TOWN OF VESTAL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2014

**Section I - Summary of Auditor's Results**:

***Financial Statements***

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? ____ yes __√__ no

Significant deficiency(ies) identified that are not considered to be material weakness(es)? ____ yes __√__ none reported

Noncompliance material to financial statements noted? ____ yes __√__ no

***Federal Awards***

Internal control over major programs:

Material weakness(es) identified? ____ yes __√__ no

Significant deficiency(ies) identified that are not considered to be material weakness(es)? ____ yes __√__ none reported

Type of auditor's report issued on compliance for major programs: Unmodified

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 |
|---|---|
| 97.039 | Hazard Mitigation Grant |

Dollar threshold used to distinguish between type A and type B Programs: $ 300,000

Auditee qualified as low-risk? __√__ yes ____ no

**Section II - Financial Statement Findings**: None

**Section III - Federal Award Findings and Questioned Costs**: None