

COUNTY OF BARNSTABLE, MASSACHUSETTS

**REPORTS ON INTERNAL CONTROL OVER
FINANCIAL REPORTING, COMPLIANCE AND
FEDERAL AWARD PROGRAMS**

FOR THE FISCAL YEAR ENDED JUNE 30, 2011

COUNTY OF BARNSTABLE, MASSACHUSETTS

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Certified Public Accountants

SULLIVAN, ROGERS & COMPANY, LLC

Corporate Place I, Suite 204 • 99 South Bedford Street

Burlington, Massachusetts 01803

P • 781-229-5600 F • 781-229-5610 www.sullivan-rogers.com

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

To the Assembly of Delegates and County Commissioners
County of Barnstable, Massachusetts

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Barnstable, Massachusetts, as of and for the fiscal year ended June 30, 2011, which collectively comprise the County of Barnstable, Massachusetts' basic financial statements and have issued our report thereon dated March 21, 2012. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County of Barnstable, Massachusetts' 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 Barnstable, Massachusetts' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County of Barnstable, Massachusetts' 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.

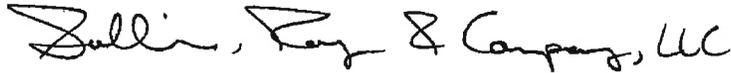
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material 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 of Barnstable, Massachusetts' 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*.

We noted a certain matter that we reported to management of the County of Barnstable, Massachusetts, in a separate letter dated March 21, 2012.

This report is intended solely for the information and use of management, the Assembly of Delegates, 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.



March 21, 2012



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P • 781-229-5600 F • 781-229-5610 www.sullivan-rogers.com

Independent Auditors' 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

To the Assembly of Delegates and County Commissioners
County of Barnstable, Massachusetts

Compliance

We have audited the compliance of the County of Barnstable, Massachusetts (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 fiscal year ended June 30, 2011. 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 applicable to 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.

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 of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the fiscal year ended June 30, 2011. 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 11-3, 11-4 and 11-5.

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 to determine the 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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 11-1 and 11-2 to be material weaknesses.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of and for the fiscal year ended June 30, 2011, and have issued our report thereon dated March 21, 2012, which contained unqualified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole. The schedule of expenditures of federal awards is presented for the purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

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 Assembly of Delegates, 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.

Sullivan, Roy & Company, LLC

March 21, 2012

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Federal Grantor/ Pass-Through Grantor/ Program</u>	<u>Federal CFDA Number</u>	<u>Pass-through Identifying Number</u>	<u>Federal Expenditures</u>
U.S. Department of Agriculture			
<u>Direct Programs:</u>			
Cooperative Forestry Assistance (Wildfire)	10.664	Not Applicable	\$ 13,750
Energy Audit and Renewable Audit Development Assistance	10.775	Not Applicable	17,124
<u>Passed through the University of Massachusetts:</u>			
USDA Nutrition Education	10.561	132393	<u>11,075</u>
Total U.S. Department of Agriculture			<u>41,949</u>
U.S. Department of Commerce			
<u>Direct Program:</u>			
Economic Development Administration	11.302	Not Applicable	61,504
<u>Passed through the WHOI/Sea Grant Program:</u>			
Coastal Geologist	11.417	A100463 Modification No. 03	20,000
Coastal Geologist	11.417	A100463 Modification No. 04	66,210
Coastal Geologist	11.417	A100463 Modification No. 05	<u>93,723</u>
Total U.S. Department of Commerce			<u>241,437</u>
U.S. Department of Housing and Urban Development			
<u>Direct Program:</u>			
HOME Investment Partnerships Program	14.239	Not Applicable	<u>752,608</u>
U.S. Department of Transportation			
<u>Direct Program:</u>			
Cape Cod National Seashore Transportation Studies	20.unk	Not Applicable	338
<u>Passed through the MA Department of Transportation:</u>			
Highway Planning and Construction	20.205	INTF00X02009H0056004	531,078
Federal Transit Metropolitan Planning Grant	20.505	CT DOT CCC 5303 800004 2010 000	32,087
Federal Transit Metropolitan Planning Grant	20.505	INTF00X02011H0067887	<u>18,182</u>
Total U.S. Department of Transportation			<u>581,685</u>
U.S. Environmental Protection Agency			
<u>Direct Program:</u>			
Deer Feeding Stations (Lyme Disease)	66.unk	Not Applicable	42,919
<u>Passed through the State Department of Environmental Protection:</u>			
Massachusetts Alternative Septic System Test Center IX	66.605	CT EQE 5014 BARNSTABLEMASSTC 0611	15,277
Massachusetts Alternative Septic System Test Center X	66.605	CT EQE5014BARNSTABLEMASSTC0809	<u>38,395</u>
Total U.S. Environmental Protection Agency			<u>96,591</u>
U.S. Department of Energy			
<u>Direct Program:</u>			
ARRA - Energy Efficiency and Conservation Block Grant	81.128	Not Applicable	238,661
<u>Passed through the State Department of Energy Resources:</u>			
ARRA - Energy Efficiency Appliance Rebate Program	81.127	NOH-ENE-2010-020	<u>1,983,797</u>
Total U.S. Department of Energy			<u>2,222,458</u>

(continued)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Federal Grantor/ Pass-Through Grantor/ Program	Federal CFDA Number	Pass-through Identifying Number	Federal Expenditures
U.S. Department of Health and Human Services			
<u>Passed through the National Association of County and City Health Officials:</u>			
Medical Reserve Corps	93.008	MRC 090099	4,017
<u>Passed through the State Department of Public Health:</u>			
Public Health Emergency Preparedness	93.069	INTF6208P01902414046	207,247
National Bioterrorism Hospital Preparedness Program	93.889	INTF6207P01W01510054	2,500
<u>Passed through the State Department of Social Services:</u>			
Sexual Assault Intervention Network	93.667	INTF0000009921020152	75,399
Total U.S. Department of Health and Human Services			<u>289,163</u>
U.S. Corporation for National and Community Service			
<u>Passed through the Massachusetts Service Alliance:</u>			
AmeriCorps	94.006	A-10-C-04-6001419	60,148
AmeriCorps	94.006	A-11-C-04-6001419	277,967
ARRA - AmeriCorps	94.006	A-09-CR-046001419	15,511
Volunteer Generation Fund	94.021	MLK-11-F-04-6001419	5,791
Total U.S. Corporation for National and Community Service			<u>359,417</u>
U.S. Department of Homeland Security			
<u>Passed through the State Office of Emergency Management:</u>			
Public Assistance Grants	97.036	CT FEMA3315BARNs 00008	3,511
<u>Passed through the Executive Office of Public Safety and Homeland Security:</u>			
Medical Reserve Corps - Citizens Corps	97.053	11CCP07080CAPECODMRC	11,659
Total U.S. Department of Homeland Security			<u>15,170</u>
Total			<u>\$ 4,600,478</u>
			(concluded)

See notes to schedule of expenditures of federal awards.

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the County of Barnstable, Massachusetts and is presented on the cash basis of accounting. The information included in the 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 financial statements.

Note 2 - U.S. Department of Agriculture

The amount reported for the USDA Nutrition Education program represents cash receipts from federal reimbursements.

Note 3 - U.S. Department of Homeland Security

The amount reported for the Public Assistance Grants represents cash receipts from federal reimbursements.

Note 4 - Sub-recipients

The County of Barnstable, Massachusetts provided the following awards to sub-recipients for the fiscal year ended June 30, 2011:

<u>Program Description</u>	<u>CFDA Number</u>	<u>Amount</u>
HOME Investment Partnerships Program	14.239	\$ 150,259

A. Summary of Auditors' Results

1. The auditors' report expresses an unqualified opinion on the financial statements of the County of Barnstable, Massachusetts.
2. There were no significant deficiencies disclosed during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of the County of Barnstable, Massachusetts, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. Material weaknesses in internal control over major federal award programs disclosed during the audit are reported in the Independent Auditors' 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.
5. The auditors' report on compliance for the major federal award programs for the County of Barnstable, Massachusetts expresses an unqualified opinion on all major federal award programs.
6. Audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 are reported in this schedule on pages 10-13.
7. The programs tested as major programs were:

<u>Program Description</u>	<u>CFDA Number</u>
HOME Investment Partnerships Program	14.239
Highway Planning and Construction	20.205
ARRA - Energy Efficiency Appliance Rebate Program	81.127
AmeriCorps and ARRA - AmeriCorps	94.006

8. The threshold used for distinguishing between Type A and B programs was \$300,000.
9. The County of Barnstable, Massachusetts did not qualify as a low-risk auditee.

B. Findings - Financial Statement Audit

None.

C. Findings and Questioned Costs - Major Federal Award Programs Audit**DEPARTMENT OF ENERGY***Material Weaknesses in Internal Control Over Major Programs*

11-1 ARRA - Energy Efficiency Appliance Rebate Program – CFDA No. 81.127; Fiscal year ended June 30, 2011

Condition and Criteria: The County's internal controls did not include procedures to obtain a copy of the Statements on Auditing Standards No. 70 (SAS 70) annual internal controls audit report for its third party administrator. In addition, while the County's internal controls did include procedures to perform monitoring of the activities performed by the third party administrator, they were not comprehensive enough to ascertain that the third party administrator was maintaining all of the required supporting documentation related to rebates issued.

Cause: Procedures were not in place to obtain the required SAS 70 reports. In addition, procedures were not comprehensive enough to sufficiently monitor all of the activities performed by the third party administrator related to the grant program.

Effect: Noncompliance with the federal award program's activities allowed or unallowed, allowable costs/cost principles, and eligibility compliance requirements could occur and not be detected and corrected timely.

Auditors' Recommendation: The County's Energy Efficiency Appliance Rebate Program ended during fiscal year 2011. Therefore, it is unnecessary for the County to obtain the SAS 70 audit reports for the County's third party administrator related to the program. However, internal controls must be implemented to obtain required SAS 70 audit reports for applicable third party administrators related to all of the County's applicable future grant programs and to comprehensively monitor the activities performed by such third party administrators.

Grantee Response: This finding was identified in the fiscal year ended June 30, 2010 audit and needs to be repeated for the current audit due to the amount of expenditures associated with it. The County believed adequate monitoring was achieved through reviewing all invoices and the associated back-up to comply with the grant requirements. All energy grant contracts, similar to others, will be submitted to the Resource Development Office for review before submission to the Finance Department for establishment in the financial management software system. All compliance requirements will be communicated to the Finance Department and program management.

11-2 ARRA - Energy Efficiency Appliance Rebate Program – CFDA No. 81.127; Fiscal year ended June 30, 2011

Condition and Criteria: The County did not have internal controls in place to establish and maintain a separate bank account for the Energy Efficiency Appliance Rebate Program grant funds.

Cause: Procedures were not in place to establish and maintain a separate bank account for the Energy Efficiency Appliance Rebate Program.

Effect: Noncompliance with the federal award program's compliance requirements could occur and not be detected and corrected timely.

Auditors' Recommendation: The County's Energy Efficiency Appliance Rebate Program ended during fiscal year 2011. Therefore, it is unnecessary for the County to open a separate bank account related to the program. However, internal controls must be implemented to maintain separate bank accounts for all of the County's future grant programs that require them.

Grantee Response: This finding was identified in the fiscal year ended June 30, 2010 audit and needs to be repeated for the current audit due to the amount of expenditures associated with it. It has been the past practice of the County to create a separate fund for each grant, but not a separate bank account. All energy grant contracts, similar to others, will be submitted to the Resource Development Office for review before submission to the Finance Department for establishment in the financial management software system. All compliance requirements will be communicated to the Finance Department and program management.

An on-going calculation of the interest earned detailing the activity of the fund for the Energy Efficiency Appliance Rebate Program was being done during the grant period, with the intention of submitting the interest at the end of the grant. The interest earned (from the grant funds received with deductions for the grant expenditures) was paid to the Massachusetts Department of Energy Resources on March 9, 2011.

Noncompliance Related to Major Programs

11-3 ARRA - Energy Efficiency Appliance Rebate Program - CFDA No. 81.127; Fiscal year ended June 30, 2011

Condition and Criteria: Program management did not obtain a copy of the SAS 70 audit report for the third party administrator the County contracted with related to the grant program. In addition, while the County did perform some monitoring of the activities performed by the third party administrator, the monitoring was not comprehensive enough to ascertain that the third party administrator was maintaining all of the required supporting documentation related to rebates issued. As stated in the grant agreement with the Massachusetts Department of Energy Resources (DOER), the County was required to monitor the activities performed by third parties engaged by the County to administer any part of the grant program and to obtain copies of the SAS 70 reports related to internal control audits performed for them.

Cause: Procedures were not in place to obtain the required SAS 70 reports. In addition, procedures were not comprehensive enough to sufficiently monitor all of the activities performed by the third party administrator related to the grant program.

Effect: Program management was not in compliance with the federal grant requirements, as stated in the agreement with the DOER.

Questioned Costs: There are no questioned costs related to this finding.

Auditors' Recommendation: The County's Energy Efficiency Appliance Rebate Program ended during fiscal year 2011. Therefore, it is unnecessary for the County to obtain the SAS 70 audit reports for the County's third party administrator related to the program. However, procedures must be implemented to obtain required SAS 70 audit reports for applicable third party administrators related to all of the County's applicable future grant programs and to comprehensively monitor the activities performed by such third party administrators.

Grantee Response: This finding was identified in the fiscal year ended June 30, 2010 audit and needs to be repeated for the current audit due to the amount of expenditures associated with it. The County believed adequate monitoring was achieved through reviewing all invoices and the associated back-up to comply with the grant requirements. All energy grant contracts, similar to others, will be submitted to the Resource Development Office for review before submission to the Finance Department for establishment in the financial management software system. All compliance requirements will be communicated to the Finance Department and program management.

11-4 ARRA - Energy Efficiency Appliance Rebate Program – CFDA No. 81.127; Fiscal year ended June 30, 2011

Condition and Criteria: Program management deposited the Energy Efficiency Appliance Rebate Program grant funds in the County's general bank account. As stated in the grant agreement with the DOER, the County was required to deposit the grant funds in a separate dedicated bank account.

Cause: Procedures were not in place to maintain the grant funds in a separate dedicated bank account for the program.

Effect: Program management was not in compliance with the federal grant requirements, as stated in the grant agreement with the DOER.

Questioned Costs: There are no questioned costs related to this finding.

Auditors' Recommendation: The County's Energy Efficiency Appliance Rebate Program ended during fiscal year 2011. Therefore, it is unnecessary for the County to open a separate bank account related to the program. However, procedures must be implemented to maintain separate bank accounts for all of the County's future grant programs that require them.

Grantee Response: This finding was identified in the fiscal year ended June 30, 2010 audit and needs to be repeated for the current audit due to the amount of expenditures associated with it. It has been the past practice of the County to create a separate fund for each grant, but not a separate bank account. All energy grant contracts, similar to others, will be submitted to the Resource Development Office for review before submission to the Finance Department for establishment in the financial management software system. All compliance requirements will be communicated to the Finance Department and program management.

An on-going calculation of the interest earned detailing the activity of the fund for the Energy Efficiency Appliance Rebate Program was being done during the grant period, with the intention of submitting the interest at the end of the grant. The interest earned (from the grant funds received with deductions for the grant expenditures) was paid to the Massachusetts Department of Energy Resources on March 9, 2011.

11-5 ARRA - Energy Efficiency Appliance Rebate Program – CFDA No. 81.127; Fiscal year ended June 30, 2011

Condition and Criteria: One (1) of the sixty rebates tested was overpaid by the County's third party administrator. The overpayment was \$50 in a total sample of \$12,750 (i.e. 0.4% of the sample).

Cause: The third party administrator processed the rebate using the wrong appliance type (i.e., dishwasher instead of refrigerator).

Effect: The rebate overpayment is subject to disallowance and is considered a questioned cost.

Questioned Costs: Questioned costs related to this finding totaled \$50.

Auditors' Recommendation: We recommend the County contact the DOER to determine the corrective action to be taken.

Grantee Response: The third party administrator wants to issue a refund to DOER. DOER has not responded to the County's several requests for the proper refund procedures. The third party administrator processed a significant volume of transactions and the questioned cost of \$50 is .0008% of the total grant amount.

D. Summary of Prior Audit Findings

MAJOR FEDERAL AWARD PROGRAMS AUDIT

Department of Energy

Material Weaknesses in Internal Control Over Major Programs

10-1 ARRA - Energy Efficiency Appliance Rebate Program - CFDA No. 81.127; Fiscal year ended June 30, 2010

Condition: The County's internal controls did not include procedures to obtain a copy of the Statements on Auditing Standards No. 70 (SAS 70) annual internal controls audit report for its third party administrator. In addition, while the County's internal controls did include procedures to perform monitoring of the activities performed by the third party administrator, they were not comprehensive enough to ascertain that the third party administrator was maintaining all of the required supporting documentation related to rebates issued.

Current Status: The status remains unchanged. Please see current year finding 11-1.

10-2 ARRA - Energy Efficiency Appliance Rebate Program - CFDA No. 81.127; Fiscal year ended June 30, 2010

Condition: The County did not have internal controls in place to establish and maintain a separate bank account for the Energy Efficiency Appliance Rebate Program grant funds and did not account for the interest earned on the grant funds.

Current Status: The County accounted for interest earned on the grant funds during fiscal year 2011. However, a separate bank account was not maintained. Please see current year finding 11-2.

Noncompliance Related to Major Programs

10-3 ARRA - Energy Efficiency Appliance Rebate Program - CFDA No. 81.127; Fiscal year ended June 30, 2010

Condition: Program management did not obtain a copy of the SAS 70 audit report for the third party administrator the County contracted with related to the grant program. In addition, while the County did perform some monitoring of the activities performed by the third party administrator, the monitoring was not comprehensive enough to ascertain that the third party administrator was maintaining all of the required supporting documentation related to rebates issued.

Current Status: The status remains unchanged. Please see current year finding 11-3.

10-4 ARRA - Energy Efficiency Appliance Rebate Program – CFDA No. 81.127; Fiscal year ended June 30, 2010

Condition: Program management deposited the Energy Efficiency Appliance Rebate Program grant funds in the County's general bank account and did not account for the interest earned by the grant funds separately.

Current Status: The County accounted for interest earned on the grant funds during fiscal year 2011. However, a separate bank account was not maintained. Please see current year finding 11-4.