

COUNTY OF JAMES CITY, VIRGINIA
Schedule of Findings and Questioned Costs
Year ended June 30, 2004

(1) **Summary of Auditors' Results**

- (a) The type of report issued on the financial statements: **unqualified opinion**
- (b) Reportable conditions in internal control were disclosed by the audit of the financial statements: **none noted**
Material weaknesses: **no**
- (c) Noncompliance which is material to the financial statements: **no**
- (d) Reportable conditions in internal control over major programs: **none noted**
Material weaknesses: **no**
- (e) The type of report issued on compliance for major programs: **unqualified opinion**
- (f) Any audit findings which are required to be reported under Section 510(a) of OMB Circular A-133: **no**
- (g) Major programs: **Child Care Cluster; CFDA: 93.575 and 93.596**
Public Assistance Grants; CFDA: 83.544
- (h) Dollar threshold used to determine Type A programs: \$430,434
- (i) Auditee qualified as low-risk auditee under Section 530 of OMB Circular A-133: **yes**

(2) **Findings Relating to the Financial Statements Reported in Accordance with *Government Auditing Standards*: none noted.**

(3) **Findings and Questioned Costs Relating to Federal Awards: none noted**