



***Mid-Valley Special Education Cooperative***

Dr. Marianne Fidishin, Executive Director

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MEMORANDUM

TO: Mid-Valley Special Education Cooperative Executive Advisory Board

FROM: Marianne Fidishin, PhD, Executive Director

DATE: November 8, 2017

RE: FY16 Uniform Guidance Management Decision

The Illinois Department of Healthcare and Family Services (HFS) has completed a review of the Uniform Guidance Audit report on Mid-Valley Special Education Joint Agreement for the period of July 1, 2015 through June 30, 2016.

The FY16 review found uniform Guidance reporting package for the Federal award, Medical Assistance Program, 93.778, acceptable and no reporting deficiencies was identified.

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July 27, 2017

Dr. Marianne Fidishin, Director  
Mid-Valley Special Education Joint Agreement  
1304 Ronzheimer Avenue  
St. Charles, IL 60174-4450

**Re: FY16 Uniform Guidance Management Decision Letter**

Dear Director Fidishin:

The Illinois Department of Healthcare and Family Services (HFS) has completed its review of the Uniform Guidance Audit Report on Mid-Valley Special Education Joint Agreement (36-6007357) for the Audit period July 1, 2015 through June 30, 2016. Based upon this review, the audit performed by Klein Hall CPAs has met HFS requirements.

HFS has the responsibility to review and evaluate a subrecipient's single audit findings and corrective action plan(s). As provided in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), the pass through entity shall be responsible for making the management decision for audit findings that relate to Federal awards made to subrecipients.

This FY16 review found the Uniform Guidance reporting package for the Federal award, Medical Assistance Program, 93.778, acceptable and no reporting deficiencies were identified. Please provide this information to anyone in your organization responsible for the fiscal or service delivery aspect of this program. You may wish to provide this information to your external audit firm as well.

If you have any questions or concerns, please contact me at (217) 557-2007 or via Email at [Ron.McKechan@Illinois.gov](mailto:Ron.McKechan@Illinois.gov).

Sincerely,



Ronald J. McKechan, CPA, CFE  
Manager, A133 Unit  
Division of Finance  
16ML1

cc: Nancy Sporer, Director of Business & Human Resources

