

**COUNTY OF MARQUETTE, MICHIGAN
FEDERAL FINANCIAL ASSISTANCE
For the Year Ended December 31, 2011**

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**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 Board of Commissioners of the
County of Marquette, Michigan
234 West Baraga Avenue
Marquette, Michigan 49855

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 County of Marquette, Michigan, as of and for the year ended December 31, 2011, which collectively comprise the County of Marquette, Michigan's basic financial statements and have issued our report thereon dated May 25, 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 Marquette, Michigan'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 County of Marquette, Michigan's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County of Marquette, Michigan'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 County of Marquette, Michigan'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

To the Board of Commissioners of the
County of Marquette, Michigan

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*.

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

Anderson, Jackman & Co, PLLC

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May 25, 2012



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

The Board of Commissioners of the
County of Marquette, Michigan
234 W. Baraga Avenue
Marquette, Michigan 49955

Compliance

We have audited the County of Marquette, Michigan's 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 each of the County of Marquette, Michigan's major federal programs for the year ended December 31, 2011. The County of Marquette, Michigan'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 of Marquette, Michigan's management. Our responsibility is to express an opinion on the County of Marquette, Michigan's compliance based on our audit.

The County of Marquette, Michigan's basic financial statement include the operations of the Marquette County Road Commission, a Component Unit of the County of Marquette, Michigan, which received \$1,305,754 in federal awards that is not included in the schedule during the year ended December 31, 2011. Our audit, described below, did not include the operations of the Marquette County Road Commission, a Component Unit of the County of Marquette, Michigan because the component unit engaged other auditors to perform an audit in accordance with OMB Circular A-133.

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 of Marquette, Michigan'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 of Marquette, Michigan's compliance with those requirements.

In our opinion, the County of Marquette, Michigan complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2011. However, the results of our auditing procedures disclosed no

The Board of Commissioners of the
County of Marquette, Michigan

instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which is described in section III of the accompanying schedule of findings and questioned costs.

Internal Control Over Compliance

Management of the County of Marquette, Michigan 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 of Marquette, Michigan'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 of Marquette, Michigan'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.

Schedule of Expenditures of Federal Awards

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 of Marquette, Michigan, as of and for the year ended December 31, 2011, and have issued our report thereon dated May 25, 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 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 basic 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 basic financial statements taken as a whole.

The Board of Commissioners of the
County of Marquette, Michigan

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

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

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May 25, 2012



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INDEPENDENT AUDITOR'S REPORT

The Board of Commissioners of the
County of Marquette, Michigan
234 West Baraga Avenue
Marquette, Michigan 49855

We have audited the accompanying 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 County of Marquette, Michigan, as of and for the year ended December 31, 2011, which collectively comprise the County of Marquette, Michigan's basic financial statements as listed in the table of contents. These financial statements are the responsibility of County of Marquette, Michigan's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Marquette County Medical Care Facility, which represent 16 percent, 15 percent, and 48 percent, respectively, of the assets, net assets, and revenues of the business-type activities. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for Marquette County Medical Care Facility, is based on the report of the other auditors. We did not audit the financial statements of Marquette County Road Commission, which represent 96 percent, 98 percent, and 99 percent, respectively, of the assets, net assets, and revenues of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for Marquette County Road Commission, is based on the report of the 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinions.

In our opinion based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position 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 of Marquette, Michigan, as of December 31, 2011, and the respective changes in financial position, and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The Board of Commissioners of the
County of Marquette, Michigan

In accordance with *Government Auditing Standards*, we have also issued our report dated May 25, 2012, on our consideration of the County of Marquette, Michigan's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We and the other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Marquette, Michigan's financial statements as a whole. The combining and individual non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for 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 also not a required part of the financial statements (which is included in a separate report). The combining and individual non-major fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied by us and the other auditors 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, based on our audit and the report of other auditors the information is fairly stated in all material respects in relation to the financial statements as a whole.

Anderson, Tackman & Co., PLLC

Certified Public Accountants

May 25, 2012

County of Marquette, Michigan
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2011

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Pass-Through Grantor Number</u>	<u>2011 Federal Expenditures</u>
U.S. Department of Agriculture			
Passed through the Michigan Department of Education			
Bonus Commodities	10.550	520008001	\$ 93
Entitlement Commodities	10.550	520008001	330
Sub-Total	10.550		<u>423</u>
Passed through the Michigan Department of Community Health			
Michigan Nutrition Network Schools - Advisory Group Project SNAP-Ed	10.551	615431S	34,307
Passed through the Michigan Department of Education			
National School Lunch Breakfast	10.553	111970	5,455
Passed through the Michigan Department of Education			
National School Lunch Program	10.555	520008001	10,852
Passed through the Michigan Department of Community Health			
Women, Infants and Children Admin - Resident Services	10.557	IW100342	240,020
Breastfeeding Peer Counseling - WIC Breastfeeding	10.557	W500342	68,250
Sub-Total	10.557		<u>308,270</u>
Passed through the Michigan Department of Natural Resources			
Schools and Roads Grant	10.665	N/A	29,076
Direct Award			
Sheriff Office Patrol Vehicles	10.776	N/A	8,000
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>396,383</u>
U.S. Department of Commerce			
Passed through the Michigan State Police			
UP 911 Authority	11.555	FY2007 PS/C Grant	99,470
TOTAL U.S. DEPARTMENT OF COMMERCE			<u>99,470</u>
U.S. Department of Housing & Urban Development			
Passed through the Michigan Department of Housing Development			
Community Development Block Grant	14.228	MSC-2005-0743	295,013
Passed through the Michigan Department of Housing Development			
Frontier Medical, Inc. Machinery & Equipment Project	14.228	MSC-208021-EDIG	390,000
Sub-Total	14.228		<u>685,013</u>
Passed through the Michigan Department of Community Health			
HOPWA	14.241	MI28H95-FO36	69,383
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>754,396</u>
U.S. Department of Justice			
Passed through UPSET			
Safe Trails	16.308	N/A	5,311
Passed through the State of Michigan			
Juvenile Accountability Block Grant	16.523	N/A	19,553
Passed through the Office of Drug Control Policy			
UPSET	16.579	N/A	42,885
Passed through the Office of Justice Programs			
Bulletproof Vest	16.607	N/A	1,850
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>69,599</u>
U.S. Department of Transportation			
Passed through the Michigan Department of Transportation (SEE NOTE D)			
Airport Improvement Projects	20.106	3-26-0153-2307	9,063,594
Sub-Total	20.106		<u>9,063,594</u>
Passed through the Michigan Department of Community Health			
Michigan Fitness Foundation - Safe Routes to School 10/01/11 - 06/30/12	20.205	87315	10,000
Passed through the Michigan State Police			
Drive Michigan Safely	20.600	N/A	17,618
Youth Alcohol Enforcement	20.600	N/A	10,114
Sub-Total	20.600		<u>27,732</u>
Passed through the Michigan Supreme Court State Court Administrative Office			
DWI Drug Treatment Court	20.601	SCAO-11-058	44,259
Passed through the Michigan State Police			
Child Passenger Safety	20.602	NA	118,471
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			<u>9,264,056</u>
U.S. Environmental Protection Agency			
Passed through the Michigan Department of Environmental Quality			
Capitalization Grant Drinking Water Revolving Fund	66.468	20060113	150
Passed through the Michigan Department of Environmental Quality			
Operator Training Certification Program	66.471	20060113	656
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY			<u>806</u>

County of Marquette, Michigan
 Schedule of Expenditures of Federal Awards
 For the Year Ended December 31, 2011

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Pass-Through Grantor Number</u>	<u>2011 Federal Expenditures</u>
U.S. Department of Energy			
U.S. Department of Health and Human Services			
Passed through UPCAP Services Inc.			
Title IIIB - Homemaker	93.044	NA	\$ 40,983
Passed through the Michigan Department of Community Health			
BioTerrorism - Supplemental - Bioterrorism 08/01/12 - 09/30/12	93.069	CCU517018	17,803
BioTerrorism - Supplemental - Bioterrorism 10/01/11 - 07/31/12	93.069	CCU517018	89,015
Sub-Total	93.069		<u>106,818</u>
Passed through the Michigan Department of Community Health			
Family Planning	93.217	05H000173	52,224
Sub-Total	93.217		<u>52,224</u>
Passed through the Michigan Department of Community Health			
Immunization - Action Plan	93.268	H23-CCH522556	29,732
Immunization - Field Services Rep	93.268	H23-CCH522556	109,464
Immunization - Fixed Fees	93.268	H23-CCH522556	5,800
Federal Vaccine Shipped at Cost	93.268	NA	99,278
Sub-Total	93.268		<u>244,274</u>
Passed through the Michigan Department of Community Health			
Obesity Prevention - Building Health Communities	93.283	1U58DP001386	16,000
Cancer - Family Planning / BCCCP Joint Project	93.283	U58DP000812	1,485
Cancer Control Program - BCCCP Coordination	93.283	U58DP000812	23,280
Sub-Total	93.283		<u>40,765</u>
Passed through the Michigan Department of Human Services			
FOC - Cooperative Reimbursement	93.563	CS/FOC-10-52001	454,155
PA - Cooperative Reimbursement	93.563	CS/PA-10-52002	175,670
Passed through the Michigan Department of Human Services			
ADC - Incentive	93.563	CS/FOC-10-52001	149,615
Sub-Total	93.563		<u>779,440</u>
Passed through the Michigan Department of Community Health			
ARRA - Local Tobacco	93.723	3U58DP001973	72,500
Complete Streets - ARRA	93.723	3U58DP001973	-
Sub-Total	93.723		<u>72,500</u>
Passed through the Michigan Department of Community Health			
Medicaid Administration - (CSHCS) Medicaid Outreach	93.778	5XX05MI5048	3,753
Medicaid Administration - (CSHCS) Outreach & Advocacy	93.778	5XX05MI5048	22,270
Medicaid Administration - Medicaid Outreach	93.778	5XX05MI5048	85,017
Medicaid Outreach - CPBC	93.778	NA	65,268
Sub-Total	93.778		<u>176,308</u>
Passed through the Michigan Department of Community Health			
Maternal/Child Health Service Block Title V - (CSHCS) Care Coordination	93.994	B1MIMCHS	4,000
Maternal/Child Health Service Block Title V - (CSHCS) Outreach & Advocacy	93.994	B1MIMCHS	17,730
Maternal/Child Health Service Block Title V - (MIHP) F MCH	93.994	B1MIMCHS	42,256
Sub-Total	93.994		<u>63,986</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>1,577,298</u>
Corporation for National and Community Service			
Direct Award			
Retired & Senior Volunteer Program	94.002	NA	6,927
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			<u>6,927</u>
U.S. Department of Homeland Security			
Passed through the Michigan Department of Natural Resources			
Marine Safety Program	97.012	1/MS2010-StatiState	38,230
Passed through the Michigan Department of State Police			
Emergency Management Performance Grant	97.042	MW-2011-EP-00044-SC	34,872
Passed through the Michigan Department of State Police			
Pre-Disaster Mitigation Grant Program	97.047	NA	7,495
Lake Superior Dune and Flood Mitigation	97.047	NA	70,770
Sub-Total	97.047		<u>78,265</u>
Passed through the Transportation Security Administration			
Airport Security	97.067	HSTS0208HSLR255	146,424
Passed through the County of Houghton, Michigan			
2007 Michigan Homeland Security Grant Program	97.067	NA	108,116
2008 Michigan Homeland Security Grant Program	97.067	NA	128,023
2009 Michigan Homeland Security Grant Program	97.067	NA	675
Passed through the Michigan Department of State Police			
Michigan Citizen Corp Program	97.067	2008-GE-T8-0052	8,000
Operation Stonegarden	97.067	2009-SJ-0007	42,861
Sub-Total	97.067		<u>434,099</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>585,466</u>
TOTAL EXPENDITURES OF FEDERAL FINANCIAL ASSISTANCE			<u>\$ 12,754,401</u>

COUNTY OF MARQUETTE, MICHIGAN
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2011

NOTE A – BASIS OF PRESENTATION:

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the County of Marquette, Michigan 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.

NOTE B – OVERSIGHT AGENCY:

The U.S. Department of Agriculture is the current year's oversight agency for the single audit as determined by the agency providing the largest share of the County's direct federal financial assistance.

NOTE C – PASS-THROUGH GRANTOR'S NUMBER:

The Pass-Through grantor's number represents the Facility's provider I.D. number. Such other I.D. numbers were not available or provided by State administering agencies.

NOTE D – ROAD COMMISSION:

The County of Marquette, Michigan's basic financial statement include the operations of the Marquette County Road Commission, a Component Unit of the County of Marquette, Michigan, which received \$1,305,754 in federal awards that is not included in the schedule during the year ended December 31, 2011. Our audit, described below, did not include the operations of the Marquette County Road Commission, a Component Unit of the County of Marquette, Michigan because the component unit engaged other auditors to perform an audit in accordance with OMB Circular A-133.

NOTE E – AIRPORT IMPROVEMENT PROJECTS:

During the year ended December 31, 2011, the Airport received and expended \$9,063,594 in federal funding. Projects utilizing this aid were administered by the Michigan Bureau of Aeronautics and will be audited for compliance by the State of Michigan. The State of Michigan is responsible for including these projects in its schedule of expenditures of Federal Awards.

COUNTY OF MARQUETTE, MICHIGAN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2011

Section I – Summary of Auditors’ Results

Financial Statements

- Type of auditors’ report issued: Unqualified.
- Internal control over financial reporting:
 No material weaknesses were identified.
 No significant deficiencies were reported.
- Noncompliance items in the basic financial statements were identified (refer to Section II).

Federal Awards

- Internal Control over major programs:
 No material weaknesses were identified.
 No significant deficiencies not considered to be material weaknesses were identified.
- Type of auditors’ report issued on compliance for major programs: Unqualified.
- There were no instances of noncompliance that are required to be reported in accordance with Circular A-133, Section .510(a). (refer to Section III).

Major Programs

<u>CFDA #:</u>	<u>Name of Federal Program:</u>
10.557	Women, Infants, and Children Admin – Resident Services
10.557	Breastfeeding Peer Counseling – WIC Breastfeeding
14.228	Community Development Block Grant
14.228	Frontier Medical, Inc. Machinery & Equipment Project
93.563	FOC – Cooperative Reimbursement
93.563	PA – Cooperative Reimbursement
93.563	ADC – Incentive
97.067	Airport Security
97.067	2007 Michigan Homeland Security Grant Program
97.067	2008 Michigan Homeland Security Grant Program
97.067	2009 Michigan Homeland Security Grant Program
97.067	Michigan Citizen Corp Program
97.067	Operation Stonegarden

Section II – Financial Statement Findings

- None were noted.

Section III – Federal Award Findings and Questioned Costs

- There were no findings and questioned costs relating to the County’s major programs.

COUNTY OF MARQUETTE, MICHIGAN
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2011

There were no findings or questioned costs relative to major federal awards in the prior year.