

CITY OF PORTSMOUTH, VIRGINIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2010

1.SUMMARY OF AUDITORS' RESULTS

Financial Statements:

The type of report issued on the financial statements: **Unqualified**

Internal control over financial reporting:

Material weaknesses identified: **No**

Significant deficiencies identified: **None reported**

Noncompliance which is material to the financial statements: **No**

Federal Awards:

The type of report issued on compliance for major programs: **Unqualified**

Internal control over financial reporting:

Material weaknesses identified: **No**

Significant deficiencies identified: **None reported**

Any audit findings disclosed that are required to be reported in
Accordance with Section 510(a) of OMB Circular A-133: **No**

Major Programs:

- ARRA – Transportation Incentive (CFDA No. 20.932)
- ARRA – Edward Byrne Memorial Justice Assistance Grant Program (CFDA No. 16.804)
- ARRA -State Fiscal Stabilization Fund (CFDA No. 84.394)
- Special Education Cluster (CFDA No. 84.027/84.173/84.392/84.391)
- Title I Part A Cluster (CFDA No. 84.010/84.389)
- ARRA - Capitalization for Drinking Water State Revolving Grants (CFDA No. 66.468)
- Adoption Assistance (CFDA No. 93.659)
- Foster Care IV-E (CFDA No. 93.658)
- Medical Assistance (CFDA No. 93.778)
- Title II Improving Teacher Quality (CFDA No. 84.347)
- Child Care and Development Fund Cluster(CFDA No. 93.596/93.575/93.713)

(h) The dollar threshold used to distinguish between Type A and Type B program: **\$1,530,578**

(i) The auditee qualified as a low-risk auditee: **No**

CITY OF PORTSMOUTH, VIRGINIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)

Year Ended June 30, 2010

2. FINDINGS - FINANCIAL STATEMENT AUDIT - None

3. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARDS - None

4. FINDINGS AND QUESTIONED COSTS FOR STATE COMPLIANCE - None