

COUNTY OF SANTA CRUZ, CALIFORNIA
Schedule of Findings and Questioned Costs
Year Ended June 30, 2004

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Internal Unqualified.

control over financial reporting:

- Material weakness(es) identified? No.
- Reportable condition(s) identified that are not considered to be material weakness(es)? None reported.

Noncompliance material to financial statements noted? No.

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? No.
- Reportable condition(s) identified that are not considered to be material weakness(es)? None reported.

Type of auditors' report issued on compliance for major programs: Unqualified.

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? No.

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Section I - Summary of Auditors' Results, Continued

Identification of major programs:

<i>CFDA</i>	
<u>Number</u>	<u>Name of Federal Program or Cluster</u>
	Food Stamp Cluster:
10.551	Food Stamp Valuation
10.561	State Administrative Matching Grants for Food Stamp Program
10.561	Food Stamps & SD
10.561	CalWin
10.561	FSET
93.558	Temporary Assistance for Needy Family (TANF)
93.563	Child Support Enforcement
93.658	Foster Care
93.659	Adoption Assistance
93.959	Substance Abuse Prevention and Treatment

Dollar threshold used to distinguish between
type A and type B programs: \$2,414,503.

Auditee qualified as low-risk auditee? Yes.

Section II - Financial Statement Findings

Our audit of the accompanying basic financial statements of the County of Santa Cruz as of and for the year ended June 30, 2004, disclosed no findings nor questioned costs.

Our report on the County of Santa Cruz's compliance and on internal control over financial reporting based on an audit of financial statements performed in accordance with paragraphs 5.18 through 5.20 and chapter 7 of *Government Auditing Standards* as of and for the year ended June 30, 2004, disclosed no findings nor questioned costs.

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Section III - Federal Award Findings and Questioned Costs

Our report on the County of Santa Cruz's compliance with requirements applicable to each major program and on internal control over compliance in accordance with section 510(a) *of OMB Circular A-133* as of and for the year ended June 30, 2004, disclosed no findings nor questioned costs