

CITY OF CHICAGO

Chicago, Illinois

REPORT ON FEDERAL AWARDS

For the Year Ended December 31, 2009

CITY OF CHICAGO

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Baker Tilly Virchow Krause, LLP
205 N Michigan Ave
Chicago, IL 60601-5927
tel 312 729 8000
fax 312 729 8199
bakertilly.com

INDEPENDENT AUDITORS' REPORT
ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

To the Honorable Richard M. Daley, 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, 2009. 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, 2009 in conformity with accounting principles generally accepted in the United States of America.

Baker Tilly Virchow Krause, LLP

Chicago, Illinois
September 20, 2010

CITY OF CHICAGO, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2009

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2009 Federal Expenditures	2009 Non-Federal Expenditures	2009 Subrecipient Expenditures
I. Department of Agriculture					
A. Food and Nutrition Service					
Special Supplemental Nutrition Program for Women, Infants, & Children (passed through the Illinois Department of Human Services)					
Women, Infants and Children Program 2007	10.557	811G8087900	\$ 9,498	\$ -	\$ -
Women, Infants and Children Program 2008	10.557	K11GK087900	2,500,311	-	395,222
Women, Infants and Children Program 2009	10.557	L11GL087900	2,305,200	-	339,340
All Our Kids Early Childhood Network 2007	10.557	811G8087570	23	-	-
All Our Kids Early Childhood Network 2008	10.557	K11G9087570	56,229	-	-
All Our Kids Early Childhood Network 2009	10.557	L11GL087570	43,364	-	-
Healthy Child of Illinois 2008	10.557	K11G9087420	17,120	-	-
Healthy Child of Illinois 2009	10.557	L11GL087420	12,708	-	-
Breastfeeding Peer Counseling - 2008	10.557	K11GK087980	5,310	-	5,310
			<u>4,949,763</u>	<u>-</u>	<u>739,872</u>
Child Nutrition Cluster					
Summer Food Services Program for Children (passed through the Illinois Department of Public Health)					
Summer Food Program IDPH 2008	10.559	95280366	56,896	-	-
Summer Food Program IDPH 2009	10.559	05280286	879	-	-
(passed through the Illinois State Board of Education)					
Summer Food Program ISBE 2008	10.559	14016298P00	-	75,955	-
Summer Food Program ISBE 2009	10.559	14016298P00	2,363,757	158,174	1,992,248
			<u>2,421,532</u>	<u>234,129</u>	<u>1,992,248</u>
Total Child Nutrition Cluster			2,421,532	234,129	1,992,248
Total Food and Nutrition Service			<u>7,371,295</u>	<u>234,129</u>	<u>2,732,120</u>
B. Forest Service					
2008 Green Street Program USDA Grant	10.675	08DG11420004-269	285,023	285,023	-
2009 Green Street Program USDA Grant	10.675	09DG11420004	237,025	237,025	-
			<u>522,048</u>	<u>522,048</u>	<u>-</u>
Total Forest Service			522,048	522,048	-
Total Department of Agriculture			<u>7,893,343</u>	<u>756,177</u>	<u>2,732,120</u>
II. Department of Housing and Urban Development					
A. Office of Housing - Federal Housing Commissioner					
Multi-Family Property Disposition					
Upfront Grant - Lawndale Restoration	14.199	UFG06FW00001	1,492,255	-	-
			<u>1,492,255</u>	<u>-</u>	<u>-</u>
Total Office of Housing - Federal Housing Commissioner			1,492,255	-	-
B. Office of Community Planning and Development					
CDBG -- Entitlement Grants Cluster					
Community Development Block Grants/Entitlement Grants					
Community Development Block Grant - YR30	14.218	B04MC170006	6,568	-	-
Community Development Block Grant - YR31	14.218	B05MC170006	(6,340)	-	(6,340)
Community Development Block Grant - YR32	14.218	B06MC170006	52,532	-	(1,637)
Community Development Block Grant - YR33	14.218	B07MC170006	1,336,105	-	(10,521)
Community Development Block Grant - YR34	14.218	B08MC170006	6,007,293	-	58,221
Community Development Block Grant - YR35	14.218	B09MC170006	72,386,650	-	22,451,853
Neighborhood Stabilization Program (NSP1) HERA	14.218	B08MN170002	2,479,289	-	2,231,606
			<u>82,262,097</u>	<u>-</u>	<u>24,723,182</u>
Total CDBG -- Entitlement Grants Cluster			82,262,097	-	24,723,182
Emergency Shelter Grants Program					
Emergency Shelter 2006	14.231	S-06-MC-17-0006	900	900	-
Emergency Shelter 2007	14.231	S-07-MC-17-0006	321,906	321,906	294,931
Emergency Shelter 2008	14.231	S-08-MC-17-0006	66,319	66,319	(172,197)
Emergency Shelter 2009	14.231	S-09-MC-17-0006	2,955,401	2,955,401	2,491,686
			<u>3,344,526</u>	<u>3,344,526</u>	<u>2,614,420</u>

See accompanying notes to schedule of expenditures of federal awards.

CITY OF CHICAGO, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 2009

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2009 Federal Expenditures	2009 Non-Federal Expenditures	2009 Subrecipient Expenditures
Supportive Housing Program	14.235	IL01B710003	\$ 25,296	\$ -	\$ -
Supportive Housing Program	14.235	IL0132B5T100801	208,103	-	-
Supportive Housing Program			233,399	-	-
Shelter Plus Care					
Shelter Plus Care	14.238	IL0108C5T100801	34,528	-	34,528
Shelter Plus Care	14.238	IL0116C5T100801	273,249	-	-
Shelter Plus Care	14.238	IL0130C5T100801	70,935	-	70,935
Shelter Plus Care	14.238	IL0134C5T100801	67,539	-	67,539
Shelter Plus Care	14.238	IL0135C5T100801	19,315	-	19,315
Shelter Plus Care	14.238	IL0136C5T100801	100,731	-	100,731
Shelter Plus Care	14.238	IL0137C5T100801	178,087	-	178,087
Shelter Plus Care	14.238	IL0143C5T100801	197,505	-	197,505
Shelter Plus Care	14.238	IL0148C5T100801	216,366	-	216,366
Shelter Plus Care	14.238	IL0149C5T100801	399,017	-	399,017
Shelter Plus Care	14.238	IL0151C5T100801	308,897	-	308,897
Shelter Plus Care	14.238	IL0152C5T100801	208,354	-	208,354
Shelter Plus Care	14.238	IL0161C5T100801	14,899	-	14,899
Shelter Plus Care	14.238	IL0172C5T100801	7,993	-	7,993
Shelter Plus Care	14.238	IL0176C5T100801	21,600	-	21,600
Shelter Plus Care	14.238	IL0189C5T100801	347,180	-	347,180
Shelter Plus Care	14.238	IL0190C5T100801	34,015	-	34,015
Shelter Plus Care	14.238	IL01C010155	11,300	-	11,300
Shelter Plus Care	14.238	IL01C010155	134,438	-	134,438
Shelter Plus Care	14.238	IL01C110007	28,124	-	28,124
Shelter Plus Care	14.238	IL01C110050	81,508	-	81,508
Shelter Plus Care	14.238	IL01C110050	284,604	-	284,604
Shelter Plus Care	14.238	IL01C110051	66,473	-	66,473
Shelter Plus Care	14.238	IL01C110051	108,701	-	108,701
Shelter Plus Care	14.238	IL01C210050	43,114	-	43,114
Shelter Plus Care	14.238	IL01C210050	21,079	-	21,079
Shelter Plus Care	14.238	IL01C310001	177,943	-	177,943
Shelter Plus Care	14.238	IL01C310001	76,804	-	76,804
Shelter Plus Care	14.238	IL01C610002	55,804	-	55,804
Shelter Plus Care	14.238	IL01C610002	117,028	-	117,028
Shelter Plus Care	14.238	IL01C610005	114,458	-	114,458
Shelter Plus Care	14.238	IL01C610005	241,077	-	241,077
Shelter Plus Care	14.238	IL01C610007	60,465	-	60,465
Shelter Plus Care	14.238	IL01C610007	84,864	-	84,864
Shelter Plus Care	14.238	IL01C610138	(14,909)	-	(14,909)
Shelter Plus Care	14.238	IL01C610144	34,013	-	34,013
Shelter Plus Care	14.238	IL01C710001	15,680	-	15,680
Shelter Plus Care	14.238	IL01C710001	115,081	-	115,081
Shelter Plus Care	14.238	IL01C710116	2,791	-	2,791
Shelter Plus Care	14.238	IL01C710116	73,262	-	73,262
Shelter Plus Care	14.238	IL01C710123	201,175	-	201,175
Shelter Plus Care	14.238	IL01C710124	132,845	-	-
Shelter Plus Care	14.238	IL01C710125	113,499	-	-
Shelter Plus Care	14.238	IL01C710125	178,950	-	-
Shelter Plus Care	14.238	IL01C710126	137,001	-	-
Shelter Plus Care	14.238	IL01C710126	185,931	-	-
Shelter Plus Care	14.238	IL01C710128	54,199	-	54,199
Shelter Plus Care	14.238	IL01C710129	435,386	-	435,386
Shelter Plus Care	14.238	IL01C710131	87,556	-	87,556
Shelter Plus Care	14.238	IL01C710132	67,064	-	67,064
Shelter Plus Care	14.238	IL01C710133	200,490	-	200,490
Shelter Plus Care	14.238	IL01C710134	136,142	-	136,142
Shelter Plus Care	14.238	IL01C710135	35,086	-	35,086
Shelter Plus Care	14.238	IL01C710136	56,052	-	56,052
Shelter Plus Care	14.238	IL01C710137	239,860	-	239,860
Shelter Plus Care	14.238	IL01C710138	186,115	-	186,115
Shelter Plus Care	14.238	IL01C710139	67,509	-	67,509
Shelter Plus Care	14.238	IL01C710140	7,576	-	7,576
Shelter Plus Care	14.238	IL01C710141	21,106	-	21,106
Shelter Plus Care	14.238	IL01C710142	152,170	-	152,170
Shelter Plus Care	14.238	IL01C710143	44,727	-	44,727
Shelter Plus Care	14.238	IL01C710145	120,758	-	120,758
Shelter Plus Care	14.238	IL01C710146	61,897	-	61,897
Shelter Plus Care	14.238	IL01C710147	136,598	-	136,598
Shelter Plus Care	14.238	IL01C710148	21,373	-	21,373
Shelter Plus Care	14.238	IL01C710149	241,412	-	241,412
Shelter Plus Care	14.238	IL01C710150	121,272	-	121,272
Shelter Plus Care	14.238	IL01C710151	221,192	-	221,192
Shelter Plus Care	14.238	IL01C910002	441,860	-	441,860
Shelter Plus Care	14.238	IL01XC31060	(245)	-	-
Shelter Plus Care	14.238	IL01XC31060	(2,879)	-	-
Shelter Plus Care	14.238	IL01XC31060	(1,870)	-	-

See accompanying notes to schedule of expenditures of federal awards.

CITY OF CHICAGO, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2009

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2009 Federal Expenditures	2009 Non-Federal Expenditures	2009 Subrecipient Expenditures
Shelter Plus Care (cont.)					
Shelter Plus Care	14.238	IL01XC31060	\$ 315,866	\$ -	\$ -
Shelter Plus Care	14.238	IL0208C5T100801	33,128	-	33,128
Shelter Plus Care	14.238	IL0220C5T100801	405,520	-	405,520
Shelter Plus Care	14.238	IL0220C5T100801	270,367	-	270,367
Shelter Plus Care	14.238	IL0223C5T100801	125,961	-	125,961
Shelter Plus Care	14.238	IL0224C5T100801	21,500	-	21,500
Shelter Plus Care	14.238	IL0226C5T100801	125,106	-	125,106
Shelter Plus Care	14.238	IL138C5T100801	169,798	-	169,798
			10,002,965	-	8,670,618
HOME Investment Partnerships Program					
HOME93	14.239	M93MC170201	310	-	-
HOME02	14.239	M02MC170201	477,225	-	-
HOME04	14.239	M04MC170201	266,489	-	-
HOME03	14.239	M03MC170201	72,245	-	-
HOME01	14.239	M01MC170006	821,917	-	-
HOME05	14.239	M05MC170201	900,944	-	-
HOME00	14.239	M00MC170201	32,242	-	-
HOME98	14.239	M98MC170201	(21,813)	-	-
HOME99	14.239	M99MC170201	2,928	-	-
HOME06	14.239	M06MC170201	1,595,720	1,830,926	-
HOME07	14.239	M07MC170201	9,617,208	-	-
HOME08	14.239	M08MC170201	16,418,457	937,200	-
HOME09	14.239	M09MC170201	4,148,672	-	-
			34,332,544	2,768,126	-
Housing Opportunities for Persons with AIDS					
HOPWA 06	14.241	ILH06F001	28,667	-	28,667
HOPWA SPNS	14.241	ILH060032	489,171	-	476,187
HOPWA 07	14.241	ILH07F001	147,300	-	145,672
HOPWA 08	14.241	ILH08F001	947,611	-	947,078
HOPWA 09	14.241	ILH09F001	4,542,236	-	4,237,917
			6,154,985	-	5,835,521
ARRA Homelessness Prevention and Rapid Re-Housing					
ARRA Homelessness Prevention and Rapid Re-Housing	14.257	S09MY170006	586,095	-	552,920
			586,095	-	552,920
Total Office of Community Planning and Development			136,916,611	6,112,652	42,396,661
C. Office of Public and Indian Housing					
Public and Indian Housing (passed through the Chicago Housing Authority)					
Resident Service Coordinator	14.850	7091	3,541	-	-
Resident Service Coordinator	14.850	9027	120,728	-	-
Service Connector 2007	14.850	0688	343,508	-	-
			467,777	-	-
Section 8 Housing Choice Vouchers (passed through the Chicago Housing Authority)					
Substance Abuse Assessment/CHA	14.871	7092	144,980	-	144,980
CHA - Summer Nutrition & Youth Development	14.871	8056	974,132	-	929,132
			1,119,112	-	1,074,112
Public Housing Capital Fund					
Violence Prevention & Intervention	14.872		9,665	-	-
			9,665	-	-
Total Office of Public and Indian Housing			1,596,554	-	1,074,112
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	1,587,583	-	1,308,523
			1,587,583	-	1,308,523
Lead Hazard Reduction Demonstration Grant Program					
Lead Hazard Reduction Demonstration	14.905	ILLHD0140-05	2,635,415	-	2,376,293
			2,635,415	-	2,376,293
Total Office of Healthy Homes and Lead Hazard Control			4,222,998	-	3,684,816
Total Department of Housing and Urban Development			144,228,418	6,112,652	47,155,589

See accompanying notes to schedule of expenditures of federal awards.

CITY OF CHICAGO, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2009

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2009 Federal Expenditures	2009 Non-Federal Expenditures	2009 Subrecipient Expenditures
III. Department of the Interior					
A. Fish and Wildlife Service					
Fish and Wildlife Management Assistance					
Northpark Village Wetlands Restoration	15.608	20070085004	\$ 1,750	\$ -	\$ -
			1,750	-	-
Coastal Wetlands Planning, Protections and Restoration Act					
Hegewisch Marsh National Coastline Wetlands Project	15.614	C-4-D-1	158,233	-	-
			158,233	-	-
Total Fish and Wildlife Service			159,983	-	-
Total Department of the Interior			159,983	-	-
IV. Department of Justice					
A. Violence Against Women Office					
Supervised Visitation, Safe Havens for Children					
Supervised Visitation and Safe Exchange Program	16.527	2007CWAX0002	90,694	-	69,558
			90,694	-	69,558
Enhanced Training and Services to End Violence and Abuse of Women Later in Life					
Training Grant to Stop Abuse & Sexual Assault of Older Individuals	16.528	2006-WAX-K007	34,936	-	12,910
			34,936	-	12,910
Violence Against Women Formula Grants (passed through the Illinois Criminal Justice Information Authority)					
Chicago Domestic Violence Help Line	16.588	606115	82,013	9,534	-
Domestic Violence Law Enforcement Yr. 11	16.588	604007	60,775	49,351	-
Domestic Violence Law Enforcement Yr. 10	16.588	605007	11,091	-	-
			153,879	58,885	-
Total Violence Against Women Office			279,509	58,885	82,468
B. Office of Juvenile Justice and Delinquency Prevention					
Juvenile Accountability Incentive Block Grants (passed through Illinois Criminal Justice Information Authority)					
Juvenile Intervention & Support Center	16.523	505026	26,103	-	26,103
Juvenile Intervention & Support Center II	16.523	507026	157,585	18,391	92,018
			183,688	18,391	118,121
Juvenile Mentoring Program					
Mentoring Initiative for System Involved Youth	16.726	2006JUFK012	99,906	-	73,667
			99,906	-	73,667
Enforcing Under Age Drinking Laws Program (passed through Illinois Department of Human Services)					
Stop Alcohol to Minors Grant YR-IX	16.727	K11GK480565	34,900	-	-
			34,900	-	-
Total Office of Juvenile Justice and Delinquency Prevention			318,494	18,391	191,788
C. Bureau of Justice Assistance					
Community Prosecution and Project Safe Neighborhoods (passed through Illinois Criminal Justice Information Authority)					
Project Safe Neighborhoods Program (passed through University of Illinois)	16.609	107552	123,226	-	-
Project Safe Neighborhoods Program FY'09-10	16.609	2008GPCX4020	45,370	-	-
			168,596	-	-
Gang Resistance Education & Training					
Gang Resistance Education & Training	16.737	2007JVFX0166	72,104	-	-
Gang Resistance Education & Training FY'08-10	16.737	2008JVFX0096	37,683	-	-
			109,787	-	-
Anti-Gang Initiative					
Comprehensive Anti-Gang Initiative	16.744	2008PGBX0007	205,632	-	-
			205,632	-	-

See accompanying notes to schedule of expenditures of federal awards.

CITY OF CHICAGO, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2009

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2009 Federal Expenditures	2009 Non-Federal Expenditures	2009 Subrecipient Expenditures
Support for Adam Walsh Act Implementation Grant Program					
Adam Walsh Act Implementation Grant FY'08/09	16.750	2008AWBX0024	\$ 126,581	\$ -	\$ -
			126,581	-	-
Edward Byrne Memorial Justice Assistance Grant Program					
Edward Byrne Memorial Justice Assistance Grant	16.738	2005DJBX1256	1,574,583	-	1,334,101
Edward Byrne Memorial Justice Assistance Grant	16.738	2006DJBX0689	371,274	-	342,819
Edward Byrne Memorial Justice Assistance Grant 2007	16.738	2007DJBX1059	2,173,133	-	217,158
FY 2009 Justice Assistance Grant Program	16.738	2009DJBX0589	514,249	-	-
(passed through Illinois Criminal Justice Information Authority)					
President-Elect Security Assistance	16.738	120901	1,981,580	-	-
			6,614,819	-	1,894,078
ARRA-Edward Byrne Memorial Justice Assistance Grant (JAG) Program					
Program/Grants to Units of Local Government					
ARRA Recovery Justice Assistance Grant Program FY 2009	16.804	2009-SB-B9-0835	1,799,562	-	-
			1,799,562	-	-
Total Bureau of Justice Assistance			9,024,977	-	1,894,078
D. Office of Victims of Crime					
Services for Trafficking Victims					
Human Trafficking Task Force & Victim Services Program					
Services for Trafficking Victims	16.320	2005-VT-BX-1161	77,649	-	-
			77,649	-	-
Crime Victim Assistance					
(passed through the Illinois Criminal Justice Information Authority)					
Service to Victims of Domestic Violence FY'08/09	16.575	208289	94,932	89,952	-
Service to Victims of Domestic Violence FY'09/10	16.575	209289	76,279	30,400	-
Community Project Mobilization Project/Serv to Victims of Dom Viol	16.575	206189	20,000	5,000	-
Domestic Violence Helpline Program	16.575	207115	(40,829)	-	-
Service to Victims of Domestic Violence	16.575	205489	13	-	-
Domestic Violence Helpline Program	16.575	605115	433,941	-	-
			584,336	125,352	-
Total Office of Victims of Crime			661,985	125,352	-
E. National Institute of Justice					
National Institute of Justice Research, Evaluation and Development					
Project Grants					
Evolution of Gang Hot Spots Policing in Chicago	16.560	2006-IJ-CX-0023	43,297	-	-
Solving Cold Cases with DNA	16.560	2007-DN-BX-K025	121,102	-	-
			164,399	-	-
Total National Institute of Justice			164,399	-	-
F. Executive Office for Weed and Seed					
Community Capacity Development Office - The Weed and Seed Program					
Englewood Weed and Seed	16.595	20072SQ70237	166,419	-	-
Bethel New Life Garfield Park Weed and Seed Project	16.595	2007-WS-17-0236	35,876	-	-
Garfield Park Weed and Seed	16.595	2007-WS-QX-0035	35,876	-	-
			238,171	-	-
Total Executive Office for Weed and Seed			238,171	-	-
G. Office of Community Oriented Policing Services					
Public Safety Partnership and Community Policing Grants					
COPS Technology Grant	16.710	2008-CK-WX-0317	1,028,830	-	-
Creating A Culture of Integrity	16.710	2002-HS-WX-0010	51,524	-	-
COPS 2007 Technology Program	16.710	2007-CK-WX-0034	1,589,320	600,000	-
COPS 2007 Methamphetamine Initiative	16.710	2007-CK-WX-0239	37,000	-	-
ARRA Cops Hiring Recovery Program	16.710	2009-RJ-WX-0044	88,229	-	-
			2,794,903	600,000	-
Total Office of Community Oriented Policing Services			2,794,903	600,000	-
Total Department of Justice			13,482,438	802,628	2,168,334

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2009

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2009 Federal Expenditures	2009 Non-Federal Expenditures	2009 Subrecipient Expenditures
V. Department of Labor					
A. Employment Training Administration					
Senior Community Service Employment Program					
(passed through the Illinois Department on Aging/ National Council for Senior Citizens)					
Senior Community Service Employment Program (Title V) 2009	17.235	V-12-09	\$ 587,038	\$ -	\$ 225,227
Senior Community Service Employment Program (Title V) 2010	17.235	V-12-10	283,071	-	176,388
ARRA Stimulus Funding-Senior Community Service Emp Program 2009	17.235	V-ARRA-12	59,098	-	46,271
			<u>929,207</u>	-	<u>447,886</u>
Total Senior Community Service Employment Program			<u>929,207</u>	-	<u>447,886</u>
WIA Cluster					
WIA Adult Program					
(passed through the Illinois Department on Commerce and Economic Opportunity):					
WIA Workforce Investment Act	17.258	0468109	(1,010)	-	(1,010)
WIA Adult Training	17.258	0568109	(1,618)	-	(1,618)
WIA Adult Training	17.258	06681009	135,257	-	19,463
WIA Adult Training	17.258	07681009	442,263	-	(197,209)
WIA Adult Training	17.258	0368109	(5,815)	-	(5,815)
WIA Discretionary	17.260	06673009	81,443	-	81,443
WIA PY'07 Incentive Grant	17.258	06-672009	195,787	-	-
WIA 2008 Incentive Grant	17.258	07-632009	40,669	-	35,539
WIA Discretionary Grant	17.258	08-674009	427,500	-	303,750
WIA PY 2008 Adult	17.258	08-681009	5,280,605	-	2,710,028
High Speed Internet	17.258	08-632009	35,974	-	29,949
WIA PY 2009 Adult	17.258	09-681009	3,995,247	-	2,241,624
ARRA - WIA Adult	17.258	08-761009	3,462,179	-	1,894,272
			<u>14,088,481</u>	-	<u>7,110,416</u>
WIA Youth Activities					
(passed through the Illinois Department on Commerce and Economic Opportunity):					
ARRA - The Community Garden/Local Food/Video Project	17.259	08735013	202,632	-	174,046
ARRA - WIA Youth	17.259	08762009	15,493,933	-	15,489,104
WIA Youth Grant Statewide Activities Incentives 2007	17.259	06672009	168,008	-	-
WIA Youth Grant Statewide Activities Incentives 2008	17.259	07632009	57,170	-	-
WIA Youth Training	17.259	0268109	(611)	-	(611)
WIA Youth Training	17.259	0568109	(7,698)	-	(7,698)
WIA Youth Training	17.259	06681009	19,081	-	19,081
WIA Youth Training	17.259	07681009	1,212,946	-	488,019
WIA Youth Training	17.259	08681009	6,141,080	-	5,132,057
WIA Youth Training	17.259	09681009	4,865,839	-	4,156,790
			<u>28,152,380</u>	-	<u>25,450,788</u>
WIA Dislocated Workers					
(passed through the Illinois Department on Commerce and Economic Opportunity):					
WIA Dislocated Workers	17.260	06681009	179,139	-	51,859
WIA Dislocated Workers	17.260	07681009	(71,394)	-	(366,156)
WIA State Reserve	17.260	04651009	(1,835)	-	(1,835)
WIA Discretionary	17.260	06673009	132,880	-	132,880
WIA TMA/CSS/ Manufacturing	17.260	07634094	11,106	-	-
WIA Dislocated Workers PY'08	17.260	08681009	4,340,937	-	2,453,363
WIA 2008 Incentive Grant	17.258	07-632009	53,911	-	47,111
WIA Discretionary Grant	17.258	08-674009	522,500	-	371,250
WIA Rapid Response Layoffs Closings	17.260	08651009	136,934	-	136,934
High Speed Internet	17.258	08-632009	43,969	-	36,604
WIA PY 2009 Dislocated Worker	17.260	09681009	2,461,009	-	1,415,295
ARRA - WIA Dislocated Worker	17.260	08761009	3,475,764	-	1,871,327
			<u>11,284,920</u>	-	<u>6,148,632</u>
Total WIA Cluster			<u>53,525,781</u>	-	<u>38,709,836</u>
WIA Pilots, Demonstrations and Research Projects					
Preparing Ex-Offenders Via Beneficiary Choice	17.261	YF165020760A	710,221	-	679,104
			<u>710,221</u>	-	<u>679,104</u>
Total Employment and Training Administration			<u>55,165,209</u>	-	<u>39,836,826</u>
Total Department of Labor			<u>55,165,209</u>	-	<u>39,836,826</u>

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2009

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2009 Federal Expenditures	2009 Non-Federal Expenditures	2009 Subrecipient Expenditures
VI. Department of Transportation					
A. Federal Aviation Administration					
Airport Improvement Program					
Federal Airport O'Hare Field Development 2006	20.106		\$ 33,125,729	\$ -	\$ -
ARRA Federal Airport O'Hare Field Development 2006	20.106		11,898,577	-	-
(passed through the Illinois Department of Transportation)					
Federal Airport O'Hare Field Development 2006	20.106		301,506	-	-
			45,325,812	-	-
Total Federal Aviation Administration			45,325,812	-	-
B. Federal Highway Administration					
Highway Planning and Construction Cluster					
Highway Planning and Construction					
(passed through the Illinois Department of Transportation)					
CMAQ Safe Routes	20.205	Various	102,503	25,626	-
Pedway Signage	20.205	Various	220,774	55,193	-
Western Ave/Howard St/115th	20.205	Various	5,161	7,742	-
Jackson Street Viaduct	20.205	Various	39,018	39,018	-
2006 Bridge & Viaduct Painting Citywide	20.205	Various	3,541	885	-
75th Street Viaduct Imp. Over I-94	20.205	Various	5,499	1,375	-
33rd St. Viaduct	20.205	Various	380,568	42,285	-
Halsted Street Bridge over North Branch	20.205	Various	500,312	333,542	-
Halsted Street Bridge over North Branch Canal	20.205	Various	388,431	97,108	-
Cermak/Blue Island Streetscape	20.205	Various	24,855	-	-
Chicago Avenue(650 W to 850 W) & Halsted St (725 N to 850 N)	20.205	Various	117,670	29,417	-
Bridge & Viaduct Painting - Contract A	20.205	Various	133	33	-
Bridge & Viaduct Painting - Contract B	20.205	Various	1,072	268	-
Bridge & Viaduct Painting - Contract C	20.205	Various	1,728	432	-
North Avenue Bridge Over Chgo River Phase III	20.205	Various	1,188,320	297,080	-
Grand Avenue Improv (Narragansett to Central	20.205	Various	(83,502)	(20,875)	-
Grand Avenue Improv: Central Avenue to Lamon Ave	20.205	Various	201,096	50,274	-
Expressway Overpass Construction Engineering	20.205	Various	10,500	2,625	-
PE I/II Design for Arterial Street	20.205	Various	1,095,816	-	-
Commuter Bicycle Parking and Promotion	20.205	Various	145,655	36,414	-
Bike to Transit Phase I & II	20.205	Various	19,185	4,796	-
Commuter Bicycle Parking - Various Locations	20.205	Various	5,555	1,389	-
Bike to Transit - Phase III	20.205	Various	37,414	9,354	-
Bike to Transit Connections	20.205	Various	106,656	26,664	-
Valley Line Bicycle Path	20.205	Various	50,820	12,705	-
71st St over I-94 Dan Ryan Expressway	20.205	Various	237,285	59,321	-
Installation of Bicycle Lane Pavement Marking and Signs	20.205	Various	61,658	15,415	-
Installation of Bicycle Race @ Various Locations	20.205	Various	196,601	49,150	-
Solidarity Drive Pedestrian Underpass & Traffic Circle Museum Campus	20.205	Various	6,233,577	1,558,394	-
Chicago Bikes Marketing Campaign	20.205	Various	134,943	-	-
Lake Front/Navy Pier Flyover	20.205	Various	699,700	174,925	-
Installation of Bikeway Pavement Marking Signs	20.205	Various	14,859	3,715	-
Millennium Park Access Study	20.205	Various	23,037	5,759	-
Streets for Cycling	20.205	Various	125,286	31,322	-
35th St Bicycle & Pedestrian Bridge Over South LSD	20.205	Various	851,206	212,802	-
43rd Street Pedestrian Bridge Ph 1	20.205	Various	203,735	50,934	-
41st Street Bicycle and Pedestrian Bridge	20.205	Various	190,863	47,716	-
LSD Viaduct Over Lawrence Avenue & Wilson	20.205	Various	21,942	5,485	-
Lakeshore Drive Viaduct Over LaSalle Drive	20.205	Various	51,939	12,985	-
Madison Street Viaduct Over Union Station	20.205	Various	49,691	12,423	-
18th St. Damen to Halsted	20.205	Various	205	51	-
Chicago Bicycle Safety Initiative 2005	20.205	Various	448	1,793	-
Streets for Cycling	20.205	Various	44,430	11,107	-
Streets for Cycling	20.205	Various	21,288	5,322	-
Peterson Traffic Signal	20.205	Various	688	172	-
S. LSD Burnham Park	20.205	Various	2,190	8,761	-
Western Ave. Intercnt. 59th Street	20.205	Various	7,056	1,764	-
Canal St. Viaduct @ 16th Street	20.205	Various	692,334	173,084	-
91st St Viaduct Over Dan Ryan Expressway	20.205	Various	106,194	26,548	-
Lake Street: Western to Damen	20.205	Various	646,839	161,710	-
Root St. Viaduct Over Dan Ryan Exp I-90/94	20.205	Various	4,460,258	1,115,065	-
Ashland Ave. Interconnect	20.205	Various	209	836	-
Wacker Dr. Randolph St./Adams St.	20.205	Various	17,599	4,400	-
Division St. Bridge Over N. Chicago	20.205	Various	1,815	454	-
Burley Avenue: 106th to 126th Place	20.205	Various	182,904	45,726	-
Traffic Control Signals At Various Locations	20.205	Various	63,464	15,866	-
Cicero Ave/Peterson Avenue to Lexington Avenue Traffic Control	20.205	Various	132,516	33,129	-
Traffic Control Signals @ Various Locations	20.205	Various	217	54	-
Wacker Drive/Randolph to Congress (Value Engineer)	20.205	Various	44,699	11,175	-
Wacker Dr. Randolph St./Adams St.	20.205	Various	298,023	74,506	-
Wacker Drive (Congress to Adams Street)	20.205	Various	271,561	67,890	-
Create (2007 Transportation Planning Grant)	20.205	Various	39,609	9,902	-

See accompanying notes to schedule of expenditures of federal awards.

CITY OF CHICAGO, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2009

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2009 Federal Expenditures	2009 Non-Federal Expenditures	2009 Subrecipient Expenditures
Highway Planning and Construction (cont.)					
Create Area Pedestrian Count	20.205	Various	\$ 5,070	\$ 1,268	\$ -
Preliminary Planning	20.205	Various	91,481	22,870	-
Central Area Bus Rapid Transit - East/West Transit Corridor	20.205	Various	42,710	14,237	-
Central Area Bus Rapid Transit - East/West Transit Corridor	20.205	Various	7,401	1,850	-
Preliminary Planning	20.205	Various	162,586	40,646	-
Preliminary Planning	20.205	Various	63,627	15,907	-
Development and Monitoring	20.205	Various	68,253	17,063	-
TIP Development and Monitoring	20.205	Various	68,883	-	-
Western Ave: Howard to Addison	20.205	Various	97	24	-
Lawrence Ave. Over Kennedy Expressway I-90	20.205	Various	1,059,473	545,789	-
Milwaukee Ave: Montrose to Kilpatrick	20.205	Various	649,488	-	-
LSD 79th St. to Harbor Avenue	20.205	Various	84,096	336,384	-
2005/2006 Structural Bridge Inspection	20.205	Various	1,159,624	289,906	-
S. Damen Ave. Viaduct @ N/S of I-55	20.205	Various	1,999	1,333	-
Citywide TSMS - Group 3B	20.205	Various	264	66	-
STP Group 1-C Construction	20.205	Various	775	194	-
Franklin - Orleans Drawbridge	20.205	Various	1,257	314	-
STP-2007 Traffic Signal Modernization	20.205	Various	253,322	63,330	-
West Jackson Blvd. Over Union Station	20.205	Various	6,607,845	-	-
Grand Avenue: Fullerton - Jefferson	20.205	Various	527,003	131,751	-
Milwaukee Avenue Improvements - Montrose Avenue to Gale Street	20.205	Various	4,712,184	1,178,046	-
Arterial Street ADA Ramp 2007 Program	20.205	Various	1,511,928	377,982	-
Arterial Street ADA Ramp 2008 Program	20.205	Various	2,881,316	-	-
Laramie Avenue Viaduct At Polk St	20.205	Various	69,712	278,847	-
Milwaukee Avenue: Lawrence to Erie	20.205	Various	155,065	38,766	-
City Wide Traffic Studies	20.205	Various	40,982	10,246	-
Milwaukee Ave: Lawrence/Erie STR	20.205	Various	371	124	-
Lake St. from Canal to Western Avenue	20.205	Various	135,534	33,884	-
Chicago Ave: Laramie/Kennedy Exp.	20.205	Various	20,369	5,092	-
Traffic Control Signals At Various Locations	20.205	Various	61,913	15,478	-
Laramie Ave. Viaduct at Polk Street	20.205	Various	54,550	-	-
Bike Rack Purchase/Installation Phase V	20.205	Various	737	184	-
Consult PH I - Design	20.205	Various	496,812	124,203	-
North Avenue Interconnect	20.205	Various	1,019	255	-
Nearwest Traffic Signal Interconnection	20.205	Various	114,110	28,527	-
Racine Avenue: 35th to 39th St/37th St: Morgan St. to Racine Avenue	20.205	Various	55,918	13,980	-
STP 2006 Traffic Signal Modernization Construction	20.205	Various	108,540	27,135	-
122nd St: Stony Island Avenue to Torrence	20.205	Various	16,181	4,045	-
Western Ave. Interconnect: Diversey to Congress	20.205	Various	29,035	7,259	-
Central Avenue Viaduct over Soo Line RR & Grand	20.205	Various	125,201	31,300	-
Burham Park, Gateway Landscaping (23rd St to)	20.205	Various	2,743	686	-
Midway Airport ITS Project HAR & Enhanced Traveler Information	20.205	Various	334,678	83,669	-
Montrose Harbor Bridges and Underpass	20.205	Various	275,257	68,814	-
Ashland Avenue Viaduct over Pershing Road	20.205	Various	235,172	58,793	-
Vertical Clearance IMP. Cermak Rd @ Kenton	20.205	Various	45,958	-	-
Wells Street Bridge over Main Branch of Chicago River	20.205	Various	400,872	100,218	-
Western Avenue Viaduct over Belmont Avenue	20.205	Various	344,082	86,020	-
Chicago Avenue Bridge Over the North Branch of Chicago River	20.205	Various	162,358	40,589	-
East Jackson Drive Over Metra Railroad Reconstruction	20.205	Various	1,042,721	260,680	-
CMAQ - Alternative Fueling Station	20.205	Various	23,421	-	-
Wacker Dr. Viaduct Between Franklin and State	20.205	Various	14,896	3,724	-
Wacker Dr: LSD to Congress Parkway	20.205	Various	3,616	904	-
47th St Pedestrian Bridge Over North Bound LSD	20.205	Various	91,967	61,311	-
2007 Bridge & Viaduct Painting	20.205	Various	1,465,818	366,455	-
2007 Bridge & Viaduct Painting Contract B	20.205	Various	81,101	20,275	-
Natoma Ave. Viaduct Over I-90	20.205	Various	(3,004)	(751)	-
59th St. over I-90/94	20.205	Various	3,467	867	-
Western Avenue Signal Interconnect Congress	20.205	Various	119,997	29,999	-
Monroe & Washington over I-90/94	20.205	Various	58	14	-
Michigan Avenue Viaduct over Bishop Ford Exp.	20.205	Various	109,636	27,409	-
Torrence Avenue Bridge Rehab	20.205	Various	70,245	280,980	-
Wacker Drive Riverwalk - Wabash Plaza	20.205	Various	63,209	15,802	-
ARRA - Arterial Street Resurfacing: (North Area) Project	20.205	Various	7,146,687	-	-
ARRA - Arterial Street Resurfacing: (Central Area) Project	20.205	Various	4,680,410	-	-
ARRA - Arterial Street Resurfacing: (South Area) Project	20.205	Various	4,271,810	-	-
ARRA - Arterial Street Resurfacing: (Far South Area) Project	20.205	Various	2,847,890	-	-
Total Highway Planning and Construction Cluster			65,981,444	10,227,754	-
Total Federal Highway Administration			65,981,444	10,227,754	-

See accompanying notes to schedule of expenditures of federal awards.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2009

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2009 Federal Expenditures	2009 Non-Federal Expenditures	2009 Subrecipient Expenditures
C. Federal Transit Administration					
Federal Transit Cluster					
Federal Transit -- Capital Investment Grants					
Grand/State Station Rehab	20.500	Various	\$ 14,506,884	\$ 3,626,721	\$ -
Conrail Bikeway -PHS III	20.500	Various	137,662	34,416	-
DRBRN/JCKSN-STA-PLTFRM/MEZZ	20.500	Various	1,000,836	-	-
Mid-City Transitway PHSNG STDY	20.500	Various	4,885	1,221	-
Mid-City Transitway PHSNG STDY	20.500	Various	379	95	-
Dan Ryan EXT MJR INV ANALYSIS	20.500	Various	38,231	9,558	-
Dan Ryan EXT MJR INV ANALYSIS	20.500	Various	4,168	1,042	-
Southwest Transit Ext Row	20.500	Various	421	105	-
Preliminary Planning	20.500	Various	134,720	-	-
La Salle/Congress Intermodal Transfer	20.500	Various	965,444	241,361	-
State St. Subway Lake/Ran Mezz/PI	20.500	Various	338,810	84,703	-
			<u>17,132,440</u>	<u>3,999,222</u>	<u>-</u>
Total Federal Transit Cluster			17,132,440	3,999,222	-
Federal Transit - Metropolitan Planning Grants					
State Planning and Research Program					
(passed through the Illinois Department of Transportation)					
Senior Alternative Transportation	20.505	N/A	102,135	34,045	37,493
			<u>102,135</u>	<u>34,045</u>	<u>37,493</u>
Job Access Reverse Commute					
(passed through the Regional Transportation Authority)					
Jobs Access Reverse Commute	20.516	JARC200104	241,761	-	241,761
			<u>241,761</u>	<u>-</u>	<u>241,761</u>
Alternatives Analysis					
Carroll Avenue Alternatives Analysis	20.522		2,664	666	-
			<u>2,664</u>	<u>666</u>	<u>-</u>
Total Federal Transit Administration			17,479,000	4,033,933	279,254
D. National Highway Traffic Safety Administration					
Highway Safety Cluster					
State and Community Highway Safety					
(passed through the Illinois Department of Transportation)					
NHTSA Focus City Grant	20.600	Various	768	-	-
Chicago Bicycle Safety Initiative FY 2010	20.600	Various	28,223	-	-
Chicago Pedestrian Safety Initiative	20.600	Various	269,550	-	-
Local Alcohol Program	20.600	AL81051177	70,232	-	-
Protector's Grant Year 13	20.600	0P81051176	210,203	-	-
Holiday Mobilization Grant FY'08	20.600	AL91051540	293,227	-	-
Crosswalk Enforcement Initiative FY'08/09	20.600	PB9-1051-140	67,715	-	-
Protector's Program FY'08/09	20.600	0P9-1051-143	20,972	-	-
Holiday Mobilization Grant FY'09/10	20.600	AL0-1051-576	70,036	-	-
Crosswalk Enforcement Initiative FY'09/10	20.600	BP0-1051-231	14,009	-	-
			<u>1,044,935</u>	<u>-</u>	<u>-</u>
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants					
(passed through Illinois Department of Transportation)					
Roadside Safety Checks YR 17	20.601	AL8-1051-175	52,201	-	-
Local Alcohol Program/DUI Strike FY'08	20.601	AL9-1051-142	210,337	-	-
DUI Strikeforce/Roadside Safety check FY'09/10	20.601	AL0-1051-228	94,184	-	-
			<u>356,722</u>	<u>-</u>	<u>-</u>
Occupant Protection					
(passed through Illinois Department of Transportation)					
Local Alcohol Program	20.602	AL8-1051-177	5,600	-	-
Holiday Mobilization Grant	20.602	0P81051458	12,446	-	-
Speed Enforcement Program FY'08/09	20.602	SP9-1051-141	169,889	-	-
			<u>187,935</u>	<u>-</u>	<u>-</u>
Total Highway Safety Cluster			1,589,592	-	-
Total National Highway Traffic Safety Administration			1,589,592	-	-

See accompanying notes to schedule of expenditures of federal awards.

CITY OF CHICAGO, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2009

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2009 Federal Expenditures	2009 Non-Federal Expenditures	2009 Subrecipient Expenditures
E. Pipeline and Hazardous Materials Safety Administration					
Hazardous Materials Public Sector Training and Planning Grants (passed through the Illinois Emergency Management Authority)					
Hazardous Materials Emergency Preparedness (HMEP) FY'08/09	20.703	BF00E68301-1	\$ 32,000	\$ -	\$ -
			32,000	-	-
Total Pipeline and Hazardous Materials Safety Administration Hazardous Materials Public Sector Training and Planning Grants			32,000	-	-
F. Research and Innovative Technology Administration					
Transportation Planning, Research and Education					
Stony Island Streetscape Master Plan	20.931	150-04-32580	9,099	81,889	-
			9,099	81,889	-
Total Research and Innovative Technology Administration			9,099	81,889	-
Total Department of Transportation			130,416,947	14,343,576	279,254
VII. Environmental Protection Agency					
A. Office of Air and Radiation					
Air Pollution Control Program Support (passed through the Illinois Environmental Protection Agency)					
Air Pollution Control Grant 04-05	66.001		266	178	-
Air Pollution Control Grant 05-06	66.001		30,352	30,292	-
Air Pollution Control Grant 06-07	66.001		50,095	49,973	-
Air Pollution Control Grant 07-08	66.001		55,516	55,405	-
Air Pollution Control Grant 08-09	66.001		289,536	217,669	-
Air Pollution Control Grant 09-10	66.001	N/A	139,776	-	-
			565,541	353,517	-
Survey, Studies, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act					
Chicago Fleet Idling Reduction Grant	66.034	XA-00E47701	38,880	-	-
			38,880	-	-
Total Office of Air and Radiation			604,421	353,517	-
B. Office of Water					
Non-Point Source Implementation Grants					
North Park Village Rain Garden	66.460		1,500	-	-
			1,500	-	-
Great Lakes Program					
Unwanted Household Electronics and Medicines	66.469	GL00E540010	39,724	-	-
			39,724	-	-
Total Office of Water			41,224	-	-
C. Office of Solid Waste and Emergency Response					
Brownfields Assessment and Cleanup Cooperative Agreements (Brownfields Assessment) Petroleum Substances Assessment					
	66.818	BF003017010	138,355	-	-
			138,355	-	-
Total Office of Solid Waste and Emergency Response			138,355	-	-
Total Environmental Protection Agency			784,000	353,517	-
VIII. Department of Health and Human Services					
A. Office of Population Affairs					
Family Planning - Services (passed through the Illinois Department of Human Services)					
Family Planning Services 2008	93.217	K11G9087350	82,081	18,212	-
Family Planning Services 2009	93.217	L11GL087350	264,737	49,025	-
			346,818	67,237	-
Total Office of Population Affairs			346,818	67,237	-

See accompanying notes to schedule of expenditures of federal awards.

CITY OF CHICAGO, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2009

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2009 Federal Expenditures	2009 Non-Federal Expenditures	2009 Subrecipient Expenditures
B. Administration on Aging					
Aging Cluster					
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (passed through the Illinois Department on Aging)					
Senior Citizen Nutrition and Social Services Program 2007	93.044		\$ 242,932	\$ -	\$ -
Senior Citizen Nutrition and Social Services Program 2008	93.044		3,036,433	3,351,648	1,841,743
Senior Citizen Nutrition and Social Services Program 2009	93.044		633,290	208,194	426,626
			<u>3,912,655</u>	<u>3,559,842</u>	<u>2,268,369</u>
Special Programs for the Aging - Title III, Part C - Nutrition Services (passed through the Illinois Department on Aging)					
Senior Citizen Nutrition and Social Services Program 2007	93.045		822,155	-	-
Senior Citizen Nutrition and Social Services Program 2008	93.045		3,490,263	-	2,117,211
Senior Citizen Nutrition and Social Services Program 2009	93.045		2,943,143	-	1,982,861
			<u>7,255,561</u>	<u>-</u>	<u>4,100,072</u>
Nutrition Services Incentive Program (passed through the Illinois Department on Aging)					
Senior Citizen Nutrition and Social Services Program 2007	93.053		6,997	-	-
Senior Citizen Nutrition and Social Services Program 2008	93.053		2,001,455	-	1,213,804
Senior Citizen Nutrition and Social Services Program 2009	93.053		6,219	-	4,076
			<u>2,014,671</u>	<u>-</u>	<u>1,217,880</u>
ARRA-Aging Congregate Nutrition Services for States (passed through the Illinois Department on Aging)					
ARRA Nutrition Program - 2008	93.707	ARRA-12	250,361	-	232,948
			<u>250,361</u>	<u>-</u>	<u>232,948</u>
Total Aging Cluster			<u>13,433,248</u>	<u>3,559,842</u>	<u>7,819,269</u>
Special Programs for the Aging - Title VII, Chapter 3 - Program for Prevention of Elder Abuse, Neglect and Exploitation (passed through the Illinois Department on Aging)					
Senior Citizen Nutrition and Social Services Program 2007	93.041		1,605	-	-
Senior Citizen Nutrition and Social Services Program 2008	93.041		16,658	-	10,320
			<u>18,263</u>	<u>-</u>	<u>10,320</u>
Special Programs for the Aging - Title VII, Chapter 2 - Long- term Care Ombudsman Services for Older Individuals (passed through the Illinois Department on Aging)					
Senior Citizen Nutrition and Social Services Program 2007	93.042		1,678	-	-
Senior Citizen Nutrition and Social Services Program 2009	93.042		19,957	-	13,315
			<u>21,635</u>	<u>-</u>	<u>13,315</u>
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services (passed through the Illinois Department on Aging)					
Senior Citizen Nutrition and Social Services Program 2007	93.043		11,344	-	-
Senior Citizen Nutrition and Social Services Program 2008	93.043		166,535	-	100,820
Senior Citizen Nutrition and Social Services Program 2009	93.043		4,899	-	3,261
			<u>182,778</u>	<u>-</u>	<u>104,081</u>
National Family Caregiver Support (passed through the Illinois Department on Aging)					
Senior Citizen Nutrition and Social Services Program 2007	93.052		146,042	-	-
Senior Citizen Nutrition and Social Services Program 2008	93.052		1,023,356	-	620,794
Senior Citizen Nutrition and Social Services Program 2009	93.052		217,416	-	146,466
			<u>1,386,814</u>	<u>-</u>	<u>767,260</u>
Special Programs for the Aging - Title II and Title IV Discretionary Projects and Programs (passed through the Illinois Department of Public Health)					
Chronic Disease Self Management Program 2008 (passed through the Area Agency on Aging of Suburban Cook County)	93.048	93288003	33,309	-	31,434
Senior Medicare Patrol Program 2008 (pass through AGE Options)	93.048	FY2009SMP	16,048	-	-
Senior Medicare Patrol Program	93.048	FY2010SMP	5,748	-	-
			<u>55,105</u>	<u>-</u>	<u>31,434</u>
Total Administration on Aging			<u>15,097,843</u>	<u>3,559,842</u>	<u>8,745,679</u>
C. Administration for Children and Families					
Healthy Marriage Promotion and Responsible Fatherhood Grants					
Promoting Responsible Fatherhood	93.086	90FR0009/02	2,154	-	-
			<u>2,154</u>	<u>-</u>	<u>-</u>

See accompanying notes to schedule of expenditures of federal awards.

CITY OF CHICAGO, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2009

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2009 Federal Expenditures	2009 Non-Federal Expenditures	2009 Subrecipient Expenditures
TANF Cluster					
Temporary Assistance for Needy Families (passed through the Illinois Department of Human Services)					
Domestic Violence Special Project	93.558	11GL873000	\$ 92,892	\$ -	\$ -
Healthy Families of Illinois 2007	93.558	811G8087400	1	-	-
Healthy Families of Illinois 2008	93.558	K1198087400	20,981	119,178	13,883
Healthy Families of Illinois 2009	93.558	L119L087400	14,139	80,123	7,291
			<u>128,013</u>	<u>199,301</u>	<u>21,174</u>
Total TANF Cluster			<u>128,013</u>	<u>199,301</u>	<u>21,174</u>
Refugee and Entrant Assistance-State Administered Programs (passed through the Illinois Department of Public Health)					
Refugee Program	93.566	90180025	234,223	-	-
Refugee Program	93.566	00180012/08	126,605	-	-
			<u>360,828</u>	<u>-</u>	<u>-</u>
Refugee and Entrant Assistance-Discretionary Grants (passed through the Illinois Department of Public Health)					
Refugee Program	93.576	90180025	15,146	-	-
			<u>15,146</u>	<u>-</u>	<u>-</u>
CSBG Cluster					
Community Services Block Grant (passed through the Illinois Department of Commerce and Economic Opportunity)					
C.S.B.G. 2008	93.569	08231036	(29,784)	37,424	-
C.S.B.G. 2009	93.569	09231036	11,241,222	441,375	2,468,390
			<u>11,211,438</u>	<u>478,799</u>	<u>2,468,390</u>
ARRA - Community Services Block Grant (passed through the Illinois Department of Commerce and Economic Opportunity)					
ARRA - C.S.B.G. Stimulus FY'09	93.710	09-211036	3,925,950	-	3,922,888
			<u>3,925,950</u>	<u>-</u>	<u>3,922,888</u>
Total CSBG Cluster			<u>15,137,388</u>	<u>478,799</u>	<u>6,391,278</u>
CCDF Cluster					
Child Care and Development Block Grant (passed through Illinois Department of Human Services)					
Child Care FY'09	93.575	81XK552000	1,166,077	-	1,166,077
Child Care FY '10	93.575	81XL552000	607,069	-	543,445
Healthy Child of Illinois 2008	93.575	K11GK087420	101,548	-	-
Healthy Child of Illinois 2009	93.575	L11GL087420	77,402	-	-
			<u>1,952,096</u>	<u>-</u>	<u>1,709,522</u>
Child Care Mandatory and Matching Funds of the Child Care and Development Fund (passed through the Illinois Department of Human Services)					
Child Care FY'09	93.596	81XK552000	14,943,761	5,973,682	13,285,478
Child Care FY'10	93.596	81XL552000	6,104,816	11,447,744	-
			<u>21,048,577</u>	<u>17,421,426</u>	<u>13,285,478</u>
Total CCDF Cluster			<u>23,000,673</u>	<u>17,421,426</u>	<u>14,995,000</u>
Head Start Cluster					
Head Start					
Early Headstart 2006	93.600	05CH010142	(399)	-	(399)
Early Headstart 2009	93.600	05CH010145	3,014,647	575,517	2,693,344
Early Headstart 2010	93.600	05CH010146	239,029	-	216,622
Headstart 2006	93.600	05CH010142	(5,365)	-	(5,365)
Headstart 2008	93.600	05CH010144	(883)	-	-
Headstart 2009	93.600	05CH010145	106,333,585	-	95,252,590
Headstart 2010	93.600	05CH010146	5,435,790	-	4,029,397
			<u>115,016,404</u>	<u>575,517</u>	<u>102,186,189</u>
ARRA-Head Start					
USDHHS ARRA Headstart COLA & Quality Improvement	93.708	05SE0101/01	5,914	-	5,914
			<u>5,914</u>	<u>-</u>	<u>5,914</u>
Total Head Start Cluster			<u>115,022,318</u>	<u>575,517</u>	<u>102,192,103</u>

See accompanying notes to schedule of expenditures of federal awards.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2009

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2009 Federal Expenditures	2009 Non-Federal Expenditures	2009 Subrecipient Expenditures
Social Services Block Grant					
(passed through the Illinois Department of Human Services)					
Donated Funds Initiative	93.667	81X09025000	\$ 180,216	\$ 168,532	\$ 168,471
Donated Funds Initiative	93.667	81X9025000	270,323	233,813	243,848
Maternal and Child Health 2008	93.667	K11G9087280	282,066	-	16,575
Maternal and Child Health 2009	93.667	L11GL087280	436,784	-	2,696
Empowerment Zone	93.667		854,313	-	-
Prevention Domestic Violence	93.667	K11G9087671	4,488	78,459	-
Family Planning Services 2008	93.667	K11G9087350	119,218	-	-
Family Planning Services 2009	93.667	L11GL087350	176,491	-	-
			<u>2,323,899</u>	<u>480,804</u>	<u>431,590</u>
Family Violence Prevention and Services/Grants for Battered Women's Shelters - Grants to States and Indian Tribes					
Prevention Domestic Violence	93.671	K11G9087671	80,809	-	-
			<u>80,809</u>	<u>-</u>	<u>-</u>
Total Administration for Children and Families			156,071,228	19,155,847	124,031,145
D. Centers for Medicare and Medicaid Services					
Medicaid Cluster					
Medicaid Assistance Program (Medicaid; Title XIX)					
(passed through the Illinois Department of Healthcare and Family Services)					
Chicago Family Case Management - Medicaid	93.778	40C70G1111	2,777,545	-	-
			<u>2,777,545</u>	<u>-</u>	<u>-</u>
Total Medicaid Cluster			2,777,545	-	-
Total Centers for Medicare and Medicaid Services			2,777,545	-	-
E. Centers for Disease Control and Prevention (CDC)					
Public Health Emergency Preparedness (PHEP)					
Public Health Preparedness and Response for Bioterrorism	93.069	5U90TP517008-08	1,372,516	-	217,732
Public Health Preparedness and Response for Bioterrorism	93.069	5U90TP517008-09	9,290,223	-	811,609
Pandemic Influenza - ELR	93.069	1U90TP000130-01	615,929	-	171,472
Public Health Emergency Response - PHER	93.069	1H75TP000379-01	1,181,373	-	221,201
Public Health Preparedness and Response for Bioterrorism	93.069	5U90TP517008-10	1,957,063	-	-
			<u>14,417,104</u>	<u>-</u>	<u>1,422,014</u>
Project Grants and Cooperative Agreements for Tuberculosis Control Programs					
TB Elimination and Laboratory	93.116	CCU500444-27	5,447	-	1,786
TB Elimination and Laboratory	93.116	CCU500444-28	1,922,241	-	260,360
			<u>1,927,688</u>	<u>-</u>	<u>262,146</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	5H64EH000157-03	659,334	-	198,822
Childhood Lead Poisoning Prevention Program	93.197	5H64EH000157-04	420,938	-	26,228
			<u>1,080,272</u>	<u>-</u>	<u>225,050</u>
Immunization Cluster					
Immunization Grants					
Immunization and Vaccines for Children	93.268	H23CCH522565-02	(5,584)	-	-
Immunization and Vaccines for Children	93.268	H23CCH522565-03	(1,413)	-	(1,413)
Immunization and Vaccines for Children	93.268	H23CCH522565-04	4,864	-	-
Immunization and Vaccines for Children	93.268	H23CCH522565-06	(67,553)	-	3,148
Immunization and Vaccines for Children	93.268	H23CCH522565-07	4,949,519	-	703,778
Immunization and Vaccines for Children	93.268	H23CCH522565-01	(41,501)	-	-
			<u>4,838,332</u>	<u>-</u>	<u>705,513</u>
Total Immunization Cluster			4,838,332	-	705,513
Centers for Disease Control and Prevention - Investigations and Technical Assistance					
Breast and Cervical Cancer	93.283	86180079	23,410	-	-
Breast and Cervical Cancer	93.283	96180077	391,675	-	-
Breast and Cervical Cancer	93.283	06180006	320,526	-	-
Epidemiology & Lab Grant	93.283	U50/CI000490-02	5,019	-	-
Adult Viral Hepatitis	93.283	U50/PS000906-02	112,816	-	-
Epidemiology & Lab Grant	93.283	U50/CI000490-03	407,435	-	-
Adult Viral Hepatitis	93.283	U50/PS000906-03	14,607	-	-
Reach Us Action Community	93.283	5U58DP000968-02	366,520	-	81,360
Reach Us Action Community	93.283	5U58DP000968-03	49,052	-	-
			<u>1,691,060</u>	<u>-</u>	<u>81,360</u>

See accompanying notes to schedule of expenditures of federal awards.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2009

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2009 Federal Expenditures	2009 Non-Federal Expenditures	2009 Subrecipient Expenditures
HIV Prevention Activities - Health Department Based					
HIV Prevention Project	93.940	CCU523481-04	\$ (554)	\$ -	\$ (554)
HIV Prevention Project	93.940	5U62PS523481-05	6,199,470	-	1,053,971
Multisite Opt-Out Rapid HIV Testing	93.940	1U62PS000769-02	1,527,412	-	1,341,129
HIV Behavioral Surveillance	93.940	1U62PS000976-02	408,956	-	119,030
			8,135,284	-	2,513,576
HIV Demonstration, Research, Public and Professional Education Projects					
AIDS Surveillance and Seroprevalance Project	93.941	1U62PS001042-01	48	-	-
AIDS Surveillance and Seroprevalance Project	93.941	1U62PS001042-02	1,032,797	-	41,954
HIV/AIDS Surveillance Perinatal	93.941	1U62PS001433-01	103,982	-	33,945
			1,136,827	-	75,899
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	5U62PS000769	502,958	-	-
			502,958	-	-
Human Immunodeficiency Virus (HIV) / Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance					
Morbidity/Risk Behavior Surveillance	93.944	U62CCU524458-04	249,690	-	-
Monitoring Atypical HIV Strains using Bloodspots	93.944	5UA1PS000058-05	60,118	-	-
Morbidity/Risk Behavior Surveillance	93.944	1U62PS001610-01	248,945	-	46,878
			558,753	-	46,878
Prevention Health Services - Sexually Transmitted Diseases Control Grants					
Comprehensive STD Prevention System	93.977	CCH504338-17	88,578	-	-
Comprehensive STD Prevention System	93.977	1H25PS001367-01	1,816,899	-	123,742
STD Surveillance Network	93.977	1H25PS001275-01	53,725	-	45,396
STD Surveillance Network	93.977	5H25PS001275-02	7,798	-	4,433
			1,967,000	-	173,571
Total Centers for Disease Control and Prevention			36,255,278	-	5,506,007
F. Office of the Secretary					
National Bioterrorism Hospital Preparedness Program					
Bioterrorism Hospital Preparedness Program	93.889	U3RMC0384801	(26,100)	-	(15,024)
Bioterrorism Hospital Preparedness Program	93.889	U3RHS0558801	(1,678)	-	(1,678)
Bioterrorism Hospital Preparedness Program	93.889	U3RHS07591-01	126,555	-	(24,079)
Bioterrorism Hospital Preparedness Program	93.889	U3REP070004-01	1,749,150	-	479,588
Bioterrorism Hospital Preparedness Program	93.889	U3REP08009-01	3,602,533	-	2,515,805
Pandemic Healthcare	93.889	U3REP090192-01	495,373	-	-
Bioterrorism Hospital Preparedness Program	93.889	U3REP090230-01	336,936	-	232,398
			6,282,769	-	3,187,010
Total Office of the Secretary			6,282,769	-	3,187,010
G. Health Resources and Service Administration					
HIV Emergency Relief Project Grants					
HIV Emergency Relief Project	93.914	2H89HA00008-15	(286)	-	(286)
HIV Emergency Relief Project	93.914	2H89HA00008-16	(16,750)	-	(16,750)
HIV Emergency Relief Project	93.914	5H89HA00008-17	(322)	-	(322)
HIV Emergency Relief Project	93.914	5H89HA00008-18	7,611,602	-	6,736,154
Minority AIDS Initiative	93.914	5H3MHA08490-02	1,566,169	-	1,417,139
HIV Emergency Relief Project	93.914	2H89HA00008-19	17,413,516	-	15,071,425
Minority AIDS Initiative	93.914	5H3MHA08490-03	596,259	-	566,177
			27,170,188	-	23,773,537
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease					
Ryan White Part C Out Patient EIS	93.918	5H76HA00114-17	497,403	-	-
			497,403	-	-
Healthy Start Initiative					
Healthy Start	93.926	5H49MC00103-08	430,905	-	-
Healthy Start	93.926	5H49MC00103-09	398,038	-	-
			828,943	-	-

CITY OF CHICAGO, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2009

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2009 Federal Expenditures	2009 Non-Federal Expenditures	2009 Subrecipient Expenditures
Maternal and Child Health Services Block Grant to the States (passed through the Illinois Department of Human Services)					
Maternal and Child Health 2007	93.994	811G8087280	\$ 16,469	\$ -	\$ 16,469
Maternal and Child Health 2008	93.994	K11G9087280	2,270,724	-	133,425
Maternal and Child Health 2009	93.994	L11GL087280	3,203,086	-	19,773
Chicago Family Case Management 2009	93.994	L11GL087310	1,159,197	-	-
Healthy Child of Illinois 2008	93.994	K11GK087420	34,240	-	-
Healthy Child of Illinois 2009	93.994	L11GL087420	25,416	-	-
			6,709,132	-	169,667
(passed through Illinois Department of Public Health)					
Dental Sealant	93.994	93480137	7,628	-	-
			7,628	-	-
Total Health Resources and Services Administration			35,213,294	-	23,943,204
H. Substance Abuse and Mental Health Services Administration					
Substance Abuse and Mental Health Services Projects of Regional and National Significance					
HIV Strategic Prevention Project	93.243	5U79SP13343-04	271,226	-	229,225
HIV Strategic Prevention Project	93.243	5U79SP13343-05	5,540	-	-
Crisis Intervention Team II	93.243	40C7002087	106	-	-
			276,872	-	229,225
Block Grants for Community Mental Health Services (passed through Illinois Department of Human Services)					
Mental Health	93.958	40CK001111	135,669	1,461,801	-
			135,669	1,461,801	-
Block Grants for Prevention and Treatment of Substance Abuse (passed through the Illinois Department of Human Services)					
IDASA	93.959	40C8001111C	437,467	-	437,467
IDASA	93.959	40CL001111C	346,335	-	345,789
SAAPPHI 2008	93.959	11G9097000	13,505	64,275	-
SAAPPHI 2009	93.959	11GL097000	74,751	-	-
			872,058	64,275	783,256
Total Substance Abuse and Mental Health Services Administration			1,284,599	1,526,076	1,012,481
Total Department of Health and Human Services			253,329,374	24,309,002	166,425,526
IX. Corporation for National and Community Service					
Foster Grandparent/ Senior Companion Cluster					
Foster Grandparent Program					
Foster Grandparent Program	94.011	06SFNIL003	(2,366)	-	-
Foster Grandparent Program 2008	94.011	06SFNBIL03	177,612	97,213	-
Foster Grandparent Program	94.011	09SFNIL006	235,968	14,720	-
			411,214	111,933	-
Senior Companion Program					
Senior Companion Program - Year 3	94.016	06SCNIL001	148,696	12,377	-
Senior Companion Program	94.016	09SCNIL001	147,941	18,742	-
			296,637	31,119	-
Total Foster Grandparent/ Senior Companion Cluster			707,851	143,052	-
Total Corporation for National and Community Service			707,851	143,052	-
X. Social Security Administration					
Social Security -- Work Incentives Planning and Assistance Program					
Work Incentives Planning & Assistance Program	96.008	14W50030503	61,996	-	-
Work Incentives Planning & Assistance Program	96.008	14W50030504	170,420	-	-
			232,416	-	-
Total Social Security Administration			232,416	-	-
XI. Department of Homeland Security					
Disaster Grants-Public Assistance (Presidentially Declared Disasters)					
2007 Northern Storm Reimbursement Public Assistance	97.036	1729	2,508,182	-	-
			2,508,182	-	-

See accompanying notes to schedule of expenditures of federal awards.

CITY OF CHICAGO, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2009

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2009 Federal Expenditures	2009 Non-Federal Expenditures	2009 Subrecipient Expenditures
Law Enforcement Officer Reimbursement Agreement Prog. Enforcement Officers) LEO - O'Hare 2008	97.090		\$ 1,970,169	\$ -	\$ -
LEO - Midway 2008	97.090		579,630	-	-
			<u>2,549,799</u>	-	-
Emergency Management Performance Grant Emergency Management Assistance Grant 2009	97.042	909EMACHICA	321,159	-	-
			<u>321,159</u>	-	-
Assistance to Firefighters Grant Assistance to Firefighters-Fire Prevention and Safety FY'08	97.044	EMW2008FP011	6,678	-	-
			<u>6,678</u>	-	-
Port Security Grant Program Port Security Grant FY'06	97.056	2006GBT60020	325,370	108,457	-
Port Security Grant FY'07	97.056	2007GBT7016	168,750	56,250	-
			<u>494,120</u>	<u>164,707</u>	-
Homeland Security Cluster Homeland Security Grant Program (passed through the Illinois Emergency Management Authority)					
2005 Urban Areas Security Initiative and Communications	97.067	005UASICHIC	766,582	-	-
2006 Urban Areas Security Initiative and Communications	97.067	006UASICHIC	12,842,872	-	-
2007 Urban Areas Security Initiative and Communications	97.067	007UASICHIC	9,680,481	-	-
2008 Urban Areas Security Initiative and Communications	97.067	008CHGOUASI	3,725,817	-	-
Citizen Corp 2008	97.067	008CITZCHIC	5,587	-	-
			<u>27,021,339</u>	-	-
Total Homeland Security Cluster			<u>27,021,339</u>	-	-
Metropolitan Medical Response System (passed through the Illinois Emergency Management Authority)					
Metropolitan Medical Response System FY 2001	97.071	233-03-0061	20,393	-	-
Metropolitan Medical Response System FY 2006	97.071	906MMRSCH12	90,054	-	-
Metropolitan Medical Response System FY 2007	97.071	007CHGOMMRS	176,912	-	-
			<u>287,359</u>	-	-
National Explosive Detection Canine Team Program National Explosive Detection Canine Team Program	97.072	HSTS0206HMLS	160,500	-	-
National Explosive Detection Canine Team Program - O'Hare	97.072		737,466	-	-
National Explosive Detection Canine Team Program - Midway	97.072		184,366	-	-
			<u>1,082,332</u>	-	-
Buffer Zone Protection Plan (BZPP) (passed through the Illinois Emergency Management Authority)					
2006 Bufferzone Protection Program Grant (CPD)	97.078	Various	38,231	-	-
2006 Bufferzone Protection Program Grant (OEMC)	97.078	Various	65,703	-	-
2006 Bufferzone Protection Program Grant (CFD)	97.078	Various	247,485	-	-
2006 Chemical Bufferzone Protection Program Grant (CPD)	97.078	Various	340,314	-	-
			<u>691,733</u>	-	-
Airport Checked Baggage Screening Program TSA/EDS - O'Hare 2006	97.100		1,801,544	-	-
			<u>1,801,544</u>	-	-
Regional Catastrophic Preparedness Grant Program (passed through the Illinois Emergency Management Authority)					
Regional Catastrophic Preparedness Grant Program	97.111	008CHIRCPGR	300,629	100,210	-
			<u>300,629</u>	<u>100,210</u>	-
Closed-Circuit TV Cameras - O'Hare	97.XXX		581,991	-	-
			<u>581,991</u>	-	-
Total Department of Homeland Security			<u>37,646,865</u>	<u>264,917</u>	-
		TOTAL	<u>\$ 644,046,844</u>	<u>\$ 47,085,521</u>	<u>\$ 258,597,649</u>

See accompanying notes to schedule of expenditures of federal awards.

CITY OF CHICAGO

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended December 31, 2009

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 Housing and Urban Development (“HUD”) 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	\$ 7,893,343
U.S. Department of Housing and Urban Development	144,228,418
U.S. Department of the Interior	159,983
U.S. Department of Justice	13,482,438
U.S. Department of Labor	55,165,209
U.S. Department of Transportation	130,416,947
U.S. Environmental Protection Agency	784,000
U.S. Department of Health and Human Services	253,329,374
U.S. Corporation for National and Community Services	707,851
U.S. Social Security Administration	232,416
U.S. Department of Homeland Security	<u>37,646,865</u>
Total Expenditures of Federal Awards	<u>\$ 644,046,844</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, 2009

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 2009 grant programs are based primarily on 2008 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 2009 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, 2009, 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, 2009, 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 for which the federal government is at risk: \$16,280,000.

U.S. Department of Health and Human Services;

CFDA No. 93.069: Vaccines H1N1 valued at \$8,517,385.

CFDA No. 93.116: Personnel valued at \$64,915.

CFDA No. 93.268: Vaccines valued at \$40,361,308; and personnel valued at \$253,909.

CFDA No. 93.977: Personnel valued at \$1,624,026.

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 2009 vouchers totaled \$5,582,929.

The City of Chicago had no noncash federally-funded insurance in effect during 2009.

CITY OF CHICAGO

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended December 31, 2009

NOTE 4 – PRIOR PERIOD FEDERAL EXPENDITURES

The former Chicago Department of Human Services (“CDHS”), now the Chicago Department of Family and Support Services (CDFSS), was awarded a Child Care Quality Enhancement grant (CFDA No. 93.575) for 1998 and 1999 by the U.S. Department of HHS through the Illinois Department of Human Services. The full amount of the grant was paid in advance. The funding was in turn advanced to various delegate agencies serving the program.

Historically, the expenditures for the program have been recorded at the end of the program period. The City would record the costs against the grant and concurrently reduced the advance due from the agency. The process was supported by documented evidence for the related costs. Prior to 2006, this action was not performed for both FY 1998 and FY 1999. The City compiled information in 2006 and 2007 to process a portion of the grant expenditures as reflected in the City’s Schedule of Expenditures and Federal Awards (“SEFA”) under CFDA No. 93.575. The expenditures that remain to be recorded are \$395,917 and \$119,298 for FY 1998 and 1999, respectively. The City expects to process the remaining expenditures in 2010.

The Chicago Department of Public Health was the recipient of various grant programs funded by the U.S. Department of Agriculture (CFDA No. 10.557) and passed through the Illinois Department of Human Services during the years 2007, 2008, and 2009. In accounting for the federal and non federal expenditure allocations related to this funding, estimates were made based on confirmations of federal funds received from the pass-through agency.

The 2007 SEFA amount for CFDA No. 10.557 reflects an over-estimated reduction (\$234,573) for the non federal portion of SFY’07 WIC Supplemental funding. The correct amount of federal expenditures for CFDA No. 10.557 at December 31, 2007 should have been reported as \$2,345,727.

The 2008 SEFA amount for CFDA No. 10.557 also included over-estimated adjustments for non federal expenditure amounts for SFY’08 All Our Kids (\$33,872) and Healthy Child Care (\$12,810) funding and the inadvertent omission of a WIC program encumbrance (\$21,130) that was recorded as an expenditure in SFY’09. The corrected 2008 SEFA amount for CFDA No. 10.557 is \$2,838,709.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM
AND INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133**

To the Honorable Richard M. Daley, Mayor,
and the Members of the City Council
City of Chicago
Chicago, Illinois

Compliance

We have audited the compliance of the City of Chicago, Illinois with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2009. 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 requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009. 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 2009-4, 2009-5, 2009-6, 2009-7, 2009-8, 2009-10, 2009-11, 2009-12, 2009-13, 2009-15, 2009-16, 2009-18, 2009-19, and 2009-21.

To the Honorable Richard M. Daley, Mayor,
and the Members of the City Council
City of Chicago

Internal Control Over Compliance

The 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 in order to determine our 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 2009-9, 2009-14, 2009-17, 2009-18, 2009-19, 2009-20, and 2009-21. 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 response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the City of Chicago's response and, accordingly, we express no opinion on it.

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 Vuchow Krause, LLP

Chicago, Illinois
September 20, 2010

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2009

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? yes X no
- > Significant deficiencies identified that are not considered to be material weaknesses? 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 that are not considered to be material weakness(es)? 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>
10.559	Summer Food Service Program for Children
14.231	Emergency Shelter Grants Program
14.238	Shelter Plus Care
14.257	ARRA – Homelessness Prevention and Rapid Re-housing
16.710	Public Safety Partnership and Community Policing Grants
16.710	ARRA – Public Safety Partnership and Community Policing Grants
16.738	Edward Bryne Memorial Justice Assistance Grant Program
16.804	ARRA – Edward Byrne Memorial Justice Assistance Grant Program
17.258	WIA Cluster – WIA Adult Program
17.258	WIA Cluster – ARRA – WIA Adult Program
17.259	WIA Cluster – WIA Youth Activities
17.259	WIA Cluster – ARRA – WIA Youth Activities
17.260	WIA Cluster – WIA Dislocated Workers
17.260	WIA Cluster – ARRA – WIA Dislocated Workers

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2009

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS

Finding 2009-04

CFDA No. 93.283 *Centers for Disease Control and Prevention – Investigations and Technical Assistance*

Federal Agency *U.S. Department of Health and Human Services*

City Department *Chicago Department of Public Health*

Criteria: Program requirements indicate that the Financial Status Report prepared for the program are supported and reconciled to the underlying accounting records in the City's general ledger.

Condition: During our testing of the Financial Status Report for the Epidemiology and Laboratory Capacity Program for the period January 1, 2009 to December 31, 2009, it was noted that the amount reported as expenditures during the period was greater than the amount reported in the general ledger. It was determined that the City did not process certain charges that were included in the 2009 Financial Status Report in the City's general ledger until 2010.

Effect: The general ledger and corresponding schedule of expenditures of federal awards is understated by \$26,519 in 2009.

Questioned Costs: None

Recommendation: We recommend that the City perform reconciliations of the Financial Status Reports to the general ledger. When reconciliations identify differences in timing of expenditures, the City should have procedures in place to assess the impact of these differences in each accounting period affected and verify a corresponding adjustment appears in the subsequent period.

Views of Responsible Officials: See Corrective Action Plan.

Finding 2009-05

CFDA No. 93.283 *Centers for Disease Control and Prevention – Investigations and Technical Assistance*

Federal Agency *U.S. Department of Health and Human Services*

City Department *Chicago Department of Public Health*

Criteria: Under the Breast and Cervical Cancer subprogram, the City receives funding to provide at-risk women with screenings for breast and cervical cancer. As part of the process of admitting and serving the patient, the City must abide by certain programmatic requirements to ensure the proper documentation for the patient is maintained in the patient file.

Condition: As part of our review of a sample of 40 patient files, the following conditions were noted:

1. The City is required to provide breast and cervical educational materials to the patients that they serve. In a sample of 40 patient files, it was found that three patient files did not have documentation demonstrating that the patient received the cervical educational materials. Six patient files did not have documentation demonstrating that the patient received the breast educational materials.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2009

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

Finding 2009-05 (cont.)

CFDA No. 93.283 *Centers for Disease Control and Prevention – Investigations and Technical Assistance*

Federal Agency *U.S. Department of Health and Human Services*

City Department *Chicago Department of Public Health*

Condition: (cont.)

2. The City is required to determine eligibility to receive services under the program annually. In the sample of files, it was determined that two files did not have eligibility forms that identified the patient's insurance status.
3. The City is required to retain various documents that support the information contained in the patient eligibility forms. From the sample, seven patient files were incomplete. These incomplete files were missing the following items: eligibility determination form, health assessment, client participation agreement and release of information form, Cornerstone consent form, CBE/cervical exam results, and mammogram results.

Effect: The City did not have all of the documentation required by the program in the patient file. As a result, it is possible that ineligible women could have been served by the program.

Questioned Costs: Not able to be determined.

Recommendation: We are aware that the City transitioned to an electronic records system during 2009 which aims to reduce errors in patient file documentation. We recommend the City ensure that all staff are aware of the patient file maintenance requirements. We also recommend that the City consider performing internal chart reviews to ensure that staff members are adhering to the programmatic documentation requirements.

Views of Responsible Officials: See Corrective Action Plan.

Finding 2009-06

CFDA No. 93.268 *Immunization Grants*

Federal Agency *U.S. Department of Health and Human Services*

City Department *Chicago Department of Public Health*

Criteria: Vaccines received under the Immunization program are to be administered only to eligible individuals.

Condition: During our audit, the City brought to our attention that one of its providers may have administered vaccines to ineligible individuals. The City conducted an audit and recommended that the provider reimburse the City a total of \$331,000, the estimated value of the vaccines that were provided to ineligible individuals. As of 2010, this provider is no longer an active provider at the City of Chicago and the case has been reported to the State of Illinois Office of the Inspector General.

Effect: The estimated value of inappropriately administered vaccines over a two year period was \$331,000.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2009

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

Finding 2009-06 (cont.)

CFDA No. 93.268 *Immunization Grants*

Federal Agency *U.S. Department of Health and Human Services*

City Department *Chicago Department of Public Health*

Questioned Costs: The vaccines were a non-cash award to the City.

Recommendation: We recommend that the City continue to work with the State of Illinois and its grantor to determine the best course of action to be taken in response to this issue.

Views of Responsible Officials: See Corrective Action Plan.

Finding 2009-07

CFDA No. 93.268 *Immunization Grants*

Federal Agency *U.S. Department of Health and Human Services*

City Department *Chicago Department of Public Health*

Criteria: The City receives vaccines under the Immunization and Vaccines for Children (VFC) Grants program which are passed through to various providers throughout the City of Chicago. Under terms of the Immunization and VFC Grants agreement, the vaccines given to providers are reported as non-cash expenditures on the Schedule of Expenditures of Federal Awards of the City of Chicago. It is the responsibility of the City to ensure that these vaccines are being properly administered by providers to eligible VFC program participants.

Condition: 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 one provider site visit did not include a review of participant charts.
- > 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 physician or clinic manager from the provider.

Effect: Program providers were not monitored in accordance with the City's site visit policy.

Questioned Costs: None

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2009

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

Finding 2009-07 (cont.)

CFDA No. 93.268 *Immunization Grants*

Federal Agency *U.S. Department of Health and Human Services*

City Department *Chicago Department of Public Health*

Recommendation: We recommend that the City personnel performing the annual site visits adhere to the City's policies and procedures for this monitoring. The City may consider performing inspections of completed site visits to ensure that staff are appropriately performing and documenting the results of the site visit. The City may also consider creating a process where site visit forms are reviewed before being placed in the provider's file to ensure that all pertinent documentation is maintained and all required procedures have been performed.

Views of Responsible Officials: See Corrective Action Plan.

Finding 2009-08

CFDA No. 93.268 *Immunization Grants*

Federal Agency *U.S. Department of Health and Human Services*

City Department *Chicago Department of Public Health*

Criteria: Program requirements indicate that the Financial Status Report prepared for the program are supported and reconciled to the underlying accounting records in the City's general ledger.

Condition: During our testing of the Financial Status Report for the Immunization Grant for the period January 1, 2009 to December 31, 2009, it was noted that the amount reported as expenditures during the period was greater than the amount reported in the general ledger. It was determined that the City did not process certain charges that were included in the 2009 Financial Status Report in the City's general ledger until 2010.

Effect: The general ledger and corresponding schedule of expenditures of federal awards is understated by approximately \$36,000 in 2009.

Questioned Costs: None

Recommendation: We recommend that the City perform reconciliations of the Financial Status Reports to the general ledger. When reconciliations identify differences in timing of expenditures, the City should have procedures in place to assess the impact of these differences in each accounting period affected, and verify a corresponding adjustment appears in the subsequent period.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2009

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

Finding 2009-09

CFDA No. 93.283 *Centers for Disease Control and Prevention – Investigations and Technical Assistance*

Federal Agency *U.S. Department of Health and Human Services*

City Department *Chicago Department of Public Health*

Criteria: OMB Circular A-102 requires 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. OMB Circular A-133 further requires auditors to obtain an understanding of the non-federal entity's internal control over federal programs.

Condition: In a sample of forty expenditures tested, three were found which were not approved by the proper City department.

Effect: Failure to properly approve expenditures could result in improperly recorded expenditures or result in noncompliance with program requirements.

Questioned Costs: None

Recommendation: We recommend the City review the internal controls surrounding approval of purchase vouchers and ensure there is an appropriate level of review by someone other than the preparer prior to payment.

Views of Responsible Officials: See Corrective Action Plan.

Finding 2009-10

CFDA No. 14.218 *Community Development Block Grant*

Federal Agency *U.S. Department of Housing and Urban Development*

City Department *Chicago Department of Community Development*

Update to prior year finding 2008-12.

Criteria: OMB Circular A-102 requires that program income be used to fund eligible program activities, finance the non-federal share of the program, or offset total program costs.

Condition: The Heat Receiver activity under the CDBG program generated approximately \$385,000 in program income during 2009. As part of the Department of Community Development's corrective action to prior year finding 2008-12, further analysis was performed by the Department during 2009 and 2010 to verify the nature of the funding and establish new processes and controls to properly apply this income to eligible program activities. It is our understanding that this process has been concluded in August 2010, and the City plans to transfer \$385,000 of 2009 program income, as well as additional 2010 program income, to make it available for use on program activities during 2010.

Effect: Throughout 2009, the City was not utilizing the available program income to reduce 2009 draws or supplement program activities.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2009

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

Finding 2009-10 (cont.)

CFDA No. 14.218 *Community Development Block Grant*
Federal Agency *U.S. Department of Housing and Urban Development*
City Department *Chicago Department of Community Development*

Questioned Costs: None

Recommendation: It is our understanding that the City plans to implement new procedures in 2010 to identify the program income generated by the Heat Receiver activity and ensure that program income is used in accordance with OMB Circular A-102.

Views of Responsible Officials: See Corrective Action Plan.

Finding 2009-11

Cross-Cut Testing: Maintenance of Supporting Documentation for Contract Files
Federal Agency *Not applicable*
City Department *Chicago Department of Procurement Services*

Repeat of prior year finding 2008-14.

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: Two contract files selected 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.

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

Questioned Costs: None

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. The City may also consider obtaining new contract documents for files not able to be located.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2009

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

Finding 2009-12

Cross-Cut Testing: Subrecipient Monitoring

Federal Agency

Not applicable

City Department

Chicago Office of Compliance

Criteria: OMB Circular A-133 Section .400 explains the responsibilities of a pass-through entity. Some of these requirements 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.
- > Issuing a management decision on audit findings within six months after receipt of the subrecipient's audit report and ensuring that the subrecipient takes appropriate and timely corrective action.

Condition: The City's Office of Compliance has established procedures surrounding the accumulation and review of the single audit reports of the City's subrecipients. We selected a sample of forty subrecipients and the City determined that management decisions were necessary in eleven instances. The six-month requirement to issue a management decision was not met in five instances.

Effect: Since the management requests were not submitted timely, management decisions could not be issued within the required timeframe. This could result in continued noncompliance at the subrecipient level with the potential for negative impacts on the City's own grant monitoring compliance.

Questioned Costs: None

Recommendation: The City should review its process for reviewing subrecipient single audit reports and determine an effective way for ensuring management decisions can be issued on a timely basis.

Views of Responsible Officials: See Corrective Action Plan.

Finding 2009-13

Cross-Cut Testing: Salary Certifications

Federal Agency

Not applicable

City Departments

Chicago Department of Law, Chicago Department of Public Health, and Chicago Department of Family and Support Services

Criteria: OMB Circular A-87, Appendix B, Section 8.h.(3) and (4) state the following related to support of salaries and wages charged to federal programs:

- > Where employees are expected to work solely on a single 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 will be prepared at least semi-annually and will be signed by the employee or supervisory official having first hand knowledge of the work performed by the employee.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2009

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

Finding 2009-13 (cont.)

Cross-Cut Testing: Salary Certifications

Federal Agency *Not applicable*

City Departments *Chicago Department of Law, Chicago Department of Public Health, and Chicago Department of Family and Support Services*

Criteria: (cont.)

- > Where 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.

Condition: The City requires employees funded through grants to complete a semi-annual salary certification form in order to confirm the amount of time spent by employees on federal grant programs. We selected a sample of forty employees with salaries charged to various federal programs. The following exceptions were noted:

- > One or both semi-annual salary certification forms for 2009 could not be located for three employees whose salaries were charged to federal programs.
- > Nine employees certified that they spent their time on multiple activities. In these cases, the respective departments had no further documentation supporting these allocations.

Effect: Documentation supporting salaries and wages charged to federal programs does not comply with federal requirements. This may result in inaccurate salary charges to federal programs.

Questioned Costs: Indeterminable

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 2009-14

CFDA No. 20.106 *Airport Improvement Program*

Federal Agency *U.S. Department of Transportation*

City Department *Chicago Department of Aviation*

Criteria: The A-102 Common Rule and 2 CFR part 215 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. OMB Circular A-133 further requires auditors to obtain an understanding of the non-federal entity's internal control over federal programs.

To minimize the risk of errors, internal controls should be in place for all program compliance requirements, including the preparation and submission of reimbursement requests, which should be reviewed and approved by a responsible party other than the original preparer.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2009

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

Finding 2009-14 (cont.)

CFDA No. 20.106 *Airport Improvement Program*
Federal Agency *U.S. Department of Transportation*
City Department *Chicago Department of Aviation*

Condition: 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 none of the four were reviewed and approved by someone other than the original preparer.

While there were no compliance issues noted while reviewing the accuracy of the reimbursement requests, it is important that the City implement effective controls over the submission process to minimize the risk of incorrect reporting.

Effect: Reimbursements requests could be made which are not appropriate or accurate.

Questioned Costs: None

Recommendation: The City should implement a process for the review and approval of reimbursement requests prior to submission to the federal grantor.

Views of Responsible Officials: See Corrective Action Plan.

Finding 2009-15

CFDA No. 16.804 *ARRA – Edward Byrne Memorial Justice Assistance Grant Program*
Federal Agency *U.S. Department of Justice*
City Department *Chicago Police Department*

Criteria: Requirements for cash management of federal awards contained in 2 CFR section 215.22 state that grant recipients should track and utilize funds earned from interest on cash advances for eligible program costs.

Condition: 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 2009, the City had not been tracking interest earned related to this grant.

Effect: The Department is not in compliance with federal cash management requirements.

Questioned Costs: None

Recommendation: The Department should review its procedures and controls around cash advances and, in particular, the tracking of interest earned on cash advances.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2009

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

Finding 2009-16

CFDA No. 16.738 *Edward Byrne Memorial Justice Assistance Grant Program*
CFDA No. 16.804 *ARRA – Edward Byrne Memorial Justice Assistance Grant Program*
Federal Agency *U.S. Department of Justice*
City Department *Chicago Police Department*

Criteria: According to 2 CFR Section 215.51 (Monitoring and Reporting Program Performance), federal grant recipients are responsible for managing and monitoring program activities, including monitoring awards to subrecipients. Program requirements further state that a pass-through entity is responsible for monitoring the subrecipient's use of federal awards through reporting, site visits, regular contact, or other means to provide reasonable assurance that the subrecipient administers federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved.

Condition: It was discovered during our review of these programs that many of the subrecipients were not submitting quarterly fiscal reports to the Police Department as required under the grant agreements. In addition, the Police Department was not adequately monitoring the subrecipients to determine that they were adhering to the provisions of the grant agreements.

Effect: The Department is not in compliance with federal sub-recipient monitoring requirements.

Questioned Costs: None

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

Views of Responsible Officials: See Corrective Action Plan.

Finding 2009-17

CFDA No. 17.258 *WIA Adult Program*
CFDA No. 17.260 *WIA Dislocated Workers*
CFDA No. 17.261 *Preparing Ex-Offenders for the Workplace Through Beneficiary-Choice Contracting*
Federal Agency *U.S. Department of Labor*
City Department *Chicago Department of Finance – Comptroller's Office (Special Accounting Division)*

Criteria: The A-102 Common Rule and 2 CFR part 215 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. OMB Circular A-133 further requires auditors to obtain an understanding of the non-federal entity's internal control over federal programs.

To minimize the risk of errors, internal controls should be in place for all program compliance requirements, including the preparation and submission of reimbursement requests, which should be reviewed and approved by a responsible party other than the original preparer.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2009

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

Finding 2009-17 (cont.)

CFDA No. 17.258 *WIA Adult Program*

CFDA No. 17.260 *WIA Dislocated Workers*

CFDA No. 17.261 *Preparing Ex-Offenders for the Workplace Through Beneficiary-Choice Contracting*

Federal Agency *U.S. Department of Labor*

City Department *Chicago Department of Finance – Comptroller’s Office (Special Accounting Division)*

Condition: A sample of reimbursement requests was tested for review and approval by someone other than the original preparer. Specifically, six reimbursement requests were tested and none of the six were reviewed and approved by someone other than the original preparer

Effect: Reimbursements requests could be made which are not appropriate or accurate.

Questioned Costs: None

Recommendation: The City should implement a process for the review and approval of reimbursement requests prior to submission to the granting agency.

Views of Responsible Officials: See Corrective Action Plan.

Finding 2009-18

Internal Control over Financial Reporting – Preparation of the Schedule of Expenditures of Federal Awards (SEFA)

Federal Agency *Not applicable*

City Department *Chicago Department of Finance – Comptroller’s Office (Special Accounting Division)*

Criteria: Sufficient internal controls should be in place and operating effectively to ensure transactions are recorded in the proper accounting period. The SEFA should include only federal expenditures related to the City’s fiscal year ended December 31, 2009.

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.

Effect: The SEFA may not properly reflect federal award expenditures for the City’s year ended December 31, 2009.

Questioned Costs: None

Recommendation: The City should review the internal controls over the year end cutoff 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, 2009

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

Finding 2009-19

CFDA No. 10.559 *Summer Food Service Program for Children*

Federal Agency *U.S. Department of Agriculture*

City Department *Chicago Department of Family and Support Services*

Repeat of prior year finding 2008-14.

Criteria: Federal regulations 45 CFR 92.40(a) stipulate that grantees are responsible for managing the day-to-day operations of grant and sub-grant supported activities to ensure compliance with applicable federal requirements and that performance goals are being achieved. Grantee monitoring must cover each program, function, or activity.

Condition: In 2006, 2007, and 2008 a finding was reported noting that the City's monitoring of summer food program sites was not meeting the standards as required by the City and granting agency. Monitoring requirements of the City include (a) performing a pre-operational visit and training to the personnel at the summer food program site prior to opening, (b) completing a site visit within the first week of operation, and (c) completing a monitoring review within the first four weeks after opening. For the 2009 audit, we tested a sample of 40 summer food program sites and noted the following exceptions:

- > The City had no documentation available supporting the training requirement for four of those sites
- > Evidence of the pre-operational visit was not available for five sites
- > Evidence of the first-week site visit was not available for five of the sites
- > Evidence of the monitoring review was not available for two sites
- > For five sites, the monitoring visit was not completed within the required four-week timeframe

Effect: Failure to adequately monitor program sites and train personnel at those sites increases the likelihood of noncompliance with program requirements.

Questioned Costs: None

Recommendation: The City should complete the required training and monitoring of the summer food program sites and maintain appropriate supporting documentation.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2009

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

Finding 2009-20

CFDA No. 14.231 *Emergency Shelter Grants Program*

CFDA No. 93.044 *Aging Cluster: Title III, Part B – Grants for Supportive Services and Senior Centers*

CFDA No. 93.045 *Aging Cluster: Title III, Part C – Nutrition Services*

CFDA No. 93.053 *Aging Cluster: Nutrition Services Incentive Program*

CFDA No. 93.707 *Aging Cluster: ARRA – Aging Congregate Nutrition Services for States*

CFDA No. 93.569 *CSBG Cluster: Community Services Block Grant*

CFDA No. 93.710 *CSBG Cluster: ARRA – Community Services Block Grant*

CFDA No. 17.259 *WIA Youth Activities*

CFDA No. 17.259 *ARRA – WIA Youth Activities*

Federal Agencies *U.S. Department of Housing and Urban Development, U.S. Department of Health and Human Services, U.S. Department of Labor*

City Department *Chicago Department of Family and Support Services*

Criteria: Federal regulations 45 CFR 92.40(a) stipulate that grantees are responsible for managing the day-to-day operations of grant and sub-grant 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: During our audit, we sampled the City's monitoring of 27 subgrantees under these funding sources and noted that fiscal monitoring was not performed timely for eight of the funding sources' subgrantees.

Effect: Failure to adequately monitor program subgrantees increases the likelihood of noncompliance with program requirements.

Questioned Costs: None

Recommendation: The Department should consider revising its existing fiscal monitoring procedures to clarify its process of risk assessment of delegate agencies that are selected for review, how it impacts the frequency of review, and the oversight of the process. Documentation should be maintained to support the risk assessment process.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2009

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

Finding 2009-21

CFDA No. 93.569 *Community Services Block Grant*

Federal Agency *U.S. Department of Health and Human Services*

City Department *Chicago Department of Family and Support Services*

Criteria: According to program requirements, equipment records shall be maintained for all property acquired with federal funds, 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. When equipment with a current per unit fair market value of \$5,000 or more is no longer needed for a federal program, it may be retained or sold with the federal agency having a right to a proportionate amount of the current fair market value. Proper sales procedures shall be used that provide for competition to the extent practicable and result in the highest possible return.

Condition: Several assets purchased with program funds in the past could not be identified during the current year audit because the Department had not maintained an inventory of capital assets acquired with program funds.

Effect: Disposition of equipment purchased with federal dollars may not be identified by the City, which could result in failure to appropriately reimburse the awarding agency for the proportionate share.

Questioned Costs: None

Recommendation: The Department should establish processes and procedures to track and monitor equipment purchased with federal funds.

Views of Responsible Officials: See Corrective Action Plan.

**CITY OF CHICAGO, ILLINOIS
CORRECTIVE ACTION PLAN
YEAR ENDED DECEMBER 31, 2009**



City of Chicago
Richard M. Daley, Mayor

Department of Finance

Steven J. Lux
City Comptroller

Linda M. Whitaker
Deputy Comptroller

Special Accounting Division
Room 800

33 North LaSalle Street
Chicago, Illinois 60602

(312) 744-5810

(312) 744-4065 (FAX)

<http://www.cityofchicago.org>

CITY OF CHICAGO

**CORRECTIVE ACTION PLAN
Year Ended December 31, 2009**

See the views of responsible officials for findings 2009-1, 2009-2, and 2009-3 in the separate bound report titled "Basic Financial Statements for the Year Ended December 31, 2009, Independent Auditors' Report and Independent Auditors' Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* for the Year Ended December 31, 2009."

FINDING 2009-4

The Comptroller's Office - SAD will assure that the Financial Status Reports (FSR) expenditures are reconciled to the City's official financial system. SAD managers currently require staff to submit FSR's for management review and follow-up two weeks prior to the due dates. Additional emphasis has been placed on the manager follow-up with staff to assure that all charges have been timely prepared and fully recorded in the proper year in the financial system with special attention at year end.

FINDING 2009-5

CDPH staff met and was made aware of the correct updated enrollment and other forms, the IBCCP Policy, and the current patient file maintenance requirements.

CDPH Public Health Nurses will conduct audits at least every quarter. After each audit, the CDPH PHNs will timely provide the clinic nurse supervisor and her staff with the results and recommendations for improvements as necessary.

FINDING 2009-6

The Immunization Program updated the Fraud and Abuse policy that will be distributed to enrolled VFC Providers during the 2011 VFC Regional Meetings. In addition, as part of the 2010 VFC Certification process, VFC providers were required to review the "Acknowledgement of VFC Vaccine Use for Under-Insured Children" memo that outlines who is eligible to receive VFC and VFC Plus vaccine. Also, the Program reiterated to providers VFC and VFC Plus eligibility via the monthly VFC News Bulletin.

The CDPH Program Manager notified the grantor about the case and will continue to work with the State of Illinois Office of the Inspector General as needed.

FINDING 2009-7

The VFC Program Manager will review monthly the submitted Quality Assurance Reviews to assure adherence to the 30 chart review policy. In cases where providers may not have 30 charts because of a small patient practice, a written justification of why less than 30 charts were used will be required.



CITY OF CHICAGO

CORRECTIVE ACTION PLAN Year Ended December 31, 2009

FINDING 2009-7 (cont.)

The VFC Program Manager will also review monthly the submitted Quality Assurance Reviews to assure completeness and the presence of signatures by both the provider and the staff person conducting the review.

FINDING 2009-8

The Comptroller's Office - SAD will assure that the Financial Status Reports (FSR) expenditures are reconciled to the City's official financial system. SAD managers currently require staff to submit FSR's for management review and follow-up two weeks prior to the due dates. Additional emphasis has been placed on the manager follow-up with staff to assure that all charges have been timely prepared and fully recorded in the proper year in the financial system with special attention at year end.

FINDING 2009-9

As recommended by the auditor, CDPH will review the internal controls surrounding approval of purchase vouchers and ensure that there is an appropriate level of review by someone other than the preparer at CDPH prior to the payment.

FINDING 2009-10

The City of Chicago Department of Community Development's (DCD) Finance Section has implemented procedures to track and capture CDBG Heat Receivership Program Income for 2010 and thereafter.

2009 CDBG Heat Receivership Program Income of approximately \$385,000 has been identified and will be transferred from The City's Law Department to DCD's CDBG Heat Receivership Program Income Account via journal entry in 2010.

FINDING 2009-11

The Department of Procurement Services continues to research the physical master file inventory and electronic file database for the missing contract documents identified as audit findings during the 2008 and 2009 Single Audit. The contracts referred to in the 2008 and 2009 audit findings were awarded in 1998 and 2005, with RFPs being issued in 1996 and 2002 respectively. During this period, changes within the City's financial system, document storage contractors, and DPS staff turnover are contributing factors to RFP contract documents not found in the contract master file. Additionally, the missing documents would have been part of the pre-award process, and would not usually have been detected when subsequent modifications and other contract maintenance activities were being performed.

CITY OF CHICAGO

CORRECTIVE ACTION PLAN Year Ended December 31, 2009

FINDING 2009-11 (cont.)

Procurement Services remains vigilant in the proper processing and management of the contract files and continues to address any deficiencies that are detected from the day to day contract management operations. An extensive review of the Policy for Document Retention was performed in 2009, and serious consideration to this subject has been included in professional and management staff meetings to ensure that required bid and contract documentation is accurately maintained according to the current policy. Staff have been instructed and trained to examine the entire contract file during contract management activities in order to identify file content deficiencies as soon as they are recognized, advantageous to researching and locating missing contract documents.

FINDING 2009-12

The untimely submission of management requests was due to resource constraints. Through a Request for Proposal, the Office of Compliance has selected, and is finalizing the contract with, a CPA firm that has committed to adequate staffing for this project. As a result, submission of management requests should be on a timely basis.

FINDING 2009-13

The City of Chicago is in the process of enhancing its existing payroll system (CHIPPS) which will ensure that personnel expenditures are allocated to the appropriate grant according to the requirements of A-87. This implementation should begin during the last quarter of 2011. In the interim, the City will continue to require that appropriate City departments submit copies of semiannual salary certification forms to the Department of Finance – Special Accounting Division. Additionally, each Department's Financial Manager will be required to increase their monitoring efforts by ensuring timely completion and the accuracy of payroll charges reported for personnel either paid directly from a grant program or where the personnel served as the match to the grant. The City, as part of implementing administrative procedures, will ensure that the documentation and fiscal reporting of salaries and wages are in accordance with OMB Circular A-87.

FINDING 2009-14

In a memo dated September 21, 2010, the Chief Financial Officer directed that all federal grant reimbursements submitted via the ECHO system for the Airport Improvement Program will be submitted to the Chief Financial Officer of the Department of Aviation for review and approval. The Chief Financial Officer will sign off on the reimbursement requests to show evidence of review and approval.

CITY OF CHICAGO

CORRECTIVE ACTION PLAN Year Ended December 31, 2009

FINDING 2009-15

The City of Chicago has accounting procedures and controls in place to track and monitor interest earned and reported related to cash advances. The City Comptroller's Office along with the Chicago Police Department will review their current policies and practices. The outcome of the review will be a more robust policy that implements additional monitoring procedures to ensure that future interest earned on cash advances are timely tracked, reported, and utilized in a manner that will comply with 2CFR, section 215.22.

The Financial Manager assigned to the ARRA JAG Program in both the Chicago Comptroller's Office and the Chicago Police Department will increase their reviews and account for the receipt, obligation and expenditure of funds including advances and interest earned semi-annually. Finally, The City Comptroller's Office, along with several other spending departments will meet with representatives from the Office of the Treasurer to review procedures for setting up interest accounts and the way that the interest is posted to the general ledger.

FINDING 2009-16

In October 2009, CPD developed its JAG sub-recipients Monitoring Policy to ensure understanding of the compliance requirements for administration and recordkeeping by the JAG co-grantees. Also in October 2009, the Chicago Police Departments JAG grants research specialist sent each JAG co-grantee a letter, to be re-sent annually, outlining the special conditions and reporting requirements of JAG funds. The co-grantees were required to acknowledge receipt of this letter by signing the letter and returning it to CPD electronically or by U.S. Postal Service by November 1, 2009. This requirement will continue in the remaining years of the grant.

Starting in October of 2009, CPD's JAG Manager began contacting co-grantees to schedule the annual onsite visits beginning in January 2010. Eleven onsite visits were conducted between January and May. Issues and concerns were identified and corrective actions were documented. Appropriate follow up and future visits to the remaining JAG co-grantees will be scheduled so that the CPD will remain in compliance with its sub-recipient monitoring requirement.

CITY OF CHICAGO

CORRECTIVE ACTION PLAN Year Ended December 31, 2009

FINDING 2009-17

Current procedures for draw down requests of grant funds from grantors by Department of Finance - SAD require careful preparation of the calculation document by grant-knowledgeable employees. The prepared request is required to be reviewed by an appropriate SAD manager (other than the preparer) and then signed and dated by that reviewer before proceeding to affect the request for funds. SAD staff and management have been reminded of this procedural requirement.

FINDING 2009-18

The City has been implementing procedures to ensure federal expenditures are properly accounted for and in accordance with OMB Circular A-133. The Department of Finance Management Team will work with the appropriate Fiscal Managers at the lead departments to train the department staff to charge the proper period. The Finance Management will also retrain the Finance staff on verifying that the invoices are charged to the correct period.

Reports will be made available to the proper lead department and OBM staff to allow them to accurately charge to the proper funding source and period. Adjustments to make corrections will be made in a timely manner.

FINDING 2009-19

The Department's Children Services Division will require every site that submits an application will be immediately assigned a training date. As such, specific staff will be accountable for ensuring attendance at the training followed through confirmation with a certificate of completion. Prior to meal delivery, the trained personnel will be entered into a database to ensure compliance. If the training date is not confirmed, meal delivery will not occur.

FSS will work with the Illinois State Board of Education to receive verification on the sites, which pre-operational site visits are not required. For sites that require preoperational visits, staff will ensure and document a site visit prior to meal delivery.

The Children Services Division will continue to work with Human Resources to expedite the hiring process for monitors of the Summer Food program. As such, this will address the timeliness of monitoring support of the program. It is anticipated that each of these items will be implemented during program year 2011.

CITY OF CHICAGO

CORRECTIVE ACTION PLAN
Year Ended December 31, 2009

FINDING 2009-20

DFSS will make the recommended improvements to enhance its monitoring support documentation by the second quarter of 2011. Taking into considerations factors such as the amount of time since the delegate agency's last review, the results of the last review, and the amount of funding the agency receives, a risk assessment will be maintained to help prioritize agencies that are to be reviewed. The information will be updated and reviewed for consistency on a quarterly basis. The effort also will be made to insure that all applicable funds are included in the monitoring scope.

FINDING 2009- 21

DFSS' Information Technology unit along with the Administrative Services unit will develop and maintain an inventory for technical purchases through the CSBG grant beginning the 1st quarter of 2011. This timeline has been communicated and accepted by the funder.

**CITY OF CHICAGO, ILLINOIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2009**



City of Chicago
Richard M. Daley, Mayor

Department of Finance

Steven J. Lux
City Comptroller

Linda M. Whitaker
Deputy Comptroller

Special Accounting Division
Room 800
33 North LaSalle Street
Chicago, Illinois 60602
(312) 744-5810
(312) 744-4065 (FAX)
<http://www.cityofchicago.org>

**CITY OF CHICAGO, ILLINOIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2009**

**FINDING 2008-1
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.

2009 STATUS

The City, like many other state and local governments, continues to face the nation's most significant recession in decades while attempting to maintain appropriate levels of staff to manage core functions such as public safety, health, etc. In addition, the City has been awarded a number of new grants including American Recovery and Reinvestment Act (ARRA) stimulus grants with minimal administrative dollars and support. The City will reassess additional requests for staffing as justified by responsibilities and available resources. Managerial staff assignments and organizational structures are being reviewed concerning responsibilities on an annual basis.

Staff and management will continue to devote time to accommodate the development, testing, training, and implementation of the City's financial systems and report writing capabilities. Additionally, technical accounting needs will be addressed by utilizing both internal and external training programs for staff and managers.

The City has also implemented and taken proactive steps toward making sure that employees are ready and able to handle the technological and environmental changes that are likely to impact the City.

This finding is repeated in 2009.

**FINDING 2008-2
BASIC FINANCIAL STATEMENT FINDINGS
OFFICE OF THE COMPTROLLER – SPECIAL ACCOUNTING DIVISION
FINANCIAL ACCOUNTING AND REPORTING**

The SAD does not currently monitor the inventory listing of land held for resale and does not maintain complete supporting documentation. Further, the SAD does not monitor certain significantly aged receivables for collectability or review certain liability accounts for accuracy.



**CITY OF CHICAGO, ILLINOIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2009**

**FINDING 2008-2
BASIC FINANCIAL STATEMENT FINDINGS
OFFICE OF THE COMPTROLLER – SPECIAL ACCOUNTING DIVISION
FINANCIAL ACCOUNTING AND REPORTING (cont.)**

2009 STATUS

The Chicago Department of Community Development has developed an inventory report on all land that it currently owns that is marked for resale. The City Comptroller's Office will work with the department each year to ensure the ledger and inventory are complete and in sync.

During the 2009 audit period, the Special Accounting Division has been analyzing older receivables and was able to adjust for invoices that were collected prior to 2009. In addition, the City is working with grantors and outside consultants to collect millions of dollars and close out and resolve many old projects/grants. This work is continuing in 2010.

This finding is repeated during 2009.

**FINDING 2008-3
BASIC FINANCIAL STATEMENT FINDINGS
OFFICE OF THE COMPTROLLER
CAPITAL ASSET MANAGEMENT**

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.

2009 STATUS

The City concurs with this observation. Currently the City is implementing the Oracle Grants Module, prior to implementing the Fixed Asset Module.

This finding is repeated and expanded in 2009.

**CITY OF CHICAGO, ILLINOIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2009**

**FINDING 2008-04: U.S. DEPARTMENT OF AGRICULTURE
SUMMER FOOD SERVICE PROGRAM FOR CHILDREN: CFDA NO.
10.559
CHICAGO DEPARTMENT OF FAMILY AND SUPPORT SERVICES**

In 2006 and 2007, a finding was reported noting that the City's monitoring of summer food program sites was not meeting the standards as required by the City and granting agency. Monitoring requirements of the City include providing training to the personnel at the summer food program site prior to opening and completing a monitoring site visit within the first four weeks after opening. For the 2008 audit, we tested a sample of 25 summer food program sites and noted that the City had no documentation available supporting the training requirement for seven of those sites, first on-site visit for three of the sites was not conducted within the first week of operations, and the monitoring visit for nine of the sites was not completed within the four-week timeframe.

2009 STATUS

The Department has noted the finding and the Project Coordinator for the program has put in place activities that will ensure that all delegate agencies are trained as required by the program requirements. In addition, a web-based monitoring system was implemented for program year 2009 to track site visits in order to ensure that the first and four week visits are conducted in a timely manner. The system also tracks training for staff.

This finding is repeated during 2009.

**FINDING 2008-05: U.S. DEPARTMENT OF HEALTH AND HUMAN
SERVICES
COMMUNITY SERVICE BLOCK GRANT: CFDA NO. 93.569
CHICAGO DEPARTMENT OF FAMILY AND SUPPORT SERVICES**

The Chicago Department of Family and Support Services has a policy in place for monitoring sub recipients of the Community Service Block Grant program. During our audit, we tested the City's monitoring activities and noted that program monitoring was not performed for one of the subrecipients in our sample.

2009 STATUS

The Director of the Department's Monitoring Unit along with the appropriate Program Managers will ensure that it follows the monitoring protocol for all programs funded through the Community Service Block Grant. This will be completed through the development of a schedule of monitoring visits.

This finding is repeated during 2009.

**CITY OF CHICAGO, ILLINOIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2009**

FINDING 2008-06: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

**IMMUNIZATION GRANTS: CFDA NO. 93.268
CHICAGO DEPARTMENT OF PUBLIC HEALTH**

The City conducts annual site visits to approximately one third of its Immunization Grant providers each year. It is the City's policy to view 30 charts at each location to determine that program participants were eligible to receive vaccinations. In a sample of 25 provider site visits, we found that one visit did not include a review of any participant charts, and in thirteen cases the City viewed less than 30 charts. In addition, occasionally the City would select the charts to view based on those that were readily available rather than obtaining a complete population from which to select the sample.

2009 STATUS

The CDPH Immunization Program under the direction of the VFC Program Manager and Immunization Program Director has reviewed and revised the 2009 site visit policy to adjust for practices with small numbers of VFC eligible patients and has set standards for chart selection based on clinic practice population. These additional oversight and monitoring procedures should insure that program activities are properly monitored and that monitoring activities are adequately documented.

This finding is repeated during 2009.

**FINDING 2008-07: U.S. DEPARTMENT OF HOMELAND SECURITY
PORT SECURITY PROGRAM: CFDA NO. 97.056
CHICAGO DEPARTMENT OF FINANCE – COMPTROLLER'S OFFICE
(SPECIAL ACCOUNTING DIVISION)**

We reviewed the accuracy of the Financial Status Reports SF269a and noted two errors in these reports. In one case, an incorrect formula was used to calculate the total outlays and the recipient share of outlays. In another case, we noted expenditures from the City's accounting records that were not included in the Financial Status Reports SF269a.

2009 STATUS

The City of Chicago Comptroller's Office – Special Accounting Division (SAD) concurred with the observation of two errors relating to the accuracy of Financial Status Reports SF269a.

SAD staff has been retrained on the proper procedures for accuracy on the reports before they are submitted to the Department of Homeland security. Staff reconciles the FSR reports to the City's official financial system. SAD procedures require staff to submit the FSR reports to SAD managers two weeks before the due date so that staff and management can review and submit the report in a timely manner.

This finding is not repeated in 2009.

**CITY OF CHICAGO, ILLINOIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2009**

**FINDING 2008-8: U.S. DEPARTMENT OF LABOR
YOUTH OFFENDER BENEFICIARY CHOICE GRANT: CFDA NO. 17.261
CHICAGO DEPARTMENT OF FAMILY AND SUPPORT SERVICES**

During 2008, Youth Offender Beneficiary Grant was administered by the Mayor's Office of Workforce Development (MOWD). It is MOWD's policy to monitor subrecipients on an "as-needed" basis. The factors that are considered in the selection of the subrecipients to be reviewed include date of past review, results of past review, dollar amount of the subrecipient's contract, and information that a subrecipient might not be performing in accordance with its contract. The Youth Offender Beneficiary Grant is a fairly new program at the City, and in 2008, it was reviewed by the U.S. Department of Labor, Employment and Training Administration (ETA). The monitoring report issued by ETA on September 3, 2008 identified a number of findings related to the major subrecipient of this program. However, during our review of the Department's subrecipient monitoring activities, we noted that monitoring procedures had not been performed for any subrecipients of this program during 2008.

2009 STATUS

The Department is on target to put in place a monitoring protocol for the Youth Beneficiary Grant by the end of 2010. In addition, the Director of Monitoring and the program staff will continue to collaborate to ensure compliance with oversight of the program.

This finding is repeated in 2009.

**FINDING 2008-09: U.S. DEPARTMENT OF HOMELAND SECURITY
LAW ENFORCEMENT OFFICER REIMBURSEMENT PROGRAM: CFDA
NO. 97.090
CHICAGO DEPARTMENT OF AVIATION**

The Department of Aviation submitted SF269 Financial Status Report for Midway airport for the federal fiscal year ended September 30, 2008 on May 9, 2009.

2009 STATUS

The Chicago Department of Aviation has implemented procedures such as calendaring when reports are due to satisfy the Transportation Security Administration guidelines including, but not limited to, the timely submission of the annual Federal Status Report.

This finding is not repeated during 2009.

**CITY OF CHICAGO, ILLINOIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2009**

**FINDING 2008-10: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
CENTERS FOR DISEASE CONTROL AND PREVENTION –
INVESTIGATIONS AND TECHNICAL ASSISTANCE: CFDA NO. 93.283
CHICAGO DEPARTMENT OF PUBLIC HEALTH**

As part of our review of a sample of 25 patient files, the following conditions were noted:

1. The City is required to provide breast and cervical educational materials to the patients that they serve. In a sample of 25 patient files, it was found that one patient file did not have documentation demonstrating that the patient received the cervical educational materials.
2. The City is required to determine eligibility to receive services under the program annually. In the sample of files, it was found that one file did not contain an eligibility determination for 2008.
3. The program requires that the City send reminders to the enrolled women for their annual appointments. In the sample of files reviewed, it was found that four files had no evidence of the annual reminder.
4. The City is required to receive a signed participation and release form from the patient. This form needs only to be completed once and then should be reviewed and updated each year afterwards. In the sample of files reviewed, a current or reviewed form could not be found for one participant.

2009 STATUS

In addition to the corrective action procedures described in the audit report for the year ended December 31, 2008 related to improving eligibility determination and documentation and patient file maintenance, the Chicago Department of Public Health has conducted monthly site visits at each mammography site for verification of appropriate chart documentation requirements according to IBCCP guidelines. These visits were conducted by CDPH Clinic Nurse Supervisors. The Cerner electronic records system has contributed to improved patient file documentation and provided for the utilization of appropriate patient participation and release forms. The continued utilization and monitoring of these procedures will insure compliance with programmatic documentation requirements.

This finding is repeated during 2009.

**CITY OF CHICAGO, ILLINOIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2009**

**FINDING 2008-11: INTERNAL CONTROL OVER FINANCIAL
REPORTING – CONTROLS OVER SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS (SEFA) PREPARATION**

During our audit of major programs, we identified costs that were initially reported as expenditures in the SEFA that were not actually federal expenditures. These costs included expenditures that were not reimbursable by the federal grantor, exceeded grant agreements, or represented the nonfederal match component.

2009 STATUS

The City has been implementing procedures to ensure federal expenditures are properly accounted for and in accordance with OMB Circular A-133. The Department of Finance Management Team will work with the appropriate Fiscal Managers at the lead departments to train the department staff to charge the proper grant.

Reports will be made available to the proper lead department and OBM staff to allow them to accurately charge to the proper funding source and period. Adjustments will be made in a timely manner.

This finding is repeated in 2009.

**FINDING 2008-12: U.S. DEPARTMENT OF HOUSING AND URBAN
DEVELOPMENT
COMMUNITY DEVELOPMENT BLOCK GRANT: CFDA NO. 14.218
CHICAGO DEPARTMENT OF COMMUNITY DEVELOPMENT**

The Heat Receiver activity under the CDBG program generated approximately \$270,000 in program income. This program income was not used in accordance with OMB Circular A-102 to fund eligible program activities, finance the non-federal share of the program, or offset total program costs.

2009 STATUS

The City of Chicago Department of Community Development's (DCD) Finance Section through the City's Comptroller's Office has set up an account in the City's Financial Management Purchasing System (FMPS) to record CDBG Heat Receivership Program Income.

**CITY OF CHICAGO, ILLINOIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2009**

**FINDING 2008-12: U.S. DEPARTMENT OF HOUSING AND URBAN
DEVELOPMENT
COMMUNITY DEVELOPMENT BLOCK GRANT: CFDA NO. 14.218
CHICAGO DEPARTMENT OF COMMUNITY DEVELOPMENT (cont.)**

CDBG Heat Receivership Program Income generated from foreclosed liens are received by the Administrative Assistant in DCD's Preservation Section and transmitted to the Accountant in the Finance Section. The Accountant deposits the funds with the City's Revenue Department into DCD's CDBG Heat Receivership Program Income Account.

The Coordinator of Special Programs in the Preservation Section of DCD reconciles the CDBG Heat Receivership Program Income Account.

This finding is repeated during 2009.

**FINDING 2008-13: GENERAL CROSS-CUT TESTING
MAINTENANCE OF SUPPORTING DOCUMENTATION FOR PAYMENT
VOUCHERS**

The City was unable to provide the supporting payment voucher for two expenditures selected in our sample.

2009 STATUS

No changes were made to the corrective action that was implemented effective September 18, 2009 by the City of Chicago Comptroller's Office-Disbursement Division, under the direction of the Managing Deputy Comptroller. The implemented procedures will continually be monitored by management to ensure compliance with federal regulations.

This finding is not repeated during 2009.

**FINDING 2008-14: GENERAL CROSS-CUT TESTING
MAINTENANCE OF SUPPORTING DOCUMENTATION FOR CONTRACT
FILES**

One contract file selected 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.

**CITY OF CHICAGO, ILLINOIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2009**

**FINDING 2008-14: GENERAL CROSS-CUT TESTING
MAINTENANCE OF SUPPORTING DOCUMENTATION FOR CONTRACT
FILES (cont.)**

2009 STATUS

The "CITY OF CHICAGO, DEPARTMENT OF PROCUREMENT SERVICES, POLICY FOR DOCUMENT RETENTION" was updated and re-issued in October, 2009 and again updated in December, 2009. This information was disseminated to staff, and accompanied the Contract Checklist that was created to provide guidance to Contract Administration staff of the required contents of Specification/Contract packages as they were processed throughout the review and approval process. The DPS Policy for Document Retention was again reviewed when the changes to the process of responding to Freedom of Information requests were discussed and implemented in DPS in March, 2010. DPS continues to monitor contract file activity in the processing of new contracts as well as the retrieval and maintenance of existing contract files.

The First Deputy Procurement Officer and the Deputy Procurement Officer for Finance and Administration will be responsible for the implementation and continued oversight of this process and unit. DPS will continue to evaluate processes and add safeguards and controls to ensure the completeness and accuracy of this and related processes and ensure compliance with OMB's Grant Management Common Rules and 29CFR Subtitle A Section 97.36.

This finding is repeated during 2009.

**FINDING 2008-15: GENERAL CROSS-CUT TESTING
MAINTENANCE OF SALARY CERTIFICATION FORMS**

Six out of 25 positions selected in our cross-cut test of salaries did not have a Salary Certification Form on file. One form was not available throughout our fieldwork and five forms were prepared after our request.

2009 STATUS

The City of Chicago is in the process of enhancing its existing payroll system (CHIPPS) which will ensure that personnel expenditures are allocated to the appropriate grant according to the requirements of A-87. This implementation should begin during the last quarter of 2011. In the interim, the City will continue to require that appropriate City departments submit copies of semiannual salary certification forms to the Department of Finance – Special Accounting Division. Additionally, each Department's Financial Manager will be required to increase their monitoring efforts by ensuring timely completion and the accuracy of payroll charges reported for personnel either paid directly from a grant program or where the personnel served as the match to the grant. The City, as part of implementing administrative procedures, will ensure that the documentation and fiscal reporting of salaries and wages are in accordance with OMB Circular A-87.

This finding is repeated during 2009.

**CITY OF CHICAGO, ILLINOIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2009**

**FINDING 2008-16: U.S. DEPARTMENT OF JUSTICE
EDWARD BYRNE JUSTICE ASSISTANCE GRANT PROGRAM: CFDA
NO. 16.738
CHICAGO POLICE DEPARTMENT**

In 2007, we selected a sample of sub grantees and reviewed their quarterly fiscal reports submitted to the Chicago Police Department (CPD). We noted that 22 out of 30 quarterly reports tested were not submitted to CPD during the applicable reporting period. The City has not established corrective action in 2008.

2009 STATUS

Effective October 1, 2009 the Chicago Police Department's JAG grants research specialist sent each JAG Disparate Partner a letter, to be issued annually, outlining the special conditions and reporting requirements of JAG funds. JAG Disparate Partners were required to acknowledge receipt of the special conditions and reporting requirements by signing the letter itself and returning it to CPD by November 1 each year during term of grant. The acknowledgements are maintained in the JAG file in the CPD grants unit.

In February 2010, the grants research specialist began conducting on-site visits with JAG Disparate Partners to review JAG programmatic and financial operations. These on-site visits are on-going. Issues and concerns for corrective actions were identified and corrective measures were documented as needed. Follow up visits are to be scheduled as needed.

As of October 1, 2009 JAG Disparate Partners were notified of the requirement to submit an annual copy of their single audit reports to the CPD JAG grants research specialist. This requirement is included in the annual letter outlining the special conditions and reporting requirements above. The JAG Disparate Partners' single audit reports, or supporting documents, are maintained in the JAG file in CPD's grants unit.

This finding is repeated during 2009.