

CENTRAL COUNCIL OF THE TLINGIT
AND HAIDA INDIAN TRIBES OF ALASKA

FEDERAL SINGLE AUDIT REPORTS

Year Ended December 31, 2015

CENTRAL COUNCIL OF THE TLINGIT AND HAIDA INDIAN TRIBES OF ALASKA

FEDERAL SINGLE AUDIT REPORTS

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CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Members of the Council
Central Council of the Tlingit and Haida
Indian Tribes of Alaska

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Central Council of the Tlingit and Haida Indian Tribes of Alaska (the Central Council) as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the Central Council's basic financial statements, and have issued our report thereon dated April 11, 2016.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Central Council's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Central Council's internal control. Accordingly, we do not express an opinion on the effectiveness of the Central Council's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Central Council's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Handwritten signature in cursive script, appearing to read "ERM".

April 11, 2016

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

The Members of the Council
Central Council of the Tlingit and Haida
Indian Tribes of Alaska

Report on Compliance for Each Major Federal Program

We have audited the Central Council of the Tlingit and Haida Indian Tribes of Alaska's (the Central Council) compliance with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the Central Council's major federal programs for the year ended December 31, 2015. The Central Council's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Central Council's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Central Council's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Central Council's compliance.

Opinion on Each Major Federal Program

In our opinion, the Central Council complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2015.

Report on Internal Control over Compliance

Management of the Central Council is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Central Council's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Central Council's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Central Council as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the Central Council's basic financial statements. We issued our report thereon dated April 11, 2016, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for*

Federal Awards (the Uniform Guidance) and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

ERM

April 11, 2016

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CENTRAL COUNCIL OF THE TLINGIT AND HAIDA INDIAN TRIBES OF ALASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2015

| <u>Federal Grantor/Pass-through Grantor/Program Title</u> | <u>Grant Number</u> | <u>Federal CFDA Number</u> | <u>Award</u> | <u>Expenditures</u> |
|--|---------------------|------------------------------------|------------------|---------------------|
| U.S. Department of Agriculture- Passed through State of Alaska Department of Education and Early Development- Child and Adult Care Food Program | n/a | 10.558 | \$ 132,000 | \$ 122,514 |
| Total U.S. Department of Agriculture | | | <u>132,000</u> | <u>122,514</u> |
| U.S. Department of Commerce- Update and Implement the Comprehensive Economic Development Strategy | 07-84-07204 | 11.302 | 65,000 | 65,000 |
| Total U.S. Department of Commerce | | | <u>65,000</u> | <u>65,000</u> |
| U.S. Department of Housing and Urban Development- Resident Opportunities and Self-Sufficiency | AK004RIS018A014 | 14.870 | 246,000 | 48,856 |
| Total U.S. Department of Housing and Urban Development | | | <u>246,000</u> | <u>48,856</u> |
| U.S. Department of the Interior: Tribal Self-Governance Compact Agreement | n/a | 15.022 | 9,398,590 | 10,369,310 |
| FY2014 NAGPRA Grant | 02-14-GP-607 | 15.922 | 83,180 | 75,425 |
| FY2015 Eiteljorg Museum and Nelson-Atkins Museum | 02-15-GP-638 | 15.922 | 88,161 | 19,304 |
| Total U.S. Department of the Interior | | | <u>171,341</u> | <u>94,729</u> |
| | | | <u>9,569,931</u> | <u>10,464,039</u> |

(continued)

See notes to schedule of expenditures of federal awards.

CENTRAL COUNCIL OF THE TLINGIT AND HAIDA INDIAN TRIBES OF ALASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2015

| Federal Grantor/Pass-through Grantor/Program Title | Grant Number | Federal CFDA Number | Award | Expenditures |
|--|-----------------|---------------------------|------------------|----------------|
| U.S. Department of Justice: | | | | |
| Central Council Children Justice Act Proposal to Improve Capacity to Address Serious Child Abuse and Child Sexual Abuse Within the Tribal Service Area of Juneau, Alaska | 2015-VI-GX-K031 | 16.583 | 450,000 | 9,748 |
| Southeast Alaska/Enhance Responses to Violence Committed Against Indian Women and Girls | 2010-TW-AX-0055 | 16.587 | 375,000 | 79,010 |
| Upgrade of Temporary Holding Facilities in Angoon, Hydaburg, and Kake | 2012-IP-BX-0006 | 16.596 | 291,899 | 16,082 |
| Central Council Court Assistance Program | 2011-IC-BX-0016 | 16.608 | 880,493 | 126,238 |
| CCTHITA's Second Chance Program | 2014-AC-BX-0005 | 16.608 | 724,764 | 159,248 |
| Central Council Court-Youth\Peacemaking and Diversion Initiative | 2015-AC-BX-0017 | 16.608 | 550,002 | 501 |
| | | | <u>2,155,259</u> | <u>285,987</u> |
| 2012 COPS Tribal Resources Grant Program - Equipment and Training | 2012-HE-WX-0004 | 16.710 | 345,880 | 14,912 |
| Total U.S. Department of Justice | | | <u>3,618,038</u> | <u>405,739</u> |
| U.S. Department of Labor- | | | | |
| WIA | n/a | 17.265 | 220,285 | 197,421 |
| Total U.S. Department of Labor | | | <u>220,285</u> | <u>197,421</u> |
| U.S. Department of Transportation | | | | |
| <i>Highway Planning and Construction Cluster</i> Indian Reservation Roads Planning and Construction | n/a | 20.205 | 1,496,397 | 785,719 |
| Total U.S. Department of Transportation | | | <u>1,496,397</u> | <u>785,719</u> |

(continued)

See notes to schedule of expenditures of federal awards.

CENTRAL COUNCIL OF THE TLINGIT AND HAIDA INDIAN TRIBES OF ALASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2015

| Federal Grantor/Pass-through Grantor/Program Title | Grant Number | Federal CFDA Number | Award | Expenditures |
|--|--------------|---------------------------|-----------|--------------|
| U.S. Environmental Protection Agency: | | | | |
| CCTH Response Program 2014-15 | RP-00J26205 | 66.817 | 125,000 | 71,305 |
| Central Council Tlingit Haida Indians Environmental Education and Outreach | RP-00J26206 | 66.817 | 115,000 | 20,972 |
| | | | 240,000 | 92,277 |
| Central Council of Tlingit and Haida GAP | GA-00J60801 | 66.926 | 876,254 | 208,204 |
| Total U.S. Environmental Protection Agency | | | 1,116,254 | 300,481 |
| U.S. Department of Energy- | | | | |
| CCTHITA Tribal Energy Retrofit Project | DE-EE0005169 | 81.087 | 274,105 | 45,762 |
| Total U.S. Department of Energy | | | 274,105 | 45,762 |
| U.S. Department of Education: | | | | |
| American Indian Vocational Rehabilitation Services | H250G100027 | 84.250G | 505,790 | 344,737 |
| Central Council Tlingit & Haida Indian Tribes of Alaska, Tribal Vocational Rehabilitation Project | H250K150034 | 84.250K | 556,369 | 83,168 |
| Total U.S. Department of Education | | | 1,062,159 | 427,905 |
| U.S. Department of Health and Human Services: | | | | |
| Grants for Native Americans - Elderly Nutrition Title VI | 1404AKT6NS | 93.047 | 312,060 | 182,109 |
| <i>Aging Cluster</i> | | | | |
| Nutrition Services Incentive Program | 1404AKNSIT | 93.053 | 2,576 | 901 |
| <i>Total Aging Cluster</i> | | | 2,576 | 901 |

(continued)

See notes to schedule of expenditures of federal awards.

CENTRAL COUNCIL OF THE TLINGIT AND HAIDA INDIAN TRIBES OF ALASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2015

| Federal Grantor/Pass-through Grantor/Program Title | Grant Number | Federal CFDA Number | Award | Expenditures |
|--|-------------------|---------------------------|-----------|--------------|
| U.S. Department of Health and Human Services (continued): | | | | |
| Native American Caregiver Support | 1404AKT6CG | 93.054 | 91,760 | 29,252 |
| Preserving Native Families Partnership Initiative | 90FN0029-01-00 | 93.086 | 225,000 | 38,724 |
| ICWA TANF Collaborative Case Management Initiative | 90FN0012-04-00 | 93.086 | 150,000 | 117,389 |
| | | | 375,000 | 156,113 |
| Promoting Safe and Stable Families | G-14PFAKFPSS | 93.556 | 75,627 | 56,352 |
| Promoting Safe and Stable Families | G-15PFAKFPSS | 93.556 | 94,371 | 22,109 |
| | | | 169,998 | 78,461 |
| <i>TANF Cluster</i> | | | | |
| Temporary Assistance for Needy Families (TANF) | G-15PFAKTANF | 93.558 | 2,367,150 | 1,984,515 |
| Temporary Assistance for Needy Families (TANF) | G-16PFAKTANF | 93.558 | 2,367,150 | 264,756 |
| <i>Total TANF Cluster</i> | | | 4,734,300 | 2,249,271 |
| Tribal Child Support Enforcement Comprehensive Grants FY2015 | KPG0037TCSE-01-00 | 93.563 | 893,861 | 561,867 |
| Tribal Child Support Enforcement Comprehensive Grants FY2016 | KPG109TCSE-01-00 | 93.563 | 791,536 | 149,030 |
| | | | 1,685,397 | 710,897 |
| Community Services Block Grant | G-14IGAKCOSR | 93.569 | 225,517 | 55,258 |
| Community Services Block Grant | G-15IGAKCOSR | 93.569 | 227,738 | 133,390 |
| | | | 453,255 | 188,648 |
| <i>CCDF Cluster</i> | | | | |
| Child Care (Discretionary) | n/a | 93.575 | 748,250 | 748,250 |
| Child Care (Mandatory) | n/a | 93.596 | 659,201 | 390,050 |
| <i>Total CCDF Cluster</i> | | | 1,407,451 | 1,138,300 |

(continued)

See notes to schedule of expenditures of federal awards.

CENTRAL COUNCIL OF THE TLINGIT AND HAIDA INDIAN TRIBES OF ALASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2015

| <u>Federal Grantor/Pass-through Grantor/Program Title</u> | <u>Grant Number</u> | <u>Federal CFDA Number</u> | <u>Award</u> | <u>Expenditures</u> |
|--|---------------------|------------------------------------|---------------|---------------------|
| U.S. Department of Health and Human Services (continued): | | | | |
| NEW | n/a | 93.594 | 124,791 | 34,102 |
| Head Start Full Year/Part Day - T/TA | 90CI1549/37 | 93.600 | 2,639,841 | 2,472,670 |
| Child Welfare Social Service | G-14PFAK CWSS | 93.645 | 40,743 | 32,680 |
| Child Welfare Social Service | G-15PFAK CWSS | 93.645 | 53,340 | 4,038 |
| | | | 94,083 | 36,718 |
| Family Violence Prevention and Services | G-14PFAK FVPS | 93.671 | 198,179 | 175,566 |
| Family Violence Prevention and Services | G-15PFAK FVPS | 93.671 | 189,725 | 10,714 |
| | | | 387,904 | 186,280 |
| Passed through State of Alaska Department of Health and Social Services: | | | | |
| Tribal Title IV-E Provider Agreement | 603-15-229 | 93.658 | 349,422 | 263,292 |
| Tribal Title IV-E Provider Agreement | 603-16-229 | 93.658 | 155,796 | 55,899 |
| | | | 505,218 | 319,191 |
| Total U.S. Department of Health and Human Services | | | 12,983,634 | 7,782,913 |
| Total Federal Financial Assistance | | | \$ 30,783,803 | \$ 20,646,349 |

See notes to schedule of expenditures of federal awards.

CENTRAL COUNCIL OF THE TLINGIT AND HAIDA INDIAN TRIBES OF ALASKA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2015

General

The accompanying schedule of expenditures of federal awards presents the activity of all federal award programs of the Central Council of the Tlingit and Haida Indian Tribes of Alaska (the Central Council). The Central Council's reporting entity is defined in Note 1 to the Central Council's basic financial statements. Federal awards received directly from federal agencies, as well as federal financial assistance passed through the State of Alaska and other agencies, are included in the schedule.

Basis of Accounting

The accompanying schedule of expenditures of federal awards is presented using the modified-accrual basis of accounting, which is described in Note 1 to the Central Council's basic financial statements.

Consolidated Tribal Government Program

The Central Council has elected to report its Consolidated Tribal Government Program funding by separate CFDA numbers (15.022, 17.265, 93.575, 93.594, and 93.596) as originally awarded from various federal agencies through an interagency agreement to the U.S. Department of the Interior instead of the consolidated CFDA number 15.021.

Loans Outstanding

The Central Council has two loans from the U.S. Department of Agriculture that have a combined outstanding balance of \$180,829 at December 31, 2015, for loan funds used to date.

Subrecipients

The Central Council presented federal awards to subrecipients as follows:

| <u>Program Title</u> | <u>CFDA Number</u> | <u>Amount</u> |
|--|--------------------|-------------------|
| Resident Opportunities and Self-Sufficiency | 14.870 | \$ 48,856 |
| Tribal Self-Governance Compact Agreement | 15.022 | 275 |
| Indian Reservation Roads Planning and Construction | 20.205 | 107,313 |
| Grants for Native Americans – Elderly Nutrition Title VI | 93.047 | 6,684 |
| Nutrition Services Incentive Program | 93.053 | 901 |
| ICWA TANF Collaborative Case Management Initiative | 93.086 | 30,551 |
| Child Care and Development Fund | 93.575, 93.596 | 84,854 |
| Family Violence Prevention and Services | 93.671 | <u>118,355</u> |
| Total provided to subrecipients | | <u>\$ 397,789</u> |

Indirect Costs

The Central Council's elected not to use the 10% de minimis cost rate as covered in \$200,414 *Indirect (F&A) costs*.

CENTRAL COUNCIL OF THE TLINGIT AND HAIDA INDIAN TRIBES OF ALASKA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Unearned Revenue by Federal Program

Unearned revenue for Central Council's federal programs at December 31, 2015 is as follows:

| <u>Agency</u> | <u>Program Title</u> | <u>CFDA Number</u> | <u>Unearned Revenue</u> |
|--|--|--------------------|-------------------------|
| DOI | BIA Compact Agreement | 15.022 | \$ 2,872,267 |
| DOT | Indian Reservation Roads Planning and Construction | 20.205 | 1,636,810 |
| DHHS | Child Care (through BIA Compact) | 93.575 | 336,814 |
| DHHS | Tribal Title IV-E Provider Agreement** | 93.658 | 154,945 |
| DOL | WIA (through BIA Compact) | 17.265 | 146,650 |
| DHHS | Child Care - Mandatory (through BIA Compact) | 93.596 | 99,013 |
| DHHS | Community Support Block Grant | 93.645 | 1,267 |
| DHHS | Family Violence Prevention and Services | 93.671 | 242 |
| Total unearned revenue on federal programs | | | <u>\$ 5,248,008</u> |

** Included in State of Alaska unearned revenue in financial statements

Relationship to Basic Financial Statements

The following is a reconciliation of federal revenues reported in the Central Council's basic financial statements to federal expenditures reported in the schedule of expenditures of federal awards:

| | | |
|--|--|----------------------|
| Reimbursable Program Costs as reported in the Basic Financial Statements, Governmental Funds - Statement of Revenues, Expenditures, and Changes in Fund Balance: | | |
| Non-Major Special Revenue Funds | | \$ 4,806,977 |
| Major Special Revenue Funds: | | |
| BIA Compact Agreement | | 11,739,133 |
| TANF | | 5,246,056 |
| Head Start | | 2,962,884 |
| Roads Program Maintenance | | 621,776 |
| Less: | | |
| State of Alaska assistance | | (4,584,338) |
| Other non-grant assistance | | <u>(146,139)</u> |
| Total federal expenditures as reported in the schedule of expenditures of federal awards | | <u>\$ 20,646,439</u> |

CENTRAL COUNCIL OF THE TLINGIT AND HAIDA INDIAN TRIBES OF ALASKA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2015

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes x No
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? Yes x None reported

Noncompliance material to financial statements noted? Yes x No

Federal Awards

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

Internal control over major federal programs:

- Material weakness(es) identified? Yes x No
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? Yes x None reported

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes x No

Major federal programs:

| <u>CFDA Number</u> | <u>Program Name</u> |
|--------------------|---|
| 93.558 | Temporary Assistance for Needy Families (TANF) |
| 93.563 | Tribal Child Support Enforcement Comprehensive Grants |
| 93.575, 93.596 | CCDF Cluster |
| 93.600 | Head Start Full Year/Part Day – T/TA |

Dollar threshold used to distinguish between type A and type B programs: \$ 750,000

Auditee qualified as a low-risk auditee? x Yes No

FINDINGS – FINANCIAL STATEMENTS AUDIT

None to report for fiscal year 2015.

FINDINGS AND QUESTIONED COSTS – FEDERAL MAJOR PROGRAMS AUDIT

None to report for fiscal year 2015.

CENTRAL COUNCIL OF THE TLINGIT AND HAIDA INDIAN TRIBES OF ALASKA

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS

Year Ended December 31, 2015

FINDINGS – FINANCIAL STATEMENTS AUDIT

None reported for fiscal year 2014.

FINDINGS AND QUESTIONED COSTS – FEDERAL MAJOR PROGRAMS AUDIT

None reported for fiscal year 2014.