

Human Resources Authority, Inc. and Menominee, Delta, Schoolcraft Community Action Agency, Inc.

Schedule of Findings and Questioned Costs
Year Ended September 30, 2014

A. Summary of Auditor's Results

1. The auditor's report expresses an unmodified opinion on the combining financial statements of HRA and CAA.
2. There were no material weaknesses or significant deficiencies disclosed during the audit of the accompanying combined statement of financial position to be reported in the *Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards*.
3. There were no instances of noncompliance material to the accompanying combining statements of financial position of HRA and CAA that were disclosed during the audit.
4. There were no material weaknesses or significant deficiencies disclosed during the audit of the major federal programs to be reported in the *Independent Auditor's Report on Compliance For Each Major Program and on Internal Control Over Compliance Required By OMB Circular A-133*.
5. The auditor's report on compliance for the major federal award programs for HRA and CAA expresses an unmodified opinion.
6. There were no audit findings or questioned costs relative to any of the major federal programs for HRA and CAA.
7. The programs tested as major programs were the Head Start Cluster (CFDA #93.600); and the Low Income Home Energy Assistance Program (LIHEAP) (CFDA #93.568).
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. HRA and CAA were determined to be low-risk auditees.

B. Findings - Financial Statements Audit

There were no findings in the current year.

C. Findings and Questioned Costs - Major Federal Award Programs Audit

There were no findings or questioned costs in the current year.

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Summary Schedule of Prior Audit Findings

Year Ended September 30, 2014

A. Prior Year Findings and Questioned Costs - Major Federal Award Programs Audit

There were no findings or questioned costs in the prior year.