

**WASHTENAW COUNTY,
MICHIGAN**

SINGLE AUDIT ACT COMPLIANCE

For the Year Ended December 31, 2010

**WASHTENAW COUNTY, MICHIGAN
SINGLE AUDIT**

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

March 18, 2011

To the Board of Commissioners
of Washtenaw County
Ann Arbor, 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, as of and for the year ended December 31, 2010, and have issued our report thereon dated March 18, 2011. Our audit was performed 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 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.

Our report includes a reference to other auditors.



WASHTENAW COUNTY, MICHIGAN
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2010

Federal Agency/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance	Expenditures
U.S. DEPARTMENT OF AGRICULTURE		
Passed through Michigan Department of Education:		
Food Commodities:		
Entitlement & Bonus Commodities	10.550	\$ 1,342
ARRA - Chronic Disease Prevention - Local Advisory Group	10.551	26,046
School Breakfast Program -		
National School Lunch/Breakfast	10.553	25,359
National School Lunch Program:		
National School Lunch	10.555	100,850
CACFP	10.558	19,003
Total Michigan Department of Education		<u>172,600</u>
Passed through Michigan Department of Community Health -		
Women, Infants and Children	10.557	<u>854,430</u>
Total U.S. Department of Agriculture		<u>1,027,030</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		
Direct Programs:		
Community Development Block Grant / Entitlement Grants	14.218	1,846,903
AARA - CDBG - R	14.218	203,816
ARRA - Community Development / Neighborhood Stabilization Program	14.218	1,634,768
HOME Investment Partnerships Program	14.239	2,426,341
American Dream Downpayment Initiative	14.239	5,304
Emergency Shelter Grant	14.231	4,516
Total Direct Programs		<u>6,121,648</u>
Passed through SOS Community Services, Inc. -		
Supportive Housing Program	14.235	<u>142,318</u>
Passed through City of Ann Arbor:		
ARRA - MSHDA - NSP	14.218	56,443
ARRA - CDBG - R	14.253	17,543
Total City of Ann Arbor		<u>73,986</u>

Continued....

WASHTENAW COUNTY, MICHIGAN
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2010

Federal Agency/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance	Expenditures
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONTINUED)		
Passed through Shelter Association of Washtenaw County - Homeless Prevention and Rapid Re-housing	14.257	\$ 9,257
Passed through Michigan Colition Against Homelessness - Supportive Housing Program	14.235	20,552
Passed through MSHDA - Emergency Shelter Grant	14.231	4,380
National Foreclosure Mitigation Counseling - Round 2	21.000	6,232
Total Passed Through MSHDA		10,612
Total U.S. Department of Housing and Urban Development		6,378,373
U.S. DEPARTMENT OF THE INTERIOR		
Passed through Michigan Department of History, Arts and Libraries - Historic Preservation Fund Grants-In-Aid	15.904	5,662
U.S. DEPARTMENT OF JUSTICE		
Direct Programs:		
Violence Against Women	16.590	202,220
Byrne Justice Assistance Grant	16.738	71,262
ARRA - Byrne -JAG Stimulus	16.803	82,948
Coverdell	16.742	12,805
Bureau of Justice Assistance	16.745	54,798
Total Direct Programs		424,033
Passed through Michigan Department of Human Services - Juvenile Accountability Incentive Block Grants:		
Juvenile Accountability	16.523	18,973
Disproportionate Minority Contact Reduction Project Grant	16.540	18,806
Federal Drug Court Grant Program	16.585	114,610
Total Michigan Department of Human Services		152,389
Total U.S. Department of Justice		576,422

Continued....

WASHTENAW COUNTY, MICHIGAN
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2010

Federal Agency/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance	Expenditures
U.S. DEPARTMENT OF TRANSPORTATION		
Passed through Michigan Office of Highway Safety Planning - State and Community Highway Safety:		
Chronic Disease - Safe Routes To School	20.205	\$ 23,950
Drive Michigan Safely - Safe Communities	20.600	76,973
Drive Michigan Safely - Youth Alcohol	20.601	61,067
Drive Michigan Safely - Car Seats	20.602	7,746
Total U.S. Department of Transportation		169,736
U.S. DEPARTMENT OF ENERGY		
Direct Program - Energy Efficiency & Conservation Block		
	81.182	104,031
ENVIRONMENTAL PROTECTION AGENCY		
Passed through State of Michigan Department of Environmental Quality: Capitalization Grants for Clean Water State Revolving Funds:		
ARRA - Allen Creek - Project 5338-01	66.458	3,076,400
ARRA - Allen Creek - Project 5337-02	66.458	842,087
ARRA - Allen Creek - Project 5434-01	66.458	1,053,684
Drinking Water and Radiological Protection Division	66.468	1,200
Drinking Water and Radiological Protection Division	66.471	3,681
Total U.S. Environmental Protection Agency		4,977,052
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		
Direct Program -		
ARRA - Head Start	93.600	232,037
Head Start	93.600	3,614,899
Total Direct Programs		3,846,936
Passed through State Court Administration Office -		
Access & Visitation	93.597	9,600
Passed through Michigan Department of Community Health:		
Tuberculosis Control Programs	93.116	19,269
Suicide Prevention	93.243	27,000
Immunization Grants:		
Immunization Action Plan	93.268	48,601
Vaccines	93.268	832,712
ARRA - Vaccines	93.712	155,111
CDC Emergency Prep. - Focus A	93.069	205,628
Bioterrorism - Pan Flu (H1N1 Planning)	93.069	333,016
Pan Flu Focus Area 3 (H1N1 Implementation)	93.069	482,155
Pan Flu (H1N1 Vaccine)	93.069	267,450
(Building) Healthy Communities	93.283	48,820

Continued...

WASHTENAW COUNTY, MICHIGAN
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2010

Federal Agency/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance	Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)		
Passed through Michigan Department of Community Health (Continued):		
Medical Assistance Program:		
ARRA - Infectious Disease Control - Reaching More Children & Adults	93.712	\$ 26,460
ARRA - Local Tobacco (Smoke Free Housing)	93.723	20,681
Child Special Health Care	93.778	65,905
Medicaid Outreach - Advocate	93.778	46,733
Medicaid Outreach	93.778	78,104
HIV Prevention Program:		
HIV/AIDS Counseling and Testing	93.940	86,135
HIV: Expanded Testing	93.940	6,250
Maternal and Child Health Services Block Grant:		
Local Maternal and Child Health	93.994	106,158
STD Control	93.977	21,924
STD Control	93.991	5,025
Minority Health (Capacity Building - Health Disparities)	93.991	25,000
Child Special Health Care	93.994	31,772
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Total Michigan Department of Community Health		2,939,909
Passed through Washtenaw Community Health Organization:		
Projects for Assistance in Transition from Homelessness (PATH)	93.150	129,630
Substance Abuse and Mental Health Services - SPF/SIG	93.243	58,427
Community Mental Health Services Block Grant:		
Crisis Stabilization	93.958	43,288
Omnibus Budget Reconciliation Act - Preadmission Screenings and Annual Resident Reviews	93.778	510,469
		<hr/>
Total Washtenaw Community Health Organization		741,814
Passed through Michigan Department of Human Services:		
Family Support Payments to States	93.560	320,163
Strong Families/Safe Children Coordination	93.558	(1,698)
Child Support Enforcement:		
Friend of the Court	93.563	3,483,626
Prosecuting Attorney	93.563	293,315
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Total Michigan Department of Human Services		4,095,406
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Total U.S. Department of Health and Human Services		11,633,665

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WASHTENAW COUNTY, MICHIGAN
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2010

Federal Agency/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance	Expenditures
OFFICE OF NATIONAL DRUG CONTROL POLICY		
Passed through Michigan Department of State Police -		
HIDTA - Southeastern Michigan:		
2009 - ISDC	07.000	\$ 146,479
2009 - LAWNET	07.000	53,005
2009 - Management and Coordination Initiative	07.000	347,187
2010 - ISDC	07.000	247,897
2010 - LAWNET	07.000	68,500
2010 - Management and Coordination Initiative	07.000	493,730
2010 - COPS Meth Initiative	16.710	<u>5,673</u>
Total Office of National Drug Control Policy		<u>1,362,471</u>
U.S. DEPARTMENT OF HOMELAND SECURITY		
Passed through Michigan Department of State Police:		
State Domestic Preparedness Equipment Support Program -		
Homeland Security Grant Program:		
Emergency Management Performance Grant	97.042	75,876
Homeland Security Grant Program	97.067	<u>551,773</u>
Total U.S. Department of Homeland Security		<u>627,649</u>
TOTAL FEDERAL AWARDS		<u><u>\$ 26,862,091</u></u>

WASHTENAW COUNTY, MICHIGAN

Notes to Schedule of Expenditures of Federal Awards

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Washtenaw County, Michigan (the "County") and is presented on the 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, or used in the preparation of, the basic financial statements.

2. SUBRECIPIENTS

Of the federal expenditures presented in the schedule, Washtenaw County, Michigan provided federal awards to subrecipients as follows:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
High Intensity Drug Trafficking Area	07.000	\$ 68,500
Women, Infants and Children	10.557	119,216
Community Development Block Grant	14.218	1,059,834
Community Development / Neighborhood Stabilization Program	14.218	1,411,195
Violence Against Women	16.590	40,699
Youth Suicide Prevention	93.243	20,805
Access & Visitation	93.597	13,660
Head Start	93.600	1,112,740
Homeland Security	97.072	3,098

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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***

March 18, 2011

To the Board of Commissioners
of Washtenaw County
Ann Arbor, 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 **WASHTENAW COUNTY, MICHIGAN**, as of and for the year ended December 31, 2010, and have issued our report thereon dated March 18, 2011. Our report includes 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. The financial statements of the Washtenaw County Road Commission were not audited in accordance with *Government Auditing Standards*. Other auditors audited the financial statements of the Employment Training and Community Services Fund, 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, we considered the County'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's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or 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.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County'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*.

In addition, we noted certain matters that we reported to management of the County in a separate letter dated March 18, 2011.

This report is intended solely for the information and use of management, the Board of Commissioners, others within the entity, 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.

A handwritten signature in black ink that reads "Lehmann Johnson". The signature is written in a cursive, flowing style.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133**

March 18, 2011

To the Board of Commissioners
of Washtenaw County
Ann Arbor, Michigan

Compliance

We have audited the compliance of *Washtenaw County, Michigan* (the "County") with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2010. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants that could have a direct and material effect on each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

The County's basic financial statements include the operations of the Employment Training and Community Services Fund, which expended \$14,257,231 in federal awards, which is not included in the schedule of expenditures of federal awards for the year ended December 31, 2010. Our audit, described below, did not include the operations of the Employment Training and Community Services Fund because an audit in accordance with OMB Circular A-133 for those activities was performed separately and a separate report was issued.

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. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, Washtenaw County complied, in all material respects, with the 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, 2010. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2010-1 and 2010-2.

Internal Control Over Compliance

Management of the County 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's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as items 2010-1 and 2010-2. *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.

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of management, the Board of Commissioners, others within the entity, 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.



WASHTENAW COUNTY, MICHIGAN

Schedule of Findings and Questioned Costs

For the Year Ended December 31, 2010

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified? _____ yes X 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? X yes _____ 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)? X yes _____ no

WASHTENAW COUNTY, MICHIGAN

Schedule of Findings and Questioned Costs (Continued)

For the Year Ended December 31, 2010

SECTION I - SUMMARY OF AUDITORS' RESULTS (Concluded)

Identification of Major Programs

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
07.000 10.557	High Intensity Drug Trafficking Area Special Supplemental Nutrition Program for Women, Infants and Children
14.218, 14.253 & 14.254	Community Development Block Grants Entitlement Grants Cluster
14.239	HOME Investment Partnership
16.738	Edward Byrne Memorial
16.803	Byrne – JAG Stimulus
93.069	Public Health Emergency Preparedness
93.268	Immunization
93.600	Head Start
97.067	Homeland Security Grant Program

Dollar threshold used to distinguish
between Type A and Type B programs:

\$ 805,863

Auditee qualified as low-risk auditee?

_____ yes X no

SECTION II – FINANCIAL STATEMENT FINDINGS

None reported

WASHTENAW COUNTY, MICHIGAN

Schedule of Findings and Questioned Costs (Continued)

For the Year Ended December 31, 2010

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2010-1 **Allowable Costs/Cost Principles – Payroll Allocation**
Immaterial noncompliance/significant deficiency in internal controls
over compliance

Program: CDBG - CFDA#'s 14.218, 14.253 14.254, HOME – CFDA #14.239

Finding type: Significant deficiency in internal controls over employee time reporting.

Criteria. Cost allocation timesheets completed by Community Development Department employees should be reviewed and signed by an appropriate level of management that has direct knowledge of the applicable employee work activities.

Condition. Employees whose personnel costs are allocated across multiple grant programs prepare and submit a timesheet showing the time distributions between those programs, but those timesheets are not signed by an appropriate level of management as required under OMB Circular A-87.

Cause. The Department was unaware that the timesheets were required to have evidence of a review by an appropriate level of management.

Effect. This condition increases the risk that employee hours are not being accurately allocated among applicable federal and non-federal programs.

Recommendation. We recommend that an appropriate level of management review and sign off on the timesheets used for allocating CDBG and HOME payroll costs.

View of Responsible Officials: For many years, County personnel who work in multiple grant programs have regularly submitted timesheets showing the time spent by them in each grant program according to OMB Circular A-87 requirements. However, in 2010 we were unknowingly operating under a prior version of this circular that did not require management review of these timesheets. The County will implement the auditor's recommendation immediately. We will make sure that these timesheets are reviewed by management before charging personnel costs to a grant. In addition, we will check each year to see if OMB Circular A-87 has been updated so that we can review it in order to remain in compliance with its requirements.

WASHTENAW COUNTY, MICHIGAN

Schedule of Findings and Questioned Costs (Continued)

For the Year Ended December 31, 2010

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Concluded)

2010-2 **Suspended and Debarred Parties**
Immaterial noncompliance / Significant deficiency in internal controls
over compliance

Program: Edward Byrne Memorial (CFDA# 16.738) and Head Start (CFDA# 97.067 & 97.004)

Criteria. The OMB Circular A-133 Compliance Supplement provides that “Non-federal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred or whose principals are suspended or debarred...the non-federal entity must verify that the entity is not suspended or debarred or otherwise excluded.”

Condition. During our testing of this compliance requirement we found two instances where the County had not verified suspension or debarment.

Cause. Those responsible for administering the Edward Byrne Memorial grant were not aware of this requirement. Those responsible for administering the Head Start grant were not aware that this requirement also applied to vendors when the County disbursed more than \$25,000 over a period of time.

Effect. This condition increases the risk that the County could conduct business with a suspended or debarred party in violation of OMB Circular A-133.

Recommendation. We recommend that the County implement procedures necessary to identify all covered transactions that take place and continue using the updated County boilerplate language that contains the suspension and debarment language.

View of Responsible Officials. The County will implement this recommendation immediately. The County’s model contract for departments that receive federal monies includes suspension/debarment language. By signing the contract with the County, the vendor or subrecipient is declaring that they are not suspended or debarred from doing business with the federal government or with organizations receiving federal monies. This covers the majority of the federal monies we receive. In the finding discussed above, the expenditures were for the purchase of equipment that was done without a formal contract but rather through the issuance of a purchase order. The departments have been notified of this requirement and will implement procedures to comply with it.

WASHTENAW COUNTY, MICHIGAN

Schedule of Findings and Questioned Costs (Concluded)

For the Year Ended December 31, 2010

SECTION IV – PRIOR YEAR FEDERAL AWARD FINDINGS

2009-1 Significant Audit Adjustments

Issue was adequately resolved

2009-2 Allowable Costs/Cost Principles – Payroll Allocation

Issue was adequately resolved

2009-3 Allowable Costs/Cost Principles – Semi-annual Payroll Certifications

Issue was adequately resolved

2009-4 Equipment and Real Property Management – Tracking of equipment purchased with federal funds.

Issue was adequately resolved

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