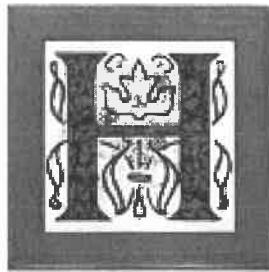


**SINGLE AUDIT REPORT  
of  
CITY OF LASALLE, ILLINOIS  
LaSalle, Illinois  
For the Year Ended April 30, 2024**

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM  
GUIDANCE**

City Council  
City of LaSalle, Illinois

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

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

We have audited City of LaSalle, Illinois's 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 each of City of LaSalle, Illinois's major federal programs for the year ended April 30, 2024. City of LaSalle, Illinois'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, City of LaSalle, Illinois complied, in all material respects, with the types of compliance and 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; 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). 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 City of LaSalle, Illinois 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 City of LaSalle, Illinois'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 City of LaSalle, Illinois'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 City of LaSalle, Illinois'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 generally accepted auditing standards, *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 City of LaSalle, Illinois's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 City of LaSalle, Illinois'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 City of LaSalle, Illinois'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 City of LaSalle, Illinois'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.

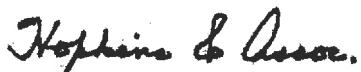
Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

#### **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.

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

We have audited the financial statements of City of LaSalle, Illinois which comprise the basic financial statements as of and for the year ended April 30, 2024 and the related notes to the financial statements, which collectively comprise City of LaSalle, Illinois's basic financial statements. We issued our report thereon dated October 11, 2024, which contained adverse opinions on those financial statements due to the financial statements not being in accordance with accounting principles generally accepted in the United States of America, and unmodified opinions on those financial statements in accordance with accounting practices prescribed or permitted by the Illinois State Board of Education as described in Note #1 of the basic financial statements. Our audit was performed 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.



Granville, Illinois  
October 11, 2024

**CITY OF LASALLE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending April 30, 2024**

GRANTS		Pass Through Organization	Federal Assistance Listing Number	Pass Through Entity Number	Expenditures for Year 5/1/23 - 4/30/24	Passed Through to Subrecipients
Program Title						
United States Environmental Protection Agency (EPA)						
Capitalization Grants for Drinking Water State Revolving Funds (M)	Illinois Environmental Protection Agency (IEPA)	66.458 & 66.468	532-60-0377	\$ 1,715,420	\$ -	
<b>Subtotal United States Environmental Protection Agency</b>				\$ 1,715,420	\$ -	
United States Department of the Treasury						
Coronavirus State and Local Fiscal Recovery Fund - ARPA	Illinois Department of Commerce and Economic Opportunity	21.027	420-00-2433	937,348		
<b>Subtotal United States Department of the Treasury (This is considered a cluster)</b>				\$ 937,348	\$ -	
<b>TOTAL FEDERAL AWARDS</b>				\$ 2,652,768	\$ -	

• (M) Program was audited as a major program as defined by Uniform Guidance.

Note- There were no grants passed through to subrecipients

The accompanying notes are an integral part of this schedule.

**City of LaSalle, Illinois**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)**  
**Year Ending April 30, 2024**

### **Note 1: Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the City of LaSalle, Illinois and is presented on the Accrual Basis of Accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the Basic financial statements.

## Note 2: Indirect Facilities & Administration costs

Auditee elected to use 10% de minimis cost rate?

YES

X NO

### Note 3: Subrecipients

Of the federal expenditures presented in the schedule, City of LaSalle, Illinois provided federal awards to subrecipients as follows:

#### **Note 4: Non-Cash Assistance**

The following amounts were expended in the form of non-cash assistance by City of LaSalle, Illinois and should be included in the Schedule of Expenditures of Federal Awards:

**NON-CASH COMMODITIES (CFDA 10.555)\*\*:**

## OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES

Total Non-Cash   **\$0**

### Note 5: Other Information

Insurance coverage in effect paid with Federal funds during the fiscal year:

Property	No
Auto	No
General Liability	No
Workers Compensation	No
loans/Loan Guarantees Outstanding at June 30:	No
City had Federal grants requiring matching expenditures	No

**City of LaSalle, Illinois**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending April 30, 2024**

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**FINANCIAL STATEMENTS**

Type of auditor's report issued: Unmodified  
 (Unmodified, Qualified, Adverse, Disclaimer)

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

- Material weakness(es) identified? YES  None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? YES  None Reported
- Noncompliance material to the financial statements noted? YES  NO

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

- Material weakness(es) identified? YES  None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? YES  None Reported

Type of auditor's report issued on compliance for major programs: Unmodified  
 (Unmodified, Qualified, Adverse, Disclaimer)

Any audit findings disclosed that are required to be reported in accordance with §200.516 (a)? YES  NO

**IDENTIFICATION OF MAJOR PROGRAMS:**

CFDA NUMBER(S)	NAME OF FEDERAL PROGRAM or CLUSTER	AMOUNT OF FEDERAL PROGRAM
66.468	Capitalization Grants for Drinking Water State Revolving Funds	1,715,420
	<b>Total Amount Tested as Major</b>	<b>\$1,715,420</b>

**Total Federal Expenditures for 5/1/23-4/30/24**

**2,652,768**

% tested as Major

**64.67%**

Dollar threshold used to distinguish between Type A and Type B programs:

**\$750,000.00**

Auditee qualified as low-risk auditee?

YES  NO

**CITY OF LASALLE, ILLINOIS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending April 30, 2024**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. FINDING NUMBER: 2024 - N/A 2. THIS FINDING IS:  New  Repeat from Prior Year?

Year originally reported?

3. Criteria or specific requirement

N/A

4. Condition

N/A

5. Context

N/A

6. Effect

N/A

7. Cause

N/A

8. Recommendation

N/A

9. Management's response

N/A

**CITY OF LASALLE, ILLINOIS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending April 30, 2024**

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

1. FINDING NUMBER:	2024- <u>N/A</u>	2. THIS FINDING IS:	<input type="checkbox"/> New	<input type="checkbox"/> Repeat from Prior year? Year originally reported?
3. Federal Program Name and Year: _____ None				
4. Project No.:	5. CFDA No.:			
6. Passed Through:				
7. Federal Agency:				
8. Criteria or specific requirement (including statutory, regulatory, or other citation)				
9. Condition				
10. Questioned Costs				
11. Context				
12. Effect				
13. Cause				
14. Recommendation				
15. Management's response				

**CITY OF LASALLE, ILLINOIS**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**Year Ending April 30, 2024**

[If there are no prior year audit findings, please submit schedule and indicate **NONE**]

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u>
None		