

COUNTY OF ATLANTIC, NEW JERSEY

**REPORT ON
FEDERAL FINANCIAL AWARDS
AND
STATE FINANCIAL ASSISTANCE**

FOR THE YEAR ENDED

DECEMBER 31, 2012

COUNTY OF ATLANTIC, NEW JERSEY
REPORT ON
FEDERAL FINANCIAL AWARDS
AND
STATE FINANCIAL ASSISTANCE

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FORD - SCOTT

& ASSOCIATES, L.L.C.

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Independent Auditor's Report

The Honorable County Executive and
Members of the Board of Chosen Freeholders
County of Atlantic, New Jersey

Report on Compliance for Each Major Federal and State Program

We have audited the County of Atlantic County, State of New Jersey's (the "County") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and the *New Jersey OMB State Grant Compliance Supplement* that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2012. The County's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal and state programs based on our audit of the types of compliance requirements referred to above. 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* and New Jersey OMB 04-04. Those standards, OMB Circular A-133 and NJ OMB 04-04 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 or state 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 on compliance for each major federal and state program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal and State Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2012.

Report on Internal Control Over Compliance

Management of County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and NJ OMB 04-04, 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 Atlantic'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 or 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 federal or state program will not be prevented, or detected and corrected, on a timely basis. 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 or state 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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedules of Expenditures of Federal Awards Required by OMB Circular A-133 and Expenditures of State Financial Assistance Required by NJ OMB 04-04

We have audited the balance sheets – regulatory basis of the various funds and account group of the County of Atlantic County as of and for the year ended December 31, 2012, and have issued our report thereon dated June 18, 2013, which was adverse due to being presented in accordance with the New Jersey Regulatory Basis of Accounting. Our report disclosed that, as described in Note 1 to the financial statements, the County of Atlantic prepares its financial statements on a basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the “Division”), that demonstrates compliance with a modified accrual basis of accounting and the budget laws of the State of New Jersey. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedules of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by OMB Circular A-133 and NJ Circular 04-04 and are 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 expenditure of federal awards and state financial assistance are fairly stated in all material respects in relation to the financial statements as a whole.

Ford, Scott & Associates, L.L.C.
FORD, SCOTT & ASSOCIATES, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

Leon P. Costello
Leon P. Costello
Certified Public Accountant
Registered Municipal Accountant
No. 393

July 19, 2013

COUNTY OF ATLANTIC
SCHEDULE OF FEDERAL FINANCIAL AWARDS

Year ended December 31, 2012

Department/Program Title	Federal CFDA Number	Pass-Through Identity Number	Grant Period	Federal Share	Local Share	2012 Cash Receipts	2012 Expenditures	Cumulative Expenditures
Department of Labor:								
State Department of Labor:								
Division of Employment and Training Services:								
ARRA - OJT National Emergency 10-11	17.258	NA	07/01/10-09/30/12	781,818.00		746,055.00	741,976.63	781,818.00
Business Development Initiative 11-12	17.258	N/A	07/01/11-06/30/12	11,754.00		11,755.00	11,754.78	11,754.78
NJ Build 11-13	17.258	NJB08-12-001	07/15/11-01/15/13	3,000.00		1,000.00	1,000.00	1,000.00
NJ Youth Corps 12-13	17.259	N/A	07/01/12-06/30/13	364,875.00		97,024.00	125,960.45	125,960.45
NJ Youth Corps FY11	17.259	N/A	07/01/11-06/30/12	351,560.00		249,296.00	210,015.77	344,424.45
Smart STEPS 11-12	17.xxx	N/A	N/A	17,655.00		9,405.00	9,405.00	9,405.00
Workforce Development Partnership Grant 12-13	17.266	16-0179-0-1-504	07/01/12-06/30/13	27,002.00		5,266.00	5,266.04	5,266.04
Workforce Development Partnership Grant 11-12	17.266	16-0179-0-1-504	07/01/11-06/30/12	24,800.00		24,800.00	24,799.97	24,799.97
Workforce Development Partnership Grant 10-11	17.266	16-0179-0-1-504	07/01/10-06/30/11	30,647.00		5,220.34	5,220.34	30,645.92
Workforce Learning Link FY12	17.257	16-0179-0-1-999	07/01/11-06/30/12	168,000.00		155,439.00	155,439.24	156,696.00
Work First NJ SFY13	17.207	16-0179-0-1-504; 20-8042-0-7-999	07/01/12-06/30/13	3,238,147.00		794,249.00	1,065,658.16	1,065,658.16
Work First NJ SFY12	17.207	16-0179-0-1-504; 20-8042-0-7-999	07/01/11-06/30/12	3,746,280.00		2,550,294.00	2,595,100.16	3,509,414.11
Work First NJ SFY11	17.207	16-0179-0-1-504; 20-8042-0-7-999	07/01/10-06/30/11	3,417,366.00		23,197.00	(73,564.00)	3,253,454.73
WIA Youth 11-12	17.259	N/A	07/01/11-06/30/12	1,873,338.00		1,562,204.62	1,562,186.64	1,562,186.64
WIA Adult FY11	17.258	N/A	07/01/10-06/30/12	1,794,765.00		126,317.00	98,661.31	1,794,765.00
WIA Youth FY11	17.259	N/A	07/01/10-06/30/12	1,818,603.00		93,817.00	86,758.40	1,818,603.00
WIA Dislocated Worker FY11	17.260	N/A	07/01/10-06/30/12	1,126,327.00		205,816.38	169,142.13	1,126,327.00
WIA Adult FY12	17.258	N/A	07/01/11-06/30/13	1,821,565.00		1,479,524.00	1,450,809.49	1,479,523.12
WIA Dislocated Worker 11-13	17.260	N/A	07/01/11-06/30/13	1,360,919.00		1,152,639.00	1,152,642.06	1,152,642.06
Hurricane Sandy Disaster Nat Emergency Grant 12	17.xxx	N/A	10/29/12-04/29/13	319,927.00		3,715.00	251,515.58	251,515.58
Total Department of Labor				22,298,378.00		9,296,833.00	9,649,728.15	18,505,860.01
Department of Housing and Urban Development:								
NJ State Department of Community Affairs:								
Home Investment Partnerships Grant FY12	14.239	86-0205-0-1-604	09/01/12-08/31/19	428,254.00		425,858.72	428,254.00	428,254.00
Home Investment Partnerships Grant FY11	14.239	86-0205-0-1-604	09/01/11-08/31/17	678,142.00		33,516.85	678,142.00	678,142.00
Home Investment Partnerships Grant FY09	14.239	86-0205-0-1-604	09/01/09-08/31/15	773,958.00		104,141.00	773,958.00	773,958.00
Home Investment Partnerships Grant FY08	14.239	86-0205-0-1-604	09/01/08-08/31/14	700,196.00		39,406.33	700,196.00	700,196.00
Home Investment Partnerships Grant FY07	14.239	86-0205-0-1-604	09/01/07-08/31/12	731,074.00		48,618.68	731,074.00	731,074.00
CDBG - HPRP 2008	14.218	86-0205-0-1-604	N/A	545,890.00		10,594.00	545,890.00	545,890.00
Community Development Block Grant FY12	14.218	86-0205-0-1-604	09/01/12-08/31/19	1,087,317.00		148,290.90	983,498.00	983,498.00
Community Development Block Grant FY11	14.218	86-0205-0-1-604	09/01/11-08/31/17	1,332,979.00		712,112.22	(98,867.00)	1,234,112.00
Community Development Block Grant FY10	14.218	86-0205-0-1-604	09/01/10-08/31/16	1,424,682.00		354,530.48	1,388,945.00	1,388,945.00
Community Development Block Grant FY09	14.218	86-0205-0-1-604	09/01/09-08/31/15	1,467,932.00		293,957.00	(79,190.49)	1,385,200.00
Community Development Block Grant FY08	14.218	86-0205-0-1-604	09/01/08-08/31/14	1,671,395.00		64,568.88	1,669,327.59	1,669,327.59
Community Development Block Grant FY07	14.218	86-0205-0-1-604	09/01/07-08/31/12	1,365,600.00		31,748.00	1,365,600.00	1,365,600.00
Community Development Block Grant FY06	14.218	86-0205-0-1-604	09/01/06-08/31/11	1,465,761.00		30,977.50	681.49	1,464,577.53
Community Development Block Grant FY03	14.218	86-0205-0-1-604	09/01/03-09/01/14	1,743,000.00		35,420.50		
Total Department of Housing and Urban Development				15,416,180.00		2,323,147.06	1,227,291.59	13,358,774.12

COUNTY OF ATLANTIC
SCHEDULE OF FEDERAL FINANCIAL AWARDS

Year ended December 31, 2012

Department/Program Title	Federal CFDA Number	Pass-Through Identity Number	Grant Period	Grant Award		2012 Cash Receipts	2012 Expenditures	Cumulative Expenditures
				Federal Share	Local Share			
Department of Health and Human Services: State Department of Human Services: Division of Youth and Family:								
Federal Runaway 12-13	93.623	90CY2509-03-00	09/30/12-09/29/13	185,163.00		138,231.78	42,793.75	42,793.75
Federal Runaway 11-12	93.623	N/A	09/30/11-09/29/12	199,383.00		153,228.56	153,228.56	192,510.92
Federal Runaway 10-11	93.623	N/A	09/30/10-09/29/11	185,163.00		15,924.45	38,544.00	134,131.18
Community Justice Institute CY12	93.xxx	N/A	01/01/12-12/31/12	38,544.00		38,544.00	38,544.00	38,544.00
State Health Insurance Program (SHIP) 12-13	93.779	4275-100-046-4141-056-J004-6110	04/01/12-03/31/13	27,000.00		16,200.00	24,288.74	24,288.74
State Health Insurance Program (SHIP) 11-12	93.779	4275-100-046-4141-056-J004-6110	04/01/11-03/31/12	27,000.00		5,424.00	27,000.00	27,000.00
Personal Care Attendant CY12	93.569	75-1504-0-1-506	01/01/12-12/31/12	354,000.00		228,625.00	326,249.00	326,249.00
Personal Care Attendant CY11	93.569	75-1504-0-1-506	01/01/11-12/31/11	354,000.00		-39,881.09	826.78	314,118.91
Family Court CY11	16.523	75-1504-0-1-506	01/01/11-12/31/11	153,581.00		54,082.36	1,015.95	153,581.00
Family Court CY12	16.523	75-1504-0-1-506	01/01/12-12/31/12	153,581.00		62,194.47	151,985.14	151,985.14
Youth Services Coordinator CY12	93.569	75-1504-0-1-506	01/01/12-12/31/12	39,825.00		39,825.00	39,825.00	39,825.00
Information Atlantic CY12	93.569	75-1504-0-1-506	01/01/12-12/31/12	120,166.00		120,166.00	120,166.00	120,166.00
Runaway Youth and Homeless CY11	93.569	75-1504-0-1-506	01/01/11-12/31/11	90,023.00		30.66	90,023.00	90,023.00
Runaway Youth and Homeless CY12	93.569	75-1504-0-1-506	01/01/12-12/31/12	90,023.00		89,514.47	89,572.22	89,572.22
IV-D Law FY12	93.563	7550-215-152301-609-009-21123	10/01/11-09/30/12	90,593.38		90,593.38	90,593.38	90,593.38
Department of Health:								
HIV Counseling, Testing, and Referral FY10-11	93.940	4870-056-6110-270M	07/01/10-06/30/11	143,860.00		33,729.00	121,401.78	121,401.78
Special Child Health Case Mgt Grant FY12-13	93.994	75-0350-0-1-550	07/01/12-06/30/13	76,283.00		76,283.00	76,283.00	76,283.00
Special Child Health Case Mgt Grant FY11-12	93.994	75-0350-0-1-550	07/01/11-06/30/12	76,283.00		76,283.00	76,283.00	76,283.00
Try It (TSSA) CY12	93.569	75-1504-0-1-506	01/01/12-12/31/12	60,881.00		60,881.00	60,881.00	60,881.00
Family Crisis Intervention CY12	93.569	75-1504-0-1-506	01/01/12-12/31/12	26,994.00		26,994.00	26,994.00	26,994.00
Mental Health Administrator CY12	93.569	7700-100-054-5820-029-LLLL-6130	01/01/12-12/31/12	6,000.00		6,000.00	6,000.00	6,000.00
State Department of Community Affairs:								
Division on Aging:								
Title III-B 10	93.043	10-100-046-4144-262-J004-6110-10B	1/1/10-12/31/10			-86,838.00	(30,061.14)	24,901.72
Title III-C1 10	93.043	10-100-046-4144-061-J004-6110-10C	1/1/10-12/31/10			-15,888.00	40,442.22	40,442.22
Title III-C2 10	93.045	10-100-046-4144-061-J004-6110-10C2	1/1/10-12/31/10			-22,665.00	12,826.42	12,826.42
Title III-D 10	93.045	10-100-046-4144-265-J004-6110-10D	1/1/10-12/31/10			-272.00	272.00	
Title III-Dnm 10	93.045	10-100-046-4144-265-J004-6110-10D	1/1/10-12/31/10			-61.00	6,907.00	6,907.00
Title III-E 10	93.044	10-100-046-4144-331-J004-6110-10E	1/1/10-12/31/10			-8,225.00	(2,683.70)	-2,683.70
State Match B-D 10	93.053	10-100-046-4144-228-J004-6010-STMO	1/1/10-12/31/10			-2,742.00	(533.57)	-533.57
State Department of Community Affairs:								
Division on Aging:								
Title III-B 11	93.043	11-100-046-4144-262-J004-6110-09B	01/01/11-12/31/11	420,240.00		86,838.00	(30,061.14)	24,901.72
Title III-C-1 11	93.043	11-100-046-4144-061-J004-6110-09C1	01/01/11-12/31/11	368,840.00		15,888.00	40,442.22	40,442.22
Title III-C-2 11	93.045	11-100-046-4144-061-J004-6110-09C2	01/01/11-12/31/11	225,078.00		22,665.00	12,826.42	12,826.42
Title III-(DF) 11	93.045	11-100-046-4144-265-J004-6110-09D	01/01/11-12/31/11	19,479.00		272.00	6,907.00	6,907.00
Title III-D MED MGT 11	93.045	11-100-046-4144-265-J004-6110-09D	01/01/11-12/31/11	6,907.00		61.00	(2,683.70)	-2,683.70
Title III-E 11	93.044	11-100-046-4144-331-J004-6110-09E	01/01/11-12/31/11	146,395.00		8,225.00	(533.57)	-533.57
Match - 11						2,847.00		
COLA - 11						86,971.00		
ElderCare/Care Coord - 11						173,943.00		
USDA - 11						23,810.00		
SW/HDM - 11						176,688.00		
APS - 11						40,395.00		
Medicaid Match - 11						1,116.35		
SSBG - 11						1,763.13		
						(4,854.99)		
						9,962.00		
						47,309.00		

COUNTY OF ATLANTIC
SCHEDULE OF FEDERAL FINANCIAL AWARDS

Year ended December 31, 2012

Department/Program Title	Federal CFDA Number	Pass-Through Identity Number	Grant Period	Grant Award		2012 Cash Receipts	2012 Expenditures	Cumulative Expenditures
				Federal Share	Local Share			
State Department of Community Affairs (continued):								
Division on Aging (continued):								
Title III-B 12	93.043	12-100-046-4144-262-J004-6110-12B	01/01/12-12/31/12	166,691.00		333,433.00	319,309.76	2,663,245.05
Title III-C-1 12	93.043	12-100-046-4144-061-J004-6110-12C	01/01/12-12/31/12	176,455.00		353,223.00	375,775.14	361,752.04
Title III-C-2 12	93.045	12-100-046-4144-061-J004-6110-12C2	01/01/12-12/31/12	101,013.00		150,466.00	236,519.84	211,684.64
Title III-D(F) 12	93.045	12-100-046-4144-265-J004-6110-12D	01/01/12-12/31/12	9,604.00		14,380.00	19,157.00	19,131.00
Title III-D MED MGT 12	93.045	12-100-046-4144-265-J004-6110-12D	01/01/12-12/31/12	3,409.00		5,314.00	6,817.00	7,813.00
Title III-E 12	93.044	12-100-046-4144-331-J004-6110-123E	01/01/12-12/31/12	68,958.00		138,729.00	141,141.54	138,168.12
Match - 12	93.053	12-100-046-4144-228-J004-6010-STMO	01/01/12-12/31/12			60,621.00	92,151.00	89,359.37
COLA - 12	93.667	12-100-046-4144-228-J004-6110	01/01/12-12/31/12			194,866.00	173,943.00	173,943.00
ElderCare/Care Coord - 12	93.778	12-100-046-4144-228-J004-6110	01/01/12-12/31/12			23,810.00	23,810.00	23,810.00
USDA - 12	93.778	12-100-046-4144-227-J004-6110-12IP	01/01/12-12/31/12			151,281.00	189,071.80	173,641.00
SWHDM - 12	93.052	12-491-046-4144-080-J004-6110	01/01/12-12/31/12			31,758.00	27,760.89	31,758.00
SHTP - 12		12-491-046-4144-077-J004-6110	01/01/12-12/31/12			37,683.00	37,683.00	37,649.00
APS - 12		12-491-046-4144-076-J004-6110	01/01/12-12/31/12			141,585.00	132,898.10	141,585.00
Medicaid Match - 12		12-100-046-4144-077-J004-6110-MEDB	01/01/12-12/31/12			14,417.00	14,417.00	14,534.00
Disaster Assistance		12-100-046-4144-264-J004-6110-12DA	01/01/12-12/31/12			491.00	491.00	1,329.00
SSBG - 12		12-100-046-4144-248-J004-6110	01/01/12-12/31/12			376,844.00	375,602.02	378,200.01
County Match - 12		N/A	01/01/12-12/31/12				223,000.00	371,901.32
Total Department of Health and Human Services				4,210,435.38	1,033,521.00	3,289,125.35	3,663,869.16	7,122,633.15
Department of Justice:								
Department of Law and Public Safety:								
Division of Criminal Justice:								
Narcotics Task Force CY11	16.738	1020-100-066-1020-157-YOPR-6010	07/01/10-06/30/11	188,988.00		31,012.08	197,108.00	188,988.00
Narcotics Task Force CY12	16.738	11-100-066-1020-364	07/01/12-06/30/13	197,108.00		196,943.24	38,755.90	197,108.00
Narcotics Task Force CY13	16.738	11-100-066-1020-364	07/01/12-06/30/13	167,006.00		32,732.74	38,755.90	38,755.90
Jail-Based Reentry Strategies 11-12	16.803	09-100-066-1020-421	11/11/11-10/31/12	125,000.00		74,324.37	124,998.00	124,998.00
Jail-Based Reentry Strategies 10-11	16.803	09-100-066-1020-421	04/01/10-03/31/11	125,000.00		47,332.97	(17,703.61)	107,296.39
Same/Start FY12	16.575	11-100-066-1020-142	10/11/11-09/30/12	67,655.00	19,000.00	60,096.27	75,020.82	75,020.82
Same/Start FY11	16.575	05-100-066-1020-142	10/11/10-09/30/11	67,655.00		62,435.22	(0.11)	63,636.39
Victim Witness Advocacy Supplemental 10-12	16.575	1020-100-066-1020-093-YCJF-6010	11/01/10-04/30/12	95,756.00		73,602.24	54,836.78	95,756.00
Victim Witness Advocacy VOCA 12-13	16.575	2011-100-066-1020-142	06/01/12-05/31/13	351,153.00	87,788.00		177,489.33	177,489.33
Victim Witness Advocacy VAWA 12-13	16.588	2010-100-066-1020-246	05/01/12-04/30/13	53,842.00	17,947.00		37,335.86	37,335.86
Victim Witness Advocacy 11-12	16.575	1020-100-066-1020-093-YCJF-6010	04/01/11-03/31/12	304,282.00		171,693.48	89,363.70	304,282.00
Stop Violence Against Woman Act 11-12	16.575	1020-100-066-1020-093-YCJF-6010	02/19/11-05/03/12	46,601.00	15,534.00	46,601.00	46,601.00	46,601.00
Bulleproof Vest Partnership Grant FY12	16.607	15-0404-0-1-754	04/01/12-08/31/14	5,324.48			209.87	209.87
Bulleproof Vest Partnership Grant FY11	16.607	15-0404-0-1-754	04/01/11-03/31/14	5,044.64		595.06	3,730.23	5,044.64
Bulleproof Vest Partnership Grant FY10	16.607	15-0404-0-1-754	04/01/10-03/31/13	5,203.21		5,203.21		5,044.64
SCAAP Grant FY12	16.606	15-0404-0-1-754	N/A	112,071.00		112,071.00		5,044.64
SCAAP Grant FY09	16.606	15-0404-0-1-754	07/01/08-06/30/09	170,515.00			102,412.29	102,412.29
SCAAP Grant FY08	16.606	15-0404-0-1-754	07/01/08-06/30/08	178,424.00			30,065.69	178,424.00
SCAAP Grant FY07	16.606	15-0404-0-1-754	07/01/07-06/30/08	170,401.00			27,310.84	170,401.00
Total Department of Justice				2,455,384.33	140,269.00	914,642.88	987,534.59	1,928,814.07

COUNTY OF ATLANTIC
SCHEDULE OF FEDERAL FINANCIAL AWARDS

Year ended December 31, 2012

Department/Program Title	Federal CFDA Number	Pass-Through Identity Number	Grant Period	Grant Award		2012 Cash Receipts	2012 Expenditures	Cumulative Expenditures
				Federal Share	Local Share			
Department of Transportation:								
State Department of Transportation:								
Pass through from NJ Transit:								
Urban Mass Transit - CARTS FY11	20.509	FTA: 69-1129-0-1-401; 69-8303-0-2-401	07/01/10-06/30/11	386,376.00	96,594.00	51,111.00	201,322.00	386,376.00
Urban Mass Transit - CARTS FY12	20.509	FTA: 69-1129-0-1-401; 69-8303-0-2-401	07/01/10-06/30/11	386,376.00	96,594.00	273,555.68	88,185.86	300,837.00
Urban Mass Transit - CARTS FY13	20.509	FTA: 69-1129-0-1-401; 69-8303-0-2-401	07/01/12-06/30/13	289,566.00	96,522.00	1,769,258.78	(109,752.14)	4,946,448.08
Airport Circle Aid 2010		6300-480-078-6300-FHF-TCAP-7310	N/A	5,976,529.00		162,821.60	13,679.00	403,679.00
CMAQ - Equipment 10-11		FY08 CMAQ NJ-95-0006	07/01/10-04/30/13	462,171.87			23,060.70	23,060.70
Sub-Regional Transportation 12-13	20.xxx	N/A	07/01/12-06/30/13	92,000.00			73,476.58	98,156.00
Sub-Regional Transportation 11-12	20.xxx	N/A	07/01/11-06/30/12	98,156.00				
Department of Law and Public Safety:								
Office of Highway Safety:								
Drunk Driving Enforcement 2012 Sheriff	20.605	1160-100-066-1160-125-YHTS-6020	N/A	1,408.69		1,408.69	2,025.16	2,500.00
Drunk Driving Enforcement 2011 Sheriff	20.605	1160-100-066-1160-125-YHTS-6020	N/A	2,500.00		43,022.08	43,022.08	43,022.08
DRE Pilot Program 11-12	20.601	1160-100-066-1160-057-YHTS-6010	10/01/11-09/30/12	48,000.00		56,149.68	16,491.56	56,846.11
County DWI Traffic Enforcement FFY11-12	20.605	1160-100-066-1160-057-YHTS-6020	10/01/11-09/30/12	61,490.00		18,000.00	4,000.00	16,491.56
Cares for Kids Grant FY12	20.602	1160-100-066-1160-113-YHTS-6120	10/1/11-06/03/12	4,000.00		2,325.01	4,000.00	4,000.00
Click It or Ticket 2012	20.602	1160-100-066-1160-113-YHTS-6020	05/21/12-06/03/12	4,000.00				4,000.00
Traffic Safety Program 11-12	20.600	1160-100-066-1160-047-YHTS-6010	10/01/11-09/30/12	45,033.00		2,325.01	40,411.55	40,411.55
				<u>7,871,606.56</u>	<u>289,710.00</u>	<u>2,453,420.66</u>	<u>451,702.03</u>	<u>6,410,013.94</u>
Department of Law and Public Safety:								
Juvenile Justice Commission:								
Juvenile Accountability Incentive Bk Grant CY12	16.523	1500-100-066-1500-121-YSAC-6010	01/01/12-12/31/12	31,811.00	3,181.00	20,395.14	3,887.31	3,887.31
Juvenile Accountability Incentive Bk Grant CY10	16.523	1500-100-066-1500-121-YSAC-6010	01/01/10-12/31/10	36,747.00	4,083.00	18,407.28	25,361.38	40,293.00
Juvenile Accountability Incentive Bk Grant CY11	16.523	1500-100-066-1500-121-YSAC-6010	01/01/11-12/31/11	36,264.00	4,029.00	38,802.42	29,248.69	85,010.31
				<u>104,822.00</u>	<u>11,293.00</u>	<u>38,802.42</u>	<u>29,248.69</u>	<u>85,010.31</u>
Total Department of Law and Public Safety								
Emergency Management Agency:								
State Department of Law & Public Safety:								
Division of State Police:								
Coverdale Forensic Program 09-10	16.742	09-CD-BX-0025	10/01/09-03/31/11	29,956.20		8,179.12	748.67	29,951.97
Coverdale Forensic Program 10-11	16.742	10-CD-BX-0025	10/01/10-09/30/12	27,517.14		20,332.96	18,616.21	23,877.59
Coverdale Forensic Program 11-12	16.742	11-CD-BX-0025	10/01/11-09/30/12	75,604.58		3,274.93	6,922.78	46,839.26
Special Needs Shelter FY09	97.042	1200-100-066-1200-726-YEMR-6110	04/01/09-09/30/10	21,400.00			(3,003.52)	6,252.06
Emergency Management Assistance FFY12	83.531	1200-100-066-1200-726-YEMR-6110	01/01/12-12/31/12	55,000.00		50,000.00	55,000.00	55,000.00
Emergency Management Assistance FFY11	83.531	1200-100-066-1200-726-YEMR-6110	10/01/10-09/30/11	50,000.00		50,000.00		50,000.00
				<u>259,477.92</u>		<u>81,787.01</u>	<u>78,284.14</u>	<u>211,920.88</u>
Total Division of State Police								
Institute of Museum and Library Services:								
State Library:								
IMLS Grant 2006	45.310	9490347314	01/01/06-12/31/06	28,067.58		28,067.58		28,067.58
				<u>28,067.58</u>		<u>28,067.58</u>		<u>28,067.58</u>
Total Institute of Museum and Library Services								

COUNTY OF ATLANTIC
SCHEDULE OF FEDERAL FINANCIAL AWARDS

Year ended December 31, 2012

Department/Program Title	Federal CFDA Number	Pass-Through Identity Number	Grant Period	Grant Award		2012 Cash Receipts	2012 Expenditures	Cumulative Expenditures
				Federal Share	Local Share			
Department of Defense:								
Emergency Operations Center FY09	97.052	2009-EO-MX-0034	06/01/12-03/31/12	750,000.00	250,000.00	75,000.00	(0.10)	1,000,000.00
Urban Areas Security FY09	97.008	2009-SS-T9-0082	10/01/11-07/31/12	65,000.00		64,997.80		64,997.80
NJ Data Exchange 11-12	97.067	2011-NJSA-1814	03/16/11-02/28/12	150,000.00		120,297.45	297.45	149,947.45
State Homeland Security Program FY11	97.073	2011-SS-00120-S01	01/01/11-08/31/14	506,503.28		186,383.30	195,616.00	195,616.00
State Homeland Security Program FY10	97.067	70-0560-0-1-999	10/15/10-07/31/13	1,025,439.82		238,401.66	463,647.91	887,934.59
State Homeland Security Program FY09	97.067	70-0560-0-1-999	07/01/09-06/30/12	1,204,376.75		572,264.70	510,306.72	1,204,376.75
Total Department of Defense				3,701,319.85	250,000.00	1,257,344.91	1,169,867.98	3,502,872.59
Total Federal Financial Awards				\$ 56,345,671.62	\$ 1,724,793.00	\$ 19,683,170.87	\$ 17,257,526.33	\$ 51,153,966.65

COUNTY OF ATLANTIC
SCHEDULE OF STATE FINANCIAL ASSISTANCE
Year ended December 31, 2012

Department/Program Title	State Account Number	Grant Period	State Share	Grant Award	Local Share	2012 Cash Receipts	2012 Expenditures	Cumulative Expenditures
Department of Transportation:								
County Aid FY10	10-480-078-6320-AKP-6010	N/A	4,226,000.00			928,698.79	1,388,265.05	1,388,265.05
County Aid FY11	11-480-078-6320-AKY-6010	N/A	3,164,000.00			295,200.00	407,080.60	407,080.60
Federal Aid FY2011 Repaving	6300-480-078-6300-FIN-TCAP-7310	06/22/11-06/22/14	1,464,942.00			1,006,162.19	(34,740.62)	(34,740.62)
Tilton Road Pedestrian Safety Project 2010	N/A	N/A	770,774.00			204,067.52	14,298.90	712,484.72
Tilton Road Signal Improvements 2010	N/A	N/A	371,354.00			224,081.26	6,767.50	282,286.42
Tilton Road Sec 4A Design	N/A	N/A	33,880.00			18,242.64	16,589.64	33,119.62
Tilton Road Sec 4B Design	N/A	N/A	67,893.00			64,905.07	25,177.58	50,028.10
Repaving Pomona & Tilton Rd 2011	N/A	N/A	574,208.00			10,029.22	16,905.07	475,063.00
Resurfacing Leipzig Ave Sec 10	N/A	N/A	871,121.00			143,219.81	2,961.67	511,630.33
Resurfacing Somers Pk/ Mays Landing Rd	N/A	N/A	733,440.00			228,388.27	6,672.78	602,972.78
Capital Transportation ATP FY08	N/A	N/A	1,316,466.00			9,052.80	103,805.08	291,398.83
Capital Transportation ATP FY09	N/A	N/A	3,164,000.00			365,155.96	487,864.42	756,420.86
Capital Transportation Program - Interest Earned	6320-480-078-6320-AJ7-TCAP-6010	N/A	3,163,000.00			672,750.00	(119,786.03)	3,032,073.26
Casino Revenue Transportation CY12	SCARDRTAP	01/01/12-12/31/12	666,669.31			382,095.12	1,956.35	1,956.35
Casino Revenue Transportation CY11	SCARDRTAP	01/01/11-12/31/11	767,412.87			339,919.24	994.55	757,988.35
Local Bridge Future Needs FY10	10-480-078-6320-AKM-6010	N/A	1,000,000.00			4,901,987.89	(101,344.80)	(101,344.80)
Total Department of Transportation			22,355,160.18			4,901,987.89	2,854,296.32	9,804,416.50
Department of Education:								
GED Testing Income 2008	5063-100-034-5063-324-H302-3620	N/A	60,751.00			15,335.00	6,430.00	33,070.00
HUB Libraries 05-06	52-0-5414000-56100	05/01/05-04/30/06	43,890.00			672.21		43,217.79
Total Department of Education			104,641.00			16,007.21	6,430.00	76,287.79
Department of Environmental Protection and Energy:								
Recreational Trails Program 11-12	100-042-4875-205-V2KA-6110	na	10,000.00	10,000.00			20,000.00	20,000.00
Wastewater Management Plan CY 2009	4850-100-042-4850-118-V3MB-6110	01/01/08-12/31/11	100,000.00			35,105.39	40,000.00	139,992.91
Cologne Ave Acquisition FY08	N/A	N/A	300,000.00				300,000.00	300,000.00
Open Space Acquisition FY08	4800-727-042-4800-002-V22G-6120	N/A	600,000.00				237,613.20	237,613.20
Open Space Acquisition FY09	4800-727-042-4800-002-V22G-6120	N/A	1,000,000.00				1,391,252.09	1,391,252.09
Open Space Acquisition FY11	4800-727-042-4800-002-V22G-6120	N/A	900,000.00			1,198,069.27	298,069.23	298,069.23
Green Communities FY09	FY08-100042-4870-038	01/01/08-12/31/10	3,000.00				3,000.00	3,000.00
Clean Communities CY 2012	4900-765-042-4900-005-V42Y-6020	01/01/12-06/30/13	97,124.70			97,124.70	97,124.70	97,124.70
County Environmental Health Act 2009	08-495-042-4855-001	01/01/08-12/31/09	267,450.00			3,742.00	333,353.00	333,353.00
County Environmental Health Act 2010	08-495-042-4855-001	01/01/10-12/31/10	231,860.00			28,406.00	350,410.00	350,410.00
County Environmental Health Act 2011	08-495-042-4855-001	01/01/11-12/31/11	221,450.00			143,500.00	335,878.00	335,878.00
County Environmental Health Act 2012	08-495-042-4855-001	1/1/12-12/31/12	231,853.00			125,633.00	386,114.00	386,114.00
Total Department of Environmental Protection and Energy			3,962,747.70	3,412,773.00		1,634,580.36	2,805,125.22	3,892,807.13
Department of Agriculture:								
Military and Veteran Affairs:								
Veterans Transportation FY12-13	3610-100-067-3610-058-PVET-6130	07/01/12-06/30/12	17,000.00			7,080.00	8,500.00	8,500.00
Veterans Transportation FY11-12	3610-100-067-3610-058-PVET-6130	07/01/11-06/30/12	32,000.00			24,920.00	25,848.00	32,000.00
Total Military and Veteran Affairs			49,000.00			32,000.00	34,348.00	40,500.00
Department of Health:								
Division of Health Services:								
Right to Know 2012	4230-100-046-4771-105-J002-6110	1/1/12-12/31/12	10,544.00			5,272.00	10,544.00	10,544.00
Right to Know 2011	4230-100-046-4771-105-J002-6110	01/01/11-12/31/11	10,544.00			2,636.00	10,544.00	10,544.00
PH Preparedness & Response for BT 12-13	4230-100-046-4L10-360-J002-6120	8/10/12-6/30/13	320,370.00				134,372.00	134,372.00
PH Preparedness & Response for BT 11-12	4230-100-046-4L10-360-J002-6120	08/10/11-08/09/12	384,949.00			314,949.00	238,897.00	314,949.00
Total Department of Health			736,407.00			322,857.00	383,813.00	470,409.00
Division of Alcoholism, Drug Abuse & Addiction Service:								
Comprehensive Alcohol/Drug Abuse Grant 2009	4240-100-046-4052-25	1/1/09-12/31/10	660,123.00			150,739.00	738,746.00	738,746.00
Comprehensive Alcohol/Drug Abuse Grant 2010	4240-100-046-4052-25	1/1/12-12/31/12	700,716.00			248,992.00	681,055.00	681,055.00
Comprehensive Alcohol/Drug Abuse Grant 2011	4240-100-046-4052-25	01/01/11-12/31/11	686,206.00			216,399.00	75,037.00	757,675.00
Total Division of Alcoholism, Drug Abuse & Addiction Service			2,047,049.00			465,391.00	906,831.00	2,177,476.00

COUNTY OF ATLANTIC
SCHEDULE OF STATE FINANCIAL ASSISTANCE
Year ended December 31, 2012

Department/Program Title	State Account Number	Grant Period	State Share	Local Share	2012 Cash Receipts	2012 Expenditures	Cumulative Expenditures
Division of Senior Affairs:							
Statewide Respite Care FY12	4275-491-046-4143-082-0004-6140	01/01/12-12/31/12	173,184.00		156,911.63	153,771.60	166,141.28
Statewide Respite Care FY11	4275-491-046-4143-082-0004-6140	01/01/11-12/31/11	172,684.00		2,429.18	(4,112.53)	160,985.70
Total Division of Senior Affairs			345,868.00		159,340.81	149,659.07	327,126.98
Department of Human Services: CFI & APPI 12-13	1630-100-016-1630-013-MMMM-6130	07/01/12-06/30/13	1,487,069.00		867,454.00	1,452,116.67	1,452,116.67
CFI & APPI 11-12	1630-100-016-1630-013-MMMM-6130	07/01/11-06/30/12	1,487,069.00		619,615.00	29,095.60	1,471,549.32
Total Department of Human Services			2,974,138.00		1,487,069.00	1,481,212.27	2,923,665.99
Department of Law and Public Safety:							
Division of Criminal Justice							
Body Armor Replacement FY13	1020-718-066-1020-001-YCJS-6120	N/A	36,789.00		36,789.00	7,330.13	7,330.13
Body Armor Replacement FY12	1020-718-066-1020-001-YCJS-6120	N/A	35,497.78		34,591.60	34,591.60	35,497.78
Body Armor Replacement FY11	1020-718-066-1020-001-YCJS-6120	N/A	33,196.49		7,511.29	30,076.49	30,076.49
Insurance Fraud Prevention CY12	1020-100-066-1020-305-YCJD-6110	01/01/12-12/31/12	179,275.00		102,904.57	145,869.54	145,869.54
Insurance Fraud Prevention CY11	1020-100-066-1020-305-YCJD-6110	01/01/11-12/31/11	183,200.00		94,432.97	3,493.11	167,343.08
Insurance Fraud Prevention CY11	09-100-066-1020-364	04/01/12-03/31/13	15,603.00		6,821.54	11,162.52	11,162.52
Megan's Law Grant 12-13	07-100-066-1020-351	04/01/11-03/31/12	12,653.00	4,194.00	4,839.69	4,516.87	16,454.18
State Facilities Education Act 12-13	1500-100-066-1500-032-YCAC-6010	07/01/12-06/30/13	103,500.00		51,750.00	103,500.00	103,500.00
State Facilities Education Act 11-12	1500-100-066-1500-032-YCAC-6010	07/01/11-06/30/12	103,500.00		103,500.00	112,500.00	112,500.00
Innovations Funding CY11	1500-100-066-1500-237-YYYY-6110	01/01/11-12/31/11	120,000.00		37,132.00	119,974.14	119,974.14
Innovations Funding CY12	1500-100-066-1500-237-YYYY-6110	01/01/11-12/31/11	125,200.00		37,132.00	125,200.00	125,200.00
Detention Diversion CY12	1500-100-066-1500-083-YG3P-6130	01/01/12-12/31/12	37,132.00		37,132.00	37,132.00	37,132.00
Detention Diversion CY11	1500-100-066-1500-083-YG3P-6130	01/01/11-12/31/11	322,462.00		206,663.25	15,009.44	306,928.84
Program Services CY11	1500-100-066-1500-007-YCAC-6010	01/01/11-12/31/11	322,462.00		289,295.00	289,295.00	289,295.00
Program Services CY12	1500-100-066-1500-007-YCAC-6010	01/01/12-12/31/12	55,550.00		22,795.18	55,076.65	55,076.65
Program Management CY11	1500-100-066-1500-007-YCAC-6010	01/01/11-12/31/11	55,550.00		18,655.68	240.61	55,550.00
Program Management CY12							
Total Department of Law and Public Safety			1,778,632.27	4,194.00	814,581.88	839,902.90	1,656,022.35
Department of Community Affairs:							
Historic Site Management - Bethlehem Loading 10-12	N/A	07/29/10-07/29/13	30,000.00	10,000.00	2,500.00	3,150.00	3,150.00
Handicapped/Disabled Rec 12 (ROID)	2012-100-022-8050-035-F157-6130	01/01/12-06/30/12	12,500.00	2,500.00	17,319.02	12,272.21	12,272.21
Handicapped/Disabled Rec 11 (ROID)	8050-100-022-8050-035&184-F157-6120	01/01/11-12/31/11	22,300.00	4,460.00		4,022.87	4,022.87
Total Department of Community Affairs			64,800.00	16,960.00	19,819.02	19,445.08	19,445.08
Department of State:							
Division of Archives and Record Management:							
General Operating Support 12-13	04-100-074-2545-105-6110	08/01/12-07/31/13	8,249.00		8,249.00	8,249.00	8,249.00
General Operating Support 11-12	04-100-074-2545-105-6110	7/1/11-6/30/12	8,249.00		62,989.00	74,104.00	74,104.00
Council on the Arts Local Arts Program FY12	2530-100-074-2530-032-S003-6130	1/1/12-12/31/12	74,104.00		11,115.00		
Council on the Arts Local Arts Program FY11	2530-100-074-2530-032-S003-6130	1/1/11-12/31/11	74,104.00				
Total Department of Community Affairs			164,706.00		82,353.00	82,353.00	82,353.00
NJ Governor's Council on Alcohol & Drug Abuse: Alliance for Prevention of Drug & Alcohol Abuse 12	4219-024-6110	1/1/12-12/31/12	369,858.00		323,328.58	93,758.08	93,758.08
Alliance for Prevention of Drug & Alcohol Abuse 11	4219-024-6110	01/01/11-12/31/11	369,858.00		323,328.58	245,912.78	323,328.58
Total NJ Governor's Council on Alcohol & Drug Abuse			739,716.00		323,328.58	339,670.86	417,086.66
Total State Financial Assistance			\$ 35,322,765.15	\$ 3,691,973.00	\$ 10,259,295.75	\$ 9,903,086.72	\$ 21,887,596.48

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO SCHEDULES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2012

Note 1: General

The accompanying schedules of financial assistance present the activity of all federal and state financial assistance programs of the County of Atlantic, New Jersey ("the County"). The County is defined in Note 1 to the County's financial statements – regulatory basis. The County is the prime sponsor and recipient of various federal and state grant funds. The County has delegated the administration of grant programs and the reporting function to various departments within the County. Substantially all grant and program cash funds are commingled with the County's other funds, although each grant is accounted for separately within the County's financial records. The Treasurer's Office of the County performs accounting functions for all grants.

Note 2: Basis of Accounting

The accompanying schedules of financial assistance are presented using the modified accrual basis of accounting in accordance with the "Requirements of Audit" as promulgated by the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Such principles and practices are designed primarily for determining compliance with legal provisions and budgetary restrictions and as a means of reporting on the stewardship of public officials with respect to public funds. Under this method of accounting, the County accounts for its financial transactions through separate funds, which differ from the funds required by accounting principles generally accepted in the United States of America (GAAP).

Modifications to the accrual basis:

- a) Expenditures are recorded on the Schedules of Financial Assistance when encumbered.
- b) Prepaid expenditures are not recorded.
- c) Obligations for employees' vested vacation and sick leave are recorded when paid.
- d) Revenues are recorded when anticipated in the budget.
- e) Property and equipment purchased are recorded as expenditures at the time of purchase and are not capitalized.

Note 3: Commitments and Contingencies

Each of the grantor agencies reserves the right to conduct additional audits of the County's grant programs for economy, efficiency and program results. However, the County management does not believe such audits would result in material amounts of disallowed costs.

The County has entered into various contracts with sub-recipients and other contractors to perform services or provide goods in the effort to administer such grants. Thus, the County has commitments to meet various conditions of such contracts.

Note 4: Public Assistance Grants

The County is the recipient of Public Assistance Grants which have been audited separately by the State of New Jersey and are not included in the Schedules of Financial Assistance contained in this report. This program is for the operations of the County Welfare Department.

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO SCHEDULES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31,
(CONTINUED)

Note 5: Relationship to General-Purpose Financial Statements

Amounts reported in the accompanying schedules agree with amounts reported in the County's financial statements – regulatory basis. Financial assistance revenue and expenditures are reported in the County's financial statements on the basis of accounting prescribed by the State of New Jersey, Department of Community Affairs, Division of Local Government Services.

			<u>Expenditures</u>
Grant Appropriated Reserves	\$	25,121,291.71	
Less: Private Sources		(14,015.87)	
Capital Transportation Interest		1,956.35	
Public Health Grant Expenditures		2,051,380.86	
	\$		<u>27,160,613.05</u>
Reported on:			
Schedule of Federal Financial Awards	\$	17,257,526.33	
Schedule of State Financial Assistance		<u>9,903,086.72</u>	
	\$		<u>27,160,613.05</u>

Note 6: Relationship to Federal and State Financial Reports

Amounts reported in the accompanying schedules agree with the amounts reported in the related federal and state financial reports.

**ATLANTIC COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2012**

Part I – Summary of Auditor’s Results

Financial Statement Section

- A) Type of auditor’s report issued: Adverse under GAAP/Unqualified under Regulatory
- B) Internal control over financial reporting:
- 1) Material weakness(es) identified? _____yes X no
- 2) Significant Deficiencies identified that are not considered to be material weaknesses? _____yes X no
- C) Noncompliance material to general-purpose financial statements noted? _____yes X no

Federal Awards Section

- D) Dollar threshold used to determine type A programs: \$517,725
- E) Auditee qualified as low-risk auditee? _____yes X no
- F) Type of auditor’s report on compliance for major programs Unqualified
- G) Internal control over major programs:
- 1) Material weakness(es) identified? _____yes X no
- 2) Significant Deficiencies identified that are not considered to be material weaknesses? _____yes X no
- H) Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133 (section .510(a))? _____yes X no
- I) Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
<u>17.258, 17.259, 17.260</u>	<u>WIA Adult, Youth and Dislocated Worker</u>
<u>93.044, 93.045</u>	<u>Special Programs for the Aging, Parts B & C</u>
<u>16.738</u>	<u>Ed Byrne Memorial Justice Assistance</u>
<u>93.043</u>	<u>Special Programs for the Aging, Part D</u>
<u>17.207</u>	<u>Employment Service Funded Activities</u>

**ATLANTIC COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2012**

Part I – Summary of Auditor’s Results

State Awards Section

- J) Dollar threshold used to determine Type A programs: _____ \$300,000 _____
- K) Auditee qualified as low-risk auditee? _____yes _____X_____no
- L) Type of auditor’s report issued on compliance for major programs: _____Unqualified_____
- M) Internal Control over major programs:
- 1) Material weakness(es) identified? _____yes _____X_____no
- 2) Significant Deficiencies identified that are not considered to be material weaknesses? _____yes _____X_____no
- N) Any audit findings disclosed that are required to be reported in accordance with NJOMB Circular Letter 04-04? _____yes _____X_____no
- O) Identification of major programs:

GMIS Number(s)

Name of State Program

4800-727-042-4800-002
08-495-042-4855-001
6320-480-078-6320
480-078-6320
1500-100-066-1500-007
4219-024-6110

Open Space Acquisition
County Environmental Health Act
Casino Revenue Transportation
County Aid
Program Services
Alliance for Prevention of Drug and Alcohol Abuse

**ATLANTIC COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2012**

Part 2 -- Schedule of Financial Statement Findings

NONE

Part 3 – Schedule of Federal Award Findings and Questioned Costs

NONE

Status of Prior Year's Findings

There were No Prior Year Findings