grant programs are based primarily on 2010 budgeted amounts. Variances between actual costs and budgeted amounts are adjusted on a prospective basis. A copy of the cost allocation plan is kept on file at the City. Individual City departments' indirect cost rates for 2011 have been prepared on a consistent basis, certified by responsible City officials, and retained in City files for use in charging federal and other programs in accordance with OMB Circular A-87.

NOTE 3 – NONCASH AWARDS

Certain federal financial assistance programs do not involve cash awards to the City. These programs include providing the City with loan guarantees, vaccines, personnel, travel, and vouchers. Such noncash awards applicable to the year ended December 31, 2011, are as follows:

U.S. Department of Housing and Urban Development—Loan Guarantees;

CFDA No. 14.221: Balance of loans is: \$4,732,613. Section 119 of the Housing and Community Development Act of 1974 established the Urban Development Action Grant Program (UDAG). This program was created to assist cities and urban counties experiencing severe economic stress. Grants were made to local governments who used the funds to make loans to private developers for commercial, residential, or industrial projects in order to stimulate economic development necessary for local economic recovery. The federal program no longer exists; however, revenue from repayment of the UDAG loans can currently be used to fund CDBG-eligible activities, including economic development loans. At December 31, 2011, the outstanding balance of the loans made by the City totals \$4,732,613.

U.S. Department of Housing and Urban Development—Section 108 Loans;

CFDA No. 14.248: Balance of loans at December 31, 2011 for which the federal government is at risk: \$28,170,000.

<u>Note Amount</u>	<u>Note Number</u>	<u>Note Date</u>	<u>Loan Balance</u>
\$10,885,000	B-96-MC-17-0006	6/12/2008	\$ 7,820,000
\$ 6,835,000	B-98-MC-17-0006	6/12/2008	\$ 5,350,000
\$15,000,000	B-10-MC-17-0006	11/17/2011	\$15,000,000

U.S. Department of Health and Human Services;

CFDA No. 93.116: Personnel valued at \$143,324

CFDA No. 93.268: Vaccines valued at \$47,361,770 and personnel valued at \$229,563

CFDA No. 93.977: Personnel valued at \$1,197,425

CITY OF CHICAGO

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended December 31, 2011

NOTE 3 – NONCASH AWARDS (cont.)

U.S. Department of Agriculture;

CFDA No. 10.557: The Illinois Department of Public Health provides vouchers to WIC program participants for the purchase of nutritional commodities: Fiscal year 2011 vouchers totaled \$7,506,045.

The City of Chicago had no non cash federally-funded insurance in effect during 2011.

NOTE 4 – PRIOR PERIOD FEDERAL EXPENDITURES

The City of Chicago is the recipient of various grant programs funded by the U.S. Department of Health and Human Services and passed through the Illinois Department of Human Services (IDHS). In accounting for the federal and non federal expenditure allocations related to this funding, estimates are made based on confirmations of federal funds received from the pass through agency.

In the FY2009 SEFA, expenditures for \$80,123 were reallocated from CFDA 93.558, the Healthy Families grant L11GL087400 and were recorded as non federal expenditures. These expenditures were subsequently determined to be federal pass through and are noted herein.

In relation to the FY2010 SEFA omission of Child Care Cluster expenditures (93.575/93.596-Obligation number 081WL552000), the amount of \$16,739,964 was subsequently determined to be federal funding based on additional confirmation received from the pass through agency subsequent to the SEFA issuance and initial IDHS notification and correspondence identifying the City of Chicago's site administered contract as 100% state funded.

Additional expenditures reported under CFDA 93.575 in the 2010 SEFA for the Healthy Child –IDHS pass through program were underreported and identified as non federal expenditures based on estimated allocations. The reported amount of \$26,713 should have been \$39,870. The balance of the program funding was expended in 2011 and is reported as \$1,226 in the 2011 SEFA.

For FY 2011 the City continues to report federal/state blended amounts in the SEFA based on confirmations received from the IDHS pass through agency. Due to the variance between the pass through agency reporting period and the City's reporting period reconciliation of estimates may result. The 2011 SEFA includes \$713,790 in federal expenditures for CFDA 93.575 as confirmed by the pass through agency, IDHS, as of February 27, 2012 for the funding period July 1, 2011 through June 30, 2012. Final confirmation from the pass through agency of 93.575/93.596 federal expenditures for this period are not expected prior to submission of the 2011 SEFA and will be noted in the City of Chicago 2012 Single Audit Report.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Honorable Rahm Emanuel, Mayor,
and the Members of the City Council
City of Chicago
Chicago, Illinois

Compliance

We have audited the City of Chicago, Illinois' 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 of Chicago's major federal programs for the year ended December 31, 2011. The City of Chicago's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the City of Chicago's management. Our responsibility is to express an opinion on the City of Chicago's compliance based on our audit.

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 of Chicago'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. Our audit does not provide a legal determination of the City of Chicago's compliance with those requirements.

In our opinion, the City of Chicago complied, in all material respects, with the 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, 2011. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, 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 Findings 2011-4, 2011-6, 2011-7, 2011-9, 2011-10, 2011-11, 2011-12, 2011-14, 2011-15, 2011-16, 2011-17, 2011-18, 2011-19, and 2011-20.

To the Honorable Rahm Emanuel, Mayor,
and the Members of the City Council
City of Chicago

Internal Control Over Compliance

Management of the City of Chicago is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the City of Chicago's internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance 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 of Chicago's internal control over compliance.

A deficiency in internal control over compliance 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, 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.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as Findings 2011-4, 2011-5, 2011-7, 2011-8, 2011-10, 2011-11, 2011-13, 2011-14, 2011-15, and 2011-19. 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.

The City of Chicago's responses to the findings identified in our audit are referenced in the accompanying schedule of findings and questioned costs. We did not audit the City of Chicago's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of the Mayor, members of the City Council, management of the City, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Baker Tilly Virchow Krause, LLP
Chicago, Illinois
July 27, 2012

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2011

SECTION I – SUMMARY OF AUDITORS’ RESULTS

FINANCIAL STATEMENTS (Information obtained from separate report audited by other auditors)

Type of auditors’ report issued: *unqualified*

Internal control over financial reporting:

- > Material weakness(es) identified? X yes no
- > Significant deficiencies identified? X yes none reported

Noncompliance material to basic financial statements noted? yes X no

FEDERAL AWARDS

Internal control over major programs:

- > Material weakness(es) identified? yes X no
- > Significant deficiencies identified? X yes none reported

Type of auditor’s report issued on compliance for major programs: *unqualified*

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? X yes no

Auditee qualified as low-risk auditee? yes X no

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
10.559	Summer Food Service Program for Children
11.557	ARRA – Broadband Technology Opportunities Program (BTOP)
14.218	CDBG Entitlement Grants Cluster – Community Development Block Grants/Entitlement Grants
14.231	Emergency Shelter Grants Program
14.241	Housing Opportunities for Persons with AIDS
14.248	Community Development Block Grants – Section 108 Loan Guarantees
14.253	CDBG Entitlement Grants Cluster – ARRA – Community Development Block Grant ARRA Entitlement Grants
14.256	ARRA – Neighborhood Stabilization Program
14.257	ARRA – Homelessness Prevention and Rapid Re-housing Program
14.258	ARRA – Tax Credit Assistance Program
16.710	Public Safety Partnership and Community Policing Grants
16.710	ARRA – Public Safety Partnership and Community Policing Grants

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2011

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS

Finding 2011-4

CFDA Nos.	10.557 Special Supplemental Nutrition Program for Women, Infants, & Children 93.268 Immunization Grants 93.994 Maternal and Child Health Services Block Grant 93.069 Bioterrorism Public Health Preparedness & Public Health Emergency Response
Federal Agencies	Department of Agriculture Department of Health and Human Services
Pass Through Agency	Illinois Department of Human Services (programs 10.557 and 93.994)
City Department	Chicago Department of Public Health

Repeat of prior year finding 2010-8

Criteria: Payroll expenditures must be recorded in the City's financial records in accordance with OMB Circular A-87. Additionally, payroll charges must be supported by the documentation required by OMB Circular A-87. When employees work on one sole federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications must be prepared at least semi-annually and must be signed by the employee or supervisory official having first-hand knowledge of the work performed by employees. When employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation. This activity must reflect an after-the-fact distribution, must account for the total activity for each employee, must be prepared at least monthly and coincide with one or more pay periods, and must be signed by the employee.

Condition: During our testing, we found deficiencies with the City's compliance with OMB Circular A-87:

- > If employees are charged to one sole federal program, they should sign semi-annual certification forms. During our testing of Chicago Department of Public Health programs, the Department was unable to produce semi-annual certification forms for 4 of the payroll charges selected in our samples.
- > When employees are charged to multiple grants, the Department does not prepare personnel activity reports. Instead, each employee completes only the semi-annual certification form, which does not meet the requirements of OMB Circular A-87.
- > In one instance, the employee's certification form did not reconcile to the amount reported as a program expenditure.

Effect: It is possible that actual distributions of the employees' time was different than what was charged to the federal program.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2011

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS (cont.)

Finding 2011-4 (cont.)

Questioned Costs: Unable to be determined

Cause: The cause is unknown.

Recommendation: The City should review its overall process for charging salaries and wages to federal grants. Consideration may be given to the capabilities of the payroll system and City-wide policies regarding salary certification forms and departmental responsibilities for supporting allocations among multiple activities.

Views of Responsible Officials: See Corrective Action Plan.

Finding 2011-5

CFDA Nos.	14.241 Housing Opportunities for Persons with AIDS 93.889 Bioterrorism Hospital Preparedness Program 93.268 Immunization Grants 93.069 Bioterrorism Public Health Preparedness & Public Health Emergency Response
Federal Agencies	Department of Housing and Urban Development Department of Health and Human Services
Pass Through Agency	N/A
City Department	Chicago Department of Public Health

Criteria: According to OMB guidance in 2 CFR section 180, before contracting with a delegate agency, the City must determine that the agency was not suspended or debarred. Effective internal controls include documentation of this determination.

Condition: The delegate agency procurement files include checklists which contain items the City must consider when approving a contract award to a delegate agency. In prior years, we noted that a field was included in the checklist to indicate that the procurement officer had determined that the agency was not suspended or debarred. However, in 2011, we noted that this field was not included in the procurement checklist for delegate agency contract awards funded by the programs listed above, and therefore, we cannot determine that this control procedure was performed before the award was made to the delegate agency.

Effect: We are unable to view evidence that the City determined if the delegate agencies were suspended or debarred prior to contract award.

Questioned Costs: None

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2011

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS (cont.)

Finding 2011-5 (cont.)

Cause: The City modified its delegate agency contracting checklist and inadvertently removed this field.

Recommendation: We recommend the City add this field to the procurement checklist, or maintain another form of file documentation that this control procedure was performed.

Views of Responsible Officials: See Corrective Action Plan.

Finding 2011-6

CFDA No. 93.069 Public Health Emergency Preparedness

Federal Agency Department of Health and Human Services

Pass Through Agency N/A

City Department Chicago Department of Public Health

Criteria: The A-102 Common Rule identifies specific requirements for equipment acquired under federal awards. These requirements include that equipment records shall be maintained, a physical inventory of equipment shall be taken at least once every two years and reconciled to the equipment records, an appropriate control system shall be used to safeguard equipment, and equipment shall be adequately maintained.

Condition: As part of our audit, we tested that the inventory records for the above mentioned program were properly updated for 2011 activity. We discovered that an inventory item was purchased with federal awards in 2011 in the amount of \$52,500, but omitted from the 2011 inventory listing.

Effect: The 2011 inventory record was misstated.

Questioned Costs: None

Cause: The calendar year audit cutoff and the program mid-year cutoff resulted in the timing differences in the equipment records.

Recommendation: We recommend that the Department review its inventory procedures and controls to ensure the inventory list is complete and accurate.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2011

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS (cont.)

Finding 2011-7

CFDA Nos.	93.116 Project Grants and Cooperative Agreements for Tuberculosis Control Programs 93.283 Centers for Disease Control and Prevention – Investigations and Technical Assistance 93.914 HIV Emergency Relief Project Grants
Federal Agency	Department of Health and Human Services
Pass-through Agencies	Illinois Department of Public Health Task Force for Global Health Inc.
City Department	Chicago Department of Public Health

Repeat of prior year finding 2010-16

Criteria: OMB Circular A-133, Section 400 (d) identifies the responsibilities of pass-through entities. These responsibilities include ensuring that subrecipients expending \$500,000 or more in federal awards during the subrecipient's fiscal year have met the audit requirements for that fiscal year and issuing a management decision on audit findings within six months after receipt of the subrecipient's audit report to ensure that the subrecipient takes appropriate and timely corrective action.

Condition: The City of Chicago Office of Compliance is responsible for conducting an initial review of A-133 reports submitted by subrecipients (delegate agencies). The Office of Compliance notifies City departments via written communications when there are findings or other matters noted in those reports that could warrant a management decision by the granting department. During 2011, we noted that the Department of Public Health did not appropriately address or respond to two communications where the Office of Compliance was recommending issuance of a management decision. We selected a sample of 40 subrecipients across all City departments and noted that two subrecipients of the department required additional follow-up as communicated by the Office of Compliance. As noted above, the department had no evidence that any follow-up was completed or management decisions issued in regards to both communications received from the Office of Compliance.

Effect: There is the potential that noncompliance by subrecipients is occurring and is not adequately addressed or resolved by the granting department.

Questioned Costs: Unable to be determined

Cause: It was noted by the Department that the communications from the Office of Compliance likely did not reach specific program personnel who would be responsible for follow-up procedures with the subrecipient.

Recommendation: We recommend the Department develop workflow steps that address the tasks to appropriately respond to communications regarding potential subrecipient noncompliance received from the Office of Compliance.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2011

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS (cont.)

Finding 2011-8

CFDA No. 16.738 Edward Byrne Memorial Justice Assistance Grant Program

Federal Agency Department of Justice

Pass-through Agency N/A

City Department Chicago Police Department, Chicago Department of Finance

Criteria: The A-102 Common Rule and Code of Federal Regulations require that non-federal entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements. To minimize the risk of errors, internal controls should be in place for all program compliance requirements, including the appropriate review and approval of disbursements to ensure they are allowable under the program.

Condition: During our testing of the Justice Assistance Grant (JAG), we found one invoice that did not contain evidence of proper review and approval of expenditures charged to the program.

Effect: Lack of effective internal controls in the disbursements function could result in unallowable costs charged to the program.

Questioned Costs: None

Cause: The invoice cited was paid through a new centralized invoice processing function at the City, and the necessary approvals were not evidenced for this transaction.

Recommendation: The City should review its control procedures to ensure that all invoices are being reviewed and approved prior to payment.

Views of Responsible Officials: See Corrective Action Plan.

Finding 2011-9

CFDA No. 97.113 Rail and Transit Security Grant Program (Recovery Act Funded)

Federal Agency Department of Homeland Security

Pass-through Agency Chicago Transit Authority

City Department Chicago Police Department

Repeat of prior year finding 2010-17

Criteria: The Intergovernmental Cooperation Agreement between the Chicago Transit Authority and the City of Chicago requires the Chicago Police Department to submit quarterly fiscal reports for each of the grant awards, due 15 days after each period ends.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2011

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS (cont.)

Finding 2011-9 (cont.)

Condition: During a follow-up to our prior year program testing, it was noted that quarterly reports were not being submitted within 15 days of year end, as required by the City's agreement with the Chicago Transit Authority. It is our understanding that the City implemented these requirements starting in January 2012.

Effect: The Department is not in compliance with the Intergovernmental Cooperation Agreements with the Chicago Transit Authority.

Questioned Costs: None

Cause: The Department was previously unaware of filing requirements, but began filing as soon as possible after the finding was reported in the 2010 single audit.

Recommendation: The Department should strengthen existing policies and procedures surrounding reporting to ensure compliance with federal requirements.

Views of Responsible Officials: See Corrective Action Plan.

Finding 2011-10

CFDA Nos.	14.231 Emergency Shelter Grant
	17.259 Workforce Investment Act Youth Activities (including Recovery Act Funding)
	93.569 Community Services Block Grant
	93.600 Head Start
Federal Agencies	Department of Housing and Urban Development Department of Labor Department of Health and Human Services
Pass-through Agency	Illinois Department of Commerce and Economic Opportunity (programs 17.259 and 93.569)
City Department	Chicago Department of Family and Support Services

Criteria: Payroll expenditures must be recorded in the City's financial records in accordance with OMB Circular A-87. Additionally, payroll charges must be supported by the documentation required by OMB Circular A-87. When employees work on one sole federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications must be prepared at least semi-annually and must be signed by the employee or supervisory official having first-hand knowledge of the

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2011

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS (cont.)

Finding 2011-10 (cont.)

Criteria (cont): work performed by employees. When employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation. This activity must reflect an after-the-fact distribution, must account for the total activity for each employee, must be prepared at least monthly and coincide with one or more pay periods, and must be signed by the employee.

Conditions: During our testing, we noted the following deficiencies in the Department's compliance with A-87 requirements:

- > There was one instance where the Department was unable to provide an approved time sheet for one employee (93.569 Community Services Block Grant).
- > When employees were charged to multiple grants, the Department was unable to provide an after-the-fact personnel activity report supporting the wage distribution for three employees (17.259 Workforce Investment Act Youth Activities, 93.569 Community Services Block Grant, and 93.600 Head Start).
- > We noted three instances in which the grant certification forms for the employee being charged to the grant indicated that the employee was to be charged to a different grant (14.231 Emergency Shelter Grant and 17.259 WIA Youth Activities).
- > We noted two instances in which the department was unable to provide semi-annual certification forms for employees charged to the grant (17.259 WIA Youth Activities)

Effect: It is possible that actual distributions of the employees' time was different than what was charged to the federal program.

Questioned Costs: Unable to be determined

Cause: The cause is unknown.

Recommendation: The City should review its overall process for charging salaries and wages to federal grants. Consideration may be given to the capabilities of the payroll system and City-wide policies regarding salary certification forms and departmental responsibilities for supporting allocations among multiple activities.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2011

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS (cont.)

Finding 2011-11

CFDA No.	20.106 Airport Improvement Program
Federal Agency	Department of Transportation
Pass-through Agency	Not Applicable
City Department	Chicago Department of Aviation

Repeat of prior year finding 2010-23

Criteria: The A-102 Common Rule requires federal agencies to evaluate program performance and financial reports on at least an annual basis. Financial reporting requirements of the program subject to audit are specified in the OMB Circular A-133 Compliance Supplement Part IV. These requirements indicate that the SF-425, Federal Financial Report should be completed and submitted by the City on a quarterly basis. The reports should also be supported by reliable financial data.

Condition: For the calendar year 2011 grant activity, the City did not file the first quarter SF-425, Federal Financial Report for the Airport Improvement Program. This report was filed for the second, third, and fourth quarters as required, however, some of the data reported was not able to be reconciled to supporting documentation.

Effect: The grantor did not receive accurate financial information that is necessary to comply with the A-102 Common Rule.

Questioned Costs: None

Cause: Department of Aviation personnel were not aware of the filing requirements related to this report until 2011.

Recommendation: We recommend the Department of Aviation monitor reporting requirements and develop standard reporting procedures to ensure compliance with federal regulations and accuracy of the reports.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2011

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS (cont.)

Finding 2011-12

CFDA Nos.	93.569 Community Services Block Grant 14.218 Community Development Block Grant
Federal Agencies	U.S. Department of Health and Human Services U.S. Department of Housing and Urban Development
Pass-through Agency	Illinois Department of Commerce and Economic Opportunity (program 93.569)
City Department	Chicago Department of Procurement Services

Criteria: OMB Circular A-102 and 29 CFR Subtitle A Section 97.36 Procurement, Procurement Standards, indicates that grantees and sub-grantees will maintain records sufficient to detail the significant history of procurement. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection and the basis for the contract price.

Condition: We tested 34 contract files with active 2011 expenditures and found two contract files that did not contain all the necessary elements to verify the procurement standards had been met. The missing information included the award checklist for contracts, bid proposal tabulation summary, evaluation committee summary, legal advertisement request form, and specification take out list. The contracts that did not contain all of the necessary documentation were contracts dating back to the 1990's.

Effect: Lack of documentation limits the City's ability to demonstrate compliance with federal procurement requirements.

Questioned Costs: None

Cause: The City's contracted storage provider destroyed documents in the contract files due to the age of the files, however, these contracts are still active.

Recommendation: The City should maintain procurement documentation, including support for the original bidding process, until after the contract is complete and appropriate record retention policies have expired. In addition, the City may benefit from communications with the storage contractor to ensure files relating to federal awards are not prematurely destroyed.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2011

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS (cont.)

Finding 2011-13

CFDA Nos.	Not Applicable
Federal Agency	Not Applicable
Pass-through Agency	Not Applicable
City Department	Chicago Department of Finance

Repeat of prior year finding 2010-28

Criteria: Sufficient internal controls should be in place and operating effectively to ensure transactions are recorded in the proper accounting period. The Schedule of Expenditures of Federal Awards (SEFA) should include only federal expenditures related to the City's fiscal year ended December 31, 2011.

Condition: During our audit of major programs, we identified federal expenditures that were recorded in the current fiscal year, but were incurred in a different fiscal year. In other instances, federal expenditures were incurred during the current fiscal year, but were recorded in a different fiscal year. Cutoff errors were accumulated across all major programs and cross-cut testing. The total of all cutoff errors identified was not material to the SEFA.

Effect: The SEFA may not properly reflect federal award expenditures for the City's year ended December 31, 2011.

Questioned Costs: None

Cause: The cause is unknown.

Recommendation: The City should review the internal controls over the year end cutoff and reporting process to ensure that expenditures are reported in the proper accounting period.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2011

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS (cont.)

Finding 2011-14

CFDA No.	14.218 Community Development Block Grants/Entitlement Grants
Federal Agency	U.S. Department of Housing and Urban Development
Pass-through Agency	Not Applicable
City Departments	Chicago Mayor's Office for People with Disabilities Chicago Department of Buildings

Criteria: Payroll expenditures must be recorded in the City's financial records in accordance with OMB Circular A-87. Additionally, payroll charges must be supported by the documentation required by OMB Circular A-87. When employees work on one sole federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications must be prepared at least semi-annually and must be signed by the employee or supervisory official having first-hand knowledge of the work performed by employees. When employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation. This activity must reflect an after-the-fact distribution, must account for the total activity for each employee, must be prepared at least monthly and coincide with one or more pay periods, and must be signed by the employee.

Condition: Two of the employees selected for testing did not complete either a semi-annual certification or a personnel activity report to document actual time spent on grant activities.

Effect: It is possible that actual distribution of the employee's time was different than what was charged to the federal program.

Questioned Costs: None

Cause: The cause is unknown.

Recommendation: The City should review its overall process for charging salaries and wages to federal grants. Consideration may be given to the capabilities of the payroll system and City-wide policies regarding salary certification forms and departmental responsibilities for supporting allocations among multiple activities.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2011

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS (cont.)

Finding 2011-15

CFDA No.	14.253 Community Development Block Grant ARRA Entitlement Grants (CDBG-R) (Recovery Act Funded)
Federal Agency	U.S. Department of Housing and Urban Development
Pass-through Agency	Not Applicable
City Department	Chicago Department of Housing and Economic Development

Repeat of prior year finding 2010-27

Criteria: According to part 24 CFR Section 85.40(a), grantees are responsible for managing the day-to-day operations of grant and subgrant supported activities. Grantees must monitor grant and subgrant supported activities to assure compliance with applicable Federal requirements and that performance goals are being achieved. Grantee monitoring must cover each program, function or activity.

Condition: It is the Department's general practice to monitor subrecipients from both a fiscal and programmatic perspective on an annual basis and document those results. During our audit, we noted that programmatic monitoring for two subrecipients receiving CDBG-R funds was completed, however, there was no checklist used to document the items reviewed and the conclusions made.

We tested during-the-award monitoring for 40 subrecipients of CDBG and CDBG-R funds across relevant City departments. Two of those subrecipients received CDBG-R funds from the Department of Housing and Economic Development.

Effect: A lack of documentation in relation to programmatic monitoring provides no evidence of the information reviewed, conclusions made, and necessary follow-up with the agency.

Questioned Costs: None

Cause: The cause is unknown.

Recommendation: The Department should review its policy regarding subrecipient monitoring, specifically site visits, to determine appropriateness for the Department as well as its grantors. That policy should address items such as frequency, documentation requirements, and usage of standardized checklists to ensure monitoring is completed consistently across the Department and its grants.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2011

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS (cont.)

Finding 2011-16

CFDA No.	14.256 Neighborhood Stabilization Program (Recovery Act Funded)
Federal Agency	U.S. Department of Housing and Urban Development
Pass-through Agency	Not Applicable
City Department	Chicago Department of Housing and Economic Development

Criteria: Section 1512 of the American Recovery and Reinvestment Act (ARRA) requires recipients of ARRA funding to prepare quarterly reports. Key elements required to be reported include total amount of funds received and spent on projects and activities, a description of the project and activities funded along with completion status and estimates on jobs created or retained, and details on sub-awards and other payments.

Condition: During our audit, we noted that the quarterly reports required under Section 1512 of ARRA did not present accurate expenditure data, reimbursement data, or sub-award data. Due to a timing difference between the subrecipient's expenditures and when reimbursements are made to the subrecipient, expenditures reported by the subrecipient, and subsequently reported by the City in the ARRA reports, are not connected directly with the City's own expenditures. In addition, the City incurred indirect and administrative costs that were not reported at all. Expenditures and reimbursements from the grantor should be reported on a cumulative basis whereas the City reported expenditures incurred by the subrecipient for the respective quarter only. Sub-award payments were not updated on a quarterly basis.

Effect: Information reported to the federal government for this grant was not accurate according to ARRA reporting requirements.

Questioned Costs: None

Cause: City personnel relied on financial information provided by the subrecipient to complete the reporting; however, this information is not reconciled to the City's own financial data.

Recommendation: We recommend that City personnel responsible for preparing the reports review the ARRA requirements to determine the appropriate information to accumulate and report. The City may also explore correcting the reports already submitted.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2011

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS (cont.)

Finding 2011-17

CFDA No.	81.128 Energy Efficiency and Conservation Block Grant (Recovery Act Funded)
Federal Agency	U.S. Department of Energy
Pass-through Agency	Not Applicable
City Department	Chicago Department of Fleet and Facility Management

Criteria: The A-102 Common Rule identifies specific requirements for equipment acquired under federal awards. These requirements include that equipment records shall be maintained, a physical inventory of equipment shall be taken at least once every two years and reconciled to the equipment records, an appropriate control system shall be used to safeguard equipment, and equipment shall be adequately maintained.

Condition: The Department of General Services is not currently maintaining the appropriate records for equipment acquired through this grant as required by the A-102 Common Rule. The types of equipment acquired with federal funds generally include lighting and heating units installed in city-owned buildings.

Effect: There is no formal record of equipment acquired with grant funds.

Questioned Costs: None

Cause: The department acquiring the equipment does not have a formal equipment tracking mechanism in place.

Recommendation: We recommend that the department develop a system for tracking equipment acquired with federal funds to ensure compliance with federal and grant requirements.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2011

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS (cont.)

Finding 2011-18

CFDA No.	81.128 Energy Efficiency and Conservation Block Grant (Recovery Act Funded)
Federal Agency	U.S. Department of Energy
Pass-through Agency	Not Applicable
City Department	Chicago Department of Budget and Management

Criteria: The A-102 Common Rule requires federal agencies to evaluate program performance and financial reports on at least an annual basis. Financial reporting requirements of the program subject to audit are specified in the OMB Circular A-133 Compliance Supplement Part IV. These requirements indicate that the SF-425, Federal Financial Report should be completed and submitted by the City on a quarterly basis. The SF-425 report is due within 30 days of the end of the quarter.

Condition: The second quarter SF-425 report for calendar year 2011 was not submitted by the reporting deadline. We selected two quarters in 2011 for testing. The other report was submitted by the deadline. The second quarter report was submitted 10 days subsequent to the deadline.

Effect: Financial information was not reported according to the deadline imposed by the grantor.

Questioned Costs: None

Cause: According to City personnel, the report was submitted late after a transition in the reporting responsibilities of this grant to another department.

Recommendation: We recommend implementation of controls and procedures to ensure that reports are filed by the deadlines imposed.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2011

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS (cont.)

Finding 2011-19

CFDA No.	14.248 Section 108 Loan Guarantee
Federal Agency	U.S. Department of Housing and Urban Development
Pass-through Agency	Not Applicable
City Department	Chicago Department of Housing and Economic Development

Criteria: Per the Loan Guarantee Contract between the Department of Housing and Urban Development (HUD) and the City of Chicago - Part II, 1, (b): " The Borrower [City of Chicago] shall by the fifteenth day of each month provide the Secretary [HUD] with a written statement showing the balance of funds in the Guaranteed Loan Funds Account and the withdrawals from such account during the preceding calendar month, and a statement identifying the obligations and their assignments in the Guaranteed Loan Funds Investment Account."

Per the Loan Guarantee Contract between HUD and the City of Chicago - Part II, 6, (b): " The Borrower [City of Chicago] shall by the fifteenth day of each month provide the Secretary [HUD] with a written statement showing the balance of funds in the Loan Repayment Account and the deposits and withdrawals of all funds in such account during the preceding calendar month and a statement identifying the obligations and their assignments in the Loan Repayment Investment Account."

Condition: The City did not have controls in place to identify and monitor reporting requirements and did not comply with reporting requirements which were stated in the Loan Guarantee Contract between HUD and the City. Neither of the above reports were submitted to HUD.

Effect: The City was not in compliance with the grant terms. In addition, this reporting requirement helps the City keep track of the loan's balance on a month to month basis. Per the Loan Guarantee Contract, the City needs to disburse this money within the period of availability or they must transfer the remaining amount to the Loan Repayment Account. Complying with the monthly reporting requirements helps the City ensure that they are also in compliance with their period of availability requirements.

Questioned Costs: None

Cause: The City was not aware of the reporting requirements.

Recommendation: The Department of Housing and Economic Development should develop controls to ensure that they are in compliance with all components of their grant agreements and the City should prepare the monthly reports required by the Loan Guarantee Contract.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2011

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS (cont.)

Finding 2011-20

CFDA No.	14.248 Section 108 Loan Guarantee
Federal Agency	U.S. Department of Housing and Urban Development
Pass-through Agency	Not Applicable
City Department	Chicago Department of Housing and Economic Development

Criteria: Per the Loan Guarantee Contract between HUD and the City of Chicago - Part II, 1, the loan funds are required to be deposited in a separate, identifiable account (the "Guaranteed Loan Funds Account") with a financial institution whose deposits or accounts are Federally insured." Per OMB Circular 87 cash management requirements, any interest earned on the advancement of federal funds should be returned to the awarding agency.

Condition: The City was unable to provide documentation proving the Guaranteed Loan Funds are electronically transferred in a separately identifiable account. Additionally, the City acknowledged that the funds are held in an interest bearing account but was unable to provide documentation of tracking of interest earned on the deposited funds.

Effect: Interest earned on deposited funds is required to be transferred to the loan reserve account. The City is potentially not in compliance with this requirement and the grant agreement.

Questioned Costs: None

Cause: The City was not aware of the cash management requirements.

Recommendation: We recommend that the City implement controls to track interest earned on the funds, return any interest earned on the funds to HUD and separate the funds as required by the Loan Guarantee Contract.

Views of Responsible Officials: See Corrective Action Plan.

**CITY OF CHICAGO, ILLINOIS
CORRECTIVE ACTION PLAN
YEAR ENDED DECEMBER 31, 2011**



DEPARTMENT OF FINANCE
CITY OF CHICAGO

CORRECTIVE ACTION PLAN
Year Ended December 31, 2011

See the views of responsible officials for findings 2011-1, 2011-2, and 2011-3 in the separate bound report titled "Basic Financial Statements as of and for the Year Ended December 31, 2011, Independent Auditors' Report, and Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based Upon an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* for the Year Ended December 31, 2011."

FINDING 2011-4

As part of a citywide initiative, the Chicago Department of Public Health (CDPH), in conjunction with the Department of Innovation and Technology, is developing an online reporting tool that will allow for the daily tracking of time and effort. Employees paid across multiple funding sources will enter actual hours worked daily on identified cost objectives. Supervisors/managers will verify employees' actions by reviewing/approving time submitted electronically. The CDPH Finance Unit will reconcile effort against payroll data to ensure that actual effort matches budgeted salary distribution on a quarterly basis. Adjustments will be made through journal vouchers with the Comptroller's payroll office. Additionally, variances will be shared with the Grants Development unit in CDPH in the event that there are significant differences that need to be reported to the funding agencies and/or require budget revisions.

This system will then be used to biannually generate accurate A87 forms, pre-populated based on actual time/effort entered from the previous 6 months. Employees will certify the effort on the A87s, which will then be verified by the manager.

A committee within CDPH was formed in April 2012 to bring the Department into compliance with the A87 requirement through a cost allocation plan that includes training, development of tools/resources, refinement of systems, an adequate reconciliation process to substantiate all salary redistributions, and proper tracking documentation of salary transfers. To date, four trainings have been conducted with managers/supervisors to define/illustrate effort report/cost sharing and to discuss cost allocation principles has defined by OMB circulars. The Department's intent is to implement the newly created online daily time tracking tool in the third quarter of the 2012 calendar year. This will require training for the 44 staff currently allocated across more than one funding source, along with their supervisors, to use the system, and preparing a training guide for Frequently Asked Questions.

CITY OF CHICAGO

CORRECTIVE ACTION PLAN Year Ended December 31, 2011

FINDING 2011-5

When a contract is initially awarded to a delegate agency, CDPH holds a “round table” meeting with the delegate agency to collect and review the contract documents. Included in the documents submitted is the contract agreement which indicates the delegate agency’s DUNS number and official name. Written contract policies and procedures are being developed which will make it mandatory that the Contracts Unit confirms the completion of these fields during the round table. The DUNS number will be used by the Contracts Unit to verify that the delegate agency is not listed as a suspended or debarred entity with the Federal government and has an “active” status on the Central Contract Registration (CCR) system. The Contracts Unit will also be required to check the City’s Department of Procurement Services’ (DPS’) website to determine if the delegate agency is listed on the City’s debarred firms and individuals list (see link below).

http://www.cityofchicago.org/city/en/depts/dps/provdrs/comp/svcs/debarred_firms_list.html

Included in the pending written policies and procedures will be the Contracts Unit’s use of a revised checklist that requires them to verify in the CCR system and on the DPS’ website that they have been checked for the delegate agency’s good standing. The Contracts Unit will also be required to place a copy of the delegate agency’s CCR printout in the contract folder. When the contract folder is forwarded to the CDPH manager who confirms the completeness of the contract information prior to submission to the Comptroller’s Office for final processing through the City’s delegate agency contracting system, EDGE, the CDPH manager’s checklist will include a task whereby they confirm the CCR printout is included in the folder. If it is not, the contract will be rejected and returned to the Contracts Unit until a copy is included.

If information from the CCR indicates that the delegate agency is not active or they cannot be found in CCR, the awarding CDPH program will be required to follow-up with the delegate agency to determine the reason, and further contract processing will be placed on hold until the delegate agency’s status has changed to active. If not corrected within a reasonable amount of time, CDPH will make a determination whether the award will be withdrawn and notify the delegate agency accordingly.

For contracts that cover multiple years in which subsequent awards are released annually, the pending written contract policies and procedures will require that the CDPH Contracts Unit re-check the delegate agency’s good standing in the CCR system and on the City’s DPS debarred firms and individuals list, as a delegate agency’s status can change over time.

(IMPORTANT NOTE: CCR is expected to be replaced by SAM - The System for Award Management (SAM) – at the end of July. SAM is combining eight federal procurement systems and the Catalog of Federal Domestic Assistance into one new system. Information currently in CCR will be migrated to SAM.)

CITY OF CHICAGO

CORRECTIVE ACTION PLAN Year Ended December 31, 2011

FINDING 2011-6

CDPH agrees that this item was not in the inventory – this was an oversight that was recognized as the documentation was pulled for the auditors and corrected the same day it was discovered. It must be noted that, although this oversight existed at the time of the audit, it would likely have been caught and corrected before the end of the grant period (August 9, 2012) during a required review of equipment purchased during the grant year. With the assignment of a 0.5 FTE to review purchased equipment, the Program will augment inventory control activity.

FINDING 2011-7

The CDPH Finance and Administration Bureau and the Risk Management Bureau's Compliance Unit will work with the Programs to develop department-wide policies and procedures that outline Program delegate agency post-site visit follow-up activities. The Compliance Unit will develop its own policies and procedures to be followed when it conducts its delegate agency site visits which will be prioritized based on: (1) the date of the last Program site visit; (2) the score from the last Program site visit and type of deficiency noted; (3) any single audit deficiencies noted and type; and (3) length of time the delegate agency has been affiliated with CDPH; and (4) performance measures. Both the Program and Compliance Unit policies and procedures will designate the timeframes required for delegate agencies to respond to findings and consequences for lack of compliance with the requirements, up to and including suspension of funding. The department-wide policies and procedures will also require that the Programs establish an annual site visit calendar.

The Programs will also be required to submit their site visit findings to the CDPH Compliance Unit for those delegate agencies with unacceptable scores. The Compliance Unit will place these agencies on the Compliance Unit's site visit schedule in the years when the Program is not scheduled to conduct a site visit.

FINDING 2011-8

Currently, the Department of Finance, Comptroller's Office requires account technicians and auditors to initial any invoice that they enter into the FMPS system and to initial any voucher that they approve for payment. This requirement was implemented on 07/05/2011 by the Deputy Comptroller in Cash Management.

The initialing of vouchers for payment is typically done by the Central Invoice Processing Unit in Cash Management. There are six (6) Central Voucher Coordinators who enter invoices. The supervisor of that CIP unit will be responsible for monitoring adherence to this requirement. The Deputy Comptroller may also sample randomly selected payments to be sure that the approved vouchers were initialed and that the supervisor is monitoring compliance.

CITY OF CHICAGO

CORRECTIVE ACTION PLAN Year Ended December 31, 2011

FINDING 2011-9

To ensure compliance with submitting the quarterly fiscal reports for each Transit Security Grant Program, this responsibility was redistributed from one individual to four individuals in the Chicago Police Department Finance Division. One Finance staff member has been assigned to one of the four Transit Security Grant Programs to prepare and submit the fiscals. This redistribution allows sufficient time for each staff member to meet the 15 day due date after each period.

FINDING 2011-10

DFSS will review its overall process for charging salaries and wages to federal grants to ensure that the costs charged are consistent with supporting documentation such as the A-87 certifications and personnel activity reports. The Director of Fiscal Compliance will compare the allocations charged with the support documentation every six months to verify accuracy and to identify any discrepancies. The anticipated date of completion for the first six months of 2012 is October, 2012.

FINDING 2011-11

The SF-425, Federal Financial Report is now filed on a quarterly basis with the Federal Aviation Administration. The practice of timely filing this report began in the second quarter of 2011. An internal report is being prepared for reconciliation purposes.

CITY OF CHICAGO

CORRECTIVE ACTION PLAN Year Ended December 31, 2011

FINDING 2011-12

The Department of Procurement Services continues to remain diligent in its pursuit of implementing all necessary processes and procedures required to preserve and maintain the integrity of all contract-related files. Ongoing success of these efforts was evidenced pursuant to the 2010 Single Audit that had no related findings.

Two contract files were found to have deficiencies per the 2011 audit. The first was inadvertently destroyed over five years ago, prior to many of the control procedures that have been implemented since this occurrence. DPS is now implementing an additional protective measure, in which the Department of Procurement Services (DPS) Attorney overseeing contract disputes and related issues will be the only person capable of signing off on a certificate of destruction for any contract. This will include review of the file, current contract status and any possible outstanding issues that might dictate preservation of the contract file. Further, it will be the policy of DPS not to destroy any contract file for a minimum of two years after the contract's formal expiration date. DPS attorney will immediately consult the Chief Procurement Officer regarding any outstanding or mitigating issues prior to destruction of any contract file. These new procedures are effective immediately.

DPS continues to attempt to locate the second incomplete contract file; however, as a further precaution, DPS, under the direction of the First Deputy Commissioner, will also tighten the processes for removal, use and return of contracts from storage, both in-house and off-site. Under the First Deputy's supervision, three individuals will perform related functions as contract file administrators and will serve as gatekeepers to all stored contract files. A new form will be required as part of the process for requesting a contract file and that should ensure its safe and timely return to the place of storage. This form/process will be implemented by August 1, 2012.

Further plans to scan all "working files" (award letters, bid tabs, etc.) at the time of award (for all new contracts) are currently being formulated; this procedure will create an electronic version of all contract award/processing related documentation that can serve as a back-up to the actual master file. The scanned files will be maintained indefinitely on a "shared drive" on the DPS server. This procedure is anticipated to be implemented by October 2012.

Procurement Services remains vigilant in the proper processing and management of all contract files and will continue to review procedures and incorporate technological advances to refine and perfect its record-keeping operations.

CITY OF CHICAGO

CORRECTIVE ACTION PLAN Year Ended December 31, 2011

FINDING 2011-13

The City continues to make improvements to its Centralized Invoicing Process (CIP) in order to increase its compliance with GAAP. 100% compliance remains a goal for the City, in addition to providing additional training for departmental finance officers and stricter enforcement of cut-off policies and procedures.

FINDING 2011-14

The City is in the process of reviewing its overall process for charging salaries and wages to federal grants. In January of 2012, the City's Office of Budget and Management (OBM) issued a policy that requires all grant funded personnel to keep Personnel Activity Reports. However, because of the magnitude of the City's program administration additional processes must be implemented to ensure compliance. OBM has formed a working group to design an electronic PAR system. The team has generated an official proposal and has begun implementing a pilot with the Chicago Department of Public Health (CDPH) being the first departmental user. The pilot is currently being designed to incorporate all CDPH grant funded personnel and is schedule to start in early to mid-August. The goal of the team is to have the entire system in place within March 2013.

FINDING 2011-15

The Department of Housing and Economic Development through the Workforce Solutions section will implement a sub recipient Programmatic Monitoring Procedure for the sub recipients that will include a checklist for the purpose of indicating status of compliance. This procedure will be implemented by August 1, 2012 and applied to a site visit to be performed by The Coordinator of Economic Development for each CDBG R funded sub recipient to occur later during the year 2012.

FINDING 2011-16

The City of Chicago has complied with the requirements of Section 1512 ARRA reporting with regards to the Neighborhood Stabilization Program (NSP). The City will review all reports submitted for this program and address the concerns cited through reconciliation of program data and current City's fiscal records. All adjustments will be implemented in 1512 reports, effective with the 3rd quarter 2012 and in accordance to protocols of the grantor to confirm compliance.

CITY OF CHICAGO

CORRECTIVE ACTION PLAN Year Ended December 31, 2011

FINDING 2011-17

The Energy Efficiency and Conservation Block Grant ARRA program funds were awarded to the Department of General Services (now the Department of Fleet and Facility Management) for specific project areas. The large pieces of equipment purchased with these funds under the ARRA grant were installed in controlled areas inside of City buildings. The process for tracking equipment installed on City property is to include it in the bound manuals that are kept in each equipment room. The manuals contain the manufacturer's descriptive bulletins, model and serial numbers, instruction and maintenance manuals, and service contact information. Copies of these manuals are also kept in the City's archives. The equipment is maintained on a regular basis. All maintenance activities are logged and the logs are filed on site. This tracking process has been successful for DGS with tracking City equipment and in order to comply with the Federal guidelines DGS will include the funding source as an identifier for all Federal funded projects into the manual.

FINDING 2011-18

The Office of Budget and Management (OBM) was successful in the submission of all required ARRA reports. However, for the second quarter of 2011 the US Department of Energy (USDOE) implemented a change to how the financial reporting was to be reported. The report was changed to an electronic format and was to be submitted through the PAGE online database. In addition to the new requirement of electronic reporting, the USDOE also requested that the financial report reflect the amount of funds collected, and not the cumulative ASAP system draws that were submitted in the past. The change was not relayed to OBM in enough time to make the adjustment and submit a timely report therefore the PAGE report was submitted 10 days late due to the transition, verification, and entry of the SF425 financial reporting. The program manager was in constant communication with the funding agency and alerted them of the issues causing the delay in reporting. Since the late submission, OBM has submitted all quarterly reports timely.

FINDING 2011-19

The City's Department of Finance (DOF) will create and submit reports to HUD for both the Section 108 Guarantee Loan Account and the Loan Repayment Investment Account. The report will include all Loan funds received and disbursed to date. The report for the Guarantee Loan is required monthly until all funds have been disbursed. Since the account is depleted only, one report is required to meet compliance or the Loan Repayment Investment account DOF will submit to HUD an initial report showing all account activity to-date, and moving forward, this report will be incorporated into the new SF425 and submitted monthly for the life of the Loan.

CITY OF CHICAGO

CORRECTIVE ACTION PLAN Year Ended December 31, 2011

FINDING 2011-20

The City of Chicago maintains a current process that requires that all grant funds requiring earned interest tracking and placed in the City's main interest bearing account be identified and provided to the Comptroller's Office, General Accounting Unit on an annual basis. Interest earned is calculated and allocated to the respective grant fund.

The Section 108 Loan Guarantee fund was inadvertently omitted from the annual listing and was not included in the annual allocation of aggregate interest earnings.

The fund since has been submitted to the General Accounting Unit and the proper interest allocation is expected to be transferred and recorded to the loan reserve account as required.

The Director of Accounting in charge of CDBG will insure that the process in place includes proper monitoring to avoid future omission.

**CITY OF CHICAGO, ILLINOIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2011**



DEPARTMENT OF FINANCE
CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended December 31, 2011

FINDING 2010-1

BASIC FINANCIAL STATEMENT FINDINGS

OFFICE OF THE COMPTROLLER

**ADEQUACY OF STAFFED AND/OR TRAINED FINANCIAL PERSONNEL AND RESULTANT
IMPLICATIONS ON THE FINANCIAL REPORTING AND CLOSING PROCESS**

The Office of the Comptroller is not adequately staffed and/or trained at either the management or staff levels thereby creating competing demands of their time and priorities.

2011 STATUS

The City has assessed staffing needs at the managerial and staff levels in the Department of Finance and approval has been given to fill multiple positions at various levels. In addition to filling staff and managerial vacancies, time is being devoted to professional development for all staff. This includes increasing technological capabilities, updating accounting knowledge and skills, providing additional reference materials and cross training staff to perform multiple functions.

This finding is repeated during 2011. (2011-1)

FINDING 2010-2

BASIC FINANCIAL STATEMENT FINDINGS

OFFICE OF THE COMPTROLLER – SPECIAL ACCOUNTING DIVISION

FINANCIAL ACCOUNTING AND REPORTING

The SAD does not currently monitor and manage the inventory listing of land held for resale, certain significantly aged grant receivables for collectability, review certain liability accounts for accuracy, or monitor certain deferred revenue balances. The SAD's grant accounting process should be reviewed to identify and create efficiencies in financial reporting.

2011 STATUS

The land held for resale activity is managed by the City's DHED. The GPAD (formerly SAD) operations currently do not handle appraisals and valuations. The communication between DHED and GPAD has drastically improved in 2011. GPAD regularly receives updated reports on land inventory from DHED, and the GPAD director of the CDBG Unit follows up with DHED. Updated adjustments are processed accordingly.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2011

FINDING 2010-2 (cont.)

Throughout 2011, GPAD reviewed aged grant receivables for collectability. Monthly monitoring and contacting of agencies has been implemented, as well as initiating rebilling when appropriate. Current GPAD management has been working to make it easier to make these entries at fund level by gradually transitioning to a "single-grant to-a-single-fund" setup. This has allowed us to make fund level entries for the 2011 audit, leaving a much cleaner audit trail.

This finding is not repeated during 2011.

FINDING 2010-3 BASIC FINANCIAL STATEMENT FINDINGS OFFICE OF THE COMPTROLLER EXPENDITURE CUTOFF

The City does not maintain effective accounting and financial reporting policies and procedures for expenditure cutoff to ensure that financial activity is recorded timely and in accordance with accounting principles generally accepted in the United States of America (GAAP).

2011 STATUS

In fiscal year 2012 and prior to issuance of the fiscal 2011 financial statements, the City updated their expenditure cutoff policies and procedures to be in accordance with GAAP. There was significant improvement noted at fiscal year-end as a result of the City's corrective action. The City continues to make improvements to its Centralized Invoicing Process (CIP) in order to increase its compliance with GAAP. 100% compliance remains a goal for the City, in addition to providing additional training for departmental finance officers and stricter enforcement of cut-off policies and procedures.

This finding is repeated during 2011. (2011-2)

FINDING 2010-4 BASIC FINANCIAL STATEMENT FINDINGS OFFICE OF THE COMPTROLLER DISBURSEMENT RECONCILIATIONS BETWEEN THE CITY TREASURER'S OFFICE AND THE FINANCE DEPARTMENT

The City does not maintain effective accounting and financial reporting policies and procedures for certain aspects of capital assets, expenditure cutoff, encumbrance reserves, and certain disbursements to the CTO to ensure that financial activity is recorded timely and in accordance with GAAP.

2011 STATUS

The City Treasurer's Office and Finance Departments increased communication, completed reconciliations more timely and developed increased checks and balances to limit the number of reconciling items at year end. These actions have resulted in the finding not being repeated for 2011.

This finding is not repeated in 2011.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2011

FINDING 2010-5 BASIC FINANCIAL STATEMENT FINDINGS OFFICE OF THE COMPTROLLER CAPITAL ASSETS

The City does not maintain formal policies and procedures for capital assets and utilizes decentralized systems and departmental tools to identify, account for, monitor and report capital asset activity. The City does not utilize system functionality to centralize capital asset processes. Procedures for transferring completed projects from construction in progress to a depreciable fixed asset category are not consistent.

2011 STATUS

In 2011, the City began its implementation of the Oracle Fixed Assets module, which requires the consolidation of capital asset data from all departments and the creation of consistent policies and procedures. Conversion of all data to Oracle will complete in 2012/2013, resulting in increased accuracy in accounting, monitoring and reporting on fixed assets.

This finding is not repeated in 2011.

FINDING 2010-6 BASIC FINANCIAL STATEMENT FINDINGS OFFICE OF THE COMPTROLLER ENCUMBRANCE ACCOUNTING AND REPORTING

The City does not maintain effective accounting and financial reporting policies and procedures for encumbrance reserves to ensure that financial activity is recorded timely and in accordance with GAAP

2011 STATUS

The Comptroller's Office, Department of Procurement, Office of Budget and Management and various departments have worked together to close outdated encumbrances and clean up prior year encumbrance activity in accordance with GAAP.

This finding is not repeated in 2011.

FINDING 2010-7 BASIC FINANCIAL STATEMENT FINDINGS OFFICE OF THE COMPTROLLER MANAGEMENT ESTIMATES

The City does not maintain formal policies and procedures for determining estimates related to investments whose fair value is not readily determinable, medical incurred but not paid liability, police overtime, and other post-employment benefits and ensuring that all financial reporting risks are adequately addressed.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2011

FINDING 2010-7 (cont.)

2011 STATUS

For the completion of the 2011 financial statement audit, the City engaged firms to perform actuarial analyses for its liabilities such as compensated absences, medical incurred but not paid liability, police overtime, other post employment benefits, etc.

This finding is not repeated in 2011.

FINDING 2010-8

CFDA Nos.	10.557 Special Supplemental Nutrition Program for Women, Infants, and Children 14.218 Community Development Block Grants/Entitlement Grants 14.241 Housing Opportunities for Persons with AIDS 93.069 Public Health Emergency Preparedness 93.994 Maternal and Child Health Services Block Grant to the States 93.268 Immunization Grants 93.712 ARRA – Immunization Grants
Federal Agencies	U.S. Department of Agriculture, U.S. Department of Housing and Urban Development, U.S. Department of Health and Human Services
Pass-through Agency	Illinois Department of Human Services
City Department	Chicago Department of Public Health

During testing the auditors found deficiencies with the City's compliance with OMB Circular A-87:

- > If employees are charged to one sole federal program, they should sign semi-annual certification forms. During our testing of health programs, the City was unable to produce semi-annual certification forms for most of the payroll charges selected in our samples.
- > When employees are charged to multiple grants, the City does not prepare personnel activity reports. Instead, each employee completes only the semi-annual certification form, which does not meet the requirements of OMB Circular A-87.

2011 STATUS

CDPH reviewed their payroll costing process in late 2011 as applicable to this certification process. Personal activity reports will be reconciled with payroll costing reports in 2012 for grant funded staff.

On January 12, 2012, the City Budget Director issued a citywide policy document that required City departments with grant personnel to continue the existing current semi-annual Salary Certification process and to immediately implement usage of a personal activity time record (PATR) form for each grant employee on a monthly basis to support the certifications. The policy also made reference to the consideration of quarterly adjustments to costing.

This finding is repeated in 2011. (2011-4)

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2011

FINDING 2010-9

CFDA No.	93.069 Public Health Emergency Preparedness
Federal Agency	U.S. Department of Health and Human Services
Pass-through Agency	N/A
City Department	Chicago Department of Public Health

The City was required to file an interim Financial Status Report for the period August 10, 2009 to August 9, 2010 for the Public Health Emergency Preparedness and Public Health Emergency Response grants. The City was unable to provide supporting schedules which agree these reports to the general ledger. As such, we cannot determine that these reports were properly prepared.

2011 STATUS

As of 10/01/2011, the Grants and Projects Accounting Division (GPAD, formerly Special Accounting Division) adopted the use of reconcilable Business Objects report functionality as supporting documentation for the preparation of interim Financial Status Reports for the PHER and the PHEP grants as well as all similar reporting. The Health Accounting unit supervisor of accounting assures in her reviews that the support is completed and adequate.

This finding is not repeated in 2011.

FINDING 2010-10

CFDA No.	93.069 Public Health Emergency Preparedness
Federal Agency	U.S. Department of Health and Human Services
Pass-through Agency	N/A
City Department	Chicago Department of Public Health

In a sample of forty expenditures tested, it was found that the City overpaid one invoice by \$2,000. This overpayment was caused by clerical errors made by the vendor in the invoice that were not caught by City staff.

2011 STATUS

In late 2011, CDPH reviewed and implemented training regarding specific procedures for departmental processing of invoices received from vendors and contractors including verifications, calculations, approvals and signatures for the PHEP program and all other CDPH grant programs.

Subsequent to issuance of Finding 2010-10 CDPH received documentation from the vendor, Coldchain Technology Services, whose invoice included the error that resulted in the initial finding, explaining that clerical errors on the invoice resulted in the appearance that the invoice had been overpaid by \$2,000. However, when the errors were corrected the amount paid for the services rendered (\$52,654.16) was actually less than it should have been based on the corrected invoice (\$52,943.98). The vendor agreed not to seek payment for the difference of \$289.82 due to the invoicing errors on its part.

This finding is not repeated in 2011.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2011

FINDING 2010-11

CFDA No.	93.994 Maternal and Child Health Services Block Grant to the States
Federal Agency	U.S. Department of Health and Human Services
Pass-through Agency	Illinois Department of Human Services
City Department	Chicago Department of Public Health

As part of our testing, a sample of 31 payroll expenditures was selected from the City of Chicago's general ledger system. The City was not able to provide appropriate supporting documentation for three items which were tested.

2011 STATUS

CDPH reviewed their payroll costing process in late 2011 to assure that accurate and timely information was being provided to the Department of Finance payroll costing unit which processes cost to the general ledgers. CDPH will assure that file documentation continues to be preserved and stored for easy retrieval.

Upon further review of additional support provided by CDPH during subsequent period testing, the auditors accepted documentation to reduce previously determined questioned costs of \$5,989 to a revised amount of \$95. This amount will be refunded to the grantor, USHHS.

This finding is not repeated in 2011.

FINDING 2010-12

CFDA No.	93.268 Immunization Grants
Federal Agency	U.S. Department of Health and Human Services
Pass-through Agency	N/A
City Department	Chicago Department of Public Health

The City conducts comprehensive quality assurance site visits to approximately one third of its Immunization and VFC Grant providers each year. The City has quality assurance policies and procedures which identify the scope of the annual site visit. As part of our audit, we noted several exceptions where the City did not adhere to its policy:

- > It is the policy of the City to perform a chart audit of 30 charts to determine that program participants were eligible to receive vaccinations under the Immunization Grants program. In a sample of forty provider site visits selected for testing during our audit, we determined that two provider site visits sampled fewer than 30 charts although the population was greater than 30.
- > It is the policy of the City to require that the evaluator from the City and the physician or clinic manager from the provider both sign the site visit evaluation form. We found that one site evaluation form, out of the forty examined, was not signed by the evaluator from the City.
- > It is the policy of the City to conduct follow-up visits with providers if findings were noted during the site visit. In a sample of site visits examined, it was found that one did not have a follow-up visit.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2011

FINDING 2010-12 (cont.)

2011 STATUS

Effective August 1, 2011, VFC Program Manager reviews all Quality Assurance Chart Reviews within 2 business days of completion to verify if 30 charts have been included in the chart audit. If less than 30 charts were used, the VFC Program Manager instructs the staff person completing the chart review to either include additional charts up to 30 charts, as needed, or to document a valid justification as to why less than 30 charts were used, e.g. practice is small and only x charts within specified selection criteria.

Effective August 1, 2011, the VFC Program Manager reviews all Quality Assurance Reviews (QARs) within 2 business days of completion to verify if all signatures are present on the QAR. If any signature is missing, the VFC Program Manager instructs the staff person to obtain the appropriate signature(s).

Effective August 1, 2011, the VFC Program Manager created a spreadsheet for QAR findings and follow up visits by staff persons. This spreadsheet is updated each month. VFC Program Manager tracks providers not receiving an indicated follow up visit within 30 days. The VFC Program Manager provides staff reminders until the follow up visit is completed.

This finding is not repeated in 2011.

FINDING 2010-13

CFDA No.	93.268 Immunization Grants
Federal Agency	U.S. Department of Health and Human Services
Pass-through Agency	N/A
City Department	Chicago Department of Public Health

As part of our testing, a sample of 24 payroll expenditures was selected from the City of Chicago's general ledger system. The City was not able to provide appropriate supporting documentation for twelve items which were tested.

2011 STATUS

CDPH reviewed their payroll costing process in late 2011 to assure that accurate and timely information was being provided to the Department of Finance payroll costing unit which processes cost to the general ledgers. CDPH will assure that file documentation continues to be preserved and stored for easy retrieval.

Upon further review of additional support provided by CDPH during subsequent period testing, the auditors accepted documentation to reduce previously determined questioned costs of \$10,352.97 to a revised amount of \$617.26. This amount will be refunded to the grantor, USHHS.

This finding is not repeated in 2011.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2011

FINDING 2010-14

CFDA No.	14.241 Housing Opportunities for Persons with AIDS
Federal Agency	U.S. Department of Housing and Urban Development
Pass-through Agency	N/A
City Department	Chicago Department of Public Health

The City is required to file an annual Consolidated Annual Performance and Evaluation Report (CAPER). This report includes financial data which is reported in Part 3 of the report. The City was unable to provide supporting documentation for the amounts reported in this section of the CAPER; and as such, we were unable to determine that this portion of the CAPER was properly prepared.

2011 STATUS

CDPH has completed implementation of an internal control process for storing supporting documentation for fiscal reports which includes scanned PDFs stored on the CDPH network drives. Evidence of the completed process was demonstrated to HUD officials during a recent site visit where amounts reported in the 2011 CAPER were reconciled to a financial report that included expenditures by service category and budgeted amounts.

This finding is not repeated in 2011.

FINDING 2010-15

CFDA No.	10.557 Special Supplemental Nutrition Program for Women, Infants, and Children
Federal Agency	U.S. Department of Health and Human Services
Pass-through Agency	Illinois Department of Human Services
City Department	Chicago Department of Public Health

Two out of forty patients tested did not have the hemoglobin test administered as required.

2011 STATUS

CDPH implemented WIC Program Standing Orders for Hg/Hct procedures effective November, 2011. The procedures require CDPH WIC eligible clients to provide a medical referral form that includes Hemoglobin and Hematocrit results. Hemoglobin and Hematocrit testing may be deferred up to 90 (ninety) days for applicants with a qualifying risk factor identified at certification. CDPH WIC staff will document the reminder for the client to bring the blood test result from their primary care physician in the WIC card. Staff cannot refuse to provide services to clients that are missing the tests, therefore, each time clients are seen at the WIC site they must receive reminders to obtain the tests from their primary care providers.

An addendum to the procedures was implemented effective May, 2012 that requires CDPH staff to document the reminder to clients in the cornerstone case notes at the time of certification.

This finding is not repeated in 2011.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2011

FINDING 2010-16

CFDA Nos.	14.218 Community Development Block Grants/Entitlement Grants 14.241 Housing Opportunities for Persons with AIDS 93.069 Public Health Emergency Preparedness
Federal Agencies	U.S. Department of Housing and Urban Development, U.S. Department of Health and Human Services
Pass-through Agency	N/A
City Department	Chicago Department of Public Health

The Office of Compliance is responsible for conducting an initial review of A-133 reports submitted by sub recipients (delegate agencies). The Office of Compliance notifies City departments via written communications when there are findings or other matters noted in those reports that could warrant a management decision by the granting department. During 2010, we noted that the Department of Public Health did not appropriately address or respond to four communications where the Office of Compliance was recommending issuance of a management decision. We selected a sample of 40 sub recipients across all City departments and noted that four sub recipients of the department required additional follow-up as communicated by the Office of Compliance. As noted above, the department had no evidence that any follow-up was completed or management decisions issued in regards to all four communications received from the Office of Compliance.

2011 STATUS

During November through December 2010, CDPH developed a Fiscal Monitoring unit implementation plan. The plan preparation included the creation of a grant and sub recipient risk assessment tool as well as a web based grant compliance checklist. In February 2012 staff was identified to staff the new unit. The Monitoring unit is reviewing A-133's in conjunction with the City's Internal Audit unit and issuing management decision letters as needed. Sub recipient monitoring information is now being made available to all staff through CDPH's SharePoint site.

This finding is repeated in 2011. (2011-7)

FINDING 2010-17

CFDA Nos.	97.075 Rail and Transit Security Grant Program 97.113 ARRA – Rail and Transit Security Grant Program
Federal Agency	U.S. Department of Homeland Security
Pass-through Agency	N/A
City Department	Chicago Police Department

It was discovered during our review of these programs that two annual performance reports and two quarterly reports tested were not submitted within 15 days of year end, as required by the City's agreement with the Chicago Transit Authority.

2011 STATUS

To ensure compliance with submitting the quarterly fiscal reports for each Transit Security Grant Program, this responsibility was redistributed from one individual to four individuals in the Chicago Police Department Finance Division. One Finance staff member has been assigned to one of the four Transit

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2011

FINDING 2010-17 (cont.)

2011 STATUS (cont.)

Security Grant Programs to prepare and submit the fiscals. This redistribution allows sufficient time for each staff member to meet the 15 day due date after each period.

The reminder for progress reports was communicated to the Public Transportation Section as scheduled. The Outlook calendar of the grants manager and the Director of Grants Management was tickled to the December 1, 2011 reminder, the January 8, 2012 deadline for the Public Transportation Section, and the January 15, 2012 deadline for submitting progress reports

This finding is repeated in 2011. (2011-9)

FINDING 2010-18

CFDA No.	16.804 ARRA – Edward Byrne Memorial Justice Assistance Grant Program
Federal Agency	U.S. Department of Justice
Pass-through Agency	N/A
City Department	Chicago Police Department

During our testing, it was noted that the City was awarded an ARRA Justice Assistance Grant and received an advance on July 6, 2009 for \$28,633,983. Throughout 2010, the City had not been tracking interest earned related to this grant.

2011 STATUS

The ARRA JAG grant identified in this finding has been allocated the appropriate interest by the City in 2011. The City Comptroller's Office Grant and Projects Accounting Division (GPAD) has updated its procedures as of March, 2012 to request that grants that require interest to be earned and frequently posted be set up in segregated fund accounts so that the City Treasurer's Office (CTO) can determine and transfer the earned interest on a periodic basis throughout the year. Grants that do not require frequent posting of interest may be set up in funds where they are maintained in an aggregate account with interest being calculated and allocated by General Accounting. The supervisors and directors in GPAD will be responsible for ensuring that all funds having interest earned are recorded correctly.

This finding is not repeated in 2011.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2011

FINDING 2010-19

CFDA Nos.	14.218 Community Development Block Grant – Entitlement Grants 14.253 ARRA – Community Development Block Grant (CDBG-R)
Federal Agency	U.S. Department of Housing and Urban Development
Pass-through Agency	N/A
City Department	Chicago Department of Family and Support Services

The Department uses risk based approach for monitoring of the sub recipients (delegate agencies). During our audit we tested the City's monitoring of twenty-nine program sub recipients and noted the following exceptions:

- > No risk assessment or program monitoring was performed for two sub recipients of the CDBG-R (ARRA) program.
- > Program monitoring was not scheduled for one of the high risk sub recipients of the CDBG program until September of 2011, although program expenditures existed in the first half of 2010.
- > No follow-up monitoring was performed for one sub recipient with CDBG-R (ARRA) program monitoring findings in the first visit.
- > Fiscal monitoring for three high risk CDBG sub grantees was not scheduled until the second half of 2011.

We understand that the Department is in the process of seeking HUD approval for the current risk based approach to sub recipient monitoring. Future policy changes may be necessary to comply with HUD requirements.

2011 STATUS

The risk analysis of the delegate agencies for the year 2011 was completed. DFSS is planning to conduct a 100% review of the Homeless and HPRP programs, funded through HUD. In addition, the fiscal monitoring unit continues to prioritize other monitoring reviews, based on the risk analysis and requests from the other units.

This finding is not repeated in 2011.

FINDING 2010-20

CFDA No.	93.569 Community Services Block Grant
Federal Agency	U.S. Department of Health and Human Services
Pass-through Agency	Illinois Department of Commerce and Economic Opportunity
City Department	Chicago Department of Family and Support Services

Several assets purchased with program funds from prior fiscal periods could not be identified during the current year audit because the Department has not maintained an inventory of capital assets acquired with program funds.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2011

FINDING 2010-20 (cont.)

2011 STATUS

DFSS is continuing with its plan to obtain a vendor to assist in completing a comprehensive inventory review. In the meantime, DFSS is in the process of compiling a list of CSBG equipment purchases that will be used for the review.

This finding is not repeated in 2011.

FINDING 2010-21

CFDA Nos.	10.559 Summer Food Services Program for Children 14.218 Community Development Block Grants/Entitlement Grants 14.231 Emergency Shelter Grants Program 17.258 WIA Adult Program 17.259 WIA Youth Activities 7.260 WIA Dislocated Workers 93.569 Community Services Block Grant
Federal Agencies	U.S. Department of Agriculture, U.S. Department of Housing and Urban Development, U.S. Department of Justice, U.S. Department of Labor, U.S. Department of Health and Human Services
Pass-through Agencies	Illinois Department of Public Health, Illinois State Board of Education, Illinois Department of Commerce and Economic Opportunity, Illinois Department of Human Services, Illinois Criminal Justice Information Authority
City Department	Chicago Department of Family and Support Services

The Office of Compliance is responsible for conducting an initial review of A-133 reports submitted by sub recipients (delegate agencies). The Office of Compliance notifies City departments via written communications when there are findings or other matters noted in those reports that could warrant a management decision by the granting department. During 2010, we noted that the Department of Family and Support Services did not appropriately address or respond to nine communications where the Office of Compliance was recommending issuance of a management decision. We selected a sample of 40 sub recipients across all City departments and noted that nine sub recipients of the department required additional follow-up as communicated by the Office of Compliance. As noted above, the department had no evidence that any follow-up was completed or management decisions issued in regards to all nine communications received from the Office of Compliance.

2011 STATUS

To date, the management decision requests issued subsequent to 2010 have been responded to in a timely manner by the Fiscal Compliance Unit. The process is on-going.

This finding is not repeated in 2011.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2011

FINDING 2010-22

CFDA No.	20.106 Airport Improvement Program
Federal Agency	U.S. Department of Transportation
Pass-through Agency	Illinois Department of Transportation
City Department	Chicago Department of Aviation

A sample of reimbursement requests was tested for review and approval by someone other than the original preparer. Specifically, four different reimbursement requests were tested and three of the four were not reviewed and approved by someone other than the original preparer.

2011 STATUS

Internal controls have been set in place whereby the Chief Financial Officer for the Chicago Department of Aviation reviews and approves federal reimbursement requests.

This finding is not repeated in 2011.

FINDING 2010-23

CFDA Nos.	20.106 Airport Improvement Program 20.106 ARRA – Airport Improvement Program
Federal Agency	U.S. Department of Transportation
Pass-through Agency	Illinois Department of Transportation
City Department	Chicago Department of Aviation

For calendar year 2010 grant activity, the City did not file any SF-425, Federal Financial Reports for the Airport Improvement Program.

2011 STATUS

SF-425, Federal Financial Reports are now filed on a quarterly basis with the Federal Aviation Administration.

This finding is repeated in 2011. (2011-11)

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2011

FINDING 2010-24

CFDA No.	97.100 Airport Checked Baggage Screening Program
Federal Agency	U.S. Department of Homeland Security
Pass-through Agency	N/A
City Department	Chicago Department of Aviation

The City has delegated contracting responsibilities, including monitoring of Davis-Bacon compliance, to the airlines responsible for the terminal where the security equipment has been installed. As the recipient of the grant funding, the City is responsible for ensuring the airlines are performing the responsibilities delegated to them. In 2010, neither the airlines nor the City were monitoring contractor compliance with prevailing wage rates under the Davis-Bacon Act.

2011 STATUS

Contractual arrangements are being incorporated into the contract to ensure that contractors are paying prevailing wage rates in regards to the federally financed projects.

This finding is not repeated in 2011.

FINDING 2010-25

CFDA No.	81.086 ARRA – Conservation Research and Development
Federal Agency	U.S. Department of Energy
Pass-through Agency	N/A
City Department	Chicago Department of Environment

In 2010, a portion of the salaries and fringes for one employee was reimbursed under the grant. There is no documentation supporting the hours charged to the grant.

2011 STATUS

On 1/12/12, the City Budget Director issued a citywide policy document that required city departments with grant personnel to continue the existing current semi-annual Salary Certification process and to immediately implement usage of a personal activity time record (PATR) form for each grant employee on a monthly basis to support the certifications. The policy also made reference to the consideration of quarterly adjustments to costing.

This finding is not repeated in 2011.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2011

FINDING 2010-26

CFDA No.	93.667 Social Services Block Grant
Federal Agency	U.S. Department of Health and Human Services
Pass-through Agency	Illinois Department of Human Services
City Department	Chicago Office of Budget and Management

We audited payroll expenditures for one City employee charged directly to the Empowerment Zone grant. That employee's entire salary is charged to the grant, however, the City did not maintain evidence in the form of time records or a salary certification form to support the costs of that employee.

2011 STATUS

On 1/12/12, the City Budget Director issued a citywide policy document that required city departments with grant personnel to continue the existing current semi-annual Salary Certification process and to immediately implement usage of a personal activity time record (PATR) form for each grant employee on a monthly basis to support the certifications. The policy also made reference to the consideration of quarterly adjustments to costing.

This finding is not repeated in 2011.

FINDING 2010-27

CFDA No.	14.253 ARRA – Community Development Block Grant (CDBG-R)
Federal Agency	U.S. Department of Housing and Urban Development
Pass-through Agency	N/A
City Department	Chicago Department of Housing and Economic Development

For five of the sub recipients tested, there was no documented evidence that site visits occurred and that the sub recipients were deemed in compliance based on the visit. Documented evidence would include a completed checklist or report detailing what was reviewed during the visit.

2011 STATUS

During 2011 HED did strengthen the policies and procedures regarding sub recipient monitoring. The Fiscal Monitoring for CDBG and CDBG R Funded Delegate Agencies is now the responsibility of the Director of Finance in the Administration Section. Two Program Auditors perform the site visits and maintain files for each sub recipient.

The programmatic monitoring for CDBG Funded Delegate Agencies is the responsibility of the Director of the Home Ownership Center. The Coordinator of Special Projects and the Program Manager perform the site visits and maintain files for each sub recipient.

The programmatic monitoring for CDBG R is the responsibility of the Assistant Commissioner of Workforce Solutions . The Program Director performs the site visits and maintains the sub recipient files.

HED began producing, in 2011, an annual spreadsheet that reflects all programmatic and fiscal site visits and the results.

This finding is repeated in 2011. (2011-15)

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2011

FINDING 2010-28

CFDA No.	N/A
Federal Agency	N/A
Pass-through Agency	N/A
City Department	Chicago Department of Finance

During our audit of major programs, we identified federal expenditures that were recorded in the current fiscal year, but were incurred in a different fiscal year. In other instances, federal expenditures were incurred during the current fiscal year, but were recorded in a different fiscal year. We also identified nonfederal funds that were reported on the draft SEFA.

2011 STATUS

The Business Objects reports which are used to generate the SEFA are being rebuilt as a part of our Oracle R12 upgrade and the report criteria will be reviewed to ensure that only Federal expenditures are being included. In addition, the Grants and Project Accounting Division will work with General Accounting and Accounts Payable (all in the Department of Finance) to ensure all expenditures are recognized in the proper accounting periods. Invoices submitted for payment during year end and immediately afterward will undergo a secondary review to identify any expenditures not properly accounted for. Any corrections will be made prior to the generation of the SEFA.

This finding is repeated in 2011. (2011-13)