

**TOWN OF DEEP RIVER,
CONNECTICUT**

**FEDERAL AND STATE FINANCIAL
AND COMPLIANCE REPORTS
Fiscal Year Ended June 30, 2012**

TOWN OF DEEP RIVER, CONNECTICUT

FEDERAL AND STATE FINANCIAL AND COMPLIANCE REPORTS

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**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
AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

To the Board of Finance
Town of Deep River, Connecticut

Compliance: We have audited Town of Deep River, Connecticut's (the "Town") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended June 30, 2012. The Town of Deep River, Connecticut's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the Town of Deep River, Connecticut's management. Our responsibility is to express an opinion on the Town of Deep River, Connecticut'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 Town of Deep River, Connecticut'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 Town of Deep River, Connecticut's compliance with those requirements.

In our opinion, the Town of Deep River, Connecticut complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2012.

Internal Control Over Compliance: Management of the Town of Deep River, Connecticut 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 Town of Deep River, Connecticut's internal control over compliance with 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 Town of Deep River, Connecticut'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 a 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 the 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 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.

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 Town of Deep River, Connecticut, as of and for the year ended June 30, 2012, and have issued our report thereon dated March 1, 2013, which contained unqualified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Deep River, Connecticut's 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 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

This report is intended solely for the information and use of management, the Board of Finance of the Town of Deep River, Connecticut and federal and state 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 cursive script that reads "McGladrey LLP".

New Haven, Connecticut
March 1, 2013

TOWN OF DEEP RIVER, CONNECTICUT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2012

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity's Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Passed through the State of Connecticut			
Department of Education:			
Child Nutrition Cluster:			
Special Milk Program for Children	10.556	12060-SDE64370-20500	\$ 491
National School Lunch Program	10.555	12060-SDE64370-20560	28,785
Total Child Nutrition Cluster			<u>29,276</u>
U.S. DEPARTMENT OF TRANSPORTATION			
Passed through the Connecticut Department of Transportation:			
Highway Planning and Construction	20.205	12062-DOT57191-22108	372,511
Alcohol Traffic Safety Grant	20.601	12062-DOT57513-22086	23,400
Alcohol Open Container Requirements	20.607	12062-DOT57343-22091	9,674
Total U.S. Department of Transportation			<u>405,585</u>
U.S. DEPARTMENT OF EDUCATION			
Passed through the State of Connecticut			
Department of Education:			
Title I, Part A Cluster:			
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679-82070-2011	53,785
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679-82070-2012	131,216
Total Title I, Part A Cluster			<u>185,001</u>
Title II - Improving Teacher Quality State Grants	84.367	12060-SDE64370-20858-84131-2011	6,439
Title II - Improving Teacher Quality State Grants	84.367	K-12060-SDE64370-20858-84131-2012	13,104
ARRA-Education Jobs Fund	84.410	12060-SDE64370-22405-82010-2011	805
Total U.S. Department of Education			<u>205,349</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
Passed through the State of Connecticut			
Department of Public Safety:			
FEMA Public Assistance	97.036	12060-DPS32985-21891	55,977
Total Federal Awards Expended			<u>\$ 696,187</u>

See Notes to Schedule.

TOWN OF DEEP RIVER, CONNECTICUT

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2012

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Town of Deep River, Connecticut and is presented on the modified accrual basis of accounting for grants which are accounted for in the governmental fund types and on the accrual basis of accounting for grants which are accounted for in the propriety fund types. 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.

Note 2. Contributions

U.S.D.A. Contributions

Donated commodities in the amount of \$7,243 from the Department of Agriculture are included in the National School Lunch Cluster, CFDA #10.555. The amount represents the market value of such commodities used during the period.

TOWN OF DEEP RIVER, CONNECTICUT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2012

I. SUMMARY OF INDEPENDENT AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: unqualified

Internal control over financial reporting:

• Material weakness(es) identified?	_____ Yes	<u> X </u> No
• Significant deficiency(ies) identified?	_____ Yes	<u> X </u> None reported
Noncompliance material to financial statements noted?	_____ Yes	<u> X </u> No

Federal Awards

Internal control over major programs:

• Material weakness(es) identified?	_____ Yes	<u> X </u> No
• Significant deficiency(ies) identified?	_____ Yes	<u> X </u> None reported

Type of auditor's report issued on compliance for major programs: unqualified

• Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?	_____ Yes	<u> X </u> No
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Identification of Major Programs

CFDA Numbers	Program Name or Cluster
20.205	Highway Planning and Construction
Dollar threshold used to distinguish between type A and type B programs	<u> \$300,000 </u>
Auditee qualified as low-risk auditee?	_____ Yes <u> X </u> No

II. FINANCIAL STATEMENT FINDINGS

No matters were reported.

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

**TOWN OF DEEP RIVER, CONNECTICUT
SUMMARY OF PRIOR YEAR AUDIT FINDINGS
For the Year Ended June 30, 2012**

CF11-1. Corrected in current year.



**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
“GOVERNMENT AUDITING STANDARDS”**

To the Board of Finance
Town of Deep River, Connecticut

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 Town of Deep River, Connecticut as of and for the year ended June 30, 2012, which collectively comprise the Town of Deep River, Connecticut's basic financial statements, and have issued our report thereon dated March 1, 2013. 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: Management of the Town of Deep River, Connecticut is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Town of Deep River, Connecticut's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Deep River, Connecticut's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Town of Deep River, Connecticut'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 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 previously.

Compliance and Other Matters: As part of obtaining reasonable assurance about whether the Town of Deep River, Connecticut'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.”

We noted certain matters that we reported to management of the Town of Deep River, Connecticut in a separate letter dated March 1, 2013.

This report is intended solely for the information and use of management, the Board of Finance of the Town of Deep River, Connecticut and federal and state awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

McGladrey LLP

New Haven, Connecticut
March 1, 2013



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 THE STATE SINGLE AUDIT ACT AND ON THE SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

To the Board of Finance
Town of Deep River, Connecticut

Compliance: We have audited the Town of Deep River, Connecticut's compliance, with the types of compliance requirements described in the *Office of Policy and Management's Compliance Supplement* that could have a direct and material effect on each of the Town of Deep River, Connecticut's major state programs for the year ended June 30, 2012. The Town of Deep River, Connecticut's major state 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 state programs is the responsibility of the Town of Deep River, Connecticut's management. Our responsibility is to express an opinion on the Town of Deep River, Connecticut'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 the State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Those standards and the State Single Audit Act 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 state program occurred. An audit includes examining, on a test basis, evidence about the Town of Deep River, Connecticut'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 Town of Deep River, Connecticut's compliance with those requirements.

In our opinion, the Town of Deep River, Connecticut 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 state programs for the year ended June 30, 2012.

Internal Control Over Compliance: Management of the Town of Deep River, Connecticut is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to state programs. In planning and performing our audit, we considered the Town of Deep River's internal control over compliance with the requirements that could have a direct and material effect on a major state 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 the State Single Audit Act, 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 Town of Deep River, Connecticut'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 state 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 state program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the 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.

Schedule of Expenditures of State Financial Assistance: 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 Town of Deep River, Connecticut as of and for the year ended June 30, 2012, and have issued our report thereon dated March 1, 2013, which contained unqualified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Deep River, Connecticut's financial statements. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by the State Single Audit Act 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 schedule of expenditures of state financial assistance is fairly stated in all material respects in relation to the financial statements as a whole.

This report is intended solely for the information and use of the management, Board of Finance of the Town of Deep River, Connecticut, the Office of Policy and Management, and state 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 cursive script that reads "McGladrey LLP".

New Haven, Connecticut
March 1, 2013

TOWN OF DEEP RIVER, CONNECTICUT

**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
For the Year Ended June 30, 2012**

State Grantor/Pass-Through Grantor/Program Title	State Grant Program CORE-CT Number	Expenditures
DEPARTMENT OF ENVIRONMENTAL PROTECTION		
Environmental Conservation Fund	11000-DEP44165-12491	\$ 569
DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT		
Small Town Economic Assistance Program (STEAP)	12052-ECD46350-42411	186,917
DEPARTMENT OF EDUCATION		
Child Nutrition Program - School Lunch State Match	11000-SDE64370-16211	1,175
Health Foods Initiative	11000-SDE64370-16212	2,553
Total Department of Education		3,728
CONNECTICUT STATE LIBRARY		
Historic Documents Preservation Grant	12060-CSL66094-35150	3,500
Grants to Public Libraries	11000-CSL66051-17003	1,209
Connecticard Payments	11000-CSL66051-17010	2,517
Total Connecticut State Library		7,226
OFFICE OF POLICY AND MANAGEMENT		
Payment in Lieu of Taxes (PILOT) on State-Owned Property	11000-OPM20600-17004	9,819
Reimbursement of Property Taxes - Disability Exemption	11000-OPM20600-17011	291
Property Tax Relief for Elderly Circuit Breaker	11000-OPM20600-17018	36,358
Property Tax Relief for Veterans	11000-OPM20600-17024	4,099
Local Capital Improvement Program	12050-OPM20600-40254	30,903
Total Office of Policy and Management		81,470
DEPARTMENT OF TRANSPORTATION		
Town Aid Roads	12001-DOT57131-17036	100,098
JUDICIAL BRANCH		
Non-Budgeted Operating Appropriations	34001-JUD95162-40001	4,103
Total State Financial Assistance Before Exempt Programs		384,111

(Continued)

TOWN OF DEEP RIVER, CONNECTICUT

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE, Continued
For the Year Ended June 30, 2012

State Grantor/Pass-Through Grantor/Program Title	State Grant Program CORE-CT Number	Expenditures
EXEMPT PROGRAMS		
OFFICE OF POLICY AND MANAGEMENT		
Mashantucket Pequot and Mohegan Fund	11000-OPM20600-17005	13,880
Municipal Revenue Sharing	11000-OPM20600-35458	61,023
		<u>74,903</u>
STATE DEPARTMENT OF EDUCATION		
Transportation for School Children - Public	11000-SDE64370-17027	5,164
Education Cost Sharing	11000-SDE64370-17041	1,692,905
Excess Cost - Student Based	11000-SDE64370-17047	146,101
		<u>1,844,170</u>
Total Exempt Programs		<u>1,919,073</u>
Total State Financial Assistance		<u>\$ 2,303,184</u>

See Notes to Schedule.

TOWN OF DEEP RIVER, CONNECTICUT

NOTES TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE For the Year Ended June 30, 2012

Various departments and agencies of the State of Connecticut have provided financial assistance to the Town of Deep River, Connecticut through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. The financial assistance programs fund several programs including education, public safety, general government, public works, library, public health, transportation, property tax relief for certain individuals and economic and community development.

Note 1. Summary of Significant Accounting Policies

The accounting policies of the Town of Deep River, Connecticut, conform to accounting principles generally accepted in the United States of America as applicable to governments. The following is a summary of the more significant policies relating to the aforementioned grant programs.

Basis of Accounting

The expenditures reported on the Schedule of Expenditures of State Financial Assistance, are reported on the modified accrual basis of accounting. In accordance with Section 4-236-22 of the Regulations to the State Single Audit Act, certain grants are not dependent on expenditure activity, and accordingly, are considered to be expended in the fiscal year of receipt. These grant program receipts are reflected in the expenditures column of the Schedule of Expenditures of State Financial Assistance.

Note 2. Loan Programs

In accordance with Section 4-236-23(a)(4)(F) of the Regulations to the State Single Audit Act, the notes to the Schedule of Expenditures of State Financial Assistance shall include loans and loan activities. The following is a summary of the loan program activity for the year ended June 30, 2012:

Department of Environmental Protection:

Clean Water Fund 21014-OTT14230-42318

Balance July 1, 2011	Issued	Retired	Balance June 30, 2012
\$ 2,603,433	\$ -	\$ 152,300	\$ 2,451,133

TOWN OF DEEP RIVER, CONNECTICUT

**SCHEDULE OF STATE SINGLE AUDIT COMPLIANCE FINDINGS
AND QUESTIONED COSTS
For the Year Ended June 30, 2012**

I. SUMMARY OF INDEPENDENT AUDITOR'S AUDIT RESULTS

Financial Statements

Type of auditor's 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

State Financial Assistance

Internal control over major programs:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified? _____ Yes X None reported

Type of auditor's report issued on compliance for major programs: unqualified.

- Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act? _____ Yes X No

The following schedule reflects the major programs included in the State Single Audit.

State Program	State Grant Program State Core - CT	Expenditures
Department of Economic Development: Small Town Economic Assistance Program	12052-ECD46350-42411	\$ 186,917
Department of Transportation: Town Aid Road	12001-DOT57131-17036	100,098
Office of Policy and Management: Local Capital Improvement Program	12050-OPM20600-40254	30,903
• Dollar threshold to distinguish between Type A and Type B programs		<u>\$100,000</u>

II. FINANCIAL STATEMENT FINDINGS

No matters were reported.

III. STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS.

No matters were reported.