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OMB No. 0348-0057

FORM **SF-SAC** (5-18-2010)

U.S. DEPT. OF COMM.– Econ. and Stat. Admin.– U.S. CENSUS BUREAU
ACTING AS COLLECTING AGENT FOR OFFICE OF MANAGEMENT AND BUDGET

Data Collection Form for Reporting on AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS for Fiscal Year Ending Dates in 2010, 2011, or 2012

▶ Complete this form, as required by OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

PART I GENERAL INFORMATION *(To be completed by auditee, except for Items 6, 7, and 8)*

1. Fiscal period ending date for this submission — Month: 12 / Day: 31 / Year: 2012

2. Type of Circular A-133 audit
1 [X] Single audit
2 [ ] Program-specific audit

3. Audit period covered
1 [X] Annual
2 [ ] Biennial
3 [ ] Other – [ ] Months

4. Auditee Identification Numbers

a. Primary Employer Identification Number (EIN): 15-6004544

b. Are multiple EINs covered in this report? 1 [ ] Yes 2 [X] No

c. If Part I, Item 4b = "Yes," complete Part I, Item 4c on the continuation sheet on Page 4.

d. Data Universal Numbering System (DUNS) Number: 02-652-6157

e. Are multiple DUNS covered in this report? 1 [ ] Yes 2 [X] No

f. If Part I, Item 4e = "Yes," complete Part I, Item 4f on the continuation sheet on Page 4.

5. AUDITEE INFORMATION

a. Auditee name: COUNTY OF FRANKLIN

b. Auditee address *(Number and street)*: 355 WEST MAIN STREET
City: MALONE
State: NY ZIP + 4 Code: 12953-1817

c. Auditee contact
Name: BRYON A. VARIN
Title: COUNTY TREASURER

d. Auditee contact telephone: (518) 481 – 1513

e. Auditee contact FAX: (518) 483 – 2326

f. Auditee contact E-mail: BVARIN@CO.FRANKLIN.NY.US

g. AUDITEE CERTIFICATION STATEMENT – This is to certify that, to the best of my knowledge and belief, the auditee has: (1) engaged an auditor to perform an audit in accordance with the provisions of OMB Circular A-133 for the period described in Part I, Items 1 and 3; (2) the auditor has completed such audit and presented a signed audit report which states that the audit was conducted in accordance with the provisions of the Circular; and, (3) the information included in **Parts I, II,** and **III** of this data collection form is accurate and complete. I declare that the foregoing is true and correct.

Auditee certification: ELECTRONICALLY CERTIFIED Date: 9/30/2013

Name of certifying official: BRYON A. VARIN

Title of certifying official: COUNTY TREASURER

6. PRIMARY AUDITOR INFORMATION *(To be completed by auditor)*

a. Primary auditor name: R.A. MERCER & CO., P.C.

b. Primary auditor address *(Number and street)*: 6455 LAKE AVENUE
City: ORCHARD PARK
State: NY ZIP + 4 Code: 14127-

c. Primary auditor contact
Name: ROGER J. LIS, JR., CPA
Title: VICE PRESIDENT

d. Primary auditor contact telephone: (716) 675 – 4270

e. Primary auditor contact FAX: (716) 675 – 4272

f. Primary auditor contact E-mail: RLIS@RAMERCERCPA.COM

g. AUDITOR STATEMENT – The data elements and information included in this form are limited to those prescribed by OMB Circular A-133. The information included in Parts II and III of the form, except for Part III, Items 7, 8, and 9a-9g, was transferred from the auditor's report(s) for the period described in Part I, Items 1 and 3, and **is not a substitute** for such reports. The auditor has not performed any auditing procedures since the date of the auditor's report(s). A copy of the reporting package required by OMB Circular A-133, which includes the complete auditor's report(s), is available in its entirety from the auditee at the address provided in Part I of this form. As required by OMB Circular A-133, the information in **Parts II** and **III** of this form was entered in this form by the auditor based on information included in the reporting package. The auditor has not performed any additional auditing procedures in connection with the completion of this form.

7a. Add Secondary auditor information? (Optional)
1 [ ] Yes 2 [X] No

b. If "Yes," complete **Part I, Item 8** on the continuation sheet on page 5.

Auditor certification: ELECTRONICALLY CERTIFIED Date: 9/30/2013

Primary EIN: 15-6000454

PART II FINANCIAL STATEMENTS *(To be completed by auditor)*

1. Type of audit report

Mark either: 1 [X] Unqualified opinion **OR**

any combination of: 2 [ ] Qualified opinion 3 [ ] Adverse opinion 4 [ ] Disclaimer of opinion

2. Is a "going concern" explanatory paragraph included in the audit report? 1 [ ] Yes 2 [X] No

3. Is a significant deficiency disclosed? 1 [X] Yes 2 [ ] No

4. Is a material weakness disclosed? 1 [ ] Yes 2 [X] No

5. Is a material noncompliance disclosed? 1 [ ] Yes 2 [X] No

PART III FEDERAL PROGRAMS *(To be completed by auditor)*

1. Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending $500,000 or more in Federal awards that have separate A-133 audits which are not included in this audit? (AICPA Audit Guide, Chapter 13) 1 [ ] Yes 2 [X] No

2. What is the dollar threshold to distinguish Type A and Type B programs? (OMB Circular A-133 §___ .520(b)) $ 691,465

3. Did the auditee qualify as a low-risk auditee? (§___ .530) 1 [X] Yes 2 [ ] No

4. Is a significant deficiency disclosed for any major program? (§ ___ .510(a)(1)) 1 [X] Yes 2 [ ] No

5. Is a material weakness disclosed for any major program? (§ ___ .510(a)(1)) 1 [ ] Yes 2 [X] No

6. Are any known questioned costs reported? (§ ___ .510(a)(3) or (4)) 1 [X] Yes 2 [ ] No

7. Were Prior Audit Findings related to **direct** funding shown in the Summary Schedule of Prior Audit Findings? (§___.315(b)) 1 [ ] Yes 2 [X] No

8. Indicate which **Federal** agency(ies) have current year audit findings related to **direct** funding or prior audit findings shown in the Summary Schedule of Prior Audit Findings related to **direct** funding. *(Mark (X) all that apply or None)*

- 98 [ ] U.S. Agency for International Development
- 10 [ ] Agriculture
- 23 [ ] Appalachian Regional Commission
- 11 [ ] Commerce
- 94 [ ] Corporation for National and Community Service
- 12 [ ] Defense
- 84 [ ] Education
- 81 [ ] Energy
- 66 [ ] Environmental Protection Agency
- 39 [ ] General Services Administration
- 93 [ ] Health and Human Services
- 97 [ ] Homeland Security
- 14 [ ] Housing and Urban Development
- 03 [ ] Institute of Museum and Library Services
- 15 [ ] Interior
- 16 [ ] Justice
- 17 [ ] Labor
- 09 [ ] Legal Services Corporation
- 43 [ ] National Aeronautics and Space Administration
- 89 [ ] National Archives and Records Administration
- 05 [ ] National Endowment for the Arts
- 06 [ ] National Endowment for the Humanities
- 47 [ ] National Science Foundation
- 07 [ ] Office of National Drug Control Policy
- 59 [ ] Small Business Administration
- 96 [ ] Social Security Administration
- 19 [ ] U.S. Department of State
- 20 [ ] Transportation
- 21 [ ] Treasury
- 64 [ ] Veterans Affairs
- 00 [X] **None**
- [ ] Other – *Specify:*

Primary EIN: 15-6000454

FORM SF-SAC (5-18-2010)

PART III FEDERAL PROGRAMS – Continued

9. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR

CFDA Number: Federal Agency Prefix[1] (a)	CFDA Number: Extension[2] (b)	Research and development (c)	ARRA[3] (d)	Name of Federal program (e)	Amount expended (f)	Direct award (g)	Major program (h)	If yes, type of audit report[4] (i)
10	.561	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N	SNAP	$ 500,179 .00	1 ☐ Y 2 ☒ N	1 ☒ Y 2 ☐ N	U
10	.555	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N	NATIONAL SCHOOL LUNCH PROGRAM	$ 16,124 .00	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N	
93	.041	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N	TITLE VII	$ 5,567 .00	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N	
93	.043	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N	TITLE IIID	$ 5,052 .00	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N	
93	.044	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N	TITLE IIIB	$ 55,527 .00	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N	
93	.052	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N	TITLE IIIE	$ 29,412 .00	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N	
93	.045	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N	NUTRITION IIIC	$ 121,868 .00	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N	
93	.053	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N	COMMODITY FOODS	$ 105,142 .00	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N	
93	.568	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N	WEATHERIZATION	$ 4,998 .00	1 ☐ Y 2 ☒ N	1 ☒ Y 2 ☐ N	U
93	.779	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N	HIICAP	$ 31,087 .00	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N	
TOTAL FEDERAL AWARDS EXPENDED →					$ 23,048,833 .00			

10. AUDIT FINDINGS

Type(s) of compliance requirement(s)[5] (a)	Audit finding reference number(s)[6] (b)
O	N/A
O	N/A
O	N/A
O	N/A
O	N/A
O	N/A
O	N/A
O	N/A
O	N/A

[1] See Appendix 1 of instructions for valid Federal Agency two-digit prefixes.

[2] Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available. *(See Instructions)*

[3] American Recovery and Reinvestment Act of 2009 (ARRA).

[4] If major program is marked "Yes," enter only one letter (**U** = Unqualified opinion, **Q** = Qualified opinion, **A** = Adverse opinion, **D** = Disclaimer of opinion) corresponding to the type of audit report in the adjacent box. If major program is marked "No," leave the type of audit report box blank.

[5] Enter the letter(s) of all type(s) of compliance requirement(s) that apply to audit findings (i.e., noncompliance, significant deficiency (including material weaknesses), questioned costs, fraud, and other items reported under §___ .510(a)) reported for each Federal program.

- A. Activities allowed or unallowed
- B. Allowable costs/cost principles
- C. Cash management
- D. Davis – Bacon Act
- E. Eligibility
- F. Equipment and real property management
- G. Matching, level of effort, earmarking
- H. Period of availability of Federal funds
- I. Procurement and suspension and debarment
- J. Program income
- K. Real property acquisition and relocation assistance
- L. Reporting
- M. Subrecipient monitoring
- N. Special tests and provisions
- O. None
- P. Other

[6] N/A for NONE

Primary EIN: 15-6000454

FORM SF-SAC (5-18-2010)

PART III FEDERAL PROGRAMS – Continued

9. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR

CFDA Number: Federal Agency Prefix[1] (a)	CFDA Number: Extension[2] (b)	Research and development (c)	ARRA[3] (d)	Name of Federal program (e)	Amount expended (f)	Direct award (g)	Major program (h)	Major program: If yes, type of audit report[4] (i)	**10.** AUDIT FINDINGS: Type(s) of compliance requirement(s)[5] (a)	Audit finding reference number(s)[6] (b)
93	.071	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N	MIPA	$ 14,259 .00	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N		O	N/A
93	.667	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N	SOCIAL SERVICES BLOCK GRANT	$ 548,543 .00	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N		O	N/A
93	.558	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N	TANF	$ 3,785,573 .00	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N		O	N/A
93	.568	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N	HEAP	$ 4,186,768 .00	1 ☐ Y 2 ☒ N	1 ☒ Y 2 ☐ N	U	O	N/A
93	.575	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N	CHILD CARE DEVELOPMENT BG	$ 1,209,932 .00	1 ☐ Y 2 ☒ N	1 ☒ Y 2 ☐ N	U	O	N/A
93	.563	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N	CHILD SUPPORT ENFORCEMENT	$ 637,349 .00	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N		O	N/A
93	.658	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N	FOSTER CARE	$ 864,216 .00	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N		O	N/A
93	.658	1 ☐ Y 2 ☒ N	1 ☒ Y 2 ☐ N	FOSTER CARE- ARRA	$ 1,493 .00	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N		O	N/A
93	.659	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N	ADOPTION	$ 10,432 .00	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N		O	N/A
93	.778	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N	MEDICAL ASSISTANCE	$ 1,611,164 .00	1 ☐ Y 2 ☒ N	1 ☒ Y 2 ☐ N	U	O	N/A
TOTAL FEDERAL AWARDS EXPENDED →					$ 23,048,833 .00					

[1] See Appendix 1 of instructions for valid Federal Agency two-digit prefixes.

[2] Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available. *(See Instructions)*

[3] American Recovery and Reinvestment Act of 2009 (ARRA).

[4] If major program is marked "Yes," enter only one letter (**U** = Unqualified opinion, **Q** = Qualified opinion, **A** = Adverse opinion, **D** = Disclaimer of opinion) corresponding to the type of audit report in the adjacent box. If major program is marked "No," leave the type of audit report box blank.

[5] Enter the letter(s) of all type(s) of compliance requirement(s) that apply to audit findings (i.e., noncompliance, significant deficiency (including material weaknesses), questioned costs, fraud, and other items reported under §___ .510(a)) reported for each Federal program.

- A. Activities allowed or unallowed
- B. Allowable costs/cost principles
- C. Cash management
- D. Davis – Bacon Act
- E. Eligibility
- F. Equipment and real property management
- G. Matching, level of effort, earmarking
- H. Period of availability of Federal funds
- I. Procurement and suspension and debarment
- J. Program income
- K. Real property acquisition and relocation assistance
- L. Reporting
- M. Subrecipient monitoring
- N. Special tests and provisions
- O. None
- P. Other

[6] N/A for NONE

Primary EIN: 15-6000454

FORM SF-SAC (5-18-2010)

PART III FEDERAL PROGRAMS – Continued

9. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR

CFDA Number: Federal Agency Prefix[1] (a)	CFDA Number: Extension[2] (b)	Research and development (c)	ARRA[3] (d)	Name of Federal program (e)	Amount expended (f)	Direct award (g)	Major program (h)	If yes, type of audit report[4] (i)	**10.** AUDIT FINDINGS: Type(s) of compliance requirement(s)[5] (a)	Audit finding reference number(s)[6] (b)
93	.268	2 N	2 N	IMMUNIZATION ACTION PLAN	$ 32,407.00	2 N	2 N		O	N/A
93	.268	2 N	1 Y	IMMUNIZATION ACTION PLAN - ARRA	$ 4,238.00	2 N	2 N		O	N/A
93	.994	2 N	2 N	CHILDHOOD LEAD POISONING PREVENTION	$ 17,800.00	2 N	2 N		O	N/A
84	.184	2 N	2 N	EARLY INTERVENTION ADMINISTRATION	$ 39,131.00	2 N	2 N		O	N/A
84	.184	2 N	1 Y	EARLY INTERVENTION ADMINISTRATION	$ 816.00	2 N	2 N		O	N/A
93	.994	2 N	2 N	FEDERAL REIMBURSMENT/CSHCH	$ 17,321.00	2 N	2 N		O	N/A
93	.778	2 N	2 N	FEDERAL MEDICAID ADMIN SALARY SHARING	$ 116,858.00	2 N	2 N		O	N/A
93	.558	2 N	2 N	TANF	$ 728,838.00	2 N	2 N		O	N/A
93	.778	2 N	2 N	FEDERAL MEDICAID ADMIN SALARY SHARING	$ 9,065.00	2 N	2 N		O	N/A
93	.959	2 N	2 N	BLOCK GRANT FOR PREVENTION	$ 283,395.00	2 N	2 N		O	N/A
TOTAL FEDERAL AWARDS EXPENDED →					$ 23,048,833.00					

[1] See Appendix 1 of instructions for valid Federal Agency two-digit prefixes.

[2] Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available. *(See Instructions)*

[3] American Recovery and Reinvestment Act of 2009 (ARRA).

[4] If major program is marked "Yes," enter only one letter (**U** = Unqualified opinion, **Q** = Qualified opinion, **A** = Adverse opinion, **D** = Disclaimer of opinion) corresponding to the type of audit report in the adjacent box. If major program is marked "No," leave the type of audit report box blank.

[5] Enter the letter(s) of all type(s) of compliance requirement(s) that apply to audit findings (i.e., noncompliance, significant deficiency (including material weaknesses), questioned costs, fraud, and other items reported under §___.510(a)) reported for each Federal program.

- A. Activities allowed or unallowed
- B. Allowable costs/cost principles
- C. Cash management
- D. Davis – Bacon Act
- E. Eligibility
- F. Equipment and real property management
- G. Matching, level of effort, earmarking
- H. Period of availability of Federal funds
- I. Procurement and suspension and debarment
- J. Program income
- K. Real property acquisition and relocation assistance
- L. Reporting
- M. Subrecipient monitoring
- N. Special tests and provisions
- O. None
- P. Other

[6] N/A for NONE

Primary EIN: 15-6000454

FORM SF-SAC (5-18-2010)

PART III FEDERAL PROGRAMS – Continued

9. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR — **10.** AUDIT FINDINGS

CFDA Number: Federal Agency Prefix[1] (a)	CFDA Number: Extension[2] (b)	Research and development (c)	ARRA[3] (d)	Name of Federal program (e)	Amount expended (f)	Direct award (g)	Major program (h)	Major program: If yes, type of audit report[4] (i)	Type(s) of compliance requirement(s)[5] (a)	Audit finding reference number(s)[6] (b)
93	.069	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N	PUBLIC HEALTH EMERGENCY PREPAREDNESS PROGRAM	$ 46,387 .00	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N		O	N/A
93	.283	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N	HLP AND COLORECTAL	$ 39,962 .00	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N		O	N/A
93	.008	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N	MEDICAL RESERVE CORPS (MRC)	$ 5,000 .00	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N		O	N/A
17	.245	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N	TAA	$ 354,679 .00	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N		O	N/A
17	.277	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N	NATIONAL EMERGENCY GRANTS	$ 12,911 .00	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N		O	N/A
17	.207	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N	DISABILITY EMPLOYMENT INITIATIVE	$ 125,559 .00	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N		O	N/A
17	.258	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N	WIA ADULT PROGRAM	$ 546,838 .00	1 ☐ Y 2 ☒ N	1 ☒ Y 2 ☐ N	U	HBL	12-01
17	.259	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N	WIA YOUTH ACTIVITIES	$ 443,986 .00	1 ☐ Y 2 ☒ N	1 ☒ Y 2 ☐ N	U	HBL	12-01
17	.278	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N	WIA DISLOCATED WORKERS	$ 253,241 .00	1 ☐ Y 2 ☒ N	1 ☒ Y 2 ☐ N	U	HBL	12-01
17	.325	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N	TITLE V	$ 89,965 .00	1 ☐ Y 2 ☒ N	1 ☐ Y 2 ☒ N		O	N/A
TOTAL FEDERAL AWARDS EXPENDED →					$ 23,048,833 .00					

[1] See Appendix 1 of instructions for valid Federal Agency two-digit prefixes.

[2] Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available. *(See Instructions)*

[3] American Recovery and Reinvestment Act of 2009 (ARRA).

[4] If major program is marked "Yes," enter only one letter (**U** = Unqualified opinion, **Q** = Qualified opinion, **A** = Adverse opinion, **D** = Disclaimer of opinion) corresponding to the type of audit report in the adjacent box. If major program is marked "No," leave the type of audit report box blank.

[5] Enter the letter(s) of all type(s) of compliance requirement(s) that apply to audit findings (i.e., noncompliance, significant deficiency (including material weaknesses), questioned costs, fraud, and other items reported under §___ .510(a)) reported for each Federal program.

- A. Activities allowed or unallowed
- B. Allowable costs/cost principles
- C. Cash management
- D. Davis – Bacon Act
- E. Eligibility
- F. Equipment and real property management
- G. Matching, level of effort, earmarking
- H. Period of availability of Federal funds
- I. Procurement and suspension and debarment
- J. Program income
- K. Real property acquisition and relocation assistance
- L. Reporting
- M. Subrecipient monitoring
- N. Special tests and provisions
- O. None
- P. Other

[6] N/A for NONE

Primary EIN: 15-6000454

FORM SF-SAC (5-18-2010)

PART III FEDERAL PROGRAMS – Continued

9. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR

CFDA Number: Federal Agency Prefix[1] (a)	CFDA Number: Extension[2] (b)	Research and development (c)	ARRA[3] (d)	Name of Federal program (e)	Amount expended (f)	Direct award (g)	Major program (h)	Major program: If yes, type of audit report[4] (i)	**10.** AUDIT FINDINGS: Type(s) of compliance requirement(s)[5] (a)	AUDIT FINDINGS: Audit finding reference number(s)[6] (b)
20	.509	2 N	2 N	PUBLIC TRANSPORTATION	$ 228,944 .00	2 N	2 N		O	N/A
20	.205	2 N	2 N	FEDERAL AID HIGHWAY PROGRAM (HBRR/STP)	$ 4,130,677 .00	2 N	1 Y	U	O	N/A
20	.516	2 N	2 N	JOB ACCESS REVERSE COMMUTE (JARC)	$ 195,463 .00	2 N	2 N		O	N/A
97	.036	2 N	2 N	DISASTER GRANTS (PRESIDENTIALLY DECLARED DISASTERS)	$ 16,969 .00	2 N	1 Y	U	O	N/A
97	.036	2 N	2 N	DISASTER GRANTS (PRESIDENTIALLY DECLARED DISASTERS) FEMA-4020-DR-NY	$ 318,589 .00	2 N	1 Y	U	O	N/A
97	.067	2 N	2 N	HOMELAND SECURITY GRANT PROGRAM - SHSP	$ 35,914 .00	2 N	1 Y	U	O	N/A
97	.055	2 N	2 N	HOMELAND SECURITY GRANT PROGRAM - IECGP	$ 357,942 .00	2 N	1 Y	U	O	N/A
97	.067	2 N	2 N	LAW ENFORCEMENT TERRORISM PREVENTION PROGRAM (LETPP)	$ 75,887 .00	2 N	1 Y	U	O	N/A
97	.067	2 N	2 N	OPERATION STONEGARDEN	$ 463,641 .00	2 N	1 Y	U	O	N/A
16	.010	2 N	2 N	STATE AND LOCAL DOMESTIC PREPAREDNESS TECHNICAL ASSISTANCE	$ 29,310 .00	2 N	2 N		O	N/A
TOTAL FEDERAL AWARDS EXPENDED →					$ 23,048,833 .00					

[1] See Appendix 1 of instructions for valid Federal Agency two-digit prefixes.

[2] Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available. *(See Instructions)*

[3] American Recovery and Reinvestment Act of 2009 (ARRA).

[4] If major program is marked "Yes," enter only one letter (**U** = Unqualified opinion, **Q** = Qualified opinion, **A** = Adverse opinion, **D** = Disclaimer of opinion) corresponding to the type of audit report in the adjacent box. If major program is marked "No," leave the type of audit report box blank.

[5] Enter the letter(s) of all type(s) of compliance requirement(s) that apply to audit findings (i.e., noncompliance, significant deficiency (including material weaknesses), questioned costs, fraud, and other items reported under §___ .510(a)) reported for each Federal program.

- A. Activities allowed or unallowed
- B. Allowable costs/cost principles
- C. Cash management
- D. Davis – Bacon Act
- E. Eligibility
- F. Equipment and real property management
- G. Matching, level of effort, earmarking
- H. Period of availability of Federal funds
- I. Procurement and suspension and debarment
- J. Program income
- K. Real property acquisition and relocation assistance
- L. Reporting
- M. Subrecipient monitoring
- N. Special tests and provisions
- O. None
- P. Other

[6] N/A for NONE

Primary EIN: 15-6000454

FORM SF-SAC (5-18-2010)

PART III FEDERAL PROGRAMS – Continued

9. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR

CFDA Number: Federal Agency Prefix[1] (a)	CFDA Number: Extension[2] (b)	Research and development (c)	ARRA[3] (d)	Name of Federal program (e)	Amount expended (f)	Direct award (g)	Major program (h)	If yes, type of audit report[4] (i)	**10.** AUDIT FINDINGS: Type(s) of compliance requirement(s)[5] (a)	Audit finding reference number(s)[6] (b)
16	.922	2 N	2 N	FEDERAL EQUITABLE SHARING	$ 164,917 .00	2 N	2 N		O	N/A
16	.753	2 N	2 N	CONGRESSIONAL RECOGNITION AWARD	$ 117,498 .00	2 N	2 N		O	N/A
	.	2 N	2 N		$ .00	2 N	2 N			
	.	2 N	2 N		$ .00	2 N	2 N			
	.	2 N	2 N		$ .00	2 N	2 N			
	.	2 N	2 N		$ .00	2 N	2 N			
	.	2 N	2 N		$ .00	2 N	2 N			
	.	2 N	2 N		$ .00	2 N	2 N			
	.	2 N	2 N		$ .00	2 N	2 N			
	.	2 N	2 N		$ .00	2 N	2 N			

TOTAL FEDERAL AWARDS EXPENDED → $ 23,048,833 .00

[1] See Appendix 1 of instructions for valid Federal Agency two-digit prefixes.

[2] Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available. *(See Instructions)*

[3] American Recovery and Reinvestment Act of 2009 (ARRA).

[4] If major program is marked "Yes," enter only one letter (**U** = Unqualified opinion, **Q** = Qualified opinion, **A** = Adverse opinion, **D** = Disclaimer of opinion) corresponding to the type of audit report in the adjacent box. If major program is marked "No," leave the type of audit report box blank.

[5] Enter the letter(s) of all type(s) of compliance requirement(s) that apply to audit findings (i.e., noncompliance, significant deficiency (including material weaknesses), questioned costs, fraud, and other items reported under §___ .510(a)) reported for each Federal program.

- A. Activities allowed or unallowed
- B. Allowable costs/cost principles
- C. Cash management
- D. Davis – Bacon Act
- E. Eligibility
- F. Equipment and real property management
- G. Matching, level of effort, earmarking
- H. Period of availability of Federal funds
- I. Procurement and suspension and debarment
- J. Program income
- K. Real property acquisition and relocation assistance
- L. Reporting
- M. Subrecipient monitoring
- N. Special tests and provisions
- O. None
- P. Other

[6] N/A for NONE

PART I Item 5 Continuation Sheet

c. List the multiple Employer Identification Numbers (EINs) covered in this report.

1	N/A	21	–	41	–
2	–	22	–	42	–
3	–	23	–	43	–
4	–	24	–	44	–
5	–	25	–	45	–
6	–	26	–	46	–
7	–	27	–	47	–
8	–	28	–	48	–
9	–	29	–	49	–
10	–	30	–	50	–
11	–	31	–	51	–
12	–	32	–	52	–
13	–	33	–	53	–
14	–	34	–	54	–
15	–	35	–	55	–
16	–	36	–	56	–
17	–	37	–	57	–
18	–	38	–	58	–
19	–	39	–	59	–
20	–	40	–	60	–

f. List the multiple DUNS covered in the report.

1	N/A –	21	– –
2	– –	22	– –
3	– –	23	– –
4	– –	24	– –
5	– –	25	– –
6	– –	26	– –
7	– –	27	– –
8	– –	28	– –
9	– –	29	– –
10	– –	30	– –
11	– –	31	– –
12	– –	32	– –
13	– –	33	– –
14	– –	34	– –
15	– –	35	– –
16	– –	36	– –
17	– –	37	– –
18	– –	38	– –
19	– –	39	– –
20	– –	40	– –

FORM SF-SAC (5-18-2010)

PART I GENERAL INFORMATION – Continued

8. Part I, Item 8, Secondary Auditor's Contact Information. *(List the Secondary Auditor's Contact information)*

1. a. Secondary Auditor name N / A	**2. a.** Secondary Auditor name	**3. a.** Secondary Auditor name
b. Secondary Auditor address *(Number and street)*	**b.** Secondary Auditor address *(Number and street)*	**b.** Secondary Auditor address *(Number and street)*
City	City	City
State ZIP + 4 Code –	State ZIP + 4 Code –	State ZIP + 4 Code –
c. Secondary Auditor contact Name	**c.** Secondary Auditor contact Name	**c.** Secondary Auditor contact Name
Title	Title	Title
d. Secondary Auditor contact telephone ( ) –	**d.** Secondary Auditor contact telephone ( ) –	**d.** Secondary Auditor contact telephone ( ) –
e. Secondary Auditor contact FAX ( ) –	**e.** Secondary Auditor contact FAX ( ) –	**e.** Secondary Auditor contact FAX ( ) –
f. Secondary Auditor contact E-mail	**f.** Secondary Auditor contact E-mail	**f.** Secondary Auditor contact E-mail
4. a. Secondary Auditor name	**5. a.** Secondary Auditor name	**6. a.** Secondary Auditor name
b. Secondary Auditor address *(Number and street)*	**b.** Secondary Auditor address *(Number and street)*	**b.** Secondary Auditor address *(Number and street)*
City	City	City
State ZIP + 4 Code –	State ZIP + 4 Code –	State ZIP + 4 Code –
c. Secondary Auditor contact Name	**c.** Secondary Auditor contact Name	**c.** Secondary Auditor contact Name
Title	Title	Title
d. Secondary Auditor contact telephone ( ) –	**d.** Secondary Auditor contact telephone ( ) –	**d.** Secondary Auditor contact telephone ( ) –
e. Secondary Auditor contact FAX ( ) –	**e.** Secondary Auditor contact FAX ( ) –	**e.** Secondary Auditor contact FAX ( ) –
f. Secondary Auditor contact E-mail	**f.** Secondary Auditor contact E-mail	**f.** Secondary Auditor contact E-mail

Audit System of States, Local Governments and Non-profit Organizations

Main Menu

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	✓ Step 3. Certify Form SF-SAC
	✓ a. Send Signature Code Emails
	✓ b. Auditee Certify Form SF-SAC
	✓ c. Auditor Certify Form SF-SAC
	✓ Step 4. Submit to FAC

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