

**ALLEGANY COUNTY, MARYLAND
SINGLE AUDIT REPORT – AS RESTATED
JUNE 30, 2011**

TURNBULL, HOOVER & KAHL, P.A.
Certified Public Accountants

ALLEGANY COUNTY, MARYLAND
SINGLE AUDIT REPORT – AS RESTATED
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David W. Turnbull, CPA
Richard J. Hoover, CPA
Bernard B. Kahl, CPA



217 Glenn Street, Suite 200
Cumberland, Maryland 21502
Phone: 301.759.3270
www.thkcpas.com

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 Allegany County Commissioners
Cumberland, Maryland

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 Allegany County, Maryland, as of and for the year ended June 30, 2011, which collectively comprise Allegany County, Maryland's basic financial statements and have issued our report thereon dated December 20, 2011. Our report includes a reference to 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. Other auditors audited the financial statements of the Allegany County Board of Education, Allegany County Library System, and the LaVale Sanitary Commission, as described in our report on Allegany County, Maryland's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Allegany County, Maryland'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 Allegany County, Maryland's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Allegany County, Maryland'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 Allegany County, Maryland's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the Board of Commissioners of Allegany County, Maryland, 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.

Thumhill, Hoover & Kahl, P.C.

Cumberland, Maryland
December 20, 2011

David W. Turnbull, CPA
Richard J. Hoover, CPA
Bernard B. Kahl, CPA



217 Glenn Street, Suite 200
Cumberland, Maryland 21502
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www.thkcpas.com

Independent Auditor's Report on Compliance with
Requirements That Could Have A Direct and Material
Effect on Each Major Program and On Internal Control
Over Compliance in Accordance with OMB Circular A-133

To the Board of Allegany County Commissioners
Cumberland, Maryland

Compliance

We have audited Allegany County, Maryland'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 Allegany County, Maryland's major federal programs for the year ended June 30, 2011. Allegany County, Maryland's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Allegany County, Maryland's management. Our responsibility is to express an opinion on Allegany County, Maryland's compliance based on our audit.

Allegany County's basic financial statements include the operations of the Allegany County Board of Education and Allegany College of Maryland, which received \$23,544,751 and \$18,991,796 in federal awards, respectively, that are not included in the schedule during the year ended June 30, 2011. Our audit, described below, did not include the operations of the Allegany County Board of Education 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 Allegany County, Maryland'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 Allegany County, Maryland's compliance with those requirements.

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

Internal Control Over Compliance

Management of Allegany County, Maryland, 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 Allegany County, Maryland'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 Allegany County, Maryland'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 Allegany County, Maryland, as of and for the year ended June 30, 2011, and have issued our report thereon dated December 20, 2011, which contained unqualified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole. The schedule of expenditures of federal awards is presented for the purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in

accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Allegany County, Maryland's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit Allegany County, Maryland's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of management, the Board of Commissioners of Allegany County, Maryland, 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.

Turnbull, Hoover, Kahl, P.C.

Cumberland, Maryland

December 20, 2011

(except for Note 3, as to which the date is December 20, 2012)

ALLEGANY COUNTY, MARYLAND
PRIMARY GOVERNMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - AS RESTATED
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Federal CFDA#	Federal Grant Number	Pass-Through Grantor's Number	Program Award Amount	Federal Expenditures	Pass Through to Subrecipients
U.S. Department Of Agriculture						
Direct:						
Rural Development:						
County-Wide Water/Sewer Study	10.760	0348-0004	N/A	50,000	50,000	
Mount Savage Water-Planning Grant	10.760		N/A	15,000	15,000	
Consol Sewer System-Planning Grant	10.760	24-00-02	N/A	24,000	11,944	
Rawlings Wastewater-Planning Grant	10.760	24-00-03	N/A	25,000	9,206	
PPG-Rawlings Water Supply Evaluation Grant	10.760	24-00-09	N/A	25,000	12,600	
Eckart SSES Grant	10.760	24-002-05	N/A	25,000	25,000	
Grahmtown SSES Grant	10.760	24-002-06	N/A	25,000	25,000	
Georges Creek Sewerage System Rehab	10.760	2007-2	N/A	506,000	64,212	
Bowmans Addition-Water	10.760	USDA Grant	N/A	1,556,000	-	
Clarysville Water	10.760	USDA Grant	N/A	380,000	156,912	
Bowmans Addition-Phase II	10.760	MD-91-08 - Loan	N/A	624,000	221,469	
Mount Savage/Jennings Run Water	10.760	Loan	N/A	4,260,000	100,000	
Cresaptown Water	10.760	MD-91-15 - Loan	N/A	1,500,400	1,054,098	
Indirect:						
Food and Nutrition Service:						
Pass-Through Maryland Dept of Human Resources:						
Food Distribution To The Needy-AARA	10.568	N/A	CSA/FNS 09-001	8,345	8,345	8,345
Food Distribution To The Needy	10.568	N/A	CSA/FNS 09-001	7,165	7,165	7,165
Food Distribution To The Needy	10.568	N/A	CSA/FNS 10-001	7,572	7,572	7,572
Total U.S. Department Of Agriculture					\$ 1,768,523	\$ 23,082
U.S. Department of Housing and Urban Development						
Indirect						
Community Planning and Development						
CDBG Project Income Housing	14.228	N/A	N/A	N/A	1,937	
Pass-Through Md Dept of Housing and Community Development						
CDBG Revolving Loan Program	14.228	N/A	MD-09-CD-24	250,000	88,277	
CDBG - Bowmans Addition	14.228		MD-09-CD-21	800,000	700,509	
CDBG - Braddock Run Sewer	14.228		MD-09-CD-39	980,885	750,239	
Emergency Solutions Grant	14.231	N/A	2009-ESG-BOS-1	33,124	29,358	29,358
Emergency Solutions Grant	14.231	N/A	2010-ESG-BOS-1	34,450	5,509	5,509
Pass-Through Maryland Dept of Housing and Community Development						
Section 8 Mod Rehab	14.856	P-3525	MD06-K020	N/A	14,752	14,752
Section 8 Mod Rehab-Admin	14.856	P-3525	MD06-K020	N/A	1,373	1,373
Section 8 Voucher-Admin	14.871	P-3507V	MD06-V020	N/A	51,860	51,860
Section 8 Voucher	14.871	P-3507V	MD06-V020	N/A	720,587	720,587
Family Unification Program	14.880				8,840	8,840
Family Unification Program-Admin	14.880				336	336
Total U.S. Department of HUD					\$ 2,373,577	\$ 832,615

ALLEGANY COUNTY, MARYLAND
PRIMARY GOVERNMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - AS RESTATED
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Federal CFDA#	Federal Grant Number	Pass-Through Grantor's Number	Program Award Amount	Federal Expenditures	Pass Through to Subrecipients
U.S. Department Of Agriculture						
Direct:						
Rural Development:						
County-Wide Water/Sewer Study	10.760	0348-0004	N/A	50,000	50,000	
Mount Savage Water-Planning Grant	10.760		N/A	15,000	15,000	
Consol Sewer System-Planning Grant	10.760	24-00-02	N/A	24,000	11,944	
Rawlings Wastewater-Planning Grant	10.760	24-00-03	N/A	25,000	9,206	
PPG-Rawlings Water Supply Evaluation Grant	10.760	24-00-09	N/A	25,000	12,600	
Eckart SSES Grant	10.760	24-002-05	N/A	25,000	25,000	
Grahmtown SSES Grant	10.760	24-002-06	N/A	25,000	25,000	
Georges Creek Sewerage System Rehab	10.760	2007-2	N/A	506,000	64,212	
Bowmans Addition-Water	10.760	USDA Grant	N/A	1,556,000	-	
Clarysville Water	10.760	USDA Grant	N/A	380,000	156,912	
Bowmans Addition-Phase II	10.760	MD-91-08 - Loan	N/A	624,000	221,469	
Mount Savage/Jennings Run Water	10.760	Loan	N/A	4,260,000	100,000	
Cresaptown Water	10.760	MD-91-15 - Loan	N/A	1,500,400	1,054,098	
Indirect:						
Food and Nutrition Service:						
Pass-Through Maryland Dept of Human Resources:						
Food Distribution To The Needy-AARA	10.568	N/A	CSA/FNS 09-001	8,345	8,345	8,345
Food Distribution To The Needy	10.568	N/A	CSA/FNS 09-001	7,165	7,165	7,165
Food Distribution To The Needy	10.568	N/A	CSA/FNS 10-001	7,572	7,572	7,572
Total U.S. Department Of Agriculture					\$ 1,768,523	\$ 23,082
U.S. Department of Housing and Urban Development						
Indirect						
Community Planning and Development						
CDBG Project Income Housing	14.228	N/A	N/A	N/A	1,937	
Pass-Through Md Dept of Housing and Community Development						
CDBG Revolving Loan Program	14.228	N/A	MD-09-CD-24	250,000	88,277	
CDBG - Bowmans Addition	14.228		MD-09-CD-21	800,000	700,509	
CDBG - Braddock Run Sewer	14.228		MD-09-CD-39	980,885	750,239	
Emergency Solutions Grant	14.231	N/A	2009-ESG-BOS-1	33,124	29,358	29,358
Emergency Solutions Grant	14.231	N/A	2010-ESG-BOS-1	34,450	5,509	5,509
Pass-Through Maryland Dept of Housing and Community Development						
Section 8 Mod Rehab	14.856	P-3525	MD06-K020	N/A	14,752	14,752
Section 8 Mod Rehab-Admin	14.856	P-3525	MD06-K020	N/A	1,373	1,373
Section 8 Voucher-Admin	14.871	P-3507V	MD06-V020	N/A	51,860	51,860
Section 8 Voucher	14.871	P-3507V	MD06-V020	N/A	720,587	720,587
Family Unification Program	14.880				8,840	8,840
Family Unification Program-Admin	14.880				336	336
Total U.S. Department of HUD					\$ 2,373,577	\$ 832,615

ALLEGANY COUNTY, MARYLAND
PRIMARY GOVERNMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - AS RESTATED
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

U.S. Department of Justice

Direct:

Bulletproof Vest Partnership Program	16.607	N/A		1,370	1,370
Organized Crime Drug Enforcement Task Force	16.999	N/A		3,074	3,074

Indirect:

Maryland State Police					
JAG Grant	16.738	N/A	BJAG-2007	2,388	2,388

Total U.S. Department Of Justice

	6,832	-
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U.S. Department of Transportation

Indirect:

Urban Mass Trans Admin:

Passed Through Maryland Dept of Transp					
Capital Assistance MTA-FY 2011	20.507	N/A	MD-90-0107, 0134	260,253	164,724
Capital Assistance MTA-FY 2009	20.507	N/A	MD-90-0118	504,000	6,088
ARRA-Capital Assistance MTA-American Recovery Act	20.507	N/A	MD-96-X001	1,259,671	278,746
Operating Assistance	20.507	N/A	MD-90-4118	963,420	502,771

Urban Mass Trans. Admin & Federal

Highway Administration

Passed-Through Maryland Dept of
Transportation

Unified Planning Work Program 11	20.505	N/A	FY11 UPWP	N/A	95,924
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Passed through MD Highway Administration

ARRA-Cash Valley Road Paving	20.205	N/A	AL451ZM1 FAP ES-3 (127)E	755,886	11,589
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ARRA- Depot-New Hope	20.205	N/A	AL451ZM1 FAP ES-3 (127)E	130,000	121,853
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Total U.S. Department Of Transportation

\$	1,181,695	\$	-
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Appalachian Region Commission

Direct:

Water Tank	23.011			326,700	133,327
Water Meters	23.011			123,300	123,300

Indirect:

Passed through MD Office of Planning

MHAA Grant	23.011	N/A		\$ 20,000	\$ 20,000
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Total Appalachian Region Commission

\$	276,627	\$	-
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ALLEGANY COUNTY, MARYLAND
PRIMARY GOVERNMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - AS RESTATED
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Environmental Protection Agency

Direct:

U.S. Environmental Protection Agency-Region III Georges Creek Wastewater	66.113	N/A	XP-973921-01-0	\$ 261,900	\$ 261,900	*
Indirect:						
Passed Through Maryland Department of Environment						
ARRA-Capitalization Grants-State Revolving-Savage River	66.458	N/A	WQSG0844301L	3,926,000	429,468	
ARRA-Safe Drinking Water State Revolving-Mt Savage	66.468	N/A	DWSG0841601L	815,000	130,704	
Total Environmental Protection Agency					\$ 822,072	\$ -

U.S. Department of Health and Human Services

Indirect:

Family Support Administration: Pass Through Maryland Dept of Human Resources Master's Program	93.563	N/A	CSEA/CR 06-003	59,572	59,572	
Pass Through MD Emergency Medical Services Bioterrorism Hospital Preparedness Program	93.889	N/A	BTv1-001	10,473	10,473	
Total U.S. Department of Health and Human Services					\$ 70,045	\$ -

Federal Emergency Management

Indirect:

Passed Through Maryland Emergency Management Agency Civil Defense-10 Grant	97.042	N/A	N/A		19,388	
Passed through Maryland Emergency Medical Services: SAFERS Grant	97.044	N/A	EMW-2006-FF-04520	294,980	108,742	
Total Federal Emergency Management					\$ 128,130	\$ -

U.S. Department of Homeland Security

Indirect:

Passed Through Maryland Emergency Management Agency State Homeland Security Grant	97.073	N/A	8SHSP836		9,290	
Hazardous Materials Emergency	97.067	N/A	FY 2010	5,500	5,500	
FY 09 State Domestic Preparedness	97.067	N/A	N/A	276,559	288,582	
Passed Through County Commissioners of Washington Co Interoperable Emergency Communications Grant	97.055	N/A		87,226	87,226	
Total U.S. Department of Homeland Security					\$ 390,598	\$ -

Grand Total

\$ 7,018,099 **\$ 855,697**

ALLEGANY COUNTY, MARYLAND
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS –
AS RESTATED
YEAR ENDED JUNE 30, 2011

Note 1. Summary of Significant Accounting Policies

Basis of Presentation

This schedule has been prepared on the modified accrual basis of accounting in accordance with generally accepted accounting principles in order to facilitate comparability to the County's fund financial statements prepared on the same basis of accounting.

The accompanying Schedule of Expenditures of Federal Awards includes all financial activity of Allegany County Primary Government Unit only. The Financial Statements for the Allegany County Reporting Entity include the following component units in accordance with Governmental Accounting Standards Board ("GASB") Statement 14 who are responsible for administering their own Federal programs and submitting their own Single Audit reports, if necessary.

- Allegany County Board of Education
- Allegany County Library System
- Allegany College of Maryland
- LaVale Sanitary Commission

Note 2. Oversight Agency

The United States Department of Transportation has been designated oversight audit agency for Allegany County, Maryland.

Note 3. Restatement of Schedule of Expenditures of Federal Awards

The accompanying Schedule of Expenditures of Federal Awards has been restated due to omission of \$366,692 of expenditures of a major federal program, CFDA# 66.458, on the originally prepared and submitted schedule. This occurred due to the Environmental Protection Agency agreeing to reimburse the County for fiscal year 2011 expenditures, during fiscal year 2012.

ALLEGANY COUNTY, MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS – AS RESTATED
YEAR ENDED JUNE 30, 2011

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of Allegany County, Maryland.
2. No significant deficiencies disclosed during the audit of the financial statements are reported in the 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*.
3. No instances of noncompliance material to the financial statements of Allegany County, Maryland, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs disclosed during the audit are reported in the Independent Auditor's Report on Compliance with Requirements That Could Have A Direct and Material Effect On Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133.
5. The auditor's report on compliance for the major federal award programs for Allegany County, Maryland expresses an unqualified opinion on all major federal programs.
6. There are no audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133.
7. The programs tested as major programs included:

U.S. Department of Housing and Urban Development	14.871
U.S. Department of Housing and Urban Development	14.880
U.S. Department of Transportation	20.507
U.S. Department of Transportation	20.205
Environmental Protection Agency	66.458
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. Allegany County, Maryland was determined to be a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

ALLEGANY COUNTY, MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS – AS RESTATED
YEAR ENDED JUNE 30, 2011

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS
AUDIT

None

ALLEGANY COUNTY, MARYLAND
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2011

D. FINANCIAL STATEMENT AUDIT

None

E. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

U.S. DEPARTMENT OF TRANSPORTATION

2010-1 – ARRA (Federal American Recovery and Reinvestment Act) - Urban Mass Transit Capital Assistance MTA - ARRA - CFDA No. 20.507; Grant No. MD-96-X001; Grant period – Fiscal year ended June 30, 2010

Condition and Criteria: While the County has controls to ensure grant revenues and expenditures are properly recorded in the general ledger, grant revenues in the amount of \$30,018 were not properly recorded and identified by source, separate from State revenue.

Effect: The County could have improperly recorded other Federal or State revenue in the general ledger.

Recommendation: The County should develop a more stringent procedure to maintain records that identify adequately the source and application of revenue and expenditures, especially those related to ARRA.

Current Status: The County maintained proper records in the general ledger to identify the source and application of revenue and expenditures during fiscal year 2011. No similar findings were noted during the fiscal year 2011 audit.

U.S. DEPARTMENT OF JUSTICE

2010-2 – ARRA (Federal American Recovery and Reinvestment Act) – Byrne-Justice Assistance Grant – ARRA of 2009 – CFDA No. 16.803; Grant No. BJRA-2009-1105; Grant period – Fiscal year ended June 30, 2010

Condition and Criteria: While the County has controls to ensure required reports are properly approved prior to submission, the Allegany County Sheriff's Office did not maintain signed and dated copies of the quarterly reports that were submitted to the State.

Effect: Without proof of approval and submission of reports, the County could be in noncompliance with other reporting requirements of its grant agreements.

Recommendation: The Allegany County Sheriff's Office should develop a more stringent procedure to ensure documentation of signature and submittal of all required reports is maintained.

Current Status: The Sheriff's Office implemented procedures to ensure documentation of signature and submittal of required reports is maintained. The County believes sufficient documentation is now maintained by all departments.