



# **COUNTY OF OTTAWA**

**WEST OLIVE, MICHIGAN**

**SINGLE AUDIT REPORTS**

**FOR THE YEAR ENDED DECEMBER 31, 2008**

# 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**

June 10, 2009

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, 2008, which collectively comprise the County of Ottawa's basic financial statements and have issued our report thereon dated June 10, 2009. 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 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 control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County of Ottawa's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County of Ottawa's financial statements that is more than inconsequential will not be prevented or detected by the County of Ottawa's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County of Ottawa's internal control.

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 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**

June 10, 2009

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, 2008. 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, 2008.

**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, 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 *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be 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, 2008, and have issued our report thereon dated June 10, 2009. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Ottawa'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 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.

*Wredewold Haefner LLC*

COUNTY OF OTTAWA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED DECEMBER 31, 2008

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	<u>CFDA Number</u>	<u>Program Expend Reported</u>
<b><u>U.S. Department of Agriculture</u></b>		
Wildlife Habitat Incentive Program	10.914	\$ 1,425
Conservation Reserve Program	10.069	<u>18,996</u>
Passed through Michigan Department of Education:		
Emergency Food Assistance Program - TEFAP	10.568	28,696
Emergency Food Assistance Program - Commodities	10.569	64,482
Commodity Supplemental Food Program	10.565	25,714
Commodity Supplemental Food Program - Commodities	10.565	101,736
National School Lunch Program:		
Commodities	10.550	11,061
School Breakfast Program	10.553	18,456
National School Lunch Program	10.555	<u>33,563</u>
Total passed through Michigan Department of Education		<u>283,708</u>
Passed through Michigan Department of Labor and Economic Growth		
Food Assistance Type A - Program Operations	10.561	<u>35,946</u>
Passed through Michigan State University Extension		
FSNE	10.561	<u>7,530</u>
<b>Total U.S. Department of Agriculture</b>		<b><u>347,605</u></b>
 <b><u>U.S. Department of Energy</u></b>		
Weatherization Assistance for Low-Income Persons	81.042	<u>172,583</u>
 <b><u>U.S. Environmental Protection Agency</u></b>		
Passed through Michigan Department of Environmental Quality		
Beach Sanitary Survey	66.436	11,500
Beach Monitoring and Notification Program Implementation	66.472	10,294
Small Water Systems Operator Training and Certification Grant	66.471	8,000
SARA Title III Data Analysis - 430147-08	66.608	<u>10,800</u>
<b>Total U.S. Environmental Protection Agency</b>		<b><u>40,594</u></b>

**COUNTY OF OTTAWA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>CFDA</u>	<u>Program</u>
	<u>Number</u>	<u>Expend</u>
		<u>Reported</u>
<b><u>U.S. Department of Health and Human Services</u></b>		
Passed through Michigan Department of Community Health		
SOM - Family Planning	93.217	\$ 104,430
SOM - Family Planning	93.217	71,169
LCC Grant-SPF/SIG Project	93.243	16,407
Childhood Immunization Program - Vaccines	93.268	1,149,451
SOM - Immunization IAP	93.268	25,755
SOM - Immunization IAP	93.268	4,545
SOM - Immunization IAP	93.268	69,085
SOM - Immunization IAP	93.268	21,817
Vaccine Handling	93.268	4,692
Immunization - Nurse Education	93.268	3,000
VFC Provider Site Visits	93.268	3,650
Bioterrorism - Pan Flu	93.283	87,322
Bioterrorism - Focus A	93.283	169,133
Bioterrorism - Focus A	93.283	26,111
IDDT/Psycho Education Grant (Pased Through Muskegon CMH)	93.958	5,084
Preadmission Screenings and Annual Resident Reviews	93.778	19,276
Preadmission Screenings and Annual Resident Reviews	93.778	56,266
SOM - Case Management Serv. (CSHCS)	93.778	27,892
2006/07 Title XIX Federal Financial Participation	93.778	17,097
Care Coordination	93.778	40,880
Medical Reserve Corp	93.889	5,000
SOM - AIDS/HIV Prev.	93.940	17,552
Chronic Disease Prevention	93.991	10,000
SOM - Case Management Serv. (CSHCS)	93.994	31,235
SOM - Oral Health	93.994	43,180
SOM - Maternal & Child Health Program	93.994	84,121
SIDS	93.994	170
LCC Grant	93.959	13,916
LCC Grant	93.959	<u>30,650</u>
Total Passed through Michigan Department of Community Health		<u>2,158,886</u>
Passed through Michigan Department of Labor and Economic Growth		
TANF Type T - Jet	93.558	450,238
TANF Type E Supportive Services	93.558	100,000
TANF Type V TANF No Worker Left Behind	93.558	<u>8,944</u>
Total Passed through Michigan Department of Labor and Economic Growth		<u>559,182</u>



# COUNTY OF OTTAWA

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>CFDA Number</u>	<u>Program Expend Reported</u>
Passed through Michigan Department of Human Services		
Friend of the Court Incentive Payment	93.563	\$ 509,139
Temporary Assistance for Needy Families	93.558	32,326
Community Services Block Grant	93.569	313,386
Community Services Block Grant, Migrant Services	93.569	14,211
Community Services Block Grant, Disc Funding-Tax Prep Assistance	93.569	13,000
CSBG, Disc Funding-Tax Prep Asstnce - Allegan County	93.569	9,061
Prosecuting Attorney Child Protection Investigations - Legal Services	93.658	4,093
Prosecuting Attorney Child Support Enforcement	93.563	111,525
Friend of the Court Child Support Enforcement	93.563	1,443,769
Total passed through Michigan Department of Human Services		2,450,510
<b>Total U.S. Department of Health and Human Services</b>		<b>5,168,578</b>
<b><u>U.S. Department of Labor</u></b>		
Passed through Michigan Department of Labor and Economic Growth		
Workforce Investment Act - Local Administraton (Various Years)	17.258	50,199
Workforce Investment Act - Local Administraton (Various Years)	17.259	77,793
Workforce Investment Act - Local Administraton (Various Years)	17.260	90,800
Workforce Investment Act - No Worker Left Behind - Dislocated Worker	17.260	64,804
WIA - Statewide Activities (One Stop Operation)	17.258	24,431
WIA - Statewide Activities (One Stop Operation)	17.259	31,450
WIA - Statewide Activities (One Stop Operation)	17.260	60,349
WIA - Wagner Peyser - No Worker Left Behind - Employmt Serv	17.207	54,317
Employment Service - Wagner Peyser	17.207	426,075
WIA - Statewide Rapid Response-Incumbent Worker	17.260	133,328
WIA - Statewide Activities-Replacement Program/Admin	17.258	14,248
WIA - Statewide Activities-Replacement Program/Admin	17.259	16,975
WIA - Statewide Activities-Replacement Program/Admin	17.260	30,270
WIA - Rapid Response 21st Century	17.260	104,273
WIA - Statewide Activities - Career Transition Program	17.258	130
WIA - Statewide Activities - Career Transition Program	17.259	172
WIA - Statewide Activities - Career Transition Program	17.260	336
WIA - Statewide Activities-No Worker Left Behind	17.258	11,214
WIA - Statewide Activities-No Worker Left Behind	17.259	13,210
WIA - Statewide Activities-No Worker Left Behind	17.260	23,667
WIA - No Worker Left Behind - Dislocated Worker	17.260	59,747
WIA - Statewide Activities-Capacity Building E	17.258	5,669
WIA - Statewide Activities-Capacity Building E	17.259	6,163
WIA - Statewide Activities-Capacity Building E	17.260	12,168
WIA - Statewide Activities-Capacity Building - Worker Incentive	17.266	20,124

**COUNTY OF OTTAWA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>CFDA Number</u>	<u>Program Expend Reported</u>
Type A Trade	17.245	\$ 627,771
Workforce Investment Act - Youth	17.259	671,527
Workforce Investment Act - Statewide Activities	17.258	1,852
Workforce Investment Act - Statewide Activities	17.259	2,457
Workforce Investment Act - Statewide Activities	17.260	4,815
Workforce Investment Act - Adult	17.258	521,757
WIA - Dislocated Workers Grant	17.260	<u>814,672</u>
Total Passed through Michigan Department of Labor and Economic Growth		<u>3,976,763</u>
<b>Total U.S. Department of Labor</b>		<b><u>3,976,763</u></b>
<b><u>U.S. Department of Justice</u></b>		
Byrne Memorial Formula Grant - 2007-DJ-BX-0507	16.738	<u>35,258</u>
Byrne Memorial Formula Grant - 2006-DJ-BX-0573	16.738	<u>1,352</u>
State Criminal Alien Apprehension Program	16.606	<u>57,975</u>
Supervised Visitation, Safe Havens for Children	16.527	<u>31,427</u>
State Justice Institute - Curriculum, Adaptation & Training *	N/A	<u>19,452</u>
*Funding provided under the Commerce, Justice, and Science Appropriation Bill, Title IV Funding		
Passed through Grand Valley State University/ City of Holland Project Safe Neighborhood (PSN) 2007 Anti-Gang Initiative	16.744	<u>4,398</u>
Passed through State of Michigan Department of Human Services Juvenile Justice Delinquency Prevention Act -Building Restorative Communities	16.540	2,800
Juvenile Accountability Incentive Block Grant	16.523	<u>14,372</u>
Total passed through Michigan Department of Human Services		<u>17,172</u>
Passed through Michigan Department of Community Health Byrne Memorial Formula Grant 2004DBBX0052	16.738	<u>32,099</u>
Passed through Michigan State Police Domestic Cannabis Suppression Program	16.2008-78	<u>1,190</u>
<b>Total U.S. Department of Justice</b>		<b><u>200,323</u></b>

**COUNTY OF OTTAWA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>CFDA Number</u>	<u>Program Expend Reported</u>
<b><u>U.S. Department of Housing and Urban Development</u></b>		
Passed through Michigan State Housing Development Authority		
Section 8 Housing Choice Vouchers	14.871	\$ 100,514
Community Development Block Grant	14.228	87,583
HOME Funds - Homebuyer Purchase Rehabilitation (HPR)	14.239	42,891
Section 8 & FSS (Family Self Sufficiency)	14.871	<u>12,250</u>
Total passed through Michigan State Housing Development Authority		<u>243,238</u>
Passed through Michigan Department of Community Health:		
HUD Housing Assistance	14.235	79,740
HUD Housing Assistance	14.235	11,973
HUD Housing Assistance	14.235	<u>201,685</u>
Total passed through Michigan Department of Community Health		<u>293,398</u>
<b>Total U.S. Department of Housing and Urban Development</b>		<b><u>536,636</u></b>
<b><u>U.S. Department of Transportation</u></b>		
Passed through Michigan Department of State Police		
Hazardous Materials Emergency Preparedness	20.703	458
Safe Communities Grant/ Youth Alcohol Enforcement	20.600	31,025
Safe Communities Grant/ Youth Alcohol Enforcement	20.601	28,399
Safe Communities Grant/ Youth Alcohol Enforcement	20.609	1,679
Safe Communities Grant/ Drive Mi Safely	20.600	19,402
Safe Communities Grant/ Drive Mi Safely	20.609	<u>12,596</u>
Total passed through Michigan Department of State Police		93,559
Passed through Michigan Department of Transportation		
Transit Needs Assessment and Feasibility Study - MI-80-X014/MI-80-0001	20.515	<u>3,996</u>
<b>Total U.S. Department of Transportation</b>		<b><u>97,555</u></b>
<b><u>Federal Emergency Management Agency</u></b>		
Passed through Michigan Department of State Police		
FEMA Disaster Recovery	97.036	30,914
(Includes portion credited to Drain Commission - component unit)		
Cooperative Technical Partnership - EMC-2004-GF-0205	97.045	<u>4,600</u>
<b>Total Federal Emergency Management Agency</b>		<b><u>35,514</u></b>

**COUNTY OF OTTAWA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**FOR THE YEAR ENDED DECEMBER 31, 2008**

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	<u>CFDA Number</u>	<u>Program Expend Reported</u>
<b><u>Executive Office of the President</u></b>		
Passed through Michigan Department of State Police High Intensity Drug Trafficking Areas (HIDTA) - Sheriff	N/A	<u>\$ 15,894</u>
<b><u>U.S. Department of Homeland Security</u></b>		
Passed through United Way of America Emergency Food and Shelter National Board Program	97.024	<u>20,000</u>
Passed through Michigan Department of State Police Emergency Management Performance Grant	97.042	26,562
Homeland Security Grant Program	97.067	<u>95,393</u>
Total passed through Michigan Department of State Police		<u>121,955</u>
Passed through West Michigan Shoreline Regional Development Commission, Region 6 HLSRGB		
2006 Homeland Security Grant	97.067	39,390
2007 Homeland Security Grant	97.067	<u>37,082</u>
Total passed through West Michigan Shoreline Regional Development Commission		<u>76,472</u>
<b>Total U.S. Department of Homeland Security</b>		<u><b>218,427</b></u>
<b><u>U.S. Department of the Interior</u></b>		
U.S. Geological Survey Grant - C2054P1	15.808	<u>23,700</u>
<b>TOTAL FEDERAL FINANCIAL ASSISTANCE</b>		<u><b>\$ 10,834,172</b></u>

# COUNTY OF OTTAWA

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED DECEMBER 31, 2008

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### 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, 2008, June 30, 2008, September 30, 2008, and December 31, 2008. Programs that fall under different fiscal years are reported on the schedule expenditures of federal awards based on the funds fiscal year end.

### 3. COMPONENT UNITS

**Ottawa County Road Commission** - The Michigan Department of Transportation (MDOT) acts as the agent of the Federal Highway Administration (FHWA) in the administration of federal funds provided to the Ottawa County Road Commission for the improvement of road systems in Ottawa County. These funds, which total \$9,240,186 for the year ended September 30, 2008, cover projects under the certification of acceptance procedures or the secondary road plan procedures approved by the FHWA. Although these funds are provided for the improvement of road systems in Ottawa County, MDOT, as the agency of FHWA, is responsible for controlling the receipts and disbursements related to these funds. In this capacity, MDOT also awards construction and in some instances, contracts for other services. Ottawa County receives interim and final accounting of receipts and disbursements for these projects from MDOT. Since all project administration is performed by MDOT, the above amount is not included in the Road Commission's schedule of expenditures of federal awards.

### 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	\$1,149,451
Less - inventory at beginning of year	(262,051)
Add - inventory at end of year	<u>166,169</u>
Vaccines received per State of Michigan	<u>\$1,053,569</u>

# COUNTY OF OTTAWA

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED DECEMBER 31, 2008

### 5. 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	\$ 31,493
Temporary Assistance for Needy Families - Type T	93.558	299,463
Temporary Assistance for Needy Families - Type V	93.558	8,944
Wagner/Peyser	17.207	320,000
Wagner/Peyser - No Worker left Behind	17.207	43,121
Type A Trade	17.245	612,982
Workforce Investment Act - Adult	17.258	380,613
Workforce Investment Act - Youth	17.259	459,852
Workforce Investment Act - Dislocated Worker	17.260	607,768
Workforce Investment Act - No Worker Left Behind - DW	17.260	59,747
WIA - Statewide Activities - No Worker Left Behind	17.258	8,030
WIA - Statewide Activities - No Worker Left Behind	17.259	9,459
WIA - Statewide Activities - No Worker Left Behind	17.260	16,947
WIA - Statewide Activities - Replacement	17.258	6,246
WIA - Statewide Activities - Replacement	17.259	7,442
WIA - Statewide Activities - Replacement	17.260	13,270
FEMA Disaster Recovery	97.036	29,309
<b>Total</b>		<b><u><u>\$2,914,686</u></u></b>

**COUNTY OF OTTAWA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

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**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?	_____ yes	_____ <u>X</u> no
Significant deficiencies identified not considered to be material weaknesses?	_____ yes	_____ <u>X</u> none reported
Noncompliance material to financial statements noted?	_____ yes	_____ <u>X</u> no

**Federal Awards**

Internal control over major programs		
Material weaknesses identified?	_____ yes	_____ <u>X</u> no
Significant deficiencies identified not considered to be material weaknesses?	_____ 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)?	_____ yes	_____ <u>X</u> no

Identification of Major Programs		<u>Name of Federal Program or Cluster</u>
<u>CFDA Number(s)</u>		
93.268		Immunization program
93.563		Child support enforcement

Dollar threshold used to distinguish between Type A and B programs?	_____ \$325,025 _____
Auditee qualified as low-risk auditee?	_____ <u>X</u> yes _____ 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.