



Dave Yost • Auditor of State



**CRAWFORD COUNTY**

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CRAWFORD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2015

<b>FEDERAL GRANTOR / Pass Through Grantor Program / Cluster Title</b>	Federal CFDA Number	Pass Through Entity Identifying Number	Total Federal Expenditures
<b>U.S. DEPARTMENT OF EDUCATION</b>			
<i>Passed Through the Ohio Department of Education</i>			
<b>Special Education Cluster (IDEA)</b>			
Special Education-Grants to States (IDEA, Part B)	84.027	34-6400345	\$ 27,122
Special Education-Preschool Grants (IDEA Preschool)	84.173	34-6400345	14,450
Total Special Education Cluster			<u>41,572</u>
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>			<u><b>41,572</b></u>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
<i>Passed Through the Ohio Department of Job and Family Services</i>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1415-11-5345	200,955
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			<u><b>200,955</b></u>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
<i>Passed Through the Ohio Development Services Agency</i>			
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-C-13-1AQ-1	70,800
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-13-1AQ-1	5,000
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-14-1AQ-1	121,140
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-C-14-1AQ-1	64,040
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii - Revolving Loan Balance	14.228	N/A	46,746
Total Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii			<u>307,726</u>
Home Investment Partnerships Program	14.239	B-C-13-1AQ-2	109,080
Home Investment Partnerships Program	14.239	B-C-14-1AQ-2	224,496
Total Home Investment Partnerships Program			<u>333,576</u>
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			<u><b>641,302</b></u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>			
<i>Passed Through the Ohio Department of Public Safety</i>			
Emergency Management Performance Grants	97.042	EMW-2015-EP-00034-S01	72,374
Emergency Management Performance Grants	97.042	EMW-2014-EP-00064	37,742
Total Emergency Management Performance Grants			<u>110,116</u>
Homeland Security Grant Program	97.067	EMW-2014-SS-00101-S01	78,841
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>			<u><b>188,957</b></u>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
<i>Passed Through the Ohio Department of Transportation</i>			
Highway Planning and Construction	20.205	93988	35,158
Highway Planning and Construction	20.205	92841	757,702
Highway Planning and Construction	20.205	97446	274,335
Total Highway Planning and Construction			<u>1,067,195</u>
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	CRD-0017-009-141	31,234
<i>Passed Through the Ohio Department of Public Safety</i>			
State and Community Highway Safety	20.600	STEP-2016-17-00-00-00465-00	1,661
State and Community Highway Safety	20.600	STEP-2015-17-00-00-00568-00	9,161
Total State and Community Highway Safety			<u>10,822</u>
National Priority Safety Programs	20.616	IDEP-2016-17-00-00-00334-00	4,342
National Priority Safety Programs	20.616	IDEP-2015-17-00-00-00368-00	12,278
Total National Priority Safety Programs			<u>16,620</u>
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>			<u><b>1,125,871</b></u>
<b>U.S. DEPARTMENT OF JUSTICE</b>			
<i>Passed Through the Ohio Attorney General's Office</i>			
Crime Victim Assistance	16.575	2016-VOCA-19811224	36,146
Crime Victim Assistance	16.575	2015-VOCA-10201143	16,598
Total Crime Victim Assistance			<u>52,744</u>
<i>Passed Through the Ohio Department of Public Safety</i>			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-JG-LLE-5266	9,261
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-JG-A02-6957	29,842
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>39,103</u>
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			<u><b>91,847</b></u>
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>			
Brownfields Assessment and Cleanup Cooperative Agreements	66.818	N/A	27,288
<b>TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY</b>			<u><b>27,288</b></u>

**CRAWFORD COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**  
(Continued)

<b>FEDERAL GRANTOR / Pass Through Grantor Program / Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Pass Through Entity Identifying Number</b>	<b>Total Federal Expenditures</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<i>Passed Through the Ohio Department of Developmental Disabilities</i>			
Social Services Block Grant	93.667	34-6400345	33,191
Medical Assistance Program	93.778	34-6400345	151,105
<i>Passed through the Ohio Department of Job and Family Services</i>			
Promoting Safe and Stable Families	93.556	G-1415-11-5345 / G-1617-11-5500	34,140
Temporary Assistance for Needy Families (TANF)	93.558	G-1415-11-5345 / G-1617-11-5500	1,017,411
Child Support Enforcement	93.563	G-1415-11-5345 / G-1617-11-5500	411,970
Child Care and Development Block Grant	93.575	G-1415-11-5345 / G-1617-11-5500	53,377
Community-Based Child Abuse Prevention Grants	93.590	G-1415-11-5345 / G-1617-11-5500	1,996
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1415-11-5345 / G-1617-11-5500	11,412
Foster Care-Title IV-E	93.658	G-1415-11-5345 / G-1617-11-5500	1,761,085
Adoption Assistance-Title IV-E	93.659	G-1415-11-5345 / G-1617-11-5500	125,994
Social Services Block Grant	93.667	G-1415-11-5345 / G-1617-11-5500	448,070
Independent Living Services	93.674	G-1415-11-5345 / G-1617-11-5500	1,742
Medical Assistance Program	93.778	G-1415-11-5345 / G-1617-11-5500	<u>187,126</u>
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<b><u>4,238,619</u></b>
<b>U.S. DEPARTMENT OF LABOR</b>			
<i>Passed through the WIA Area 10 Board</i>			
<u>Workforce Investment Act (WIA) Cluster</u>			
WIA Adult Program	17.258	PY14/FY15-17-10-01	262,247
WIA Youth Activities	17.259	PY14/FY15-17-10-01	56,364
WIA Dislocated Worker Formula Grants	17.278	PY14/FY15-17-10-01	110,778
Total Workforce Investment Act Cluster			<u>429,389</u>
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>			<b><u>429,389</u></b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b><u>\$ 6,985,800</u></b>

The accompanying notes are an integral part of this schedule.

**CRAWFORD COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FISCAL YEAR ENDED DECEMBER 31, 2015**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Crawford County (the County) under programs of the federal government for the year ended December 31, 2015. 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 assets, 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, as applicable, either the cost principles contained in OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments* (codified in 2 CFR Part 225), or 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 - 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 D - 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. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

These loans are collateralized by mortgages on the property.

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# 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

Crawford County  
112 East Mansfield Street  
Bucyrus, Ohio 44820

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 discretely presented component unit and remaining fund information of Crawford County, Ohio, (the County) as of and for the year ended December 31, 2015, 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 22, 2016, wherein we noted the County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. Our report refers to other auditors who audited the financial statements of Waycraft Workshop, Inc., the County's discretely presented component unit, 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 those auditors separately reported.

### ***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 communication is not suitable for any other purpose.

**Dave Yost**  
Auditor of State  
Columbus, Ohio

June 22, 2016



# 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

Crawford County  
112 East Mansfield Street  
Bucyrus, Ohio 44820

To the Board of County Commissioners:

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

We have audited Crawford 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 the County's major federal programs for the year ended December 31, 2015. The *Summary of Audit 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.

***Basis for Qualified Opinion on Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii***

As described in finding 2015-001 in the accompanying schedule of findings, the County did not comply with requirements regarding cash management applicable to its Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii major federal program. Compliance with this requirement is necessary, in our opinion, for the County to comply with requirements applicable to this program.

***Qualified Opinion on Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii***

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii* paragraph, Crawford County complied, in all material respects, with the requirements referred to above that could directly and materially affect its Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii federal program for the year ended December 31, 2015.

***Unmodified Opinion on Each of the Other Major Federal Programs***

In our opinion, Crawford County complied in all material respects with the requirements referred to above that could directly and materially affect each of its other major federal programs identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings for the year ended December 31, 2015.

***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's compliance requirement will not be prevented, or timely detected or corrected. A *significant deficiency in internal over compliance* is a deficiency or a combination of deficiencies in internal control over compliance with a 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 was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Therefore, we cannot assure we have identified all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. However, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness, described in the accompanying schedule of findings as item 2015-001.

The County's response to our internal control over compliance finding is described in the accompanying schedule of findings and corrective action plan. We did not audit the County's response and, accordingly, we express no opinion on it.

***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 discretely presented component unit and remaining fund information of Crawford County, Ohio, (the County) as of and for the year ended December 31, 2015, 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 22, 2016, wherein we noted the financial statements of Waycraft Workshop, Inc., the County's discretely presented component unit, were audited by other auditors. 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

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

**Dave Yost**  
Auditor of State  
Columbus, Ohio

June 22, 2016

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**CRAWFORD COUNTY**  
**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2015**

**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 control weaknesses 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 internal control weaknesses reported for major federal programs?</b>	Yes
<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>	<u>Qualified:</u> CFDA #14.228 - Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii  <u>Unmodified:</u> CFDA #20.205 – Highway Planning and Construction CFDA #93.658 - Foster Care Title IV-E
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>	Yes
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	CFDA #14.228 - Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii CFDA #20.205 – Highway Planning and Construction CFDA #93.658 - Foster Care Title IV-E
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 750,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee under 2 CFR §200.520?</b>	No

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

None

**CRAWFORD COUNTY**  
**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2015**  
**(Continued)**

<b>3. FINDINGS FOR FEDERAL AWARDS</b>
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<b>Finding Number</b>	2015-001
<b>CFDA Title and Number</b>	CFDA #14.228 - Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii
<b>Federal Award Number / Year</b>	B-F-13-1AQ-1 / 2013 B-C-13-1AQ-1 / 2013 B-F-14-1AQ-1 / 2014 B-C-14-1AQ-1 / 2014
<b>Federal Agency</b>	U.S. Department of Housing and Urban Development
<b>Pass-Through Agency</b>	Ohio Development Services Agency

**Material Noncompliance / Material Weakness – Cash Management**

**24 C.F.R Part 85.1 (b)** Federal awards made prior to December 26, 2014 will continue to be governed by the regulations in effect and codified in 24 CFR part 85 (2013 edition) or as provided by the terms of the Federal award. Where the terms of a Federal award made prior to December 26, 2014, state that the award will be subject to regulations as may be amended, the Federal award shall be subject to 2 CFR part 200. The award was made prior to December 26, 2014 and its terms were not subsequently modified, therefore 2013 edition applies. **24 C.F.R. Part 85.20(b)(7) (2013 annual edition)** provides, in part, that procedures for minimizing the time elapsing between the transfer of funds from the U.S. Treasury and disbursement by grantees and subgrantees must be followed whenever advance payment procedures are used.

Additionally, Office of Housing and Community Partnership's *Financial Management Rules and Regulation, Section (A)(3)(f)* states that grantees must develop a cash management system to ensure compliance with the fifteen day rule relating to prompt disbursement of funds. This rule states that funds drawn down should be limited to amounts that will enable the grantee to disburse the funds on hand to a balance of less than \$5,000 within fifteen days of receipt of any funds.

During 2015, the following was noted regarding the 15 day rule:

- The County had a grant cash balance of \$5,000 at January 1, 2015 related to the 2013 CDBG Formula grant and did not disburse the funds on hand to a balance of less than \$5,000 until January 30, 2015.
- The County received a \$9,600 advance related to the 2013 Community Housing Improvement Program on October 19, 2015 and did not disburse the funds on hand to a balance of less than \$5,000 until November 25, 2015.
- The County received advances of \$11,300, \$10,925, \$36,016, and \$14,250 related to the 2014 CDBG Formula grant on April 27, 2015, June 22, 2015, July 28, 2015, and October 14, 2015, respectively. The County did not disburse these funds on hand to a balance of less than \$5,000 until November 13, 2015.
- The County received a \$8,039 advance related to the 2014 Community Housing Improvement Program on September 18, 2015 and did not disburse the funds on hand to a balance of less than \$5,000 until October 30, 2015.



**CRAWFORD COUNTY**  
**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2015**  
**(Continued)**

<b>3. FINDINGS FOR FEDERAL AWARDS (Continued)</b>
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**Material Noncompliance / Material Weakness – Cash Management (Continued)**

We recommend the County implement procedures to ensure Federal Community Development Block Grant funds are expended within fifteen days of the receipt of grant monies. The County should monitor grant cash balances on a regular basis and draw down requests should be limited to amounts required to meet only current cash needs.

**Officials' Response:**

Refer to Corrective Action Plan on page 14.

**CRAWFORD COUNTY**  
**CORRECTIVE ACTION PLAN**  
**2 CFR § 200.511(c)**  
**DECEMBER 31, 2015**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2015-001	The Commissioner's office now has staffing in place to work with our vendor. Our office will work more closely with our vendor to prevent requesting these draws earlier than necessary from the time that disbursements can be made.	Immediately	Doug Weisenauer, President of the Board

**CRAWFORD COUNTY**  
**SCHEDULE OF PRIOR AUDIT FINDINGS**  
**2 CFR 200.511(b)**  
**DECEMBER 31, 2015**

Finding Number	Finding Summary	Status	Additional Information
2014-001	Material Noncompliance – Schedule of Federal Awards Expenditures	Partially Corrected	Partial corrective action taken to reduce errors on the schedule. Comment is being repeated in the current audit management letter.
2014-002	Material Noncompliance/Material Weakness – CDBG Cash Management	Not Corrected	Comment is being repeated as Finding 2015-001. See Corrective Action Plan on page 14.