

County of Monroe,
Michigan



Year Ended
December 31,
2012

Single Audit Act
Compliance

COUNTY OF MONROE, MICHIGAN

Table of Contents

	<u>Page</u>
Independent Auditors' Report on Schedule of Expenditures of Federal Awards	1
Schedule of Expenditures of Federal Awards	2
Notes to Schedule of Expenditures of Federal Awards	6
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	8
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by OMB Circular A-133	10
Schedule of Findings and Questioned Costs	12
Summary Schedule of Prior Year Federal Audit Findings	14



**INDEPENDENT AUDITORS' REPORT ON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

June 24, 2013

To the Board of Commissioners
of Monroe County
Monroe, 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 *Monroe County, Michigan*, as of and for the year ended December 31, 2012, which collectively comprise the basic financial statements, and have issued our report thereon dated June 24, 2013. Our report includes a reference to other auditors. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, 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 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.



COUNTY OF MONROE, MICHIGAN

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2012

Federal Agency / Cluster / Program Title	CFDA Number	Passed Through	Pass-through / Grantor Number	Federal Expenditures
U.S. Department of Agriculture				
Child Nutrition Cluster:				
School Breakfast Program	10.553	MDE	58-000-8001	\$ 14,888
ARRA National School Lunch Program	10.555	MDE	58-000-8001	23,243
ARRA National School Lunch Program - Snack	10.555	MDE	58-000-8001	3,153
				<u>41,284</u>
Women, Infants and Children 2011/2012:				
2011/2012	10.557	MDCH	20121171	385,126
2012/2013	10.557	MDCH	20130425	178,205
				<u>563,331</u>
State Admin Matching Grants for Food Stamp Program:				
Jan to Sept 12	10.561	MSF/SMCA	09-02-0004	43,248
Oct to Dec 12	10.561	MSF/SMCA	09-02-0004	16,762
				<u>60,010</u>
Conservation Reserve Program	10.069	FSA	0286	<u>4,908</u>
Total U.S. Department of Agriculture				<u>669,533</u>
U.S. Department of Justice				
Edward Byrne Memorial Justice Assistance Grant	16.738	Direct	2009-DJ-BX-0158	<u>19,510</u>
ARRA - Byrne Memorial Justice Assistance Grant	16.804	Direct	2009-SB-B9-2232	<u>143</u>
State Criminal Alien Assistance Program	16.606	Direct	2010-AP-BX-306	<u>640</u>
Operation Safe Monroe County	16.738	Direct	2011-DJ-BX-3044	<u>11,062</u>
Total U.S. Department of Justice				<u>31,355</u>
U.S. Department of Labor				
Employment Service:				
2011/2012	17.207	MSF/SMCA	10-02-0004	134,474
2012/2013	17.207	MSF/SMCA	10-02-0004	116,023
2011/2012	17.207	MSF/SMCA	10-02-0004	67,914
Employment Service TAA/NAFTA:				
2011/2012	17.207	MSF/SMCA	09-02-0004	17,350
2012/2013	17.207	MSF/SMCA	09-02-0004	10,047
Total Employment Service Cluster				<u>345,808</u>
WIA Adult Program:				
2011/2012	17.258	MSF/SMCA	10-02-0004	95,342
2012/2013	17.258	MSF/SMCA	10-02-0004	88,981
				<u>184,323</u>
WIA Dislocated Worker Program:				
2011/2012	17.260	MSF/SMCA	10-02-004	189,004
2012/2013	17.260	MSF/SMCA	10-02-004	129,703
				<u>318,707</u>

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COUNTY OF MONROE, MICHIGAN

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2012

Federal Agency / Cluster / Program Title	CFDA Number	Passed Through	Pass-through / Grantor Number	Federal Expenditures
U.S. Department of Labor (concluded)				
WIA Statewide Program:				
2011/2012	17.261	MSF/SMCA	10-02-0004	\$ 59,915
2012/2013	17.261	MSF/SMCA	10-02-0004	17,000
				<u>76,915</u>
Aging Worker Initiative:				
2011/2012	17.268	MSF/SMCA	10-02-0004	4,132
2012/2013	17.268	MSF/SMCA	10-02-0004	645
				<u>4,777</u>
Total U.S. Department of Labor				<u>930,530</u>
U.S. Department of Transportation				
Safe Communities Grant	20.600	MOHSP	PT-12-16	79,899
Safe Communities Grant	20.600	MOHSP	PT-11-28	10,344
				<u>90,243</u>
Electronic Crash Capture & Submission	20.610	MOHSP	TR-12-11	76,636
Total U.S. Department of Transportation				<u>166,879</u>
U.S. Environmental Protection Agency				
Performance Partnership Grants:				
Performance Partnership Grants 2011-2012	66.469	MDA	N/A	6,804
Performance Partnership Grants 2012-2013	66.469	MDA	N/A	3,540
				<u>10,344</u>
Beach Monitoring	66.472	MDEQ	N/A	5,000
GLRI Great Lakes Back	66.469	MDEQ	N/A	27,060
Green Streets - Luna Pier	66.469	SMCG	N/A	100,000
				<u>127,060</u>
Operations of Small Water Systems Certification and Training	66.471	MDEQ	N/A	2,557
Total U.S. Environmental Protection Agency				<u>144,961</u>
U.S. Department of Health and Human Services				
Child Support Enforcement:				
Title IV Incentive Payments	93.563	MDHS	N/A	218,316
Friend of the Court/Prosecutor Combined:				
2011/2012	93.563	MDHS	CSCOM 10-58003	1,017,718
2012/2013	93.563	MDHS	CSCOM 10-58003	310,382
				<u>1,328,100</u>
Foster Care Title IV E	93.658	MDHS	PROFC-12-58001	13,377
Temporary Assistance for Needy Families:				
JET Program:				
Jan to Sept 12	93.558	MSF/SMCA	09-02-0004	397,838
Oct to Dec 12	93.558	MSF/SMCA	09-02-0004	135,396
				<u>533,234</u>

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COUNTY OF MONROE, MICHIGAN

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2012

Federal Agency / Cluster / Program Title	CFDA Number	Passed Through	Pass-through / Grantor Number	Federal Expenditures
U.S. Department of Health and Human Services (continued)				
Medical Reserve Corp Small Grant Program	93.008	NACCHO	MRC	\$ 5,000
Medical Reserve Corp Small Grant Program	93.008	R2	N/A	5,000
				<u>10,000</u>
CDC Investigation and Technical Assistance - Diabetes Today	93.283	NACCHO	210-092207	<u>1,000</u>
Cooperative Agreements for Tuberculosis Control Programs:				
2011/2012	93.116	MDCH	20121171	76
2012/2013	93.116	MDCH	20130425	24
				<u>100</u>
FDA Tobacco Retailer:				
2011/2012	93.058	MDCH	20121171	6,342
2012/2013	93.058	MDCH	20130425	1,161
				<u>7,503</u>
Center for Disease Control & Prevention - Investigations and Technical Assistance:				
2011/2012	93.069	MDCH	20121171	106,791
2012/2013	93.069	MDCH	20130425	22,536
				<u>129,327</u>
Family Planning Services:				
2011/2012	93.217	MDCH	20121171	2,587
2012/2013	93.217	MDCH	20130425	88,965
				<u>91,552</u>
Immunization Cluster:				
Federally Supplied Vaccines	93.268	MDCH	N/A	172,635
VFC, AFIX and Nurse Training:				
2011/2012	93.268	MDCH	20121171	5,200
2011/2013	93.268	MDCH	20130425	200
Immunization Assessment:				
2011/2012	93.268	MDCH	20121171	30,589
2011/2013	93.268	MDCH	20130425	16,794
Total Immunization Cluster				<u>225,418</u>
ARRA- Prevention and Wellness -				
2011/2012	93.723	MDCH	20121171	<u>11,775</u>
CSHCS Staffing Grant:				
2011/2012	93.778	MDCH	20121171	7,824
2012/2013	93.778	MDCH	20130425	11,639
				<u>19,463</u>
Medicaid Outreach:				
2011/2012	93.778	MDCH	20121171	54,515
2012/2013	93.778	MDCH	20130425	19,462
				<u>73,977</u>

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COUNTY OF MONROE, MICHIGAN

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2012

Federal Agency / Cluster / Program Title	CFDA Number	Passed Through	Pass-through / Grantor Number	Federal Expenditures
U.S. Department of Health and Human Services (concluded)				
CSHCS Outreach - 2011/2012	93.778	MDCH	20121171	\$ 25,954
CSHCS Fixed Fees: 2011/2012	93.994	MDCH	20121171	8,542
2012/2013	93.994	MDCH	20130425	3,172
				<u>11,714</u>
Local Maternal and Child Health: 2011/2012	93.994	MDCH	20121171	53,066
2012/2013	93.994	MDCH	20130425	6,470
				<u>59,536</u>
CSHCS Staffing Grant - 2011/2012	93.994	MDCH	20121171	<u>7,860</u>
E.H.R. Medicaid Inc: 2011/2012	93.729	MDCH	20121171	100
2012/2013	93.729	MDCH	20130425	42,500
				<u>42,600</u>
Total U.S. Department of Health and Human Services				<u>2,810,806</u>
U.S. Department of Homeland Security				
Boating Safety Financial Assistance	97.012	MDNR	N/A	<u>22,000</u>
Law Enforcement Terrorism Prevention Program	97.074	ODPS	N/A	<u>10,364</u>
State Domestic Preparedness Equipment Support Program: Homeland Security Grant Program - 2009 Operation Stonegarden	97.067	MSP	2009-SJ-0007	83,695
Homeland Security Grant Program - 2010 Operation Stonegarden	97.067	MSP	210-SS-TO-0009	162,276
2008 Homeland Security Grant UASI Region	97.067	MSP, OC	N/A	63,388
Homeland Security Grant UASI SAP	97.067	MSP, OC	N/A	221,412
2010 Homeland Security Grant UASI Region	97.067	MSP, OC	N/A	171,466
				<u>702,237</u>
Total U.S. Department of Homeland Security				<u>734,601</u>
Total Expenditures of Federal Awards				<u>\$ 5,488,665</u>

concluded.

See notes to schedule of expenditures of federal awards.

COUNTY OF MONROE, MICHIGAN

Notes to Schedule of Expenditures of Federal Awards

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Monroe County, Michigan (the "County") under programs of the federal government for the year ended December 31, 2012. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets or cash flows of the County.

The County's reporting entity is defined in Note 1 of the County's basic financial statements. The County's financial statements include the operations of the Monroe County Road Commission, Monroe County Library System and Monroe County Agency discretely-presented component units, which received federal awards that are not included in the Schedule for the year ended December 31, 2012, as these entities were separately audited.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting, which is described in Note 1 to the County's financial statements. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. PASS-THROUGH AGENCIES

The County receives certain federal grants as subawards from non-federal entities. Pass-through entity identifying numbers are presented where available. Pass-through entities, where applicable, have been identified in the Schedule with an abbreviation, defined as follows:

Pass-through Agency Abbreviation	Pass-through Agency Name
FSA	Farm Service Agency
MDA	Michigan Department of Agriculture
MDCH	Michigan Department of Community Health
MDE	Michigan Department of Education
MDEQ	Michigan Department of Environmental Quality
MDHS	Michigan Department of Human Services
MDNR	Michigan Department of Natural Resources
MOHSP	Michigan Office of Highway Safety Planning

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COUNTY OF MONROE, MICHIGAN

Notes to Schedule of Expenditures of Federal Awards

Pass-through Agency Abbreviation	Pass-through Agency Name
MSP	Michigan State Police
MSF	Michigan Strategic Fund
NACCHO	National Association of City and County Health Officials
OC	Oakland County
ODPS	Ohio Department of Public Safety
R2	Region 2 Area Agency on Aging
SMCA	Southeast Michigan Community Alliance
SMCG	Southeast Michigan Council of Governments

3. SUBRECIPIENTS

The County administers certain federal awards programs through subrecipients. Those subrecipients are not considered part of the County's reporting entity. Of the federal expenditures presented in the Schedule, the County provided federal awards to subrecipients as follows:

Program Title	CFDA Number	Amount Provided to Subrecipients
Green Streets - Luna Pier	66.469	\$ 100,000

**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***

June 24, 2013

Honorable Members of the Board of Commissioners
of Monroe County
Monroe, Michigan

We have audited, in accordance with the 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, 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 *Monroe County* (the "County") as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 24, 2013. Our report includes a reference to other auditors who audited the financial statements of the Monroe County Road Commission, Monroe County Community Mental Health Authority, Monroe County Library System and Monroe County Agency, as described in our report on the County'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 of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified a certain deficiency in internal control over financial reporting that we consider to be a material weakness.

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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2012-FS-01 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from 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*.

Monroe County's Response to Findings

The County's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**Independent Auditors' Report on Compliance for Each Major Federal Program
and on Internal Control Over Compliance Required by OMB Circular A-133**

June 24, 2013

Honorable Members of the Board of Commissioners
of Monroe County
Monroe, Michigan

Report on Compliance for Each Major Federal Program

We have audited the compliance of *Monroe County* (the "County") with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2012. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The County's basic financial statements include the operations of the Monroe County Agency, which received \$2,827,118 in federal awards, and which is not included in the schedule of expenditures of federal awards for the year ended December 31, 2012. Our audit, described below, did not include the operations of the Monroe County Agency because other auditors were engaged to perform an audit in accordance with OMB Circular A-133.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. 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'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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County 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, 2012.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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'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. 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



COUNTY OF MONROE, MICHIGAN

Schedule of Findings and Questioned Costs For the Year Ended December 31, 2012

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified? X yes no

Significant deficiency(ies) identified? yes X none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? yes X no

Significant deficiency(ies) identified? yes X 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)? yes X no

Identification of major programs:

CFDA Number

10.557
97.067
93.563
17.207

Name of Federal Program or Cluster

Women, Infants and Children
Homeland Security Cluster
Child Support Enforcement
Employment Service Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$ 300,000

Auditee qualified as low-risk auditee? yes X no

COUNTY OF MONROE, MICHIGAN

Schedule of Findings and Questioned Costs

For the Year Ended December 31, 2012

SECTION II - FINANCIAL STATEMENT FINDINGS

2012-FS-1 - Material Audit Adjustments

Finding Type. Material Weakness in Internal Control over Financial Reporting.

Criteria. Management is responsible for maintaining its accounting records in accordance with generally accepted accounting principles.

Condition. During our audit, we identified and proposed certain material adjustments (which were approved and posted by management) to adjust the County's general ledger to the appropriate balances.

Cause. Internal controls did not detect all adjustments necessary to properly record year-end balances.

Effect. As a result of this condition, the following areas were initially misstated:

- Accounts receivable and revenue were both understated by approximately \$41,000 in the county health special revenue fund.
- Delinquent taxes receivable and accounts payable were both understated by approximately \$163,000 in the delinquent tax revolving enterprise fund.
- Unlevied special assessments receivable and deferred revenue were both overstated by \$2,565,000 in the drain capital project fund in the drain commission component unit.
- Cash and other undistributed receipts payable were both understated by approximately \$378,000 in the general agency fund.

Recommendation. Management has already taken appropriate corrective action by reviewing and approving the proposed audit adjustments.

View of Responsible Officials. Management agrees with the adjustments proposed by its auditors, and they have been posted in the County's records.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None noted.



COUNTY OF MONROE, MICHIGAN

Summary Schedule of Prior Year Federal Audit Findings

For the Year Ended December 31, 2012

2011-SA-1 - Review and Reconciliation of Subrecipient Audits - Community Development Block Grant - State-Administered Small Cities Program Cluster; U.S. Department of Housing and Urban Development; CFDA Number 14.228; Award Numbers MSC-204001-EDIG and MSC-2009-0780-HOA.

We noted the County was not obtaining the single audit reports of its subrecipients. There was no activity for the grant in the current year and, therefore, no subrecipients.

2011-SA-2 - Citizen Participation and Required Certifications and HUD Approvals - Community Development Block Grant - State - Administered Small Cities Program Cluster; U.S. Department of Housing and Urban Development; CFDA Number 14.228; Award Numbers MSC-204001-EDIG and MSC-2009-0780-HOA.

We noted the County was unable to provide documentation that it had met the citizen participation requirements or documentation that it had received HUD's approval of RROF prior to funds being obligated or expended. There was no activity for the grant in the current year and. Given that no funds were expended, these requirements did not apply during the current year.

