



**VILLAGE OF OAK PARK, ILLINOIS**

**SINGLE AUDIT REPORT**

**For the Year Ended December 31, 2024**



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**VILLAGE OF OAK PARK, ILLINOIS**  
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1415 West Diehl Road, Suite 400  
Naperville, IL 60563  
630.566.8400

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

The Honorable Village President  
Members of the Village Board of Trustees  
Village of Oak Park, Illinois

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

**Opinion on Each Major Federal Program**

We have audited the Village of Oak Park, Illinois’ (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 each of the Village’s major federal programs for the year ended December 31, 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 types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 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 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 Village’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 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 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 the Village'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 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.

## **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2024-003. Our opinion on each major federal program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on the Village's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Village's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **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 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 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 December 31, 2024, and the related notes to financial statements, which collectively comprise the Village's basic financial statements. We issued our report thereon dated December 24, 2025, which contained unmodified opinions on those 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 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. 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.

*Sikich CPA LLC*

Naperville, Illinois  
December 24, 2025

VILLAGE OF OAK PARK, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2024

| Federal Grantor/Program or Cluster Title   | Pass-Through | Federal ALN | Program/Grant Number | Expenditures   | Amount Provided to Subrecipients |
|--|--------------|-------------|----------------------|----------------|----------------------------------|
| United States Department of Transportation   |              |             |                      |                |                                  |
| Highway Planning and Construction  |              |             |                      |                |                                  |
| Highway Planning and Construction  | IL IDOT      | 20.205      | P-91-135-06          | \$ 158,735     |                                  |
| Highway Planning and Construction  | IL IDOT      | 20.205      | 23-1439-38288        | <u>120,000</u> |                                  |
| Total United States Department of Transportation   |              |             |                      |                | <u>278,735</u>                   |
| United States Department of Health and Human Services  |              |             |                      |                |                                  |
| Public Health Emergency Preparedness   |              |             |                      |                |                                  |
| Public Health Emergency Preparedness   | IDPH         | 93.069      | 47580019I            | 65,116         |                                  |
| Public Health Emergency Preparedness   | IDPH         | 93.069      | 48080070L            | <u>56,369</u>  |                                  |
| Total Public Health Emergency Preparedness   |              |             |                      |                | <u>121,485</u>                   |
| Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)   |              |             |                      |                |                                  |
| COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)  | IDPH         | 93.323      | 28180569J            | 7,334          |                                  |
| Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)   | IDPH         | 93.323      | 8181070              | <u>17,017</u>  |                                  |
| Total Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)   |              |             |                      |                | <u>24,351</u>                    |
| HIV Prevention Activities Health Department Based  |              |             |                      |                |                                  |
| HIV Prevention Activities Health Department Based  | PHIMC        | 93.940      | N/A                  | <u>19,386</u>  |                                  |
| Total HIV Prevention Activities Health Department Based  |              |             |                      |                | <u>19,386</u>                    |
| COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response       |              |             |                      |                |                                  |
| COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response       | IDPH         | 93.354      | 27680069J            | <u>761</u>     |                                  |
| Total COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response |              |             |                      |                | <u>761</u>                       |
| Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health                           |              |             |                      |                |                                  |
| Collaboration with Academia to Strengthen Public Health  | IDPH         | 93.967      | 48080471L            | <u>32,493</u>  |                                  |
| Total Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health                     |              |             |                      |                | <u>32,493</u>                    |
| Total United States Department of Health and Human Services  |              |             |                      |                |                                  |
|  |              |             |                      |                | <u>198,476</u>                   |

VILLAGE OF OAK PARK, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2024

| Federal Grantor/Program or Cluster Title                             | Pass-Through | Federal ALN | Program/Grant Number | Expenditures         | Amount<br>Provided to<br>Subrecipients |
|--|--------------|-------------|----------------------|----------------------|--|
| United States Department of Housing and Urban Development            |              |             |                      |                      |  |
| <b>Community Development Block Grants/Entitlement Grants Cluster</b> |              |             |                      |                      |  |
| Community Development Block Grants/Entitlement Grants                | N/A          | 14.218      | B20MC170017          | \$ 829,433           | \$ -                                   |
| Community Development Block Grants/Entitlement Grants                | N/A          | 14.218      | B23MC170017          | 1,258,663            | 408,958                                |
| Community Development Block Grants/Entitlement Grants                | N/A          | 14.218      | B24MC170017          | 350,058              | 114,520                                |
| Community Development Block Grants/Entitlement Grants                | N/A          | 14.218      | N/A                  | 10,182               | -                                      |
| Total Community Development Block Grants/Entitlement Grants Cluster  |              |             |                      | <u>2,448,336</u>     | <u>523,478</u>                         |
| Total United States Department of Housing and Urban Development      |              |             |                      | <u>2,448,336</u>     | <u>523,478</u>                         |
| United States Department of Justice                                  |              |             |                      |                      |  |
| Bulletproof Vest Partnership Program                                 |              |             |                      |                      |  |
| Bulletproof Vest Partnership Program                                 | N/A          | 16.607      | N/A                  | 14,573               |  |
| Total Bulletproof Vest Partnership Program                           |              |             |                      | <u>14,573</u>        |  |
| Equitable Sharing Program  |              |             |                      |                      |  |
| Equitable Sharing Program  | N/A          | 16.922      | N/A                  | 150,000              |  |
| Total Equitable Sharing Program                                      |              |             |                      | <u>150,000</u>       |  |
| Total United States Department of Justice                            |              |             |                      | <u>164,573</u>       |  |
| United States Department of the Treasury                             |              |             |                      |                      |  |
| Coronavirus State and Local Fiscal Recovery Funds                    |              |             |                      |                      |  |
| COVID-19 - Coronavirus State and Local Fiscal Recovery Funds         | N/A          | *21.027     | N/A                  | 10,880,687           | 2,288,967                              |
| Total Coronavirus State and Local Fiscal Recovery Funds              |              |             |                      | <u>10,880,687</u>    | <u>2,288,967</u>                       |
| Total United States Department of the Treasury                       |              |             |                      | <u>10,880,687</u>    | <u>2,288,967</u>                       |
| <b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>                          |              |             |                      | <u>\$ 13,970,807</u> | <u>\$ 2,812,445</u>                    |

\*Denotes major program

The accompanying notes are an integral part of this schedule

**VILLAGE OF OAK PARK, ILLINOIS**

**NOTES TO SCHEDULE OF EXPENDITURES**

For the Year Ended December 31, 2024

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**Note A - Basis of Accounting**

The accompanying schedule of expenditures of federal awards is a summary of the activity of the Village's federal award programs presented on the modified accrual basis of accounting in accordance with generally accepted accounting principles. Accordingly, revenues are recognized when the qualifying expenditure has been incurred and expenditures have been recognized when the fund liability has been incurred.

**Note B - Subrecipients**

Of the federal expenditures presented in this schedule, the Village provided federal awards to subrecipients from the Community Development Block Grant (ALN #14.218) in the amount of \$523,478 and the Coronavirus State and Local Fiscal Recovery Funds (ALN #21.027) in the amount of \$2,288,967.

**Note C - Other Information**

No noncash assistance was provided and no federal insurance was in effect.

**Note D - Community Development Block Grant Loans (ALN #14.218)**

The amount of loans outstanding at December 31, 2024 under the Community Development Block Grant program was \$33,055 for first time homebuyers, \$1,826,827 for development acquisition loans, \$691,350 for single family rehabilitation loans and \$149,111 for other deferred and non-deferred payment loans. These loans have no continuing compliance requirements outside of loan repayment.

**Note E - 10% De Minimis Indirect Cost Rate**

The Village has elected to use the 10% de minimis indirect cost rate as permitted by 2 CFR Section 200.414.

VILLAGE OF OAK PARK, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended December 31, 2024

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**Section I - Summary of Auditor's Results**

Financial Statements

Type of auditor's report issued: *Unmodified*

Internal control over financial reporting:

|   |                |                          |
|---|----------------|--------------------------|
| Material weakness(es) identified?       | <u> X </u> yes | <u> </u> no              |
| Significant deficiency(ies) identified? | <u> </u> yes   | <u> X </u> none reported |

Noncompliance material to financial statements noted?   yes  X  no

Federal Awards

Internal Control over major federal programs:

|   |              |                          |
|---|--------------|--------------------------|
| Material weakness(es) identified?       | <u> </u> yes | <u> X </u> no            |
| Significant deficiency(ies) identified? | <u> </u> yes | <u> X </u> 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  X  no

Identification of major federal programs:

| <u>ALN Number(s)</u> | <u>Name of Federal Program or Cluster</u>                  |
|----------------------|--|
| 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  X  no

# VILLAGE OF OAK PARK, ILLINOIS

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended December 31, 2024

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### Section II - Financial Statement Findings

#### Finding 2024-001 - Financial Reporting

*Criteria/Specific Requirement:* The Village's internal controls over GAAP financial reporting should include adequately trained personnel with knowledge and experience to prepare and/or thoroughly review GAAP based financial statements to ensure they are free from material misstatements and include all disclosures as required by the Government Accounting Standards Board (GASB).

*Condition:* During our audit we identified and proposed numerous audit adjustments, which were reviewed and approved by management, to present fairly the Village's basic financial statements. Details of all these adjustments are available in the separate Board Communication Report provided. These entries arose from supporting schedules not agreeing to the final trial balance and/or from our detailed testing, which identified inaccuracies, incomplete schedules or both. Some of the entries posted were material in nature. Additionally, similar entries that are undetected could result in material misstatements in the Village's financial statements in the future.

*Cause and Effect:* The accounting department has experienced significant turnover and also has a limited number of staff. Without consistent and adequate staffing, the financial statements may not contain properly adjusted account balances if prepared by the Village.

*Recommendation:* We recommend the Village implement a more thorough review process of the final trial balance and supporting schedules prior to providing them to the auditors for testing. This review should be performed by someone independent of the preparer and of the appropriate skill level.

*Views of Responsible Officials:* Management agrees with this finding and response is included in Corrective Action Plan.

# VILLAGE OF OAK PARK, ILLINOIS

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended December 31, 2024

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### Section II - Financial Statement Findings (Continued)

#### 2024-002 - Grant Reporting, Administration, and Revenue Recognition

*Criteria:* The Village is responsible for establishing and maintaining internal controls and for the fair presentation of the Schedule of Expenditures of Federal Awards (SEFA) in accordance with Uniform Grant Guidance. Additionally, revenue recognition for grants should be recorded under the expenditure matching concept, whereas the revenue is recognized when the related grant expenditures are incurred.

*Condition/Context:* The Village is a recipient of numerous grant awards from a variety of agencies. Each grant program provides specific guidance to the Village regarding aspect such as the use of funds, period of eligibility, and reporting requirements. There were errors on the SEFA related to the expenditures of a certain federal program, and audit adjustments were recommended to adjust current period grant revenue, receivable, and deferred revenues.

*Questioned Costs:* \$0

*Cause/Effect:* The lack of financial reconciliations resulted in misstated revenues and receivable balances at year end. Failure to establish an effective internal control can enable material misstatements to occur in the SEFA.

*Recommendation:* It is recommended that the Village prepare schedules to assist in tracking activity for all grants awarded, including information such as costs incurred, revenues received, and reimbursement requests submitted, which will allow the Village to have a better understanding of the status of each of its significant grant programs. These schedules can be used to reconcile the Village's accounting system to ensure revenue is properly recognized. We also recommend the Village strengthen its process for reviewing the SEFA to ensure compliance with Uniform Grant Guidance, including close communication with the departments involved with the programs.

*Views of Responsible Officials:* Management agrees with the Single Audit finding and a response is included in the Corrective Action Plan.

**VILLAGE OF OAK PARK, ILLINOIS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**

For the Year Ended December 31, 2024

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**Section III - Federal Award Findings and Questioned Costs**

**2024-003 Reporting - Coronavirus State and Local Fiscal Recovery Funds Assistance  
Listing Number 21.027 Grant Period - Year Ended December 31, 2024**

*Criteria:* In accordance with the grant agreement the Village was required to submit quarterly project and expenditure reports to the Illinois Department of Treasury as outlined on the schedule provided within the agreement.

*Condition:* The Village failed to submit two of the quarterly reports in a timely manner. We consider this to be an instance of non-compliance relating to the Reporting Compliance Requirement.

*Questioned Costs:* \$0

*Effect:* The result is that the Village did not submit the required information to the Illinois Department of Treasury in a timely fashion.

*Cause:* The condition was an administrative oversight.

*Recommendation:* We recommend the Village increase controls over reporting.

*Views of Responsible Officials:* Management agrees with the Single Audit finding and a response is included in the Corrective Action Plan.

# VILLAGE OF OAK PARK, ILLINOIS

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended December 31, 2024

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### **Section IV - Prior Year Audit Finding**

#### **Finding 2023-001 - Financial Reporting**

*Criteria/Specific Requirement:* The Village's internal controls over GAAP financial reporting should include adequately trained personnel with knowledge and experience to prepare and/or thoroughly review GAAP based financial statements to ensure they are free from material misstatements and include all disclosures as required by the Government Accounting Standards Board (GASB).

*Condition:* During our audit we identified and proposed numerous audit adjustments, which were reviewed and approved by management, to present fairly the Village's basic financial statements. Details of all these adjustments are available in the separate Board Communication Report provided. These entries arose from supporting schedules not agreeing to the final trial balance and/or from our detailed testing, which identified inaccuracies, incomplete schedules or both. Some of the entries posted were material in nature. Additionally, similar entries that are undetected could result in material misstatements in the Village's financial statements in the future.

*Cause and Effect:* The accounting department has experienced significant turnover and also has a limited number of staff. Without consistent and adequate staffing, the financial statements may not contain properly adjusted account balances if prepared by the Village.

*Recommendation:* We recommend the Village implement a more thorough review process of the final trial balance and supporting schedules prior to providing them to the auditors for testing. This review should be performed by someone independent of the preparer and of the appropriate skill level.

*Status:* The finding was repeated for the year ended December 31, 2024. See current year finding 2024-001.



The Village of Oak Park  
Village Hall  
123 Madison Street  
Oak Park, Illinois 60302

708.383.6400  
Fax 708.383.6692  
village@oak-park.us  
www.oak-park.us

## **CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS For the Year Ended December 31, 2024**

### **Finding: 2024-001 – Financial Reporting**

#### *Condition:*

During our audit we identified and proposed numerous audit adjustments, which were reviewed and approved by management, to present fairly the Village's basic financial statements. Details of all these adjustments are available in the separate Board Communication Report provided. These entries arose from supporting schedules not agreeing to the final trial balance and/or from our detailed testing, which identified inaccuracies, incomplete schedules or both. Some of the entries posted were material in nature. Additionally, similar entries that are undetected could result in material misstatements in the Village's financial statements in the future.

#### *Corrective Action Plan:*

All financial statements including the trial balance and supporting schedules will be reviewed by the Chief Financial Officer and the Deputy Chief Financial officer who has the appropriate skill set as well are independent of the preparer(s).

#### *Responsible Person for Corrective Action Plan:*

Donna M. Gayden, Interim CFO and the incoming CFO

#### *Implementation Date of Corrective Action Plan:*

January 1, 2026



The Village of Oak Park  
Village Hall  
123 Madison Street  
Oak Park, Illinois 60302

708.383.6400  
Fax 708.383.6692  
village@oak-park.us  
www.oak-park.us

**Finding: 2024-002 – Grant Reporting, Administration, and Revenue Recognition**

*Condition:*

The Village is a recipient of numerous grant awards from a variety of agencies. Each grant program provides specific guidance to the Village regarding aspect such as the use of funds, period of eligibility, and reporting requirements. There were errors on the SEFA related to the expenditures of a certain federal program, and audit adjustments were recommended to adjust current period grant revenue, receivable, and deferred revenues.

*Corrective Action Plan:*

Grant reconciliations and schedules which reflects costs incurred, revenue received and when reimbursements were requested will be completed on a monthly basis. This will ensure that revenue is recognized properly and will strengthen the SEFA reviewing process. It will also ensure compliance with the Uniform Grant Guidance.

*Responsible Person for Corrective Action Plan:*

Donna M. Gayden, Interim CFO and the incoming CFO

*Implementation Date of Corrective Action Plan:*

January 1, 2026



The Village of Oak Park  
Village Hall  
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village@oak-park.us  
www.oak-park.us

**Finding: 2024-003** – Reporting - Coronavirus State and Local Fiscal Recovery Funds Assistance Listing Number 21.027 Grant Period - Year Ended December 31, 2024

*Condition:*

The Village failed to submit two of the quarterly reports in a timely manner. We consider this to be an instance of non-compliance relating to the Reporting Compliance Requirement.

*Corrective Action Plan:*

The reports were delinquent due to the reporting compliance system. The finance department worked with the reporting compliance department to resolve the issue and the reports were then submitted. The Village will continue to work with the compliance department in the future if issues arise.

*Responsible Person for Corrective Action Plan:*

Donna M. Gayden, Interim CFO and the incoming CFO

*Implementation Date of Corrective Action Plan:*

January 1, 2026