EXHIBIT C (Continued)

(Entity)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS -
FEDERAL PROGRAMS AND STATE PROJECTS
Fiscal Year Ended ____, 20XX

Summary of Auditor's Results

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified If applicable, modify as appropriate, for example: Except for the exclusion of the discretely presented component unit from the scope of the audit, there was no modification to the opinions on the financial statements.
Internal control over financial reporting:	
Material weakness(es) identified?	Yes/No
Significant deficiency(ies) identified?	Yes/None reported
Noncompliance material to financial statements noted?	Yes/No

Federal Awards and State Projects

Internal control over major Federal programs or State projects:	
Material weakness(es) identified?	Yes/No
Significant deficiency(ies) identified?	Yes/None reported
Type of auditor's report issued on compliance for major Federal programs or State projects:	Unmodified If a qualified opinion(s) was(were) issued, modify as appropriate, for example: For all major programs except for the Title I, Part A Cluster (CFDA No. 84.010), which was qualified.
Any audit findings disclosed that are required to be reported in accordance with CFR 200.516(a) or Chapter *(10.557 for local government entities or 10.656 for nonprofit and for-profit organizations)*, Rules of the Auditor General?	Yes/No

EXHIBIT C (Continued)

Identification of major Federal programs or State projects:	
Federal Program or Cluster ***(List each major Federal program and CFDA number)***	Federal CFDA No.
State Project ***(List each major State project and CFSA number)***	State CFSA No.
Dollar threshold used to distinguish between Type A and Type B Federal programs:	$_____
Dollar threshold used to distinguish between Type A and Type B State projects:	$_____
Auditee qualified as low-risk auditee pursuant to the Uniform Guidance (Not applicable for State projects)?	Yes/No

EXHIBIT C (Continued)

FINDINGS – FINANCIAL STATEMENTS

Finding Number	Finding
20XX-001	**[Description of Finding]**

(Note: Reference numbers for each audit finding should allow for easy referencing during follow-up. Sections 10.557(4)(b)7 or 10.656(4)(a)7, Rules of the Auditor General)

Criteria or specific requirement: (State the criteria or specific requirement upon which the audit finding is based, including statutory, regulatory, or other citation)

Condition: (State the condition found, including facts to support the identified condition)

Cause: (Provide perspective for judging the prevalence and consequences of the audit finding. State whether the audit finding is an isolated incident or a systematic problem)

Effect or potential effect: (Explain why the awarding agencies, pass-through entities, and regulating authorities should be concerned about the audit finding)

Context: (Describe the work performed that resulted in the finding, and provide sufficient information for judging the prevalence and consequences of the finding, such as the relation to the population or universe of costs or the number of cases examined as well as quantification of audit findings in dollars)

Recommendation: (Give a suggestion as to how the audit finding can be rectified or prevented)

Views of responsible officials and planned corrective actions:

EXHIBIT C (Continued)

FINDINGS and QUESTIONED COSTS – MAJOR FEDERAL PROGRAMS

Finding Number **Finding**

20XX-002 (List the name of the awarding Federal Agency)
(List the applicable CFDA number and title)
(List the Federal identification number and year)
(List the name of any pass-through agencies, or entities)

Criteria or specific requirement: (State the criteria or specific requirement upon which the audit finding is based, including statutory, regulatory, or other citation)

Condition: (State the condition found, including facts to support the identified condition)

Cause: (Provide perspective for judging the prevalence and consequences of the audit finding. State whether the audit finding is an isolated incident or a systematic problem)

Effect or potential effect: (Explain why the awarding agencies, pass-through entities, and regulating authorities should be concerned about the audit finding)

Questioned Costs: (Identify questioned costs and how they were calculated as required by 2 CFR 200.516(a))

Context: (Describe the work performed that resulted in the finding, and provide sufficient information for judging the prevalence and consequences of the finding, such as the relation to the population or universe of costs or the number of cases examined as well as quantification of audit findings in dollars)

Repeat Finding: (Identify whether the finding is a repeat of a prior audit and, if so, any applicable prior year audit finding numbers)

Recommendation: (Give a suggestion as to how the audit finding can be rectified and/or prevented)

Views of responsible officials and planned corrective actions:

FINDINGS and QUESTIONED COSTS – MAJOR STATE PROJECTS

Finding Number

20XX-003

Finding (See Sections 10.557(4)(b) or 10.656(4)(a), Rules of the Auditor General)
(List the name of the sponsoring State agency)
(List the applicable CSFA number and title
(List the name of any pass-through entities)

(Note: Reference numbers for each audit finding should allow for easy referencing during follow-up. Sections 10.557(4)(b)7 or 10.656(4)(a)7, Rules of the Auditor General)

Criteria or specific requirement: (State the criteria or specific requirement upon which the audit finding is based, including statutory, regulatory, or other citation)

Condition: (State the condition found, including facts to support the identified condition.

Cause: (Provide perspective for judging the prevalence and consequences of the audit finding. State whether the audit finding is an isolated incident or a systematic problem)

Effect or potential effect: (Explain why the awarding agencies, pass-through entities, and regulating authorities should be concerned about the audit finding)

Questioned Costs: (Identify questioned costs as required by Sections 10.554(1)(l)4.d and 4.e or 10.654(1)(h)4.d and 4.e, Rules of the Auditor General)

Context: (Describe the work performed that resulted in the finding, and provide sufficient information for judging the prevalence and consequences of the finding, such as the relation to the population or universe of costs or the number of cases examined as well as quantification of audit findings in dollars)

Recommendation: (Give a suggestion as to how the audit finding can be rectified and/or prevented)

Views of responsible officials and planned corrective actions:

OTHER ISSUES

The following statements, as applicable to the situation, may be required in the Schedule of Findings and Questioned Costs:

(a) ***No management letter is required because there were no findings required to be reported in the management letter (Section 10.656(3)(e), Rules of the Auditor General).***

(b) ***No Summary Schedule of Prior Audit Findings is required because there were no prior audit findings related to Federal programs or State projects (Sections 10.557(3)(e)5. and 10.656(3)(d)5., Rules of the Auditor General).***