

**County of Muskegon,  
Michigan**

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**Additional Reports Required by  
OMB Circular A-133  
September 30, 2005**

# County of Muskegon, Michigan

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**Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an  
Audit of Financial Statements Performed in Accordance  
With *Government Auditing Standards***

To the Board of County Commissioners of the  
County of Muskegon, Michigan

We have audited the financial statements of the County of Muskegon, Michigan as of and for the year ended September 30, 2005, and have issued our report thereon dated December 2, 2005. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County of Muskegon, Michigan's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operations that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of the County of Muskegon, Michigan in a separate letter dated December 2, 2005.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County of Muskegon, Michigan's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Board of Commissioners of the County of Muskegon, Michigan, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Prudvia Carter, PLLC*

Muskegon, Michigan  
December 2, 2005

**Report on Compliance With Requirements  
Applicable to Each Major Program and on  
Internal Control Over Compliance in  
Accordance With OMB Circular A-133**

To the Board of County Commissioners of the  
County of Muskegon, Michigan

**Compliance**

We have audited the compliance of the County of Muskegon, Michigan with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended September 30, 2005. The County of Muskegon, Michigan's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County of Muskegon, Michigan's management. Our responsibility is to express an opinion on the County of Muskegon, Michigan's compliance based on our audit.

The County of Muskegon, Michigan's financial statements include the operations of the Muskegon County Road Commission, which received \$1,476,073 in federal awards, which is not included in the schedule of expenditures of federal awards during the year ended September 30, 2005. Our audit, described below, did not include the operations of the Muskegon County Road Commission because the component unit engaged other auditors to perform an audit in accordance with OMB Circular A-133.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County of Muskegon, Michigan's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County of Muskegon, Michigan's compliance with those requirements.

In our opinion, the County of Muskegon, Michigan complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended September 30, 2005.

### **Internal Control Over Compliance**

The management of the County of Muskegon, Michigan is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County of Muskegon, Michigan's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

### **Schedule of Expenditures of Federal Awards**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the County of Muskegon, Michigan as of and for the year ended September 30, 2005, and have issued our report thereon dated December 2, 2005. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County of Muskegon, Michigan's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the Board of County Commissioners of the County of Muskegon, Michigan, management and federal awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

*Prudence Carles, PUC*

Muskegon, Michigan  
February 10, 2006

Year ended September 30, 2005

	CFDA Number	Federal Grants Awarded
<b>Department of Transportation</b>		
Urban Mass Transportation Capital and Operating Assistance		
MI-90-0326 (5880)	20.507	\$ 1,371,534
MI-90-0346 (5880)	20.507	1,685,188
MI-90-0365 (5880)	20.507	1,689,142
MI-90-0388 (5880)	20.507	1,707,054
MI-90-X407 (5880)	20.507	1,968,161
MI-90-X443 (5880)	20.507	1,688,826
MI-90-X476 (5880)	20.507	1,266,834
Passed through Michigan Department of Transportation		
MDOT 2002-0072Z5 (5880)	20.507	1,633,548
Emergency Services - HMEP Planning Committee (1190-0430)	20.703	5,032
Intersection Enforcement RS-05-06 (1210-0319)	20.600	18,971
Drive Michigan safely OP-04-18 (1210-0317)	20.600	60,077
MACP Equipment Award PT-05-45 (1210-0318)	20.600	1,000
Passed through Michigan Department of Highway		
Airport Improvement Program 3-26-0601-02807(5810-0543)	20.106	984,200
Airport Improvement Program 97-1-3-26-0071-2001(5810)	20.106	462,218
Airport Improvement Program 97-1-3-26-0071-2303(5810)	20.106	892,800
Airport Improvement Program 97-1-3-26-0071-2403(5810)	20.106	998,160
Airport Improvement Program 97-1-3-26-0071-2504(5810)	20.106	2,535,782
Airport Improvement Program 97-1-3-26-0071-2605(5810)	20.106	1,000,000
Air Service Development OST-2003-15065-2(5810)	20.930	500,000
		20,468,527
<b>Department of Labor</b>		
Passed through Michigan Department of Career Development		
Labor exchange (2731)	17.207	635,634
TAA/NAFTA (2733)	17.245	158,254
Reemployment Services (2738)	17.207	42,890
MI WE CAN (2744)	17.267	65,000
WIA, MiRSA (2747)	17.258	14,583
WIA, MiRSA (2747)	17.259	16,594
WIA, MiRSA (2747)	17.260	19,109

# County of Muskegon, Michigan

## Schedule of Expenditures of Federal Awards

Federal Grants Earned			Program Expenditures Incurred			
Prior Years	Current Year	Total	Prior Years	Current Year	Total	Funds Available
\$ 1,021,038	\$ 128,000	\$ 1,149,038	\$ 1,021,038	\$ 128,000	\$ 1,149,038	\$ 222,496
1,492,831	64,000	1,556,831	1,492,831	64,000	1,556,831	128,357
1,156,588	7,515	1,164,103	1,156,588	7,515	1,164,103	525,039
1,279,542	4,000	1,283,542	1,279,542	4,000	1,283,542	423,512
1,168,961	9,196	1,178,157	1,168,961	9,196	1,178,157	790,004
780,759	312,419	1,093,178	780,759	312,419	1,093,178	595,648
-	997,767	997,767	-	997,767	997,767	269,067
1,587,375	-	1,587,375	1,587,375	-	1,587,375	46,173
-	5,032	5,032	-	5,032	5,032	-
-	10,893	10,893	-	10,893	10,893	8,078
-	40,530	40,530	-	40,530	40,530	19,547
-	1,000	1,000	-	1,000	1,000	-
740,515	-	740,515	740,515	-	740,515	243,685
462,218	-	462,218	462,218	-	462,218	-
117,064	-	117,064	117,064	-	117,064	775,736
881,137	71,072	952,209	881,137	71,072	952,209	45,951
1,221,624	-	1,221,624	1,221,624	-	1,221,624	1,314,158
-	232,400	232,400	-	232,400	232,400	767,600
73,230	395,925	469,155	73,230	395,925	469,155	30,845
11,982,882	2,279,749	14,262,631	11,982,882	2,279,749	14,262,631	6,205,896
-	452,619	452,619	-	452,619	452,619	183,015
-	144,364	144,364	-	144,364	144,364	13,890
-	42,588	42,588	-	42,588	42,588	302
-	89	89	-	89	89	64,911
-	14,583	14,583	-	14,583	14,583	-
-	16,594	16,594	-	16,594	16,594	-
-	19,109	19,109	-	19,109	19,109	-

<i>Year ended September 30, 2005</i>	CFDA Number	Federal Grants Awarded
<b>Department of Labor (Continued)</b>		
Passed through Michigan Department of Career Development (Continued)		
WIA, WIA Administration (2760)	17.255	\$ 453,932
WIA, WIA Adult (2761)	17.258	1,253,023
WIA, WIA Youth (2762)	17.259	1,056,979
WIA, WIA Dislocated Worker (2763)	17.260	1,452,184
WIA, WIA Welfare to Work (2763)	17.260	51,391
WIA Youth Statewide (2766)	17.258	3,108
WIA Youth Statewide (2766)	17.259	3,537
WIA Youth Statewide (2766)	17.260	4,072
WIA Service Center Operations (2767)	17.260	3,438
Incumbent Worker (2768)	17.258	33,139
Incumbent Worker (2768)	17.259	37,710
Incumbent Worker (2768)	17.260	43,423
Reed Act Funds (2769)	17.225	839,244
		6,187,244
<b>Department of Justice</b>		
Community Gun Violence 2001-GP-CX-0099 (2832)	16.609	216,000
2004 Project Safe Neighborhoods 2003-GP-CX-0561 (2832)	16.609	40,000
Office of Justice Programs (1010-0351-529000) 2005-SCAAP	16.610	7,942
LLEBG Grant (1010-0351-529000) Disparate funding	16.592	13,533
2004-UMWX0034 (5920-5060)	16.710	75,000
Passed through Michigan Department of Transportation		
Youth Alcohol Enforcement Grant JJ-05-22 (1210-0318)	16.727	13,990
Passed through Michigan Dept. of Management and Budget		
Bullet Proof Vests 2002 App (1010-0301-529000)	16.579	196
Bullet Proof Vests 2004 App (2671-0311-529000)	16.579	2,445
VOCA Grant 20484-5V00 (2800)	16.579	172,145
Passed through Michigan Family Independence Agency		
Juvenile Acc. Inc. Block Grant JAIBG 04-61001(2831)	16.540	49,020
Juvenile Acc. Inc. Block Grant JAIBG 05-61001(2831)	16.523	36,186
Comp Strategy Implementation Grant JJCSI-05-61001(2821)	16.540	62,500
Re-Entry Initiative (2152)	16.202	215,000
Passed through Office of Drug Control Policy		
Ottawa County (1010-0301) 70834-503B	16.579	34,407
Ottawa County (1010-0301) 70834-604B	16.579	34,925
		973,289

# County of Muskegon, Michigan

## Schedule of Expenditures of Federal Awards

Federal Grants Earned			Program Expenditures Incurred			
Prior Years	Current Year	Total	Prior Years	Current Year	Total	Funds Available
\$ -	\$ 357,650	\$ 357,650	\$ -	\$ 357,650	\$ 357,650	\$ 96,282
-	1,098,896	1,098,896	-	1,098,896	1,098,896	154,127
-	616,859	616,859	-	616,859	616,859	440,120
-	616,320	616,320	-	616,320	616,320	835,864
-	51,391	51,391	-	51,391	51,391	-
-	2,304	2,304	-	2,304	2,304	804
-	2,622	2,622	-	2,622	2,622	915
-	3,019	3,019	-	3,019	3,019	1,053
-	3,438	3,438	-	3,438	3,438	-
-	1,561	1,561	-	1,561	1,561	31,578
-	1,776	1,776	-	1,776	1,776	35,934
-	2,045	2,045	-	2,045	2,045	41,378
-	702,994	702,994	-	702,994	702,994	136,250
-	4,150,821	4,150,821	-	4,150,821	4,150,821	2,036,423
201,445	14,555	216,000	201,445	14,555	216,000	-
-	38,259	38,259	-	38,259	38,259	1,741
-	-	-	-	-	-	7,942
-	13,533	13,533	-	13,533	13,533	-
16,627	36,879	53,506	16,627	36,879	53,506	21,494
-	6,743	6,743	-	6,743	6,743	7,247
-	196	196	-	196	196	-
-	2,445	2,445	-	2,445	2,445	-
-	172,145	172,145	-	172,145	172,145	-
33,505	15,515	49,020	33,505	15,515	49,020	-
-	27,223	27,223	-	27,223	27,223	8,963
-	62,500	62,500	-	62,500	62,500	-
166,108	23,164	189,272	166,108	23,164	189,272	25,728
33,800	607	34,407	33,800	607	34,407	-
-	34,925	34,925	-	34,925	34,925	-
451,485	448,689	900,174	451,485	448,689	900,174	73,115

<i>Year ended September 30, 2005</i>	CFDA Number	Federal Grants Awarded
<b>Department of Homeland Security</b>		
Passed through the Department of State Police		
Emergency Services - Policies and Procedures (1190-0432)	97.051	\$ 150,059
Emergency Services - State Homeland Security (1190-0433)	97.005	4,000
Emergency Services - State Homeland Security RRT (1190-0434)	97.067	697,031
Emergency Services - Homeland Security Exercise (1190-0435)	97.006	4,800
Emergency Services - Homeland Security WMD Ex. (1190-0436)	97.005	17,000
Emergency Services - Homeland Security Part II SAP (1190-0437)	97.005	43,000
Emergency Services - Homeland Security Training (1190-0438)	97.005	124,253
Emergency Services - State Homeland Security (1190-0439)	97.004	870,263
		1,910,406
<b>Department of Agriculture</b>		
National School Breakfast Program (2920)	10.553	10,984
National School Lunch Program (2920)	10.555	16,823
Passed through Michigan Department of Career Development		
Food Stamp Program (2759)	10.561	137,386
Passed through Michigan Department of Comm. Health		
Special Supplemental Food Program for Women, Infants and Children (WIC) (6413)	10.557	758,476
		923,669

# County of Muskegon, Michigan

## Schedule of Expenditures of Federal Awards

Federal Grants Earned			Program Expenditures Incurred			
Prior Years	Current Year	Total	Prior Years	Current Year	Total	Funds Available
\$ 96,613	\$ 38,000	\$ 134,613	\$ 96,613	\$ 38,000	\$ 134,613	\$ 15,446
-	3,869	3,869	-	3,869	3,869	131
-	12,000	12,000	-	12,000	12,000	685,031
902	-	902	902	-	902	3,898
13,519	2,946	16,465	13,519	2,946	16,465	535
20,757	18,743	39,500	20,757	18,743	39,500	3,500
6,730	117,523	124,253	6,730	117,523	124,253	-
-	433,068	433,068	-	433,068	433,068	437,195
138,521	626,149	764,670	138,521	626,149	764,670	1,145,736
-	10,984	10,984	-	10,984	10,984	-
-	16,823	16,823	-	16,823	16,823	-
-	4,997	4,997	-	4,997	4,997	132,389
-	758,476	758,476	-	758,476	758,476	-
-	791,280	791,280	-	791,280	791,280	132,389

<i>Year ended September 30, 2005</i>	CFDA Number	Federal Grants Awarded
<b>Department of Health and Human Services</b>		
Passed through Michigan Family Independence Agency		
Prosecutor Cooperative (IV-D Incentive) (1150)	93.563	\$ 131,146
Child Support Enforcement Program (IV-D CRP Contract) (2150-0141)	93.563	1,371,605
Child support Incentive Payments (2150-0142)	93.558	275,683
Passed through Michigan Department of Career Development		
TANF, Workfirst (2751)	93.558	2,652,488
Passed through the State Court Administrator's Office		
Access and Visitation Grant (2150-1421)	93.597	35,797
Passed through the Department of Community Health		
ACT Leisure & Recreation (2220-7040)	93.958	5,000
ACT Peer Support Advocates (2220-7041)	93.958	26,653
Case Mgt Peer Support Advocates (2220-7042)	93.958	27,500
Peer to Peer Orientation (2220-7043)	93.958	3,000
Child Care Expulsion Prevention (2220-7046)	93.575	70,000
Self Determination (2220-7051)	93.958	22,400
OBRA-PASARR (2220-7320)	93.778	43,800
Homeless Project (2220-7327)	93.150	40,354
MI Child Respite (2222-7161)	93.958	7,042
Emergency Preparedness (6111)	93.283	225,596
AIDS Prevention (6312)	93.940	98,904
CSHCS - Case Management (6416)	93.994	30,500
CSHCS - Fee for Service (6416)	93.778	20,918
M&CH Services Block Grant (6441)	93.994	19,540
Family Planning project (6441)	93.217	93,913
Childhood Lead (6452)	93.197	60,000
Minority Health (6460)	93.991	21,672
IAP (6710)	93.268	78,046
IAP Fee for service (6710)	93.268	4,917
Vaccine Provided (6710)	93.268	930,650
MCH (6710)	93.994	153,457
Breast and Cerv Cancer Scrn-Coordination (6714)	93.919	89,000
Passed through Lakeshore Coor. Council		
Substance Abuse Prevention (6811)	93.959	107,868
		6,647,449

# County of Muskegon, Michigan

## Schedule of Expenditures of Federal Awards

Federal Grants Earned			Program Expenditures Incurred			
Prior Years	Current Year	Total	Prior Years	Current Year	Total	Funds Available
\$ -	\$ 126,715	\$ 126,715	\$ -	\$ 126,715	\$ 126,715	\$ 4,431
-	1,321,497	1,321,497	-	1,321,497	1,321,497	50,108
-	275,683	275,683	-	275,683	275,683	-
-	2,652,488	2,652,488	-	2,652,488	2,652,488	-
-	35,797	35,797	-	35,797	35,797	-
-	5,000	5,000	-	5,000	5,000	-
-	23,732	23,732	-	23,732	23,732	2,921
-	20,027	20,027	-	20,027	20,027	7,473
-	2,010	2,010	-	2,010	2,010	990
-	65,423	65,423	-	65,423	65,423	4,577
-	14,852	14,852	-	14,852	14,852	7,548
-	35,066	35,066	-	35,066	35,066	8,734
-	40,354	40,354	-	40,354	40,354	-
-	7,042	7,042	-	7,042	7,042	-
-	225,596	225,596	-	225,596	225,596	-
-	98,904	98,904	-	98,904	98,904	-
-	30,500	30,500	-	30,500	30,500	-
-	20,918	20,918	-	20,918	20,918	-
-	19,540	19,540	-	19,540	19,540	-
-	93,913	93,913	-	93,913	93,913	-
-	60,000	60,000	-	60,000	60,000	-
-	21,672	21,672	-	21,672	21,672	-
-	78,046	78,046	-	78,046	78,046	-
-	4,917	4,917	-	4,917	4,917	-
-	930,650	930,650	-	930,650	930,650	-
-	153,457	153,457	-	153,457	153,457	-
-	89,000	89,000	-	89,000	89,000	-
-	107,868	107,868	-	107,868	107,868	-
-	6,560,667	6,560,667	-	6,560,667	6,560,667	86,782

<i>Year ended September 30, 2005</i>	CFDA Number	Federal Grants Awarded
<b>Department of Housing and Urban Development</b>		
Lead Hazard Remediation (6456)	14.900	\$ 80,000
<b>Department of Environmental Protection Agency</b>		
Radon (6201)	66.032	500
Operator Certification (6201)	66.471	6,600
Capacity Development (6201)	66.468	900
Arsenic Rule Implementation (6201)	66.472	647
		8,647
<b>Federal Emergency Management Agency</b>		
Passed through the Michigan Department of State Police Emergency Services (1190-0426)	83.544	25,549
		\$37,224,780

# County of Muskegon, Michigan

## Schedule of Expenditures of Federal Awards

Federal Grants Earned			Program Expenditures Incurred			
Prior Years	Current Year	Total	Prior Years	Current Year	Total	Funds Available
\$ -	\$ 80,000	\$ 80,000	\$ -	\$ 80,000	\$ 80,000	\$ -
-	500	500	-	500	500	-
-	6,600	6,600	-	6,600	6,600	-
-	900	900	-	900	900	-
-	647	647	-	647	647	-
-	8,647	8,647	-	8,647	8,647	-
-	25,549	25,549	-	25,549	25,549	-
<b>\$ 12,572,888</b>	<b>\$ 14,971,551</b>	<b>\$ 27,544,439</b>	<b>\$ 12,572,888</b>	<b>\$ 14,971,551</b>	<b>\$ 27,544,439</b>	<b>\$ 9,680,341</b>

# County of Muskegon, Michigan

## Notes to Schedule of Expenditures of Federal Awards

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1. General

Expenditures are recorded on the accrual basis of accounting. Revenues are recognized when qualifying expenditures have been incurred and all other grant requirements have been met.

Expenditures in the Schedule of Expenditures of Federal Awards agree with amounts reported as federal revenue in the financial statements.

# County of Muskegon, Michigan

## Schedule of Findings and Questioned Costs September 30, 2005

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### Section I - Summary of Auditors' Results

#### *Financial Statements*

The auditors' report expresses an unqualified opinion on the financial statements of the County of Muskegon, Michigan.

The audit did not report any reportable conditions or material weaknesses relating to internal control over financial reporting.

The audit did not note any noncompliance which is material to the financial statements of the County of Muskegon, Michigan.

#### *Federal Awards*

The audit did not report any reportable conditions or material weaknesses relating to internal control over major programs.

The auditors' report on compliance for major programs of the County of Muskegon, Michigan expresses an unqualified opinion.

The audit did not disclose any findings relative to major programs that are required to be reported herein in accordance with Section 510(a) of OMB Circular A-133.

The County had five major programs: Special Supplemental Food Program for Women, Infants and Children (WIC) - CFDA #10.557, Unemployment Insurance - CFDA #17.225, Child Support Enforcement - CFDA #93.563, Temporary Assistance for Needy Families - CFDA #93.558 and Payments for Small Community Air Service Development CFDA #20.930.

The dollar threshold used to distinguish between Type A and Type B programs was \$449,147.

The County of Muskegon, Michigan qualified as a low-risk auditee.

### Section II - Findings Related to the Financial Statements

There were no findings which are required to be reported under *Government Auditing Standards*.

### Section III - Findings and Questioned Costs for Federal Awards

There were no findings or questioned costs.