

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, 2012

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, 2012



Management and Compliance Report

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

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**ANOKA COUNTY
ANOKA, MINNESOTA**

TABLE OF CONTENTS

	<u>Page</u>
Schedule of Findings and Questioned Costs	1
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	4
Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance	7
Schedule of Expenditures of Federal Awards	10
Notes to the Schedule of Expenditures of Federal Awards	14

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**ANOKA COUNTY
ANOKA, MINNESOTA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2012**

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: **Unmodified**

Internal control over financial reporting:

- Material weaknesses identified? **No**
- Significant deficiencies identified? **Yes**

Noncompliance material to the financial statements noted? **No**

Federal Awards

Internal control over major programs:

- Material weaknesses identified? **No**
- Significant deficiencies identified? **No**

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 Section 510(a) of OMB Circular A-133? **No**

The major programs are:

State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	CFDA #10.561
Temporary Assistance for Needy Families (TANF) Cluster	
Temporary Assistance for Needy Families	CFDA #93.558
Emergency Contingency Fund for TANF State Program - ARRA	CFDA #93.714
Child Support Enforcement	CFDA #93.563
Medical Assistance Program	CFDA #93.778

The threshold for distinguishing between Types A and B programs was \$973,510.

Anoka County qualified as a low-risk auditee? **No**

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

INTERNAL CONTROL

ITEM ARISING THIS YEAR

12-1 Bank Reconciliations

Criteria: Controls should be in place to complete bank reconciliations in a timely manner.

Condition: When we requested reconciliations of the County's bank accounts in January 2013, we were informed that reconciliations for the majority of the accounts were completed only through April 2012. Reconciliations through December 2012 did not get completed until May 2013.

Context: Performing timely bank reconciliations on all accounts is a control designed to detect errors and irregularities in a timely manner.

Effect: Failure to monitor cash activity monthly increases the risk that fraud or errors will go undetected and that financial reporting will not be accurate.

Cause: The staff member responsible for performing bank reconciliations in the Treasury Department resigned in June 2012 without showing anyone the reconciliation process used.

Recommendation: We recommend all bank accounts be reconciled monthly. Any differences should be immediately investigated and resolved. Someone independent of the bank reconciliation process should review bank reconciliations and document the ongoing monitoring process.

Client's Response:

Anoka County placed a high priority on bank reconciliations once the situation was identified. The County is now caught up and is reconciling monthly as recommended with proper review.

Person Responsible:

Lee Krueger, Treasury Director

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARD PROGRAMS

PREVIOUSLY REPORTED ITEMS RESOLVED

Income Maintenance Quarterly Expense Report (DHS 2550) - CFDA Nos. 10.561, 93.558, 93.563, and 93.778 (11-1)

During the previous audit, we found errors when testing information reported in the quarterly DHS 2550 reports submitted to the Minnesota Department of Human Services (DHS) for the year ended December 31, 2011. We noted that payroll expenditures for some income maintenance employees were reported incorrectly to DHS, which changed the amount of federal administrative reimbursements received for several income maintenance grants. The net additional reimbursement to the County totaled \$226,179.

Resolution

We found no errors during our testing of the quarterly DHS 2550 reports submitted for 2012.

Eligibility Testing - CFDA No. 93.778 (11-2)

During our testing of the Medical Assistance Program in the previous audit, we found that (1) income information was entered incorrectly into MAXIS for two individuals, and (2) a confirmation requesting information from an employer for another individual was never received and no follow-up was done.

Resolution

We found no instances of inaccurate, missing, or incomplete information during our current year audit of the Medical Assistance Program.

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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*

Independent Auditor's Report

Board of County Commissioners
Anoka County

We have audited, 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, 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, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 21, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Anoka County's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances 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 over financial reporting 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 combination of deficiencies, in internal control over financial

reporting such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit the attention of those charged with governance.

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 material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a deficiency in internal control over financial reporting, described in the accompanying Schedule of Findings and Questioned Costs as item 12-1, that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Anoka County's financial statements are free from 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

The *Minnesota Legal Compliance Audit Guide for Political Subdivisions*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, contains seven categories of compliance to be tested: contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and tax increment financing. Our audit included all of the listed categories, except that we did not test for compliance with the provisions for tax increment financing as the cities administer the tax increment financing in Anoka County.

In connection with our audit, nothing came to our attention that caused us to believe that Anoka County failed to comply with the provisions of the *Minnesota Legal Compliance Audit Guide for Political Subdivisions*. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the County's noncompliance with the above referenced provisions.

Other Matters

Anoka County's response to the internal control finding identified in our audit has been included in the Schedule of Findings and Questioned Costs. The County's response was not subject to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control over financial reporting, compliance and the provisions of the *Minnesota Legal Compliance Audit Guide for Political Subdivisions* and the result of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance. Accordingly, this communication is not suitable for any other purpose.

/s/Rebecca Otto

REBECCA OTTO
STATE AUDITOR

/s/Greg Hierlinger

GREG HIERLINGER, CPA
DEPUTY STATE AUDITOR

June 21, 2013

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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Independent Auditor's Report

Board of County Commissioners
Anoka County

Report on Compliance for Each Major Federal Program

We have audited Anoka County's compliance 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 the County's major federal programs for the year ended December 31, 2012. 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.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Anoka County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance with those requirements.

Opinion on Each Major Federal Program

In our opinion, Anoka 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 programs for the year ended December 31, 2012.

Report on Internal Control Over Compliance

Management of Anoka 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 program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control 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 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 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. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit the attention of 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.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

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, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon dated June 21, 2013, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards (SEFA) 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 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic 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 financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the SEFA is fairly stated in all material respects in relation to the basic financial statements as a whole.

Purpose of This Report

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. Accordingly, this report is not suitable for any other purpose.

/s/Rebecca Otto

REBECCA OTTO
STATE AUDITOR

/s/Greg Hierlinger

GREG HIERLINGER, CPA
DEPUTY STATE AUDITOR

June 21, 2013

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**ANOKA COUNTY
ANOKA, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012**

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	\$ 51,828
National School Lunch Program	10.555	83,707
Passed through Minnesota Department of Health		
Special Supplemental Nutrition Program for Women, Infants, and Children		
	10.557	1,232,104
Passed through Minnesota Department of Human Services		
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)		
	10.561	<u>1,902,041</u>
Total U.S. Department of Agriculture		<u>\$ 3,269,680</u>
U.S. Department of Housing and Urban Development		
Direct		
Community Development Block Grants - Entitlement Grants		
	14.218	\$ 2,085,092
Passed through Dakota County Community Development Agency		
Home Investment Partnerships Program		
	14.239	508,865
Passed through Minnesota Department of Health		
Asthma Interventions in Public and Assisted Multifamily Housing		
	14.914	<u>4,386</u>
Total U.S. Department of Housing and Urban Development		<u>\$ 2,598,343</u>
U.S. Department of Justice		
Direct		
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program		
	16.590	\$ 189,735
State Criminal Alien Assistance Program		
	16.606	18,990
Bulletproof Vest Partnership Program		
	16.607	8,484
Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program - Grants to Units of Local Government - ARRA		
	16.804	34,239
Passed through Minnesota Department of Public Safety		
Juvenile Accountability Block Grants		
	16.523	33,479
Public Safety Partnership and Community Policing Grants - ARRA		
	16.710	<u>6,137</u>
Total U.S. Department of Justice		<u>\$ 291,064</u>

**ANOKA COUNTY
ANOKA, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012
(Continued)**

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		
Senior Community Service Employment Program	17.235	\$ 137,851
(Total Senior Community Service Employment Program 17.235 \$162,519)		
Workforce Investment Act (WIA) Cluster		
WIA Adult Program	17.258	374,968
WIA Youth Activities	17.259	367,025
WIA Dislocated Workers Formula Grants	17.278	502,692
Incentive Grants - WIA Section 503	17.267	25,368
Passed through Senior Service America Inc.		
Senior Community Service Employment Program	17.235	24,668
(Total Senior Community Service Employment Program 17.235 \$162,519)		
Passed through Dakota County		
Workforce Investment Act (WIA) Cluster		
WIA National Emergency Grant - ARRA	17.277	7,218
		<u>7,218</u>
Total U.S. Department of Labor		<u>\$ 1,439,790</u>
U.S. Department of Transportation		
Passed through Minnesota Department of Transportation		
Highway Planning and Construction	20.205	\$ 5,486,353
Passed through Metropolitan Council		
Federal Transit - Formula Grants	20.507	182,504
Job Access - Reverse Commute	20.516	65,759
Passed through the City of Coon Rapids		
Highway Safety Cluster		
State and Community Highway Safety	20.600	2,127
Occupant Protection Incentive Grants	20.602	9,076
Safety Belt Performance Grants	20.609	4,100
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	40,637
		<u>40,637</u>
Total U.S. Department of Transportation		<u>\$ 5,790,556</u>
Institute of Museum and Library Services		
Passed through Minnesota Department of Education		
Grants to States	45.310	<u>\$ 41,040</u>

**ANOKA COUNTY
ANOKA, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012
(Continued)**

Federal Grantor Pass-Through Agency Grant Program Title	Federal CFDA Number	Expenditures
U.S. Department of Education		
Passed through Centennial School District Title I Grants to Local Educational Agencies	84.010	\$ 254,374
Passed through Minnesota Department of Employment and Economic Development Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	<u>54,347</u>
Total U.S. Department of Education		<u>\$ 308,721</u>
U.S. Department of Health and Human Services		
Passed through Metropolitan Area Agency on Aging National Family Caregiver Support, Title III, Part E	93.052	\$ 60,000
Passed through Minnesota Secretary of State Voting Access for Individuals with Disabilities - Grants to States	93.617	4,000
Passed through Minnesota Department of Human Services Projects for Assistance in Transition from Homelessness (PATH)	93.150	21,828
Promoting Safe and Stable Families	93.556	205,225
Temporary Assistance for Needy Families (TANF) Cluster Temporary Assistance for Needy Families (Total Temporary Assistance for Needy Families 93.558 \$3,812,541)	93.558	3,470,186
Emergency Contingency Fund for TANF State Program - ARRA	93.714	221,438
Child Support Enforcement	93.563	6,381,732
Refugee and Entrant Assistance - State-Administered Programs	93.566	432
Child Care and Development Block Grant	93.575	346,956
Community-Based Child Abuse Prevention Grants	93.590	47,903
Adoption Incentive Payments	93.603	2,784
Stephanie Tubbs Jones Child Welfare Services Program	93.645	13,498
Foster Care - Title IV-E	93.658	736,273
Social Services Block Grant	93.667	1,418,774
Chafee Foster Care Independence Program	93.674	28,753
Medical Assistance Program	93.778	4,158,743

**ANOKA COUNTY
ANOKA, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012
(Continued)**

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		
Public Health Emergency Preparedness	93.069	240,624
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	2,000
Universal Newborn Hearing Screening	93.251	2,625
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	30,142
Immunization Cooperative Agreements	93.268	27,267
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	6,125
Temporary Assistance for Needy Families (TANF) Cluster		
Temporary Assistance for Needy Families	93.558	342,355
(Total Temporary Assistance for Needy Families 93.558 \$3,812,541)		
Refugee and Entrant Assistance - Discretionary Grants	93.576	3,000
Maternal and Child Health Services Block Grant to the States	93.994	268,417
		<u>268,417</u>
Total U.S. Department of Health and Human Services		\$ 18,041,080
Corporation for National and Community Service		
Direct		
Retired and Senior Volunteer Program	94.002	\$ 37,265
		<u>37,265</u>
U.S. Department of Homeland Security		
Passed through Minnesota Department of Natural Resources		
Boating Safety Financial Assistance	97.012	\$ 65,094
Passed through Minnesota Department of Public Safety		
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	19,464
Emergency Management Performance Grants	97.042	138,489
Homeland Security Grant Program	97.067	409,756
		<u>409,756</u>
Total U.S. Department of Homeland Security		\$ 632,803
Total Federal Awards		\$ 32,450,342

**ANOKA COUNTY
ANOKA, MINNESOTA**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012**

1. Reporting Entity

The Schedule of Expenditures of Federal Awards presents the activities of federal award programs expended by Anoka County. The County's reporting entity is defined in Note 1.A. to the financial statements.

2. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Anoka County under programs of the federal government for the year ended December 31, 2012. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of Anoka County, it is not intended to and does not present the financial position, changes in net position, or cash flows of Anoka County.

3. Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through grant numbers were not assigned by the pass-through agencies.

4. Clusters

Clusters of programs are groupings of closely related programs that share common compliance requirements. Total expenditures by cluster are:

Child Nutrition Cluster	\$	135,535
Workforce Investment Act Cluster		1,251,903
Highway Safety Cluster		15,303
Temporary Assistance for Needy Families Cluster		4,033,979

**ANOKA COUNTY
ANOKA, MINNESOTA**

5. Reconciliation to Schedule of Intergovernmental Revenue

Federal grant revenue per Schedule of Intergovernmental Revenue	\$ 35,983,711
Grants received more than 120 days after year-end, deferred in 2012	
Community Development Block Grants - Entitlement Grants	52,940
Homeland Security Grant Program	206,223
Grants deferred in 2011, recognized as revenue in 2012	
Grants to States	(3,704)
Title I Grants to Local Educational Agencies	(75,646)
Title I Grants to Local Educational Agencies - ARRA	(104,037)
Homeland Security Grant Program	(187,869)
Expenditures reported during 2007 to 2009, recognized as revenue in 2012	
Federal Transit - Capital Investment Grants	(3,421,276)
Expenditures Per Schedule of Expenditures of Federal Awards	\$ 32,450,342

6. Subrecipients

Of the expenditures presented in the schedule, Anoka County provided federal awards to subrecipients as follows:

CFDA Number	Program Name	Amount Provided to Subrecipients
14.218	Community Development Block Grants - Entitlement Grants	\$ 2,032,152
14.239	Home Investment Partnerships Program	434,311
16.804	Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program - Grants to Units of Local Government - ARRA	11,467
	Total	\$ 2,477,930

7. American Recovery and Reinvestment Act

The American Recovery and Reinvestment Act of 2009 (ARRA) requires recipients to clearly distinguish ARRA funds from non-ARRA funding. In the schedule, ARRA funds are denoted by the addition of ARRA to the program name.