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**Mike Chamness – Chair  
Illinois Terrorism Task Force**


**Members**

Adams/McDonough Counties  
American Public Works Assoc.  
American Red Cross  
Archer -Daniels-Midland  
Associated Fire Fighters of IL  
Central Management Services  
Cities of Bloomington-Normal  
Cities of Champaign-Urbana  
City of Aurora  
City of Chicago  
City of Joliet  
City of Naperville  
City of Peoria  
City of Rockford  
City of Springfield  
Cook County ESDA  
Dept. of Homeland Security/FEMA-Region V  
DuPage County OEM  
Federal Bureau of Investigation  
Governor's Office  
IL Assoc. of Chiefs of Police  
IL Assoc. of Public Health Administrators  
IL Assoc. of School Boards  
IL Attorney General's Office  
IL Board of Higher Education  
IL Campus Law Enforcement Administrators  
IL College of Emergency Physicians  
Illinois Community College Board  
IL Coroners Association  
IL Department of Agriculture  
IL Department of Corrections  
IL Department of Human Services  
IL Department of Military Affairs  
IL Department of Natural Resources  
IL Department of Public Health  
IL Department of Transportation  
IL Education Association  
IL Emergency Management Agency  
IL Emergency Services Management Assoc.  
IL Environmental Protection Agency  
IL Firefighters Association  
IL Fire Chiefs Association  
IL Fire Services Association  
IL Fire Service Institute  
IL Health Care Association  
IL Law Enforcement Alarm System  
IL Law Enforcement Training & Standards Bd.  
IL Municipal League  
IL National Emergency Number Association  
IL Office of the State Fire Marshal  
IL Public Health Mutual Aid System  
IL Public Works Mutual Aid Network  
IL Security Chiefs Association  
IL Sheriffs Association  
IL State Police  
IL States Attorneys Association  
Kane County ESDA  
Lake County ESDA  
Metro East (St. Clair-Madison)  
Mutual Aid Box Alarm System  
Quad Cities (Moline-E. Moline-Rock Island)  
Regional Superintendents of Schools  
School Crisis Assistance Team  
Secretary of State Police  
U.S. Attorney's Office  
U.S. Postal Inspectors  
Will County EMA

## ITTF POLICY STATEMENT 2009 (8)

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**TO:** U.S. Department of Homeland Security, Federal Preparedness Fund Sub-recipients

**FROM:** Mike Chamness, Chair  
Illinois Terrorism Task Force 

**DATE:** September 16, 2009

**SUBJECT:** Illinois Terrorism Task Force Policy Statement Regarding Single Audits

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### INTRODUCTION

Governor's Executive Order 2003 (17) created the statewide homeland security advisory committee, the Illinois Terrorism Task Force (ITTF). The ITTF is responsible for developing and helping to implement the state's homeland security strategy as an advisory body to the Governor and overseeing the management and administration of federal preparedness grants. The task force continues to build upon a strong foundation of established working partnerships among its more than 60 members, which represent all public safety agencies and associations and every community in Illinois.

### GENERAL POLICY STATEMENT

This policy statement sets forth the terms and conditions for the submission and review of audits required under OMB Circular A-133 for sub-recipients of the ITTF through IEMA. OMB Circular A-133 requires that, as of the 2005 fiscal year, any state or local government or not-for-profit agency that expends more than \$500,000 from federal sources must have a Single Audit completed by an independent auditing firm. The ITTF grant agreement or interagency agreement states the funds received are federal and that the requirements of OMB Circular A-133 apply.

**Committees**

Bioterrorism  
Chicago/Cook County UASI  
Communications  
Crisis Response & Prevention  
Elected Officials  
Emergency Management  
Fire Mutual Aid  
Information Technology  
Law Enforcement Mutual Aid  
Private Sector  
Public Information  
Science & Technology  
Training  
Transportation  
Volunteers and Donations

## **SUBMISSION AND REVIEW OF AUDITS REQUIRED UNDER OMB CIRCULAR A-133**

Each ITTF sub-recipient (or its legal entity) that meets the threshold for undergoing a Single Audit must ensure that the audit is completed and submitted as soon as possible, but in no case shall this take longer than nine months after the conclusion of the sub-recipient's fiscal year. The sub-recipient shall cooperate in the audit process and shall ensure that the audit is submitted to the ITTF by that date. The components of a Single Audit are:

- ▶ Basic financial statements and independent auditor's report of these statements (part of the Comprehensive Annual Financial Report),
- ▶ Reports on internal control and compliance of the general purpose financial statements,
- ▶ Reports on internal control and compliance for Federal Programs,
- ▶ Schedule of Expenditures for Federal Awards,
- ▶ Report on the Schedule of Expenditures for Federal Awards, and
- ▶ Schedule of Findings and Questioned Costs (if applicable).

If a sub-recipient cannot comply with the Single Audit requirements, it must inform the ITTF and provide information on its status when requested, or no less than monthly.

The ITTF has the authority to withhold funds from a sub-recipient if the provisions of OMB Circular A-133 are not met and will do so if the audit is more than 90 days late unless adequate progress is being made toward completion and submission.

## **EFFECTIVE DATE OF POLICY**

This policy is effective as of September 16, 2009.