

**County of Caroline, Virginia  
Schedule of Findings and Questioned Costs  
For the year ended June 30, 2007**

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**Section I—Summary of Auditors' Results**

Financial Statements

Type of auditors' report issued unqualified

Internal control over financial reporting:

a. Material weaknesses identified? \_\_\_ yes     X  no

b. Significant deficiencies identified that are not considered to be material weaknesses? \_\_\_ yes     X  none reported

Noncompliance material to financial statements noted? \_\_\_ yes     X  no

Federal Awards

Internal control over major programs:

A. Material weaknesses identified? \_\_\_ yes     X  no

B. Significant deficiencies identified that are not considered to be material weaknesses? \_\_\_ yes     X  none reported

Type of auditors' report issued on compliance for major programs unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? \_\_\_ yes     X  no

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
10.553/10.555/10.559	Child Nutrition Cluster
14.228	Community Development Block Grant
20.205	Highway Planning and Construction (ISTEA)
84.318	Literacy Challenge Grant

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee?  X  yes    \_\_\_ no

**Section II—Financial Statement Findings**

None

**Section III—Federal Award Findings and Questioned Costs**

None