

STATE OF MINNESOTA

Office of the State Auditor



Rebecca Otto
State Auditor

MANAGEMENT AND COMPLIANCE REPORT
PREPARED AS A RESULT OF THE AUDIT OF

ANOKA COUNTY
ANOKA, MINNESOTA

FOR THE YEAR ENDED DECEMBER 31, 2007

Description of the Office of the State Auditor

The mission of the Office of the State Auditor is to oversee local government finances for Minnesota taxpayers by helping to ensure financial integrity and accountability in local governmental financial activities.

Through financial, compliance, and special audits, the State Auditor oversees and ensures that local government funds are used for the purposes intended by law and that local governments hold themselves to the highest standards of financial accountability.

The State Auditor performs approximately 160 financial and compliance audits per year and has oversight responsibilities for over 3,300 local units of government throughout the state. The office currently maintains five divisions:

Audit Practice - conducts financial and legal compliance audits of local governments;

Government Information - collects and analyzes financial information for cities, towns, counties, and special districts;

Legal/Special Investigations - provides legal analysis and counsel to the Office and responds to outside inquiries about Minnesota local government law; as well as investigates allegations of misfeasance, malfeasance, and nonfeasance in local government;

Pension - monitors investment, financial, and actuarial reporting for approximately 730 public pension funds; and

Tax Increment Financing - promotes compliance and accountability in local governments' use of tax increment financing through financial and compliance audits.

The State Auditor serves on the State Executive Council, State Board of Investment, Land Exchange Board, Public Employees Retirement Association Board, Minnesota Housing Finance Agency, and the Rural Finance Authority Board.

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**ANOKA COUNTY
ANOKA, MINNESOTA**

For the Year Ended December 31, 2007



Management and Compliance Report

**Audit Practice Division
Office of the State Auditor
State of Minnesota**

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**ANOKA COUNTY
ANOKA, MINNESOTA**

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**ANOKA COUNTY
ANOKA, MINNESOTA**

Schedule 1

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2007**

I. SUMMARY OF AUDITOR'S RESULTS

- A. Our report expresses unqualified opinions on the basic financial statements of Anoka County.
- B. Deficiencies in internal control were disclosed by the audit of financial statements of Anoka County and are reported in the "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*." None were material weaknesses.
- C. No instances of noncompliance material to the financial statements of Anoka County were disclosed during the audit.
- D. No matters involving internal control over compliance relating to the audit of the major federal award programs were reported in the "Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133."
- E. The Auditor's Report on Compliance for the major federal award programs for Anoka County expresses an unqualified opinion.
- F. No findings were disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133.
- G. The major programs are:

Community Development Block Grant	CFDA #14.218
Temporary Assistance for Needy Families	CFDA #93.558
Child Care Development Cluster	
Development Block Grant	CFDA #93.575
Mandatory and Matching Funds of the Child	
Care and Development Fund	CFDA #93.596
Social Service Block Grant (Title XX)	CFDA #93.667

H. The threshold for distinguishing between Types A and B programs was \$852,815.

I. Anoka County was determined to be a low-risk auditee.

II. FINDINGS RELATED TO FINANCIAL STATEMENTS AUDITED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

INTERNAL CONTROL

ITEMS ARISING THIS YEAR

07-1 Controls Over Accounting System Journal Entries

Anoka County limits access to the journal entry function to certain County employees in both Human Services and Finance and Central Services (FCS). During our review of the journal entry function, we noted the following:

Human Services:

- The department has no formal policies and procedures in place over journal entries.
- One individual can both create and post a journal entry without review or approval by a second person.
- Supervisory review and approval of journal entries is not documented.

Finance and Central Services:

- FCS has no formal policies and procedures in place over journal entries.
- FCS has an unwritten rule in place that requires at least two signatures on journal entries. However, no monitoring process is in place to ensure compliance with this control.

The ability to make journal entries on the accounting system is a powerful function because it allows changes to be made to the general ledger system. Controls over journal entries should include:

- limited access to only those employees whose job duties require it;
- an explanation of why the journal entry is being made and who is making it;
- sufficient documentation to support the journal entry amounts;
- proper supervisory review and approval of journal entries; and
- evidence that controls have been monitored by someone independent of the journal entry process.

We recommend the County strengthen control over journal entries by: (1) adopting formal policies and procedures over the journal entry process, and (2) requiring journal entries to display evidence that they were reviewed by a second individual. In addition, a report should be generated periodically that shows journal entries that are not automatic or routine which have been posted to the accounting system. Review and monitoring of this report should be done on a regular basis to ensure that journal entries made have been reviewed and approved.

Client's Response:

Department Contact: Brenda Pavelich-Beck, Accounting and Budget

Anoka County has had a standard practice in place, requiring 2 signatures on journal entries, where one signature is from a supervisor. We also review balance sheet accounts throughout the year and budget to actual variances each month, identifying variances that require further review or corrections. Monthly budget to actual reports are sent to the departments for their review. We believe our current process is adequate in regards to identifying errors, but the new auditing standards require monitoring of our processes.

We are in the process of adding formal policies and procedures for the journal entry process and developing reports to review non routine journal entries, exceeding a specified dollar amount for authorized signatures. A random audit will be completed and will be part of the formal policy.

Department Contact: Rosemary Kortgard, Paula Bownik, Human Services Fiscal

Human Services has two types of journal entries: journal entries prepared by the Human Service departments; and journal entries prepared by Human Services - Fiscal accountants.

Currently entries created by Human Service departments are reviewed by the Human Services - Fiscal accountant for proper authorization and signature, explanation of the purpose of the journal entry, and sufficient documentation.

Current entries made by the Fiscal Service Accountants include an explanation of the purpose of the journal entry and authorized signature. The accountants routinely perform budget to actual variance analysis and reports, providing reports to the program managers for their review.

Human Services Fiscal accountants will continue to ensure that journal entries from the departments have an authorized signature, explanations of the purpose of the journal entry and sufficient documentation. They will also run audit reports and a Batch Edit and Detail report after the journal entry has been entered, but before posting the entry to the general ledger. Those reports will be reviewed by another accountant for accuracy and posting to the general ledger.

Month end entries will be reviewed and signed by the Accounting Supervisor.

Anoka County is in the process of adding formal policies and procedures for the journal entry process and developing reports to review non routine journal entries for authorized signatures. A random audit will be completed and will be part of the formal policy.

07-2 Segregation of Duties - Payroll

During our review of the County's payroll function, we noted those who process payroll also have the ability to change pay rates and add new employees. These duties should ideally be segregated. However, if that is not practical, changes to pay rates and additions of new employees should be monitored by someone independent of payroll processing on a monthly basis.

We recommend the County re-evaluate whether payroll staff need to have the ability to change pay rates and add new employees. In addition, to strengthen internal controls, someone independent of the payroll processing function should review payroll edit reports to monitor that any pay rate changes made or new employees added were authorized.

Client's Response:

Department Contact: Cevin Petersen, Brenda Pavelich-Beck, Finance and Central Services

Anoka County's current practice divides the responsibility for new hires between Human Resources and Payroll. Human Resources enters the new employee into the Oracle payroll system and Payroll finishes the set up process adding the required fields to the employee's Oracle record. Human Resources currently runs and reviews a New Hire Report, identifying all new hires, providing the opportunity to again review the new employees added to the payroll system.

Due to system constraints when Anoka County first implemented Oracle Financials, it was necessary to provide both the Human Resource and Payroll departments' access to various tasks. With the pending upgrade to Oracle Financials, Anoka County is developing alternative processes and responsibilities within the human resource and payroll functions to further separate the new hire process.

Currently, Human Resources approves all rate changes and provides a Personnel Action Notice (PAN) that is forwarded to payroll for entry in the Oracle payroll system. Anoka County is reviewing current reports and developing new reports that Human Resources will run, review, and maintain to verify that rate changes made in the payroll system are appropriate.

07-3 Segregation of Duties - Human Services

During our review of the Human Services disbursements process, we noted one individual has the ability to both process disbursements and set up new vendors. If at all possible, these duties should be segregated. Someone independent of the disbursements process should review, verify, and approve new vendors at least monthly.

We recommend that Human Services management re-evaluate whether separation of duties between disbursements and vendor set up is possible. Procedures should be developed to monitor new vendors entered into the system.

Client's Response:

Department Contact: Rosemary Kortgard, Paula Bownik, Human Services Fiscal

It would be very difficult to separate functions such as creating new vendors and processing payables currently performed by an Accounting Clerk. However, an Audit Report that lists new vendors added to the vendor payment system will be reviewed monthly for reasonableness by the Accounting Supervisor. This report will be signed and dated by the Accounting Supervisor and filed for review.

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARD PROGRAMS

INTERNAL CONTROL

PREVIOUSLY REPORTED ITEMS RESOLVED

Community Development Block Grant (CFDA #14.218) - Subrecipient Monitoring (05-2)

During our audit of the CDBG program, we found no evidence that the County had performed subrecipient monitoring procedures.

Resolution

For 2007, we found evidence of subrecipient monitoring in the CDBG files.

Child Care Mandatory and Matching Funds of the Child Care and Development Fund (CFDA #93.596) - Subrecipient Monitoring (06-1)

During our audit of the Child Care Program we found: (1) no evidence that the County had followed up on findings resulting from internal supervisory case reviews; and (2) the Catalog of Federal Domestic Assistance (CFDA) number and dollar amount reported in the Anoka County Community Action Program's (ACCAP) Schedule of Expenditures of Federal Awards for the year ended December 31, 2006, did not match those reported in Anoka County's Comprehensive Annual Financial Report.

Resolution

For 2007, we found evidence in the files that findings resulting from internal supervisory case reviews had been addressed. We also found that the CFDA numbers and amounts of Child Care Program funds passed through to ACCAP were correct, after allowing for timing differences.



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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*

Board of County Commissioners
Anoka County

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Anoka County as of and for the year ended December 31, 2007, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 20, 2008. 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 Anoka 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph of this section and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control. We considered the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 07-1 through 07-3 to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by Anoka County's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe none of the significant deficiencies described above is a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Anoka 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*.

Minnesota Legal Compliance

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the provisions of the *Minnesota Legal Compliance Audit Guide for Local Government*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65. Accordingly, the audit included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The *Minnesota Legal Compliance Audit Guide for Local Government* contains six categories of compliance to be tested: contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, and miscellaneous provisions. Our study included all of the listed categories.

The results of our tests indicate that for the items tested Anoka County complied with the material terms and conditions of applicable legal provisions.

Anoka County's written responses to the significant deficiencies identified in our audit have been included in the Schedule of Findings and Questioned Costs. We did not audit the County's responses and, accordingly, we express no opinion on them.

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

/s/Rebecca Otto

/s/Greg Hierlinger

REBECCA OTTO
STATE AUDITOR

GREG HIERLINGER, CPA
DEPUTY STATE AUDITOR

June 20, 2008

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

Board of County Commissioners
Anoka County

Compliance

We have audited the compliance of Anoka County with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2007. Anoka 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 the County's management. Our responsibility is to express an opinion on the 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 Non-Profit 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 Anoka 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 on the County's compliance with those requirements.

In our opinion, Anoka 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 December 31, 2007.

Internal Control Over Compliance

The management of Anoka County is responsible for establishing and maintaining effective internal control over compliance with 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 requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 control 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the County's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by Anoka County's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Anoka County as of and for the year ended December 31, 2007, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 20, 2008. Our audit was performed for the purpose of forming opinions on Anoka County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic

financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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

/s/Rebecca Otto

REBECCA OTTO
STATE AUDITOR

/s/Greg Hierlinger

GREG HIERLINGER, CPA
DEPUTY STATE AUDITOR

June 20, 2008

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**ANOKA COUNTY
ANOKA, MINNESOTA**

Schedule 2

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2007**

Federal Grantor Pass-Through Agency Grant Program Title	Federal CFDA Number	Expenditures
U.S. Department of Agriculture		
Passed through Minnesota Department of Education Child Nutrition Cluster		
School Breakfast Program	10.553	\$ 58,873
National School Lunch Program	10.555	88,995
Passed through Minnesota Department of Health Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	892,648
Passed through Minnesota Department of Human Services Administrative Matching Grant for Food Stamp Program	10.561	48,806
Passed through Minnesota Department of Natural Resources Cooperative Forestry Assistance	10.664	4,528
Total U.S. Department of Agriculture		\$ 1,093,850
U.S. Department of Housing and Urban Development		
Direct		
Community Development Block Grants (CDBG)	14.218	\$ 1,550,381
Passed through Dakota County Home Investment Partnerships Program	14.239	739,757
Total U.S. Department of Housing and Urban Development		\$ 2,290,138
U.S. Department of the Interior		
Direct		
Mississippi National River and Recreation Area Rivers, Trails, and Conservation Assistance	15.AAT	\$ 28,000
	15.921	2,528
Total U.S. Department of the Interior		\$ 30,528
U.S. Department of Justice		
Direct		
Bulletproof Vest Partnership Program	16.607	\$ 14,939
Edward Byrne Memorial Justice Assistance Grant Program	16.738	25,850
Passed through Minnesota Department of Public Safety		
Bulletproof Vest Partnership Program	16.007	994
Juvenile Accountability Incentive Block Grant	16.523	27,839
Crime Victim Assistance	16.575	34,796
Edward Byrne Memorial Formula Grant Program	16.579	60,000
Edward Byrne Memorial Justice Assistance Grant Program	16.738	210,000
Total U.S. Department of Justice		\$ 374,418

**ANOKA COUNTY
ANOKA, MINNESOTA**

***Schedule 2
(Continued)***

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2007**

Federal Grantor Pass-Through Agency Grant Program Title	Federal CFDA Number	Expenditures
U.S. Department of Labor		
Passed through Minnesota Department of Employment and Economic Development		
Employment Service/Wagner-Pryser Funded Activities	17.207	\$ 8,462
Senior Community Service Employment Program (SCSEP)	17.235	138,155
Workforce Investment Act (WIA) Cluster		
WIA Adult Program	17.258	176,692
WIA Youth Activities	17.259	152,628
WIA Dislocated Workers	17.260	507,519
Incentive Grants - WIA Section 503	17.267	<u>186,129</u>
Total U.S. Department of Labor		<u>\$ 1,169,585</u>
U.S. Department of Transportation		
Passed through Minnesota Department of Transportation		
Highway Planning and Construction	20.205	\$ 10,674,390
Passed through Metropolitan Council		
Federal Transit Formula Grants	20.507	184,595
Job Access/Reverse Commute Grant	20.516	79,029
Passed through Minnesota Department of Public Safety		
State and Community Highway Safety	20.600	2,533
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	<u>26,315</u>
Total U.S. Department of Transportation		<u>\$ 10,966,862</u>
U.S. Department of Education		
Passed through Minnesota Department of Employment and Economic Development		
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	<u>\$ 9,759</u>
U.S. Election Assistance Commission		
Passed through Minnesota Office of Secretary of State		
Help America Vote Act Grant	90.401	<u>\$ 73,417</u>
U.S. Department of Health and Human Services		
Passed through Minnesota Department of Human Services		
Projects for Assistance in Transition from Homelessness (PATH)	93.150	\$ 20,706
Promoting Safe and Stable Families	93.556	2,616
Temporary Assistance for Needy Families (TANF)	93.558	2,768,921
Community-Based Child Abuse Prevention Grants	93.590	67,968
Child Care and Development Cluster		
Child Care and Development Block Grant	93.575	1,783,827
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	4,195,105
Foster Care Title IV-E	93.658	775,419
Social Service Block Grant (Title XX)	93.667	1,426,854
Chafee Foster Care Independence Program	93.674	37,310

**ANOKA COUNTY
ANOKA, MINNESOTA**

***Schedule 2
(Continued)***

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2007**

Federal Grantor Pass-Through Agency Grant Program Title	Federal CFDA Number	Expenditures
U.S. Department of Health and Human Services (Continued)		
Passed through Minnesota Department of Health		
Immunization Grants	93.268	37,860
Center for Disease Control and Prevention Investigations and Technical Assistance	93.283	477,114
Temporary Assistance for Needy Families (TANF)	93.558	226,535
Refugee and Entrant Assistance	93.576	6,534
Community Mental Health Services Block Grant	93.958	32,755
Maternal and Child Health Services Block Grant	93.994	275,823
Passed through Metropolitan Area Agency on Aging		
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	29,000
National Family Caregiver Support - Title III, Part E	93.052	55,000
Total U.S. Department of Health and Human Services		\$ 12,219,347
Corporation for National and Community Service		
Direct		
Retired Senior Volunteer Program (RSVP)	94.002	\$ 37,288
U.S. Department of Homeland Security		
Passed through Minnesota Department of Natural Resources		
Boating Safety Financial Assistance	97.012	\$ 10,000
Passed through Minnesota Department of Public Safety		
Emergency Management Performance Grant	97.042	80,873
Passed through Winona County		
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	37,845
Passed through Hennepin County		
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	33,267
Total U.S. Department of Homeland Security		\$ 161,985
Total Federal Awards		\$ 28,427,177

Notes to Schedule of Expenditures of Federal Awards

1. The Schedule of Expenditures of Federal Awards presents the activity of federal award programs expended by Anoka County. The County's reporting entity is defined in Note 1 to the financial statements.
2. The expenditures on this schedule are based on the modified accrual basis of accounting. Due to timing differences in revenue recognition under the modified accrual basis, expenditures on this schedule do not match the federal revenues reported in the financial statements. The prior year unspent revenues of \$210,694 for CFDA No. 90.401 were spent down by \$73,417 in 2007.
3. During 2007, CFDA Nos. 14.218, 93.575, and 93.596 were passed through to subrecipients.
4. Pass-through grant numbers were not assigned by the pass-through agency.