



COUNTY OF OTTAWA

WEST OLIVE, MICHIGAN

SINGLE AUDIT REPORTS

FOR THE YEAR ENDED DECEMBER 31, 2009

COUNTY OF OTTAWA SINGLE AUDIT REPORTS

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INDEPENDENT AUDITORS' 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

May 21, 2010

County of Ottawa
Board of County Commissioners
West Olive, Michigan

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 Ottawa, Michigan as of and for the year ended December 31, 2009, which collectively comprise the County of Ottawa's basic financial statements and have issued our report thereon dated May 21, 2010. Our report was modified to include a reference to other auditors. 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. Other auditors audited the financial statements of the Mental Health Special Revenue fund and the Protected Self-Funded Insurance - Mental Health Internal Service fund as described in our report on the County of Ottawa's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County of Ottawa's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County of Ottawa's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County of Ottawa's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County of Ottawa's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Ottawa'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 management, the Board of County Commissioners, 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.

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

May 21, 2010

County of Ottawa
Board of County Commissioners
West Olive, Michigan

Compliance

We have audited the compliance of the County of Ottawa 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 December 31, 2009. The County of Ottawa'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 Ottawa's management. Our responsibility is to express an opinion on the County of Ottawa's compliance based on our audit.

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 Ottawa'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 Ottawa's compliance with those requirements.

In our opinion, the County of Ottawa, 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 December 31, 2009.

Internal Control Over Compliance

The management of the County of Ottawa 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 Ottawa'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, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County of Ottawa's 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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

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 Ottawa as of and for the year ended December 31, 2009, and have issued our report thereon dated May 21, 2010. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the County of Ottawa's basic financial statements. We did not audit the financial statements of the Mental Health Special Revenue fund which is a major fund, or the Protected Self-Funded Insurance - Mental Health Internal Service fund. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Mental Health funds, is based on the report of the other auditors. 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 management, the Board of County Commissioners, 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.

Ordebold Haefner LLC

COUNTY OF OTTAWA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED DECEMBER 31, 2009

| | CFDA Number | Program Expend Reported |
|---|----------------|-------------------------------|
| <u>U.S. Department of Agriculture:</u> | | |
| Wildlife Habitat Incentive Program | 10.914 | \$ 2,325 |
| Conservation Reserve Enhancement Program | 10.069 | 27,391 |
| | | 29,716 |
| Passed through Michigan Department of Education: | | |
| Emergency Food Assistance Program - TEFAP | 10.568 | 27,732 |
| Emergency Food Assistance Program - TEFAP - ARRA Stimulus | 10.568 | 13,274 |
| Emergency Food Assistance Program - Commodities | 10.569 | 182,233 |
| Emergency Food Assistance Program - Commodities - ARRA Stimulus | 10.569 | 12,331 |
| Commodity Supplemental Food Program | 10.565 | 27,235 |
| Commodity Supplemental Food Program - Commodities | 10.565 | 116,412 |
| National School Lunch Program: | | |
| Commodities | 10.550 | 2,376 |
| School Breakfast Program | 10.553 | 17,785 |
| National School Lunch Program | 10.555 | 32,638 |
| Total Michigan Department of Education | | 432,016 |
| Passed through Michigan Department of Labor and Economic Growth (1) | | |
| Food Assistance Type A--Program Operations | 10.561 | 70,406 |
| Passed through Michigan State University Extension | | |
| FSNE | 10.561 | 13,710 |
| Total U.S. Department of Agriculture | | 545,848 |
| <u>U.S. Department of Energy:</u> | | |
| Passed through Michigan Department of Human Services: | | |
| Weatherization Assistance for Low-Income Persons | 81.042 | 228,293 |
| <u>U.S. Environmental Protection Agency</u> | | |
| Passed through Michigan Department of Environmental Quality | | |
| Clean Sweep Pesticide Collections | 66.605 | 16,898 |
| SOM - Great Lakes | 66.472 | 17,389 |
| Noncommunity - Operator Certification Grant | 66.471 | 165 |
| Total U.S. Environmental Protection Agency | | 34,452 |
| <u>U.S. Department of Health and Human Service:</u> | | |
| Passed through Michigan Department of Community Health: | | |
| SOM - Family Planning | 93.217 | 104,430 |
| SOM - Family Planning | 93.217 | 87,016 |
| LCC Grant-SPF/SIG Project | 93.243 | 35,019 |
| Childhood Immunization Program - Vaccines | 93.268 | 584,518 |
| SOM - Immunization IAP | 93.268 | 23,581 |
| SOM - Immunization IAP | 93.268 | 7,447 |
| SOM - Immunization IAP | 93.268 | 75,399 |
| SOM - Immunization IAP | 93.268 | 17,686 |
| Immunization - Nurse Education | 93.268 | 2,850 |
| VFC Provider Site Visits | 93.268 | 3,200 |
| Bioterrorism - Pan Flu | 93.069 | 13,055 |
| Bioterrorism - Focus A | 93.283 | 151,882 |
| Bioterrorism - Focus A | 93.283 | 30,376 |
| Preadmission Screenings and Annual Resident Reviews | 93.778 | 21,225 |
| Preadmission Screenings and Annual Resident Reviews | 93.778 | 89,089 |

COUNTY OF OTTAWA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED DECEMBER 31, 2009

| | CFDA Number | Program Expend Reported |
|---|----------------|-------------------------------|
| SOM - Case Management Serv. (CSHCS) | 93.778 | \$ 34,902 |
| 2006/07 Title XIX Federal Financial Participation | 93.778 | 65,524 |
| Care Coordination | 93.778 | 68,210 |
| Medical Reserve Corp | 93.889 | 2,354 |
| SOM - AIDS/HIV Prev. | 93.940 | 453 |
| SOM - Case Management Serv. (CSHCS) | 93.994 | 30,575 |
| SOM - Oral Health | 93.994 | 10,290 |
| SOM - Maternal & Child Health Program | 93.994 | 83,395 |
| LCC Grant | 93.959 | 47,737 |
| Total Passed through Michigan Department of Community Health | | <u>1,590,213</u> |
| Passed through Michigan Community Action Agency Association: | | |
| MCAAA - Managed Care Enrollment | 93.778 | 5,603 |
| Passed through Muskegon County CMH: | | |
| Co-Occurring Disorder/EBP-SEPGGrants | 93.958 | 24,911 |
| Passed through Kent County CMH (Network 180): | | |
| PMTO Grant | 93.958 | 19,276 |
| Passed through Michigan Department of Energy, Labor and Economic Growth (1) | | |
| 23 TANF Type T - Jet | 93.558 | 408,390 |
| 23 TANF Type E Supportive Services | 93.558 | 75,000 |
| Total Passed through Michigan Department of Energy, Labor and Economic Growth (1) | | <u>483,390</u> |
| Passed through Michigan Department of Human Services: | | |
| Friend of the Court Incentive Payment | 93.563 | 299,965 |
| Temporary Assistance for Needy Families | 93.558 | 32,478 |
| Low Income Home Energy Assistance | 93.568 | 47,176 |
| Community Services Block Grant - Administration | 93.569 | 303,246 |
| Community Services Block Grant - ARRA (Stimulus) | 93.710 | 12,263 |
| Community Services Block Grant, Migrant Services | 93.569 | 25,372 |
| Community Services Block Grant, Disc Funding-Tax Prep Asstnce | 93.569 | 13,706 |
| CSBG, Disc Funding -Tax Prep Assistance - Allegan County | 93.569 | 10,932 |
| CSBG Discretionary | 93.569 | 17,160 |
| CSBG Discretionary, Administration | 93.569 | 13,241 |
| LIHEAP Deliverable Fuels | 93.568 | 23,618 |
| Prosecuting Attorney Child Protection Investigations - Legal Services | 93.658 | 8,178 |
| Prosecuting Attorney Child Support Enforcement | 93.563 | 115,361 |
| CRP Friend of the Court Child Support Enforcement | 93.563 | 1,109,420 |
| CRP-ARRA Friend of the Court Child Support Enforcement | 93.563 | 582,285 |
| Total Michigan Department of Human Services | | <u>2,614,401</u> |
| Total U.S. Department of Health and Human Services | | <u>4,737,794</u> |
| U.S. Department of Labor: | | |
| Passed through Michigan Department of Energy, Labor and Economic Growth (1) | | |
| Workforce Investment Act - Local Administraton (Various Years) | 17.258 | 48,343 |
| Workforce Investment Act - Local Administraton (Various Years) | 17.259 | 75,598 |
| Workforce Investment Act - Local Administraton (Various Years) | 17.260 | 118,899 |
| Workforce Investment Act - No Worker Left Behind - Dislocated Worker | 17.260 | 11,971 |
| WIA - Statewide Activities (One Stop Operation) | 17.258 | 25,586 |
| WIA - Statewide Activities (One Stop Operation) | 17.259 | 27,476 |

COUNTY OF OTTAWA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED DECEMBER 31, 2009

| | CFDA <u>Number</u> | Program Expend <u>Reported</u> |
|---|-----------------------|--------------------------------------|
| WIA - Statewide Activities (One Stop Operation) | 17.260 | \$ 61,796 |
| WIA - Wagner Peyser - No Worker Left Behind - Employmt Serv | 17.207 | 5,542 |
| Employment Service - Wagner Peyser | 17.207 | 353,540 |
| WIA - Statewide Rapid Response-Incumbent Worker | 17.260 | 126,962 |
| WIA - Statewide Activities-Replacement Program/Admin | 17.258 | 7,327 |
| WIA - Statewide Activities-Replacement Program/Admin | 17.259 | 7,822 |
| WIA - Statewide Activities-Replacement Program/Admin | 17.260 | 17,663 |
| WIA - Rapid Response 21st Century | 17.260 | 53,752 |
| WIA - Statewide Activities - Career Transition Program | 17.258 | 50 |
| WIA - Statewide Activities - Career Transition Program | 17.259 | 53 |
| WIA - Statewide Activities - Career Transition Program | 17.260 | 120 |
| WIA - Statewide Activities-No Worker Left Behind | 17.258 | 260 |
| WIA - Statewide Activities-No Worker Left Behind | 17.259 | 345 |
| WIA - Statewide Activities-No Worker Left Behind | 17.260 | 676 |
| WIA - Southwest Michigan Employer-Lead Workforce (prev TANF) | 17.258 | 44,660 |
| WIA - Southwest Michigan Employer-Lead Workforce (prev TANF) | 17.259 | 47,680 |
| WIA - Southwest Michigan Employer-Lead Workforce (prev TANF) | 17.260 | 107,659 |
| WIA - Statewide Activities-Capacity Building E | 17.258 | 5,359 |
| WIA - Statewide Activities-Capacity Building E | 17.259 | 5,722 |
| WIA - Statewide Activities-Capacity Building E | 17.260 | 12,919 |
| WIA - Statewide Activities-Capacity Building - Wkr Incentive | 17.266 | 10,000 |
| WIA - National Emergency Grant | 17.260 | 105,693 |
| Type A Trade | 17.245 | 544,878 |
| Workforce Investment Act - Youth | 17.259 | 859,227 |
| Workforce Investment Act - Youth - ARRA | 17.259 | 159,764 |
| Workforce Investment Act - Statewide Activities -Type N--High Concentration Youth | 17.258 | 2,021 |
| Workforce Investment Act - Statewide Activities -Type N--High Concentration Youth | 17.259 | 2,158 |
| Workforce Investment Act - Statewide Activities -Type N--High Concentration Youth | 17.260 | 4,872 |
| Workforce Investment Act - Adult | 17.258 | 563,848 |
| Workforce Investment Act - Adult | 17.259 | 3,816 |
| Workforce Investment Act - Adult | 17.260 | 8,617 |
| WIA - Dislocated Workers Grant | 17.260 | <u>1,785,895</u> |
| Total U.S. Department of Labor | | <u>5,218,569</u> |
| <u>U.S. Department of Justice:</u> | | |
| Byrne Memorial Formula Grant - 2008-DJ-BX-0163 | 16.738 | 11,837 |
| ARRA Equipment Grant (LLEBG-ARRA) - 2009-SB-B9-1995 | 16.804 | 121,735 |
| State Criminal Alien Apprehension Program | 16.606 | 40,320 |
| Supervised Visitation, Safe Havens for Children | 16.527 | 18,573 |
| State Justice Institute - Curriculum, Adaptation & Training * | N/A | 47,173 |
| *Funding provided under the Commerce, Justice, and Science Appropriation Bill, Title IV Passed through City of Holland | | |
| Project Safe Neighborhood (PSN) 2007 Anti-Gang Initiative | 16.744 | 4,458 |
| Passed through State of Michigan Department of Human Services | | |
| Juvenile Accountability Incentive Block Grant | 16.523 | <u>10,254</u> |
| Total U.S. Department of Justice | | <u>254,350</u> |
| <u>U.S. Department of Housing and Urban Developmen:</u> | | |
| HUD Housing Assistance | 14.235 | 81,501 |
| HUD Housing Assistance | 14.235 | 9,783 |
| HUD Housing Assistance | 14.235 | <u>205,763</u> |
| | | <u>297,047</u> |

COUNTY OF OTTAWA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2009

| | CFDA Number | Program Expend Reported |
|---|----------------|-------------------------------|
| Passed through Michigan State Housing Development Authority | | |
| Section 8 Housing Choice Vouchers | 14.871 | \$ 104,948 |
| Community Development Block Grant | 14.228 | 184,777 |
| HOME Funds - Homebuyer Purchase Rehabilitation (HPR) | 14.239 | 7,659 |
| Section 8 & FSS (Family Self Sufficiency) | 14.871 | 12,175 |
| Total Michigan State Housing Development Authority | | <u>309,559</u> |
| Total U.S. Department of Housing and Urban Development | | <u>606,606</u> |
| <u>U.S. Department of Transportation:</u> | | |
| Passed through Michigan Department of State Police | | |
| Hazardous Materials Emergency Preparedness | 20.703 | 7,807 |
| Safe Communities Grant/ Speed Enforcement | 20.600 | 34,813 |
| Safe Communities Grant/ Youth Alcohol Enforcement | 20.601 | 37,200 |
| Total Michigan Department of State Police | | <u>79,820</u> |
| Passed through Michigan Department of Transportation | | |
| Transit Needs Assessment and Feasibility Study - MI-80-X014/MI-80-0001 | 20.515 | 19,978 |
| Passed through City of Holland | | |
| Safe Communities Grant/ Drive Mi Safely | 20.609 | 27,925 |
| Safe Communities Grant/ High Visibility Enforcement | 20.601 | 44,799 |
| Total City of Holland | | <u>72,724</u> |
| Total U.S. Department of Transportation | | <u>172,522</u> |
| <u>Executive Office of the President</u> | | |
| Passed through Michigan Department of State Police | | |
| High Intensity Drug Trafficking Areas (HIDTA) - Sheriff | N/A | 2,944 |
| <u>U.S. Department of Commerce</u> | | |
| Passed through Michigan Department of Environmental Quality | | |
| Coastal Zone Management Administration Awards | 11.419 | 19,750 |
| <u>U.S. Department of Homeland Security</u> | | |
| Passed through United Way of America | | |
| (ARRA) Emergency Food and Shelter National Board Program | 97.114 | 24,000 |
| Passed through Michigan Department of State Police | | |
| Emergency Management Performance Grant | 97.042 | 49,974 |
| Passed through West Michigan Shoreline Regional Development Commission, Region 6 HLSRGB | | |
| 2007 Homeland Security Grant | 97.067 | 94,000 |
| Homeland Security Grant - equipment transfer | 97.067 | 8,217 |
| Total passed through West Michigan Shoreline Regional Development Commission, Region 6 HLSRGB | | <u>102,217</u> |
| Passed through Michigan Department of Natural Resources | | |
| United States Coast Guard , Boating Safety Financial Assistance | 97.012 | 60,000 |
| Total U.S. Department of Homeland Security | | <u>236,191</u> |
| TOTAL FEDERAL FINANCIAL ASSISTANCE | | <u>\$ 12,057,319</u> |

(1) Changed from Michigan Department of Career Development

COUNTY OF OTTAWA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED DECEMBER 31, 2009

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the County of Ottawa, Michigan and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in the financial statements.

2. ACCOUNTING PERIOD

Certain funds of the County utilize the fiscal years ended March 31, 2009, June 30, 2009, September 30, 2009, and December 31, 2009. Programs that fall under different fiscal years are reported on the schedule expenditures of federal awards based on the funds fiscal year end.

3. SUBRECIPIENTS

Of the federal expenditures presented in the accompanying schedule of expenditures of federal awards, the County of Ottawa provided federal awards to subrecipients as follows:

| <u>Program Title</u> | <u>Federal CFDA number</u> | <u>Amount provided to subrecipients</u> |
|---|------------------------------------|---|
| Food Stamp Program Operations Allocation | 10.561 | \$ 61,772 |
| Temporary Assistance for Needy Families - Type T | 93.558 | 204,330 |
| Type A Trade | 17.245 | 543,501 |
| Workforce Investment Act - Adult | 17.258 | 124,785 |
| Workforce Investment Act - Adult | 17.259 | 146,974 |
| Workforce Investment Act - Adult | 17.260 | 160,535 |
| Workforce Investment Act - Youth | 17.259 | 668,393 |
| Workforce Investment Act - Youth - Stimulus | 17.259 | 159,764 |
| Workforce Investment Act - Youth | 17.260 | 4,521 |
| Workforce Investment Act - Youth | 17.258 | 1,876 |
| Workforce Investment Act - Dislocated Worker | 17.260 | 1,521,348 |
| Workforce Investment Act - No Worker Left Behind - DW | 17.260 | 5,000 |
| WIA - National Emergency Grant | 17.260 | 97,425 |
| WIA - Rapid Response 21 st Century | 17.260 | 23,752 |
| WIA - Statewide Activities - Replacement | 17.258 | 26,707 |
| Total | | <u><u>\$3,750,683</u></u> |

COUNTY OF OTTAWA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED DECEMBER 31, 2009

4. CHILDHOOD IMMUNIZATION PROGRAM - VACCINES EXPENDITURES (CFDA# 93.268)

Expenditures as reported on the Schedule of Expenditures of Federal Awards agree with the County general ledger and included inventory adjustments in accordance with generally accepted accounting principles. The amount shown above is reconciled to the amount reported by the State of Michigan as follows:

| | |
|---|--------------------------|
| Expenditures as reported | \$ 584,518 |
| Less - inventory at beginning of year | (166,169) |
| Add - inventory at end of year | <u>89,984</u> |
| Vaccines received per State of Michigan | <u><u>\$ 508,333</u></u> |

COUNTY OF OTTAWA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2009

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

| | | |
|---|---|----------------------------|
| Type of auditors' report issued | Unqualified on basic financial statements | |
| Internal controls over financial reporting | | |
| Material weaknesses identified? | <u> </u> yes | <u> X </u> no |
| Deficiencies identified not considered to be material weaknesses? | <u> </u> yes | <u> X </u> none reported |
| Noncompliance material to financial statements noted? | <u> </u> yes | <u> X </u> no |

Federal Awards

| | | |
|--|---|----------------------------|
| Internal control over major programs | | |
| Material weaknesses identified? | <u> </u> yes | <u> X </u> no |
| Deficiencies identified not considered to be material weaknesses? | <u> </u> yes | <u> X </u> none reported |
| Type of auditors' report issued on compliance for major programs | Unqualified | |
| Any audit findings disclosed that are required to be reported in accordance with Circular A-133, section 510(a)? | <u> </u> yes | <u> X </u> no |
| Identification of Major Programs | <u>Name of Federal Program or Cluster</u> | |
| <u>CFDA Number(s)</u> | WIA Cluster | |
| 17.258, 17.259 & 17.260 | ARRA Equipment Grant | |
| 16.804 | | |

| | |
|---|-----------------------------------|
| Dollar threshold used to distinguish between Type A and B programs? | <u> \$361,720 </u> |
| Auditee qualified as low-risk auditee? | <u> X </u> yes <u> </u> no |

SECTION II - FINANCIAL STATEMENT FINDINGS

None noted.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None noted.

SECTION IV - SUMMARY OF PRIOR AUDIT FINDINGS

None noted.