

County of Caroline, Virginia
 Schedule of Findings and Questioned Costs
 For the year ended June 30, 2006

Section I—Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: unqualified

Internal control over financial reporting:

a. Material weaknesses identified? ___ yes X no

b. Reportable conditions identified that are not considered to be material weaknesses? ___ yes X none reported

Noncompliance material to financial statements noted? ___ yes X no

Federal Awards

Internal control over major programs

A. Material weaknesses identified? ___ yes X no

B. Reportable conditions identified that are not considered to be material weaknesses? ___ yes X no

Type of auditors' report issued on compliance for major programs: unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? ___ yes X no

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
84.027/84.173	Special Education Cluster
84.010	Title 1
93.575/93.596	Child Care Cluster
66.606	Surveys, Studies, Investigations, & Special Purpose Grants

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee? X yes ___ no

Section II—Financial Statement Findings

None

Section III—Federal Award Findings and Questioned Costs

None