

SINGLE AUDIT SECTION



**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**

Honorable County Judge and Members of the
Commissioners' Court of Cherokee County
Rusk, Texas

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Cherokee County, Texas as of and for the year ended September 30, 2010, and have issued our report thereon dated June 24, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Cherokee County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs as item 2010-1 that we consider to be material weaknesses. We also identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs as item 2010-2 that that we consider to be significant deficiencies in internal control over financial reporting. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, Commissioners Court, others within the County, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Pattillo, Brown & Hill, L.L.P.

June 24, 2011

CHEROKEE COUNTY, TEXAS

SUMMARY SCHEDULE OF AUDIT FINDINGS
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2010

Findings Relating to the Financial Statements Which are
Required to be Reported in Accordance With Generally
Accepted Government Auditing Standards

Item 2010-1:

Capital Asset Records

Condition:

During our testing of capital assets, we noted the County is not properly maintaining their capital asset listing. Specifically, there are numerous assets on the list for which accumulated depreciation exceeds the historical cost. Additionally, the County could not provide sufficient documentation for assets that were disposed of in any way except for being sold, i.e. salvaged, junked, or donated.

Criteria:

All capital asset transactions, including the purchase and construction of new assets and the disposal of existing assets, should be captured on the capital asset subledger, so that the listing generated at year end reflects the actual amount of capital assets owned by the County at that time. The ledger should also be reviewed periodically throughout the year to ensure its accuracy.

Cause:

There is a software problem which caused the assets to over-depreciate. County policies regarding asset disposals were not followed properly.

Effect:

The balance of assets and accumulated depreciation was overstated. As a result, several material audit adjustments were necessary.

Recommendation:

We recommend the County review and reconcile the capital asset listing at least annually prior to the financial statement audit.

Management's Response:

The County is working with their software provider to resolve the accumulated depreciation problem. Additionally, the auditor's office will focus on the enforcement of its asset disposals policies and procedures to ensure necessary documentation is submitted, approved, and maintained. Finally, the County will continue to perform audits of capital assets annually and will reconcile the results with the capital asset subledger.

Contact Person Responsible
for Corrective Action:

L.H. Crockett, County Auditor and Kris Chen, Internal Auditor

Anticipated Completion

Date:

September 30, 2011

(continued)

CHEROKEE COUNTY, TEXAS

SUMMARY SCHEDULE OF AUDIT FINDINGS
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2010

Findings Relating to the Financial Statements Which are
Required to be Reported in Accordance With Generally
Accepted Government Auditing Standards

<u>Item 2010-2:</u>	Court Fines Receivable – County Clerk and CSCD Offices
<u>Condition:</u>	The CSCD office collects outstanding fines assessed by the County Court. In the past, the office would not remit payments to the County Clerk's office until the balance was paid in full. In turn, the case was not recorded in the County Clerk's software system until money was received from the CSCD office. Therefore, the balance of outstanding cases in the County Clerk's software is understated. Furthermore, no reconciliations were performed to agree the case information in the CSCD office to the County Clerk's records.
<u>Criteria:</u>	Since the information included in the annual financial report is derived from County Clerk records, it is essential that the case information in their system be reconciled to that of the CSCD office. Any errors or other differences would show up during this process, and the fines receivable listing run by either office at year end would be accurate.
<u>Cause:</u>	Internal controls are currently inadequate to ensure that the County Clerk's software system is accurate and complete. Specifically, there are no policies in place that address reconciliations between the two systems or that address the frequency which payments should be remitted to the County Clerk by the CSCD office.
<u>Effect:</u>	The outstanding case listing generated by the County Clerk is incomplete and understated at year end. Revenue was not recognized in the correct accounting period. It should be recognized, along with a corresponding receivable, when the judgment is rendered, not when payments are collected.
<u>Recommendation:</u>	We recommend the County establish policies and procedures that require collections received by the CSCD office to be remitted to the County Clerk's office in a timely manner. We further recommend that the case information in the CSCD system be reconciled to that in the County Clerk's system at least annually; however, the more frequent the better.
<u>Management's Response:</u>	The County is currently working to reconcile these cases and has hired a CPA to help in that process.
<u>Contact Person Responsible for Corrective Action:</u>	L.H. Crockett, County Auditor
<u>Anticipated Completion Date:</u>	September 30, 2011 (continued)

CHEROKEE COUNTY, TEXAS

SUMMARY SCHEDULE OF AUDIT FINDINGS
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2010

Findings and Questioned Costs for Federal Awards

<u>Item 2010-3:</u>	All major programs
<u>Compliance Requirement:</u>	Suspension and debarment
<u>Criteria:</u>	Recipients of federal and state awards are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred. The Council should have control procedures in place to verify that each entity it contracts with under covered transactions or makes subawards to is not suspended or debarred or otherwise excluded. This verification may be accomplished by checking the <i>Excluded Parties List System (EPS)</i> maintained by the General Services Administration (GSA), collecting a certification from the entity, or adding a clause or condition to the covered transaction with that entity.
<u>Statement of Condition:</u>	We identified multiple instances in which no documentation could be provided by the County for the verification of vendor suspension or debarment status.
<u>Effect:</u>	The County does not have controls in place to prevent it from contracting with or making subawards to parties that are suspended or debarred.
<u>Recommendation:</u>	Implement a policy to verify that each entity it contracts with or makes subawards to is not suspended or debarred or otherwise excluded. This verification may be accomplished by checking the Excluded Parties List System (EPLS) maintained by the General Services Administration (GSA), collecting a certification from the entity, or adding a clause or condition to the covered transaction with that entity. Additionally, management or representatives or management should periodically conduct independent reviews of procurements and contracting activities to determine whether policies and procedures are being followed as intended.
<u>Management's Response:</u>	The EPLS website has been bookmarked, and the Auditor's Office will verify that it has been checked prior to contracting with a vendor for services to be paid with federal grant funds.
<u>Contact Person Responsible for Corrective Action:</u>	L.H. Crockett, County Auditor
<u>Anticipated Completion Date:</u>	July 1, 2011

(continued)

CHEROKEE COUNTY, TEXAS

SUMMARY SCHEDULE OF AUDIT FINDINGS
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2010

Findings and Questioned Costs for Federal Awards (Continued)

Item 2010-4: Immunization, RLSS/LPHS, Bioterrorism, Breast and Cervical Cancer Services

Compliance Requirement: Allowable Costs / Cost Principles

Criteria: Documentation of allowable salaries and wages in accordance with OMB Circular A-87 include the following:

- Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation. Such documentary support will be required where employees work on:
 - More than one federal award;
 - A federal award and a non-federal award;
 - An indirect cost activity and a direct cost activity;
 - Two or more indirect activities which are allocated using different allocation basis; or
 - An unallowable activity and a direct or indirect cost activity.

Personnel activity reports must reflect an after-the-fact distribution of the actual activity of each employee, account for the total activity for which each employee is compensated, be prepared at least monthly, and be signed by the employee. Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for the charges to federal awards.

For employees who work solely on a single cost objective or Federal award, time and effort certifications should be prepared at least semi-annually and signed by the employees' direct supervisor.

Statement of Condition: The supporting documentation used for the clinical employees selected for payroll testing included walk-in logs. These reports were not signed by the employees verifying their time and effort.

Effect: The County does not have controls in place to properly document the allocation of employees' time to various grant programs within the Health Department.

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CHEROKEE COUNTY, TEXAS

SUMMARY SCHEDULE OF AUDIT FINDINGS
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2010

Findings and Questioned Costs for Federal Awards (Continued)

Item 2010-4: (Continued) Immunization, RLSS/LPHS, Bioterrorism, Breast and Cervical Cancer Services

Questioned Costs: The employees' time is first charged to the grants on a budgetary basis; however, it is later allocated to the actual programs served by the employees based on the walk-in log kept at the clinic. The payroll expenditures charged to each grant appear to be reasonable, given this information. Therefore, we do not question any costs charged to these grants.

Recommendation: Management should implement policies and procedures to ensure the personnel reports used to allocate employees' payroll costs to grants meet the requirements set forth in OMB Circular A-87. The policies should also ensure that employees certify their time and effort according to the Circular's requirements.

Management's Response: The Health Department will revise its procedures to allocate employees' time to applicable Federal grants to ensure that employee time and effort certifications meet the requirements in the Circular.

Contact Person Responsible for Corrective Action: James David, Health Department Financial Manager

Anticipated Completion Date: September 30, 2011

CHEROKEE COUNTY, TEXAS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED SEPTEMBER 30, 2010

**Findings Relating to the Financial Statements Which are
Required to be Reported in Accordance With Generally
Accepted Government Auditing Standards**

Item 2009-1:

Bank Reconciliation

Condition:

During our review of bank reconciliations, we noted that the Sheriff's bank account was not reconciled for the year. The reconciliation is the responsibility of the Internal Auditor.

Effect:

The lack of monthly reconciliation prohibits the designed controls from functioning correctly.

Recommendation:

We recommend the bank reconciliation be performed monthly.

Current Status:

This matter has been resolved.

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CHEROKEE COUNTY, TEXAS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2010

Findings Relating to the Financial Statements Which are
Required to be Reported in Accordance With Generally
Accepted Government Auditing Standards

Item 2009-2:

Capital Asset Records

Condition:

The Internal Auditor has been assigned the duty of maintaining the capital asset records. During our testing of capital assets, we noted the following:

- Prior year audit adjusting entries were not made;
- Several capital assets additions and disposals were not recorded in the capital asset records throughout the year;
- Of the capital asset additions added during the year, many did not contain the correct asset life or functional expense category;
- The asset capitalization policy was not correctly followed and assets below the \$1,500 threshold were incorrectly capitalized.

Effect:

Inadequate recordkeeping resulted in capital asset records being incorrectly stated at fiscal year-end requiring numerous adjustments.

Recommendation:

We recommend the due diligence be taken to ensure that the capital assets records are properly maintained throughout the year and that all audit adjusting entries are made to the records.

Current Status:

Recordkeeping has improved; however, there are still deficiencies which need improvement. See current year finding 2010-1.

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CHEROKEE COUNTY, TEXAS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2010

Findings Relating to the Financial Statements Which are
Required to be Reported in Accordance With Generally
Accepted Government Auditing Standards

Item 2009-3:

Proper Documentation of Expenditures

Condition:

During our audit of the TDCJ-CJAD Adult Probation Program, we noted that expenditures had been charged to the program without proper supporting documentation of the expense. The expenses were paid for by the former Adult Probation Director with a credit card in the name of the Adult Probation Department. The former director submitted the monthly credit card bills to the County Auditor's office for payment without the supporting documentation of each credit card charge.

Effect:

The monthly credit card bills were paid by the County Auditor's office resulting in expenditures that were not supported with proper documentation and expenditures that were unallowable according to the allowable expenditure guidelines in the TDCJ-CJAD Financial Management Manual.

Recommendation:

We recommend the County Auditor's office not authorize the payment of any bills which are not supported by proper documentation and Adult Probation expenditures should be referenced to the allowable expenditure guidelines in the TDCJ-CJAD Financial Management Manual prior to County Auditor's authorization for payment. Any discrepancies should be referred to the District Judge or TDCJ-CJAD State office for resolution prior to payment.

Current Status:

A new program director is overseeing the Adult Probation Program and this matter has been resolved.

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133**

Honorable County Judge and Members of the
Commissioners' Court of
Cherokee County, Texas

Compliance

We have audited the compliance of Cherokee County, Texas, with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2010. Cherokee County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Cherokee County's management. Our responsibility is to express an opinion on Cherokee County's compliance based on our audit.

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; and OMB Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*. Those standards and OMB Circular A-133 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 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. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, Cherokee County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended September 30, 2010. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2010-3 and 2010-4.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine our auditing procedures for the purpose of expressing our opinion over compliance in accordance with OMB Circular A-133, 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 Cherokee County's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control 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 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 program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2010-3, and 2010-4 to be material weaknesses.

Cherokee County's responses to the findings identified in our audit are described in the accompanying schedule of finding and questioned costs. We did not audit the County's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of management, Commissioners Court, others within the County, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Pattillo, Broun + Hill, L.L.P.

June 24, 2011

CHEROKEE COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

Federal Grantor/Pass-through Grantor/ Program Title	Federal CFDA Number	Pass-through Grantor Number	Expenditures
<u>U. S. DEPARTMENT OF HOUSING AND URBAN</u>			
<u>DEVELOPMENT</u>			
Passed through the Texas Department of Rural Affairs:			
Community Development Block Grant - Hurricane Ike	14.218	DRS010025	\$ 110,169
Total Passed through the Texas Department of Rural Affairs			<u>110,169</u>
Total Department of Housing and Urban Development			<u>110,169</u>
<u>U. S. DEPARTMENT OF JUSTICE</u>			
Direct Program:			
State Criminal Alien Assistance Program	16.606	2009-AP-BX-0089	7,989
Total Direct Program			<u>7,989</u>
Passed through the Governor's Office, Criminal Justice Division:			
Justice Assistance Grant Program - Local Solicitation	16.738	2009-DJ-BX-0853	8,478
ARRA - Cherokee County Tactical Response Program	16.803	2256001	58,231
ARRA - Justice Assistance Grant Program - Local Solicitation	16.804	2009-SB-B9-2606	44,581
Total Passed through the Governor's Office, Criminal Justice Division			<u>111,290</u>
Total U. S. Department of Justice			<u>119,279</u>
<u>U. S. DEPARTMENT OF TRANSPORTATION</u>			
Passed through Texas Department of Transportation:			
Airport Improvement Project - Engineering Services	20.106	0910JCKSN	37,543
Total Passed through Texas Department of Transportation			<u>37,543</u>
Total U. S. Department of Transportation			<u>37,543</u>
<u>U.S. GENERAL SERVICES ADMINISTRATION</u>			
Passed through Texas Secretary of State:			
HAVA - TEAM Compatibility	39.011	Blank	8,000
Total Passed through Texas Secretary of State			<u>8,000</u>
Total U.S. General Services Administration			<u>8,000</u>
<u>U.S. ELECTION ASSISTANCE COMMISSION</u>			
Passed through Texas Secretary of State:			
HAVA - General HAVA Compliance	90.401	78512	51,801
Total Passed through Texas Secretary of State			<u>51,801</u>
Total U.S. Election Assistance Commission			<u>51,801</u>

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CHEROKEE COUNTY, TEXAS

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2010**

Federal Grantor/Pass-through Grantor/ Program Title	Federal CFDA Number	Pass-through Grantor Number	Expenditures
<u>U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Passed through the Texas Department of State Health Services:			
Bioterrorism Preparedness	93.069	2010-035372	\$ 7,872
H1N1 / PHER	93.069	2010-033340	39,449
Immunization	93.268	2010-031614	87,153
Immunization	93.268	2011-035922	11,894
Bioterrorism Preparedness	93.283	2009-031931	47,920
Breast and Cervical Cancer Services	93.283	2009-031550	45,050
Breast and Cervical Cancer Services	93.283	2010-035670	10,628
Social Services Block Grant	93.667	2010-034963	13,717
Title XX - CHS	93.667	2010-032109	870
Title XX - CHS	93.667	2010-034168	36,366
ARRA Title XX - CHS	93.667	2010-034168	8,467
Title XX - CHS	93.667	2011-036785	3,784
RLSS/LPHS	93.991	2010-032809	70,285
RLSS/LPHS	93.991	2011-035570	13,993
Title V - Dysplasia	93.994	2010-034364	758
Title V - CHD	93.994	2010-031605	573
Total Passed through the Texas Department of State Health Services			<u>398,779</u>
Passed through the Texas Secretary of State:			
HAVA - Polling Place Accessibility	93.617	78512	<u>6,500</u>
Total Passed through the Texas Secretary of State			<u>6,500</u>
Passed through the Texas Department of Family and Protective Services:			
Title IV-E Legal Services	93.658	23379897	<u>744</u>
Total Passed through the Texas Department of Family and Protective Services:			<u>744</u>
Passed through the Piney Woods AHEC:			
Social Services Block Grant	93.667	010-057-10-002	<u>29,637</u>
Total Passed through the Piney Woods AHEC:			<u>29,637</u>
Total U. S. Department of Health and Human Services			<u>435,660</u>
<u>U. S. DEPARTMENT OF HOMELAND SECURITY</u>			
Passed through Governor's Division of Emergency Management:			
Homeland Security Grant Program	97.073	2008-GE-T8-0034	<u>35,975</u>
Total Passed through Governor's Division of Emergency Management			<u>35,975</u>
Passed through Texas Department of Public Safety:			
Homeland Security Grant Program	97.073	2009-SS-T9-0064	<u>39,757</u>
Total Passed through Texas Department of Public Safety			<u>39,757</u>
Total U. S. Department of Homeland Security			<u>75,732</u>
TOTAL FEDERAL EXPENDITURES			<u>\$ 838,184</u>

CHEROKEE COUNTY, TEXAS

**NOTE TO SUPPLEMENTARY SCHEDULE
OF EXPENDITURES OF FEDERAL AWARDS**

YEAR ENDED SEPTEMBER 30, 2010

BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of State, Local Governments and Nonprofit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the presentation of the basic financial statements.

CHEROKEE COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

Summary of Auditors' Results

Type of report on financial statements	Unqualified
Internal control over financial reporting: Material weakness(es) identified?	Yes
Significant deficiencies identified that are not considered to be material weakness(es)?	Yes
Internal control over major programs: Material weakness(es) identified?	Yes
Significant deficiencies identified that are not considered to be material weakness(es)?	None reported
Noncompliance which is material to the basic financial statements	None
Type of report on compliance with major programs	Unqualified
Findings and questioned costs for federal awards as defined in Section 501(a), OMB Circular A-133	2010-3 and 2010-4
Dollar threshold considered between Type A and Type B federal programs	\$300,000
Low risk auditee statement	The County was not classified as a low-risk auditee in the context of OMB Circular A-133
Major federal programs	Community Development Block Grant (CFDA #14.218) ARRA Cherokee County Tactical Response Grant (CFDA #16.803) ARRA Justice Assistance Grant Program (CFDA #16.804) Immunization Grants (CFDA #93.268) Bioterrorism Preparedness (CFDA #93.283) Breast and Cervical Cancer Services (CFDA #93.283) RLSS/LPHS (CFDA #93.991)

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