

# **GUILFORD COUNTY, NORTH CAROLINA**

## **COMPLIANCE REPORT**

*As of and for the Year Ended June 30, 2020*

*And Report of Independent Auditor*

**GUILFORD COUNTY, NORTH CAROLINA**

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**Report of Independent Auditor 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***

To the Board of County Commissioners  
Guilford County, North Carolina

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 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, 2020, and the related notes to the financial statements, which collectively comprises the County's basic financial statements, and we have issued our report thereon dated January 28, 2021. 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 of the financial statements, we considered the County's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County'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 County'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 the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control 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 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 financial statement. 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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Cheryl Bekaert LLP

Raleigh, North Carolina  
January 28, 2021

**Report of Independent Auditor on Compliance for Each Major Federal Program and on  
Internal Control over Compliance in Accordance with OMB Uniform Guidance  
and the State Single Audit Implementation Act**

To the Board of County Commissioners  
Guilford County, North Carolina

**Report on Compliance for Each Major Federal Program**

We have audited Guilford County, North Carolina (the “County”), compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (“OMB”) Compliance Supplement* and the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that could have a direct and material effect on each of the County’s major federal programs for the year ended June 30, 2020. The County’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 County’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; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”); and the State Single Audit Implementation Act. Those standards, the OMB Uniform Guidance, 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County’s compliance.

**Opinion on Each Major Federal Program**

In our opinion, the County 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 June 30, 2020.

**Other Matters**

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2020-001. Our opinion on each major federal program is not modified with respect to this matter.

## **Guilford County's Response to Findings**

The County's responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on them.

## **Report on Internal Control over Compliance**

Management of the County 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 County's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the OMB 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 County'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 a 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 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 and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses or significant deficiencies.

## **Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance**

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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated January 28, 2021, which contained an unmodified opinion on those financial statements. Our audit was conducted 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 the OMB Uniform Guidance and the State Single Audit Implementation Act 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 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 financial statements, 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 and state awards is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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 OMB Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Chemy Bekaert LLP

Raleigh, North Carolina  
January 28, 2021

**Report of Independent Auditor on Compliance for Each Major State Program and on Internal Control over Compliance in Accordance with OMB Uniform Guidance and the State Single Audit Implementation Act**

To the Board of County Commissioners  
Guilford County, North Carolina

**Report on Compliance for Each Major State Program**

We have audited Guilford County, North Carolina (the “County”), compliance with the types of compliance requirements described in the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that could have a direct and material effect on each of the County’s major state programs for the year ended June 30, 2020. The County’s major state 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 state programs.

**Auditor’s Responsibility**

Our responsibility is to express an opinion on compliance for each of the County’s major state 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 applicable sections of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”) as described in the *Audit Manual for Governmental Auditors in North Carolina* and the State Single Audit Implementation Act. Those standards, the Uniform Guidance 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 on compliance for each major state program. However, our audit does not provide a legal determination on the County’s compliance.

**Opinion on Each Major State Program**

In our opinion, the County 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 state programs for the year ended June 30, 2020.

**Other Matters**

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with applicable sections of the Uniform Guidance as described in the *Audit Manual for Governmental Auditors in North Carolina* and which is described in the accompanying schedule of findings and questioned costs as items 2020-001 and 2020-002. Our opinion on each major state program is not modified with respect to these matters.



### **Guilford County's Response to Finding**

The County's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control over Compliance**

Management of the County 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 County's internal control over compliance with the types of requirements that could have a direct and material effect on a major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major state 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 County'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 state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a 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 state 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 combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state 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.

### **Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the State Single Audit Implementation Act**

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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated January 28, 2021, which contained an unmodified opinion on those financial statements. Our audit was conducted 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 the OMB Uniform Guidance and the State Single Audit Implementation Act 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 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 financial statements, 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 and state awards is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

**Purpose of this Report**

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.

Chemy Bekaert LLP

Raleigh, North Carolina  
January 28, 2021

**GUILFORD COUNTY, NORTH CAROLINA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

FISCAL YEAR ENDED JUNE 30, 2020

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**Section I – Summary of Auditor’s Results**

**Financial Statements**

Type of auditor’s report issued on whether the financial statements audited were prepared in accordance to U.S. GAAP:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?  yes  no
- Significant deficiency(ies) identified?  yes  none reported

Noncompliance material to financial statements noted?

yes  no

**Federal Awards**

Internal control over major federal programs:

- Material weakness(es) identified?  yes  no
- Significant deficiency(ies) identified?  yes  none reported

Noncompliance material to federal awards noted?

yes  no

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

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

yes  no

Identification of major federal programs:

<u>CFDA No.</u>	<u>Program Name</u>
10.551	Supplemental Nutrition Assistance Program (SNAP) Cluster
93.658, 93.659	Foster Care and Adoption Assistance Cluster
93.778	Medical Assistance Program
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
21.019	Coronavirus Aid, Relief, and Economic Security (CARES) Act

**GUILFORD COUNTY, NORTH CAROLINA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**

FISCAL YEAR ENDED JUNE 30, 2020

**Section I – Summary of Auditor’s Results (continued)**

Federal programs that did not meet the criteria for a major program using the criteria discussed in OMB Uniform Guidance Section 200.518 but were tested as a major program because the state awards met the threshold for a major state program or were required to be tested as a major program by the state are included in the list of major federal programs.

Dollar threshold used to distinguish  
between Type A and Type B Programs \$ 2,083,686

Auditee qualified as low-risk auditee  yes  no

**State Awards**

Internal control over major state programs:

- Material weakness(es) identified?  yes  no
  - Significant deficiency(ies) identified?  yes  none reported
- Noncompliance material to state awards?  yes  no

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

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:

- State Program Name
- State Foster Home
- State Foster Home - Maximization
- Public School Building Capital Fund

Other major State programs for Guilford County are Medical Assistance Program and Foster Care and Adoption Assistance Cluster, which are state matches on federal programs. Therefore, these programs have been included in the list of major federal programs above.

**Section II – Financial Statement Findings**

None reported.

**GUILFORD COUNTY, NORTH CAROLINA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**

*FISCAL YEAR ENDED JUNE 30, 2020*

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

**U.S. Department of Health and Human Services**  
**Passed through the N.C. Department of Health and Human Services**  
**Medical Assistance**  
**CFDA # 93.778**

**Finding 2020-001**

**Nonmaterial Noncompliance – Eligibility**

**Criteria:** The County should have adequate monitoring controls to ensure that all information is updated appropriately in recipient's files and in the NC FAST system, and to ensure that all required physical documentation is located in the file to properly document eligibility with program requirements.

**Condition:** There were 12 out of 60 participants tested with errors noted below. All were determined to have properly been eligible.

**Questioned costs:** None. Costs are under the amount to be reported.

**Context:** The following are the results of non-material, non-compliance noted for each criteria listed above out of the 60 program participants selected for testing:

- There were four instances where the OVS/OLV were not completed during the period tested.
- There were four instances where income determination was incorrectly calculating client's income, which affected the client's program classification.
- There were four instances where income determination (earned or unearned income) was incorrectly calculating the client's income, but was still in the proper Medicaid class.
- There was one instance where the household count did not include a member of the household that should have been counted and the category class was incorrect. Client should have received MIC-1 and not MAF-C.
- There were one instance in which the SSN was not verified
- There was one instance in which the DSS-5097 was never sent by the County and the IV-D referral should have been completed.
- There was two instances where the DMV in OVS/OLV did not agree to the information entered into NC FAST.
- There was one instance where the AVS search in OVS/OLV did not agree to the information entered into NC FAST.

Upon reexamination of each of the files listed above, the County was able to substantiate that all of the recipients were eligible to receive Medicaid benefits. This was accomplished by such means as re-computation of the budget by retrieving the online verification form (OLV) which matched the Medicaid Coverage period to ensure all appropriate income sources were included in the computation.

**Effect:** By not having the required documentation in the files or information being incorrectly documented, eligibility cannot be readily substantiated and there is a risk that the County could provide funding to individuals who are not eligible.

**Cause:** Workers attention to detail and insuring that all OVS/OLV/AVS results are run and that staff are aware and able to troubleshoot the results that are inconclusive. Workers attention to certification period based on type of Medicaid being approved. County oversight when performing reviews over applications.

**GUILFORD COUNTY, NORTH CAROLINA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**

*FISCAL YEAR ENDED JUNE 30, 2020*

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**Recommendation:** Although these issues will occur from time to time considering that Guilford County processes and maintains more than 54,000 recertifications each year, we recommend that procedures be reinforced in order to ensure that all proper documentation is kept and maintained in the case file.

**Views of responsible officials:** Guilford County agrees with the above finding.

**GUILFORD COUNTY, NORTH CAROLINA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**

*FISCAL YEAR ENDED JUNE 30, 2020*

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

See Finding 2020-001 above.

**U.S. Department of Health and Human Services**  
**Passed-through the N.C. Department of Health and Human Services**  
**Division of Social Services**  
**Program Name: State Foster Home**  
**State Foster Home and State Foster Home Maximization**

**Finding 2020-002**

**Nonmaterial Noncompliance – Eligibility**

**Criteria:** Per the Child Welfare Funding Manual Appendix 3.5, a child's eligibility for IV-E foster care is met by court requirements at the required intervals in reference to findings of reasonable efforts to achieve a permanent plan. Ongoing eligibility for minors requires that court reviews be held in a timely manner at proper intervals. Eligibility for IV-E must be determined every 12 months.

**Condition:** One instance which documentation was incorrectly updated within NC FAST. The missing or incorrect documentation allows for inaccuracies with over payment of benefits. Other than this case, we were able to determine that all recipients were eligible for assistance through review of the case files.

**Context:** We examined 31 adoption case files and 29 foster care files to ensure that eligibility requirements were met. Of the 60 files sampled, we noted one of the State Foster Home that had missing or incorrect documentation as follows:

**State Foster Home:**

- One instance where the child was deemed eligible for IV-E foster care funding but was paid with state funding.

**Questioned costs:** \$3,806 (FY20) is the total amount of reimbursements the County improperly received. The questioned costs represent the total benefits reimbursed to the County from November 2019 to June 2020 when the participant should have been filed as State funding.

**Effect:** By not having the required documentation there is a risk that the County could provide improper funding to individuals.

**Cause:** Workers oversight to ensure funding changes are followed through completely in NC FAST.

**Recommendation:** It is recommended that policies and procedures be reinforced to ensure that all documentation is obtained timely and included the case file.

**Views of responsible officials:** Guilford County agrees with the above finding that by drawing down State Foster Care funding instead of IV-E that less money was reimbursed to the county. All officials understand the importance of having the Foster Care paperwork correct.



## **GUILFORD COUNTY, NORTH CAROLINA CORRECTIVE ACTION PLAN**

*FISCAL YEAR ENDED JUNE 30, 2020*

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### **Section II – Financial Statement Findings**

None reported.

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

**2020-001**

**Name of contact person:** Randal Hoover

**Corrective Action:** Guilford County DSS will continue to emphasize with staff that policies and procedures be followed in completion of case actions and internal case audits. Quality Assurance will continue to audit cases for all Economic Services Program areas. Quality Assurance will continue to track specific error trends for each program as well as staff who are making errors. Quality Assurance will coordinate Quarterly refresher trainings for staff specific to error trends noted.

**Proposed Completion Date:** Immediate and Ongoing

### **Section IV – State Awards Findings and Questioned Costs**

**2020-002**

**Name of Contact Person:** Randal Hoover

**Corrective Action:** Guilford County DSS will continue to emphasize with staff that policies and procedures be followed in making an eligibility determination for children in foster care. Once a child enters foster care, the Quality Assurance team will work to ensure the paperwork is complete and initiate a two-party review of the eligibility determination.

**Proposed Completion Date:** Immediate and Ongoing



**GUILFORD COUNTY, NORTH CAROLINA**  
**SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS**

*FISCAL YEAR ENDED JUNE 30, 2020*

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**Section V – Status of Prior Year Findings and Questioned Costs**

**Finding: 2020-001**

**Status:** Corrected.

**Finding: 2019-002**

**Status:** Corrected.

**Finding: 2019-003**

**Status:** Corrected.

**Finding: 2019-004**

**Status:** Not corrected. See 2020-001.

**GUILFORD COUNTY, NORTH CAROLINA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**

*FISCAL YEAR ENDED JUNE 30, 2020*

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Passed Through to Subrecipients
<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:					
National School Lunch Program	10.555	1167	\$ 44,415	\$ -	\$ -
School Breakfast Program	10.553	1167	22,530	-	-
<i>Total Child Nutrition Cluster</i>			<u>66,945</u>	<u>-</u>	<u>-</u>
Passed Through N.C. Department of Health and Human Services:					
Division of Social Services:					
<i>Supplemental Nutrition Assistance Program (SNAP) Cluster:</i>					
Supplemental Nutrition Assistance Program Administration (Note 1)	10.561	-	5,268,777	-	-
Supplemental Nutrition Assistance Fraud Administration (Note 1)	10.561	-	129,286	-	-
<i>Total Supplemental Nutrition Assistance Program (SNAP) Cluster</i>			<u>5,398,063</u>	<u>-</u>	<u>-</u>
Division of Women's and Children's Health:					
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	13A25405GA41, 13A25405GK41, 13A25409GA41, 13A25409GK41, 13A25403GA41, 13A25403GK41, 13A2570BJQ41, 13A2570BJQ41, 13A25404GA41, 13A2570DJQ41, 13A25404GK41	2,582,589	-	-
Passed Through City of Greensboro, North Carolina:					
Agriculture Marketing Service	10.172	16LFPNC0019	1,745	-	-
<i>Total U.S. Department of Agriculture</i>			<u>8,049,342</u>	<u>-</u>	<u>-</u>
<b><u>U.S. Department of Justice</u></b>					
Passed Through N.C. Department of Crime Control and Public Safety:					
Governor's Crime Commission: Guilford FJC Enhanced Coordination and Support of Child and Elder Justice Services	16.575	2018-V2-GX-0061	152,637	-	-
Passed through N.C. Dept. of Juvenile Justice :					
ARRA-Edward Byrne Memorial Justice Assistance Grant	16.803	BJA-2009-2101	-	-	-
Passed through N.C. Department of Public Safety:					
Edward Byrne Memorial Justice Assistance Grant:					
Crime Solutions thru Technology	16.738	2018-DJ-BX-0041	24,500	-	-
Technology Improvement	16.738	2017-DJ-BX-0129	24,500	-	-
Passed Through City of Greensboro, North Carolina:					
JAG	16.738	2017-DJ-BX-0813,2015-DJBX-1033	2,995	-	-
<i>Total JAG Program</i>			<u>51,995</u>	<u>-</u>	<u>-</u>
Violence against Women Formula Grant	16.588	2018-WF-AX-0026	24,904	-	-
Governor's Crime Commission: Justice Center High Point	16.588	2014--DJ-WF-AX-0015	65,186	-	-
Governor's Crime Commission: High Point/Guilford Civil Legal Support Family Justice 2018	16.588	2018-WF-AX-0026	25,355	-	-
Direct Programs:					
Federal Forfeitures	16.922	-	254,640	-	-
State Criminal Alien Assistance Program	16.606	-	178,082	-	-
<i>Total U.S. Department of Justice</i>			<u>752,799</u>	<u>-</u>	<u>-</u>
<b><u>U.S. Department of Treasury</u></b>					
Direct Programs:					
Coronavirus Aid, Relief, and Economic Security (CARES) Act - Coronavirus Relief Fund	21.019		21,145,905	-	-
<i>Total U.S. Department of Treasury</i>			<u>21,145,905</u>	<u>-</u>	<u>-</u>

**GUILFORD COUNTY, NORTH CAROLINA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)**

FISCAL YEAR ENDED JUNE 30, 2020

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Passed Through to Subrecipients
<b>FEDERAL AWARDS (Continued)</b>					
<u>U.S. Department of Labor</u>					
Passed Through N.C. Department of Commerce:					
Division of Workforce Solutions:					
Passed Through City of Greensboro, North Carolina:					
<i>WIA/WIOA Cluster:</i>					
WIA/WIOA Adult Program	17.258	3-2020-42	\$ 5,700	\$ -	\$ -
WIA/WIOA Youth Activities	17.259	3-2040-42	1,775	-	-
<i>Total Workforce Investment Act Cluster</i>			7,475	-	-
Total U.S. Department of Labor			7,475	-	-
<u>U.S. Department of Transportation</u>					
Passed Through the N.C. Department of Transportation:					
<i>Transit Services Programs Cluster:</i>					
Enhance Mobility of Seniors with Disabilities	20.513	19-ED-049	51,355	-	-
Passed Through City of Greensboro, North Carolina:					
Enhance Mobility of Seniors with Disabilities	20.513	19-ED-049	70,596	-	-
<i>Total Transit Services Programs Cluster</i>			121,951	-	-
<i>Federal Transit Cluster:</i>					
Federal Transit Formula Grant-Urbanized Area Program	20.507	20-90-049	35,000	-	-
Passed Through City of Greensboro, North Carolina:					
Bus and Bus Facilities Formula Program - FTA	20.526	NC-2018-059-01	35,450	-	-
<i>Total Federal Transit Cluster</i>			70,450	-	-
<i>Highway Safety Cluster:</i>					
Law Enforcement-Bike Safety Program	20.600	MC-2019-03-10	(92)	-	-
Highway Safety Program	20.600	PT-20-06-04	10,475	-	-
Highway Safety Program-LEL	20.600	PT-2019-06-17	10,567	-	-
Highway Safety Program-DWI Task Force	20.600	AL-2020-02-08	77,552	-	-
Highway Safety Program-DWI Task Force	20.600	AL-2020-02-12; PT-19-06-30	144,458	-	-
Highway Safety Program-DWI Task Force	20.600	AL-2019-02-07	18,978	-	-
<i>Total Highway Safety Cluster</i>			261,938	-	-
Public Transportation and Rail Division:					
Community Transportation Program - Administration	20.509	19-CT-049	134,856	8,428	-
Community Transportation Program - Capital	20.509	19-CT-049	-	3,891	-
Total U.S. Department of Transportation			589,195	12,319	-
<u>U.S. Department of Health and Human Services</u>					
Coronavirus Aid, Relief, and Economic Security (CARES) Act: Provider Relief Fund-Federal Stimulus Payments	93.498		332,597	-	-
Passed Through N.C. Department of Health and Human Services:					
Division of Social Services:					
Temporary Assistance for Needy Families:					
TANF - Work First Administration	93.558	-	574,278	-	-
TANF - Work First Service	93.558	-	3,026,848	-	-
<i>Total Temporary Assistance for Needy Families:</i>			3,601,126	-	-
Adoption Fostercare	93.XXX	-	241,663	-	-
Family Preservation and Reunification	93.556	-	230,531	-	-
Child Support Enforcement IV-D Administration	93.563	-	5,780,584	-	-
Child Support Enforcement IV-D Incentive	93.563	-	600,598	-	-
Permanency Planning	93.645	-	118,915	-	-

**GUILFORD COUNTY, NORTH CAROLINA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)**

FISCAL YEAR ENDED JUNE 30, 2020

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Passed Through to Subrecipients
<b>FEDERAL AWARDS</b> (Continued)					
U.S. Department of Health and Human Services (continued)					
Passed Through N.C. Department of Health and Human Services: (continued)					
Division of Social Services: (continued)					
Links	93.674	-	\$ 71,019	\$ 17,755	\$ -
Independent Living Special Links Fund	93.674	-	21,750	-	-
<i>Social Services Block Grant Cluster: (Note 3)</i>					
SSBG - Adult Day Care	93.667	-	55,359	45,098	-
SSBG - In-Home Services	93.667	-	127,724	-	-
SSBG - Other Services and Training	93.667	-	2,467,259	-	-
SSBG - Adult Protective Services	93.667	-	21,159	-	-
<i>Total Social Services Block Grant Cluster</i>			<u>2,671,501</u>	<u>45,098</u>	<u>-</u>
<i>Low-Income Home Energy Assistance:</i>					
Low-Income Home Energy Assist. - Crisis Intervention	93.568	-	992,369	-	-
Low Income Home Energy Assistance	93.568	-	2,285,044	-	-
Low Income Home Energy Assistance - Administration	93.568	-	<u>372,885</u>	<u>-</u>	<u>-</u>
<i>Total Low-Income Home Energy Assistance</i>			<u>3,650,298</u>	<u>-</u>	<u>-</u>
<i>Foster Care and Adoption Cluster: (Note 3)</i>					
Foster Care Title IV-E	93.658	-	1,201,466	269,783	-
COVID-19 - Foster Care - Stipends	93.658	-	120,800	-	-
Foster Care Title IV-E Maximization	93.658	-	970,615	218,201	-
Foster Care At Risk	N/A	-	-	2,821	-
Foster Care At Risk Maximization	N/A	-	-	46,430	-
Foster Care Title V-E Max Level III	93.658	-	41,584	-	-
Extended Foster Care Max Non IV-E	N/A	-	-	156,511	-
Foster Care Title IV-E Child Protective Services	93.658	-	258,821	997,141	-
Foster Care Title IV-E Administration County Paid to CCI	93.658	-	658,618	329,309	-
Foster Care HIV IV-E	N/A	-	670	330	-
Foster Care Title IV-E Family Foster Max	93.658	-	-	200	-
Foster Care Title IV-E Training	93.658	-	1,670,509	-	-
Foster Care Title IV-E Administration	93.658	-	19,396	-	-
Adoption Assistance - IV-E Optional Adoption Training	93.659	-	373,227	-	-
Adoption Assistance - IV-E	93.659	-	10,472	5,236	-
COVID-19 - Adoption Assistance IVE Supplemental Funds	93.659	-	<u>59,929</u>	<u>-</u>	<u>-</u>
<i>Total Foster Care and Adoption Cluster</i>			<u>5,386,107</u>	<u>2,025,962</u>	<u>-</u>
<i>Temporary Assistance for Needy Families Cluster:</i>					
TANF - Special Children Adoption Promotion	93.558	-	128,969	1,889	-
<i>Total TANF Cluster</i>			<u>128,969</u>	<u>1,889</u>	<u>-</u>
Passed Through N.C. Department of Health and Human Services:					
Division of Social Services:					
Administration:					
State Children's Health Insurance Program:					
NC Health Choice	93.767	-	312,557	7,430	-
COVID 19 - NC Health Choice Supplemental Funds	93.767	-	<u>8,395</u>	<u>-</u>	<u>-</u>
<i>Total State Children's Insurance Program</i>			<u>320,952</u>	<u>7,430</u>	<u>-</u>
Medical Assistance Program:					
State County Special Assistance	93.778	-	107,349	-	-
Adult Care Home Case Management	93.778	-	153,419	32,523	-
Medical Assistance Administration	93.778	-	10,090,301	-	-
Medical Transportation Service	93.778	-	142	-	-
Medicaid Administrative Claiming	93.778	-	358,630	-	-

**GUILFORD COUNTY, NORTH CAROLINA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)**

FISCAL YEAR ENDED JUNE 30, 2020

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Passed Through to Subrecipients
<b>FEDERAL AWARDS</b> (Continued)					
<b>U.S. Department of Health and Human Services</b> (continued)					
Passed Through N.C. Department of Health and Human Services: (continued)					
Division of Social Services: (continued)					
Medical Assistance Program: (continued)					
Division of Medical Assistance:					
Medicaid Transportation Reimbursement	93.778	-	\$ 65,894	\$ 32,221	\$ -
<i>Total Medical Assistance Program</i>			<u>10,775,735</u>	<u>64,744</u>	<u>-</u>
<i>Subsidized Child Care Cluster (Note 3):</i>					
<i>Child Care Development Fund Cluster:</i>					
Division of Social Services:					
Child Care Development Fund - Administration	93.596	-	888,111	-	-
Division of Child Development:					
Child Care and Development Fund - Discretionary	93.575	-	4,928	-	-
Child Care and Development Fund - Mandatory	93.596	-	-	-	-
<i>Total Child Care Development Fund Cluster</i>			<u>893,039</u>	<u>-</u>	<u>-</u>
<i>Total Subsidized Child Care Cluster</i>			<u>893,039</u>	<u>-</u>	<u>-</u>
Division of Public Health:					
HHP and Public Health Emergency Preparedness	93.074	12642680EN41, 12642680EZ41	80,000	-	-
CDC Tuberculosis	93.116	1460272ANF41, 1460272ENF41	33,298	-	-
Prescription Drug Overdose Prevention	93.136	11755176AA41	37,616	-	-
Community Linkages to Care for Overdose Prevention	93.136	1175852ADH41	15,835	-	-
Title X Family Planning	93.217	13A1592BFP41, 13A1592DFP41,	281,782	-	-
Tobacco Prevention	93.305	1271341EST41	85,002	-	-
Antimicrobial-Resistant Gonorrhea	93.323	1175871EHJ41, 1175871AHJ41	356,185	-	-
COVID-19 Crisis Response	93.354	12642680CP41	54,757	-	-
Immunization Action Plan	93.539	1331631AEJ41	85,494	-	-
TANF - Family Planning	93.558	13A15151T241	68,483	-	-
Regugee Health Assessments	93.566	1370810A6841, 1370810F6841	12,882	-	-
Healthy Communities	93.758	126155030041, 12615503PH41,	29,191	22,659	-
Child Health	93.994	12715745AR41, 127157450041,	522,397	124,226	-
Child Fatality	93.994	133253580041	4,157	-	-
Child Service Coordination	93.994	12715351AR41	169,325	-	-
Family Planning	93.994	13A15735AP41, 13A16020FR41,	78,700	170,467	-
Maternal Health	93.994	13A157350041	82,330	187,465	-
		13A15740AR41, 13A15146AR41,			
		13A151070041, 13A157400041			
<i>HIV Cluster: (Note 3)</i>					
HIV Prevention Activities - Aid-To-County	93.940	1311981CHV41, 1311981BHV41,	28,000	-	-
HIV Prevention Activities - Jail Screening	93.940	1311981CHV41, 1311981BHV41	146,302	-	114,081
HIV/STD Sexually Transmitted Dis (GISP)	93.977	1311462ANB41, 1311462BNB41	100	-	-
HIV/STD Non-Traditional C/T	N/A	13114541BN41, 13114541RR41	-	355,752	231,197
HIV/STD State	N/A	13114536BN41, 13114536RR41	-	25,000	-
Passed Through Wake Forest University Health Science:					
Sexually Transmitted Disease Prevention and Control-HIV/STD Prevention Training	93.977	WFUHS 112256	1,100	-	-
<i>Total HIV Cluster</i>			<u>175,502</u>	<u>380,752</u>	<u>345,278</u>

**GUILFORD COUNTY, NORTH CAROLINA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)**

*FISCAL YEAR ENDED JUNE 30, 2020*

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Passed Through to Subrecipients
<b>FEDERAL AWARDS</b> (Continued)					
<u>U.S. Department of Health and Human Services</u> (continued)					
Passed Through N.C. Department of Health and Human Services: (continued)					
Division of Aging :					
Passed Through the Piedmont Triad Regional Council:					
<i>Aging Cluster:</i>					
Special Programs for the Aging:					
Title III-B, Supportive Services	93.044	-	\$ 465,700	\$ 27,394	\$ 60,105
Access	93.044	-	159,723	95,887	92,795
Title III-C-1, Congregate Meals	93.045	-	258,171	15,187	273,358
Title III-C-2, Home Delivered Meals	93.045	-	435,022	172,192	607,214
Nutrition Service Incentive Program	93.053	-	127,624	-	127,624
SSBG Supportive Svcs	93.667	-	95,911	2,740	12,026
<i>Total Aging Cluster</i>			<u>1,542,151</u>	<u>313,400</u>	<u>1,173,122</u>
Total U.S. Department of Health and Human Services			<u>38,540,471</u>	<u>3,361,847</u>	<u>1,518,400</u>
<u>U.S. Department of Homeland Security</u>					
Passed Through N.C. Department of Public Safety:					
Emergency Management Performance	97.042	EMPG-2019-19040	80,779	-	-
Passed Through N.C. Department of Emergency Management:					
FEMA Disaster Relief - Hurricane Florence	97.036	FEMA-4393-DR-NC	74,654	-	-
Total U.S. Department of Homeland Security			<u>155,433</u>	<u>-</u>	<u>-</u>
<u>Executive Office of the President</u>					
Direct Programs:					
Office of National Drug Control Policy: High Intensity Drug Trafficking Areas	95.001	G19GA0005A	50,044	-	-
Office of National Drug Control Policy: High Intensity Drug Trafficking Areas	95.001	G18GA0005A	165,535	-	-
Total Executive Office of the President			<u>215,579</u>	<u>-</u>	<u>-</u>
<b>TOTAL FEDERAL AWARDS</b>			<u>69,456,199</u>	<u>3,374,166</u>	<u>1,518,400</u>

**GUILFORD COUNTY, NORTH CAROLINA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)**

FISCAL YEAR ENDED JUNE 30, 2020

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Passed Through to Subrecipients
<b>STATE AWARDS</b>					
<u>N.C. Department of Health and Human Services:</u>					
Division of Social Services:					
CWS Adoption Assistance	N/A	-	\$ -	\$ 3,919	\$ -
State Foster Home	N/A	-	-	352,902	-
State Foster Home - Maximization	N/A	-	-	565,388	-
Aid to Veterans Affairs	N/A	-	-	2,182	-
Collections Incentives/Program Integrity	N/A	-	-	92,169	-
Share the Warmth	N/A	-	-	8,934	-
Rapid Response Team for Opioids	N/A	-	-	16,343	-
Division of Aging:					
Passed Through the Piedmont Triad Regional Council:					
In-Home Services	N/A	-	-	905,982	110,428
State Appropriation	N/A	-	-	3,730	455
Division of Child Development:					
DCD Smart Start	N/A	-	-	105,633	-
Division of Public Health:					
General	N/A	116141100041	-	228,875	-
Communicable Disease	N/A	117545100041	-	11,275	-
Tuberculosis	N/A	146045510041	-	88,672	-
Maternal Health High Risk	N/A	13A157460041	-	26,299	-
STD Drugs	N/A	13114601BN41, 13114601RR41	-	3,509	-
Division of Mental Health/Developmental Disabilities/Substance Abuse:					
Passed Through Sandhills Center for Mental Health:					
Single Stream Line Funding	N/A	536998 14225220003D	-	207,186	-
Passed Through NC Partnership for Children and Guilford County Partnership for Children:					
Smart Start Child Care Nurses	N/A	1718-3414/207	-	334,986	-
Smart Start Family Connects	N/A	1718-5413/235	-	613,449	-
NC Office of Minority Health and Health Disparities Development:					
Passed Through County of Alamance:					
Minority Diabetes Prevention Program	N/A	1262417900	-	20,597	-
Office of Rural Health and Community Care:					
Maternity Clinic	N/A	-	-	128,078	-
Division of Vocational Rehabilitation Services:					
Medical Evidence Fees	N/A	-	-	525	-
Total N.C. Department of Health and Human Services			-	3,720,633	110,883
<u>N.C. Department of Environmental Quality</u>					
Division of Environmental Health:					
Food and Lodging	N/A	11534752SZ41	-	76,284	-
Division of Water Quality:					
Soil and Water Conservation	N/A	071563613	-	30,835	-
Division of Waste Management:					
Leaking Petroleum Underground Storage Tank Cleanup	N/A	-	-	15,000	-
Scrap Tire Program-Disposal Account Fund Grant	N/A	-	-	6,618	-
Total N.C. Department of Environmental Quality			-	128,737	-

**GUILFORD COUNTY, NORTH CAROLINA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)**

*FISCAL YEAR ENDED JUNE 30, 2020*

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Passed Through to Subrecipients
<b>STATE AWARDS (Continued)</b>					
<u>N.C. Department of Transportation</u>					
<i>Rural Operating Assistance Program (ROAP) Cluster: (Note 3)</i>					
Elderly and Handicapped Transportation (E&DTAP)	N/A	DOT-20CL	\$ -	\$ 239,636	\$ -
Rural General Public (RGP)	N/A	DOT-20CL	-	108,824	-
Work First Employment Transportation Assistance	N/A	DOT-20CL	-	132,728	-
<i>Total Rural Operating Assistance Program (ROAP) Cluster</i>			-	481,188	-
Total N.C. Department of Transportation			-	481,188	-
<u>N.C. Department of Public Safety</u>					
N.C. Local Reentry Council	N/A	IA RFP #: 19-013970-LTA	-	21,978	-
Juvenile Crime Prevention Council Programs	N/A	341-10097,341-10099,341-11431, 341-11524,341-11525,341-11606, 341-11939,341-12269, 341-12278, 341-22274,341-23258,341-22280, 341-22299,341-22306,341-22307, 341-23259,341-22312, 341-22314, 341-23240, 341-22320,1141-22551, 1141-22962	-	1,083,884	1,068,384
Total N.C. Department of Public Safety			-	1,105,862	1,068,384
<u>N.C. State Parks</u>					
Division of Parks & Recreation-NC Trails Program	N/A	-	-	75,000	-
Total N.C. State Parks			-	75,000	-
<u>N.C. Department of Public Instruction</u>					
Public School Building Capital Fund - ADM Corp Tax	N/A	-	-	1,526	-
Public School Building Capital Fund - NC Education Lottery	N/A	-	-	4,750,000	-
Total N.C. Department of Public Instruction			-	4,751,526	-
<b>TOTAL STATE AWARDS</b>			-	10,262,946	1,179,267
<b>TOTAL FEDERAL AND STATE AWARDS</b>			\$ 69,456,199	\$ 13,637,112	\$ 2,697,667



## **GUILFORD COUNTY, NORTH CAROLINA**

### **NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**

*FISCAL YEAR ENDED JUNE 30, 2020*

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#### **Note 1—Basis of presentation**

The accompanying schedule of expenditures of federal and state awards (“SEFSA”) includes the federal and State grant activity of Guilford County under the programs of the federal government and the state of North Carolina for the year ended June 30, 2020. The information in this SEFSA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”) 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.

#### **Note 2—Summary of significant accounting policies**

Expenditures reported in the SEFSA are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Guilford County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

#### **Note 3—Clusters of programs**

The following clusters of programs are clustered by the North Carolina Department of Health and Human Services and are treated separately for state audit requirement purposes: Subsidized Child Care, Foster Care and Adoption, HIV, Rural Operating Assistance Program, and Special Children Adoption Fund.