

**VILLAGE OF GLENDALE HEIGHTS, ILLINOIS**

**SINGLE AUDIT**

Year ended April 30, 2024

VILLAGE OF GLENDALE HEIGHTS, ILLINOIS

SINGLE AUDIT  
Year ended April 30, 2024

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INDEPENDENT AUDITOR'S 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

To the Honorable President and  
Members of the Board of Trustees  
and Village Administrator  
Village of Glendale Heights, 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 business-type activities, each major fund, and the aggregate remaining fund information of the Village of Glendale Heights (the "Village") as of and for the year ended April 30, 2024, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements, and have issued our report thereon dated October 31, 2024.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Village'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 Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village'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 entity'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.

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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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Village's 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 disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **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 Village'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

  
Crowe LLP

Oak Brook, Illinois  
October 31, 2024

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF  
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

To the Honorable President and  
Members of the Board of Trustees  
and Village Administrator  
Village of Glendale Heights, Illinois

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the Village of Glendale Heights' (the "Village") compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on the Village's major federal programs for the year ended April 30, 2024. The Village's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Village 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 April 30, 2024.

***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 Village 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 Village's compliance with the compliance requirements referred to above.

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### ***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 Village'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 Village's compliance based on our audit. 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 Village'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 judgement 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 Village'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 Village'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 Village'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.

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*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 business-type activities, each major fund, and the aggregate remaining fund information of the Village as of and for the year ended April 30, 2024, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements. We issued our report thereon October 31, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the 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 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. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

  
Crowe LLP

Oak Brook, Illinois  
October 31, 2024

VILLAGE OF GLENDALE HEIGHTS, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year ended April 30, 2024

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-through Agency Grant Identification #</u>	<u>Federal Expenditures</u>
<i>Department of Housing and Urban Development</i>			
Passed through DuPage County			
CDBG - Entitlement/Special Purpose Grants Cluster			
Community Development Block Grants/Entitlement Grants	14.218	CD22-05	\$ 600,000
Total Department of Housing and Urban Development			600,000
<i>Department of Justice</i>			
Bulletproof Vest Partnership Program	16.607	Not available	1,567
Equitable Sharing Program	16.922	Not available	5,000
Passed through Illinois State Police			
Edward Bryne Memorial Justice Assistance Grant Program	16.738	Not available	22,500
Total Department of Justice			29,067
<i>Department of Transportation</i>			
Passed through Illinois Department of Transportation			
State and Community Highway Safety	20.600	230014	3,327
State and Community Highway Safety	20.600	240039	12,213
Total Highway Safety Cluster			15,540
Highway Planning and Construction	20.205	61J85	337,597 **
Total Department of Transportation			353,137

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VILLAGE OF GLENDALE HEIGHTS, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year ended April 30, 2024

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-through Agency Grant Identification #</u>	<u>Federal Expenditures</u>
<i>Environmental Protection Agency</i>			
Passed through Illinois Environmental Protection Agency			
Clean Water State Revolving Fund Cluster	66.458	L173031	\$ 164,752 *
Clean Water State Revolving Fund Cluster	66.458	L176027	7,182,354 *
Clean Water State Revolving Fund Cluster	66.458	L173455	907,538 *
Total Clean Water State Revolving Fund Cluster			<u>8,254,644</u>
Total Environmental Protection Agency			<u>8,254,644</u>
<i>Executive Office of the President</i>			
Passed through Kendall County			
High Intensity Drug Trafficking Areas Program	95.001	G23CH0002A	15,743
High Intensity Drug Trafficking Areas Program	95.001	G24CH0002A	1,992
Total High Intensity Drug Trafficking Areas Program			<u>17,735</u>
Total Executive Office of the President			<u>17,735</u>
<i>Department of Treasury</i>			
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	Not available	3,344,790 *
Passed through DuPage County			
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	SW-011.H	279,453 *
Total COVID 19 - Coronavirus State and Local Fiscal Recovery Funds			<u>3,624,243</u>
Total Department of Treasury			<u>3,624,243</u>

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VILLAGE OF GLENDALE HEIGHTS, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year ended April 30, 2024

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-through Agency Grant Identification #</u>	<u>Federal Expenditures</u>
<i>Department of Health and Human Services</i>			
Passed through Illinois Department of Human Services			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	43CBZ03394	\$ 2,059
Passed through Northeastern Illinois Area Agency on Aging			
Medicare Enrollment Assistance Program	93.071	Not available	<u>2,500</u>
Total Department of Health and Human Services			<u>4,559</u>
<i>Department of Agriculture</i>			
Passed through Illinois Department of Natural Resources/Morton Arboretum			
Urban and Community Forestry Program	10.675	0867-13	<u>25,000</u>
Total Department of Agriculture			<u>25,000</u>
<b>Total Federal Expenditures</b>			<b><u><u>\$ 12,908,385</u></u></b>

\* Denotes Major Program

\*\* Denotes Non-Cash Item

See Notes to Schedule of Expenditures of Federal Awards.

VILLAGE OF GLENDALE HEIGHTS, ILLINOIS  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year ended April 30, 2024

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

General: The Schedule of Expenditures of Federal Awards (the “Schedule”) presents the activity of all federal award programs of the Village of Glendale Heights, Illinois (the “Village”). The Village’s reporting entity is defined in Note 1 to the Village’s financial statements.

Basis of Presentation: The accompanying Schedule includes the federal award activity of the Village under programs of the federal government for the year ended April 30, 2024. 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 Village, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Village.

Basis of Accounting: 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.

De Minimis Cost Rate: The Village has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Subrecipients: The Village made no payments to subrecipients during the fiscal year.

Noncash Awards: The Village received noncash awards totaling \$337,597 during the year ended April 30, 2024.

Insurance in Force: There was no Federal insurance in effect during the fiscal year.

Loans and Loan Guarantees: The Village did not have any outstanding loans and loan guarantees from a Federal agency during the fiscal year.

Fiduciary Agreement: The Village has a Fiduciary Agreement with the DuPage Metropolitan Enforcement Group (“DUMEG”) in which the Village acts as an agent for DUMEG. Under the terms of the Fiduciary Agreement, the Village will present DUMEG’s Equitable Sharing expenditures on their Schedule.

VILLAGE OF GLENDALE HEIGHTS, ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year ended April 30, 2024

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**Section I – Summary of Auditor’s Results**

***Financial Statements***

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

Internal control over financial reporting:

Material weakness(es) identified? ☐ Yes ☒ No

Significant deficiency(ies) identified? ☐ Yes ☒ None Reported

Noncompliance material to financial statements noted? ☐ Yes ☒ No

***Federal Awards***

Internal Control over major programs:

Material weakness(es) identified? ☐ Yes ☒ No

Significant deficiency(ies) identified? ☐ 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)? ☐ Yes ☒ No

Identification of major federal programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
66.458	Clean Water State Revolving Fund Cluster
21.027	COVID 19 - Coronavirus State and Local Fiscal Recovery Funds

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

Auditee qualified as low-risk auditee? ☒ Yes ☐ No

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VILLAGE OF GLENDALE HEIGHTS, ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year ended April 30, 2024

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**Section II – Financial Statement Findings**

No Financial Statement Findings reported for the year ended April 30, 2024.

**Section III – Federal Award Findings**

No Federal Award Findings reported for the year ended April 30, 2024.

VILLAGE OF GLENDALE HEIGHTS, ILLINOIS  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
Year ended April 30, 2024

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There were no financial statement findings or federal award findings in the prior year.