

CITY OF PORTSMOUTH, VIRGINIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2004

1. SUMMARY OF AUDITORS' RESULTS

- a) The auditors' report expresses an unqualified opinion on the basic financial statements of the City.
- b) No reportable conditions were reported as a result of the audit of the basic financial statements.
- c) No instances of noncompliance material to the financial statements of the City, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
- d) No reportable conditions were reported as a result of the audit of internal control over major federal programs.
- e) No instances of noncompliance material to major federal award programs for the City were disclosed during the audit.
- f) The auditor's report on compliance for the major federal award programs for the City expresses an unqualified opinion on compliance with the requirements of all major federal award programs.
- g) The audit disclosed no audit findings required to be reported.
- h) The major programs are:
 - i) Temporary Assistance to Needy Families (CFDA No. 93.558)
 - ii) Medicaid Assistance Program (CFDA No. 93.778)
 - iii) Child Care Cluster (Child Care and Development Block Grant and Child Care Mandatory and Matching Funds of the Child Care and Development Block Grant) (CFDA No. 93.575 and 93.596)
 - iv) Special Education Cluster (Special Education - Grants to States and Special Education - Preschool Grants) (CFDA No. 84.027 and 84.173)
 - v) Improving Teacher Quality State Grants (CFDA No. 84.367)
 - vi) Public Assistance Grants (CFDA No. 97.036)
- i) The dollar threshold used to distinguish between Type A and Type B programs is \$1,306,233.
- i) The auditee qualified as a low-risk auditee.

2. FINDINGS RELATING TO THE FINANCIAL STATEMENTS WHICH ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH GOVERNMENTAL AUDITING STANDARDS

None

CITY OF PORTSMOUTH, VIRGINIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)

Year Ended June 30, 2004

3. FINDINGS AND QUESTIONED COSTS FOR MAJOR FEDERAL AWARDS PROGRAMS

None

4. FINDINGS AND QUESTIONED COSTS FOR STATE COMPLIANCE

None

CITY OF PORTSMOUTH, VIRGINIA

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS

Year Ended June 30, 2004

GAS Finding: 03-1

Status: Completed.

Federal finding 03-1

Status: Completed.

State Finding 03-1

Status: Completed

State Finding 03-2

Status: Completed.