

**GUILFORD COUNTY
NORTH CAROLINA**

Schedule of Expenditures of Federal and State Awards
as of and for the Year Ended June 30, 2010, and
Independent Auditors' Reports

GUILFORD COUNTY, NORTH CAROLINA
TABLE OF CONTENTS

	<u>Page(s)</u>
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 <i>Government Auditing Standards</i>	1 - 2
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	3 - 4
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	5 - 6
Schedule of Findings and Questioned Costs	7 - 14
Schedule of Corrective Action Plans	15 - 17
Schedule of Prior Year Findings	18
Schedule of Expenditures of Federal and State Awards	19 – 24
Notes to Schedule of Expenditures of Federal and State Awards	25



**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, 2010, which collectively comprise the County's basic financial statements, and have issued our report thereon dated November 15, 2010. 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 deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

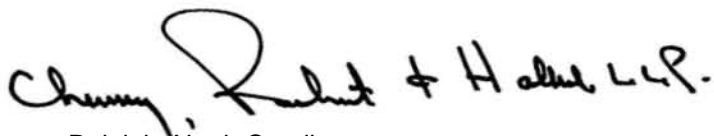
Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be deficiencies, significant deficiencies or material weaknesses. We did 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the County Commissioners, others within the entity, 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.

A handwritten signature in black ink that reads "Cherry, Bekaert & Holland L.L.P." in a cursive, flowing script.

Raleigh, North Carolina
November 15, 2010



**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 Guilford County, North Carolina, (the "County"), compliance with the types of compliance requirements described in the *OMB Circular A-133 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, 2010. 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 compliance requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2010. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which 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 10-01 and 10-02.

Internal Control Over Compliance

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 to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 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.

Our consideration of the 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 deficiencies, 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. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as items 10-03, 10-04 and 10-05. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged in governance.

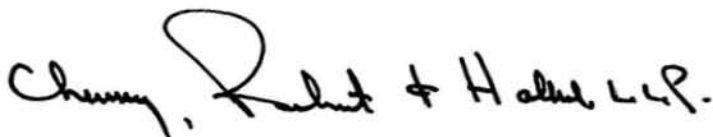
The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County's responses and, accordingly, we express no opinion on them.

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, 2010, and have issued our report thereon dated November 15, 2010. 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.

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.

A handwritten signature in black ink that reads "Cherry, Bekaert & Holland LLP." The signature is written in a cursive, flowing style.

Raleigh, North Carolina
November 15, 2010



**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 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 are applicable to each of its major State programs for the year ended June 30, 2010. 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 could have a direct and material effect on each of its major State programs for the year ended June 30, 2010. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with applicable sections of 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 10-01 and 10-06.

Internal Control Over Compliance

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 the requirements that could have a direct and material effect on a major State program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance with applicable sections of OMB Circular A-133 and the State Single Audit Implementation Act, 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 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.

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 deficiencies, 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. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as items 10-03, 10-04 and 10-05. 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.

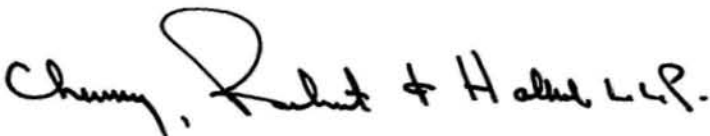
The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County's responses and, accordingly, we express no opinion on them.

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, 2010, and have issued our report thereon dated November 15, 2010. 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.

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 15, 2010

GUILFORD COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For the fiscal year ended June 30, 2010

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 X yes ___ 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
10.561	Food and Nutrition Services Cluster
10.561	Food Stamp Administration, Employment, Training and Fraud Administration
	ARRA – Food and Nutrition Services
93.558	Temporary Assistance for Needy Families/ Work First

GUILFORD COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For the fiscal year ended June 30, 2010

Section I – Summary of Auditors’ Results (continued)

Identification of major federal programs (continued):

	Foster Care and Adoption Assistance Cluster
93.658	Foster Care – Title IV-E
93.659	Adoption Assistance – IV-E
93.658	ARRA- IVE Foster Care
93.659	ARRA- Adoption Assistance
	Subsidized Child Care Cluster
93.575	Child Care and Development Fund – Discretionary
93.596	Child Care and Development Fund – Administration, Mandatory, Match
93.667	Social Services Block Grant
93.558	Temporary Assistance for Needy Families
93.713	ARRA – Child Care Fund and Development Block Cluster
93.778	Medical Assistance Program
93.767	North Carolina Health Choice

*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 no

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

GUILFORD COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the fiscal year ended June 30, 2010

Section I – Summary of Auditors’ Results (continued)

Identification of major State programs:

Program Name

Smart Start

Rural Operating Assistance Program (ROAP)

Juvenile Crime Prevention Council Programs

State match on federal programs included in the list of major federal programs above for Subsidized Child Care Cluster, Foster Care and Adoption Assistance Cluster, Medical Assistance and Temporary Assistance for Needy Families.

Section II – Financial Statement Findings

None noted

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
Temporary Assistance for Needy Families/Work First
CFDA # 93.558

Finding 10-01

Nonmaterial Noncompliance – Special Tests & Provisions

Criteria: Each state is required to participate in the Income Eligibility and Verification System (IEVS) required by Section 1137 of the Social Security Act as amended. Under Section 610.02 of the Work First User Manual, the County is required to review and compare the information obtained from various reports against information contained in the case record to determine whether it affects the individual’s eligibility or level of assistance, benefits or services under the WorkFirst program. Among these reports are the Beneficiary Earnings Exchange Report (BEER), which identifies family members who have earnings reported to the Social Security Administration, and Financial Resource Report (FRR). The FRR provides unearned income as reported to the Internal Revenue Service (IRS) by financial institutions, insurance companies, etc.

Condition: During our audit procedures, we noted that caseworkers in the Work First program are not currently reviewing the FFR and BEER reports during the eligibility determination to identify any additional resources or income.

Questioned Costs: None. The compliance requirement affects the review of the reports in accordance with the Social Security Act. It does not affect funds reimbursed to the County by the State.

Context: During our inquiries and discussions with DSS personnel, we noted this report is not currently being reviewed by the caseworkers as part of the eligibility determination process.

GUILFORD COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the fiscal year ended June 30, 2010

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

Finding 10-01 (continued)

Effect: The County is not in compliance with the IEVS specified under the Social Security Act. Additionally, if this report is not reviewed, there is a risk that the level of assistance, benefits or services provided to Work First recipients is not appropriate.

Cause: Oversight by the County personnel.

Recommendation: We recommend that the County put procedures in place to ensure the FFR and BEER reports are being reviewed in accordance with the Work First User Manual.

Management response: Management agrees with this finding.

U.S. Department of Health and Human Services
DSS Crosscutting

Finding 10-02
Nonmaterial Noncompliance – Reporting

Criteria: This is a service that required Case notes to be documented in the client's file. Per the compliance supplement the following must be complied with "*Verify that day sheets account for 100% of employee time as required in the DSS Services information System User's Manual and, that program codes and activity codes are summarized correctly, that day sheet entries are supported by documentation in case record files and that day sheet summaries are transferred to the DSS-1571 accurately to an eligible fund source*".

Condition: There were 3 instances out of the 40 where a case file selected from the caseworker did not contain the required dictation of the service provided to the client, thus it is indeterminate as to whether this caseworker's time was allocated to the correct program.

Questioned Costs: None. All of the employee's time was still reimbursable under the DSS-1571. There is the chance that the employee time was not accurately transferred to the correct funding source.

Context: We tested a sample of 40 participants for proper case note documentation. 3 out of the 40 tested did not have the proper notes available in the file.

Effect: Participant Caseworker's time could be inaccurately reported on the 1571.

Cause: Oversight in participant documentation.

Recommendation: CBH recommended that policies be put in place in order to ensure that adequate documentation is being obtained in case files to support the time that is being allocated and charged to the

Management Response: Management agrees with this finding.

GUILFORD COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the fiscal year ended June 30, 2010

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

U.S. Department of Health and Human Services
Passed through the N.C. Department of Health and Human Services
Temporary Assistance for Needy Families/Work First
CFDA # 93.558

Finding 10-03
Significant Deficiency – Eligibility

Criteria: Physical documentation is required to properly document eligibility with program requirements.

Condition: The audit sampled 40 case files. Of the 40 files sampled, we noted 1 instance in which the case file could not be located by the County. The County was able to support through subsequent documentation maintained electronically that the recipient was truly eligible to receive WorkFirst assistance.

Context: The audit sampled 40 case files. Of the 40 files sampled, we noted 1 instance in which the case file could not be located by the County. The County was able to support through subsequent documentation maintained electronically that the recipient was truly eligible to receive WorkFirst assistance.

Effect: By not having the paper case file, eligibility cannot be readily substantiated and there is a risk that the County could provide funding to individuals who are not eligible.

Cause: The case file was lost.

Recommendation: Although these issues will occur from time to time considering the volume of case files that the County processes and maintains, it is recommended that policies be put in place or reinforced to ensure that participant eligibility and documentation is maintained appropriately.

Management Response: Management agrees with this finding.

GUILFORD COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the fiscal year ended June 30, 2010

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

U.S. Department of Health and Human Services
Passed through the N.C. Department of Health and Human Services
Foster Care and Adoption Assistance Cluster
CFDA # 98.658 & 93.659

Finding 10-04
Significant Deficiency – Eligibility

Criteria: Chapter XIII of the Child Welfare Funding manual states, “Children who are determined to meet the special needs criteria but are not eligible for IV-E adoption assistance may be eligible for IV-B adoption assistance. Funding for this assistance is a combination of federal IV-B funds, state funds and county funds. In order to be eligible for IV-B adoption assistance the following criteria must be met prior to the finalization of the adoption:

- The child must be or have been in the placement and care of a county DSS prior to the finalization of the adoption.
- The child must meet the criteria for Special Needs for the “non-applicable child”.
- The child must not be eligible for IV-E adoption assistance.”

Condition: There was 1 instance out of the 20 where the Form 5012, Adoption Assistance Eligibility Checklist and Form 5013, NC Adoption Assistance Agreement, were correctly completed that qualified the recipient as eligible for the Adoption Subsidy IV-B program. When the eligibility information was entered into the payment system, it was entered in as Adoption Assistance IV-E.

Context: We tested a sample of 20 participants for the Adoption Assistance program for proper enforcement requirements.

Effect: Participant was erroneously enrolled in the Adoption Assistance IV-E program.

Cause: This was a data entry error.

Recommendation: Internal Auditor recommended that controls be put into place and there be increased oversight/supervisor reviews between paper documentation and information entered into the system to ensure accuracy.

Management Response: Management agrees with this finding.

GUILFORD COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the fiscal year ended June 30, 2010

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

U.S. Department of Health and Human Services
Passed through the N.C. Department of Health and Human Services
Foster Care and Adoption Assistance Cluster
CFDA # 98.658 & 93.659

Finding 10-05
Significant Deficiency – Eligibility

Criteria: Physical documentation is required to properly document eligibility with program requirements. Individuals receiving aid must meet the eligibility requirement defined in the approved plan and specified in the Family Services Manual, Chapter XIII, Parts V and VI.

Condition: We noted 9 instances in which the case file did not contain appropriate documentation as specified by the Family Services Manual and Child Placement Services Manual. Additionally, we noted 6 instances in which the annual eligibility redetermination was not performed on a timely basis.

Context: Of a sample of 40 case files, we noted the following:

- 3 instances in which the Family Services agreement or Out of Home Family Services agreement could not be found in the case file.
- 6 instances in which the case file did not contain sufficient documentation to support that the social worker was making monthly visits to the foster home.

Additionally, we noted 6 instances in which the annual eligibility redetermination was not performed on a timely basis.

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

Cause: Appropriate documents were not filed in the respective files or were not prepared on a timely basis.

Recommendation: The County should continue to train employees on the proper eligibility and verification procedures to ensure the proper documentation is obtained and supported in the case file.

Management Response: Management agrees with this finding.

GUILFORD COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the fiscal year ended June 30, 2010

Section IV – State Award Findings and Questioned Costs

See findings 10-01, 10-03, 10-04 and 10-05 described in Section III.

N.C. Department of Transportation
Rural Operating Assistance Program (ROAP)

Finding 10-06
Nonmaterial Noncompliance – Reporting

Criteria: Per the compliance supplement, “ROAP funds cannot be transferred among the three programs—Employment funds can be transferred to EDTAP or RGP if not needed for employment transportation with a written statement from the County Manager that the transportation needs of the intended population group have been met.”

Condition: During our testing, we noted on March 31, 2010, \$45,668.30 was transferred from Employment Transportation to Elderly & Disabled Transportation. The County Manager did not approve the transfer in writing.

Questioned Costs: None. The compliance requirement does not affect funds reimbursed to the County.

Effect: The County is not in compliance with the earmarking requirements specified by the ROAP program.

Cause: Lack of documentation.

Recommendation: CBH recommended that policies be put in place in order to ensure that the County Manager’s approval for the transfer of funds is documented.

Management response: Management agrees with this finding.

GUILFORD COUNTY, NORTH CAROLINA
SCHEDULE OF CORRECTIVE ACTION PLANS
For the fiscal year ended June 30, 2010

10-01

Name of contact person: Robert Williams, DSS Business Manager

Corrective Action: The Work First Program has assigned a person to review the BEER and FFR reports on a regular basis.

Proposed Completion Date: Immediately.

10-02

Name of contact person: Robert Williams, DSS Business Manager

Corrective Action: A policy has been put in place in order to ensure that adequate documentation is being obtained in case files to support the time that is being allocated and charged to the various funding sources.

Proposed Completion Date: Immediately

10-03

Name of contact person: Robert Williams, Director of DSS

Corrective Action: The Work First Program will continue to work closely with the Agency file room supervisory staff to ensure that all records can be found in a timely manner

Proposed Completion Date: Immediately

10-04

Name of contact person: Robert Williams, Director of DSS

Corrective Action: Protocols have been already put in place that requires the Eligibility Case Worker to review the Eligibility Tracking Screen – an internal query that shows the current funding source on cases receiving Adoption Assistance funding. Staff will print screen that shows child's current funding to make sure it is identical to the funding source on the DSS 5012 - Adoption Assistance Checklist and DSS 5013 Adoption Assistance Agreement. Staff will make every effort ensure this is the same data that is entered into the payment system opening or updating the Adoption Assistance case. Staff will also enter the funding source in the One Case documentation. Staff will review the funding screens at redeterminations and changes in situations. Manager will conduct monthly second party reviews; this includes screening cases to ensure data is correctly keyed.

GUILFORD COUNTY, NORTH CAROLINA
SCHEDULE OF CORRECTIVE ACTION PLANS
For the fiscal year ended June 30, 2010

Proposed Completion Date: Immediately.

10-05

Name of contact person: Robert Williams, Director of DSS

Corrective Action: **Family Services Agreement:** Devise a training curriculum to address the timelines, service delivery components, documentation for all family service agreements. This training will be provided at quarterly training sessions. Due to the recent Child & Family Service Review, the Agency is in the process of devising a plan of correction which includes Peer Reviews of Case files. This review process will include reviewing all of the family service agreements.

Monthly Visits: Foster Care Social Workers are now placed under four (4) Supervisors that only include foster care services. There are 3 blended teams that include one (1) foster care social worker within the respective team. This change of 4 main supervisors should ensure compliance. Monthly reports will be run to check status of visits. Social Work Supervisors will continue to staff all cases on a monthly basis. In the monthly staffing, the Supervisor will be monitoring the case for state and federal compliance. The Supervisor will also enter a note in the One Case System to verify the visit. Additionally, due to the recent Child & Family Service Review, the agency is in the process of developing a CAP, which will include a Peer Review of cases. In this Peer Review, the required monthly face to face will be reviewed

Redeterminations: Devise and provide training as it relates to importance and accurate completion of both the initial 5120 and the required annual redetermination of eligibility (5120-A). This curriculum will be provided on various levels; one on one, unit and quarterly training. The agency will continue to provide a copy of the monthly PQA 080, Case Manager Report for all foster and adoption Social Workers and the respective Supervisors. Additionally, a monthly spreadsheet will be completed and emailed to all Foster/Adoption Social Workers and both their Supervisors and Program Managers to alert the need to update re-determinations/eligibility periods. Social Worker are to submit the original copy to the Accounting Tech and also maintain a copy for their case files.

Proposed Completion Date: Immediately.

GUILFORD COUNTY, NORTH CAROLINA
SCHEDULE OF CORRECTIVE ACTION PLANS
For the fiscal year ended June 30, 2010

10-06

Name of contact person: Myra Thompson, Guilford County Transportation Manager

Corrective Action: Effective FY 2011, Guilford County Transportation will prepare a letter for the County Manager's approval before transferring any funds from one transportation area to another.

Proposed Completion Date: Immediately.

GUILFORD COUNTY, NORTH CAROLINA
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
For the fiscal year ended June 30, 2010

Finding #: 09-01

Status: Corrected

Finding #: 09-02

Status: Not Corrected. See 10-02

Finding #: 09-03

Status: Not Corrected. See 10-05.

Finding #: 09-04

Status: Corrected.

Finding #: 09-05

Status: Corrected

Finding #: 09-06

Status: Corrected

GUILFORD COUNTY, NORTH CAROLINA
Schedule of Expenditures of Federal and State Awards
For the Fiscal Year Ended June 30, 2010

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Local
FEDERAL AWARDS					
<u>U.S. Department of Agriculture</u>					
<i>Child Nutrition Cluster:</i>					
Passed Through N.C. Department of Public Instruction:					
Child Nutrition Program	10.555	1167	\$ 52,336	-	-
<i>Total Child Nutrition Cluster</i>			52,336	-	-
Passed Through N.C. Department of Health and Human Services:					
Division of Social Services:					
<i>Food and Nutrition Services Cluster:</i>					
Food Stamp Administration	10.561	-	3,689,316	-	3,677,183
Food Stamp Employment and Training	10.561	-	2,685	-	2,685
ARRA-Food and Nutrition Services	10.561	-	270,272	-	-
Food Stamp Fraud Administration	10.561	-	8,030	-	8,030
<i>Total Food and Nutrition Services Cluster</i>			3,970,303	-	3,687,898
Division of Women's and Children's Health:					
Special Supplemental Nutrition Program for Women, Infants, and Children					
	10.557	15405405GA41, 15405405GK41, 15405404GA41, 15405404GK41, 15405409GA41, 15405409GK41, 15405403GA41, 15405403GK41, 1540570DJQ41, 1540570EJQ41,	2,104,618	-	48,801
Summer Food Service Program	10.559	1575-5767-S541	634	-	-
Direct Benefit Payments:					
Special Supplemental Nutrition Program for Women, Infants, and Children - Non Cash	10.557	-	9,661,431	-	-
<i>Total U.S. Department of Agriculture</i>			15,789,322	-	3,736,699
<u>U.S. Department of Housing and Urban Development</u>					
Passed Through the N.C. Department of Commerce:					
Scattered Site	14.228	04-C-1230	210,262	-	-
Passed Through the City of Greensboro, North Carolina:					
Homes 03	14.239	M-03-MC-37-0204	(1,171)	-	-
Homes 05	14.239	M-05-MC-37-0204	9,956	-	-
Lead Based Paint Hazard Control Program (Note 2)	14.900	NCLH0362-07	59,189	-	-
Passed Through the City of High Point, North Carolina:					
Lead Based Paint Hazard Control Program (Note 2)	14.900	NCLHB0394-08	71,935	-	-
<i>Total U.S. Department of Housing and Urban Development</i>			350,171	-	-
<u>U.S. Department of Justice</u>					
Passed through N.C. Dept. of Juvenile Justice :					
ARRA-Edward Byrne Memorial Justice Assistance Grant	16.803	BJA-2009-2101	87,733	-	-
Passed Through City of High Point, North Carolina:					
ARRA-Edward Byrne Memorial Justice Assistance Grant	16.804	BJA-2009-2101	105,487	-	-
Edward Byrne Memorial Justice Assistance Grant	16.738	2009-SB-B9-0399	102,935	-	-
Passed Through Pitt County, North Carolina :					
NC Anti Human Trafficking Task Force	16.320	2008-VT-BX-0015	46,084	-	1,481
Direct Programs:					
Child Sexual Predator Program	16.710	2008-CS-WX-0013	138,939	-	370
Bulletproof Vest Partnership Program	16.607	-	954	-	-
State Criminal Alien Assistance Program	16.606	2008-AP-BX-1622	137,916	-	-
<i>Total U.S. Department of Justice</i>			620,048	-	1,851
<u>U.S. Department of Education</u>					
Passed Through N.C. Department of Health and Human Services:					
Governors Substance Abuse and Violence Prevention Program	84.186	536963 149132525E3D	82,952	-	-
<u>U.S. Department of Energy</u>					
Passed Through N.C. State University:					
ARRA-Clean Cities (Carolina Blue Skies/Green Jobs)	81.129	DE-EE0002491	10,000	-	103,005
<u>U.S. Department of Labor</u>					
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	12,359	-	-
WIA Youth Activities	17.259	3-2040-42	31,628	-	-
WIA Dislocated Workers	17.260	3-2030-42	3,700	-	-
<i>Total U.S. Department of Labor</i>			47,687	-	-

GUILFORD COUNTY, NORTH CAROLINA
Schedule of Expenditures of Federal and State Awards
For the Fiscal Year Ended June 30, 2010

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Local
FEDERAL AWARDS (Continued)					
<u>U.S. Department of Transportation</u>					
<i>Transit Services Programs Cluster:</i>					
Passed Through City of Greensboro, North Carolina:					
Job Access Reverse Commute	20.516	NC-37-X015-01	\$ 8,879	-	8,879
<i>Federal Transit Cluster:</i>					
Passed Through City of High Point, North Carolina:					
Federal Transit Urbanized Area Formula Program	20.507	NC-90-X407	16,608	-	16,608
ARRA-Federal Transit Urbanized Area Formula Prg	20.507	NC-96-X014-02	227,628	-	-
<i>Total Federal Transit Cluster</i>			244,236	-	16,608
Passed Through the N.C. Department of Transportation:					
<i>Highway Planning and Construction Cluster:</i>					
ARRA-Highway Planning & Construction	20.205	EL-5101EA	176,858	-	-
ARRA-Highway Planning & Construction	20.205	EL-5101EB	173,538	-	-
<i>Total Highway Planning and Construction Cluster</i>			350,396	-	-
<i>Highway Safety Cluster:</i>					
Highway Safety Program	20.600	PT-10-03-04-15	138,314	-	23,883
Highway Safety Program	20.600	PT-09-03-03-08	(4,793)	-	5,386
Highway Safety Program	20.600	PT-10-03-03-03	2,666	-	-
<i>Total Highway Safety Cluster</i>			136,187	-	29,269
Public Transportation and Rail Division:					
Community Transportation Program - Administration	20.509	10-CT-049	66,155	109,569	31,010
Community Transportation Program - Capital	20.509	10-CT-049	26,437	47,917	8,261
<i>Total U.S. Department of Transportation</i>			832,290	157,486	94,027
<u>U.S. Department of Health and Human Services</u>					
Passed Through N.C. Department of Health and Human Services:					
Division of Social Services:					
Family Preservation	93.556	-	4,955	-	-
Work First Administration	93.558	-	855,938	-	1,150,868
Work First Service	93.558	-	3,377,189	-	3,982,050
TANF-Domestic Violence	93.558	-	51,649	-	-
Work First Functional Access	93.558	-	2,985	-	-
Adoption Fostercare	93.558	-	323,323	17,843	(773)
Child Support Enforcement IV-D Administration	93.563	-	4,353,565	-	2,232,785
ARRA-Child Support Enforcement IV-D Admin	93.563	-	868,399	-	457,317
Child Support Enforcement IV-D Incentive	93.563	-	1,135,465	-	-
Refugee Assistance Administration	93.566	-	9,924	-	-
Crisis Intervention Payment	93.568	-	1,350,236	-	-
Low Income Energy Administration	93.568	-	385,214	-	-
Permanency Planning - Regular	93.645	-	42,014	18,679	-
Permanency Planning - Special	93.645	-	11,565	-	3,855
Adult Day Care	93.667	-	89,458	76,155	23,738
In-Home Services	93.667	-	219,862	-	31,409
SSBG Other Services and Training	93.667	-	2,182,857	86,834	848,998
Links	93.674	-	80,541	20,135	-
Independent Living Special Links Fund	93.674	-	52,885	-	-
N.C. Health Choice	93.767	-	(8,964)	(3,473)	488
Adult Care Home Case Management	93.778	-	268,237	130,133	138,104
Eligible Workers Admin. - Medical Assistance	93.778	-	51,445	59,866	(8,421)
Medical Assistance Administration	93.778	-	5,076,996	-	5,076,996
Medical Transportation Service	93.778	-	146	57	-
<i>Foster Care and Adoption Cluster:(Note 3)</i>					
IV-E Foster Care	93.658	-	481,266	129,333	129,322
IV-E Foster Care Maximization	93.658	-	(644)	43	(396)
IV-E Training	93.658	-	2,574	-	858
IV-E Child Protective Services	93.658	-	413,923	211,297	202,626
IV-E Optional Administration	93.658	-	887,445	-	887,445
IV-E Administration County Paid to CCI	93.658	-	139,341	69,671	69,670
Foster Care HIV IV-E	93.658	-	-	14,400	-
IV-E Family Foster Max	93.658	-	12,154	-	6,558
IV-E Max Level III	93.658	-	15,943	-	8,610
ARRA-IVE Foster Care	93.658	-	53,555	-	-
Adoption Assistance-IVE	93.659	-	11,890	5,945	5,945
IV-E Adoption Training	93.659	-	197	-	66
IV-E Optional Adoption Training	93.659	-	149,650	-	149,650
ARRA-Adoption Assistance	93.659	-	134,137	-	-
Foster Care At Risk Maximization	N/A	-	-	35,894	19,333
Direct Benefit Payments:					
Adoption Assistance-IVE	93.659	-	3,703,292	749,187	749,010
<i>Total Foster Care and Adoption Cluster</i>			6,004,723	1,215,770	2,228,697
Direct Benefit Payments:					
Temporary Assistance for Needy Families	93.558	-	3,579,512	(752)	13,999
Aid to Families with Dependent Children	93.560	-	(11,522)	(3,157)	(3,157)
Refugee Assistance Administration	93.566	-	240,951	-	-
Low Income Energy Assistance	93.568	-	2,240,553	-	-
CWS Adoption Assistance	93.645	-	-	1,779,151	407,335
Aid to the Blind	93.667	-	93,540	22,278	19,747

GUILFORD COUNTY, NORTH CAROLINA
Schedule of Expenditures of Federal and State Awards
For the Fiscal Year Ended June 30, 2010

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Local
FEDERAL AWARDS (Continued)					
<u>U.S. Department of Health and Human Services (Continued)</u>					
Passed Through N.C. Department of Health and Human Services (Continued):					
Division of Medical Assistance:					
Medicaid Transportation Reimbursement	93.778	-	\$ 1,925,027	644,965	-
Direct Benefit Payments:					
Medical Assistance	93.778	-	323,074,673	112,722,509	(24,814)
<i>Subsidized Child Care (Note 3):</i>					
<i>Child Care Development Fund Cluster:</i>					
Division of Social Services:					
Child Care Development Fund-Administration	93.596	-	986,741	-	-
Division of Child Development:					
Child Care and Development Fund-Discretionary	93.575	-	6,194,828	-	-
Child Care and Development Fund-Mandatory	93.596	-	3,633,686	-	-
Child Care and Development Fund-Match	93.596	-	2,329,124	1,251,241	-
ARRA-Child Care Fund and Development Block Grant	93.713	-	3,235,927	-	-
<i>Total Child Care Development Fund Cluster</i>					
			16,380,306	1,251,241	-
TANF	93.558	-	2,478,896	-	-
SSBG	93.667	-	127,461	-	-
TANF Maintenance of Effort	N/A	-	-	1,480,266	-
Smart Start	N/A	-	-	237,028	-
State Appropriations	N/A	-	-	960,503	-
<i>Total Subsidized Child Care Cluster</i>					
			18,986,663	3,929,038	-
<u>Substance Abuse and Mental Health Service Administration</u>					
Division of Mental Health, Developmental Disabilities and Substance Abuse Services:					
MAJORS Substance Abuse/Juvenile Justice Initiative	93.959	536970 149132525T3D	707	-	-
Prenatal and Maternal Substance Abuse Initiative	93.959	536976 149132525T3D	128,157	-	-
Substance Abuse Training	93.959	536977 149132525T3D	2,407	-	-
Treatment Alternatives for Women	93.959	536966 149132525T3D, 536974 149132525T3D	348,254	-	-
SVCS to IV Drug Users	93.959	536952 149132525T3D	464,510	-	-
<i>Mental Health Services Cluster: (Note 3)</i>					
Block Grant for Community Mental Health Services	93.958	536945 129132506X3D, 536949 129132506X3D, 536975 129132506X3D, 536975001 129132506X3D	414,717	-	-
Social Services Block Grant	93.667	536949 12913250Q73D, 536949 14913252Q73D	41,827	-	-
<i>Total Mental Health Services Cluster</i>					
			456,544	-	-
<i>Developmental Disabilities Services Cluster: (Note 3)</i>					
Developmental Disability Services - Adult	93.667	536949 13913251Q73D	538,296	-	-
Developmental Disability Services - Child	93.667	536945 13913251Q73D	111,362	-	-
<i>Total Developmental Disabilities Services Cluster</i>					
			649,658	-	-
<i>Substance Abuse Services Cluster: (Note 3)</i>					
Block Grant for Prevention and Treatment of Substance Abuse	93.959	536914 14913252X43D, 536915 14913252XM3D, 536945 149132525T3D, 536949 149132525T3D	605,758	-	-
<i>Total Substance Abuse Services Cluster</i>					
			605,758	-	-
Division of Public Health:					
Maternal Child Health Block Grant:					
Child Health	93.994	15055745AP41, 153553580041	322,544	241,936	5,693,946
Child Fatality	93.994	15355351AP41	2,138	1,603	140
Child Service Coordination	93.994	15315318AP41	96,591	72,451	726,721
Maternal Health	93.994	15055740AP41, 15115107AP41, 15055740AP42	182,102	111,641	3,928,078
Maternal Health High Risk	93.994	150557460041	27,903	-	39,575
Family Planning	93.994	15055735AP41	147,668	161,816	2,078,807
<i>Immunization Cluster:</i>					
Immunization Action Plan	93.268	1570631BEJ41, 1570631CEJ41, 1570631BEJ41	94,883	-	198,263
ARRA - Immunization	93.712	1R228700LF	84,942	-	2,722
<i>Total Immunization Cluster</i>					
			179,825	-	200,985
Bioterrorism	93.283	1561260AHN41, 15612680EY41, 15612680EZ41, 15612677EY41, 1561793AHN41	805,354	-	9,637

GUILFORD COUNTY, NORTH CAROLINA
Schedule of Expenditures of Federal and State Awards
For the Fiscal Year Ended June 30, 2010

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Local
FEDERAL AWARDS (Continued)					
<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):					
Family Planning TANF	93.558	15115151TA41	\$ 51,501	-	-
Maternal Health Healthy Start	93.926	1511530JA41	262,738	-	(1,047)
HIV/STD Sexually Transmitted Disease(GISP)	93.977	1461462ANB41,1461462BNB41	5,000	-	-
Project Assist	93.283	1551341AJ641,1551341BJ641	87,178	-	3,343
Health Promotion	93.283	155155030041,1551540B9941	26,985	6,392	4,029,921
CDC Refugee	93.576	1551810DFL41,1551810CFL41	14,700	-	170,042
Comprehensive Breast and Cervical Cancer: Screening	93.283	1552310CEK41, 1552310BEK41, 155255990041	55,655	12,217	172,047
WiseWoman Project	93.283	1551360AWA41, 1551360BWA41	29,725	-	28,840
NC Project Launch	93.243	SMO59332-01	140,947	-	-
<i>HIV Cluster:</i>					
Aid-To-County (Federal)	93.940	1461433ENC41, 1461433ANC41	28,000	-	88,978
Jail Screening	93.940	1461431CHV41, 1461431BHV41	142,704	-	8,544
Syphilis Elimination Project	93.977	1461468ANB41, 1461468BNB41	55,126	-	6,522
HIV/STD Non-Traditional C/T	N/A	14614541RQ41, 14614541RR41, 14614542RR41, 14614542RQ41	-	310,371	11,203
HIV/STD Prevention Training	N/A	146155580441,146155590441	-	52,969	(72)
HIV/STD State	N/A	14614536RQ41, 14614536RR41	-	24,917	33,825
<i>Total HIV Cluster</i>			225,830	388,257	149,000
Family Planning	93.217	1511592CFP41,1511592DFP41, 1511592BFP41,15116010FR41	336,545	-	-
CDC Tuberculosis	93.116	1451272ANF41, 1451272LNF41	39,133	-	47,063
Division of Environmental Health:					
CDC Childhood Lead Poisoning Prevention	93.197	147547632009	40,000	-	45,115
Division of Aging:					
Passed Through the Piedmont Triad Council of Governments:					
<i>Aging Cluster:</i>					
Special Programs for the Aging:					
Title III-B, Supportive Services	93.044	-	270,549	15,983	31,837
Access	93.044	-	282,039	383,839	44,243
Title III-C-1, Congregate Meals	93.045	-	207,521	12,218	24,415
ARRA-Congregate Nutrition	93.707	-	79,406	4,675	9,342
Title III-C-2, Home Delivered Meals	93.045	-	218,801	118,388	37,465
ARRA-Home Delivered Nutrition	93.705	-	39,092	2,302	4,599
Nutrition Service Incentive Program	93.053	-	97,704	-	-
<i>Total Aging Cluster</i>			1,195,112	537,405	151,901
Total U.S. Department of Health and Human Services			383,851,173	122,249,749	34,053,335
<u>U.S. Department of Homeland Security</u>					
Passed Through United States Coast Guard, National Pollution Funds Center:					
Hazardous Spill Cleanup	97.013	-	13,263	-	-
Passed Through United Way of America:					
<i>Emergency Food and Shelter Program Cluster</i>					
Emergency Food and Shelter Program	97.024	27-6316-00-008	15,762	-	-
Emergency Food and Shelter Program	97.024	28-6316-00-008	8,945	-	-
ARRA-TANF Emergency Fund	93.714	6301600-008	15,000	-	-
<i>Total Emergency Food & Shelter Program Cluster</i>			39,707	-	-
Passed Through N.C. Department of Crime Control and Public Safety:					
Emergency Management (SHSP)	97.073	2007-GE-T7-0048-1004	105,676	-	-
Emergency Management (Exercise)	97.073	GE-T7-0048-8012-1134	18,243	-	8,121
Emergency Operations Training	97.067	GE-T7-0048-6018-1055	5,716	-	-
Volunteers in Police Service	97.067	2008-GE-T8-0033-3006	5,778	-	-
Total U.S. Department of Homeland Security			188,383	-	8,121
<u>Executive Office of the President</u>					
Office of National Drug Control Policy: High Intensity Drug Trafficking Areas	95.001	OND10B3SR0910-GO	1,313	-	-
TOTAL FEDERAL AWARDS			401,773,339	122,407,235	37,997,038

GUILFORD COUNTY, NORTH CAROLINA
Schedule of Expenditures of Federal and State Awards
For the Fiscal Year Ended June 30, 2010

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Local
STATE AWARDS					
<u>N.C. Department of Health and Human Services</u>					
Division of Social Services:					
CWS Adoption Assistance	N/A	-	\$ -	95,948	31,063
State Foster Home	N/A	-	-	434,216	434,212
State Foster Home-Maximization	N/A	-	-	160,341	160,341
State Adult Protective Services	N/A	-	-	28,315	-
Aid to Veterans Affairs	N/A	-	-	2,000	-
Collections Incentives/Program Integrity	N/A	-	-	64,892	-
Share the Warmth	N/A	-	-	17,807	-
Direct Benefit Payments:					
SC/SA Domiciliary Care	N/A	-	-	3,153,748	3,155,096
Division of Aging:					
Passed Through the Piedmont Triad Council of Governments:					
In Home Services	N/A	-	-	606,366	67,374
Division of Child Development:					
DCD Smart Start	N/A	-	-	105,982	-
Division of Services for the Blind:					
Aid to Blind Equalization	N/A	-	-	215	-
Division of Mental Health, Developmental Disabilities and Substance Abuse Services:					
Systems Management Transition	N/A	536980 15906220003D	-	5,805,582	-
Crisis Services-Local Psychiatric Inpatient	N/A	536996001 15903220003D	-	407,250	-
Single Stream Line Funding	N/A	536998 15903220003D	-	10,846,615	-
Multidisciplinary Evaluation	N/A	536941 12903220003D	-	3,800	-
Division of Public Health:					
General	N/A	141041100041, 211715300441	-	408,411	4,565,211
Communicable Disease	N/A	145145100041	-	15,955	1,910,094
Tuberculosis	N/A	145145510041	-	80,643	400,218
TB Medical Services	N/A	145145540041	-	5,576	30,506
Health Disparities	N/A	141041790041	-	49,033	740
NC Smoke-free Law	N/A	155155430441	-	12,360	11,228
Passed Through NC Partnership for Children and Guilford County Partnership for Children:					
Smart Start Child Care Nurse	N/A	3-89-06	-	323,321	(141,889)
Smart Start Dental Hygienist	N/A	3-89-06	-	151,574	160,624
Smart Start Newborn Visits	N/A	3-89-06	-	600,015	17,961
Smart Start CTC	N/A	3-89-06	-	83,101	2,242
Smart Start NAPSAC	N/A	3-89-13	-	22,780	870
Office of Public Health Nursing and Professional Development:					
Public Health Nurse Training	N/A	1430430100	-	800	-
Office of Rural Health and Community Care:					
Community Health Grant	N/A	90008438	-	80,094	61,392
Division of Vocational Rehabilitation Services:					
Medical Evidence Fees	N/A	-	-	21,303	-
Total N.C. Department of Health and Human Services			-	23,588,043	10,867,283
<u>N.C. Department of Environment and Natural Resources</u>					
Division of Environmental Health:					
Environmental Health	N/A	14754751	-	6,000	2,009,722
Food and Lodging	N/A	14754752	-	42,311	1,287,005
Mosquito	N/A	14804801	-	2,147	-
Waste Reduction Recycling	N/A	-	-	5,000	-
Division of Water Quality:					
Soil and Water Conservation	N/A	-	-	32,810	-
Tobacco Drought Settlement	N/A	-	-	1,500	-
Cleanwater Management Trust	N/A	-	-	100,000	-
Division of Waste Management:					
Leaking Petroleum Underground Storage Tank Cleanup	N/A	-	-	15,000	-
Total N.C. Department of Environment and Natural Resources			-	204,768	3,296,727

GUILFORD COUNTY, NORTH CAROLINA
Schedule of Expenditures of Federal and State Awards
For the Fiscal Year Ended June 30, 2010

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Local
STATE AWARDS (Continued)					
<u>N.C. Department of Transportation</u>					
<i>Rural Operating Assistance Program (ROAP) Cluster</i>					
Elderly and Handicapped Transportation (E&DTAP)	N/A	-	\$ -	265,487	-
Rural General Public (RGP)	N/A	-	-	141,002	15,667
Work First Employment Transportation Assistance	N/A	-	-	116,944	12,994
<i>Total Rural Operating Assistance Program (ROAP) Cluster</i>			-	523,433	28,661
Total N.C. Department of Transportation			-	523,433	28,661
<u>N.C. Department of Corrections</u>					
Criminal Justice Partnership Program	N/A	41-0710-I-A	-	284,654	-
<u>N.C. Department of Public Instruction</u>					
Public School Building Capital Fund-ADM Corp Tax	N/A	-	-	1,060,741	353,580
Public School Building Capital Fund-NC Education Lottery	N/A	-	-	8,060,891	-
Total N.C. Department of Public Instruction			-	9,121,632	353,580
<u>N.C. Department of Crime Control and Public Safety</u>					
Inside/Outside Gang Prevention	N/A	041-1-08-001-BN-373	-	147,301	49,100
Emergency Management Performance	N/A	EMPG-2009-37081	-	78,967	78,967
Total N.C. Department of Crime Control and Public Safety			-	226,268	128,067
<u>N.C. Depart. of Juvenile Justice & Delinquency Prevention</u>					
Juvenile Crime Prevention Council Programs	N/A	341000, 341001, 341015, 341017, 341021, 341026, 341032, 341034	-	934,995	124,276
<u>N.C. Health and Wellness Trust Fund Commission</u>					
Medication/Disease Management and Prescription Drug Access for North Carolina Seniors					
Passed Through Moses-Cone Wesley Long Community Health Foundation:	N/A	-	-	28,572	-
Campus Tobacco Prevention Project	N/A	-	-	101,872	(3,824)
Project Assist-Youth	N/A	-	-	90,757	1,560
Total N.C. Health and Wellness Trust Fund Commission			-	221,201	(2,264)
<u>University of North Carolina</u>					
NC Tracs Institute:					
Healthy Lifestyles Learning	N/A	-	-	3,438	(26)
Passed Through the Greensboro Area Health Education Center:					
Student Preceptor - Family Planning	N/A	-	-	2,904	-
Total University of North Carolina			-	6,342	(26)
TOTAL STATE AWARDS			-	35,111,336	14,796,304
TOTAL FEDERAL AND STATE AWARDS			\$ 401,773,339	157,518,571	52,793,342

GUILFORD COUNTY, NORTH CAROLINA
Schedule of Expenditures of Federal and State Awards
For the Fiscal Year Ended June 30, 2010

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 \$85,955 for City of Greensboro and \$9,704 for the City of High Point 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	\$ -	91,956	
	DJJ - Guilford County Teen Court	N/A	341026	-	89,703	
	CJPP-Day Reporting and Restitution	N/A	41-0709-I-A	-	284,654	
Youth Focus, Inc.	ARRA- DJJ Gang (Keep it Real)	16.803	311652	27,538	-	
	Child Substance Abuse Treatment	93.959	536974 149132525T3D	216,587	27,562	
	DJJ - Counseling, Family Preservation and Day Reporting	N/A	341015, 341017, 341034	-	644,911	
Alcohol & Drug Services of Guilford Co.	DJJ - Gang Violence Prevention	16.803	311653	49,774	-	
	SAPTBG HIV Early Intervention	93.959	536914 14913252X43D	119,847	-	
	SAPTBG Child Preventive Services	93.959	536915 14913252XM3D	229,775	-	
	CASP Juvenile Detention	93.959	536974 149132525T3D	40,000	10,000	
	Safe and Drug Free Schools	84.186	536963 149132525E3D	82,952	19,436	
	Services to IV Drug Users	93.959	536952 149132525T3D	417,559	-	
RHA Health Services, Inc.	Psychiatric Medications	N/A	536998 15903220003D	-	25,850	
Family Life Council, Inc.	Jail Diversion	93.959	536975 129132506X3D	13,044	16,510	
	SAPTBG Child Preventive Services	93.959	536915 14913252XM3D	44,239	-	
Family Services of the Piedmont, Inc.	Homeless Housing Support	93.959	536975 129132506X3D	46,904	7,865	
	Adolescent Substance Abuse	N/A	536998 15903220003D	-	213,532	
	DJJ - Offender Re-entry	N/A	341032	-	45,635	
Bridgeway Behavioral Health, Inc.	Substance Abuse Treatment	N/A	536998 15903220003D	-	100,000	
Lifespan, Inc.	CAET Program	N/A	536998 15903220003D	-	83,190	
Recovery Innovations of N.C., Inc.	Program Supplies and Equipment	N/A	536998 15903220003D	-	56,450	
Mental Health Association in Greensboro	Peer Mentoring Program	N/A	536998 15903220003D	-	25,000	
Therapeutic Alternatives, Inc.	Mobile Crisis Management	N/A	536998 15903220003D	-	150,063	
Children's Home Society of N.C., Inc.	Mobile Crisis Community Awareness	N/A	536980 15906220003D	-	5,580	
	System of Care	N/A	536998 15903220003D	-	26,128	
YWCA of Greensboro, Inc.	Teen Peer Mentoring Program	N/A	536998 15903220003D	-	45,000	
Guilford County Schools	Public School Building Capital Fund	N/A	-	-	9,121,632	
Adult Center For Enrichment	Special Programs for the Aging:					
	Title IIIB	93.044	-	63,012	3,723	
	In-Home Services for the Aging	N/A	-	-	141,227	
Senior Resources of Guilford	Special Programs for the Aging:					
	Access	93.044	-	55,762	80,443	
	Title IIIB	93.044	-	34,742	2,052	
	Congregate Nutrition	93.045	-	207,521	12,218	
	ARRA-Congregate Nutrition	93.707	-	79,406	4,675	
	Home Delivered Nutrition	93.045	-	218,801	118,388	
	ARRA-Home Delivered Nutrition	93.705	-	39,092	2,302	
	Nutrition Svcs Incentive Program	93.053	-	97,704	-	
	In-Home Services for the Aging	N/A	-	-	77,865	
Summit House	Block Grant for Prevention and Treatment of Substance Abuse	93.959	536966 149132525T3D	91,667	-	
Piedmont Health Services and Sickle Cell Agency	HIV/STD Non-Traditional C/T	N/A	14614541RQ41, 14614541RR41, 14614542RR41, 14614542RQ41	-	93,176	
	Piedmont Health Services and Sickle Cell Agency	Jail Screening	93.940	1461431CHV41, 1461431BHV41	88,544	-
	NIA Community Action Center, Inc.	HIV/STD Non-Traditional C/T	N/A	14614541RQ41, 14614541RR41, 14614542RR41, 14614542RQ41	-	136,200
	Triad Health Project	HIV/STD Non-Traditional C/T	N/A	14614541RQ41, 14614541RR41, 14614542RR41, 14614542RQ41	-	6,434