

VILLAGE OF OAK PARK, ILLINOIS

SINGLE AUDIT REPORT

For the Year Ended
December 31, 2005



Certified Public Accountants & Advisors

VILLAGE OF OAK PARK, ILLINOIS
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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

The Honorable Village President
Members of the Village Board
Village of Oak Park, Illinois

We have audited the basic financial statements of the Village of Oak Park, Illinois, as of and for the year ended December 31, 2005, and have issued our report thereon dated May 26, 2006. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Village of Oak Park, Illinois' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the basic financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have communicated to the management of the Village of Oak Park, Illinois in a separate letter dated May 26, 2006.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Village of Oak Park, Illinois' basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of the basic financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

A handwritten signature in black ink that reads "Sibich LLP". The signature is written in a cursive, flowing style.

Aurora, Illinois
May 26, 2006

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

Federal Grantor	Pass-Through Grantor	Program Title	Federal CFDA Number	Program/Grant Number	Revenues	Expenditures
Department of Housing and Urban Development	N/A	Community Development Block Grant	14.218	B05-MC170017	\$ 2,231,739	\$ 2,231,739
Department of Housing and Urban Development	N/A	Emergency Shelter Grant	14.231	S05-MC170013	69,028	69,028
					<u>2,300,767</u>	<u>2,300,767</u>
Department of Transportation	Illinois Department of Transportation	CMAQ Grant	20.205	M-8003(282)	1,039,967	1,039,967
Department of Transportation	Illinois Department of Transportation	Traffic Safety Grant	20.600	N/A	8,127	8,127
					<u>1,048,094</u>	<u>1,048,094</u>
Department of Justice	N/A	Local Law Enforcement Block Grant	16.592	2003-LB-BX-0066	62,493	62,493
Department of Justice	N/A	Local Law Enforcement Block Grant	16.592	2004-LB-BX-0158	15,255	15,255
Department of Justice	N/A	Local Law Enforcement Block Grant	16.592	N/A	34,717	34,717
Department of Justice	N/A	DEA Task Force Agreement	16.592	N/A	11,000	11,000
Department of Justice	Illinois Criminal Justice Authority	Juvenile Accountability Incentive Block Grant	16.523	50JAL503052	9,238	9,238
Department of Justice	Illinois Criminal Justice Authority	Juvenile Accountability Incentive Block Grant	16.523	60JAL503052	3,477	3,477
Department of Justice	N/A	Bulletproof Vest Program	16.607	N/A	7,400	7,400
					<u>143,580</u>	<u>143,580</u>
Emergency Preparedness And Response Directorate	Illinois Emergency Management Agency	Assistance to Firefighters Grant Program	83.516	EMW-2004-FG-03052	112,659	112,659
Emergency Preparedness And Response Directorate	Illinois Emergency Management Agency	Assistance to Firefighters Grant Program	83.516	EMW-2003-FG-15376	26,155	26,155
					<u>138,814</u>	<u>138,814</u>

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2005

Federal Grantor	Pass-Through Grantor	Program Title	Federal CFDA Number	Program/Grant Number	Revenues	Expenditures
Department of Health and Human Services	N/A	Medical Reserve Corps Program	93.008	US2SG02020-02-1	\$ 49,500	\$ 49,500
Department of Health and Human Services	Illinois Department of Public Health	Bioterrorism Preparedness Program	93.283	57181103	19,176	19,176
Department of Health and Human Services	Illinois Department of Public Health	Bioterrorism Preparedness Program	93.283	67181068	3,572	3,572
Department of Health and Human Services	Illinois Department of Public Health	Bioterrorism Preparedness Program	92.283	57181198	34,872	34,872
Department of Health and Human Services	Illinois Department of Public Health	Bioterrorism Preparedness Program	93.283	57181198	32,147	32,147
Department of Health and Human Services	Illinois Department of Human Services	Family Case Management Program	93.667	511G5068000	68,800	68,800
Department of Health and Human Services	Cook County Department of Public Health	HIV Prevention Activities	93.940	N/A	15,719	15,719
Department of Health and Human Services	Illinois Department of Public Health	Syphilis Prevention	93.977	50045180488	30,207	30,207
Department of Health and Human Services	Illinois Department of Public Health	Teen Pregnancy Prevention	93.994	511G5068230	24,500	24,500
Department of Health and Human Services	Illinois Department of Public Health	Oral Health	93.994	50053481043	12,200	12,200
Department of Health and Human Services	Illinois Liquor Control Commission	Illinois Tobacco Enforcement Grant	93.994	50053281068	10,000	10,000
Department of Health and Human Services	Illinois Liquor Control Commission	Illinois Tobacco Enforcement Grant	93.994	60063281068	10,000	10,000
					<u>310,693</u>	<u>310,693</u>
TOTAL FEDERAL AWARDS					\$ 3,941,948	\$ 3,941,948

Notes to Schedule of Expenditures of Federal Awards

Note A The accompanying schedule of expenditures of federal awards is a summary of the activity of the Village's federal award programs presented on the modified accrual basis of accounting in accordance with generally accepted accounting principles. Accordingly, revenues are recognized when the qualifying expenditure has been incurred and expenditures have been recognized when the fund liability has been incurred.

Note B Of the federal expenditures presented in this schedule, the Village provided federal awards to subrecipients from the Community Development Block Grant in the amount of \$824,827.



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

The Honorable Village President
Members of the Village Board
Village of Oak Park, Illinois

Compliance

We have audited the compliance of the Village of Oak Park, Illinois' with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2005. The Village of Oak Park, Illinois' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Village of Oak Park, Illinois' management. Our responsibility is to express an opinion on the Village of Oak Park, Illinois' compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Village of Oak Park, Illinois' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Village of Oak Park, Illinois' compliance with those requirements.

In our opinion, the Village of Oak Park, Illinois' complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2005.

Internal Control Over Compliance

The management of the Village of Oak Park, Illinois is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Village of Oak Park, Illinois' internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Expenditures of Federal Awards

We have audited the basic financial statements of the Village of Oak Park, Illinois, as of and for the year ended December 31, 2005, and have issued our report thereon dated May 26, 2006. Our audit was performed for the purpose of forming an opinion on the basic financial statements of the Village of Oak Park, Illinois, taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Aurora, Illinois
May 26, 2006

VILLAGE OF OAK PARK, ILLINOIS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For the Year Ended December 31, 2005

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: *unqualified*

Internal control over financial reporting:
 Material weakness(es) identified? yes no
 Reportable condition(s) identified
 considered to be material weaknesses? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal Control over major programs:
 Material weakness(es) identified? yes no
 Reportable condition(s) identified that are not
 considered to be material weaknesses? yes no

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

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

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.218	Community Development Block Grant
20.205	Highway Planning and Construction

Dollar threshold used to distinguish
 between Type A and Type B programs: \$ 300,000

Auditee qualified as low-risk auditee? yes no

VILLAGE OF OAK PARK, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
For the Year Ended December 31, 2005

Section II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

None