FINANCIAL MANGEMENT ASSESSMENT

This assessment should be completed, signed and certified by the Applicant's Financial Officer.

	YES	NO
1. Have you previously done business with DOE?	☐	☑
2. Have you previously done business with any other Federal Agency? If so, please identify: US Dept of Interior, US Dept of Agriculture, US Dept of Housing & Urban Development, US Fish & Wildlife, US Dept of Homeland Security	☑	☐
3. Can the Applicant's Financial Officer or Independent Auditor certify that the Applicant has a financial management system sufficient to meet the requirements of 10 CFR 600.220? If yes, please skip to question #10 and sign/certify below.	☑	☐
4. Does your accounting system have the ability to track costs on a reimbursable basis?	☐	☐
5. Does your system allow for accurate, current and complete financial reporting, and record keeping as well as the maintaining of adequate source documentation?	☐	☐
6. Does your system allow for effective internal controls and accountability?	☐	☐
7. Does your system allow for effective and efficient cash management procedures?	☐	☐
8. Does your system prohibit subaward at any tier to any party which is debarred, suspended or otherwise excluded from or ineligible for participation in Federal assistance programs?	☐	☐
9. The expenditure of $500,000 or more of Federal funds in a fiscal year requires an organization to have an audit performed in accordance with OMB Circular A-133. Has your organization had such an audit performed?	☐	☐
10. If yes, please provide the most recent report or a copy of the SF-SAC forms filed with the Federal Audit Clearinghouse. If no, proceed to the next statement and certify by checking the YES block.		
I understand the audit requirements and will comply with the provisions of OMB Circular A-133.	☑	☐

Susan Durham

Susan Durham Finance Director (302)744-2382 6/8/2009

PRINTED NAME, TITLE AND PHONE NUMBER OF INDIVIDUAL COMPLETING FORM DATE

By signing this form, the above individual certifies that the responses provided to this survey are accurate as of the date.

If "NO" has been selected for any of the statements above, please provide further explanation on page 2.

OMB No. 0348-0057

FORM **SF-SAC**
(8-6-2008)

U.S. DEPT. OF COMM.– Econ. and Stat. Admin.– U.S. CENSUS BUREAU
ACTING AS COLLECTING AGENT FOR
OFFICE OF MANAGEMENT AND BUDGET

Data Collection Form for Reporting on AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS for Fiscal Year Ending Dates in 2008, 2009, or 2010

Complete this form, as required by OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

PART 1 GENERAL INFORMATION *(To be completed by auditee, except for Items 6, 7, and 8)*

1. Fiscal period ending date for this submission
Month 06 / Day 30 / Year 2008

2. Type of Circular A-133 audit
1 ☒ Single audit
2 ☐ Program-specific audit

3. Audit period covered
1 ☒ Annual 3 ☐ Other – ____ Months
2 ☐ Biennial

4. Auditee Identification Numbers

a. Primary Employer Identification Number (EIN)
51 – 6000145

b. Are multiple EINs covered in this report? 1 ☐ Yes 2 ☒ No

c. If Part I, Item 4b = "Yes," complete Part I, Item 4c on the continuation sheet on Page 4.

d. Data Universal Numbering System (DUNS) Number
84 – 824 – 1055

e. Are multiple DUNS covered in this report? 1 ☐ Yes 2 ☒ No

f. If Part I, Item 4e = "Yes," complete Part I, Item 4f on the continuation sheet on Page 4.

5. AUDITEE INFORMATION

a. Auditee name
KENT COUNTY LEVY COURT

b. Auditee address *(Number and street)*
555 BAY ROAD

City
DOVER

State DE ZIP + 4 Code 19901 –

c. Auditee contact
Name
SUSAN DURHAM

Title
DIRECTOR OF FINANCE

d. Auditee contact telephone
(302) 744 – 2382

e. Auditee contact FAX
(302) 736 – 2270

f. Auditee contact E-mail
SUSAN.DURHAM@CO.KENT.DE.US

g. AUDITEE CERTIFICATION STATEMENT – This is to certify that, to the best of my knowledge and belief, the auditee has: (1) engaged an auditor to perform an audit in accordance with the provisions of OMB Circular A-133 for the period described in Part I, Items 1 and 3; (2) the auditor has completed such audit and presented a signed audit report which states that the audit was conducted in accordance with the provisions of the Circular; and, (3) the information included in **Parts I, II,** and **III** of this data collection form is accurate and complete. I declare that the foregoing is true and correct.

Auditee certification: ELECTRONICALLY CERTIFIED Date: 3/30/2009

Name of certifying official: SUSAN L DURHAM

Title of certifying official: FINANCE DIRECTOR

6. PRIMARY AUDITOR INFORMATION
(To be completed by auditor)

a. Primary auditor name
MCBRIDE SHOPA & COMPANY, P.A.

b. Primary auditor address *(Number and street)*
270 PRESIDENTIAL DRIVE

City
WILMINGTON

State DE ZIP + 4 Code 19807 –

c. Primary auditor contact
Name
GEORGE FOURNARIS

Title
DIRECTOR

d. Primary auditor contact telephone
(302) 656 – 5500

e. Primary auditor contact FAX
(302) 656 – 8024

f. Primary auditor contact E-mail
GFOURNARIS@MCBRIDESHOPA.COM

g. AUDITOR STATEMENT – The data elements and information included in this form are limited to those prescribed by OMB Circular A-133. The information included in Parts II and III of the form, except for Part III, Items 7, 8, and 9a-9f, was transferred from the auditor's report(s) for the period described in Part I, Items 1 and 3; and **is not a substitute** for such reports. The auditor has not performed any auditing procedures since the date of the auditor's report(s). A copy of the reporting package required by OMB Circular A-133, which includes the complete auditor's report(s), is available in its entirety from the auditee at the address provided in Part I of this form. As required by OMB Circular A-133, the information in **Parts II** and **III** of this form was entered in this form by the auditor based on information included in the reporting package. The auditor has not performed any additional auditing procedures in connection with the completion of this form.

7a. Add Secondary auditor information? (Optional)
1 ☐ Yes 2 ☒ No

b. If "Yes," complete **Part I, Item 8** on the continuation sheet on page 5.

Auditor certification: ELECTRONICALLY CERTIFIED Date: 3/30/2009

UNOFFICIAL

INTERNET REPORT ID: 324704 VERSION: 1

Primary EIN: 5 1 – 6 0 0 0 1 4 5

PART II FINANCIAL STATEMENTS *(To be completed by auditor)*

1. Type of audit report

Mark either: 1 [X] Unqualified opinion **OR**

any combination of: 2 [ ] Qualified opinion 3 [ ] Adverse opinion 4 [ ] Disclaimer of opinion

2. Is a "going concern" explanatory paragraph included in the audit report? 1 [ ] Yes 2 [X] No

3. Is a significant deficiency disclosed? 1 [ ] Yes 2 [X] No – *SKIP to Item 5*

4. Is any significant deficiency reported as a material weakness? 1 [ ] Yes 2 [ ] No

5. Is a material noncompliance disclosed? 1 [ ] Yes 2 [X] No

PART III FEDERAL PROGRAMS *(To be completed by auditor)*

1. Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending $500,000 or more in Federal awards that have separate A-133 audits which are not included in this audit? (AICPA Audit Guide, Chapter 12) 1 [ ] Yes 2 [X] No

2. What is the dollar threshold to distinguish Type A and Type B programs? (OMB Circular A-133 §___ .520(b)) $ 300,000

3. Did the auditee qualify as a low-risk auditee? (§___ .530) 1 [X] Yes 2 [ ] No

4. Is a significant deficiency disclosed for any major program? (§ ___ .510(a)(1)) 1 [ ] Yes 2 [X] No –*SKIP to Item 6*

5. Is any significant deficiency reported for any major program as a material weakness? (§ ___ .510(a)(1)) 1 [ ] Yes 2 [ ] No

6. Are any known questioned costs reported? (§ ___ .510(a)(3) or (4)) 1 [ ] Yes 2 [X] No

7. Were Prior Audit Findings related to **direct** funding shown in the Summary Schedule of Prior Audit Findings? (§___.315(b)) 1 [ ] Yes 2 [X] No

8. Indicate which **Federal** agency(ies) have current year audit findings related to **direct** funding or prior audit findings shown in the Summary Schedule of Prior Audit Findings related to **direct** funding. *(Mark (X) all that apply or None)*

- 98 [ ] U.S. Agency for International Development
- 10 [ ] Agriculture
- 23 [ ] Appalachian Regional Commission
- 11 [ ] Commerce
- 94 [ ] Corporation for National and Community Service
- 12 [ ] Defense
- 84 [ ] Education
- 81 [ ] Energy
- 66 [ ] Environmental Protection Agency
- 39 [ ] General Services Administration
- 93 [ ] Health and Human Services
- 97 [ ] Homeland Security
- 14 [ ] Housing and Urban Development
- 03 [ ] Institute of Museum and Library Services
- 15 [ ] Interior
- 16 [ ] Justice
- 17 [ ] Labor
- 09 [ ] Legal Services Corporation
- 43 [ ] National Aeronautics and Space Administration
- 89 [ ] National Archives and Records Administration
- 05 [ ] National Endowment for the Arts
- 06 [ ] National Endowment for the Humanities
- 47 [ ] National Science Foundation
- 07 [ ] Office of National Drug Control Policy
- 59 [ ] Small Business Administration
- 96 [ ] Social Security Administration
- 19 [ ] U.S. Department of State
- 20 [ ] Transportation
- 21 [ ] Treasury
- 64 [ ] Veterans Affairs
- 00 [X] **None**
- [ ] Other – *Specify:*

Primary EIN: 51-6000145

FORM SF-SAC (8-8-2008)

PART III FEDERAL PROGRAMS – Continued

9. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR

CFDA Number: Federal Agency Prefix[1] (a)	CFDA Number: Extension[2] (b)	Research and development (c)	Name of Federal program (d)	Amount expended (e)	Direct award (f)	Major program: Major program (g)	Major program: If yes, type of audit report[3] (h)	**10.** AUDIT FINDINGS: Type(s) of compliance requirement(s)[4] (a)	Audit finding reference number(s)[5] (b)
15	.XXX	1 ☐ Yes 2 ☒ No	WILDLIFE REFUGE DIRECT REVENUE SHARING	$ 50,864 .00	1 ☒ Yes 2 ☐ No	1 ☐ Yes 2 ☒ No		O	N/A
10	.433	1 ☐ Yes 2 ☒ No	RURAL HOUSING PRESERVATION GRANT	$ 20,908 .00	1 ☒ Yes 2 ☐ No	1 ☐ Yes 2 ☒ No		O	N/A
10	.433	1 ☐ Yes 2 ☒ No	RURAL HOUSING PRESERVATION GRANT	$ 8,574 .00	1 ☐ Yes 2 ☒ No	1 ☐ Yes 2 ☒ No		O	N/A
14	.228	1 ☐ Yes 2 ☒ No	COMBINED CDBG GRANT	$ 872,626 .00	1 ☐ Yes 2 ☒ No	1 ☒ Yes 2 ☐ No	U	O	N/A
14	.239	1 ☐ Yes 2 ☒ No	HOME INVESTMENT PARTNERSHIPS PROGRAM	$ 68,776 .00	1 ☐ Yes 2 ☒ No	1 ☐ Yes 2 ☒ No		O	N/A
15	.630	1 ☐ Yes 2 ☒ No	COASTAL PROGRAM	$ 10,486 .00	1 ☐ Yes 2 ☒ No	1 ☐ Yes 2 ☒ No		O	N/A
97	.042	1 ☐ Yes 2 ☒ No	EMERGENCY MANAGEMENT PERFORMANCE GRANTS	$ 46,849 .00	1 ☐ Yes 2 ☒ No	1 ☐ Yes 2 ☒ No		O	N/A
97	.004	1 ☐ Yes 2 ☒ No	STATE HOMELAND SECURITY GRANT PROGRAM	$ 2,872 .00	1 ☐ Yes 2 ☒ No	1 ☐ Yes 2 ☒ No		O	N/A
97	.067	1 ☐ Yes 2 ☒ No	STATE HOMELAND SECURITY GRANT PROGRAM	$ 28,645 .00	1 ☐ Yes 2 ☒ No	1 ☐ Yes 2 ☒ No		O	N/A
20	.703	1 ☐ Yes 2 ☒ No	N/A	$ 2,603 .00	1 ☐ Yes 2 ☒ No	1 ☐ Yes 2 ☒ No		O	N/A
TOTAL FEDERAL AWARDS EXPENDED →				$ 1,113,203 .00					

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[1] See Appendix 1 of instructions for valid Federal Agency two-digit prefixes.

[2] Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available. *(See Instructions)*

[3] If major program is marked "Yes," enter only one letter (**U** = Unqualified opinion, **Q** = Qualified opinion, **A** = Adverse opinion, **D** = Disclaimer of opinion) corresponding to the type of audit report in the adjacent box. If major program is marked "No," leave the type of audit report box blank.

[4] Enter the letter(s) of all type(s) of compliance requirement(s) that apply to audit findings (i.e., noncompliance, significant deficiency (including material weaknesses), questioned costs, fraud, and other items reported under §___ .510(a)) reported for each Federal program.

- A. Activities allowed or unallowed
- B. Allowable costs/cost principles
- C. Cash management
- D. Davis – Bacon Act
- E. Eligibility
- F. Equipment and real property management
- G. Matching, level of effort, earmarking
- H. Period of availability of Federal funds
- I. Procurement and suspension and debarment
- J. Program income
- K. Real property acquisition and relocation assistance
- L. Reporting
- M. Subrecipient monitoring
- N. Special tests and provisions
- O. None
- P. Other

[5] N/A for NONE

PART I **Item 5 Continuation Sheet**

c. List the multiple Employer Identification Numbers (EINs) covered in this report.

1	NLA	21	–	41	–
2	–	22	–	42	–
3	–	23	–	43	–
4	–	24	–	44	–
5	–	25	–	45	–
6	–	26	–	46	–
7	–	27	–	47	–
8	–	28	–	48	–
9	–	29	–	49	–
10	–	30	–	50	–
11	–	31	–	51	–
12	–	32	–	52	–
13	–	33	–	53	–
14	–	34	–	54	–
15	–	35	–	55	–
16	–	36	–	56	–
17	–	37	–	57	–
18	–	38	–	58	–
19	–	39	–	59	–
20	–	40	–	60	–

f. List the multiple DUNS covered in the report.

1	NLA –	21	– –
2	– –	22	– –
3	– –	23	– –
4	– –	24	– –
5	– –	25	– –
6	– –	26	– –
7	– –	27	– –
8	– –	28	– –
9	– –	29	– –
10	– –	30	– –
11	– –	31	– –
12	– –	32	– –
13	– –	33	– –
14	– –	34	– –
15	– –	35	– –
16	– –	36	– –
17	– –	37	– –
18	– –	38	– –
19	– –	39	– –
20	– –	40	– –

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FORM SF-SAC (8-6-2008)

PART I GENERAL INFORMATION – Continued

8. Part I, Item 8, Secondary Auditor's Contact Information. *(List the Secondary Auditor's Contact information)*

1. a. Secondary Auditor name N / A	**2. a.** Secondary Auditor name	**3. a.** Secondary Auditor name
b. Secondary Auditor address *(Number and street)*	**b.** Secondary Auditor address *(Number and street)*	**b.** Secondary Auditor address *(Number and street)*
City	City	City
State ZIP + 4 Code –	State ZIP + 4 Code –	State ZIP + 4 Code –
c. Secondary Auditor contact Name	**c.** Secondary Auditor contact Name	**c.** Secondary Auditor contact Name
Title	Title	Title
d. Secondary Auditor contact telephone ( ) –	**d.** Secondary Auditor contact telephone ( ) –	**d.** Secondary Auditor contact telephone ( ) –
e. Secondary Auditor contact FAX ( ) –	**e.** Secondary Auditor contact FAX ( ) –	**e.** Secondary Auditor contact FAX ( ) –
f. Secondary Auditor contact E-mail	**f.** Secondary Auditor contact E-mail	**f.** Secondary Auditor contact E-mail
4. a. Secondary Auditor name	**5. a.** Secondary Auditor name	**6. a.** Secondary Auditor name
b. Secondary Auditor address *(Number and street)*	**b.** Secondary Auditor address *(Number and street)*	**b.** Secondary Auditor address *(Number and street)*
City	City	City
State ZIP + 4 Code –	State ZIP + 4 Code –	State ZIP + 4 Code –
c. Secondary Auditor contact Name	**c.** Secondary Auditor contact Name	**c.** Secondary Auditor contact Name
Title	Title	Title
d. Secondary Auditor contact telephone ( ) –	**d.** Secondary Auditor contact telephone ( ) –	**d.** Secondary Auditor contact telephone ( ) –
e. Secondary Auditor contact FAX ( ) –	**e.** Secondary Auditor contact FAX ( ) –	**e.** Secondary Auditor contact FAX ( ) –
f. Secondary Auditor contact E-mail	**f.** Secondary Auditor contact E-mail	**f.** Secondary Auditor contact E-mail

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