



# COUNTY OF WINNEBAGO

WINNEBAGO COUNTY AUDITOR

**William D. Crowley, C.F.E.**

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## **The Carpenter's Place, Jail Alternative Program Grant Recipient 11/1/2007 – 9/30/2009**

**Compliance Audit • Total Findings: 0  
June 2010**

The mission of the Winnebago County Auditor's Office is to safeguard Winnebago County assets and provide objective, accurate and meaningful information about County operations so that the County Board can make informed decisions to better serve County citizens.

### **AUDIT TEAM MEMBER(S):**

Roman D. Gray, CFE,  
Internal Auditor

Copies of the County Auditor's report are available by request.  
Please contact us at:

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June 30, 2010

Janet R. Holmgren, Chief Judge  
Scott Christiansen, County Board Chairman  
Steve Chapman, County Administrator  
Dave Peterson, Human Services Administrator  
Tom Owens, County Finance Committee Chairman  
Mark Olson, Director of Finance

We have completed our compliance audit of the Jail Alternative Program Grant with respect to recipient The Carpenter's Place (11/1/2007 – 9/30/2009). This audit was conducted in accordance with Illinois state statutes, and the Internal Audit Procedure Ordinance 89-CO-29, § 2-301-304 passed by the Winnebago County Board requiring the Winnebago County Auditor's Office to maintain, and to properly administer, a continuous internal audit of the operations of the officers, agents or divisions of the County.

Our opinion is based on our review of an extensive sample of documentation supporting the expenses charged by the grantee to the Jail Alternative Program. The Carpenter's Place is a local not-for-profit located at 1149 Railroad Avenue in Rockford, Illinois. We did not perform a review of internal controls, as the grant has expired and The Carpenter's Place elected not to renew their participation in the grant program.

The Carpenter's Place receives funds from a variety of public and private grantors; in any such case, the potential exists for the overlapping of funds, which could result in a plurality of funding for a single expense or expense stream. During the course of our audit, we were assured by The Carpenter's Place that Winnebago County Jail Alternative Program Grant funds were the payer of first resort; the grant contract assumes this position.

It is our opinion that grant funds were spent in accordance with the RFP (Request for Proposal) submitted to Winnebago County by The Carpenter's Place, and to the guidelines set forth by the Jail Alternative Program Grant agreement. We found no material exceptions during our audit testing.

William D. Crowley, C.F.E.  
Winnebago County Auditor