

**CITY OF PORTSMOUTH, VIRGINIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

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**Year Ended June 30, 2007**

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**1. SUMMARY OF AUDITORS' RESULTS**

- a) The auditors' report expresses an unqualified opinion on the basic financial statements of the City.
- b) No significant deficiencies 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 significant deficiencies 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) Food Stamps Cluster (CFDA No. 10.561)
  - ii) Special Education Cluster (CFDA No. 84.027, 84.173)
  - iii) Child Care and Development Fund Cluster (CFDA No.93.596, 93.575)
  - iv) Medical Assistance Program (CFDA No. 93.778)
  - v) Vocational Education (CFDA No. 84.048)
  - vi) Improving Teacher Quality (CFDA No. 84.367)
- i) The dollar threshold used to distinguish between Type A and Type B programs is \$1,168,700.
- 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)**

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**Year Ended June 30, 2007**

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**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***

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***Year Ended June 30, 2007***

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None reportable.