

COUNTY OF MONMOUTH, NEW JERSEY
REPORT ON FEDERAL FINANCIAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2008

COUNTY OF MONMOUTH, NEW JERSEY

REPORT ON FINANCIAL AWARDS

YEAR ENDED DECEMBER 31, 2008

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND STATE OMB CIRCULAR LETTER 04-04

Honorable Director and Members of the
Board of Chosen Freeholders
County of Monmouth
Freehold, New Jersey

Compliance

We have audited the compliance of the County of Monmouth, New Jersey ("County") with the types of compliance requirements described in the U.S. Office of Management and Budget ("OMB") Circular A-133 Compliance Supplement and the New Jersey State Office of Management and Budget's ("OMB") State Grants Compliance Supplement that are applicable to each of its major federal and state programs for the year ended December 31, 2008. 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. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal and state programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; the audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey; OMB Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations; and State of New Jersey's OMB Circular 04-04, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid. Those standards, OMB Circular A-133 and New Jersey OMB Circular 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. Our audit does not provide a legal determination on the County's compliance with those requirements.

Honorable Director and Members of the
Board of Chosen Freeholders
County of Monmouth
Freehold, New Jersey
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In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal and state programs for the year ended December 31, 2008.

Internal Control over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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's internal control over compliance.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to administer a federal or state program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal or state program that is more than inconsequential will not be prevented or detected by the County's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented or detected by the County's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be 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.

The County's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the County's responses and, accordingly, we express no opinion on them.

Honorable Director and Members of the
Board of Chosen Freeholders
County of Monmouth
Freehold, New Jersey
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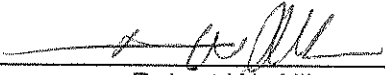
Schedules of Expenditures of Federal Financial Awards and State Financial Assistance

Another auditor has audited the financial statements of the County as of and for the year ended December 31, 2008, and have issued their report thereon dated June 27, 2009 in which they expressed an adverse opinion in accordance with generally accepted accounting principles because of the regulatory basis of accounting, and an unqualified opinion in conformity with the basis of accounting described in Note 1. The County prepares its financial statements in conformity with the accounting practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Their audit was performed for the purpose of forming an opinion on the financial statements taken 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 New Jersey OMB Circular 04-04, and are not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole, on the basis of accounting described in Note 1.

This report is intended solely for the information and use of the administration and Board of Chosen Freeholders of the County, and federal and state awarding agencies, and for filing with the Division of Local Government Services, Department of Community Affairs, State of New Jersey. However, this report is a matter of public record and its distribution is not limited.

Hutchins, Farrell, Meyer & Allison, P.A.
Independent Auditors


Robert W. Allison
Registered Municipal Accountant
(#483)

June 27, 2009

SCHEDULES OF FEDERAL AND STATE FINANCIAL ASSISTANCE

COUNTY OF MONMOUTH

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2008

Federal Grantor/Pass Through Grantor Program Title	Federal C.F.D.A. Number	Pass-Through Entity ID Number	Grant Period From To	Cash Received	Program Expenditures	Non-Reimbursable Interest on Grants
DEPARTMENT OF LAW AND PUBLIC SAFETY						
VICTIMS ASSISTANCE, SFY 08	16.575	1020-100-066-1020-142-YCJF-6010	07/01/07 06/30/08	\$ 103,850.18	\$ 69,800.26	
VICTIMS ASSISTANCE, SFY 08	16.575	FY08-100-066-1020-142	07/01/08 06/30/09	23,566.88	63,310.93	
DCJ-SANESART, VS-42-07	16.575	1020-100-066-1020-142-YCJF-6010	09/01/07 09/30/08	49,106.67	58,001.95	
DCJ-SANESART, VS-34-08	16.575	FY08-100-066-1020-142	10/01/08 09/30/09	-	9,649.00	
MULTI NARCOTICS FORCE CY 2007	16.738	N/A	01/01/07 12/31/07	100,014.00	83,855.00	
MULTI NARCOTICS FORCE CY 2008	16.738	N/A	01/01/08 12/31/08	19,499.00	27,268.65	
MEAGAN'S LAW, FFY 07	16.738	N/A	02/01/08 07/31/09	15,877.00	15,816.25	
COMMUNITY JUSTICE PROGRAM	16.579	1020-100-066-1020-157-YOPR-6010	10/01/06 09/30/07	6,005.92	12,425.14	
COMMUNITY JUSTICE PROGRAM	16.579	1020-100-066-1020-364-YOPR-6010	01/01/08 12/31/08	22,291.37	26,503.70	
HOMELAND SECURITY REGIONAL GRANT PROGRAM	97.004	N/A	N/A	364,966.70	364,966.70	
NEW JERSEY OFFICE OF HOMELAND SECURITY PROGRAM						
HSGP, FY 2006	97.004	1005-100-066-1005-006-YYYY-6110	N/A	119,054.15	104,895.97	
HSGP, FY 2007	97.067	1005-100-066-1005-006-YYYY-6110	07/01/07 06/30/10	334,866.36	422,724.66	
DIVISION OF HIGHWAY & TRAFFIC SAFETY:						
CLICK IT OR TICKET	20.614	N/A	05/19/08 6/1/2008	-	750.00	
SAFE CARGO PROJECT	20.613	N/A	06/01/08 09/30/08	6,287.50	6,587.50	
SAFE CARGO PROJECT	20.613	N/A	10/01/08 09/30/09	4,000.00	4,000.00	
				<u>1,169,418.73</u>	<u>1,270,563.71</u>	
NEW JERSEY JUVENILE JUSTICE COMMISSION						
JDAI FY 2007	16.540	N/A	07/01/06 06/30/07	30,228.43	-	
JDAI FY 2008	16.540	N/A	10/01/07 09/30/08	31,372.89	49,132.50	
JDAI MERC FY 2009	16.540	BY96-1500-209-994570	10/01/08 09/30/09	-	3,996.48	
JABG - 06-13	16.523	N/A	01/01/07 12/31/07	7,573.52	-	
JABG - 07-13	16.523	N/A	01/01/08 12/31/08	21,279.42	53,685.00	
				<u>90,454.26</u>	<u>106,813.98</u>	
DEPARTMENT OF TRANSPORTATION						
SECTION 5311, FY2008 FTA (FEDERAL TRANSIT AUTHORITY)	20.509	N/A	07/01/07 06/30/08	110,086.86	47,084.71	
SECTION 5311, FY2009 FTA (FEDERAL TRANSIT AUTHORITY)	20.509	N/A	07/01/08 06/30/09	-	59,962.13	
JARC RT 35 SHUTTLE - FY 2003	20.516	N/A	01/01/03 12/31/06	3,388.25	27,868.50	
JARC RT 35 SHUTTLE - FY 2004	20.516	N/A	07/01/05 06/30/07	30,000.00	30,000.00	
JARC RT 35 SHUTTLE - FY 2005	20.516	N/A	10/01/06 06/30/08	30,000.00	30,000.00	
JARC RT 35 SHUTTLE - FY 2006	20.516	N/A	06/01/08 06/30/09	12,468.97	27,307.20	
NEW JERSEY INSTITUTE OF TECHNOLOGY/NORTH JERSEY TRANSPORTATION PLANNING AUTHORITY						
SUBREGIONAL TRANSPORTATION PLANNING FY 2007	20.514	N/A	07/01/06 06/30/07	-	28,542.02	
SUBREGIONAL TRANSPORTATION PLANNING FY 2008	20.514	N/A	07/01/07 06/30/08	119,903.31	39,157.57	
SUBREGIONAL TRANSPORTATION PLANNING FY 2009	20.514	N/A	07/01/08 06/30/09	-	45,784.06	
SUBREGIONAL INTERNSHIP PROGRAM FY 2008	20.514	N/A	07/01/07 06/30/08	1,044.48	-	
COASTAL EVACUATION STUDY	20.514	N/A	07/01/07 06/30/09	9,952.82	5,991.86	
MANASQUAN BRIDGE	20.207	N/A	07/01/84 06/30/06	157,447.05	127,779.77	
BRIDGE SCOPING PROJECT	20.007	N/A	11/01/86 10/31/02	17,659.78	17,659.78	
BRIDGE SCOPING PROJECT 0-10	20.007	N/A	01/02/02 01/02/05	89,893.20	75,895.41	
BRIDGE SCOPING PROJECT	20.007	N/A	08/09/00 09/09/03	24,375.96	22,445.70	
BRIDGE SCOPING PROJECT	20.007	N/A	11/01/87 10/31/89	3,374.22	-	
TRAFFIC SIGN REPLACEMENT/UPGRADE	20.205	N/A	02/01/86 01/30/00	10,600.01	-	
COMPTON'S CREEK DREDGING, DB#01308, FY 2005	20.205	6300-480-078-6300-BNX-TCAP-7310	N/A	18,420.80	25,041.92	
CP 537, CORRIDOR SECTION A	20.205	N/A	N/A	1,702,000.00	130,902.89	
HALLS MILLS ROAD SCOPING STUDY	20.205	6300-480-078-6300-BKJ-TCAP-7310	12/31/05 12/31/05	67,948.12	36,581.82	
BAYSHORE FERRY TERM, PHASE 2A	20.205	6300-480-078-6300-CAS-TCAP-7310	08/08/03 12/31/05	103,298.13	57,704.27	
BAYSHORE FERRY TERM, PHASE 2A	20.205	6300-480-078-6300-BQI-TCAP-7310	N/A	137,781.36	-	
				<u>2,686,226.76</u>	<u>778,005.51</u>	
NEW JERSEY DEPARTMENT OF HUMAN SERVICES						
DIVISION OF YOUTH AND FAMILY SERVICES:						
YOUTH DETENTION CENTER CY 2007	93.667	N/A	01/01/07 12/31/07	-	2,437.68	
YOUTH DETENTION CENTER CY 2008	93.667	1610-100-016-1610-MMMN-6130	01/01/08 12/31/08	41,840.00	54,414.21	
DIVISION OF FAMILY DEVELOPMENT:						
SPECIAL INITIATIVE & TRANSPORTATION PROGRAM	17.207	7550-100-054-7550-424-L1LL-6030	07/01/07 06/30/08	18,536.65	77,058.45	
SPECIAL INITIATIVE & TRANSPORTATION PROGRAM	17.207	7550-100-054-7550-424-L1LL-6030	07/01/08 06/30/09	66,734.80	39,532.52	
TITLE IV D REIMBURSEMENT AGREEMENT FY 2007	93.217	7550-100-054-C214-173-L1LL-6110	10/01/06 09/30/07	50,413.95	(151,413.65)	
TITLE IV D REIMBURSEMENT AGREEMENT FY 2008	93.217	7550-100-054-C214-173-L1LL-6110	10/01/07 09/30/08	93,467.99	328,247.74	
TITLE IV D REIMBURSEMENT AGREEMENT FY 2008	93.217	7550-100-054-C214-173-L1LL-6110	10/01/08 09/30/09	-	125,266.01	
DIVISION OF MENTAL HEALTH SERVICES:						
PROJECT TRANSITION/PATH CY 07	93.150	7700-100-054-S640-029-L1LL-6130	01/01/07 12/31/07	145,682.98	304.37	
PROJECT TRANSITION/PATH CY 08	93.150	7700-100-054-S640-029-L1LL-6130	01/01/08 12/31/08	-	150,223.82	
				<u>416,676.37</u>	<u>626,074.16</u>	

COUNTY OF MONMOUTH

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2008

Federal C.F.D.A. Number	Federal Grantor/Pass Through Grantor Program Title	Pass Through Entity ID Number	Grant Period From To	Cash Received	Program Expenditures	Non-Reimbursable Interest on Grants
	DEPARTMENT OF HEALTH AND SENIOR SERVICES					
	OFFICE ON AGING					
93.667	CAREGIVER ASSISTANCE PROGRAM/EASE HOME CARE	4275-100-046-4110-262-J004-6110	01/01/08 12/31/08	1,347,743.55	2,395,410.72	
93.256	MEDICAD CASE MANAGEMENT	N/A	07/01/08 06/30/09	743,000.00	995,492.07	
93.994	PORSCH GRANT CY 2005-2006	4220-100-046-4535-129-J002-6140	07/01/05 06/30/06	26,852.00	(27.53)	
93.994	PORSCH GRANT CY 2006-2007	4220-100-046-4535-315-J002-6140	07/01/06 06/30/07	226,796.45	198,371.23	
93.994	PORSCH GRANT CY 2008	N/A	07/01/07 06/30/08		75,367.60	
93.994	PORSCH GRANT CY 2009	4220-100-046-4535-J002-6140	07/01/08 06/30/09		(28.00)	
93.185	HEALTHY BY TWO IMMUNIZATION, CY 2004	02-100-046-4784-117-6120-2012	01/01/04 12/31/04		1,904.00	
93.185	HEALTHY BY TWO IMMUNIZATION, CY 2006	4230-100-046-4784-117-J002-6120	01/01/06 12/31/06	15,395.00	37,255.19	
93.268	HEALTHY BY TWO IMMUNIZATION, CY 2007	4230-100-046-4784-1182-J002-6120	01/01/07 12/31/07	27,306.00	(597.17)	
93.268	HEALTHY BY TWO IMMUNIZATION, CY 2008	N/A	01/01/08 12/31/08		757.47	
93.283	BIOTERRORISM FY 04	4230-100-046-4110-357-J002-6120	08/21/03 08/30/04		(913.21)	
93.283	BIOTERRORISM FY 06	N/A	08/31/05 08/30/06	243,788.00	392,634.97	
93.283	EPRP GRANT SFY 07	N/A	08/31/06 08/30/07	329,833.30	119,762.76	
93.283	EPRP GRANT SFY 08	N/A	08/31/07 08/09/08			
93.283	PHEP GRANT SFY 08	N/A	08/10/08 08/09/08			
	NEW JERSEY DEPARTMENT OF ENVIRONMENTAL PROTECTION AND ENERGY					
66.460	RAMANESSIN STUDY, RP04-014	03-100-042-4801-442-6110	08/02/03 06/30/05	17,199.75	6,348.75	
66.467	DPF-GGGL FORESTRY PROGRAM	N/A	N/A	3,000.00		
66.467	CLEAN VESSEL ACT GRANT	4885-100-042-4885-085-V59K-6130	01/01/06 12/31/06	1,875.00	6,348.75	
66.467	CLEAN VESSEL ACT GRANT	4885-100-042-4885-085-V59K-6130	01/01/08 12/31/08			
	NEW JERSEY DEPARTMENT OF LABOR					
17.258	WORKFORCE INVESTMENT ACT (ADULT)	N/A	07/01/05 06/30/06	76,422.12	11,608.21	
17.258	WORKFORCE INVESTMENT ACT (ADULT)	N/A	07/01/06 06/30/07	318,550.85	146,127.79	
17.258	WORKFORCE INVESTMENT ACT (ADULT)	N/A	07/01/07 06/30/08	106,558.91	228,402.35	
17.259	WORKFORCE INVESTMENT ACT (YOUTH)	N/A	07/01/06 06/30/07	73,244.33	11,597.33	
17.259	WORKFORCE INVESTMENT ACT (YOUTH)	N/A	07/01/07 06/30/08	774,347.49	166,283.43	
17.260	WORKFORCE INVESTMENT ACT (DISLOCATED WORKER)	N/A	07/01/08 06/30/09	12,858.00	8,150.72	
17.260	WORKFORCE INVESTMENT ACT (DISLOCATED WORKER)	N/A	07/01/06 06/30/07	666,816.95	169,522.02	
17.267	WORKFORCE INVESTMENT ACT PY 04	N/A	07/01/07 06/30/08	1,515,303.03	73,592.16	
17.267	WORKFORCE INVESTMENT ACT PY 06	N/A	07/01/08 06/30/09			
17.267	WORKFORCE INVESTMENT ACT PY 07	N/A	07/01/08 06/30/09	2,194,977.96	2,164,806.73	
17.267	WORKFORCE INVESTMENT ACT PY 08	N/A	07/01/08 06/30/09			
	US DEPARTMENT OF COMMERCE					
11.552	MMRF - SANE/SART, 27-60-101014	N/A	10/01/01 09/30/04		790.50	
	NEW JERSEY DEPARTMENT OF COMMUNITY AFFAIRS					
93.568	LIHEAP	2008-100-022-8050-182-1-CTYA-6110	10/01/07 09/30/08	10,832.00	10,832.00	
	US DEPARTMENT OF JUSTICE					
16.541	CAC-2006-JL-FX-K08	N/A	08/01/06 07/31/09	32,428.53	31,266.25	
16.607	OJP-SVFP, FY 2005	N/A	N/A	3,943.50	4,880.71	
16.606	OJP-SCAAP, FY 2007	N/A	N/A	397,972.00	397,972.00	
16.606	OJP-SCAAP, FY 2008	N/A	N/A	349,473.00	349,473.00	
	US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
14.228	COMMUNITY DEVELOPMENT BLOCK GRANTS	N/A	ongoing	3,428,212.72	3,943,972.49	
14.231	EMERGENCY SHELTER GRANTS	N/A	ongoing	115,393.66	148,378.04	
14.238	SHELTER + CARE	N/A	ongoing	563,109.00	645,138.00	
14.239	HOME INVESTMENT PARTNERSHIP PROGRAM	N/A	ongoing	2,022,919.27	1,973,010.50	
14.156	LOW INCOME HSG ASSISTANCE PROGRAM	N/A	ongoing	19,834,979.23	21,648,261.03	
14.169	US HUD - HOUSING COUNSELING FY 07	N/A	ongoing	50,185.50	66,914.00	
14.241	TOWNSHIP OF WOODBRIDGE	N/A	10/01/07 09/30/08			
14.241	HOPWA 2005	N/A	09/01/04 09/30/07	27,870.09	(1,587.00)	
14.241	HOPWA 2006	N/A	09/01/04 09/30/07	4,947.08	68,931.33	
14.241	HOPWA 2007	N/A	08/01/07 08/16/10		373,437.67	
				26,051,616.55	28,866,456.06	

COUNTY OF MONMOUTH

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2008

<u>Federal Grantor/Pass Through Grantor Program Title</u>	<u>Federal C.F.D.A. Number</u>	<u>Pass-Through Entry ID Number</u>	<u>Grant Period From To</u>	<u>Cash Received</u>	<u>Program Expenditures</u>	<u>Non-Reimbursable Interest on Grants</u>
<u>DIVISION OF SOCIAL SERVICES</u>						
CHILD SUPPORT	93.563	N/A	01/01/08 12/31/08	1,538,133.00	1,484,737.00	
ADMINISTRATION COSTS RELATING TO						
PUBLIC ASSISTANCE PROGRAMS:						
SOCIAL SERVICES BLOCK GRANT	93.667	N/A	01/01/08 12/31/08	3,150,964.00	3,150,964.00	
TITLE XX MEDICAL ASSISTANCE	93.778	N/A	01/01/08 12/31/08	5,006,952.00	6,986,768.00	
TITLE IV-A TANF	93.020	N/A	01/01/08 12/31/08	1,006,776.00	1,501,342.00	
TITLE IV-F WFRNJ	93.021	N/A	01/01/08 12/31/08	277,778.00	254,021.00	
TITLE IV-D CHILD SUPPORT	93.023	N/A	01/01/08 12/31/08	1,957,905.00	2,797,688.00	
FOOD STAMP PROGRAM	10.551	N/A	01/01/08 12/31/08	4,389,651.00	4,572,667.00	
TOTAL ADMINISTRATIVE COSTS				17,328,169.00	20,748,187.00	
<u>DIVISION OF HEALTH AND HUMAN SERVICES</u>						
DIVISION OF FAMILY DEVELOPMENT:						
TANF	93.202	N/A	01/01/08 12/31/08	1,786,262.00	1,550,967.00	
<u>US DEPARTMENT OF DEFENSE</u>						
ARMY-ADULT SHELTER, FT. MONMOUTH	N/A	N/A	N/A	40,000.00	548.75	
CENTER FOR RAPID RESPONSE DATABASE SYSTEM	N/A	W911SR-04-C-0041	08/03/04 07/24/06	40,000.00	548.75	
<u>NATIONAL CHILDREN'S ALLIANCE</u>						
LEADERSHIP CONFERENCE TUITION GRANT	16.547	N/A	N/A		400.00	
<u>US DEPARTMENT OF AGRICULTURE</u>						
USDA/NRCS - RICE-ED/PEAR ORGANIC BLUEBERRY	10.913	N/A	N/A		1,050.00	
FBMOC - YOUTH FARMSTAND PROGRAM 2004	N/A	N/A	N/A		704.27	
FBMOC - YOUTH FARMSTAND PROGRAM	10.500	N/A	N/A		1,700.50	
					3,454.77	
<u>US DEPARTMENT OF THE INTERIOR</u>						
EARLE - MCMC, FY 2007	N/A	N62472-05-M-1728	37,772.00 11/1/2007	12,800.00	12,800.00	
<u>NATIONAL ASSOCIATION OF COUNTY AND CITY HEALTH OFFICIALS</u>						
MEDICAL RESERVES:						
CAPACITY BUILDING GRANT	93.008	N/A	N/A	5,000.00	2,771.94	
TOTAL FEDERAL FINANCIAL ASSISTANCE				\$ 55,555,388.48	\$ 61,148,808.92	\$ 0.00

COUNTY OF MONMOUTH

SCHEDULE OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2008

State Grantor/Pass Through Grantor Program Title	State Account Number	Grant Period		Cash Received	Program Expenditures	Non-Reimbursable Interest on Grants	Cumulative Expenditures
		From	To				
<u>NEW JERSEY TRANSIT CORPORATION</u>							
CASINO GRANT CY 06	N/A	01/01/06	12/31/06	\$ 130,871.48	\$ 130,896.50		\$ 2,125,915.49
CASINO GRANT CY 07	N/A	01/01/07	12/31/07	838,761.37	40,749.39		1,948,780.57
CASINO GRANT CY 08	N/A	01/01/08	12/31/08	1,542,364.75	1,868,028.73		1,868,028.73
WORK FIRST NEW JERSEY, PROJECT INCOME	N/A	01/01/00	12/31/00	3,778.00			
				2,515,775.60	2,039,674.62		5,943,724.79
<u>FEDERAL TRANSIT ADMINISTRATION</u>							
JARC RT 35 SHUTTLE, FFY 2005	N/A	01/01/06	06/30/08	6,000.00	6,000.00		36,000.00
SECTION 5311, FY 2008	N/A	07/01/07	06/30/08	36,695.62	23,111.94		48,504.35
SECTION 5311, FY 2009	N/A	07/01/08	06/30/09		29,655.97		29,655.97
				42,695.62	58,767.91		78,160.32
<u>DEPARTMENT OF TRANSPORTATION</u>							
NEW JERSEY INSTITUTE OF TECHNOLOGY/NORTH JERSEY TRANSPORTATION PLANNING AUTHORITY:							
TRANSPORTATION TRUST FUND:							
ANNUAL TRANSPORTATION PROGRAM 2002	6320-480-078-6320-AG4-TCAP-6010	N/A	N/A			\$ 34,323.20	
ANNUAL TRANSPORTATION PROGRAM 2003	6320-480-078-6320-AG4-TCAP-6010	N/A	N/A			62,789.24	
ANNUAL TRANSPORTATION PROGRAM 2004	6320-480-078-6320-AG4-TCAP-6010	N/A	N/A			50,350.45	2,503,739.93
ANNUAL TRANSPORTATION PROGRAM 2005	6320-480-078-6320-AG4-TCAP-6010	N/A	N/A			102,375.54	405,954.22
ANNUAL TRANSPORTATION PROGRAM 2006	6320-480-078-6320-AG4-TCAP-6010	N/A	N/A			54,818.77	2,323,565.76
ANNUAL TRANSPORTATION PROGRAM 2007	6320-480-078-6320-AG4-TCAP-6010	N/A	N/A			131,365.60	
SR 34 & LLOYD ROAD PROJECT, FY 05-08	6320-480-078-6320-AIC-TCAP-6010	N/A	N/A	174,978.26	48,697.95		448,679.38
LOCAL BRIDGE REHABILITATION, FY 2000	6320-480-078-6320-A46-TCAP-6010	N/A	N/A		2,721.50		3,154.32
COUNTY BRIDGE INSPECTION PILOT PROGRAM	6320-480-078-6320-A46-TCAP-6010	12/13/05	12/13/06	700,000.00	86,589.45		695,508.08
1999 BRIDGE BOND PROGRAM	572-078-6220-035-TCAP-6010	07/01/01	12/31/04		(418.11)	11,505.83	8,339,866.74
				874,978.26	3,073,575.53	447,528.63	14,720,468.43
<u>NEW JERSEY DEPARTMENT OF LABOR</u>							
WNJ (BRAC) SFY 08	N/A	07/01/07	06/30/08	203,164.00	203,164.00		203,164.00
WNJ, SFY 07 BRAC (2005)	N/A	07/01/06	06/30/07	12,000.00	32,811.40		38,990.96
WIB/WFNJ PY 2003	N/A	N/A	N/A	250.00	3.16		161.15
WIB/WFNJ PY 2006	N/A	07/01/06	06/30/07	462,000.00	49,128.29		1,991,788.00
TANF/GA	N/A	07/01/08	06/30/09		536,001.70		536,001.70
WNJ, WLL, SFY 09	4545-767-062-4545-004-N751-6140	07/01/08	06/30/09		77,741.55		77,741.55
WLL, SFY 07	N/A	07/01/06	06/30/07		9,411.00		224,833.00
WLL, SFY 08	N/A	07/01/07	06/30/08	160,828.00	144,885.31		180,828.00
WIB, WOPP PY 07	N/A	07/01/07	06/30/08	42,577.00	37,038.71		57,577.00
WIB, WOPP PY 08	N/A	07/01/08	06/30/09		29,952.23		29,952.23
WIA-WFNJ, SFY 08	N/A	07/01/07	06/30/08	2,088,053.00	2,174,094.52		2,444,187.11
				2,988,872.00	3,294,231.87		5,785,224.70
<u>NEW JERSEY DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT</u>							
WFNJ, TANF/MW, FY 2007	N/A	07/01/06	06/30/07		1,968.12		8,120.43
WFNJ, TANF/MW, FY 2008	N/A	07/01/07	06/30/08	32,592.00	32,592.00		32,592.00
WIB, PY 07	N/A	07/01/07	06/30/08	30,000.00	30,000.00		30,000.00
WIB, PY 08	N/A	07/01/08	06/30/09		2,216.26		2,216.26
				62,592.00	66,776.38		72,928.69

COUNTY OF MONMOUTH

SCHEDULE OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2008

State Grantor/Pass Through Grantor Program Title	State Account Number	Grant Period		Cash Received	Program Expenditures	Non-Reimbursable Interest on Grants	Cumulative Expenditures
		From	To				
NEW JERSEY DEPARTMENT OF HEALTH AND SENIOR SERVICES - INDIRECT PROGRAM							
OFFICE ON AGING	4275-100-046-4110-262-J004-6110	01/01/08	12/31/08	1,142,640.45	1,492,846.62		4,430,523.02
SIBA, JACC PROGRAM	N/A	N/A	N/A	172,000.00			
CCPED, WAIVER CASE MANAGEMENT	N/A	N/A	N/A	10,000.00			
ALCOHOL SERVICES PLAN CY 07	7555-760-054-4219-001-LDAS-6110	01/01/07	12/31/07	327,204.00	182,036.96		1,082,117.34
ALCOHOL SERVICES PLAN CY 08	7555-760-054-4219-001-LDAS-6110	01/01/08	12/31/08	376,256.00	920,451.82		920,451.82
PUBLIC HEALTH PRIORITY FUNDING GRANT, CY 2005	4230-100-046-4798-307-J002-6010	01/01/05	12/31/05		7,321.50		32,417.50
PUBLIC HEALTH PRIORITY FUNDING GRANT, CY 2006	4230-100-046-4798-307-J002-6010	01/01/06	12/31/06		7,850.20		91,744.00
PUBLIC HEALTH PRIORITY FUNDING GRANT, CY 2007	4230-100-046-4798-307-J002-6010	01/01/07	12/31/07		16,008.00		91,744.00
PUBLIC HEALTH PRIORITY FUNDING GRANT, CY 2008	4230-100-046-4798-307-J002-6010	01/01/08	12/31/08	91,744.00	69,715.36		69,715.36
SEXUALLY TRANSMITTED DISEASES	100-046-4782-305-6120	07/01/07	06/30/08	11,024.00	8,654.60		13,135.96
SEXUALLY TRANSMITTED DISEASES	100-046-4782-305-6120	07/01/08	06/30/09	1,753.00	7,259.33		7,259.33
TASE PROGRAM	4230-100-046-4754-414-J002-6120	N/A	N/A	1,320.00	2,650.00		2,650.00
RIGHT TO KNOW GRANT, CY 2007	4230-100-046-4771-105-J002-6110	01/01/07	12/31/07	3,771.25			15,085.00
RIGHT TO KNOW GRANT, CY 2008	4230-100-046-4771-105-J002-6110	01/01/08	12/31/08	11,313.75	15,085.00		15,085.00
				2,149,028.45	2,729,879.39		6,771,928.33
DEPARTMENT OF HUMAN SERVICES							
DIVISION OF YOUTH & FAMILY SERVICES:							
HUMAN SERVICES ADVISORY COUNCIL CY 07	7570-100-054-7570-388-L1LL-6130	01/01/07	12/31/07		1,452.36		83,857.00
HUMAN SERVICES ADVISORY COUNCIL CY 08	7570-100-054-7570-388-L1LL-6130	01/01/08	12/31/08	79,373.00	79,064.00		79,203.98
FAMILY COURT, GRANT-IN-AID CY 08	7570-100-054-7570-361-L1LL-6130	01/01/08	12/31/08	7,870.00	7,870.00		7,870.00
SPECIAL INITIATIVE & TRANSPORTATION PROGRAM	7550-100-054-7550-424-L1LL-6030	07/01/07	06/30/08	15,166.35	63,047.83		75,916.11
SPECIAL INITIATIVE & TRANSPORTATION PROGRAM	7550-100-054-7550-424-L1LL-6030	07/01/08	06/30/09	54,601.20	32,344.79		32,344.79
HOMELESS CY 07	7550-100-054-7550-072-L1LL-6030	01/01/07	12/31/07	93,676.00	47,287.02		775,605.05
HOMELESS CY 08	7550-100-054-7550-072-L1LL-6030	01/01/08	12/31/08	741,828.00	714,634.92		714,634.92
MENTAL HEALTH BOARD FY 2008	7700-100-054-5820-029-L1LL-6130	07/01/07	06/30/08		5,415.87		5,999.87
DIVISION OF MENTAL HEALTH SERVICES:							
PROJECT TRANSITION/PATH CY 07	7700-100-054-5840-029-L1LL-6130	01/01/07	12/31/07		9,105.10		573,073.16
PROJECT TRANSITION/PATH CY 08	7700-100-054-5840-029-L1LL-6130	01/01/08	12/31/08	248,751.02	256,504.42		414,913.50
PROJECT TRANSITION/PATH MAP	N/A	N/A	N/A	7,108.50			
PROJECT TRANSITION/PATH MAP	N/A	N/A	N/A	46,509.38			
DISASTER RESPONDERS	N/A	N/A	N/A	2,500.00	1,400.00		1,400.00
CIACC/CART CY 07	1620-100-016-1620-013-MMMM-6130	01/01/07	12/31/07	21,629.00			43,258.00
CIACC/CART CY 08	1620-100-016-1620-013-MMMM-6130	01/01/08	12/31/08	45,411.55	44,566.00		44,566.00
				1,364,624.00	1,262,692.31		2,852,632.38
NEW JERSEY DEPARTMENT OF LAW AND PUBLIC SAFETY							
SANE, FY 2000; STATE APPROPRIATION	1020-100-066-1020-321-YCJS-6010	07/01/99	ongoing		1,955.89		3,815.79
DHTS-MCPO D.W.I. TASK FORCE	1160-100-066-1160-057-YHTS-6020	10/01/07	09/30/08	25,448.60	25,448.60		25,448.60
DIVISION OF CRIMINAL JUSTICE:							
BODY ARMOR REPLACEMENT FUND, FY 2006	1020-718-066-1020-001-YCJS-6120	N/A	N/A		46,442.54		52,844.67
BODY ARMOR REPLACEMENT FUND, FY 2007	1020-718-066-1020-001-YCJS-6120	N/A	N/A	62,648.53	14,802.72		14,802.72
BODY ARMOR REPLACEMENT FUND, FY 2008	1020-718-066-1020-001-YCJS-6120	N/A	N/A	55,681.74			
SEX OFFENDER REGISTRY GRANT	06-100-066-1020-351	10/01/07	09/30/08	18,750.00	16,534.05		16,534.05
PROJECT VISION	1310-100-066-131P-041-YPRV-6010	04/01/07	03/31/08		21,591.99		50,000.00
LEOTEF	1020-100-066-1020-314-YCJF-6120	N/A	N/A	28,623.10	48,220.00		48,220.00
LEOTEF	1020-100-066-1020-314-YCJF-6120	N/A	N/A	8,088.56	7,958.74		8,088.56
OSME-COVERDALE FORENSIC AWARD	N/A	N/A	N/A	14,730.33			14,730.33
OFFICE OF ATTORNEY GENERAL:							
ATTORNEY IDENTIFICATION PROGRAM	1310-100-066-131P-041-YAIS-6010	N/A	N/A	1,470.00			10,980.00
DIVISION OF STATE POLICE:							
OEM - EMPG, FY 2006	N/A	N/A	N/A	8,000.00			
CEMPAO - WARREN GROVE FIRE	1200-100-066-1200-995-YEMR-6110	N/A	N/A	28,489.40			
PDM PLANNING GRANT	N/A	N/A	N/A	151,067.92	176,178.85		217,835.81
				410,978.52	349,096.05		483,301.53

SCHEDULE OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2008

NEW JERSEY JUVENILE JUSTICE COMMISSION

FOR THE YEAR ENDED DECEMBER 31, 2008

TOTAL STATE FINANCIAL ASSISTANCE

COUNTY OF MONMOUTH
NOTES TO SCHEDULES OF FEDERAL AND STATE
FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2008

NOTE 1. ORGANIZATION AND BASIS OF PRESENTATION

The County of Monmouth, New Jersey in the United States of America 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. All grant and program cash funds are accounted for separately within the County's financial records. Except for grants administered by the following:

County College
County Mosquito Commission
County Vocational School
County Improvement Authority

the Finance Office performs accounting functions for all grants.

Basis of Accounting

The County's grants are presented on the modified accrual basis of accounting utilizing the following method:

Current Fund Grants - In accordance with a directive from the Division of Local Government Services, Department of Community Affairs, State of New Jersey, all grant revenues and expenditures are fully realized within the current fund budget and corresponding receivables and spending reserves are established in the grant fund where the accounting for the grant activity takes place.

Local Contributions

Local matching contributions, when required, are raised in the current fund budget and transferred to the grant fund. The percentage of matching contributions varies with each program.

Revenues

Revenues, as reported on the accompanying Schedules of Federal and State Financial Assistance, reflect cash receipts, cancelled encumbrances and cancelled balances. Differences between budget and actual cash receipts are cancelled to fund balance when the grant is closed out.

COUNTY OF MONMOUTH
NOTES TO SCHEDULES OF FEDERAL AND STATE
FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2008

NOTE 1. ORGANIZATION AND BASIS OF PRESENTATION (Continued)

Expenditures

Expenditures, as reported on the accompanying Schedules of Federal and State Financial Assistance, reflect cash disbursements and cancelled balances charged directly to a grant program and outstanding encumbrances at year-end. Differences between budget and actual cash disbursements are cancelled to fund balance when the grant is closed out.

NOTE 2. INTEREST EARNED ON CAPITAL TRANSPORTATION PROGRAM ADVANCE

Interest earned on Capital Transportation Program Advances for the period June 1, 1996 through December 31, 2008 has been calculated to be a total of \$8,220,906.31. For the period January 1, 2008 through December 31, 2008, interest earned totaled \$447,528.63. The interest earned from Capital Transportation Program advances was used for the following:

Budget expenditures for County Road Overlay Program

NOTE 3. CONTINGENCIES

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

COUNTY OF MONMOUTH

SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FEDERAL AND STATE PROGRAMS

FOR THE YEAR ENDED DECEMBER 31, 2008

COUNTY OF MONMOUTH, NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended December 31, 2008

Part 1 - Summary of Auditor's Results

Financial Statement Section

- A) Type of auditor's report issued: Unqualified in accordance with NJ Accounting Principles
- 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 financial statements noted? Yes X No

Federal Awards Section

- D) Internal control over compliance:
- 1) Material weakness(es) identified? Yes X No
- 2) Significant deficiencies identified that are not considered to be material weaknesses? Yes X No
- E) Type of auditor's report issued on compliance for major programs? Unqualified
- F) Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133 (Section .510(a))? Yes X No
- G) Identification of major programs:
- | <u>CFDA Number(s)</u> | |
|-----------------------|--|
| <u>14.239</u> | <u>Home Investment Partnership Program</u> |
| <u>93.023</u> | <u>Title IV D - Child Support</u> |
| <u>93.202</u> | <u>NJDHHS DFD-TANF</u> |
| <u>16.606</u> | <u>UDDOH/OJP-SCAAP</u> |
| <u>93.667</u> | <u>NJDHS/DFYS - Youth Detention Center</u> |
| <u>93.667</u> | <u>Social Services Block Grant</u> |
| <u>93.778</u> | <u>Title XIX - Medical Assistance</u> |
- H) Dollar threshold used to distinguish between Type A and Type B programs? \$1,808,887.00
- I) Auditee qualified as low-risk auditee? X Yes No

COUNTY OF MONMOUTH, NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended December 31, 2008

Part 1 - Summary of Auditor's Results

State Awards Section

J) Internal control over compliance:

1) Material weakness(es) identified?

 Yes X No2) Significant deficiencies identified that are not
considered to be material weaknesses? Yes X No

K) Type of auditor's report issued on compliance for major programs?

UnqualifiedL) Any audit findings disclosed that are required to be reported
in accordance with NJ OMB Circular 04-04? Yes X No

M) Identification of major programs:

GMIS Number(s)Name of State Program2000-100-082-C001-044-U999-6010NJ Governor's Council on Alcohol4855-100-042-4855-075-V83K-6010NJDEP - CEHA Grant6320-480-078-6320-AG4-TCAP-6010NJDOT/TTF-ATP7550-100-054-7550-072-LLLL-6030NJDSH/DFD - Homeless7555-760-054-4219-001-LDAS-6110NJDHSS - Alcohol Services Plan7700-100-054-S640-029-LLLL-6130NJDHS/DMHS - Project TransitionN/AChild SupportN/AMedical AssistanceN/ANJLWD-TANF/GA,WFNJ SFY'09N/ATANFN/AWFNJ-Omega (General Assistance)N) Dollar threshold used to distinguish between Type A
and Type B programs?\$772,070.00

O) Auditee qualified as low-risk auditee?

 X Yes No

COUNTY OF MONMOUTH, NEW JERSEY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D)

Year ended December 31, 2008

Part 2 - Schedule of Financial Statement Findings

This Section identifies the reportable conditions/(significant deficiencies), material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with Chapter 5.18 of Government Auditing Standards.

None noted.

COUNTY OF MONMOUTH, NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D)

Year ended December 31, 2008

Part 3 - Schedule of Federal and State Award Findings and Questioned Costs

This Section identifies the reportable conditions/(significant deficiencies), material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major federal and state programs, as required by OMB Circular A-133 and New Jersey OMB Circular 04-04.

STATE AWARDS

Finding #2008-1

Monmouth County Division of Mental Health and Addiction Services (Office of Addiction Services) regarding New Jersey Department of Human Services, Division of Addiction Services ("DAS") Contract No. 08-535-ADA-0.

Annual on-site programmatic reviews of all subcontractors required as a condition of the 2008 contract agreement (#08-535-ADA-0) were not conducted during the contract period January 1, 2008 through December 31, 2008.

Condition:

The contract specifications, which are incorporated in the contract/agreement, did state "The County is to conduct annual on-site programmatic reviews of all subcontractors, using the "DAS Annual Site Visit Monitoring Review Form" or a similar review document approved by the DAS.

Cause:

The County Office of Addiction Services has stated that additional and unique tasks and responsibilities placed on the County by DAS in 2008 contributed to the County's inability to complete the required on-site visits. While DAS acknowledges that there were additional responsibilities placed on the County in 2008, the completion of these additional responsibilities should not have affected the ability of the County to execute its contractual required on-site visits.

Effect:

The County was unable to verify that services were provided only to eligible individuals. In addition, adherence to other programmatic terms and conditions of the contract could not be substantiated. The cost of assistance as it relates to subcontractors may be disallowed - \$1,059,152.

COUNTY OF MONMOUTH, NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D)

Year ended December 31, 2008

Part 3 - Schedule of Federal and State Award Findings and Questioned Costs
(continued)

Finding #2008-1 (continued)

Recommendation:

The Assistant Director of the Monmouth County Office of Addiction Services should monitor to ensure site visits are being performed.

Response:

Corrective Action: The Director of the Monmouth County Division of Mental Health and Addiction Services (Office of Addiction Services), together with the Assistant Director of the Monmouth County Office of Addiction Services has put procedures in place to ensure that all 2008 on-site programmatic reviews will be completed. The 2008 reviews can be completed in conjunction with the 2009 regularly scheduled on-site reviews of the subcontractors. The subcontractors will be told by way of phone calls and a formal letter that subcontract compliance and related documents for both contract years 2008 and 2009 will be reviewed at their on-site visit. Some subcontractors have already been called, and they are in agreement with our request to review both years. The "DAS Annual Site Visit Monitoring Review Form(s)" will be used and sent to DAS upon completion.

Implementation Date: The Assistant Director of the Monmouth County Office of Addiction Services, in conjunction with his on-going regular duties and responsibilities, will conduct and complete all 2008 on-site programmatic reviews of the subcontractors during the period of July 20, 2009 through October 16, 2009. The "DAS Annual Site Visit Monitoring Review Forms" will be mailed directly to DAS upon the timely completion of each site visit. In the event of any unforeseen circumstances giving cause to a delay of this corrective action plan, DAS will be notified immediately for technical assistance, direction, and/or approval.

Name of Contact Person Responsible for Corrective Action: Ronald V. Povolo, L.C.A.D.C., Assistant Director of the Monmouth County Office of Addiction Services.

COUNTY OF MONMOUTH, NEW JERSEY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D)
Year ended December 31, 2008

Finding #2008-2

NJDHSS CEHA Grant – Account #4855-100-042-4855-075-V83K-6010 – Grant Period 2005-2007

Condition:

It was noted in some instances that quarterly reports were not filed in a timely manner.

Cause:

Procedures are in place to ensure submission of reports is done in a timely manner. However, clerical issues prevented this.

Effect:

The County may not be in compliance.

Recommendation:

The County Finance Office should monitor submission of reports to ensure timely filing.

Response:

The County Finance Office will monitor the report submissions prior to the due date to ensure timely filing. The newly-hired Administrative Department Director ("ADD"), who oversees the Health Department, will also monitor this process and ensure that reports are prepared and submitted in a timely manner in accordance with the grant agreement.

FEDERAL AWARDS

Finding #2008-3

NJDHSS PORSCHE – CFDA #93-994 – Grant Period 2006-2008

Condition:

It was noted in some instances quarterly reports were not filed in a timely manner.

Cause:

Procedures are in place to ensure submission of reports is done in a timely manner. However, clerical issues prevented this.

COUNTY OF MONMOUTH, NEW JERSEY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D)
Year ended December 31, 2008

Part 3 - Schedule of Federal and State Award Findings and Questioned Costs
(continued)

Finding #2008-3 (continued)

Effect:

The County may not be in compliance.

Recommendation:

The County Finance Office should monitor submission of reports to ensure timely filing.

Response:

The County Finance Office will monitor the report submissions prior to the due date to ensure timely filing. The newly-hired Administrative Department Director ("ADD"), who oversees the Health Department, will also monitor this process and ensure that reports are prepared and submitted in a timely manner in accordance with the grant agreement.

COUNTY OF MONMOUTH
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FEDERAL AND STATE PROGRAMS
FOR THE YEAR ENDED DECEMBER 31, 2008

COUNTY OF MONMOUTH, NEW JERSEY

SUMMARY SCHEDULE OF PRIOR-YEAR FINDINGS
AND QUESTIONED COSTS AS PREPARED BY MANAGEMENT

Year ended December 31, 2008

This section identifies the status of prior-year findings related to the financial statements and federal and state awards that are required to be reported in accordance with Chapter 6.12 of Government Auditing Standards, U.S. OMB Circular A-133 (Section .315 (a)(b) and New Jersey OMB Circular 04-04.

FEDERAL AWARDS

Finding #2007-1

NJDHSS BIOTERRORISM AND EPRP GRANT – CFDA #93.238 – GRANT PERIOD 2005-2008.

It is noted in one instance that the quarterly report was not filed in a timely manner.

Recommendation:

County Grants Coordinator should monitor submission of reports to ensure timely filing.

Current Status:

The recommendation was adopted in June, 2008. No similar findings were noted in the 2008 audit.

Finding #2007-2:

NJDHSS PORSCHE – CFDA #93.994 – GRANT PERIOD 2006-2008.

It was not noted that in some instances quarterly reports were not filed in a timely manner.

Recommendation:

County Grants Coordinator should monitor submission of reports to ensure timely filing.

Current Status:

See Finding #2008-3.

COUNTY OF MONMOUTH, NEW JERSEY

SUMMARY SCHEDULE OF PRIOR-YEAR FINDINGS
AND QUESTIONED COSTS AS PREPARED BY MANAGEMENT

Year ended December 31, 2008

STATE AWARDS

Finding #2007-3

NJDHSS CEHA GRANT – ACCT #4855-100-042-4855-075-V83K-6010 - GRANT
PERIOD 2005-2007.

It is noted that in some instances quarterly reports were not filed in a timely manner.

Recommendation:

County Grants Coordinator should monitor submission of reports to ensure timely filing.

Current Status:

See Finding #2008-2.