

Palm Beach County, Florida

Summary Schedule of Prior Audit Findings

Year ended September 30, 2001

Federal Awards Programs:

**00-1 U.S. Department of Health and Human Services
CFDA 93.563—Child Support Enforcement**

Criteria—Cooperative Agreement No. CC350, between the County and the Florida Department of Revenue (pass-through entity), requires that the County submit monthly invoices no later than the 15th of each month detailing the previous month's eligible expenses.

Condition Found—Invoices for each of the four months reviewed were not submitted by the deadline. (January 2000 – submitted February 22, 2000; March 2000 – submitted April 18, 2000; April 2000 – submitted May 26, 2000; and July 2000 – submitted August 22, 2000.)

Questioned Costs—None.

Effect—The monthly invoices are not being submitted in a timely manner. This is a violation of the reporting compliance requirement.

Recommendation—The County should establish procedures to insure that the monthly invoices are submitted in a timely manner in accordance with the requirements of the Cooperative Agreement.

Status of Finding— The County has established procedures to insure that the monthly invoices are submitted in a timely manner in accordance with the requirements of the Cooperative Agreement.

State Financial Assistance Projects:

There were no findings related to the audit of state programs in the prior fiscal year.

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