

CITY OF CHICAGO

Chicago, Illinois

REPORT ON FEDERAL AWARDS

For the Year Ended December 31, 2016

CITY OF CHICAGO

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INDEPENDENT AUDITORS' REPORT
ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

Report on Schedule of Expenditures of Federal Awards

We have audited the accompanying schedule of expenditures of federal awards of the City of Chicago, Illinois for the year ended December 31, 2016, and the related notes (the financial statement).

Management's Responsibility

Management is responsible for the preparation and fair presentation of this financial statement in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on this 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

Opinion

In our opinion, the financial statement 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, 2016 in accordance with accounting principles generally accepted in the United States of America.

Baker Tilly Virchow Krause, LLP

Chicago, Illinois
July 28, 2017

CITY OF CHICAGO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016

Agency/ Program/ Grant or Cluster Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2016 Federal Expenditures	2016 Non-Federal Expenditures	2016 Sub recipient Expenditures
I. Department of Agriculture					
A. Food and Nutrition Service					
Child Nutrition Cluster					
Summer Food Service Program for Children					
Summer Food Program 2014	10.559	55280004C	\$ 45,946	\$ -	\$ -
			45,946	-	-
Total Child Nutrition Cluster			45,946	-	-
Child and Adult Care Food Program					
Child and Adult Care Food Program	10.558	55280060C	16,224	-	-
			16,224	-	-
Special Supplemental Nutrition Program for Women, Infants, & Children (passed through Illinois Department of Human Services)					
Women, Infants and Children Program 2013	10.557	FCSSQ00825	(12,150)	-	(12,150)
Women, Infants and Children Program 2015	10.557	FCSUQ00825	2,175,242	-	757,083
Women, Infants and Children Program 2016	10.557	FCSVQ00825	1,980,519	-	608,401
Breastfeeding Peer Counseling (BPC) 2015	10.557	FCSUQ03592	31,854	-	31,854
Breastfeeding Peer Counseling (BPC) 2016	10.557	FCSVQ03592	16,420	-	16,420
			4,191,885	-	1,401,608
Women Infant and Children Voucher Program (Nutritional Commodities) 2016 Direct Assistance	10.557	FCSUQ00825	6,725,308	-	-
			6,725,308	-	-
Total Special Supplemental Nutrition Program for Women, Infants, & Children			10,917,193	-	1,401,608
Total Food and Nutrition Service			10,979,363	-	1,401,608
B. Agricultural Marketing Service					
Farmers' Market and Local Food Promotion Program					
Farmers' Market and Local Food Promotion Program	10.168	14FMPPXIL006	29,527	-	27,066
			29,527	-	27,066
Total Agricultural Marketing Service			29,527	-	27,066
Total Department of Agriculture			11,008,890	-	1,428,674
II. Department of Housing and Urban Development					
A. Office of Community Planning and Development					
CDBG - Entitlement Grants Cluster					
Community Development Block Grants/Entitlement Grants					
Community Development Block Grant YR39	14.218	B13MC170006	(3,070)	-	(3,070)
Community Development Block Grant YR40	14.218	B14MC170006	1,074,317	-	302,400
Community Development Block Grant YR41	14.218	B15MC170006	4,514,024	-	337,372
Community Development Block Grant YR42	14.218	B16MC170006	71,688,665	-	31,902,352
Neighborhood Stabilization Program (NSP1) HERA 2009	14.218	B08MN170002	6,396,822	-	-
			83,670,758	-	32,539,054
Total CDBG - Entitlement Grants Cluster			83,670,758	-	32,539,054
CDBG--State's Program and Non-Entitlement Grants in Hawaii (passed through Illinois Department of Commerce and Economic Opportunity)					
Improvements to Public Roadway Green Bay Avenue and 84th Street	14.228	08-357018	170,209	-	-
			170,209	-	-
Emergency Solutions Grant Program					
Emergency Solutions Grant Salvage 2011	14.231	E-11-MC-17-0006	71,684	71,684	71,684
Emergency Solutions Grant Salvage 2012	14.231	E-12-MC-17-0006	44,495	44,495	44,495
Emergency Solutions Grant Salvage 2013	14.231	E-13-MC-17-0006	715,218	715,218	715,218
Emergency Solutions Grant 2014	14.231	E-14-MC-17-0006	570,052	570,052	459,061
Emergency Solutions Grant 2015	14.231	E-15-MC-17-0006	871,178	871,178	749,988
Emergency Solutions Grant 2016	14.231	E-16-MC-17-0006	5,929,155	5,929,155	5,833,967
			8,201,782	8,201,782	7,874,413
Shelter Plus Care					
Shelter Plus Care	14.238	IL01C510152	(920)	-	(920)
Shelter Plus Care	14.238	IL0422C5T100900	13,066	-	13,066
Shelter Plus Care	14.238	IL0434C5T100900	24,354	-	24,354
Shelter Plus Care	14.238	IL0461C5T101000	15,649	-	15,649
Shelter Plus Care	14.238	IL0496C5T101100	8,902	-	8,902
Shelter Plus Care	14.238	IL0461C5T101000	103,773	-	103,773
Shelter Plus Care	14.238	IL0496C5T101100	44,241	-	44,241
Shelter Plus Care	14.238	IL0523L5T101403	8,964	-	-
Shelter Plus Care	14.238	IL0541L5T101403	58,140	-	58,140
Shelter Plus Care	14.238	IL0148L5T101407	79,984	-	79,984
Shelter Plus Care	14.238	IL0522L5T101403	112,392	-	112,392
Shelter Plus Care	14.238	IL0137L5T101407	77,755	-	77,755
Shelter Plus Care	14.238	IL0189L5T101407	90,525	-	89,525
Shelter Plus Care	14.238	IL0149L5T101407	155,362	-	155,362
Shelter Plus Care	14.238	IL0482L5T101404	32,568	-	32,568
Shelter Plus Care	14.238	IL0171L5T101407	6,330	-	6,330
Shelter Plus Care	14.238	IL0220L5T101407	176,306	-	176,306
Shelter Plus Care	14.238	IL0401L5T101406	43,354	-	43,354
Shelter Plus Care	14.238	IL0371L5T101406	75,739	-	75,739
Shelter Plus Care	14.238	IL0116L5T101407	159,777	-	141,419
Shelter Plus Care	14.238	IL0110L5T101407	84,536	-	68,335
Shelter Plus Care	14.238	IL0134L5T101407	71,675	-	71,675
Shelter Plus Care	14.238	IL0201L5T101407	135,106	-	118,806
Shelter Plus Care	14.238	IL0130L5T101405	90,900	-	90,900
Shelter Plus Care	14.238	IL0093L5T101401	95,810	-	95,810
Shelter Plus Care	14.238	IL0136L5T101407	142,208	-	142,208

CITY OF CHICAGO

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FOR THE YEAR ENDED DECEMBER 31, 2016

Agency/ Program/ Grant or Cluster Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2016 Federal Expenditures	2016 Non-Federal Expenditures	2016 Sub recipient Expenditures
Shelter Plus Care (cont.)					
Shelter Plus Care	14.238	IL0138L5T101407	\$ 179,018	\$ -	\$ 179,018
Shelter Plus Care	14.238	IL0176L5T101407	10,357	-	10,357
Shelter Plus Care	14.238	IL0223L5T101407	105,216	-	105,216
Shelter Plus Care	14.238	IL0190L5T101407	55,493	-	55,493
Shelter Plus Care	14.238	IL0400L5T101406	222,462	-	222,462
Shelter Plus Care	14.238	IL0152L5T101407	456,131	-	456,131
Shelter Plus Care	14.238	IL0208L5T101407	99,958	-	99,958
Shelter Plus Care	14.238	IL0226L5T101407	263,793	-	263,793
Shelter Plus Care	14.238	IL0403L5T101406	76,066	-	76,066
Shelter Plus Care	14.238	IL0107L5T101407	527,741	-	527,741
Shelter Plus Care	14.238	IL0135L5T101407	234,889	-	234,889
Shelter Plus Care	14.238	IL0172L5T101407	57,294	-	57,294
Shelter Plus Care	14.238	IL0224L5T101407	165,648	-	165,648
Shelter Plus Care	14.238	IL0150L5T101407	247,055	-	247,055
Shelter Plus Care	14.238	IL0112L5T101407	271,204	-	271,204
Shelter Plus Care	14.238	IL0372L5T101406	362,302	-	362,302
Shelter Plus Care	14.238	IL0596L5T101400	2,070	-	-
Shelter Plus Care	14.238	IL0116L5T101508	155,504	-	155,504
Shelter Plus Care	14.238	IL0110L5T101508	67,438	-	67,438
Shelter Plus Care	14.238	IL0596L5T101501	5,612	-	5,612
Shelter Plus Care	14.238	IL0201L5T101508	71,642	-	71,642
			<u>5,543,389</u>	<u>-</u>	<u>5,480,496</u>
HOME Investment Partnerships Program					
HOME 2011	14.239	M11MC170201	817,102	-	-
HOME 2013	14.239	M13MC170201	298,045	-	-
HOME 2014	14.239	M14MC170201	8,564,918	-	-
HOME 2015	14.239	M15MC170201	1,875,383	63,360	-
HOME 2016	14.239	M16MC170201	1,514,256	-	-
			<u>13,069,704</u>	<u>63,360</u>	<u>-</u>
Housing Opportunities for Persons with AIDS					
HOPWA 2014 - 2016	14.241	ILH14F001	1,286,469	-	1,271,439
HOPWA 2015 - 2017	14.241	ILH15F001	23,605	-	23,208
HOPWA 2016 - 2018	14.241	ILH16F001	6,266,416	-	5,916,380
HOPWA Housing & Healthy Study 2016-2018	14.241	ILH150013	478,953	-	478,953
HOPWA Supportive Services	14.241	ILH02F001	(11,465)	-	-
			<u>8,043,978</u>	<u>-</u>	<u>7,689,980</u>
ARRA - Neighborhood Stabilization Program (Recovery Act Funded)					
ARRA Neighborhood Stabilization Program (NSP II) 2010	14.256	B09LNIL0025	2,180,731	-	-
			<u>2,180,731</u>	<u>-</u>	<u>-</u>
Neighborhood Stabilization Program					
Neighborhood Stabilization Program (NSP III) 2011	14.264	B11MN170002	377,367	-	-
			<u>377,367</u>	<u>-</u>	<u>-</u>
CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster					
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants					
CDBG - Disaster Recovery Program for Hurricane Sandy & Other Disasters	14.269	B13MS170001	4,261,640	-	-
CDBG - Disaster Recovery Program for Hurricane Sandy & Other Disasters	14.269	B13MS170001	26,441,615	-	3,113,530
CDBG - Disaster Recovery Program for Hurricane Sandy & Other Disasters	14.269	B13MS170001	3,301,633	-	-
			<u>34,004,888</u>	<u>-</u>	<u>3,113,530</u>
Total CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster			<u>34,004,888</u>	<u>-</u>	<u>3,113,530</u>
Total Office of Community Planning and Development			<u>155,262,806</u>	<u>8,265,142</u>	<u>56,697,473</u>
B. Office of Public and Indian Housing					
Housing Voucher Cluster					
Section 8 Housing Choice Vouchers (passed through Chicago Housing Authority)					
Chicago Housing Authority 2014	14.871	11383	(9,226)	-	(9,226)
Chicago Housing Authority 2016	14.871	11723	1,452,994	-	849,541
			<u>1,443,768</u>	<u>-</u>	<u>840,315</u>
Total Housing Voucher Cluster			<u>1,443,768</u>	<u>-</u>	<u>840,315</u>
HOPE VI Cluster					
Choice Neighborhoods Implementation Grants 2012	14.889	IL5A507CNI110	113,835	-	-
			<u>113,835</u>	<u>-</u>	<u>-</u>
Total HOPE VI Cluster			<u>113,835</u>	<u>-</u>	<u>-</u>
Total Office of Public and Indian Housing			<u>1,557,603</u>	<u>-</u>	<u>840,315</u>
C. Office of Healthy Homes and Lead Hazard Control					
Lead Hazard Reduction Demonstration Grant Program					
Lead Hazard Reduction Demonstration Grant Program 2014	14.905	ILLHD0270-14	1,526,520	-	1,413,112
			<u>1,526,520</u>	<u>-</u>	<u>1,413,112</u>
Total Office of Healthy Homes and Lead Hazard Control			<u>1,526,520</u>	<u>-</u>	<u>1,413,112</u>
Total Department of Housing and Urban Development			<u>158,346,929</u>	<u>8,265,142</u>	<u>58,950,900</u>
III. Department of Justice					
A. Violence Against Women Office					
Supervised Visitation, Safe Havens for Children					
Safe Haven Supervised Visitation & Safe Exchange	16.527	2009CWAXK013	105,707	-	105,707
			<u>105,707</u>	<u>-</u>	<u>105,707</u>

CITY OF CHICAGO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016

Agency/ Program/ Grant or Cluster Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2016 Federal Expenditures	2016 Non-Federal Expenditures	2016 Sub recipient Expenditures
Violence Against Women Formula Grants					
(passed through Illinois Criminal Justice Information Authority)					
Services to Victims of Domestic Violence Help Line 2015/2016	16.588	214115	\$ 270,453	\$ -	\$ 270,453
Services to Victims of Domestic Violence Help Line 2016/2017	16.588	215115	137,023	-	137,023
Domestic Violence Multi-Disciplinary Team	16.588	614030	39,504	-	-
Sexual Assault Multi-Disciplinary Team	16.588	614020	1,751	-	-
			<u>448,731</u>	<u>-</u>	<u>407,476</u>
Total Violence Against Women Office			<u>554,438</u>	<u>-</u>	<u>513,183</u>
B. Office of Juvenile Justice and Delinquency Prevention					
Juvenile Accountability Block Grants					
(passed through Illinois Criminal Justice Information Authority)					
Juvenile Block Grant 2015	16.523	FCSUR03403	93,303	10,367	-
			<u>93,303</u>	<u>10,367</u>	<u>-</u>
Gang Resistance Education & Training					
Gang Resistance Education & Training 2010 - 2012	16.737	2010-JV-FX-0019	35,236	-	-
			<u>35,236</u>	<u>-</u>	<u>-</u>
National Forum on Youth Violence Prevention					
National Forum on Youth Violence	16.819	2013-NY-FX-K001	108,501	-	-
			<u>108,501</u>	<u>-</u>	<u>-</u>
Total Office of Juvenile Justice and Delinquency Prevention			<u>237,040</u>	<u>10,367</u>	<u>-</u>
C. Bureau of Justice Assistance					
Edward Byrne Memorial Justice Assistance Grant Program					
Edward Byrne Memorial Justice Assistance 2011	16.738	2011-DJ-BX-2688	1,183,894	-	921,981
Edward Byrne Memorial Justice Assistance 2012	16.738	2012-DJ-BX-0447	72,619	-	92,297
Edward Byrne Memorial Justice Assistance 2013	16.738	2013-DJ-BX-0471	181,952	-	53,571
Edward Byrne Memorial Justice Assistance 2014	16.738	2014-DJ-BX-0155	300,841	-	35,082
Edward Byrne Memorial Justice Assistance 2015	16.738	2015-DJ-BX-0223	1,075,512	-	25,391
Body-Worn Camera Pilot Implementation Program 2015	16.738	2015-DE-BX-K017	1,351,933	-	-
			<u>4,166,751</u>	<u>-</u>	<u>1,128,322</u>
Criminal and Juvenile Justice and Mental Health Collaboration Program					
Justice & Mental Health Collaboration 2014	16.745	2014-MO-BX-0002	64,393	-	-
			<u>64,393</u>	<u>-</u>	<u>-</u>
Edward Byrne Memorial Competitive Grant Program					
Smart Policing Initiative 2015	16.751	2015-WY-BX-0001	124,244	-	-
			<u>124,244</u>	<u>-</u>	<u>-</u>
Total Bureau of Justice Assistance			<u>4,355,388</u>	<u>-</u>	<u>1,128,322</u>
D. Bureau of Justice Statistics					
Special Data Collections and Statistical Studies					
National Crime Statistics Exchange (NCS-X) Implementation 2015	16.734	N/A	175,197	-	-
			<u>175,197</u>	<u>-</u>	<u>-</u>
Total Bureau of Justice Statistics			<u>175,197</u>	<u>-</u>	<u>-</u>
E. Office for Victims of Crime					
Antiterrorism Emergency Reserve					
Antiterrorism and Emergency Assistance Program 2014	16.321	2014-RF-GX-K012	191,901	-	-
Antiterrorism Crime Victim Response Program 2014	16.321	2014-RF-GX-K011	1,177,950	-	-
			<u>1,369,851</u>	<u>-</u>	<u>-</u>
Crime Victim Assistance					
(passed through Illinois Criminal Justice Information Authority)					
Services to Victims of Domestic Violence 2015/2016	16.575	215289	70,720	-	-
Services to Victims of Domestic Violence 2016/2017	16.575	215389	184,576	-	-
			<u>255,296</u>	<u>-</u>	<u>-</u>
Total Office for Victims of Crime			<u>1,625,147</u>	<u>-</u>	<u>-</u>
F. National Institute of Justice					
National Institute of Justice Research, Evaluation and Development Project Grants					
Optimizing the Use of Video Technology to Improve Criminal Justice Outcomes	16.560	2014-R2-CX-K002	627,695	-	-
			<u>627,695</u>	<u>-</u>	<u>-</u>
Total National Institute of Justice			<u>627,695</u>	<u>-</u>	<u>-</u>
G. Criminal Division					
Equitable Sharing Program					
Asset Forfeiture Program	16.922	N/A	5,085,489	-	-
			<u>5,085,489</u>	<u>-</u>	<u>-</u>
Total Criminal Division			<u>5,085,489</u>	<u>-</u>	<u>-</u>

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FOR THE YEAR ENDED DECEMBER 31, 2016

Agency/ Program/ Grant or Cluster Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2016 Federal Expenditures	2016 Non-Federal Expenditures	2016 Sub recipient Expenditures
H. Office of Community Oriented Policing Services					
Public Safety Partnership and Community Policing Grants					
COPS Hiring Recovery Program 2013	16.710	2013-UL-WX-0032	\$ 1,911,627	\$ -	\$ -
COPS Hiring Recovery Program 2014	16.710	2014-UL-WX-0032	1,574,964	1,539,670	-
COPS Hiring Recovery Program 2015	16.710	2015-UL-WX-0015	1,472,852	1,420,898	-
COPS Hiring Recovery Program 2016	16.710	2016-UL-WX-0018	423,475	-	-
Community Policing Development 2014	16.710	2014-CK-WX-0007	46,759	-	-
			<u>5,429,677</u>	<u>2,960,568</u>	<u>-</u>
Total Office of Community Oriented Policing Services			5,429,677	2,960,568	-
Total Department of Justice			<u>18,090,071</u>	<u>2,970,935</u>	<u>1,641,505</u>
IV. Department of Labor					
A. Employment Training Administration					
Senior Community Service Employment Program (passed through Illinois Department on Aging/ National Council for Senior Citizens)					
Senior Community Service Employment Program 2015/2016	17.235	V-16-12	451,902	-	233,944
Senior Community Service Employment Program 2016/2017	17.235	V-17-12	387,729	-	209,346
			<u>839,631</u>	<u>-</u>	<u>443,290</u>
Total Employment Training Administration			839,631	-	443,290
Total Department of Labor			<u>839,631</u>	<u>-</u>	<u>443,290</u>
V. Department of Transportation					
A. Federal Aviation Administration					
Airport Improvement Program					
Federal Airport O'Hare Field Development (passed through Illinois Department of Transportation)	20.106	N/A	58,771,786	-	-
Federal Airport O'Hare	20.106	N/A	4,168,773	-	-
Federal Airport Midway	20.106	N/A	26,912,575	-	-
			<u>89,853,134</u>	<u>-</u>	<u>-</u>
Total Federal Aviation Administration			89,853,134	-	-
B. Federal Highway Administration					
Highway Research and Development Program (passed through Illinois Department of Transportation)					
IGO Peer to Peer Car Sharing Program	20.200	VP-6000(438)	328,008	-	-
			<u>328,008</u>	<u>-</u>	<u>-</u>
Highway Planning and Construction Cluster					
Highway Planning and Construction (passed through Illinois Department of Transportation)					
75th St. Viaduct Imp over I-94	20.205	Various	(191,779)	(47,945)	-
Gateway Green Kennedy Expressway Landscape Enhancements	20.205	Various	706	176	-
Adams Street Viaduct over Union Station	20.205	Various	33,886	27,005	-
South Water Viaduct from Stetson Ave to Beaubien	20.205	Various	23,624	5,906	-
Canal Street Viaduct/Madison to Taylor - Phase I	20.205	Various	190,085	47,521	-
Pedestrian Countdown Signals (Various Locations) Design	20.205	Various	13,299	1,478	-
Grand Avenue Improvements: Chicago to Damen	20.205	Various	20,716	5,179	-
Grand Avenue Improvements: Central Avenue to Lamon Avenue	20.205	Various	103,604	25,901	-
35th Street Bicycle and Pedestrian Bridge	20.205	Various	6,949,108	1,737,277	-
Bicycle Parking Program (Phase I & II)-Bike Racks Installation on Public Property	20.205	Various	146,961	36,740	-
Bike Share Program	20.205	Various	610,989	152,747	-
35th St Bicycle & Pedestrian Bridge over South Lake Shore Drive	20.205	Various	45,113	11,278	-
Lakefront Bicycle Trail-Navy Pier Flyover	20.205	Various	6,220,965	2,666,128	-
Street for Cycling Project #2 Phase I & II	20.205	Various	8,839	2,210	-
Chicago Safe Routes to School Phase I & II	20.205	Various	66,836	-	-
Chicago Streets for Cycling Project No. 2	20.205	Various	1,065	266	-
Arterial Street ADA Ramps (Central) 2010	20.205	Various	(7,904)	(1,976)	-
Arterial Street Resurfacing Project 59 - North Area	20.205	Various	59,901	179,704	-
Arterial Street Resurfacing Project 60 - Central Area	20.205	Various	51,639	206,557	-
Arterial Street Resurfacing Project 62 - Far South Area	20.205	Various	37,426	87,328	-
Lake Street (Ashland Avenue - Kennedy Expressway)	20.205	Various	20,103	5,026	-
Burley Avenue: 106th to 126th Place	20.205	Various	5,196	1,299	-
US 41 Mainline Relocation - Harbor Ave to 79th Street	20.205	Various	477,221	477,221	-
Chicago Bus Rapid Transit Master Plan	20.205	Various	42,031	10,508	-
Transportation Planning and Programming	20.205	Various	757	189	-
Far South RR Relocation Study	20.205	Various	2,602	651	-
Union Station Master Plan: Phase III	20.205	Various	5,198	1,300	-
Lawrence Ave: over Kennedy Expressway I-90	20.205	Various	131,094	56,183	-
Museum of Science & Industry 57th and Lake Shore Drive	20.205	Various	966	242	-
Milwaukee Avenue Section 3 Improvement - N. Kilpatrick Avenue to Addison	20.205	Various	293,639	73,410	-
Lincoln/Ashland/Belmont Phase I & II	20.205	Various	77,409	-	-
Arterial Streets ADA Ramps (North) 2011	20.205	Various	100,648	25,162	-
Arterial Streets ADA Ramps 2011 (Central)	20.205	Various	107,879	26,970	-
Milwaukee Avenue Improvements, Addison to Belmont	20.205	Various	187,687	46,922	-

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Highway Planning and Construction (cont.)					
ADA Ramp Improvements Project 56 & 60-Central Area	20.205	Various	\$ 113,974	\$ 28,493	\$ -
ADA Ramp Improvements Project 57 & 61-South Area	20.205	Various	65,107	16,277	-
130th St/Torrence Ave/Brainard Ave Main Contract	20.205	Various	2,337,834	2,337,834	-
Madison Street Viaduct over Union Station	20.205	Various	25,845	6,461	-
Grand Avenue: Fullerton - Jefferson	20.205	Various	104,520	26,130	-
Arterial Street ADA Ramp Program 2008	20.205	Various	41,958	-	-
Laramie Ave. Viaduct at Polk Street	20.205	Various	34,705	8,676	-
Vaulted Sidewalk ADA Ramps Program State Street Corridor Haddock Pl. to Jackson	20.205	Various	64,704	16,176	-
Vaulted Sidewalk ADA Ramps Michigan Ave Corridor-Lake to Van Buren	20.205	Various	157,316	39,329	-
ASR-ADA Ramps Improvements Project #51 (North Area)	20.205	Various	61,311	26,276	-
ASR-ADA Ramps Improvements Project #52 (Central Area)	20.205	Various	440,672	293,781	-
ASR-ADA Ramps Improvements Project #53 (South Area)	20.205	Various	173,743	115,829	-
ASR-ADA Ramps Improvements Project #54 (Far South Area)	20.205	Various	28,667	19,111	-
Oakwood Blvd. Viaduct at the Illinois Central Railroad Tracks	20.205	Various	42,923	10,731	-
Torrence Avenue over Calumet River	20.205	Various	327,214	81,804	-
Traffic Signal Modification Construction (Various Locations) 2008	20.205	Various	499,991	124,998	-
Traffic Signal Modernization Construction (Various Locations) 2009	20.205	Various	32,685	8,171	-
Laramie Ave Viaduct at Polk Street	20.205	Various	1,000	-	-
Ashland Avenue Viaduct over Pershing Road	20.205	Various	422,671	105,668	-
Vertical Clearance Improvement Cermak Road @ Kenton	20.205	Various	12,858	-	-
Western Avenue Viaduct over Belmont Avenue Phase II	20.205	Various	109,284	27,321	-
Harrison Street Viaduct West of the Chicago River	20.205	Various	59,704	14,926	-
Cortland Street Bridge over North Branch of Chicago River	20.205	Various	63,408	15,852	-
Irving Park Bridge over the Chicago River	20.205	Various	277,159	69,290	-
Fullerton Drive Bridge over Lincoln Park Lagoon	20.205	Various	1,920	480	-
Wells Street Bridge over Main Branch of Chicago River - Phase III	20.205	Various	760,226	190,057	-
LaSalle Street Bridge over Main Branch of Chicago River	20.205	Various	89,141	22,285	-
Van Buren Street Bridge over Main Branch of Chicago River	20.205	Various	31,676	7,919	-
Foster Avenue: From Albany to Kimball Avenue	20.205	Various	173,261	43,315	-
2007 - Bridge & Viaduct Painting	20.205	Various	12,746	3,187	-
Bridge & Viaduct Painting Contract #1	20.205	Various	98,184	24,546	-
Bridge & Viaduct Painting Contract #2	20.205	Various	22,217	5,554	-
59th St over I-90/94	20.205	Various	253	63	-
Bloomingtondale Trail #1 - Phase III	20.205	Various	1,301,214	-	-
West Ridge Nature Preserve	20.205	Various	8,376	2,094	-
Lake Front Bicycle Trail #3 over the Chicago River	20.205	Various	476,445	119,111	-
Transportation Planning and Programming	20.205	Various	293,555	73,389	-
DIVVY Bike Sharing Expansion Program - 2014	20.205	Various	43,193	-	-
Arterial Street Resurfacing Project 71 - North Area	20.205	Various	7,497,163	1,874,291	-
Arterial Street Resurfacing Project 72 - Central Area	20.205	Various	3,369,962	842,490	-
Arterial Street Resurfacing Project 73 - South Area	20.205	Various	4,785,326	1,196,331	-
Arterial Street Resurfacing Project 74 - Far South Area	20.205	Various	3,630,254	907,563	-
ADA Ramps Improvement Project 57 & 61 South Area	20.205	Various	259,142	259,142	-
Bike Sharing Program - Suburban Expansion	20.205	Various	3,000,000	-	-
Ashland Avenue TSP (Cermak to 95th Street)	20.205	Various	916,306	-	-
Western Ave over Belmont Viaduct Removal Corridor Improvements	20.205	Various	14,206,305	3,551,576	-
2008 Bridge and Viaduct Painting Contract A	20.205	Various	1,911	478	-
Bridge and Viaduct Painting Contract B 2008	20.205	Various	157	39	-
W. Grand Improvement Lamon to Pulaski Road	20.205	Various	84,669	21,167	-
Structural Inspection of Bridge at Various Locations Citywide	20.205	Various	2,275,217	568,804	-
Procurement and Installation of Bicycle Parking	20.205	Various	77,010	19,252	-
Pershing Road Improvement Ashland Ave to Dan Ryan Expressway	20.205	Various	141,962	35,491	-
Arterial Street ADA-Ramps 2010 (South)	20.205	Various	(2,727)	(682)	-
Roosevelt Road, Western to LSD Traffic Control Interconnect	20.205	Various	54,277	13,569	-
Chicago Green Street Tree Planting Initiative Mid. South Area 2011	20.205	Various	407,487	101,872	-
Blue Island 19th to 21st Street PH I & II	20.205	Various	(266)	(67)	-
Chicago Streets for Cycling Project No. 1 PE - Phase I & II	20.205	Various	116,481	29,120	-
Chicago Bikes Marketing Campaign	20.205	Various	289,033	82,576	-
Wacker Drive Viaduct Reconstruction Randolph to Monroe	20.205	Various	(310,947)	(77,737)	-
Lincoln Village Pedestrian and Bicycle Bridge	20.205	Various	34,940	8,735	-
Transportation Planning	20.205	Various	91,253	22,813	-
Damen Avenue/Elston Ave/Fullerton Avenue	20.205	Various	7,482,748	-	-
Arterial Street Resurfacing Project 63-North Area	20.205	Various	322,724	80,681	-
Arterial Street Resurfacing Project 64-Central Area	20.205	Various	542,913	135,728	-
Arterial Street Resurfacing Project 65-South Area	20.205	Various	74,804	18,701	-
Arterial Street Resurfacing Project 66-Far South Area	20.205	Various	189,979	47,495	-
Bridge & Viaduct Painting - Contract #3	20.205	Various	849,222	212,305	-
Bridge & Viaduct Painting - Contract #4	20.205	Various	480,353	120,088	-
Pin & Link Assembly Expansion Joint Retrofits	20.205	Various	5,961,533	1,490,383	-
ADA Ramp Improvements Project 55 & 59 - North Area	20.205	Various	5,067	1,267	-
ADA Ramp Improvements Project 58 & 62 - Far South Area	20.205	Various	421,963	105,491	-
Montrose Harbor Bridges and Underpass Improvement	20.205	Various	112,083	28,021	-
Fullerton Ave. Streetscape - Ashland to Racine	20.205	Various	2,624,732	656,183	-
Pedestrian Bridge over Metra 43rd Street	20.205	Various	562,902	140,726	-
Streets for Cycling IV #1	20.205	Various	286,071	71,518	-
Streets for Cycling IV #2	20.205	Various	534,197	133,549	-
Streets for Cycling IV #3	20.205	Various	146,498	36,624	-
43rd Street Bicycle & Pedestrian Bridge over South Lake Shore Drive	20.205	Various	4,850	1,212	-
Weber Spur Trail (Phase I & II)	20.205	Various	30,003	7,501	-
Chicago Riverwalk Wacker Drive, State Street to LaSalle	20.205	Various	90,783	22,696	-
Chicago Area Alternative Fuels	20.205	Various	8,232,749	-	-
Adams Street Viaduct over Union Station & Adams Basule Rehab	20.205	Various	18,713,635	8,020,129	-
Street for Cycling Project Number 2: Group B	20.205	Various	464,436	116,109	-
Intelligent Transportation System Centralized Traffic Management Center	20.205	Various	831,193	207,798	-
Arterial Street Resurfacing Project 67 - North Avenue	20.205	Various	2,598,788	649,697	-
Arterial Street Resurfacing Project 68 - Central Area	20.205	Various	2,470,882	617,720	-
Arterial Street Resurfacing Project 69 - South Area	20.205	Various	3,304,923	826,231	-
Arterial Street Resurfacing Project 70 - Far South Area	20.205	Various	1,078,413	269,603	-
Archer Ave. at Kenton Ave - CREATE GS09	20.205	Various	204,153	51,038	-
Columbus Ave. at Maplewood - CREATE GS11	20.205	Various	129,577	302,347	-
Columbia Drive Bridge over Jackson Park Lagoon	20.205	Various	49,334	12,334	-
Devon Avenue - From California to Rockwell Streetscape	20.205	Various	1,986,405	496,601	-
Transportation Planning & Programming	20.205	Various	176,646	44,161	-
Safe Routes to School - CPD	20.205	Various	18,264	4,566	-
			126,556,907	34,139,023	-
Total Highway Planning and Construction Cluster			126,556,907	34,139,023	-

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Transportation Infrastructure Finance and Innovation Act (TIFIA) Program Chicago Riverwalk - State to LaSalle	20.223	TIFA1-2013-1004A	\$ 28,109,762 28,109,762	\$ - -	- -
Total Federal Highway Administration			154,994,677	34,139,023	-
C. Federal Transit Administration					
Federal Transit Cluster					
Federal Transit -- Capital Investment Grants (passed through Illinois Department of Transportation)					
Southwest Transit Extension ROW	20.500	Various	1,217,178	304,294	-
Union Station Transportation and Central Loop BRT	20.500	Various	1,571,071	392,768	-
Union Station Transportation and Central Loop BRT	20.500	Various	2,436,916	609,229	-
			5,225,165	1,306,291	-
Federal Transit - Formula Grants					
Carroll Ave Alternatives Analysis	20.507	IL-95-X009-00	257,958	64,489	-
Clark/Division CTA Subway Station	20.507	IL-95-X010-03	284,168	-	-
Washington Wabash Loop Elevated CTA Station	20.507	IL-95-X027-01	26,220,557	-	-
Union Station Transportation Center	20.507	IL-95-X013-03	8,946,737	2,236,684	-
Union Station Transportation and Central Loop BRT	20.507	IL-95-X013-03	3,400,000	-	-
Western Ave. TSP (Howard to 79th St.)	20.507	IL-95-X030	237,485	-	-
			39,346,905	2,301,173	-
Total Federal Transit Cluster			44,572,070	3,607,464	-
Metropolitan Transportation Planning and State And Non-Metropolitan Planning and Research Comprehensive Multi-Modal Transportation Plan	20.505	C-14-0017	30,832 30,832	7,708 7,708	- -
Total Federal Transit Administration			44,602,902	3,615,172	-
D. National Highway Traffic Safety Administration					
Highway Safety Cluster					
State and Community Highway Safety (passed through Illinois Department of Transportation)					
Injury Prevention (Pedestrian and Bicycle Safety Initiative)	20.600	OP-14-0176	8,255	19,261	-
Injury Prevention (Pedestrian and Bicycle Safety Initiative)	20.600	PB-16-0166	75,682	-	-
Injury Prevention (Pedestrian and Bicycle Safety Initiative)	20.600	PB-16-0181	172,156	-	-
			256,093	19,261	-
National Priority Safety Programs (passed through Illinois Department of Transportation)					
IDOT Sustained Traffic Enforcement Program 2015	20.616	AP-16-0165	176,154	-	-
Local Alcohol Program 2015	20.616	AP-16-0164	465,725	-	-
Crash Data Integration and WEB Reporting Project	20.616	OP-26-0220	50,854	-	-
			692,733	-	-
Total Highway Safety Cluster			948,826	19,261	-
Total National Highway Traffic Safety Administration			948,826	19,261	-
E. Office of the Secretary (OST) Administration Secretariate					
National Infrastructure Investments					
41st Street Pedestrian Bridge over Lake Shore Drive (TIGER)	20.933	C-88-001-16	94,688 94,688	- -	- -
Total Office of the Secretary (OST) Administration Secretariate			94,688	-	-
Total Department of Transportation			290,494,227	37,773,456	-
VI. Department of Treasury					
Treasury Executive Office for Asset Forfeiture (TEOAF) Treasury Forfeiture Fund	21.U01	N/A	820,737 820,737	- -	- -
Total Department of Treasury			820,737	-	-
VII. National Endowment for the Arts					
Promotion of the Arts Grants to Organizations and Individuals					
Art Works - NEA Downtown Sound	45.024	16-6200-7047	675 675	- -	- -
Promotion of the Arts Partnership Agreements (passed through Illinois Arts Council)					
IAC - Community Arts Access Program	45.025	2016-0657	138,650 138,650	34,663 34,663	- -
Total National Endowment for the Arts			139,325	34,663	-

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VIII. Institute of Museum and Library Services					
Office of Library Services					
Grants to States (passed through Illinois State Library)					
Sub Regional Library for Blind & Physically Handicapped Talk Book Center 2015/2016	45.310	16-2001-TBC	\$ 241,859	\$ -	\$ -
			241,859	-	-
Total Office of Library Services			241,859	-	-
Total Institute of Museum and Library Services			241,859	-	-
IX. Environmental Protection Agency					
A. Office of Water					
Clean Water State Revolving Fund Cluster					
Capitalization Grants for Clean Water State Revolving Funds (passed through Illinois Environmental Protection Agency)					
Water Pollution Control Loan Program	66.458	L175006	28,765,588	-	-
			28,765,588	-	-
Total Clean Water State Revolving Fund Cluster			28,765,588	-	-
Drinking Water State Revolving Fund Cluster					
Capitalization Grants for Drinking Water State Revolving Funds (passed through Illinois Environmental Protection Agency)					
Public Water Supply Loan Program	66.468	L173767	4,859,692	-	-
			4,859,692	-	-
Total Drinking Water State Revolving Fund Cluster			4,859,692	-	-
Great Lakes Program					
Illinois Department of Natural Resources - William Powers State Recreation Area	66.469	USEPA 1507B	66,228	-	-
			66,228	-	-
Total Office of Water			33,691,508	-	-
B. Office of Solid Waste and Emergency Response					
Superfund State, Political Subdivision and Indian Tribe Site-Specific Cooperative Agreements					
Streeterville Thorium Moratorium	66.802	00E01070	41,149	-	-
			41,149	-	-
Total Office of Solid Waste and Emergency Response			41,149	-	-
C. Office of the Administrator					
Performance Partnership Grants					
Air Pollution Control Program 2015	66.605	FA-16201	585,506	-	-
Air Pollution Control Program 2016	66.605	FA-17129	196,680	-	-
			782,186	-	-
Total Office of the Administrator			782,186	-	-
Total Environmental Protection Agency			34,514,843	-	-
X. Department of Education					
Performance Partnership Pilots for Disconnected Youth Performance Partnership Pilots P3					
	84.420	V420A150018	585,073	-	552,524
			585,073	-	552,524
Total Department of Education			585,073	-	552,524
XI. Department of Health and Human Services					
A. Administration for Community Living					
Aging Cluster					
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (passed through Illinois Department on Aging)					
Area Aging Plan 2011/2012	93.044	T31212	(90)	-	-
Area Aging Plan 2014/2015	93.044	T31512	(377)	-	(377)
Area Aging Plan 2015/2016	93.044	T31612	2,257,878	-	765,027
Area Aging Plan 2016/2017	93.044	T31712	832,622	-	112,937
			3,090,033	-	877,587
Special Programs for the Aging - Title III, Part C - Nutrition Services (passed through Illinois Department on Aging)					
Area Aging Plan 2015/2016	93.045	T31612	4,716,871	-	2,587,186
Area Aging Plan 2016/2017	93.045	T31712	843,315	-	142,098
			5,560,186	-	2,729,284
Nutrition Services Incentive Program (passed through Illinois Department on Aging)					
Area Aging Plan 2015/2016	93.053	T31612	1,596,541	-	1,596,541
Area Aging Plan 2016/2017	93.053	T31712	475,140	-	475,140
			2,071,681	-	2,071,681
Total Aging Cluster			10,721,900	-	5,678,552

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Special Programs for the Aging - Title VII, Chapter 3 Program for Prevention of Elder Abuse, Neglect and Exploitation (passed through Illinois Department on Aging) Area Aging Plan 2014/2015	93.041	T31512	\$ 15,000	\$ -	\$ -
Special Programs for the Aging - Title VII, Chapter 2 Long-Term Care Ombudsman Services for Older Individuals (passed through Illinois Department on Aging) Area Aging Plan 2015/2016	93.042	T31612	42,585	-	-
Special Programs for the Aging - Title III, Part D Disease Prevention and Health Promotion Services (passed through Illinois Department on Aging) Area Aging Plan 2014/2015	93.043	T31512	(270)	-	(270)
Area Aging Plan 2015/2016	93.043	T31612	231,520	-	186,662
Area Aging Plan 2016/2017	93.043	T31712	2,520	-	2,520
			233,770	-	188,912
National Family Caregiver Support, Title III, Part E (passed through Illinois Department on Aging) Area Aging Plan 2015/2016	93.052	T31612	1,236,816	-	121,527
Area Aging Plan 2016/2017	93.052	T31712	332,119	-	11,319
			1,568,935	-	132,846
Special Programs for the Aging - Title II and Title IV Discretionary Projects and Programs (passed through AGE Options) Senior Medicare Patrol 2015/2016	93.048	90MP0216-01	20,000	-	20,000
Senior Medicare Patrol 2016/2017	93.048	90MP0216-01	11,667	-	11,667
			31,667	-	31,667
Medicare Enrollment Assistance Program (passed through Illinois Department on Aging) Medicare Improvements for Patients and Providers 2014/2015	93.071	MIPPA-1512	(10,838)	-	-
Medicare Improvements for Patients and Providers 2015/2016	93.071	MIPPA-1612	171,587	-	-
			160,749	-	-
Total Administration for Community Living			12,774,606	-	6,031,977
B. Administration for Children and Families					
Community Services Block Grant (passed through Illinois Department of Commerce and Economic Opportunity) Community Services Block Grant Loan Program 2010	93.569	10-231036	12,592	-	12,592
Community Services Block Grant 2015	93.569	15-231036	310,666	-	16,544
Community Services Block Grant 2016	93.569	16-231036	9,908,148	-	3,681,500
			10,231,406	-	3,710,636
CCDF Cluster					
Child Care and Development Block Grant (passed through Illinois Department of Human Services) Child Care Services 2015/2016	93.575	FCSU100434	1,238,619	-	988,048
			1,238,619	-	988,048
Child Care Mandatory and Matching Funds of the Child Care and Development Fund (passed through Illinois Department of Human Services) Child Care Services 2016/2017	93.596	FCSV100434	7,285,745	-	6,157,867
			7,285,745	-	6,157,867
Total CCDF Cluster			8,524,364	-	7,145,915
Head Start					
Early Headstart 2003	93.600	05CH010139	(11,308)	-	(11,308)
Early Headstart 2016	93.600	05CH8460/02	5,984,920	-	4,944,285
Early Headstart 2017	93.600	05CH8460/03	836,229	-	746,593
Headstart 2016	93.600	05CH8460/02	112,517,704	-	98,657,162
Headstart 2017	93.600	05CH8460/03	8,806,200	-	7,707,987
Early Headstart Child Care Partnership 2015	93.600	05HP0001/01	7,718,596	-	6,872,886
Early Headstart Child Care Partnership 2016	93.600	05HP0001/02	6,785,793	-	5,844,901
			142,638,134	-	124,762,506
TANF Cluster (passed through Illinois Department of Human Services) ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families TANF Emergency Fund, Recovery Act	93.714	FCSU100434	189,786	-	151,393
			189,786	-	151,393
Total TANF Cluster			189,786	-	151,393
Social Services Block Grant (passed through Illinois Department of Human Services) Title XX - Donated Funds Initiative - A.S.N. 2015/2016	93.667	FCSUJ00048	266,130	-	246,995
Title XX - Donated Funds Initiative - A.S.N. 2016/2017	93.667	FCSUJ00048	185,278	-	178,025
Title XX - Donated Funds Initiative - Challenge 2015/2016	93.667	FCSUJ00229	108,272	-	100,801
Title XX - Donated Funds Initiative - Challenge 2016/2017	93.667	FCSUJ00229	73,322	-	70,886
Title XX - Donated Funds Initiative - Dare 2015/2016	93.667	FCSUJ00231	236,762	-	219,434
Title XX - Donated Funds Initiative - Dare 2016/2017	93.667	FCSUJ00231	215,123	-	207,677
Family Case Management 2014	93.667	FCSTU03143	25,805	-	-
Family Case Management 2015	93.667	FCSUU03143	51,159	-	-
			1,161,851	-	1,023,818
Total Administration for Children and Families			162,745,541	-	136,794,268

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C. Centers for Medicare and Medicaid Services					
Affordable Care Act State Health Insurance Assistance Program (SHIP) and Aging and Disability Resource Center (ADRC) Options Counseling for Medicare - Medicaid Individuals in States with Approved Financial Alignment Models (passed through Illinois Department on Aging) Medicare - Medicaid Alignment Initiative	93.626	MMA11506	\$ 9,984	\$ -	\$ -
			9,984	-	-
Medicaid Cluster					
Medical Assistance Program (passed through Illinois Department of Healthcare and Family Services) Chicago Family Case Management - Medicaid 2015	93.778	411C7001111	159,297	-	-
Chicago Family Case Management - Medicaid 2016	93.778	411C7001111	530,251	-	-
			689,548	-	-
Total Medicaid Cluster			689,548	-	-
Total Centers for Medicare and Medicaid Services			699,532	-	-
D. Centers for Disease Control and Prevention					
Public Health Emergency Preparedness (PHEP)					
HHP and PHEP Cooperative Agreement	93.069	1U90TP000507-02	(60)	-	-
Ebola Supplement 2015	93.069	3U90TP000507-03S2	1,235,589	-	962,126
Public Health Emergency Preparedness 2014	93.069	5U90TP000507-03	(40)	-	-
Public Health Emergency Preparedness 2015	93.069	5U90TP000507-04	5,361,548	-	1,327,719
Public Health Emergency Preparedness 2016	93.069	5U90TP000507-04	3,796,459	-	1,322,428
			10,393,496	-	3,612,273
Project Grants and Cooperative Agreements for Tuberculosis Control Programs					
TB Control and Elimination 2015	93.116	1U52PS004659-01	2,506	-	-
TB Control and Elimination 2016	93.116	1U52PS004659-02	874,975	-	-
			877,481	-	-
Injury Prevention and Control Research and State and Community Based Programs					
Dating Matters: Initiative 2015	93.136	5U88CE002054-05	262,302	-	97,665
			262,302	-	97,665
Immunization Cooperative Agreements					
Immunization and Services Billing 2014	93.268	1H23IP000934-01	215,456	-	108,909
Immunization and Vaccines for Children 2013	93.268	5U23IP000732-01	(5)	-	-
Immunization and Vaccines for Children 2014	93.268	5U23IP000732-02	(208)	-	-
Immunization and Vaccines for Children 2015	93.268	5U23IP000732-03	9,307	-	-
Immunization and Vaccines for Children 2016	93.268	5U23IP000732-04	3,011,364	-	-
			3,235,914	-	108,909
Immunization and Vaccines for Children 2016 - Direct Assistance					
Vaccines	93.268	5U23IP000732-04	48,993,291	-	-
Personnel	93.268	5U23IP000732-04	57,874	-	-
Contractual	93.268	5U23IP000732-04	157,450	-	-
SAS License	93.268	5U23IP000732-04	46,403	-	-
			49,255,018	-	-
Total Immunization Cooperative Agreements			52,490,932	-	108,909
The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements					
Building Epidemiology and Health IT Capacity Program 2014	93.521	1U50CK000367-01	178,934	-	-
Building Epidemiology and Health IT Capacity Program 2015	93.521	5U50CK000367-02	234,586	-	17,953
Building Epidemiology and Health IT Capacity Program 2016	93.521	5U50CK000367-03	247,908	-	-
			661,428	-	17,953
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by 2012 Prevention and Public Health Funds					
Increasing Human Papillomavirus (HPV) Vaccination Coverage Rate 2013	93.539	3H23IP000732	638,388	-	-
			638,388	-	-
Child Lead Poisoning Prevention Surveillance - financed in part by Prevention and Public Health (PPHF) Program					
Childhood Lead Poisoning Prevention Surveillance 2014	93.753	1UE1EH001253-01	228,947	-	119,099
Childhood Lead Poisoning Prevention Surveillance 2016	93.753	1UE1EH001253-03	57,586	-	11,530
			286,533	-	130,629
Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)					
Building & Strength EPI & IT Capacity - Ebola Supplement 2015	93.815	3U50CK000367-01S2	412,345	-	385,861
			412,345	-	385,861
HIV Prevention Activities - Health Department Based					
HIV Prevention 2013	93.940	5U62PS003644-02	(500)	-	-
HIV Prevention 2014	93.940	5U62PS003644-03	(702)	-	-
HIV Prevention 2015	93.940	5U62PS003644-04	68,300	-	-
HIV Prevention 2016	93.940	5U62PS003644-05	7,032,061	-	2,879,572
HIV Behavioral Surveillance 2014	93.940	5U1BPS003260-04	(1,638)	-	-
HIV Behavioral Surveillance 2015	93.940	5U1BPS003260-05	4,140	-	-
Reduce HIV & Improve Care for MSM & Transgender 2015	93.940	1U62PS005021-01	464,286	-	169,891
Reduce HIV & Improve Care for MSM & Transgender 2016	93.940	1U62PS005021-02	234,526	-	223,496
			7,800,473	-	3,272,959

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016

Agency/ Program/ Grant or Cluster Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2016 Federal Expenditures	2016 Non-Federal Expenditures	2016 Sub recipient Expenditures
Human Immunodeficiency Virus (HIV) / Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance					
HIV/AIDS 2014	93.944	5U62PS003955-02	\$ (150)	\$ -	\$ -
HIV/AIDS 2015	93.944	5U62PS003955-03	198,062	-	-
HIV/AIDS 2016	93.944	5U62PS003955-04	927,095	-	-
Medical Monitoring Project 2014	93.944	5U62PS001610-06	(18)	-	-
Medical Monitoring Project 2015	93.944	1U62PS004943-01	95,272	-	-
Medical Monitoring Project 2016	93.944	1U62PS004943-02	185,943	-	-
HIV Behavioral Surveillance 2016	93.944	1U62PS005083-01	288,899	-	180,830
			1,695,103	-	180,830
Prevention Health Services - Sexually Transmitted Diseases Control Grants					
STD Prevention 2015	93.977	5H25PS004341-02	190,050	-	185,000
STD Prevention 2016	93.977	5H25PS004341-03	1,776,394	-	259,076
			1,966,444	-	444,076
Total Centers for Disease Control and Prevention			77,484,925	-	8,251,155
E. Office of the Secretary					
Teenage Pregnancy Prevention Program					
Teen Pregnancy Prevention 2015	93.297	TP2AH000034-01	640,397	-	313,764
Teen Pregnancy Prevention 2016	93.297	TP2AH000034-02	686,185	-	583,682
			1,326,582	-	897,446
National Bioterrorism Hospital Preparedness Program					
Hospital Preparedness Program (HPP) 2015	93.889	5U90TP000507-04	2,459,406	-	2,019,623
Hospital Preparedness Program (HPP) 2016	93.889	5U90TP000507-05	238,799	-	138,156
			2,698,205	-	2,157,779
Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities					
HPP Ebola Preparedness & Response Activities	93.817	1U3REP150522-01	669,394	-	635,147
			669,394	-	635,147
Total Office of the Secretary			4,694,181	-	3,690,372
F. Health Resources and Services Administration					
HIV Emergency Relief Project Grants					
Ryan White HIV Care Act - Part A Emergency Relief 2013	93.914	2H89HA00008-23	(10,013)	-	(10,013)
Ryan White HIV Care Act - Part A Emergency Relief 2014	93.914	2H89HA00008-24	(3,112)	-	(3,112)
Ryan White HIV Care Act - Part A Emergency Relief 2015	93.914	2H89HA00008-25	6,489,730	-	5,799,765
Ryan White HIV Care Act - Part A Emergency Relief 2016	93.914	2H89HA00008-26	20,501,605	-	18,027,722
			26,978,210	-	23,814,362
Maternal and Child Health Services Block Grant to the States (passed through Illinois Department of Public Health)					
Dental Sealant 2015	93.994	63480106D	17,382	-	-
Dental Sealant 2016	93.994	6B04MC29341	23,846	-	-
Maternal and Child Health Block Grant 2015	93.994	66380013D	2,370,198	-	186,463
Maternal and Child Health Block Grant 2016	93.994	B04MC29341/B04MC30610	2,063,462	-	-
			4,474,888	-	186,463
Total Health Resources and Services Administration			31,453,098	-	24,000,825
G. Substance Abuse and Mental Health Services Administration					
Substance Abuse and Mental Health Services Projects of Regional and National Significance					
Minority Aids Initiative - Targeted Capacity Enhanced (MAI - TCE) 2013	93.243	5U79SM060708-03	18,162	-	-
Resiliency in the Communities After Stress and Trauma RECAST	93.243	79SM063522-1	10,022	-	-
			28,184	-	-
Block Grants for Prevention and Treatment of Substance Abuse (passed through Illinois Department of Human Services)					
Substance Abuse and AIDS Prevention Program 2015/2016	93.959	FCSUP01557	86,340	14,468	-
Substance Abuse and AIDS Prevention Program 2016/2017	93.959	FCSVP01557	93,304	6,412	-
			179,644	20,880	-
Total Substance Abuse and Mental Health Services Administration			207,828	20,880	-
Total Department of Health and Human Services			290,059,711	20,880	178,768,597
XII. Corporation for National and Community Service					
Foster Grandparent/ Senior Companion Cluster					
Foster Grandparent Program (passed through Illinois Department on Aging)					
Foster Grandparent Program 2015/2016	94.011	15SFNIL003	265,193	-	-
Foster Grandparent Program 2016/2017	94.011	15SFNIL003	186,129	-	-
			451,322	-	-
Senior Companion Program (passed through Illinois Department on Aging)					
Senior Companion Program 2015/2016	94.016	15SCNIL001	83,340	-	-
Senior Companion Program 2016/2017	94.016	15SCNIL001	147,428	-	-
			230,768	-	-
Total Foster Grandparent/ Senior Companion Cluster			682,090	-	-
Total Corporation for National and Community Service			682,090	-	-

CITY OF CHICAGO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016

Agency/ Program/ Grant or Cluster Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2016 Federal Expenditures	2016 Non-Federal Expenditures	2016 Sub recipient Expenditures
XIII. Social Security Administration					
Social Security -- Work Incentives Planning and Assistance Program					
Work Incentive Planning and Assistance Program 2015/2016	96.008	1WIP150504300100	\$ 105,555	\$ -	\$ -
Work Incentive Planning and Assistance Program 2016/2017	96.008	5WIP150504300200	100,478	-	-
			<u>206,033</u>	<u>-</u>	<u>-</u>
Total Social Security Administration			<u>206,033</u>	<u>-</u>	<u>-</u>
XIV. Department of Homeland Security					
Emergency Management Performance Grants					
EMA 2015	97.042	15EMACHGO	76,485	-	-
EMA 2016	97.042	16EMACHGO	545,594	-	-
			<u>622,079</u>	<u>-</u>	<u>-</u>
Emergency Operations Center					
Emergency Operations Center	97.052	10EOCCHGO	(818)	-	-
			<u>(818)</u>	<u>-</u>	<u>-</u>
Port Security Grant Program					
Port Security Grant Program 2014	97.056	EMW-2014-PU-00200	277,747	92,582	-
			<u>277,747</u>	<u>92,582</u>	<u>-</u>
Homeland Security Grant Program (passed through Illinois Emergency Management Agency)					
Urban Areas Security Initiative Grant 2014	97.067	14UASICHGO	20,473,036	-	-
Urban Areas Security Initiative Grant 2015	97.067	15UASICHGO	18,069,676	-	-
Urban Areas Security Initiative Grant 2016	97.067	16UASICHGO	84,299	-	-
			<u>38,627,011</u>	<u>-</u>	<u>-</u>
Rail and Transit Security Grant Program (passed through Chicago Transit Authority)					
Transit Security Grant Program 2008	97.075	08CTACPD	(196,344)	-	-
Transit Security Grant Program 2014	97.075	EMW2014RA0000	21,265	-	-
Transit Security Grant Program 2015	97.075	EMW2015RA00013	3,772,929	-	-
			<u>3,597,850</u>	<u>-</u>	<u>-</u>
Hazardous Mitigation Grant (HMGP)					
CNT Rainready	97.039	FEMA-DR-4116-IL	123,810	-	-
			<u>123,810</u>	<u>-</u>	<u>-</u>
Total Department of Homeland Security			<u>43,247,679</u>	<u>92,582</u>	<u>-</u>
XV. Research and Development Cluster					
Department of Justice					
A. National Institute of Justice					
Predictive Policing Demonstration and Evaluation Program Phase II 2012	16.560	2011-IJ-CX-K014	55,880	-	-
			<u>55,880</u>	<u>-</u>	<u>-</u>
Total National Institute of Justice			<u>55,880</u>	<u>-</u>	<u>-</u>
Department of Health and Human Services					
B. National Institutes of Health					
Diabetes, Digestive and Kidney Diseases Extramural Research (passed through the University of Chicago)					
Diabetes Translation Research Program 2011	93.847	FP047431-A	84,714	-	-
			<u>84,714</u>	<u>-</u>	<u>-</u>
Total National Institutes of Health			<u>84,714</u>	<u>-</u>	<u>-</u>
Total Research and Development Cluster			<u>140,594</u>	<u>-</u>	<u>-</u>
TOTALS			<u>\$ 849,417,692</u>	<u>\$ 49,157,658</u>	<u>\$ 241,785,490</u>

CITY OF CHICAGO

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended December 31, 2016

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”) requirements contained in 2 CFR Part 200, Subpart F (“Single Audit”). The U.S. Department of Health and Human Services (“HHS”) has been designated as the City’s cognizant agency for the Single Audit. The reporting entity for the City is based upon criteria established by the Governmental Accounting Standards Board.

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

U.S. Department of Agriculture	\$ 11,008,890
U.S. Department of Housing and Urban Development	158,346,929
U.S. Department of Justice	18,090,071
Research and Development Cluster	55,880
U.S. Department of Labor	839,631
U.S. Department of Transportation	290,494,227
U.S. Department of Treasury	820,737
U.S. National Endowment for the Arts	139,325
U.S. Institute of Museum and Library Services	241,859
U.S. Environmental Protection Agency	34,514,843
U.S. Department of Education	585,073
U.S. Department of Health and Human Services	290,059,711
Research and Development Cluster	84,714
U.S. Corporation for National and Community Service	682,090
U.S. Social Security Administration	206,033
U.S. Department of Homeland Security	<u>43,247,679</u>
 Total Expenditures of Federal Awards	 <u>\$ 849,417,692</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 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the “schedule”) includes the federal award activity of the City of Chicago under programs of the federal government for the year ended December 31, 2016. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The schedule presents only a selected portion of the operations of the City of Chicago and accordingly, it is not intended to and does not present the financial position, changes in net position or cash flows of the City of Chicago.

CITY OF CHICAGO

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended December 31, 2016

NOTE 3 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the accrual or modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87 or the Uniform Guidance, as applicable, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

Certain financial awards were received by the City in the form of noncash awards. These noncash awards are included on the schedule under CFDA Nos. 10.557 and 93.268. 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 2016 grant programs are based primarily on 2015 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. The City's cost allocation plan for 2016 has been prepared on a Direct Cost Base that does not conform to the direct cost bases in the Uniform Guidance. The City's 2016 Cost Allocation Plan (Local Organization Cost Allocation Plan – LOCAP) was provided for review and negotiation to the City's indirect cost cognizant agency. This LOCAP was subsequently negotiated and approved during 2016 with the understanding that the City's Cost Allocation Plan for 2017 would be changed to the new base to conform to the Uniform Guidance and Appendix V to Part 200. The City's efforts to develop and implement the changes to its methodologies to achieve full compliance in the basis of the LOCAP began in 2016 and continued into 2017 with the intention of completing compliance by 2018.

The City has not elected to use the 10% de minimis indirect cost rate allowed by the Uniform Guidance. Individual City departments' indirect cost rate proposals (ICRP's) for 2016 have been prepared on a Direct Cost Base that does not conform to either of the direct costs bases in the OMB Uniform Guidance, i.e., either Modified Total Direct Costs (MTDC) or Salaries and Wages (S&W). The 2016 ICRP's for the Chicago Departments of Planning and Development, Public Health, and Family and Support Services were negotiated and approved by the City's indirect cost cognizant agency with the understanding that the City's ICRP's for 2017 would be changed to the new base to conform to the Uniform Guidance. The submission and documentation of the ICRP's for all affected City departments, including the 3 aforementioned departments, were prepared in accordance with OMB 2 CFR Part 200, Subpart E (200.414) and Appendix VII to Part 200. The City's efforts to develop and implement the changes to its methodologies to achieve full compliance in the basis of the ICRP's began in 2016 and continued into 2017 with the intention of completing compliance by 2018.

Federal/State Commingled Funds – The City of Chicago receives various federal awards that are passed through the State of Illinois. Many of these contracts contain a blend of state and federal awards. To the extent practical, the federal funding has been segregated from the state funding based on information provided by the state agencies. In some instances, individual state contracts contain multiple federal CFDA numbers, and the City has segregated the federal dollars associated with each contract award based on information received by the pass-through state agency. Due to the timing differences between the pass through agency fiscal year end and the City's reporting period, allocation differences may result.

The state contract for the child care program (federal cluster 93.575/93.596), passed through the Illinois Department of Human Services (IDHS), has been considered a Type A cluster for audit testing purposes each year. The final allocation of federal expenditures varies depending on the most recent available information provided by IDHS and may be reported under both CFDA numbers or just one of the individual CFDA numbers.

CITY OF CHICAGO

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended December 31, 2016

NOTE 4 – PRIOR PERIOD FEDERAL EXPENDITURES

As referenced in Note 3, the City of Chicago is the recipient of various grant programs funded by HHS and passed through the Illinois Department of Human Services (IDHS). In accounting for the federal and non-federal expenditure allocations related to this funding, estimates are made based on confirmations of federal funds received from the pass through agency.

For 2016, the City continues to report federal/state blended amounts in the SEFA based on confirmations received from the IDHS pass through agency. Due to the variance between the pass through agency reporting period and the City's reporting period, a reconciliation of estimates may result. The 2015 SEFA included an amount for the Child Care Cluster in CFDA 93.596 that was over reported by \$1,793,668 and under reported by the same amount in CFDA 93.714.

In the 2015 SEFA, under CFDA 97.075, the City of Chicago Police Department reported expenditures for a Department of Homeland Security, Transit Security pass-through grant that should have been adjusted to include an additional \$535,452. The additional expenditures were the result of City corporate funded expenditures that should have been transferred into the grant fund.

The 2014 SEFA inadvertently omitted federal expenditures for the Summer Food Service Program a federal pass-through grant from the Department of Agriculture through the Illinois State Board of Education (ISBE). The 2014 Federal allocation of expenditures was based on receipts from ISBE. Subsequently, the Summer Food Service Program received receipts in 2015 for \$27,606 that should have also been reported as federal expenditures in the 2015 SEFA for CFDA 10.559.

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE

Independent Auditors' Report

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

Report on Compliance for Each Major Federal Program

We have audited the City of Chicago, Illinois' (City of Chicago) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City of Chicago's major federal programs for the year ended December 31, 2016. The City of Chicago's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City of Chicago's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the City of Chicago's compliance.

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

Opinion on Each of the Major Federal Programs

In our opinion, the City of Chicago complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2016.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2016-001, 2016-002, 2016-003, 2016-004, 2016-005, and 2016-006. Our opinion on each major federal program is not modified with respect to these matters.

City of Chicago's Response to Findings

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

Report on Internal Control Over Compliance

Management of the City of Chicago is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Chicago's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Chicago's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as findings 2016-001, 2016-002, 2016-003, 2016-004, 2016-005, and 2016-006, that we consider to be significant deficiencies.

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

City of Chicago's Response to Findings

The City of Chicago's response to the internal control over compliance findings identified in our audit is described in the accompanying corrective action plan. The City of Chicago's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Baker Tilly Virchow Krause, LLP

Chicago, Illinois
July 28, 2017

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2016

SECTION I – SUMMARY OF AUDITORS’ RESULTS

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

Type of auditors’ report issued: *Unmodified*

Internal control over financial reporting:

- > Material weakness(es) identified? yes X no
- > Significant deficiency(ies) identified? yes X none reported
- Noncompliance material to basic financial statements noted? yes X no

FEDERAL AWARDS

Internal control over major programs:

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

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

- Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) of the Uniform Guidance? X yes no
- Auditee qualified as low-risk auditee? yes X no

Identification of major federal programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
10.557	Special Supplemental Nutrition Program for Women, Infants, & Children
14.231	Emergency Solutions Grant Program
14.238	Shelter Plus Care
14.269	CDBG-Disaster Recovery Grants-Pub. L No. 113-2 Cluster – Hurricane Sandy Community Development Block Grant Disaster Recovery Grants
20.106	Airport Improvement Program
20.205	Highway Planning and Construction Cluster – Highway Planning and Construction
66.458	Clean Water State Revolving Fund Cluster – Capitalization Grants for Clean Water State Revolving Funds
93.069	Public Health Emergency Preparedness (PHEP)
93.044	Aging Cluster – Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers
93.045	Aging Cluster – Special Programs for the Aging-Title III, Part C-Nutrition Services
93.053	Aging Cluster – Nutrition Services Incentive Program
93.940	HIV Prevention Activities-Health Department Based

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2016

SECTION I – SUMMARY OF AUDITORS’ RESULTS (cont.)

FEDERAL AWARDS (cont.)

Identification of major programs (cont):

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
97.067	Homeland Security Grant Program
97.075	Rail and Transit Security Grant Program

Dollar threshold used to distinguish between
type A and type B programs: \$ 3,000,000

SECTION II – FINANCIAL STATEMENT FINDINGS

None reported.

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS

FINDING 2016-001

CFDA No.	Not applicable
Federal Agency	Not applicable
Pass-through Agency	Not applicable
Award Number/Year	Not applicable
City Departments	Department of Family and Support Services (DFSS) Department of Public Health (CDPH) Department of Law

Criteria: For federal awards authorized after December 26, 2014, per guidance provided in 2 CFR part 200.430, charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must: 1) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated; 2) Be incorporated into the official records of the non-federal entity; and 3) Reasonably reflect the total activity for which the employee is compensated by the non-federal entity, not exceeding 100% of compensated activities.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2016

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

FINDING 2016-001 (cont.)

For federal awards authorized prior to December 26, 2014, payroll charges to a grant must be supported by the documentation required by OMB Circular A-87. When employees work on one sole federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications must be prepared at least semi-annually and must be signed by the employee or supervisory official having first-hand knowledge of the work performed by employees. When employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation. This activity must reflect an after-the-fact distribution, must account for the total activity for each employee, must be prepared at least monthly and coincide with one or more pay periods, and must be signed by the employee.

Condition/Context: Out of a sample of 80 payroll transactions selected across all of the City's federal awards, we identified eleven instances where actual grant expenditures did not reflect the time documented by the employee and approved by the employee's supervisor in the personnel activity reports or semi-annual certification forms, as applicable.

Our sample included payroll transactions recorded across all City departments and federal awards. This sample was not statistically valid and was not intended to, and cannot be used to make conclusions on individual federal programs.

Effect: The departments are inaccurately charging some employees' salaries to federal awards.

Questioned Costs: The errors noted resulted in a net overcharge of \$11,357 to the City's federal awards. This was calculated by comparing the time reported by the employee in the supporting documentation to the actual expenditures charged to federal programs.

Cause: Certain City departments have encountered challenges in reconciling the actual time documented by employees with the charges made to its federal awards. As a result, reconciliations were not completed on a consistent basis. In addition, there are instances where the system has not allowed for selection of the appropriate program codes, and employees and supervisors may need additional education in understanding and using the system.

Recommendation: The City is in the process of implementing a revised reporting process for payroll charges to federal awards. During 2016, some departments had implemented the new process and some departments are scheduled to implement at a later time. For those departments that have implemented the new process, we recommend that the City continue to review and refine the process to ensure that the system is set up appropriately and that employees and supervisors are adequately trained in using the system. Enhancements may be needed to the reconciliation process. For those departments yet to implement the new process, we recommend timely implementation using the lessons learned with the earliest departments.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2016

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

FINDING 2016-002

CFDA No.	93.044 – Aging Cluster – Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers
Federal Agency	U.S. Department of Health and Human Services
Pass-through Agency	Illinois Department on Aging
Award Numbers/Years	T31612 / 2016
City Department	Department of Family and Support Services (DFSS)

Criteria: Per guidance provided in 2 CFR part 200.430, charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must: 1) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated; 2) Be incorporated into the official records of the non-federal entity; and 3) Reasonably reflect the total activity for which the employee is compensated by the non-federal entity, not exceeding 100% of compensated activities.

Condition/Context: For this federal program, the department uses personnel activity reports to document salaries and wages. There was one instance out of 20 payroll transactions sampled for this award where an employee was charged to an award other than the award that was documented and approved on the personnel activity report. The sample was not statistically valid.

Effect: The department does not have appropriate support for the salaries and wages charged to the federal program.

Questioned Costs: Questioned costs were determined to be \$1,722 for CFDA No. 93.044. This amount represents overcharges to the program, calculated by comparing the information on the personnel activity report to the actual charges made to the program.

Cause: The cause is unknown.

Recommendation: The department should review the reporting categories of the personnel activity reports to ensure that the appropriate options are available to employees. In addition, the department should ensure that the employees and supervisors preparing and approving the personnel activity reports are trained to identify the appropriate reporting categories.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2016

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

FINDING 2016-003

CFDA No.	10.557 – Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
Federal Agency	U.S. Department of Agriculture
Pass-through Agency	Illinois Department of Human Services
Award Numbers/Years	FCSUQ00825, FCSVQ00825 / 2016, 2017
City Department	Department of Public Health (CDPH)

Criteria: To be certified eligible for the WIC program, participants must meet the following eligibility criteria contained in 7 CFR sections 246.7(c), (d), (e), (g), and (l), which include proper review by a certified health professional, proof of residency, and hemoglobin documentation.

Condition/Context: Of the forty participants selected for eligibility testing, the following deficiencies were noted:

- > There was no evidence of hemoglobin testing or alternative documentation available in one participant's file.
- > The WIC certification form was not signed off on by a certified health professional for two participants.
- > The residency proof field was not completed on the WIC certification form for two of the participants.

The sample was not statistically valid.

Effect: Participant files do not include the documentation required to support their eligibility for the program.

Questioned Costs: None noted.

Cause: The cause of the finding appears to be due to lack of effective review procedures surrounding eligibility documentation.

Recommendation: We recommend the department enhance the procedures and controls surrounding documentation of eligibility.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2016

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

FINDING 2016-004

CFDA Nos.	93.940 – HIV Prevention Activities 93.069 – Public Health Emergency Preparedness
Federal Agency	U.S. Department of Health and Human Services
Pass-through Agency	Not applicable
Award Numbers/Years	5U62PS003644-05, 5U90TP000507-04 / 2016, 2015
City Department	Department of Public Health (CDPH)

Repeat of prior year finding 2015-003.

Criteria: Per guidance provided in 2 CFR part 200.430, charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must: 1) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated; 2) Be incorporated into the official records of the non-federal entity; and 3) Reasonably reflect the total activity for which the employee is compensated by the non-federal entity, not exceeding 100% of compensated activities.

Condition/Context: For these federal programs, the department uses semi-annual certification forms to document salaries and wages. There were four instances out of 24 payroll transactions sampled for these awards where an employee was charged to an award other than the award that was documented and approved on the salary certification form. The sample was not statistically valid.

Effect: The department does not have appropriate support for salaries and wages charged to these federal programs.

Questioned Costs: Questioned costs were determined to be \$6,803 for the HIV Prevention Grant (CFDA No. 93.940, 5U62PS003644-05) and \$5,128 for the Public Health Emergency Preparedness Grant (CFDA No. 93.069, 5U90TP000507-04). These amounts represent overcharges to these programs calculated by comparing the information on the certification forms to the actual charges made to the programs.

Cause: The department does not have a consistent system for obtaining and reviewing the necessary supporting documentation or making look-back adjustments to record actual time and effort as required under the Uniform Guidance for payroll charges.

Recommendation: The department is scheduled to implement a revised time and effort reporting system. We recommend the department continue to improve the certification process, including documentation and look-back adjustments until implementation of the new system.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2016

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

FINDING 2016-005

CFDA No.	14.269 Community Development Block Grant – Disaster Recovery
Federal Agency	U.S. Department of Housing and Urban Development (HUD)
Pass-through Agency	Not applicable
Award Number / Year	B-13-MS-17-0001 / 2013
City Department	Office of Budget and Management (OBM)

Criteria: The City is required under the Housing and Urban Development Act of 1968 (12 U.S.C. 1701u and 24 CFR Part 135) to complete an annual Section 3 Summary Report, Economic Opportunities for Low- and Very Low-Income Persons, for each grant over \$200,000 that involves housing rehabilitation, construction or other public construction.

Condition/Context: The department did not appropriately submit the annual Section 3 Summary Report on the HUD automated online system.

Effect: The City is not in compliance with the Section 3 Summary Report requirements.

Questioned Costs: None noted.

Cause: The Section 3 Summary Report used to be submitted with the annual Consolidated Annual Performance and Evaluation Report (CAPER). HUD created a new automated online system during 2016 and required entities to complete the report in the new system. The department was not aware of this new reporting requirement.

Recommendation: We recommend that the department ensure that the appropriate controls are in place to submit the Section 3 Summary Report timely in future years.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2016

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

FINDING 2016-006

CFDA No.	14.239 HOME Investment Partnerships Program
Federal Agency	U.S. Department of Housing and Urban Development (HUD)
Pass-through Agency	Not applicable
Award Numbers / Years	M11-MC170201, M13-MC170201, M14-MC170201, M15-MC170201 / 2011, 2013, 2014, 2015
City Department	Department of Planning and Development (DPD)

Repeat of prior year finding 2015-006

Criteria: Per 24 CFR 92.504(d), which is related to Housing Quality Standards, the first on-site inspections must occur within 12 months after project completion, and an inspection must be conducted at least once every three years thereafter. If any deficiencies are identified for projects subject to inspection, a follow-up on-site inspection is required within 12 months. For non-hazardous deficiencies, the City can either conduct an on-site inspection or accept third party documentation. Health and safety deficiencies identified during inspections must be corrected immediately and the City must adopt a more frequent inspection schedule for these properties.

Condition/Context: As part of following up on the prior year audit finding, we selected a sample of seventeen projects and found two deficiencies. We noted that one of the HOME properties selected for testing had deficiencies noted in their most recent on-site physical inspection, and the City did not follow up with the property to determine that these deficiencies were fixed in a timely manner. There was also one HOME property selected for testing that did not have an inspection done within the last three years. Our sample was not statistically valid.

Effect: Inspection deficiencies may not be corrected in a timely manner, resulting in the individuals living in inadequate or unsafe conditions for an extended period of time.

Questioned Costs: None noted

Cause: DPD is aware of the Housing Quality Standards; however, the department has indicated that resource constraints resulted in an inability to fully comply with these standards.

Recommendation: We recommend that the City conduct inspections and follow up on all deficiencies noted in the on-site inspections in a timely manner per HUD's requirements.

Views of Responsible Officials: See Corrective Action Plan.

**CITY OF CHICAGO, ILLINOIS
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED DECEMBER 31, 2016**



DEPARTMENT OF FINANCE
CITY OF CHICAGO

CORRECTIVE ACTION PLAN
Year Ended December 31, 2016

FINDING 2016-001

DFSS Response: Over the last year DFSS has been working closely with OBM and the Department of Finance to utilize the enhanced version of the Time and Effort Tracking system which will allow for the department to better track and monitor the funding options available to employees and the time tracking data collected. In 2016, DFSS initiated a better internal process for collecting time tracking information and analyzing the data found within the system. During this year of data collection, the department worked to streamline the processes involved and worked on managing the reconciliation process and how it would affect payroll costs. Although not all funding sources were reconciled in 2016 due to timeline and funding constraints, DFSS will continue to work with OBM and the Department of Finance on ensuring that employee reports and payroll reflect actual daily activity and available funding.

CDPH Response: please refer to the response provided for 2016-004

Law Response: During the last year the Law Department has been working closely with OBM and the Department of Finance to utilize the Time and Effort Tracking system which allows for us to better track and monitor funding options available to employees and the time tracking data collected. The Law Department initiated a better internal process for collecting time tracking information and analyzing the data found. During the data collection process, the department worked to identify options involved and worked on managing the reconciliation process and how it would affect payroll costs. Although not all funding sources were reconciled in 2016 due to timeline and funding constraints, the Law Department will work with OBM and the Department of Finance on ensuring that employee reports and payroll reflect actual daily activity and available funding.

FINDING 2016-002

In January 2017, OBM launched an enhanced version of the Time and Effort Tracking system that will allow for DFSS to better track and monitor the funding options available to employees. Additionally, this version of the system increased reporting functionality and time entry approval processes which will promote the process and efficiency of supervisor review and approval. The costs in question were attributed to grant funding that was delayed in being received by the department, and this delay was mistakenly not reflected in the employee's daily activity tracking. Utilizing the system improvements will help DFSS in monitoring the funding adjustments that should be made to employee profiles within the system. DFSS will continue to work with OBM on ensuring that employee reports reflect actual daily activity and available funding.

CITY OF CHICAGO

CORRECTIVE ACTION PLAN Year Ended December 31, 2016

FINDING 2016-003

Since audit findings were specific to the Lower West WIC site, targeted training is scheduled for July 31, 2017 for all staff to review certification and blood work standards and all associated forms.

Ongoing, supervisors will review 20 charts per month using a targeted checklist to reinforce training. Regional Nutrition Coordinator will complete quarterly review as part of CQI monitoring.

FINDING 2016-004

As of July 1, 2017, all grant funded CDPH staff have been migrated to the City-wide online Personnel Activity Reporting System (PARs). The online PARs system will give supervisors visibility into the minimum number of hours each employee is required to track each month versus the number of hours each employee has tracked for a given month. Supervisors have been instructed to print these reports monthly to assist in determining whether their employees are achieving their targeted allocation each month and quarter.

In addition, the new PARs automatically rolls up the previous two quarters PARs reporting into the semi-annual A87 that employees and supervisors are required to sign, and reviewed by the Deputy Commissioner of Finance, for submission to the Office of the City Comptroller.

Lastly, CDPH is in the process of documenting the budgeted allocation of employees across all funding source. Once this documentation is complete, we expect by the 1st quarter of 2018 we will begin tracking actual salary allocation quarterly against budgeted allocation and make adjustments where and as appropriate.

FINDING 2016-005

The Office of Budget and Management (OBM) previously submitted the Section 3 report for entitlement programs in hard copy; however, this report has since transitioned into an electronic reporting process. CDBG-DR funded programs were not participating in the hard copy reporting for 2016 and HUD has requested that in order to come into compliance, the City should transition to the online reporting system. OBM acknowledges the finding for inadequately reporting Section 3 in the U.S. Department of Housing and Urban Development's (HUD) electronic Section 3 – Performance Evaluation and Registry System (SPEARS) system. As a corrective action, OBM will work with HUD to gain access into the SPEARS system and ensure that the appropriate data information is entered into the SPEARS system for fiscal year 2016 and forward, to meet HUD reporting requirements.

The Supervisor of Grants Administration, will be responsible for ensuring accurate and complete reporting in the federal SPEARS system by September 1, 2017, pending HUD's approval of the City's SPEARS account. It is anticipated that all policies and procedural manuals will be updated by September 1, 2017.

CITY OF CHICAGO

CORRECTIVE ACTION PLAN Year Ended December 31, 2016

FINDING 2016-006

Effective 2017, the Department of Planning and Development (DPD) revised the monitoring policies and procedures to reflect that "Physical Inspections Follow Up" by the Construction Rehabilitation Specialists (CRS), who will complete a follow-up inspection report for deficiencies. Health Safety Deficiency Report for property inspections require 10-day cure by owner/manager with DPD verification, and non-health and safety deficiencies require 90-day cure. A 90 day follow up will be required for all deficient items identified in the report. For non-hazardous deficiencies, either an on-site re-inspection will be conducted or the City will accept approved third party documentation reflecting that the items were corrected. DPD is also hiring within a year two additional supervising CRS's to improve staffing resources necessary to complete all follow-up inspections.

**CITY OF CHICAGO, ILLINOIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2016**



DEPARTMENT OF FINANCE
CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended December 31, 2016

FINDING 2015-001

CFDA No.	Not Applicable
Federal Award Number	Not Applicable
Federal Agency	Not Applicable
Pass-through Agency	Not applicable
City Department	Department of Transportation (CDOT) Department of Water Management (DWM)

The City's Department of Transportation (CDOT) and Water Management (DWM) did not consistently maintain effective departmental accounting and financial reporting policies and procedures for expenditure cutoff to ensure that financial activity was recorded timely and in accordance with GAAP.

2016 STATUS

Department of Transportation

For purposes of professional services invoices, CDOT has implemented and continues to enhance a new document tracking system that will identify outstanding purchase orders and invoices payable at year-end. Invoices not submitted by the payment cutoff date will be compiled and a listing will be submitted to the Bureau of Accounting and Financial Reporting to allow for proper accrual of expenses in the City's accounting system.

CDOT works with the Bureau of Accounting and Financial Reporting to ensure that construction costs that have been incurred are recorded and accrued in the proper accounting period. CDOT provides a listing of construction costs that have not yet been invoiced by the vendor and has not yet been submitted for payment to the Department of Finance (DOF).

Department of Water Management

DWM's Finance Department will work with the Bureau of Water Engineering to maintain a list of open construction projects and the vendors associated with these projects to determine the total amount of goods and services that have not been invoiced as of the end of the year. The DWM will provide the listing to the Bureau of Accounting and Financial Reporting in a timely manner so expenses may be properly accrued in the City's accounting system.

In addition, the DWM will work with vendors to ensure invoices are received by the department within the deadlines established by the DOF. Invoices that are not received and submitted to the Department of Finance within established deadlines shall be compiled in a listing and sent to the Bureau of Accounting and Financial Reporting to allow for proper accrual of expenses in the City's accounting system.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2016

FINDING 2015-002

CFDA No.	14.218 Community Development Block Grant (CDBG) – Entitlement Grants
Federal Award Number	B-14-MC-17-0006
Federal Agency	U.S. Department of Housing and Urban Development
Pass-through Agency	Not applicable
City Department	Office of Budget and Management (OBM)

Repeat of prior year finding 2014-003

During our testing of the summary schedule of prior audit findings, we tested the current status of prior year finding 2014-003. This prior year finding noted instances where an employee's entire salary was charged to CDBG, however, supporting documentation provided indicated that only a portion of each employee's time was actually spent on CDBG activities. There were no personnel activity reports or equivalent documentation prepared in accordance with OMB Circular A-87. For the majority of 2015, the City's payroll documentation requirements remained the same as 2014. We understand the City revised its time and effort reporting system during 2015, however this system was not fully implemented for all departments in 2015. Since the revised system was not in place throughout 2015, this finding still applies. There was no sample considered to be statistically valid.

2016 STATUS

The federal Uniform Guidance, 2 CFR 200.430, requires internal controls to ensure proper tracking, distribution, reconciliation, and documentation of employees whose salaries are paid in whole or in part with federal funds. The tracking of time must be identified by a specific cost objective and must be signed by the employee and certified by the employee's manager. As a result of the 2015 single audit, the Office of Budget and Management (OBM) received an audit finding for questioned salary cost charged to the Community Development Block Grant (CDBG).

As a corrective action response, OBM developed and implemented a Personnel Activity Report (PAR) system to allow for electronic tracking and distribution of employee time spent on different cost objectives, which are reconciled quarterly. In January 2017, system enhancements were made to allow for better reporting and workflow capabilities, allowing employees to electronically route time entries to managers for approval, eliminating the need for manual signatures.

OBM continues to phase departments into the system and has worked with the Chicago Department of Public Health to begin time and effort tracking in the PARS system.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2016

FINDING 2015-003

CFDA Nos.	14.241 Housing Opportunities for Persons with AIDS 93.268 Immunization Cooperative Agreements 93.914 HIV Emergency Relief Project Grants
Federal Award Numbers	ILH15-F001, 5H23IP000732-03, 2 H89HA00008-24-00, 6 H89HA00008-24-02, 2 H89HA00008-25-00, 6 H89HA00008-25-03
Federal Agencies	U.S. Department of Housing and Urban Development U.S. Department of Health and Human Services
Pass-through Agency	Not applicable
City Department	Department of Public Health (CDPH)

Repeat of prior year finding 2014-004

During our payroll testing for these programs, we noted instances where CDPH was not following Uniform Guidance or OMB Circular A-87 requirements:

- > CDPH's Salary Certification form does not show a direct connection with what is certified and what percentages should be charged to each grant due to the structure of the form. The form lists the grant or grants that the employee is charged to at the top of the form, but then the employee will certify their time based on a general cost objective. Therefore, the actual allocation of the percentage between the grants is not able to be determined if an employee is charged to more than one grant. There was one instance out of 25 payroll transactions sampled where an employee payroll-related item was charged 100% to a grant, but there was no semi-annual certification on file for this employee.
- > There was one instance of 25 payroll transactions sampled where an employee was charged to a grant other than the grant that was certified on the salary certification form.

The sample was not statistically valid.

2016 STATUS

As of January 2017, CDPH's HIV and Emergency Preparedness units have begun tracking time and attendance via the City's Personnel Activity Reporting System (PARs). Doing so provides cleaner and more efficient record keeping, reporting capability on completeness of inputs, and communicates electronic to supervisors for approval. All other grant fund staff will continue to use the Excel based system with reports uploaded to OBM SharePoint site once a quarter.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2016

FINDING 2015-004

CFDA No.	93.940 HIV Prevention Activities – Health Department Based
Federal Award Number	5U62PS003644
Federal Agency	U.S. Department of Health and Human Services
Pass Through Agency	Not applicable
City Department	Department of Public Health (CDPH)

Repeat of prior year finding 2014-007

For the HIV Prevention Activities program, CDPH did not accurately report subawards for two of its subrecipients (delegate agencies) selected for testing. The sample was not statistically valid.

2016 STATUS

CDPH has remediated the finding in 2016 by entering the cited contracts into the FFATA reporting and by introducing an additional procedure to assure compliance. Effective in 2016, contract associates responsible for the execution of CDPH contracts are reporting their federally executed contracts to their Contract Manager. The Contract Manager is validating information against their internal report of executed contracts to ensure that all federally executed contracts are being reported for the appropriate period. They are then forwarding the list to the departments FFATA administrator responsible for inputting the data into the FFATA system. Further, the Deputy of Finance is performing audits for compliance.

FINDING 2015-005

CFDA No.	93.914 HIV Emergency Relief Project Grants
Federal Award Number	H89HA00008
Federal Agency	U.S. Department of Health and Human Services
Pass-through Agency	Not applicable
City Department	Department of Public Health (CDPH)

Repeat of prior year finding 2014-005

For 2015, the EMA did not maintain the required expenditure levels. There was no sample considered to be statistically valid.

2016 STATUS

Upon receiving the stated finding, CDPH began quarterly meetings with Hektoen and Cook County to ensure that the maintenance of effort is evaluated on a quarterly basis instead of a yearly allowing more control of the process and to request any necessary correction from our Cook County partners. In addition, the FY 2015 Maintenance of Effort Report shows a 6.6% increase in FY 2015 expenditures attributed to budget increases and further demonstrates efforts to comply with the MOE requirements.

CDPH Ryan White Director of Program Operations and Public Health Administrator continue the collaboration with Hektoen and Cook County to ensure that the Maintenance of Effort is maintained after their FY2015 report reflected a positive increase in effort in their programs.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2016

FINDING 2015-006

CFDA No.	14.239 Home Investment Partnerships Program
Federal Award Number	M15-MC170201
Federal Agency	U.S. Department of Housing and Urban Development
Pass-through Agency	Not applicable
City Department	Department of Planning and Development (DPD)

During testing of the Housing Quality Standards we noted that seven of the HOME properties selected for testing had deficiencies noted in their most recent on-site physical inspections and the City did not follow up with the various HOME properties to determine that these deficiencies were resolved in a timely manner. The sample was not statistically valid.

2016 STATUS

The City has updated its HOME compliance tracking log with dates of completion for on-site and physical records inspections. The tracking log also identifies the Annual Owner Certification (AOC) compliance status of each project: compliant, conditionally compliant, or non-compliant. That log is housed in SmartSheet. Compliance determination letters for all applicable HOME projects reviewed for 2015 have been generated. Copies of each letter will be available for review in each of the project files.

FINDING 2015-007

CFDA No.	94.011 Foster Grandparent Program
Federal Award Number	12SFNIL004
Federal Agency	U.S. Corporation for National and Community Service
Pass-through Agency	Illinois Department on Aging
City Department	Department of Family and Support Services

DFSS did not maintain proper eligibility documentation for one out of the 21 volunteers selected for testing in the Foster Grandparent Program. The volunteer's file did not include documentation that the City performed a National Sex Offender Public Website (NSOPW) search when the volunteer was initially hired in May 2012. The volunteer served during the entire 2015 fiscal year and, therefore, DFSS should have retained the documentation of the volunteer's NSOPW search. The sample was not statistically valid.

2016 STATUS

After a careful review of the finding associated with this audit, the program staff put into action the following, by the end of the 3rd quarter of 2016: The Foster Grandparent Program Director developed an eligibility check list for the volunteers file and organized eligibility documentation chronologically. These changes ensure that each volunteer has had all of the mandated screenings and checks, including the National Sex Offender Public Website (NSOPW) check, before being placed at a work station or receiving any funds from the grantor. In addition to this, the City of Chicago Human Resources Department continues to complete all of the City of Chicago mandated background checks and screening on all volunteers before DFSS is given the approval to start them. While these background checks do not include a NSOPW check, it does provide another opportunity for the City to catch background issues, including Sex Offenses, prior to the volunteer beginning at their volunteer site.