

TOWN OF LIMON, COLORADO
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2002

DEPARTMENT OF HEALTH AND HUMAN SERVICES

FINDING 2001 C(1): Head Start

Condition: The sub-recipient's outlay of \$99,741, or 16.27% match, was less than the amount required by the grant of 20% or \$122,618.

Auditor Recommendation: Recipient needs to increase its efforts to obtain more locally supported activities to increase its funding to the 20% level required by the grant.

Current Status: Sub-recipient applied for a waiver of the 20% rule to 15% for 2001 and the waiver was granted. For 2002, the recipient met the 20% local support required.