

**COUNTY OF HUNTERDON  
NEW JERSEY**

**Report on Expenditures of Federal Awards  
And State Financial Assistance**

**For the Year Ended December 31, 2014**

**COUNTY OF HUNTERDON, NEW JERSEY**

**Report on Expenditures of Federal Awards  
And State Financial Assistance**

**December 31, 2014**

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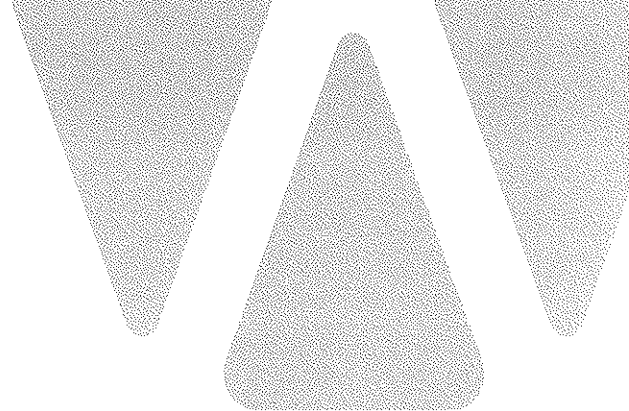
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**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM;  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-  
133 AND SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE REQUIRED  
NEW JERSEY OMB CIRCULAR 15-08**

Independent Auditors' Report

Honorable Members of the Board of  
Chosen Freeholders  
County of Hunterdon  
Flemington, New Jersey

**Report on Compliance for Each Major Federal and State Program**

We have audited Hunterdon County's (the "County") compliance with the types of compliance requirements described in the *U.S. OMB Circular A-133 Compliance Supplement* and State of New Jersey Department of Treasury, OMB Circular 15-08 that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2014. The County's major federal and state programs are identified in the summary of the auditors' results section of the accompanying schedule of findings and questioned costs. The CFDA Number 14.871-Section 8 Housing Choice Vouchers, CFDA Number 14.181-Section 8 Housing Mainstream, CFDA Number 93.558-Temporary Assistance for Needy Families, CFDA Number 10.561-Supplemental Nutrition Assistance Program, Grant Number 100-054-7550-121-WFJ General Assistance, and Grant Number 100-054-7550-121-WFJ General Administrative Costs are identified in the accompanying schedule of findings and questioned costs as major federal and state programs and were audited by other auditors whose reports have been furnished to us. Our opinion on compliance, insofar as it relates to CFDA Number 14.871-Section 8 Housing Choice Vouchers, CFDA Number 14.181-Section 8 Housing Mainstream, CFDA Number 93.558-Temporary Assistance for Needy Families, CFDA Number 10.561-Supplemental Nutrition Assistance Program, Grant Number 100-054-7550-121-WFJ General Assistance and Grant Number 100-054-7550-121-WFJ General Administrative Costs, is based on the reports of the other auditors.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal and state programs.

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Suite 1000  
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60 West Broad Street  
Suite 100  
Bordentown, NJ 08805  
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## **Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of the County's major federal and state programs based on our audit of the types of compliance requirements referred to above. We did not audit the compliance of the federal and state programs mentioned above and our opinion, insofar as it relates to those federal and state programs is based solely on the report of the other auditors. 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; OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations* and State of New Jersey, Department of Treasury, OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid*. Those standards, OMB Circular A-133 and New Jersey OMB Circular 15-08 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 on compliance for each major federal and state program. However, our audit does not provide a legal determination on the County's compliance.

## **Opinion on Each Major Federal and State Program**

In our opinion, based on our audit and the reports of the other auditors, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2014.

## **Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and New Jersey OMB Circular 15-08, 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.

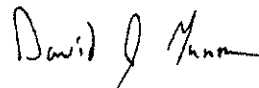
*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state 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 or state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 and New Jersey OMB Circular 15-08. Accordingly, this report is not suitable for any other purpose.

**Report on Schedules of Expenditures of Federal Awards and State Financial Assistance as Required by OMB Circular A-133 and New Jersey OMB Circular 15-08**

We have audited the basic regulatory-basis financial statements of the County as of and for the year ended December 31, 2014, and have issued our report thereon dated December 10, 2015, and the related notes to the financial statements which collectively comprise the County's basic financial statements which contained an adverse opinion in accordance with accounting principles generally accepted in the United States of America because of the regulatory-basis of accounting, and an unmodified opinion in conformity with the basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division") which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Division. Our audit was conducted for the purpose of forming an opinion on the regulatory-basis financial statements that collectively comprise the County's basic financial statements. 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 15-08 and are not a required part of the basic regulatory-basis 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 basic regulatory-basis financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic regulatory-basis financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic regulatory-basis financial statements or to the basic regulatory-basis financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of expenditures of federal awards and state financial assistance are fairly stated in all material respects in relation to the basic regulatory-basis financial statements as a whole.



David J. Gannon  
Registered Municipal Accountant  
No. 520



WISS & COMPANY, LLP

Iselin, New Jersey  
January 22, 2016

County of Hunterdon, New Jersey  
 Schedule of Expenditures of Federal Awards  
 Year Ended December 31, 2014

Department or Division	Programs	Catalog Number	State Grant Number	Total Award	Grant Year	2014	
						Cash Receipts	Cumulative Expenditures
U.S. Department of Health and Human Services (US:HS) Pass - Through N.J. Department of Community Affairs Health and Human Services	Area Plan	93.044	100-054-7700-162	Not Available	2010	\$ 37,702.00	\$ -
	Area Plan	93.044	100-054-7700-100	\$ 748,152.00	2011	10,970.00	-
	Area Plan	93.044	491-054-7530-010	732,168.00	2012	10,204.00	156,310.82
	Area Plan	93.044	100-054-7530-036	490,982.00	2013	18,551.00	395,395.00
	Area Plan	93.044	100-054-7530-XXX	399,642.00	2014	361,355.00	289,957.65
	Total Area Plan			399,642.00		428,782.00	643,968.01
	Juvenile Accountability Incentive Program	16.523	100-066-1020-364	8,055.00	2011	835.80	8,055.00
	Juvenile Accountability Incentive Program	16.523	100-066-1020-364	6,258.00	2012	1,363.17	-
	Juvenile Accountability Incentive Program	16.523	100-066-1020-364	4,307.83	2013	1,430.83	-
	Juvenile Accountability Incentive Program	16.523	100-066-1020-364	47,428.00	2014	1,445.41	2,244.66
Total Juvenile Accountability Incentive Program			262,820.00	2014	4,575.21	15,753.83	
U.S. Department of Health and Human Services (US:HS) Pass - Through N.J. Department of Human Services	SHIP Program	93.095	100-054-7550-517	97,157.00	2012	27,775.00	97,157.00
	SHIP Program	93.095	100-054-7550-517	97,157.00	2013	14,211.42	65,844.00
	SHIP Program	93.095	100-054-7550-517	97,157.00	2014	-	58,590.29
	Total SSBG/Family Court			97,157.00		41,986.42	68,654.09
	SHIP Program	93.779	100-054-7530-055	25,000.00	2013	10,000.00	216.40
	SHIP Program	93.324	100-054-7530-065	19,500.00	2014	15,000.00	18,996.40
	Total SHIP Program			44,500.00		25,000.00	14,625.00
	Total Department of Human Services			481,741.19		66,986.42	83,395.49
	Senior Farm Nutrition Grant	10.576	100-046-4220-474	500.00	2014	500.00	500.00
	Senior Farm Nutrition Grant	10.576	100-046-4220-474	500.00	2014	500.00	500.00
Total Senior Farm Nutrition Grant			1,000.00		500.00	1,000.00	
U.S. Department of Agriculture Pass-Through N.J. Department of Environmental Protection	Farm and Ranch Lands Protection Program	10.913	100-054-7550-173	481,741.19	2014	481,741.19	481,741.19
	FTA Section 5311	20.509	480-078-6300-XXX	271,343.00	2013	169,599.25	151,040.27
	FTA Section 5311	20.509	480-078-6300-XXX	424,870.00	2014	159,484.56	283,313.00
	Total FTA Section 5311			696,213.00		329,073.81	434,353.27
	Victim Assistance Grant	16.575	100-066-1020-142	Not Available	2012-2013	83,644.59	-
	Victim Assistance Grant	16.575	100-066-1020-142	84,222.00	2013-2014	49,514.59	-
	Total Victim Assistance Grant			84,222.00		133,159.18	-
	Highway Planning and Construction:						
	Subregional Transportation Planning	20.205	480-078-6300-XXX	51,904.00	2014-2015	-	12,389.18
	Subregional Transportation Planning	20.205	480-078-6300-XXX	51,904.00	2013-2014	12,102.97	51,903.99
Subregional Transportation Planning	20.205	480-078-6300-XXX	51,904.00	2012-2013	-	13,350.14	
Subregional Transportation Planning	20.205	480-078-6300-XXX	51,904.00	2011-2012	43,069.82	-	
Total Subregional Transportation Planning			51,904.00		55,172.79	77,643.31	
Total Expenditures						1,485,601.28	

County of Hunterdon, New Jersey  
 Schedule of Expenditures of Federal Awards  
 Year Ended December 31, 2014

Department or Division	Programs	Catalog Number	State Grant Number	Total Award	Grant Year	2014		
						Cash Receipts	Expenditures	
	Highway Planning and Construction: County Road 512 Rosemont Raven Rock Bridge D300, Station Road Bridge Route - 179	20.205	480-078-6320-XXX	Not Available	2014	\$ 2,938,657.50	\$ 2,938,657.50	\$ 2,938,657.50
	Transportation / TIP	20.500	480-078-6300-XXX	\$ 33,768.00	2011		33,768.00	33,768.00
	Transportation / TIP	20.500	480-078-6300-XXX	33,768.00	2012		33,768.00	33,768.00
	Transportation / TIP	20.500	480-078-6300-XXX	33,768.00	2013	16,883.00	17,897.00	17,897.00
	Transportation / TIP	20.500	100-064-7550-291	33,768.00	2014	8,442.00		
	Total Transportation / TIP					25,325.00	85,433.00	85,433.00
	Job Access/Reserve Commute	20.516	480-078-6300-XXX	100,000.00	2011			100,000.00
	Job Access/Reserve Commute	20.516	480-078-6300-XXX	120,000.00	2012	6,339.13	37,605.81	120,000.00
	Job Access/Reserve Commute	20.516	480-078-6300-XXX	115,000.00	2014	79,518.33	42,897.59	42,897.59
	Total Job Access/Reserve Commute					85,857.46	80,503.40	262,897.59
	Total Department of Transportation					3,567,345.74	3,465,550.21	3,854,848.44
U.S. Department of Veterans Affairs Pass-Through N.J. Department of Transportation	Veterans Transportation	64.035	100-067-3610-058	15,000.00	2013	5,000.00	15,000.00	15,000.00
	Veterans Transportation	64.035	100-067-3610-058	15,000.00	2014	5,000.00	20,000.00	20,000.00
	Total Department of Veterans Affairs					5,000.00	20,000.00	20,000.00
U.S. Department of Housing and Urban Development Pass - Through N.J. Department of Community Affairs	Small Cities CDBG	14.228	100-022-8020-078	200,000.00	2010	58,000.00	36,680.00	236,680.00
	Total Department of Housing and Urban Development					58,000.00	36,680.00	236,680.00
U.S. Department of Justice Pass - Through N.J. Department of Law and Public Safety	COPS Grant	16.710	100-066-1500-XXX	250,000.00	2009	83,931.27	59,348.38	279,802.11
	Byrne Formula Grant (Narcotics)	16.738	100-066-1020-364	42,856.00	2014	42,856.00		
	Total Byrne Formula Grant					42,856.00		
	SANE/ISART	16.582	100-066-1500-XXX	47,178.00	2012	33,233.00		47,178.00
	SANE/ISART	16.582	100-066-1500-XXX	56,825.00	2014	33,604.37	45,081.18	45,081.18
	Total SANE/ISART					66,837.37	45,081.18	92,259.18
	Body Armor	16.607	716-066-1020-001	8,565.51	2014	8,565.51		
	Total Department of Law and Public Safety					202,210.15	104,429.56	372,061.29
U.S. Department of Homeland Security	Homeland Security	97.067	100-066-1005-006-09	468,116.67	2010	84,793.76		468,116.67
	Homeland Security	97.067	100-066-1005-006-09	226,461.83	2011	91,578.27	91,578.27	316,599.97
	Homeland Security	97.067	100-066-1005-006-09	Not Available	2012	102,967.57	80,647.57	127,307.57
	Homeland Security	97.067	100-066-1005-006-09	109,000.00	2013	70,664.00	80,724.00	80,724.00
	Total Homeland Security					350,003.60	252,949.84	932,748.21
	FEMA Performance Grant	97.042	100-066-1200-A70	70,000.00	2013		15,000.00	15,000.00
	Total Department of Homeland Security					350,003.60	267,949.84	1,007,748.21
Department of Housing and Urban Development	Section 8 Housing Choice Vouchers	14.871	N/A - Direct Award	4,581,544.00	2014	4,581,544.00	4,581,544.00	4,581,544.00
	Section 8 Mainstream	14.181	N/A - Direct Award	516,447.00	2014	516,447.00	516,447.00	516,447.00
	Total Department of Housing and Urban Development					5,097,991.00	5,097,991.00	5,097,991.00

County of Hunterdon, New Jersey  
 Schedule of Expenditures of Federal Awards  
 Year Ended December 31, 2014

Department or Division	Programs	Catalog Number	State Grant Number	Total Award	Grant Year	2014	
						Cash Receipts	Expenditures
U.S. Department of Health and Human Services (USHHHS) N.J. Department of Human Services (NJ DHS) Pass-Through N.J. Division of Family Development Public Assistance:	Temporary Assistance for Needy Families (TANF) Refuge Resettlement Programs	93.558	100-054-7550-302	Not Available	Not Available	\$ 850,744.00	\$ 850,744.00
		93.566	Not Available	Not Available	Not Available	2,560.00	2,560.00
						853,304.00	853,304.00
Administrative Cost Relating To Public Assistance	Temporary Assistance for Needy Families (TANF) Title IV-D, Child Support and Paternity Program Title XIX, Medical Assistance Program Title XX, Social Services Block Grant State Children's Insurance Program	93.558	100-054-7550-290	Not Available	Not Available	136,060.00	136,060.00
		93.563	100-054-7550-165	Not Available	Not Available	184,934.00	184,934.00
		93.778	100-054-7550-162	Not Available	Not Available	477,135.00	477,135.00
		93.667	100-054-7550-057	Not Available	Not Available	152,705.00	152,705.00
		93.767	Not Available	Not Available	Not Available	50,290.00	50,290.00
				1,001,124.00	1,001,124.00	1,001,124.00	
Pass-Through N.J. Division of Medical Assistance and Health Services Administrative costs relating to Public Assistance	Title XIX, Medical Assistance Program Title XIX, Medically Needy Program	93.778	100-054-7540-269-14	Not Available	Not Available	98,477.00	98,477.00
		93.778	100-054-7540-269-14	Not Available	Not Available	46,507.00	46,507.00
						144,984.00	144,984.00
						1,999,412.00	1,999,412.00
	Total USDI:HHS / NJDHS						
Social Security Administration Pass-Through Hunterdon County Supplemental Security Income	Supplemental Security Income	96.006	Not Available	Not Available	Not Available	105,290.00	105,290.00
U.S. Department of Agriculture/(USDA) New Jersey Department of Human Services (NJ DHS) Pass- Through Program From N.J. Division of Family Development	Supplemental Nutrition Assistance Program	10.561	100-054-7550-161-14	Not Available	Not Available	610,992.00	610,992.00
						\$ 12,984,503.31	\$ 12,905,792.78
	Total Expenditures of Federal Awards					\$ 15,610,079.11	

See accompanying notes to the schedule of federal awards.



County of Hunterdon, New Jersey

Schedule of Expenditures of State Financial Assistance

Year Ended December 31, 2014

State Funding Department or Division	Program	Total Award	Account Number	Grant Year	2014		Cumulative Expenditures
					Cash Receipts	Expenditures	
Human Services	Municipal Alliance Program	\$ 161,502.00	100-082-2000-044	2013	\$ 93,795.97	\$ 62,795.91	\$ 171,928.91
	Municipal Alliance Program	161,502.00	100-082-2000-044	2014	90,015.80	36,916.34	36,916.34
	Right-to-Know	9,618.00	100-048-4771-105	2013	-	609.00	10,227.00
	Right-to-Know	9,618.00	100-048-4771-105	2014	-	571.30	571.30
	State/Community Partnership	191,117.00	100-066-1500-007	2013	74,711.00	25,155.00	185,461.70
	State/Community Partnership	183,244.00	100-066-1500-007	2014	65,158.50	178,530.00	178,530.00
	Human Services Advisory Council	87,522.31	100-016-1610-039	2013	-	2,045.83	89,566.14
	Human Services Advisory Council	73,742.00	100-016-1610-039	2014	67,597.00	71,965.26	71,965.26
	SANDY SSBG	25,000.00	100-068-1500-021	2014	-	5,673.36	5,673.36
	Title XX Transportation	124,434.00	100-054-7545-039	2014	124,434.00	106,283.00	106,283.00
	Personal Assistance Services Program	57,056.00	100-054-7545-005	2012	-	46,150.06	57,056.00
	Personal Assistance Services Program	38,037.00	100-054-7545-005	2014	38,037.00	17,961.00	17,961.00
	SSH Homeless	165,378.00	100-054-7550-072	2013	5,647.00	86,041.00	86,041.00
	SSH Homeless	96,654.00	100-054-7550-072	2014	55,492.00	62,804.00	62,804.00
	SSH Homeless	128,844.00	100-054-7550-072	2015	85,748.00	6,395.00	6,395.00
Comprehensive Alcohol Program	247,838.00	Not Available	2013	88,459.00	14,733.28	246,022.00	
Comprehensive Alcohol Program	243,783.00	Not Available	2014	130,019.30	236,923.60	236,923.60	
Casino Revenue	460,517.00	078-491-6050-001	2013	-	38,064.11	460,517.00	
Casino Revenue	380,000.00	078-491-6050-001	2014	373,423.92	361,773.00	361,773.00	
Total Human Services					1,292,538.49	1,361,390.05	2,392,617.61
Community Affairs	Universal Service Fund	1,268.00	100-022-8050-B13	2013	1,185.00	-	1,268.00
	Universal Service Fund	1,901.00	100-022-8050-B13	2014	-	2,314.00	2,314.00
	Low Income Energy Assistance	1,706.00	100-022-8050-182	2014	1,706.00	1,706.00	1,706.00
	Area Plan	334,774.00	Not Available	2014	-	244,326.00	244,326.00
Total Community Affairs					2,891.00	248,346.00	249,614.00

County of Hunterdon, New Jersey

Schedule of Expenditures of State Financial Assistance  
Year Ended December 31, 2014

State Funding Department or Division	Program	Total Award	Account Number	Grant Year	2014			
					Cash Receipts	Expenditures		
					Cumulative Expenditures			
Environmental Protection	Solid Waste Services Tax	\$ 282,000.00	752-042-4900-008	2011	-	\$ 7,834.25	\$ 243,874.89	
		110,000.00	752-042-4900-008	2012	-	29,477.90	110,000.00	
		Not Available	752-042-4900-008	2013	110,000.00	105,024.79	105,024.79	
	Clean Communities	Not Available	765-042-4900-005	2013	-	17,351.80	17,351.80	
		72,566.03	765-042-4900-005	2014	68,257.23	47,697.50	47,697.50	
	CEHA	150,163.00	100-042-4840-094	2012	-	-	146,134.11	
		Not Available	100-042-4840-094	2013	1,178.00	21,640.00	21,640.00	
		261,247.74	100-042-4840-094	2014	120,098.83	261,247.74	261,247.74	
		Not Available	100-042-4840-094	2015	63,894.00	-	-	
	Wastewater management	40,000.00	Not Available	2012	-	-	7,322.77	
	Open Space Preservation	1,665,925.04	100-062-4510-036	2014	1,665,925.04	1,665,925.04	1,665,925.04	
	<b>Total Environmental Protection</b>					<b>2,029,353.10</b>	<b>2,156,199.02</b>	<b>2,626,218.64</b>
	Justice	Narcotics Task Force	45,673.00	Not Available	2012	-	3,807.00	45,673.00
42,856.00			Not Available	2013	-	42,856.00	42,856.00	
44,551.00			Not Available	2014	-	11,139.00	11,139.00	
Body Armor Program		Not Available	718-066-1020-001	2012	-	4,350.00	4,350.00	
		10,975.71	718-066-1020-001	2013	-	3,354.13	3,354.13	
		8,585.81	718-066-1020-001	2014	-	3,480.00	3,480.00	
<b>Total Justice</b>					<b>-</b>	<b>68,996.13</b>	<b>110,852.13</b>	
Cultural Heritage	State Council on Arts	63,908.00	100-074-2530-032	2013	26,841.00	11,364.00	65,328.00	
		63,908.00	100-074-2530-032	2014	63,908.00	47,107.00	-	
	NJ Historical Commission GOS	13,146.00	100-074-2540-105	2012	1,971.90	-	7,910.00	
<b>Total Cultural Heritage</b>					<b>92,720.90</b>	<b>58,471.00</b>	<b>73,238.00</b>	
N.J. Department of Transportation	2014 County Aid	3,841,779.22	Not Available	2014	3,841,779.22	3,841,779.22	3,841,779.22	
		FTA Section 5311	076-6300-480-XXX-XX	2013	-	63,128.57	63,128.57	
	FTA Section 5311	076-6300-480-XXX-XX	2014	-	141,657.00	141,657.00		
<b>Total N.J. Department of Transportation</b>					<b>3,841,779.22</b>	<b>4,046,564.79</b>	<b>4,046,564.79</b>	

County of Hunterdon, New Jersey

Schedule of Expenditures of State Financial Assistance

Year Ended December 31, 2014

State Funding Department or Division	Program	Total Award	Account Number	Grant Year	2014		Cumulative Expenditures
					Cash Receipts	Expenditures	
N.J. Department of Human Services (NJ DHS) Division of Family Development	WFNJ General Assistance (G.A.)	Not Available	100-054-7550-121	Not Available	\$ 1,276,918.00	\$ 1,276,918.00	\$ 1,276,918.00
	WFNJ General Administrative Costs	Not Available	100-054-7550-121	Not Available	267,771.00	267,771.00	267,771.00
	Supplemental Security Income	Not Available	100-054-7550-125	Not Available	622,743.00	622,743.00	622,743.00
Total N.J. Department of Human Services (NJ DHS)					2,167,432.00	2,167,432.00	2,167,432.00
Total expenditures					\$ 9,426,714.71	\$ 10,107,388.99	\$ 11,666,537.17

See accompanying notes to the schedule of expenditures of state financial assistance.

**County of Hunterdon, New Jersey**  
**Notes to Schedules of Expenditures of Federal Awards and**  
**State Financial Assistance**  
**Year Ended December 31, 2014**

**Note 1 - General:**

The accompanying schedules of expenditures of federal awards and state financial assistance present the activity of all federal award and state financial assistance programs of the County of Hunterdon. To the extent identified, the federal award and state financial assistance that passed through other governmental agencies is included on the schedules of expenditures of federal awards and state financial assistance. Federal and State grants administered by the Hunterdon County Department of Public Housing and Department of Human Services, Division of Social Services were audited by other auditors which have provided copies to the County's auditor, Wiss & Company, LLP.

**Note 2 - Basis of Accounting:**

Expenditures, as reported in the accompanying Schedules of Federal Awards and State Financial Assistance, reflect cash disbursements charged directly to a grant program.

**Note 3 - Relationship to Financial Statements:**

Amounts reported in the accompanying schedules agree with amounts reported in the County's and each Department's financial statements.

**Note 4 - Relationship to Federal and State Financial Reports:**

Amounts reported in the accompanying schedules agree with the amounts reported in the related federal and state financial reports, where required.

**Note 5 - Contingencies:**

Each of the grantor agencies reserves the right to conduct additional audits of the County's grant programs. However, the County's management does not believe such audits would result in material amounts of disallowed costs.

**Note 6 – Subsequent Events:**

Management has reviewed and evaluated all events and transactions from December 31, 2014 through January 22, 2016, the date that the financial statements are issued for possible disclosure and recognition in the financial statements, and no items have come to the attention of the County that would require disclosure.

County of Hunterdon  
Hunterdon County, New Jersey

Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2014

Section I – Summary of Auditors’ Results

**Financial Statements**

Type of auditor’s report issued: Unmodified – OCBOA;  
Adverse – U.S. GAAP

Internal Control over financial reporting:

Material weakness(es) identified?	X	Yes	_____	No
Significant deficiency(ies) identified?		Yes	X	None Reported

Noncompliance material to the financial statements noted?	_____	Yes	X	No
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**Federal Awards**

Dollar threshold used to distinguish between Type A and Type B programs:

\$387,173

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Auditee qualified as low-risk auditee?	_____	Yes	X	No
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Type of auditors’ report issued on compliance for major programs:

Unmodified

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Internal control over major programs:

Material weakness(es) identified?	_____	Yes	X	No
Significant deficiency(ies) identified?		Yes	X	None Reported

Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133 (Section 510(a))?

	_____	Yes	X	No
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County of Hunterdon  
Hunterdon County, New Jersey

Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2014

Section I – Summary of Auditors' Results

Identification of major programs:

<b>CFDA Number(s)</b>	<b>Name of Federal Program or Cluster</b>
10.913	Farm and Ranch Lands Protection Program
20.205	County Road 512, Rosemont Raven Rock Bridge D300, Station Road Bridge Route - 179
93.558	Temporary Assistance for Needy Families
14.871	Section 8 Housing Choice Vouchers
14.181	Section 8 Housing Mainstream
10.561	Supplemental Nutrition Assistance Program

County of Hunterdon  
Hunterdon County, New Jersey

Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2014

Section I – Summary of Auditors’ Results

**State Awards**

Internal Control over major programs:

Material weakness(es) identified? \_\_\_\_\_ Yes   X   No

Significant deficiency(ies) identified? \_\_\_\_\_ Yes   X   None Reported

Type of auditor’s report issued on compliance for major programs \_\_\_\_\_   Unmodified  

Any audit findings disclosed that are required to be reported in accordance with NJ OMB Circular 15-08? \_\_\_\_\_ Yes   X   No

Identification of major programs:

<u>Program Number(s)</u>	<u>Name of State Program or Cluster</u>
100-062-4510-036	Department of Environmental Protection – Open Space Preservation Grants
Not Available	New Jersey Department of Transportation – State Road Aid
100-054-7550-121	WFNJ – General Assistance
100-054-7550-121	WFNJ General Administrative Costs
100-054-7550-125	Supplemental Security Income

Dollar threshold used to distinguish between type A and B programs: \_\_\_\_\_   \$303,221  

Auditee qualified as low-risk auditee? \_\_\_\_\_ Yes   X   No

County of Hunterdon  
Hunterdon County, New Jersey

Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2014

**Section II – Schedule of Financial Statement Findings**

Issued under separate cover in Wiss & Company, LLP's report dated December 10, 2015.



County of Hunterdon  
Hunterdon County, New Jersey

Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2014

**Section III – Federal and State Financial Assistance Findings  
and Questioned Costs**

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major federal and state programs, as required by the U.S Office of Management and Budget (OMB) A-133 and NJ OMB Circular 15-08.

*None Noted.*

County of Hunterdon  
Hunterdon County, New Jersey

Summary Schedule of Prior Year Audit Findings  
For the Year Ended December 31, 2014

**Summary of Prior Year Findings – Wiss & Company, LLP:**

**Finding 2014-1** – Federal Emergency Management Agency Disaster Grants – Public Assistance (CFDA #97.036)

*Condition:*

During the audit, we noted that reimbursement submissions for three generators did not adhere to the rates set forth in the FEMA Schedule of Equipment Rates.

*Status:* The County did not expend or receive any grants under this program during 2014 and therefore, this finding did not repeat in 2014.

**Summary of Prior Year Findings – Component Auditors:**

Not applicable as there were no findings identified in 2013.