

Rock Island County, Illinois

Compliance Report
November 30, 2021

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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**

Independent Auditor's Report

County Board of
Rock Island County, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Rock Island County, Illinois (the County), as of and for the year ended November 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated August 31, 2022. Our report includes a reference to other auditors who audited the financial statements of Rock Island Tri-County Consortium, the discretely presented component unit, as described in our report on the County's financial statements, as well as an emphasis of matter for a restatement of the beginning Fiduciary fund net position. This report includes our consideration of the results of the other auditor's testing of internal control over financial reporting and compliance and other matters that are reported on separately by those other auditors. However, this report, insofar as it relates to the results of the other auditors, is based solely on the reports of the other auditors.

The County's basic financial statements include the Forest Preserve District (District), a blended component unit. Our report does not extend to the District because it is reported on in a separately issued financial report of the District.

The financial statements of the Public Building Commission, a blended component unit, which was audited by other auditors, was not audited in accordance with *Government Auditing Standards*.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did identify a deficiency in internal control, described in the accompanying *schedule of findings and questioned costs* as findings 2021-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

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

The County's Response to the Finding

Government Auditing Standards require the auditor to perform limited procedures on the County's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

RSM US LLP

Davenport, Iowa
August 31, 2022

**Report on Compliance For Each Major Federal Program;
Report on Internal Control Over Compliance and
Report on Schedule of Expenditures of Federal Awards Required by
the Uniform Guidance**

RSM US LLP

Independent Auditor's Report

County Board of
Rock Island County, Illinois

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Rock Island County, Illinois' (the County) 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 County's major federal programs for the year ended November 30, 2021. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

We did not audit the compliance with the requirements of federal statutes, regulations, and the terms and conditions of its federal awards of the major federal program of the discretely presented component unit, Rock Island County Tri-County Consortium, whose statements reflect \$2,248,914 of expenditures of federal awards for the year ended June 30, 2021, and which were audited by other independent auditors whose report thereon has been furnished to us, and our opinion on compliance with the requirements of federal statutes, regulations, and the terms and conditions of its federal awards to the major federal programs, insofar as it relates to the amounts included for the component unit, is based solely upon the report of the other independent auditors.

In our opinion, based on our report and those of other auditors, the County complied in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit and report of other auditors. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the County as of and for the year ended November 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated August 31, 2022, which contained unmodified opinions on those financial statements. Our report included reference to other auditors and an emphasis of matter for a restatement of the beginning Fiduciary fund net position. We did not audit the financial statements of the blended component unit, the Public Building Commission, or the discretely presented component unit, Rock Island Tri-County Consortium, whose statements reflect none and \$2,248,914, respectively, of expenditures of federal awards for the year ended June 30, 2021. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion on the basic financial statements, insofar as it relates to the amounts included for the component units, is based solely upon the reports of the other auditors.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion based on our audit, the procedures performed as described above, and the report of other auditors, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

RSM VS LLP

Davenport, Iowa
August 31, 2022

Rock Island County, Illinois

Schedule of Expenditures of Federal Awards Year Ended November 30, 2021

Federal Grantor/ Pass-Through Grantor/Program Title	Federal Assistance Listings Number	Pass-Through Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Health and Human Services				
(Passed through Illinois Department of Public Health):				
SSBG—School Based Linked Health Centers - Public Health	93.994	26380037J	\$ -	\$ 95,971
Public Health Emerg Prepare & Response	93.069	27180075J	-	40,687
Public Health Emergency Preparedness	93.074	17180075I	-	52,722
Breast & Cervical Cancer Early Detection	93.898	06180021H	4,650	9,209
Breast & Cervical Cancer Early Detection	93.898	26180021J	33,199	67,543
Subtotal 93.898			37,849	76,752
Illinois Immunization Program—Vaccines for Children	93.268	Non-Cash	-	31,203
Illinois Perinatal Hepatitis B Prevention	93.268	05080077H	-	3,026
Illinois Perinatal Hepatitis B Prevention	93.268	25080077J	-	2,885
Influenza Vaccine Promotion	93.268	25080077J	-	1,713
COVID-19 Mass Vaccination Grant	93.268	15080676I	-	55,187
Subtotal 93.268			-	94,014
(Passed through Illinois Department of Public Health)				
COVID-19 - Coronavirus Relief Fund Contact Tracing Grant	93.323	05180176H	-	546,127
Total Illinois Department of Public Health			37,849	906,273
(Passed through Illinois Department of Human Services):				
Healthworks-High-Risk Infant Follow-up	93.667	FCSZU05096	-	18,920
Refugee Health Service	93.566	FCSAK01345	-	26,201
Refugee Health Service	93.566	FCSZK01345	-	21,611
Subtotal 93.566			-	47,812
Total Illinois Department of Human Services			-	66,732
(Passed through Illinois Department of Healthcare and Family Services):				
Key Information Delivery System	93.563	2021-55-007-G	-	12,196
Key Information Delivery System	93.563	2021-55-007-2-G	-	5,802
Subtotal 93.563			-	17,998
Legal Cost Reimbursement Grant	93.658	N/A	-	11,465
Total Illinois Department of Healthcare and Family Services			-	29,463
(Direct):				
COVID-19 - Provider Relief Fund	93.498		-	662,500
COVID-19 - Provider Relief Fund	93.498		-	79,220
Subtotal 93.498			-	741,720
Total U.S. Department of Health and Human Services			37,849	1,744,188
U.S. Environmental Protection Agency				
(Passed through Illinois Department of Public Health):				
Safe Drinking Water	66.605	25080077J	-	2,083
Safe Drinking Water	66.605	05080077H	-	2,933
Subtotal 66.605			-	5,016
Total Illinois Department of Public Health			-	5,016
Total U.S. Environmental Protection Agency			-	5,016

(Continued)

Rock Island County, Illinois

Schedule of Expenditures of Federal Awards (Continued) Year Ended November 30, 2021

Federal Grantor/ Pass-Through Grantor/Program Title	Federal Assistance Listings Number	Pass-Through Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Agriculture				
(Passed through Illinois Department of Human Services):				
Supplemental Nutrition—Women Infant Child	10.557	FCSAQ01087	-	285,923
Supplemental Nutrition—Women Infant Child	10.557	FCSZQ01087	-	369,620
Subtotal 10.557			-	655,543
Supplemental Nutrition—Farmers Market	10.572	FCSAQ01252	-	1,000
WIC Farmers' Market Nutrition Program	10.572	Non-Cash	-	22,000
Subtotal 10.572			-	23,000
Total Illinois Department of Human Services			-	678,543
Total U.S. Department of Agriculture			-	678,543
U.S. Department of Homeland Security				
(Passed through Illinois Emergency Management Agency):				
Emergency Management Performance Grant	97.042	20EMAROCKI	-	100,289
			-	100,289
Total Illinois Emergency Management Agency			-	100,289
Total U.S. Department of Homeland Security			-	100,289
U.S. Department of Justice				
(Passed through Illinois Criminal Justice Information Authority),				
Expanding Multi Jurisdictional Narcotics Unit	16.738	418010	-	149,388
(Direct):				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DJ-BX-0700	-	640
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-H4029-IL-DJ	-	1,460
Subtotal 16.738			-	151,488
Total U.S. Department of Justice			-	151,488
U.S. Department of Transportation				
(Passed through Illinois Department of Transportation),				
COVID-19 -Transit Formula Grant	20.509	OP-21-34-CARES	-	168,778
Downstate Public Transportation Operating Assistance Grant	20.509	OP-20-34-FED	-	92,100
Subtotal 20.509			-	260,878
Emergency Relief Program Grant	20.205	P-92-015-20	-	29,860
Highway Safety Improvements Program	20.205	19-00379-00-GR	-	306,905
Subtotal 20.205, Highway Planning and Construction Cluster			-	336,765
Total U.S. Department of Transportation			-	597,643

(Continued)

Rock Island County, Illinois

Schedule of Expenditures of Federal Awards (Continued) Year Ended November 30, 2021

Federal Grantor/ Pass-Through Grantor/Program Title	Federal Assistance Listings Number	Pass-Through Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of the Treasury				
(Passed through Illinois Department of Public Health)				
COVID-19 - Coronavirus Relief Fund Contact Tracing Grant	21.019	05180176H	-	108,704
(Direct)				
COVID-19 - Coronavirus Local Fiscal Recovery Funds	21.027		-	916,376
Subtotal 21.027			-	916,376
Total U.S. Department of the Treasury			-	1,025,080
U.S. Department of Housing & Urban Development				
(Passed through City of Moline)				
Lead Based Paint Hazard Reduction Program	14.900	N/A	-	58,931
Total U.S. Department of Housing & Urban Development			-	58,931
U.S. Department of Labor				
(Passed through Illinois Department of Commerce and Economic Opportunity):				
Trade and Globalization Adjustment and Assistance Act	17.245	18-661013	-	5,030
Trade and Globalization Adjustment and Assistance Act	17.245	19-661013	-	3,215
Subtotal 17.245			-	8,245
WIOA Cluster:				
WIA Adult Program	17.258	19-681013	-	115,586
WIA Adult Program	17.258	20-681013	-	511,309
WIA Youth Activities	17.259	19-681013	-	152,198
WIA Youth Activities	17.259	20-681013	-	661,340
WIA/WIOA Dislocated Worker Formula Grants	17.278	19-681013	-	(42,825)
WIA/WIOA Dislocated Worker Formula Grants	17.278	20-681013	-	518,832
WIA/WIOA Dislocated Worker Formula Grants	17.278	19-646013	-	172,017
WIOA Rapid Response	17.278	19-651013	-	214
WIOA Rapid Response	17.277	20-271013	-	151,998
Subtotal WIOA Cluster			-	2,240,669
Total Illinois Department of Commerce and Economic Opportunity			-	2,240,669
Total U.S. Department of Labor			-	2,248,914
Total expenditures of federal awards			\$ 37,849	\$ 6,610,092

See notes to schedule of expenditures of federal awards.

Rock Island County, Illinois

Notes to Schedule of Expenditures of Federal Awards Year Ended November 30, 2021

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Rock Island County, Illinois (County) and its discretely presented component unit under programs of the federal government for the year ended November 30, 2021. 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). Because the Schedule presents only a selected portion of the operations of the County it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

Note 2. Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3. Indirect Cost Rate

The County has elected not to use the 10% de minimis indirect cost rate allowed under Uniform Guidance.

Note 4. Component Unit

The amounts included on the schedule of expenditures of federal awards for Assistance Listings Nos 17.245, 17.258, 17.259, 17.277 and 17.278 are expenditures for the period July 1, 2020 through June 30, 2021. The County is the grantee of such funds which are administered and expended by the Rock Island Tri-County Consortium, a discretely presented component unit of the County that has a June 30 fiscal year-end. The Consortium and its compliance with its federal programs is audited by other independent auditors.

Rock Island County, Illinois

Schedule of Findings and Questioned Costs Year Ended November 30, 2021

I. Summary of the Independent Auditor's Results

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

 Yes x No

Significant deficiency(ies) identified?

 x Yes None Reported

Noncompliance material to financial statements noted?

 Yes x No

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified?

 Yes x No

Significant deficiency(ies) identified?

 Yes x None Reported

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

Any audit findings disclosed that are required to be reported in accordance with

Section 2 CFR 200.516(a)?

 Yes x No

Identification of major federal programs:

Federal Assistance Listings Number	Name of Federal Program or Cluster
WIOA Cluster:	
17.258	WIA Adult Program
17.259	WIA Youth Activities
17.278	WIA Dislocated Worker Formula Grants
93.498	COVID-19 - Provider Relief Fund
21.027	COVID-19 - Coronavirus Local Fiscal Recovery Funds

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

Auditee qualified as low-risk auditee?

 x Yes No

(Continued)

Rock Island County, Illinois

Schedule of Findings and Questioned Costs (Continued)
Year Ended November 30, 2021

II. Findings Related to the Financial Statement Audit as Required to be Reported in Accordance with *Government Auditing Standards*

A. Significant Deficiency in Internal Control

2021-001

Finding: The Rock Island County, Illinois Animal Control facility has an inadequate segregation of duties over the collection and recording of cash receipts, specifically the collection and recording of animal control fees.

Criteria: A good internal control system contemplates an adequate segregation of duties so that no one individual handles a transaction from its inception to its completion.

Condition: The operations manager has the ability to collect cash, issue receipts, monitor the receipt number sequence, reconcile the daily receipts, prepare the deposit and prepare daily reconciliation sheet used by the Treasurer's Office to post the receipt transactions. In addition, the same personnel has access to the cash collected for animal control tags, the listing of the tags collected and performs the reconciliation of the animal control tags issued to cash collections.

Cause: One individual has access to all key functions in cash collection, cash deposits and recording revenues in the animal control department.

Effect: Transaction errors or misappropriation of assets could occur and not be detected in a timely manner.

Repeat finding: This is a repeat of finding 2020-001.

Recommendation: We recommend the County look for ways to strengthen internal control by realigning or reassigning duties where practical including but not limited to:

- A cash collection system which is integrated with the general ledger to post cash collections. Read only access should be provided to those who perform the reconciliations of cash receipts.
- Someone independent of the receipt and cash collection process should reconcile the daily receipts.
- Cash receipt sequence be monitored by someone independent of the cash receipt process.
- Original documentation is provided to the Treasury Department in addition to the daily reconciliation sheet.

Response: Management has reviewed the finding and agrees.

B. Instances of Noncompliance

No matters reported.

Rock Island County, Illinois

Schedule of Findings and Questioned Costs (Continued)
Year Ended November 30, 2021

III. Findings and Questioned Costs for Federal Awards

A. Internal Controls

No matters reported.

B. Instances of Noncompliance

No matters reported.



**Rock
Island
County**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED NOVEMBER 30, 2021**

Identifying Number: 2020-001

Audit Finding: The Rock Island County, Illinois Animal Control Facility has an inadequate segregation of duties over the collection and recording of cash receipts, specifically the collection and recording of animal control fees.

Corrective Action Taken or Planned: Not corrected. Due to the low available staff, segregation of duties was very difficult in years past. However, with the County Board approving the expansion of work hours for the clerical staff at the facility and the hiring of two (2) additional employees provided to the County by the PAWS fundraising group, the Operations Manager has not needed to perform all the cash collection and recording duties. However, she has stated the need to be able to at times. Therefore, the Auditor reviewed the situation with the Interim County Administrator as supervisor of the facility and the County Board Chairman. An Internal Audit was performed to determine the situation and suggest remedies. One of these was to obtain a point of sale system to "lock-out" the Operations Manager from certain cash collection steps and ensure segregation of duties. This was not fully implemented and tested prior to fiscal year-end.

**APRIL L PALMER
COUNTY AUDITOR
AMANDA VAN DAELE
CHIEF DEPUTY**

Rock Island County, Illinois

1504 3rd Avenue, Rock Island, IL 61201

Phone: (309) 558-3518 · Fax: (309) 558-3516

E-Mail: apalmer@co.rock-island.il.us

Website: <http://www.rockislandcounty.org>

Stephanie Antolik
Internal Auditor

Chris Begyn
Payroll Administrator