

CITY OF NORTH TONAWANDA, NEW YORK

Schedule of Findings and Questioned Costs
December 31, 2006

Section 1 - Summary of Auditor's Results:

Financial Statements:

Type of Auditor's Report Issued:

Unqualified

Internal Control Over Financial Reporting

Material weaknesses identified?

yes no

Reportable conditions identified that are not considered to be material weaknesses?

yes none reported

Noncompliance material to financial statements noted?

yes no

Federal Awards:

Internal Control Over Major Programs:

Material weaknesses identified?

yes no

Reportable conditions identified that are not considered to be material weaknesses?

yes none reported

Type of Auditor's 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?

yes no

Identification of Major Programs:

CFDA Numbers

Name of Federal Program or Cluster

14.855, 14.856
 14.177
 14.219
 83.534

Low Income Housing Assistance Program
 Section 8 Housing Voucher Program
 Community Development Block Grant
 Federal Emergency Management Assistant

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Section 1 - Summary of Auditor's Results (Cont.):

Identification of Major Programs (Cont.):

Dollar threshold used to distinguish between Type A and Type B Programs:

\$ 300,000

Auditee qualified as a low-risk auditee?

x yes

Section II - Financial Statement Findings:

As of and for the year ended December 31, 2006 the City of North Tonawanda, New York had no findings that were required to be reported in accordance with GAGAS.

Section III - Federal Award Findings and Questioned Costs:

As of and for the year ended December 31, 2006 the City of North Tonawanda, New York had no findings that were required to be reported in accordance with Section 510(a) of Circular A-133.