

**GUILFORD COUNTY  
NORTH CAROLINA**

Schedule of Expenditures of Federal and State Awards  
as of and for the Year Ended June 30, 2008, and  
Independent Auditors' Reports

GUILFORD COUNTY, NORTH CAROLINA  
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**Independent Auditors' 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 Board of County Commissioners  
Guilford County, North Carolina

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Guilford County, North Carolina (the "County"), as of and for the year ended June 30, 2008, which collectively comprise the County's basic financial statements, and have issued our report thereon dated November 14, 2008. We conducted our audit 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 Greensboro/Guilford County Tourism Development Authority were not audited in accordance with *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures 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 County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

#### Compliance and Other Matters

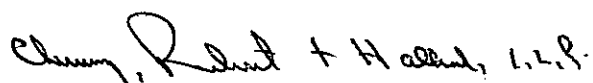
As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs at item 08-01.

The County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the County's response and, accordingly, we express no opinion on it.

We noted other certain matters that we reported to management of the County in a separate letter dated November 14, 2008.

This report is intended solely for the information and use of management, the County Commissioners, others within the organization, and federal and State awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

**CHERRY, BEKAERT & HOLLAND, L.L.P.**



Raleigh, North Carolina  
November 14, 2008



**Independent Auditors' Report On Compliance With Requirements  
Applicable To Each Major Federal Program And Internal Control  
Over Compliance In Accordance With OMB Circular A-133  
and the State Single Audit Implementation Act**

The Board of County Commissioners  
Guilford County, North Carolina

**Compliance**

We have audited the compliance of Guilford County, North Carolina, (the "County"), with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* and the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that are applicable to each of its major federal programs for the year ended June 30, 2008. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the State Single Audit Implementation Act. Those standards, OMB Circular A-133, and the State Single Audit Implementation Act 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 County'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. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2008. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133, and the State Single Audit Implementation Act, and which are described in the accompanying schedule of findings and questioned costs as items 08-02, 08-03, 08-04, 08-05, and 08-06.

**Internal Control Over Compliance**

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs.

In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 County's internal control over compliance.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies that adversely affects the County's ability to administer a federal program that is more than inconsequential will not be prevented or detected by the County's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the County's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

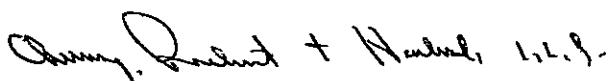
#### Schedule of Expenditures of Federal and State Awards

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the County as of and for the year ended June 30, 2008, and have issued our report thereon dated November 14, 2008. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal and State Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and the State Single Audit Implementation Act and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the County's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of management, the County Commissioners, others within the organization, and federal and State awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

**CHERRY, BEKAERT & HOLLAND, L.L.P.**



Raleigh, North Carolina  
November 14, 2008



**Independent Auditors' Report On Compliance With Requirements  
Applicable To Each Major State Program And Internal Control  
Over Compliance In Accordance With Applicable Sections of OMB Circular A-133  
and the State Single Audit Implementation Act**

The Board of County Commissioners  
Guilford County, North Carolina

**Compliance**

We have audited the compliance of Guilford County, North Carolina (the "County"), with the types of compliance requirements described in the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that are applicable to each of its major State programs for the year ended June 30, 2008. The County's major State programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major State programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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; applicable sections of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the State Single Audit Implementation Act. Those standards, applicable sections of OMB Circular A-133, and the State Single Audit Implementation Act 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 State program occurred. An audit includes examining, on a test basis, evidence about the County'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. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major State programs for the year ended June 30, 2008. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with applicable sections of OMB Circular A-133, and the State Single Audit Implementation Act, and which is described in the accompanying schedule of findings and questioned costs as items 08-03, 08-07, 08-08 and 08-09.

**Internal Control Over Compliance**

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to State programs.

In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major State program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 County's internal control over compliance.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a State program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies that adversely affects the County's ability to administer a State program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a State program that is more than inconsequential will not be prevented or detected by the County's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a State program will not be prevented or detected by the County's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

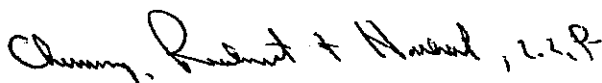
#### Schedule of Expenditures of Federal and State Awards

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The County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the County's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of management, the County Commissioners, others within the organization, and federal and State awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

**CHERRY, BEKAERT & HOLLAND, L.L.P.**



Raleigh, North Carolina  
November 14, 2008



GUILFORD COUNTY, NORTH CAROLINA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the fiscal year ended June 30, 2008

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**Section I – Summary of Auditors’ Results**

**Financial Statements**

Type of auditors’ report issued:        Unqualified

Internal control over financial reporting:

- Material weakness(es) identified?                                \_\_\_ yes                  X   no
  
- Significant deficiency(s) identified  
      that are not considered to be  
      material weaknesses    \_\_\_ yes                  X   none

Noncompliance material to financial  
statements noted    \_\_\_ yes                  X   no

**Federal Awards**

Internal control over major federal programs:

- Material weaknesses identified?                                \_\_\_ yes                  X   no
  
- Significant deficiency(s) identified  
      that are not considered to be  
      material weaknesses    \_\_\_ yes                  X   none

Noncompliance material to federal awards                                \_\_\_ yes                  X   no

Type of auditors’ report issued on compliance for major federal programs: Unqualified

Any audit findings disclosed that are required to be  
reported in accordance with Section 510(a) of  
Circular A-133      X   yes                \_\_\_ no

Identification of major federal programs:

<u>CFDA #</u>	<u>Program Name</u>
10.557	Special Supplemental Nutrition Program For Women, Infants, and Children*
93.658	Foster Care and Adoption Cluster Foster Care – Title IV-E*
93.659	Adoption Assistance – IV-E*

GUILFORD COUNTY, NORTH CAROLINA  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
 For the fiscal year ended June 30, 2008

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**Section I – Summary of Auditors’ Results (continued)**

Identification of major federal programs (continued):

93.558	Temporary Assistance for Needy Families
93.563	Child Support Enforcement IV-D
93.778	Medical Assistance Program
	Food Stamp Cluster
10.551	Food Stamp Program
10.561	Food Stamp Administration, Employment and Training, and Fraud Administration

\*Federal programs that did not meet the criteria for a major program using the criteria discussed in OMB Circular A-133 Section .520 but were tested as a major program because the State awards met the threshold for a major State program or the audit was requested by the State are included in the list of major federal programs.

Dollar threshold used to distinguish  
 between Type A and Type B Programs \$ 3,000,000

Auditee qualified as low-risk auditee  yes  no

**State Awards**

Internal control over major State programs:

- Material weakness(es) identified?  yes  no
- Significant deficiency(s) identified that are not considered to be material weaknesses  yes  none

Noncompliance material to State awards  yes  no

Type of auditors’ report issued on compliance of major State programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with the State Single Audit Implementation Act  yes  no

Identification of major State programs:

Program Name  
 State Foster Home  
 State Aid to Counties  
 Special/County Special Assistance Domiciliary Care  
 In Home Services

GUILFORD COUNTY, NORTH CAROLINA  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the fiscal year ended June 30, 2008

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**Section I – Summary of Auditors’ Results (continued)**

Identification of major State programs (continued):

Public School Building Capital Fund  
Child Welfare Services - Adoption Assistance  
Maternal Child Health Block Grant

Aging Cluster  
Special Programs for the Aging – Title III – B  
Special Programs for the Aging – Title III – C  
Nutrition Services Incentive Program

**Section II – Financial Statement Findings**

Nonmaterial Noncompliance

08-01 Adopted Budget Ordinance

Criteria: North Carolina General Statutes 159-8(a) states each local government shall operate under a balanced adopted budget ordinance in which, “the sum of estimated net revenues and appropriated fund balances is equal to appropriations.”

Condition: The County’s Budget Ordinance for the General Fund for fiscal year 2007-2008 contains a negative appropriation in the amount of \$750,000 entitled “Non-departmental Vacancies/Lapsed Salaries.”

Effect: The estimated net revenues and appropriated fund balance in the General Fund 2007-2008 budget ordinance do not equal appropriations.

Cause: The negative appropriation was used in an effort to comply with the Board directive to ensure that an additional \$750,000 of savings was realized throughout the year through vacancies and lapsed salaries.

Recommendation: We recommend that appropriate measures be taken to ensure that future budget ordinances contain estimated net revenues and appropriated fund balance that equal appropriations.

Management response: Total expenditures and revenues balanced in the FY 2007-2008 Budget Ordinance. As indicated above, the \$750,000 in additional lapsed salary savings was approved by the Board as one of its final adjustments to the Manager’s Recommended Budget. To account for this directive, a negative number was included in the Expense grouping to represent the total amount of vacancy savings that had to be generated during the fiscal year. This reduction was allocated to individual departments during the fiscal year through a Board approved budget amendment.

GUILFORD COUNTY, NORTH CAROLINA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the fiscal year ended June 30, 2008

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**Section III – Federal Awards Findings and Questioned Costs**

U.S. Department Health and Human Services  
Passed through the N.C. Department of Health and Human Services  
Program Name: Child Support Enforcement IV-D  
CFDA # 93.563

Finding 08-02

Nonmaterial Noncompliance – Special Tests and Provisions

Criteria: Child Support Enforcement (“CSE”) Policy Manual, chapter 6, “To ensure basic efficiency and timeliness in CSE case processing, local CSE agencies must adhere to standard time frames within which required CSE case activities must be accomplished.”

Condition: There were 6 instances, out of a sample of 40 cases reviewed, in which required actions were not taken within the prescribed time period.

Questioned Costs: There are no questioned costs since the County exceeded the Federal compliance goals.

Effect: Untimely service provided to recipients.

Cause: Agent error.

Recommendation: It is recommended that the County establish or modify controls to track cases in order to ensure that designated timelines are adhered to.

Management response: Noncompliance is reported to the United States Department of Health and Human Services every quarter. They require the County to maintain a certain level of compliance. The County has well exceeded the Federal goals for at least two years, maybe longer. To ensure ongoing quality of our cases and maintaining performance compliance, our agents work the failed cases and those not yet failing, but approaching a deadline, on the self assessment reports and act upon them as appropriate.

DSS Crosscutting

Finding 08-03

Nonmaterial Noncompliance – Reporting

Criteria: “New contract procedures effective for fiscal year 2007, and available at [www.dhhs.state.nc.us/dss/budget/contracts.htm](http://www.dhhs.state.nc.us/dss/budget/contracts.htm), specify that contracts must address conflict of interest, no overdue taxes, certification regarding drug free work place, environmental tobacco smoke, lobbying, debarment, Federal tax exemption and auditing requirements.

GUILFORD COUNTY, NORTH CAROLINA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the fiscal year ended June 30, 2008

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**Section III – Federal Awards Findings and Questioned Costs (continued)**

Finding 08-03 (continued)

**Condition:** There was one instance noted during the testing of professional services in which the appropriate contract format was not used. The contract tested did not have the correct wording pertaining to Reporting & Audit Requirements which refer to Circular A 87 Attachment L.

**Questioned Costs:** There are no questioned costs. The contract is considered valid, but lacking certain required provisions.

**Effect:** Contracts not containing required provisions could lead to potential unnecessary disputes between the contracted parties.

**Cause:** Provision requirements were new as of July 1, 2006. DSS is still in the process of reviewing all contracts for compliance with new state requirements for contracts.

**Recommendation:** We recommend that all contracts be reviewed in order to verify that they are in compliance with the new state contract requirements.

**Management response:** Management agrees with this finding.

U.S. Department Health and Human Services  
Passed through the N.C. Department of Health and Human Services  
Program Name: Foster Care and Adoption Assistance Cluster  
CFDA # 93.658, 93.659

Finding 08-04

Nonmaterial Noncompliance – Eligibility

**Criteria:** Per the Child Placement Services Manual Chapter IV: 1201 Child Placement Services, "Dictation should reflect the dates and content of the social worker's face-to-face and telephone contacts with the child, the parents, the foster parents or other caregivers, and collaterals. Not only does the dictation need to document the frequency of the case worker visits (monthly contact required), but it should also document reasons that justify when the requirements for a particular child are adjusted or not met."

**Condition:** There was one instance in which there was not sufficient documentation to prove that the social worker made at least two home visits per month during the year, as required.

**Questioned Costs:** There are no questioned costs. Participant is considered eligible despite lack of documentation in case file.

**Effect:** The social worker may not be providing the services that are required, as noted in the Out of Home Family Services Agreement.

GUILFORD COUNTY, NORTH CAROLINA  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the fiscal year ended June 30, 2008

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**Section III – Federal Awards Findings and Questioned Costs (continued)**

Finding 08-04 (continued)

Cause: Oversight.

Recommendation: We recommend that policies be put in place or reinforced to ensure that dictation is current within 7 days and that files are being reviewed to ensure that dictation is being maintained.

Management Response: Management agrees with this finding.

U.S. Department of Agriculture  
Passed through the N.C. Department of Health and Human Services  
Program Name: Food Stamp Cluster  
CFDA # 10.551, 10.561

Finding 08-05

Nonmaterial Noncompliance – Eligibility

Criteria: "Documentation is critical when determining eligibility and benefit levels for the Food Stamp Program. Clear and concise documentation is needed in order to ensure accuracy." - Food and Nutrition Services Certification Manual 200.01

Condition: The case file of a participant receiving benefits could not be located.

Questioned Costs: There are no questioned costs. Although the file could not be located the participant was located in the State eligibility system.

Effect: Ineligible participants could receive benefits.

Cause: Loose filing.

Recommendation: We recommend that policies be put in place or reinforced to ensure that participant eligibility and documentation is maintained.

Management Response: Management agrees with this finding.

GUILFORD COUNTY, NORTH CAROLINA  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the fiscal year ended June 30, 2008

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**Section III – Federal Awards Findings and Questioned Costs (continued)**

U.S. Department Health and Human Services  
Passed through the N.C. Department of Health and Human Services  
Program Name: Temporary Assistance for Needy Families  
CFDA # 93.558

Finding 08-06

Nonmaterial Noncompliance – Eligibility

Criteria: "If the initial screening and assessment results in an application for Medicaid or Work First, maintain forms and case narrative documentation in the case records for those programs. If the initial screening and assessment does not result in an application for Medicaid or Work First, complete Form DMA-5095, Medicaid/Work First Notice of Inquiry, to document the caseworker's and applicant's statements of the reason for the decision not to apply. Maintain this form and other screening and assessment documentation in a case record." – Work First Manual 101 VII.

Condition: Case file of a participant receiving benefits could not be located.

Questioned Costs: There are no questioned costs. Although the file could not be located the participant was located in the State eligibility system.

Effect: Ineligible participant could receive program benefits.

Cause: Loose filing.

Recommendation: We recommend that policies be put in place or reinforced to ensure that participant eligibility is maintained.

Management Response: Management agrees with this finding.

**Section IV – State Award Findings and Questioned Costs**

DSS Crosscutting

Finding 08-03

See section III – Federal Award Findings and Questioned Costs

GUILFORD COUNTY, NORTH CAROLINA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the fiscal year ended June 30, 2008

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**Section IV – State Awards Findings and Questioned Costs (continued)**

U.S. Department Health and Human Services  
Passed through the N.C. Department of Health and Human Services  
Program Name: Aging Cluster  
CFDA # 93.044, 93.045, 93.053

Finding 08-07

Nonmaterial Noncompliance – Eligibility

Criteria: Client eligibility is determined through the Client Registration Form (DOA-101) and is a part of the client file. The format requires signed authorization by the service provider.

Condition: Two out of forty sampled files did not contain the annual eligibility re-determination.

Questioned Costs: No questioned costs. Although required eligibility form was not included, the participants in question are deemed eligible.

Effect: Program benefits could possibly be provided to individuals who were not eligible.

Cause: Oversight

Recommendation: We recommend that controls be put in place to ensure that eligibility is documented for every participant.

Management response: The individuals in question were referred to us by another agency. That agency has an eligibility determination on file. The agency is supposed to send a copy of the form to us with the referral. In this case we neglected to follow up and ensure that we had a copy of the form. We annually update the forms, a batch each month, to keep the information accurate. Also, I believe the individuals in question got caught in the transition from one form to another. We believe a very sound process is in place and this was principally the result of human error.

N.C. Department of Health and Human Services  
Program Name: State/County Special Assistance Domiciliary Care

Finding 08-08

Nonmaterial Noncompliance – Eligibility

Criteria: The State/County Special Assistance Manual Chapter SA-3100 Chapter II A states that recipient must "have a current FL-2 and/or MR-2 that is signed and dated by a physician, recommending domiciliary care."



GUILFORD COUNTY, NORTH CAROLINA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the fiscal year ended June 30, 2008

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**Section IV – State Awards Findings and Questioned Costs (continued)**

Finding 08-08 (continued)

Condition: There were two instances in which the cases tested did not have current FL-2 forms documenting the physician's orders recommending the domiciliary level of care.

Questioned Costs: There are no questioned costs. The participant in question is considered eligible.

Effects: Services could be provided to participants who are ineligible.

Cause: Oversight.

Recommendation: We recommend that procedures be put in place or reinforced to ensure that all required forms are completed properly.

Management response: Management agrees with our finding.

N.C. Department of Health and Human Services  
Program Name: State Foster Home

Finding 08-09

Nonmaterial Noncompliance – Eligibility

Criteria: Family Support and Child Welfare Manual, Chapter XIII – Child Welfare Funding Manual, Part II, Section III states, "These are State funds that pay for children who need foster care placement, but who are neither IV-E nor TEA eligible".

Condition: There were three instances in which a participant was found to be eligible to receive federal IV-E funding.

Questioned Costs: Total State funding applicable to the test sample was \$8,557. State funding applicable to ineligible participants was \$530 (6.2% of test sample). Extrapolated to total State funding received for State Foster Home program ( $\$332,790 * 6.2\%$ ) is \$20,612.

Effects: Ineligible participants receive funding.

Cause: Oversight.

GUILFORD COUNTY, NORTH CAROLINA  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the fiscal year ended June 30, 2008

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**Section IV – State Awards Findings and Questioned Costs (continued)**

Finding 08-09 (continued)

Recommendation: We recommend that policies be put in place or reinforced to ensure that only participants who are ineligible to receive IV-E and TEA funds are eligible for State Foster Home funds.

Management response: Management's response was a directive to devise a plan of correction.

GUILFORD COUNTY, NORTH CAROLINA  
SCHEDULE OF CORRECTIVE ACTION PLANS  
For the fiscal year ended June 30, 2008

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08-01

Name of contact person: Michael Halford

Corrective Action: The FY 2007 – 2008 budget ordinance was amended during the year to allocate the \$750,000 in additional savings to specific departments based on actual experience. This amendment did not affect the overall level of expenditures or revenues, and the General Fund budget remained balanced.

Proposed Completion Date: June 19, 2008

08-02

Name of contact person: Harriett Miller

Corrective Action: The County will continue to work the reports that result from Self-Assessment reviews, which both offices have been doing for several years. In addition to that, each agent is given individual Self-Assessment goals during their evaluation each year. How well they meet those goals has some bearing on their overall evaluation.

Proposed Completion Date: On going

08-03

Name of contact person: Myra Thompson

Corrective Action: Contracts will be updated to conform to DSS state required forms.

Proposed Completion Date: Immediately

08-04

Name of contact person: Fran George

Corrective Action: Supervisors will work with Adoption and Foster Care social workers at least monthly. Supervisors will document in One Case the progress of each case and any recommendation made for social workers to move the case forward. The monthly foster care visitation tool (DSS 5296) will be completed by workers, reviewed and signed by supervisors each month. Social workers will make sure dictation is current within 7 days and supervisors will read Foster Care and Adoption cases' dictation on at least a monthly basis and note in One Case that they have done so.

Proposed Completion Date: October 6, 2008

08-05

Name of contact person: Sheila Williams

Corrective Action: The file room will be reorganized with specific guidelines for requesting and returning case files.

Proposed Completion Date: July 1, 2008

GUILFORD COUNTY, NORTH CAROLINA  
SCHEDULE OF CORRECTIVE ACTION PLANS  
For the fiscal year ended June 30, 2008

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08-06

Name of contact person: Vanessa Smith

Corrective Action: The file room will be reorganized with specific guidelines for requesting and returning case files.

Proposed Completion Date: July 1, 2008

08-07

Name of contact person: Mark Kirstner

Corrective Action: We have counseled the employee that handles the eligibility process for this grant program and will remind the agency to send a copy of the form with each referral.

Proposed Completion Date: September 24, 2008

08-08

Name of contact person: Bill Horne

Corrective Action: Supervisors will perform a monthly check of one third of all Special Assistance cases within their unit. They will ensure that a current FL-2 is in the case folder pursuant to policy in the Special Assistance manual. This will ensure that all cases are reviewed each quarter. We will also provide refresher training to staff regarding proper procedures for FL-2s in the Special Assistance program. This will entail the use of a "special review" code on forms that caseworker staff utilize to input authorization information which transmits to the state computer system. Staff will enter a date two months prior to the expiration date of the FL-2 such that a reminder will appear on their monthly Case Management Report. Failure of staff to adhere to the provisions outlined herein will be treated as a performance issue.

Proposed Completion Date: October 6, 2008

08-09

Name of contact person: Myra Thompson

Corrective Action: Two Accounting Technicians are responsible for specific alphabetical payment responsibilities; therefore, each will audit the other's case load for payment data entries on a monthly basis. A comparison will be made of the local and state system, the two Medicaid Eligibility Caseworkers will conduct a quarterly audit of local and state systems and share the results with the Accounting Technicians.

Proposed Completion Date: November 17, 2008

GUILFORD COUNTY, NORTH CAROLINA  
**SCHEDULE OF PRIOR YEAR FINDINGS**  
For the fiscal year ended June 30, 2008

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07-01 Corrected  
07-02 Corrected  
07-03 Corrected  
07-04 Not Corrected – See 08-03  
07-05 Corrected  
07-06 Corrected

**GUILFORD COUNTY, NORTH CAROLINA**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Fiscal Year Ended June 30, 2008**

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Local
<b><u>FEDERAL AWARDS</u></b>					
<b><u>U.S. Department of Agriculture</u></b>					
<i>Child Nutrition Cluster:</i>					
Passed Through N.C. Department of Public Instruction: Child Nutrition Program	10.555	1167	\$ 62,692	-	-
<i>Total Child Nutrition Cluster</i>			62,692	-	-
Passed Through N.C. Department of Health and Human Services:					
Division of Social Services:					
<i>Food Stamp Cluster:</i>					
Direct Benefit Payments:					
Food Stamp Program - Non Cash	10.551	-	61,599,173	-	-
Food Stamp Administration	10.561	-	3,375,675	-	3,375,675
Food Stamp Employment and Training	10.561	-	23,693	-	23,693
Food Stamp Fraud Administration	10.561	-	5,989	-	5,989
<i>Total Food Stamp Cluster</i>			65,004,530	-	3,405,357
Division of Women's and Children's Health:					
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	15405403GH41,15405403GJ41, 15405404GH41,15405404GJ41, 15405405GH41,15405405GJ41, 15405409GH41,15405409GJ41, 1540570AJQ41,1540570BJQ41	1,654,165	-	171,471
Direct Benefit Payments:					
Special Supplemental Nutrition Program for Women, Infants, and Children - Non Cash	10.557	-	9,220,048	-	-
Total U.S. Department of Agriculture			75,941,435	-	3,576,828
<b><u>U.S. Department of Housing and Urban Development</u></b>					
Passed Through the City of Greensboro, North Carolina: Lead Based Paint Hazard Control Program (Note 2)	14.900	NCLHB0186-01	61,231	-	-
<b><u>U.S. Department of the Interior</u></b>					
Passed Through N.C. Department of Environment and Natural Resources:					
U.S. Geological Survey Agency	15.809	532199018	(21,393)	-	-
<b><u>U.S. Department of Justice</u></b>					
Passed Through N.C. Department of Crime Control and Public Safety:					
Gang Intelligence Program	16.579	041-1-06-001-BH-843	142,134	-	-
Passed Through City of High Point, North Carolina:					
Edward Byrne Memorial Justice Assistance Grant	16.738	2005-DJ-BX-0001	4,621	-	-
Edward Byrne Memorial Justice Assistance Grant	16.738	2007-DJ-BX-1239	71,153	-	-
Direct Programs:					
Bulletproof Vest Partnership Program	16.607	-	13,304	-	-
State Criminal Alien Assistance Program	16.606	2007-AP-BX-0053	171,495	-	-
State Criminal Alien Assistance Program	16.606	2008-AP-BX-0038	155,182	-	-
Total U.S. Department of Justice			557,889	-	-
<b><u>U.S. Department of Education</u></b>					
Passed Through N.C. Department of Health and Human Services Substance Abuse and Violence Prevention Program					
	84.186	536962 149132525H3D	98,633	-	-
<b><u>U.S. Department of Labor</u></b>					
Passed Through N.C. Department of Commerce:					
Division of Employment and Training:					
Passed Through City of Greensboro, North Carolina:					
<i>Workforce Investment Act Cluster:</i>					
WIA Adult Program	17.258	3-2020-42	24,345	-	-
WIA Youth Activities	17.259	3-2040-42	60,065	-	-
WIA Dislocated Workers	17.260	3-2030-42	3,783	-	-
Total U.S. Department of Labor			88,193	-	-

**GUILFORD COUNTY, NORTH CAROLINA**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Fiscal Year Ended June 30, 2008**

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Local
<b>FEDERAL AWARDS (Continued)</b>					
<u>U.S. Department of Transportation</u>					
Passed Through City of High Point, North Carolina: Federal Transl Urbanized Area Formula Program	20.507	-	\$ 36,252	-	36,252
Passed Through the N.C. Department of Transportation: Job Access Reverse Commute	20.516	06-JA-004	5,967	-	5,967
Highway Safety Program	20.605	PT-07-4-04-53, PT-08-03-04-48	98,135	-	63,040
Total U.S. Department of Transportation			140,354	-	105,259
<u>U.S. Department of Health and Human Services</u>					
Passed Through The University of North Carolina at Chapel Hill: NAP SACC Program	93.135	3 U48 DP000059-02S1	4,667	-	-
Passed Through N.C. Department of Health and Human Services: Division of Social Services:					
Family Preservation	93.556	-	75,393	-	-
TANF - County Issued Checks	93.558	-	10,433	-	-
Work First Administration	93.558	-	980,206	-	1,200,676
Work First Service	93.558	-	3,667,311	-	4,211,129
TANF-Domestic Violence	93.558	-	74,569	-	-
Work First Demonstration Grant	93.558	-	178,277	-	-
Adoption Fostercare	93.558	-	317,959	25,108	(3,430)
Child Support Enforcement IV-D Administration	93.563	-	4,534,387	-	2,335,896
Child Support Enforcement IV-D Incentive	93.563	-	848,005	-	-
Refugee Assistance Administration	93.566	-	6,803	-	-
Crisis Intervention Payment	93.568	-	803,976	-	-
Low Income Energy Administration	93.568	-	82,941	-	-
Permanency Planning - Regular	93.645	-	132,497	53,387	-
Permanency Planning - Special	93.645	-	39,136	-	13,045
Adult Day Care	93.667	-	91,240	78,886	23,717
In-Home Services	93.667	-	199,544	-	28,506
SSBG Other Services and Training	93.667	-	2,029,393	227,359	749,042
Links	93.674	-	106,385	26,596	-
Independent Living Special Links Fund	93.674	-	18,349	1,113	-
N.C. Health Choice	93.767	-	(36,182)	(11,388)	(751)
Adult Care Home Case Management	93.778	-	265,068	130,227	134,841
Eligible Workers Admin. - Medical Assistance	93.778	-	50,200	47,095	3,105
Medical Assistance Administration	93.778	-	5,221,472	-	5,221,472
Medical Transportation Service	93.778	-	466	204	52
<i>Foster Care and Adoption Cluster:(Note 3)</i>					
IV-E Foster Care	93.658	-	462,725	129,370	129,370
IV-E Foster Care Maximization	93.658	-	114,660	-	63,937
IV-E Training	93.658	-	192,225	-	192,224
IV-E Child Protective Services	93.658	-	415,280	250,238	165,043
IV-E Administration	93.658	-	3,377	-	1,126
IV-E Administration County Paid to CCI	93.658	-	8,575	-	8,575
Foster Care HIV IV-E	93.658	-	2,353	19,034	-
Adoption Assistance-IVE	93.659	-	10,322	5,161	5,161
IV-E Optional Fund	93.659	-	940,141	-	940,141
Foster Care At Risk Maximization	N/A	-	-	45,183	25,209
<i>Direct Benefit Payments:</i>					
Adoption Assistance-IVE	93.659	-	2,500,163	698,168	698,168
Total Foster Care and Adoption Cluster			4,649,841	1,147,154	2,228,954
<i>Direct Benefit Payments:</i>					
Temporary Assistance for Needy Families	93.658	-	5,882,089	(367)	2,798
Aid to Families with Dependent Children	93.560	-	(11,602)	(3,180)	(3,180)
Refugee Assistance Administration	93.566	-	103,414	-	-
Low Income Energy Assistance	93.568	-	670,479	-	-
CWS Adoption Assistance	93.645	-	140,853	1,170,658	297,560
Aid to the Blind	93.667	-	84,967	21,923	20,497

**GUILFORD COUNTY, NORTH CAROLINA**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Fiscal Year Ended June 30, 2008**

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Local
<b>FEDERAL AWARDS (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
Passed Through N.C. Department of Health and Human Services (Continued):					
Division of Medical Assistance:					
Medical Transportation Reimbursement	93.778	-	\$ 1,478,656	736,705	116,598
Direct Benefit Payments:					
Medical Assistance	93.778	-	250,457,323	128,529,695	16,944,704
Division of Child Development:					
Subsidized Child Care (Note 3)					
<i>Child Care Development Fund Cluster:</i>					
Division of Social Services:					
Child Care Development Fund-Administration	93.596	-	771,624	-	-
Division of Child Development:					
Child Care and Development Fund-Discretionary	93.575	-	6,764,059	-	-
Child Care and Development Fund-Mandatory	93.596	-	2,564,474	-	-
Child Care and Development Fund-Match	93.596	-	2,660,830	1,489,568	-
<i>Total Child Care Development Fund Cluster</i>					
TANF	93.558	-	12,760,987	1,489,568	-
SSBG	93.667	-	2,549,366	-	-
TANF Maintenance of Effort	N/A	-	183,058	-	-
More at Four State Funding	N/A	-	-	3,107,342	-
Smart Start	N/A	-	-	840,295	-
State Appropriations	N/A	-	-	175,620	-
<i>Total Subsidized Child Care Cluster</i>					
			15,493,411	6,745,619	-
<b>Substance Abuse and Mental Health Service Administration</b>					
Division of Mental Health, Developmental Disabilities and Substance Abuse Services:					
MAJORS Substance Abuse/Juvenile Justice Initiative					
	93.959	536969 149132525Q3D,			
		536970 149132525Q3D	113,696	-	-
Perinatal and Maternal Substance Abuse Initiative	93.959	536976 149132525Q3D	128,260	-	-
Substance Abuse Training	93.959	536977 149132525Q3D	2,407	-	-
Treatment Alternatives for Women	93.959	536966 149132525Q3D,			
		536974 149132525Q3D	260,701	-	-
SVCS to IV Drug Users	93.959	536952 149132525Q3D	423,514	-	-
<i>Mental Health Services Cluster: (Note 3)</i>					
Block Grant for Community Mental Health Services					
	93.958	536945 129132506V3D,			
		536949 129132506V3D,			
		536975 129132506V3D,			
		536975001 129132506V3D	366,447	-	-
Social Services Block Grant	93.667	536949 12913250Q73D,			
		536949 14913252Q73D	41,824	-	-
<i>Total Mental Health Services Cluster</i>					
			408,271	-	-
Developmental Disability Services - Adult	93.667	536949 13913251Q73D	605,659	-	-
Developmental Disability Services - Child	93.667	536945 13913251Q73D	46,363	-	-
<i>Substance Abuse Services Cluster: (Note 3)</i>					
Block Grant for Prevention and Treatment of Substance Abuse					
	93.959	536914 149132525Q3D,			
		536915 149132525Q3D,			
		536945 149132525Q3D,			
		536949 149132525Q3D,			
		536975 149132525Q3D	502,366	-	-
State Appropriations-Adult	N/A	536949 14903222003D,			
		536949003 14903222003D	-	(6,904)	-
<i>Total Substance Abuse Services Cluster</i>					
			502,366	(6,904)	-
Division of Public Health:					
Maternal Child Health Block Grant:					
Child Health	93.994	15055745AP41,15055745AP41,			
		153553580041	293,802	254,829	5,844,655
Child Fatality	93.994	15355351AP41	1,433	1,081	643
Child Service Coordination	93.994	15315318AP41	108,774	81,590	784,087
Maternal Health	93.994	15055740AP41	146,080	109,573	4,166,452
Family Planning	93.994	15055735AP41	147,668	110,764	2,094,188
Immunization Action Plan	93.268	1570631EEJ41,1570631FEJ41	54,405	36,861	86,968



**GUILFORD COUNTY, NORTH CAROLINA**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Fiscal Year Ended June 30, 2008**

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Local
<b>FEDERAL AWARDS (Continued)</b>					
<u>U.S. Department of Health and Human Services (Continued)</u>					
Passed Through N.C. Department of Health and Human Services (Continued):					
Division of Public Health (Continued):					
Bioterrorism	93.283	15612680EX41,15612680EQ41, 15612680EQ41,15612680EX41, 1564661BEV41,1564660BEV41, 1564660CEV41, 1564660CEV41, 15612679EX41	557,224	-	(13,391)
Family Planning TANF	93.558	15115151TA41	\$ 51,982	-	-
Community Transition Coordinator	93.778	153153299941	16,168	26,515	-
Maternal Health Healthy Start	93.926	1511530GJA41,151151070041	310,847	5,451	80
HIV/STD Sexually Transmitted Disease(GISP) Project Assist	93.977 93.283	1461462CNB41, 1461462DNB41 1551341DJT41,155154510041, 1551341EJT41	14,348 76,968	- 8,000	- 223
CDC Refugee	93.576	1551810BFL41	5,366	-	139,876
CDC Refugee	93.575	1551810AFL41	7,134	-	-
Diabetes	93.988	1551330EFJ41	1,821	-	-
Comprehensive Breast and Cervical Cancer: Screening	93.283	1552310EEK41,1552310AEK41, 155255990041	61,199	18,870	94,010
WiseWoman Project	93.919	1551360DJV41,1551360EJV41	41,651	-	13,946
<i>HIV Cluster:</i>					
Aid-To-County (Federal)	93.940	1461433DNC41, 1461433ENC41,	57,129	-	154,738
Jail Screening	93.940	1461431AHV41	62,799	-	10,000
Syphilis Elimination Project	93.977	1461468CNB41,1461468DNB41	150,127	-	16,533
HIV/STD Non-Traditional C/T	N/A	14614541BN41,14614542BN41	-	204,048	21,262
HIV/STD State	N/A	14614536BN41	-	25,000	25,622
<i>Total HIV Cluster</i>			270,055	229,048	228,155
Family Planning	93.217	1511592AFP41,1511592BFP41, 15116018FR41, 1511592BFP41	300,334	41,640	-
CDC Tuberculosis	93.116	1451272JNF41,1451272KNF41	60,920	-	52,231
Division of Environmental Health:					
CDC Childhood Lead Poisoning Prevention	93.197	147547632008	40,000	-	45,666
Division of Aging:					
Passed Through the Piedmont Triad Council of Governments:					
SSBG Supportive Services for the Aging	93.667	-	64,215	1,837	7,339
<i>Aging Cluster:</i>					
Special Programs for the Aging:					
Title III-B, Supportive Services Access	93.044 93.044	- -	174,625 274,341	10,354 359,974	20,542 70,794
Title III-C-1, Congregate Meals	93.045	-	200,275	81,406	31,298
Title III-C-2, Home Delivered Meals	93.045	-	193,837	145,930	37,752
Nutrition Service Incentive Program	93.053	-	102,812	-	-
<i>Total Aging Cluster</i>			945,790	597,664	160,386
Total U.S. Department of Health and Human Services			304,721,307	140,445,613	47,230,745
<u>U.S. Department of Homeland Security</u>					
Passed Through United States Coast Guard, National Pollution Funds Center:					
Hazardous Spill Cleanup	97.013	-	3,056	-	-
Passed Through United Way of America:					
Emergency Food and Shelter Program	97.024	25-6316-00-008	15,238	-	-
Emergency Food and Shelter Program	97.024	26-6316-00-008	15,384	-	-
Passed Through N.C. Department of Crime Control and Public Safety:					
Disaster Preparedness for Local Agencies	97.004	GE-T4-0014-1041	80,595	-	-
Emergency Management Performance	97.053	EMPG-2006-37081	63,784	-	-
Emergency Medicine Today (Citizen Corps)	97.053	2006-GE-T6-0010-5026	3,270	-	-
Emergency Operations (Citizen Corps)	97.053	GE-T6-0010-5027	4,411	-	-
Emergency Operations Administration and Equipment	97.067	GE-T5-0051-10013	3,811	-	-
Buffer Zone Protection	97.078	GR-T5-0021-5041	22,990	-	-
<i>Total U.S. Department of Homeland Security</i>			212,539	-	-
<b>TOTAL FEDERAL AWARDS</b>			<b>381,800,188</b>	<b>140,445,613</b>	<b>50,912,832</b>

**GUILFORD COUNTY, NORTH CAROLINA**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Fiscal Year Ended June 30, 2008**

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Local
<b>STATE AWARDS</b>					
<b>N.C. Department of Health and Human Services</b>					
Division of Social Services:					
CWS Adoption Assistance	N/A	-	\$ -	191,100	61,598
State Foster Home	N/A	-	-	332,790	332,788
State Aid to Counties	N/A	-	-	301,899	-
State Adult Protective Services	N/A	-	-	37,181	-
Aid to Veterans Affairs	N/A	-	-	2,000	-
Collections Incentives/Program Integrity	N/A	-	-	39,604	-
Share the Warmth	N/A	-	-	9,856	-
Direct Benefit Payments:					
SC/SA Certain Disabled	N/A	-	-	191	191
SC/SA Domiciliary Care	N/A	-	-	3,379,849	3,379,849
Division of Aging:					
Passed Through the Piedmont Triad Council of Governments:					
In Home Services	N/A	-	-	584,113	64,901
Division of Services for the Blind:					
Aid to Blind Equalization	N/A	-	-	201	-
Division of Mental Health, Developmental Disabilities and Substance Abuse Services:					
Systems Management Transition	N/A	536980 15906220003D	-	6,043,705	-
Single Stream Line Funding-JUST Fund	N/A	536998 15901138HT3D	-	484,732	-
Single Stream Line Funding	N/A	536998 15903220003D	-	12,801,496	-
LME Processed Medicaid Claims	N/A	536995001 15901138HT3D	-	17,781	-
Mental Retardation / Mental Illness	N/A	536979 13903221343D	-	(16,122)	-
Comprehensive Treatment Services Program (At Risk Children)	N/A	536930 12903220393D, 536930 12903220493D	-	(914)	-
Multidisciplinary Evaluation	N/A	536941 12903220003D	-	3,583	-
Division of Public Health:					
General	N/A	141041100041	-	241,415	4,819,473
Health Promotion	N/A	155155030041	-	34,389	4,067,542
Healthy Carolinians	N/A	155141120041	-	11,884	36
Communicable Disease	N/A	145145100041	-	15,955	1,867,398
Tuberculosis	N/A	145145510041	-	77,817	466,014
TB Medical Services	N/A	145145540041	-	6,041	4,985
Health Disparities	N/A	141041790041	-	43,729	-
Maternal High Risk	N/A	150557460041	-	27,903	18,575
Passed Through NC Partnership for Children and Guilford County Partnership for Children:					
Smart Start Child Care Nurse	N/A	3-78-06	-	343,995	510
Smart Start Dental Hygienist	N/A	3-78-06	-	144,059	26
Smart Start Newborn Visits	N/A	3-78-06	-	829,225	408
Smart Start CTC	N/A	3-78-06	-	37,011	1,294
Smart Start NAPSAC	N/A	3-78-13	-	16,915	36
Office of Public Health Nursing and Professional Development:					
Public Health Nurse Training	N/A	1430430100	-	800	-
Division of Vocational Rehabilitation Services:					
Medical Evidence Fees	N/A	-	-	11,431	-
Total N.C. Department of Health and Human Services			-	26,055,614	15,085,624
<b>N.C. Department of Environment and Natural Resources</b>					
Division of Environmental Health:					
Environmental Health	N/A	14754751	-	6,000	2,228,002
Food and Lodging	N/A	14754752	-	33,124	1,286,894
Childhood Lead Poisoning	N/A	14754760	-	10,750	62,815
Environmental Health Administrative Intern	N/A	081607-2134	-	655	-
Mosquito	N/A	458	-	3,367	3,367
Division of Water Quality:					
Soil and Water Conservation	N/A	-	-	29,519	-
Division of Waste Management:					
Leaking Petroleum Underground Storage Tank Cleanup	N/A	66193-12/03-169,060106-093006, 100106-053107	-	15,000	-
Scrap Tire Program	N/A	-	-	28,171	-
Total N.C. Department of Environment and Natural Resources			-	126,586	3,581,078

**GUILFORD COUNTY, NORTH CAROLINA**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Fiscal Year Ended June 30, 2008**

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Local
<b>STATE AWARDS (Continued)</b>					
<b><u>N.C. Department of Transportation</u></b>					
<i>Rural Operating Assistance Program (ROAP) Cluster</i>					
Elderly and Handicapped Transportation (E&DTAP)	N/A	-	\$ -	258,051	-
Rural General Public (RGP)	N/A	-	-	112,167	12,463
Work First Employment Transportation Assistance	N/A	-	-	111,552	12,395
<i>Total Rural Operating Assistance Program (ROAP) Cluster</i>			-	481,770	24,858
Highways and Traffic Engineering Division:					
Public Access Funds	N/A	-	-	16,540	-
Public Transportation and Rail Division:					
Community Transportation Program - Administration	N/A	07-US-049	-	150,646	26,585
Community Transportation Program - Capital	N/A	07-SC-049	-	154,579	17,175
<b>Total N.C. Department of Transportation</b>			-	<b>803,535</b>	<b>68,618</b>
<b><u>N.C. Department of Corrections</u></b>					
Criminal Justice Partnership Program	N/A	41-0707-I-A	-	270,636	-
<b><u>N.C. Department of Public Instruction</u></b>					
Public School Building Capital Fund-ADM Corp Tax	N/A	-	-	2,316,898	772,299
Public School Building Capital Fund-NC Education Lottery	N/A	-	-	8,145,385	-
<b>Total N.C. Department of Public Instruction</b>			-	<b>10,462,283</b>	<b>772,299</b>
<b><u>N.C. Depart. of Juvenile Justice &amp; Delinquency Prevention</u></b>					
Juvenile Crime Prevention Council Programs	N/A	341000,341001,341015, 341017,341021,341026 341029,341032,341034	-	999,590	-
<b><u>N.C. Office of the Governor</u></b>					
NC Helping Neighbors Fund	N/A	-	-	-	-
<b><u>N.C. Health and Wellness Trust Fund Commission</u></b>					
Medication/Disease Management and Prescription Drug Access for North Carolina Seniors Passed Through Moses-Cone Wesley Long Community Health Foundation:	N/A	-	-	31,633	-
Campus Tobacco Prevention Project	N/A	-	-	56,800	(4,392)
Project Assist-Youth	N/A	-	-	66,535	-
<b>Total N.C. Health and Wellness Trust Fund Commission</b>			-	<b>154,968</b>	<b>(4,392)</b>
<b><u>University of North Carolina</u></b>					
Passed Through the Greensboro Area Health Education Center:					
Student Preceptor - Family Planning	N/A	-	-	124	-
<b>TOTAL STATE AWARDS</b>			-	<b>38,873,336</b>	<b>19,503,227</b>
<b>TOTAL FEDERAL AND STATE AWARDS</b>			\$ <b>381,800,188</b>	<b>179,318,949</b>	<b>70,416,059</b>

**GUILFORD COUNTY, NORTH CAROLINA**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Fiscal Year Ended June 30, 2008**

**Notes to the Schedule of Expenditures of Federal and State Awards**

**1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal and State Awards includes the Federal and State grant activity of Guilford County and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audit of States, Local Governments, and Non-Profit Organizations and the State Single Audit Implementation Act. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements. "Direct Benefit Payments" are paid directly to recipients and are not included in the County's basic financial statements. However, due to the County's involvement in determining eligibility, they are considered Federal awards to the County and are included on this schedule.

2. Federal, state and local matching funds of \$52,147 are reported elsewhere in the schedule.

3. The following are clustered by the NC Department of Health and Human Services and are treated separately for state audit requirement purposes: Subsidized Child Care, Foster Care and Adoption, Mental Health Services, Developmental Disability Waiting List Services and Substance Abuse Services.

**4. Subrecipients**

Of the Federal and State expenditures presented in the schedule, Guilford County provided Federal and State awards to subrecipients as follows:

Subrecipient	Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures	
				Federal	State
One Step Further, Inc.	DJJ - CSR	N/A	341021	\$ -	95,605
	DJJ - Guilford County Teen Court	N/A	341026	-	81,881
	CJPP-Day Reporting and Restitution	N/A	41-0707-I-A	-	270,636
Youth Focus, Inc.	DJJ - Counseling, Family Preservation & Day Reporting	N/A	341015, 341017, 341034,	-	711,009
	Guilford County Schools	Public School Building Capital Fund	N/A	-	10,462,283
B.O.T.S.O.	Gang Intelligence-	16.579	-	13,180	
City of Greensboro	Gang Intelligence-Hope Project	16.579	-	41,193	
Guilford Child Development	Gang Intelligence-T.A.P.S.	16.579	-	23,946	
One Step Further, Inc.	Gang Intelligence-Parent Talk	16.579	-	15,626	
UNC-Greensboro	Gang Intelligence-Youth & Family	16.579	-	24,842	
Adult Center For Enrichment	Special Programs for the Aging: Title IIIB	93.044	-	42,523	2,523
	SSBG	93.667	-	15,646	448
	In-Home Services for the Aging	N/A	-	-	142,317
Senior Resources of Guilford	Special Programs for the Aging: Access	93.044	-	40,787	53,518
	Title IIIB	93.044	-	15,395	913
	Congregate Nutrition	93.045	-	200,275	81,406
	Home Delivered Nutrition	93.045	-	193,837	145,930
	Nutrition Svcs Incentive Program	93.053	-	102,812	-
	SSBG	93.667	-	5,664	162
	In-Home Services for the Aging	N/A	-	-	51,424
Summit House	Block Grant for Prevention and Treatment of Substance Abuse	93.959	536966 149132525Q3D	66,666	-
Sickle Cell Disease Association of the Piedmont	Syphilis Elimination Project	93.977	1461468CNB41, 1461468DNB41	23,333	-
	Jail Screening	93.940	1461431AHV41	16,667	-
Sickle Cell Disease Association of the Piedmont	HIV/STD Non-Traditional C/T	N/A	14614541BN41, 14614542BN41	-	61,733
	HIV/STD Non-Traditional C/T	N/A	14614541BN41, 14614542BN41	-	7,332
Piedmont Health Services and Sickle Cell Agency	Jail Screening	93.940	1461431AHV41	10,000	-
Piedmont Health Services and Sickle Cell Agency	Syphilis Elimination Project	93.977	1461468CNB41, 1461468DNB41	66,600	-
	HIV/STD Non-Traditional C/T	N/A	14614541BN41, 14614542BN41	-	43,948
NIA Community Action Center, Inc	HIV/STD Non-Traditional C/T	N/A	14614541BN41, 14614542BN41	-	7,000