

POLK COUNTY, FLORIDA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS-
FEDERAL PROGRAMS AND STATE PROJECTS
YEAR ENDED SEPTEMBER 30, 2002

(1) Summary of Auditor's 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: | No |
| Material weaknesses: | No |
| (c) Noncompliance which is material to the financial statements: | No |
| (d) Reportable conditions in internal control over major programs: | No |
| Material weaknesses: | No |
| (e) The type of report to be 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 or Chapter 10.557, Rules of the Auditor General: | No |
| (g) Major programs: | See Notes to Schedule of Expenditures of Federal and State Awards |
| (h) Dollar threshold used to distinguish between Type A and Type B programs: | |
| Federal programs | \$ 485,254 |
| State projects | 461,680 |
| (i) Auditee qualified as a 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

(3) Findings and questioned costs relating to federal programs and state projects:

None