



Dave Yost • Auditor of State



DELAWARE COUNTY

DECEMBER 31, 2017

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DELAWARE COUNTY

THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2017

| FEDERAL GRANTOR<br><i>Pass Through Grantor</i><br>Program/Cluster Title                | Pass Through<br>Entity<br>Number                        | Federal<br>CFDA<br>Number | Passed<br>Through to<br>Subrecipients | Disbursements |
|--|---|---------------------------|---------------------------------------|---------------|
| <b>U.S. DEPARTMENT OF AGRICULTURE</b>  |   |                           |                                       |               |
| <i>Passed through Ohio Department of Agriculture</i>                                   |   |                           |                                       |               |
| State Administrative Matching Grants for Supplemental Nutrition Assistance Cluster     | G-1617-11-5504/G-1819-11-5731                           | 10.561                    | \$0 \$                                | 644,277       |
| <b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>                                |   |                           |                                       |               |
| <i>Passed through Ohio Development Services Agency</i>                                 |   |                           |                                       |               |
| Community Development Block Grants   | B-F-16-1AT-1  | 14.228                    | 0                                     | 240,776       |
| <b>U.S. DEPARTMENT OF INTERIOR</b>   |   |                           |                                       |               |
| <i>Direct</i>  |   |                           |                                       |               |
| Payment in Lieu of Taxes   | n/a   | 15.226                    | 0                                     | 38,426        |
| <b>U.S. DEPARTMENT OF JUSTICE</b>  |   |                           |                                       |               |
| <i>Passed through Ohio Office of Attorney General</i>                                  |   |                           |                                       |               |
| Crime Victim Assistance  | 2017-VOCA-43551860/2018-VOCA-109844777                  | 16.575                    | 0                                     | 124,750       |
| Crime Victim Assistance  | 2017-VOCA-85262313                                      | 16.575                    | 0                                     | 3,025         |
| Crime Victim Assistance  | 2017-VOCA-43558160/2018-VOCA-109308915                  | 16.575                    | 0                                     | 69,431        |
| Crime Victim Assistance  | 2017-VOCA-43558040/2018-VOCA-109844346                  | 16.575                    | 0                                     | 210,169       |
| Total Crime Victim Assistance/Ohio Office of Attorney General                          |   |                           | 0                                     | 407,375       |
| <b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>  |   |                           |                                       |               |
|  |   |                           | 0                                     | 407,375       |
| <b>U.S. DEPARTMENT OF LABOR EMPLOYMENT &amp; TRAINING ADMIN.</b>                       |   |                           |                                       |               |
| <i>Passed through Workforce Investment Board, Area 7</i>                               |   |                           |                                       |               |
| Department of Job and Family Services  |   |                           |                                       |               |
| Employment Service/Wagner-Peyser Funded Activities Cluster                             | G-1819-11-5731  | 17.207                    | 0                                     | 3,000         |
| Workforce Investment Act/ Workforce Innovation and Opportunity Act Cluster:            |   |                           |                                       |               |
| WIA/WIOA - Adult Program Non-Administrative  | G-1617-11-5504/G-1819-11-5731                           | 17.258                    | 0                                     | 86,193        |
| WIA/WIOA - Youth Program Non-Administrative  | G-1617-11-5504/G-1819-11-5731                           | 17.259                    | 0                                     | 161,918       |
| WIA/WIOA - Dislocated Worker Program Non-Administrative                                | G-1819-11-5731  | 17.278                    | 0                                     | 161,887       |
| Total Workforce Investment Act Cluster   |   |                           | 0                                     | 409,998       |
| <b>TOTAL U.S. DEPARTMENT OF LABOR</b>  |   |                           |                                       |               |
|  |   |                           | 0                                     | 412,998       |
| <b>U.S. DEPARTMENT OF TRANSPORTATION</b>   |   |                           |                                       |               |
| <i>Passed through Ohio Department of Transportation</i>                                |   |                           |                                       |               |
| Highway Planning and Construction Cluster  |   |                           |                                       |               |
| Highway Planning and Construction  | PID 90243   | 20.205                    | 0                                     | 410,156       |
| Highway Planning and Construction  | PID 79608   | 20.205                    | 0                                     | 361,100       |
| Highway Planning and Construction  | PID 96812   | 20.205                    | 0                                     | 1,514,823     |
| Highway Planning and Construction  | PID 90243   | 20.205                    | 0                                     | 3,606,005     |
| Total Highway Planning and Construction Cluster  |   |                           | 0                                     | 5,892,084     |
| <i>Passed through Ohio Department of Public Safety</i>                                 |   |                           |                                       |               |
| Highway Safety Cluster   |   |                           |                                       |               |
| Selective Traffic Enforcement-State and Community Highway Safety                       | STEP-2017-21-00-00-00491-00                             | 20.600                    | 0                                     | 12,082        |
| Selective Traffic Enforcement-State and Community Highway Safety                       | FFY 2018 Grant STEP-2018 Delaware County Sheriff -00066 | 20.600                    | 0                                     | 5,147         |
| Total Selective Traffic Enforcement Grant  |   |                           | 0                                     | 17,229        |
| Impaired Driving Enforcement - National Priority Safety Program                        | IDEP-2017-21-00-00-00425-00                             | 20.616                    | 0                                     | 14,127        |
| Total Highway Safety Cluster   |   |                           | 0                                     | 31,356        |
| Minimum Penalties for Repeat Offenders for Driving While Intoxicated (DWI)             | FFY 2018 Grant IDEP-2018 Delaware County Sheriff -00066 | 20.608                    | 0                                     | 4,105         |
| <i>Passed through the Ohio Department of Public Safety Emergency Management Agency</i> |   |                           |                                       |               |
| Hazardous Materials Emergency Preparedness Grant                                       | HM-HMP-0531-16-01-00                                    | 20.703                    | 0                                     | 25,308        |
| <b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>   |   |                           |                                       |               |
|  |   |                           | 0                                     | 5,952,853     |
| <b>U.S. DEPARTMENT OF EDUCATION</b>  |   |                           |                                       |               |
| <i>Passed through the Ohio Department of Health</i>                                    |   |                           |                                       |               |
| Special Education - Grants for Infants and Families                                    | 02110021HG0417  | 84.181                    | 257,965                               | 263,286       |
| <b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>  |   |                           |                                       |               |
|  |   |                           | 257,965                               | 263,286       |
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>                                    |   |                           |                                       |               |
| <i>Passed through the Ohio Department of Job and Family Services</i>                   |   |                           |                                       |               |
| Promoting Safe and Stable Families   | G-1617-11-5504/G-1819-11-5731                           | 93.556                    | 0                                     | 59,438        |
| Promoting Safe and Stable Families   | 5AU-17-C0021  | 93.556                    | 0                                     | 7,073         |
| Promoting Safe and Stable Families   | 5AU-18-C0021  | 93.556                    | 0                                     | 8,895         |
| Total Promoting Safe and Stable Families   |   |                           | 0                                     | 75,406        |

DELAWARE COUNTY

THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2017  
(Continued)

| FEDERAL GRANTOR<br><i>Pass Through Grantor</i><br>Program/Cluster Title                | Pass Through<br>Entity<br>Number | Federal<br>CFDA<br>Number | Passed<br>Through to<br>Subrecipients | Disbursements |
|--|----------------------------------|---------------------------|---------------------------------------|---------------|
| Temporary Assistance for Needy Families Cluster  | G-1617-11-5504/G-1819-11-5731    | 93.558                    | 0                                     | 806,914       |
| Child Support Enforcement  | G-1819-11-5731                   | 93.563                    | 0                                     | 792,289       |
| Child Care and Development Block Grant   | G-1617-11-5504/G-1819-11-5731    | 93.575                    | 0                                     | 81,638        |
| Stephanie Tubbs Jones Child Welfare Services - State Grants                            | 5AU-17-C0021                     | 93.645                    | 0                                     | 874           |
| Stephanie Tubbs Jones Child Welfare Services - State Grants                            | 5AU-18-C0021                     | 93.645                    | 0                                     | 1,099         |
| Stephanie Tubbs Jones Child Welfare Services - State Grants                            | G-1617-11-5504/G-1819-11-5731    | 93.645                    | 0                                     | 58,635        |
| Foster Care-Title IV-E   | G-1617-11-5504/G-1819-11-5731    | 93.658                    | 0                                     | 89,430        |
| Foster Care Maintenance Title IV-E FCM   | G-1617-11-5504/G-1819-11-5731    | 93.658                    | 0                                     | 213,004       |
| Adoption Assistance  | G-1617-11-5504/G-1819-11-5731    | 93.659                    | 0                                     | 240,003       |
| Social Services Block Grant  | G-1617-11-5504/G-1819-11-5731    | 93.667                    | 0                                     | 631,325       |
| Chafee Foster Care Independence Program  | G-1617-11-5504/G-1819-11-5731    | 93.674                    | 0                                     | 14,396        |
| Medical Assistance Program   | G-1617-11-5504/G-1819-11-5731    | 93.778                    | 0                                     | 851,690       |
| Total Ohio Department of Job and Family Services                                       |                                  |                           |                                       | 3,856,703     |
| <i>Passed through the Ohio Department of Developmental Disabilities</i>                |                                  |                           |                                       |               |
| Special Education - Grants for Infants and Families                                    | EISCJULY2017021                  | 84.181                    | 177,248                               | 179,898       |
| Social Services Block Grant  | 316400065                        | 93.667                    | 0                                     | 99,484        |
| Medicaid Assistance Program  | 316400065                        | 93.778                    | 0                                     | 299,855       |
| Total Ohio Department of Developmental Disabilities                                    |                                  |                           | 177,248                               | 579,237       |
| <b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>                              |                                  |                           | 177,248                               | 4,435,940     |
| <b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>  |                                  |                           |                                       |               |
| <i>Passed through the Ohio Department of Public Safety Emergency Management Agency</i> |                                  |                           |                                       |               |
| Hazard Mitigation Grant  | FEMA-DR-4098.9-R-OH              | 97.039                    | 0                                     | 342,777       |
| Emergency Management Performance Grant   |                                  |                           |                                       |               |
| FY 2016 Emergency Management Performance Grant   | EMC-2016-EP-00003-S01            | 97.042                    | 0                                     | 61,676        |
| FY 2016 Emergency Management Performance Grant   | EMC-2017-EP-00006-S01            | 97.042                    | 0                                     | 51,391        |
| Total Emergency Management Performance Grant   |                                  |                           | 0                                     | 113,067       |
| <i>Direct:</i>   |                                  |                           |                                       |               |
| FY 2016 Assistance to Firefighters Grant Program                                       | N/A                              | 97.067                    | 0                                     | 182,872       |
| <b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>                                      |                                  |                           | 0                                     | 638,716       |
| <b>TOTAL FEDERAL ASSISTANCE</b>  |                                  |                           | \$ 435,213                            | \$ 13,034,647 |

The accompanying notes are an integral part of this schedule.

DELAWARE COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2017

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Delaware County (the County's) under programs of the federal government for the year ended December 31, 2017. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). 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 position, or cash flows of the County.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE C - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS WITHOUT CONTINUING COMPLIANCE REQUIREMENTS**

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons and also to lend money to eligible persons to rehabilitate homes. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Development Services Agency. The Schedule reports loans made and administrative costs as *disbursements* on the Schedule. The County did not have any loans made or administrative costs in 2017. The cash balance on hand in the revolving fund as of December 31, 2017 was \$98,654. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

**NOTE D - MATCHING REQUIREMENTS**

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

**NOTE E – MEDICAID FEDERAL PROGRAM**

During the calendar year 2017, the County Board of Developmental Disabilities received a settlement payment for the 2012 and 2013 Cost Reports from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amounts of \$7,856 and \$12,937, respectively. The Cost Report Settlement payment was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This revenue is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in the prior reporting periods.

**DELAWARE COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2017  
(Continued)**

**NOTE F – SUBRECIPIENTS**

The County passes certain federal awards received from the Ohio Department of Health and the Ohio Department of Developmental Disabilities to the Delaware County Board of Developmental Disabilities (subrecipient). As Note B describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.





# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Delaware County  
140 North Sandusky Street  
Delaware, Ohio 43015

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Delaware County, (the County) as of and for the year ended December 31, 2017, 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 25, 2018.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

### ***Compliance and Other Matters***

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

**Robert Hinkle, CPA, CGFM**  
Chief Deputy Auditor  
Columbus, Ohio

June 25, 2018



# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Delaware County  
140 North Sandusky Street  
Delaware, Ohio 43015

To the Board of County Commissioners:

### ***Report on Compliance for each Major Federal Program***

We have audited Delaware County's (the County), compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Delaware County's major federal programs for the year ended December 31, 2017. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

### ***Management's Responsibility***

The County's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### ***Auditor's Responsibility***

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect 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 our audit provides a reasonable basis for our compliance opinion on each of the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

***Opinion on each Major Federal Program***

In our opinion, Delaware County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2017.

***Report on Internal Control Over Compliance***

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined 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, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. 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 federal program compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement 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 would not necessarily 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.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

***Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance***

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Delaware County (the County) as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 25, 2018. We conducted our audit to opine on the County's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements.

We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

**Robert Hinkle, CPA, CGFM**  
Chief Deputy Auditor  
Columbus, Ohio

June 25, 2018

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**DELAWARE COUNTY**  
**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2017**

**1. SUMMARY OF AUDITOR'S RESULTS**

|                     |   |   |
|---------------------|---|---|
| <b>(d)(1)(i)</b>    | <b>Type of Financial Statement Opinion</b>  | Unmodified  |
| <b>(d)(1)(ii)</b>   | <b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>      | No  |
| <b>(d)(1)(ii)</b>   | <b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b> | No  |
| <b>(d)(1)(iii)</b>  | <b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>                        | No  |
| <b>(d)(1)(iv)</b>   | <b>Were there any material weaknesses in internal control reported for major federal programs?</b>                    | No  |
| <b>(d)(1)(iv)</b>   | <b>Were there any significant deficiencies in internal control reported for major federal programs?</b>               | No  |
| <b>(d)(1)(v)</b>    | <b>Type of Major Programs' Compliance Opinion</b>   | Unmodified  |
| <b>(d)(1)(vi)</b>   | <b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>  | No  |
| <b>(d)(1)(vii)</b>  | <b>Major Programs (list):</b>   | Supplemental Nutrition Assistant Program Cluster, CFDA # 10.561<br>Highway Planning and Construction Cluster, CFDA # 20.205<br>Child Support Enforcement, CFDA # 93.563<br>Medicaid Cluster – CFDA # 93.778 |
| <b>(d)(1)(viii)</b> | <b>Dollar Threshold: Type A/B Programs</b>  | Type A: > \$ 750,000<br>Type B: all others  |
| <b>(d)(1)(ix)</b>   | <b>Low Risk Auditee under 2 CFR §200.520?</b>   | Yes   |

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None