

**GUILFORD COUNTY  
NORTH CAROLINA**

Schedule of Expenditures of Federal and State Awards  
as of and for the Year Ended June 30, 2011 and  
Independent Auditors' Reports

GUILFORD COUNTY, NORTH CAROLINA  
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**Independent Auditors' Report On Internal Control Over Financial Reporting And On  
Compliance and Other Matters Based On An Audit Of Financial Statements  
Performed In Accordance With Government Auditing Standards**

The Board of County Commissioners  
Guilford County, North Carolina

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Guilford County, North Carolina (the "County"), as of and for the year ended June 30, 2011, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 2, 2011. 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**

Management is responsible for establishing and maintaining effective 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 opinion 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 over financial reporting 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.**

*Cherry, Bekaert & Holland L.L.P.*

Raleigh, North Carolina  
December 2, 2011



**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, 2011. 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, 2011. 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 11-01.

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 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.

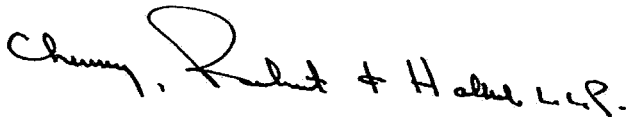
The County's response to the finding identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County's response and, accordingly, we express no opinion on the response.

#### 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, 2011, and have issued our report thereon dated December 2, 2011. 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.**

Handwritten signature in black ink that reads "Cherry, Bekaert & Holland L.L.P." in a cursive style.

Raleigh, North Carolina  
December 2, 2011



**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, 2011. 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 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, 2011. 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 11-01, 11-02, 11-03, 11-04, and 11-05.

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.

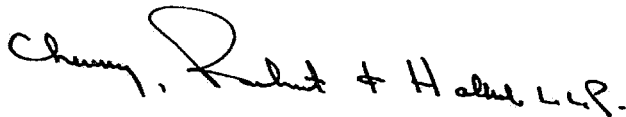
The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County's responses and, accordingly, we express no opinion on them.

#### 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, 2011, and have issued our report thereon dated December 2, 2011. 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.**

Handwritten signature in cursive script that reads "Cherry, Bekaert & Holland L.L.P."

Raleigh, North Carolina  
December 2, 2011



GUILFORD COUNTY, NORTH CAROLINA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the fiscal year ended June 30, 2011

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

**Financial Statements**

Type of auditors’ report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified?  yes  no
- Significant deficiency(s) identified that are not considered to be material weaknesses  yes  no
- Noncompliance material to financial statements noted  yes  no

**Federal Awards**

Internal control over major federal programs:

- Material weaknesses identified?  yes  no
- Significant deficiency(s) identified that are not considered to be material weaknesses  yes  no
- Noncompliance material to federal awards  yes  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  yes  no

Identification of major federal programs:

<u>CFDA #</u>	<u>Program Name</u>
10.557	Special Supplemental Nutrition Program For Women, Infants, and Children
93.558	Temporary Assistance for Needy Families/ Work First
93.994	Maternal and Child Health Services Block Grant to the States

GUILFORD COUNTY, NORTH CAROLINA  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the fiscal year ended June 30, 2011

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

Identification of major federal programs (continued):

	Social Services Block Grant
93.667	Adult Day Care
93.667	In-Home Services
93.667	SSBG Other Services and Training
93.667	Aid to the Blind
93.667	SSBG Supportive Services for the Aging
	Foster Care and Adoption Assistance Cluster:
93.658	IV-E Foster Care
93.658	IV-E Foster Care Maximization
93.658	IV-E Child Protective Services
93.658	IV-E Optional Administration
93.658	IV-E Administration County Paid to CCI
93.658	IV-E Family Foster Max
93.658	IV-E Max Level III
93.658	ARRA-IV-E Foster Care
93.658	IV-E State Adoption Foster Care
93.659	Adoption Assistance – IV-E
93.659	IV-E Optional Adoption Training
93.659	ARRA – Adoption Assistance
93.659	Direct Benefit Payments Adoption Assistance – IV-E
93.778	Medical Assistance Program
93.767	State Children’s Insurance Program
	CWS Adoption Assistance Grants
93.645	CWS Adoption Assistance
93.645	Permanency Planning- Regular, Special
	Highway Planning, Research and Construction Cluster:
20.205	Highway Planning and Construction
20.509	Nonurbanized Area Formula Program

GUILFORD COUNTY, NORTH CAROLINA  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the fiscal year ended June 30, 2011

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

\*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   x   yes        no

**State Awards**

Internal control over major State programs:

• Material weakness(es) identified?        yes   X   no

• Significant deficiency(s) identified  
that are not considered to be  
material weaknesses        yes   X   no

Noncompliance material to State awards        yes   X   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   X   yes        no

Identification of major State programs:

Program Name  
State Foster Care Benefits Program  
State/County Special Assistance for Adults  
Public School Building Capital Fund – ADM Corp Tax  
Public School Building Capital Fund – NC Education Lottery

State match on federal programs included in the list of major federal programs above for Foster Care and Adoption Assistance Cluster, Social Services Block Grant, Medical Assistance, Temporary Assistance for Needy Families and Non-Urbanized Area Formula Grants.

**Section II – Financial Statement Findings**

None noted

GUILFORD COUNTY, NORTH CAROLINA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the fiscal year ended June 30, 2011

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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**  
**Temporary Assistance for Needy Families/Work First**  
**CFDA # 93.558**

**Finding 11-01**  
**Nonmaterial Noncompliance – Eligibility**

**Criteria:** As specified in the TANF compliance supplement, Work First applicants must provide a social security number, or apply for a social security number if they do not have one. Unless an individual has a social security number or applies for one, that individual is not eligible for Work First.

**Condition:** The Social Security Number was not entered into the EIS system for an individual that was receiving benefits.

**Questioned costs:** The questioned costs were determined below amount that should be reported, therefore, there are no questioned costs associated with this finding.

**Context:** A sample of 40 recipients was tested for which one recipient did not have a social security number documented in the system.

**Effect:** The County determined one recipient's benefits incorrectly.

**Cause:** Case workers failed to update recipient's file appropriately.

**Recommendation:** We recommend that procedures are in place to verify that all required eligibility information is obtained, recorded, and updated appropriately.

**Views of responsible officials:** The child in question was born June, 2010. The state policy for obtaining social security numbers for newborns indicates if the number is not available at initial application, it should be verified at the next review period which was November 2010. The worker neglected to obtain and verify the social security number in a timely manner. As a result, an overpayment was incurred. The corrective action plan should address any future issues.

GUILFORD COUNTY, NORTH CAROLINA  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the fiscal year ended June 30, 2011

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

See finding 11-01 described in Section III.

**N.C. Department of Health and Human Services  
State/County Special Assistance for Adults**

**Finding 11-02  
Nonmaterial Noncompliance – Eligibility**

**Criteria or specific requirement:** Eligibility is determined by a caseworker who enters the application data into, and maintains the case through the Eligibility Information System (EIS). Verification of applicant/recipient income, resources, and other factors affecting eligibility is made through a variety of means, including the Income Eligibility Verification System (IEVS), telephone contacts, and correspondence. The county DSS must process an application for SAA within 45 days, and an application for SAD within 60 days, unless there is a delay by the Social Security Administration in determining eligibility for Social Security Disability, Retirement, Survivors Benefits or SSI.

**Condition:** We noted one instance in which a SAD case file did not contain evidence that the application was processed within sixty days.

**Questioned costs:** None. Through review of the case files we were able to determine the recipient was eligible for assistance, although the application may not have been processed in a timely manner.

**Context:** CBH sampled 40 case files and reviewed for the proper processing of the applications within the specified time period.

**Effect:** Applications are processed within the specified time period in order to ensure appropriate eligibility. This process is required by the State and failure to have proper documentation in the file that applications were timely processed may lead to errors or inefficiencies in the handling of the case.

**Cause:** Application was not processed due to a keying error.

**Recommendation:** Although this issue will occur from time to time considering the volume of case files that the County processes and maintains, it is recommended that the County should continue to train employees on the proper application processing procedures and these procedures should be supported in the case file.

**Views of responsible officials:** Caseworker failed to process application timely.

GUILFORD COUNTY, NORTH CAROLINA  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the fiscal year ended June 30, 2011

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

**N.C. Department of Health and Human Services  
State/County Special Assistance for Adults**

**Finding 11-03  
Nonmaterial Noncompliance – Eligibility**

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

**Condition:** We noted one instance in which the County was unable to provide the participant case file selected for testing.

**Questioned costs:** Not applicable. Client was determined eligible through review of documentation in the system.

**Context:** CBH sampled 40 case files for compliance with eligibility requirements including the signed application. During our testing of 40 case files, there was one instance in which the County could not provide us with the sampled case file for testing. The County was able to provide documentation from the system to support that the recipient was truly eligible to receive assistance.

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

**Cause:** Documentation was misplaced.

**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. The County should maintain filing policies in an attempt to prevent these issues in the future.

**Views of responsible officials:** Agency was implementing the laser fiche document imaging system and some files were not scanned as of the time of the audit.

GUILFORD COUNTY, NORTH CAROLINA  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the fiscal year ended June 30, 2011

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**N.C. Department of Health and Human Services  
State/County Special Assistance for Adults**

**Finding 11-04  
Nonmaterial Noncompliance – Eligibility**

**Criteria:** The State/County Special Assistance for Adults compliance supplement specifies that benefit payments are calculated based on individual's total countable income and the current maximum rate that a facility can charge recipients of SA which is set by the NC General Assembly. All benefits paid to individuals should be calculated correctly and in compliance with the Special Assistance program requirements.

**Condition:** We noted two instances in which the benefit payment was calculated incorrectly.

**Questioned costs:** The questioned costs were determined below amount that should be reported, therefore, there are no questioned costs associated with this finding.

**Context:** CBH sampled 40 case files and reviewed to ensure that the proper benefit payment was calculated and paid to the recipient.

**Effect:** The benefit payment is to be recalculated and reviewed for correctness as required by the state. If incorrect, this could cause the County's payment to the recipient to be incorrect.

**Cause:** Improper calculation of benefit payments.

**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 the County should continue to train employees to ensure that the proper information is entered by the reimbursement workers to ensure proper payment to the recipient and proper reimbursement is made to the County.

**Views of responsible officials:** Social worker was responsible for assuring that the accurate payment amount was entered into the system by the Adult Medicaid staff.

**N.C. Department of Health and Human Services  
State Foster Care**

**Finding 11-05  
Nonmaterial Noncompliance – Eligibility**

**Criteria or specific requirement:** As specified in the State Foster Care compliance supplement, Individuals receiving assistance must meet the eligibility requirements identified in the Family Support and Child Welfare, Chapter XIII Child Welfare Funding Manual. Children must first be determined to be ineligible for IV-E.

**Condition:** One instance where the recipient was receiving IV-E benefits.

**Questioned costs:** None. There are no questioned costs associated with this finding due to monies were paid correctly just out of the incorrect funding source.

GUILFORD COUNTY, NORTH CAROLINA  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the fiscal year ended June 30, 2011

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**Context:** A sample of ten recipients was tested for which one recipient was receiving IV-E benefits.

**Effect:** The County paid one recipient's benefits out of the incorrect funding source.

**Cause:** Case workers failed to update recipient's information in the system appropriately.

**Recommendation:** We recommend that procedures are in place to verify that all required case documentation is obtained, recorded, and updated appropriately.

**Views of responsible officials:** Guilford County's current local policy is to code all children who come into foster care as "State Foster Care" until the social worker gathers the necessary information to determine the child's eligibility for services. This process can take up to six months or more before the final eligibility determination is actually made. By assigning the child to the State funding source, the Medicaid services can start as soon as the child is placed into custody. When the final determination is made by a Team, which includes the social work supervisor, the social worker and accounting technician; the social worker is responsible for notifying the Eligibility Case worker (EC) and the accounting technician via a final DSS 5120 of the child's eligibility fund source. At this time the EC is to update the EIS case data screen and the accounting technician is to update the 5094 payment screen.

In the foster care case of client "A", the child came into custody 10/2009. According to the initial DSS 5120 dated 10/15/2009, the case was certified from 10/2009 thru 9/2010 for Medicaid under HSF and for 'State' foster care payment. The SW Team determined on 2/17/2010 that the case was eligible for IV-E funding effective 2/2010. In this case, the EC updated the case to IV-E funds effective 6/01/10 in the EIS system; therefore the case was IV-E eligible for the month of 12/2010 as reflected on the EIS sheet. The accounting technician should have also changed the payment to IV-E in the 5094 system at this time but did not, so the case continued to be paid out of 'State' funding.

Accounting is allowed to go back as far as 24 months to do an adjustment and collect reimbursement from the IV-E funds if the case is found to be IV-E eligible at the point of determination. When completed timely the accounting technician can request reimbursement back to the point of determination (in this case 2/2010) to get the IV-E funding versus the State funding. When requesting back reimbursement, the County must show the same fund code for the back months of the reimbursement; this is when the payment screens can reflect different payment information.

The case is now correct in that the accounting technician changed the fund source to IV-E in the 5094 payment system effective 8/1/2011. Request for obtaining the IV-E funds back to the 2/2009 are too late; however payments can be requested back to the 12/2010 time frame.

Actual overpayment may be different if back reimbursement is requested for IV-E funding back to the date the final eligibility was determined.



GUILFORD COUNTY, NORTH CAROLINA  
**SCHEDULE OF CORRECTIVE ACTION PLANS**  
For the fiscal year ended June 30, 2011

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11-01

Name of contact person: Jacqueline Johnson, Program Manager, Work First

Corrective Action:

1. A request has been made to the State Work First Program Consultant on November 14, 2011 to obtain the following report: Adults/Children without Social Security Numbers. The Work First State Rep. has responded with how to locate a report in data warehouse entitled Individuals on Active WF Cases with Zeros for SSN and a report in NCXPTR DHRHWA Zero SSN Suggestions.
2. The WFFA supervisor will have the lead worker to pull the current reports in NCXPTR and the Data Warehouse System on a monthly basis. These reports will be reviewed to identify missing social security numbers.
3. The supervisor and the lead worker will continue to conduct second party reviews on a monthly basis or as needed to identify errors to be handled in a timely manner.
4. The supervisor will share the results of this TANF Single Audit with staff during regular unit meetings to ensure that staff remembers to enter social security numbers in the Employment Information System (EIS). A job aid will also be developed to assist staff with remembering to input social security numbers by November 18, 2011.

Proposed Completion Date: Completion dates as noted above.

11-02

Name of contact person: Tonya Jackson, Program Manager

Corrective Action: Training took place on October 19, 2011 of all Adult Medicaid Staff. The training consisted of the review of state time standards related to timely processing of all Special Assistance cases, in addition to Information gathering, interdepartmental communication and documentation of all compliance areas of the Special Assistance programs.

A follow up training will be conducted in the December unit meeting by the supervisors as a reinforcement of the initial training and a review of the policy and procedures.

Proposed Completion Date: December 31, 2011

11-03

Name of contact person: Tonya Jackson, Program Manager

Corrective Action: Staff will be trained to use the Northwood document imaging system to retain case file documents and work with the agency file room staff to ensure that the proper documents are scanned by the file room in the proper case files.

Proposed Completion Date: Expected Northwood implementation completion for the Adult Medicaid program December 31, 2011.

GUILFORD COUNTY, NORTH CAROLINA  
**SCHEDULE OF CORRECTIVE ACTION PLANS**  
For the fiscal year ended June 30, 2011

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11-04

Name of contact person: Cheryl Millmore, IHA Supervisor  
Tonya Jackson, Adult Medicaid Program Manager

Corrective Action: Case payment correction was made immediately on 7-20-11.

For all future SA-IH cases social workers involved will:

1. All SA-IH policy, Administrative policy change notices/Administrative Letters, or other programmatic changes are reviewed by each social worker within five (5) business days and applied with appropriate action taken/documented to assure all SA-IH cases remain in compliance.
2. Any incident of electronic system difficulty will be discussed with the appropriate supervisor and outcome actions documented.
3. All income calculations for SA-IH eligibility will be completed annually. Any adjustments should be reflected in the payment, tracking forms, and documented appropriately.
4. Any case that no longer meets eligibility criteria should be reviewed with supervisor and terminated immediately, according to governing policies. For example, SA-IH and Requirements for the Provision of Services by County Departments of Social Services (Volume 6, Chapter 2, Family Services Manual).
5. Accurate documentation, monitoring and review are used within all case records to eliminate corrective actions and any type of potential payback.
6. Training took place on October 19, 2011 of all Adult Medicaid Eligibility Staff. The training consisted of the review of state time standards related to timely processing and keying of all Special Assistance cases, in addition to Information gathering, interdepartmental communication and documentation of all compliance areas of the Special Assistance programs.

Proposed Completion Date:           Completed 10/19/11

11-05

Name of contact person: Vanessa Smith, Former Program Manager – Adoption Assistance

Corrective Action: The main issue in this case is the protocol to determine the eligibility for the funds source and notification given to accounting unit and eligibility workers to make timely changes in the payment systems.

Recommendations to prevent same issues from happening:

1. Social Work Team to provide 5120 to EC within five days of determining eligibility fund source.
2. Eligibility Tracking screen (internal tool) needs to list the determination date of eligibility for specific funds/changes and reason for decision.
3. Guilford County has a backlog of cases pending eligibility for IV-E funds; immediate action needs to be taken to clear up the entire backlog.

GUILFORD COUNTY, NORTH CAROLINA  
**SCHEDULE OF CORRECTIVE ACTION PLANS**  
For the fiscal year ended June 30, 2011

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4. CW Unit has developed new procedures that address many of these issues and will hold social workers more accountable.
5. Effective January 2011, EC compare fund source and Eligibility Tracking screen at yearly reviews to ensure correct funding is in system.
6. Accounting unit needs to hire for vacant accounting technician position.

Proposed Completion Date: By December 30, 2011, the backlog of cases listed as State that are pending eligibility for IV-E funds will be up to date. A day will be set aside to do the task by the CW area. The Team will make the decision; update the Eligibility Tracking tool, complete and submit 5120s to the accounting unit and EC staff who will work together to ensure correct payment information is entered in both systems – effective the same months. Accounting Technician is able to request back payments in 5094 system for up to the past 24 months on the outstanding cases. Once backlog is caught up there is less potential for funding changes because eligibility can be determined more timely.

GUILFORD COUNTY, NORTH CAROLINA  
**SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**  
For the fiscal year ended June 30, 2011

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**Finding #: 10-01**  
Status: Corrected.

**Finding #: 10-02**  
Status: Corrected.

**Finding #: 10-03**  
Status: Corrected.

**Finding #: 10-04**  
Status: Not corrected. See 11-05.

**Finding #: 10-05**  
Status: Corrected.

**GUILFORD COUNTY, NORTH CAROLINA**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Fiscal Year Ended June 30, 2011**

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Local
<b><u>FEDERAL AWARDS</u></b>					
<b><u>U.S. Department of Agriculture</u></b>					
<i>Child Nutrition Cluster:</i>					
Passed Through N.C. Department of Public Instruction:					
Child Nutrition Program	10.555	1167	\$ 57,034	-	-
Total Child Nutrition Cluster			57,034	-	-
Passed Through N.C. Department of Health and Human Services:					
Division of Social Services:					
<i>Food and Nutrition Services Cluster:</i>					
Supplemental Nutrition Assistance Program Administration (Note 1)	10.561	-	4,031,407	-	3,591,238
Supplemental Nutrition Assistance Program Employment and Training (Note 1)	10.561	-	4,858	-	4,858
Supplemental Nutrition Assistance Fraud Administration (Note 1)	10.561	-	3,632	-	3,632
Total Food and Nutrition Services Cluster			4,039,897	-	3,599,728
Division of Women's and Children's Health:					
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	15405405GA41,15405405GB41,15405409GA41,15405409GB41,15405403GA41,15405403GB41,15405404GA41,15405404GB41,			
		1540570EJQ41	2,260,589	-	10,456
Summer Food Service Program	10.559	1575-5767-WO41	1,734	-	-
Direct Benefit Payments:					
Special Supplemental Nutrition Program for Women, Infants, and Children - Non Cash	10.557	-	9,823,577	-	-
Passed Through N.C. State Dept. of Horticulture:					
Sustainable Agriculture Research and Education-PDF	10.215	-	1,500	-	-
Total U.S. Department of Agriculture			16,184,331	-	3,610,184
<b><u>U.S. Department of Housing and Urban Development</u></b>					
Passed Through the City of Greensboro, North Carolina:					
Lead Based Paint Hazard Control Program (Note 2)	14.900	NCLH0362-07	15,266	-	234
Lead Hazard Control Program for Healthy Homes	14.900	NCLHB0471-10	84	-	-
Passed Through the City of High Point, North Carolina:					
Lead Based Paint Hazard Control Program (Note 2)	14.900	NCLHB0394-08	73,758	-	(194)
Total U.S. Department of Housing and Urban Development			89,108	-	40
<b><u>U.S. Department of Justice</u></b>					
Passed through N.C. Dept. of Juvenile Justice and Delinquency Prevention:					
ARRA-Edward Byrne Memorial Justice Assistance Grant	16.803	BJA-2009-2101	112,931	-	-
Passed Through City of High Point, North Carolina:					
ARRA-Edward Byrne Memorial Justice Assistance Grant	16.804	BJA-2009-2101	302,771	-	3,500
Edward Byrne Memorial Justice Assistance Grant	16.738	2009-SB-B9-0399	224	-	-
Edward Byrne Memorial Justice Assistance Grant	16.738	2007-DJ-BX-1239	1,252	-	-
Edward Byrne Memorial Justice Assistance Grant	16.738	2010-DJ-BX-0246	101,458	-	48
Edward Byrne Memorial Justice Assistance Grant	16.738	2009-DJ-BX-0835	2,437	-	512
Passed Through Pitt County, North Carolina :					
NC Anti Human Trafficking Task Force	16.320	2008-VT-BX-0015	59,156	-	(1,481)
Direct Programs:					
Federal Forfeitures	16.000	-	169,413	-	-
Child Sexual Predator Program	16.710	2008-CS-WX-0013	117,214	-	(4,799)
State Criminal Alien Assistance Program	16.606	2010-AP-BX-0176	154,412	-	-
Total U.S. Department of Justice			1,021,268	-	(2,220)
<b><u>U.S. Department of Treasury</u></b>					
Direct Programs:					
Federal Forfeitures	16.000	-	16,297	-	-
<b><u>U.S. Department of Energy</u></b>					
Passed Through N.C. Department of Commerce:					
ARRA-State Energy Fellowship Program	81.041	-	18,213	-	13,530
<b><u>U.S. Department of Labor</u></b>					
Passed Through N.C. Department of Commerce:					
Division of Employment and Training:					
Passed Through City of Greensboro, North Carolina:					
<i>Workforce Investment Act Cluster:</i>					
WIA Adult Program	17.258	3-2020-42	4,272	-	-
WIA Youth Activities	17.259	3-2040-42	23,821	-	-
WIA Dislocated Workers	17.260	3-2030-42	3,986	-	-
Total U.S. Department of Labor			32,079	-	-

**GUILFORD COUNTY, NORTH CAROLINA**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Fiscal Year Ended June 30, 2011**

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Local
<b>FEDERAL AWARDS</b> (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-X020	\$ 87,521	-	87,521
Job Access Reverse Commute-Capital	20.516	NC-57-X004-00	39,359	-	9,840
<i>Total Transit Services Program Cluster</i>			126,880	-	97,361
<i>Federal Transit Cluster:</i>					
Passed Through City of High Point, North Carolina:					
Federal Transit Urbanized Area Formula Program	20.507	NC-90-X470	48,917	-	48,917
ARRA-Federal Transit Urbanized Area Formula Prg	20.507	NC-96-X014-02	30	-	-
<i>Total Federal Transit Cluster</i>			48,947	-	48,917
Passed Through the N.C. Department of Transportation:					
<i>Highway Planning and Construction Cluster:</i>					
ARRA-Highway Planning & Construction	20.205	EL-5101EA	371,254	-	-
ARRA-Highway Planning & Construction	20.205	EL-5101EB	91,010	-	-
<i>Total Highway Planning and Construction Cluster</i>			462,264	-	-
<i>Highway Safety Cluster:</i>					
Highway Safety Program	20.600	PT-2010-03-04-15	29,702	-	5,242
Highway Safety Program	20.600	PT-2011-03-04-06	70,085	-	30,173
Highway Safety Program	20.600	PT-2011-03-03-03	8,104	-	-
Highway Safety Program	20.600	PT-2010-03-03-03	406	-	-
<i>Total Highway Safety Cluster</i>			108,297	-	35,415
Public Transportation and Rail Division:					
Community Transportation Program - Administration	20.509	11-CT-049	50,739	84,037	23,784
Community Transportation Program - Capital	20.509	11-SC-049	(4)	77,227	8,580
ARRA-Community Transportation Program	20.509	10-AR-049	114,662	171,994	-
Passed Through the N.C. Dept. of Environment & Natural Resources:					
Recreational Trails Program Transportation Equity Act	20.219	-	57,330	-	-
<i>Total U.S. Department of Transportation</i>			969,115	333,258	214,057
<u>U.S. Department of Health and Human Services</u>					
Passed Through N.C. Board of Elections:					
Help America Vote Act-One Stop Voting	93.617	-	31,923	-	-
Passed Through N.C. Department of Health and Human Services:					
<i>Division of Social Services:</i>					
Family Preservation	93.556	-	29,121	-	-
TANF - County issued Checks	93.558	-	892	-	-
Work First Administration	93.558	-	888,557	-	1,062,177
Work First Service	93.558	-	3,248,927	-	3,892,221
TANF-Domestic Violence	93.558	-	77,476	-	-
Adoption Fostercare	93.558	-	324,313	-	-
Child Support Enforcement IV-D Administration	93.563	-	4,649,181	-	2,395,057
ARRA-Child Support Enforcement IV-D Admin	93.563	-	32,351	-	16,641
Child Support Enforcement IV-D Incentive	93.563	-	800,644	-	-
Refugee Assistance Administration	93.566	-	4,914	-	-
Crisis Intervention Payment	93.568	-	1,755,874	-	-
Low Income Energy Administration	93.568	-	338,526	-	-
Permanency Planning - Regular	93.645	-	-	(14,328)	-
Permanency Planning - Special	93.645	-	134,252	-	52,209
Adult Day Care	93.667	-	84,160	71,215	22,082
In-Home Services	93.667	-	185,360	-	26,480
SSBG Other Services and Training	93.667	-	2,014,581	279,972	687,418
Family Violence Prevention	93.671	-	8,125	-	-
Links	93.674	-	58,425	14,606	-
Independent Living Special Links Fund	93.674	-	36,239	-	-
N.C. Health Choice	93.767	-	132,980	12,431	30,998
ARRA-TANF Subsidized Employment	93.714	-	202,148	-	-
Adult Care Home Case Management	93.778	-	261,638	115,109	146,529
Eligible Workers Admin. - Medical Assistance	93.778	-	50,145	48,329	1,815
Medical Assistance Administration	93.778	-	4,991,955	-	4,991,955
Medical Transportation Service	93.778	-	56	18	-

**GUILFORD COUNTY, NORTH CAROLINA**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Fiscal Year Ended June 30, 2011**

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Local
<b>FEDERAL AWARDS (Continued)</b>					
<u>U.S. Department of Health and Human Services (continued)</u>					
Passed Through N.C. Department of Health and Human Services (continued)					
Division of Social Services (continued)					
<i>Foster Care and Adoption Cluster:(Note 3)</i>					
IV-E Foster Care	93.658	-	\$ 437,215	117,215	117,207
IV-E Foster Care Maximization	93.658	-	1,753	474	474
IV-E Child Protective Services	93.658	-	528,506	229,833	298,673
IV-E Optional Administration	93.658	-	867,312	-	867,312
IV-E Administration County Paid to CCI	93.658	-	221,712	110,856	110,856
Foster Care HIV IV-E	93.658	-	-	14,400	-
IV-E Family Foster Care Max	93.658	-	2,823	-	1,515
IV-E Max Level III	93.658	-	4,330	-	2,318
ARRA-IVE Foster Care	93.658	-	14,868	-	-
IV-E State Adoption Foster Care	93.658	-	2,934	-	978
Adoption Assistance-IVE	93.659	-	8,520	4,260	4,260
IV-E Optional Adoption Training	93.659	-	149,063	-	149,063
ARRA-Adoption Assistance	93.659	-	107,890	-	-
Foster Care At Risk Maximization	N/A	-	-	24,423	12,813
Direct Benefit Payments:					
Adoption Assistance-IVE	93.659	-	3,559,434	786,499	801,985
<i>Total Foster Care and Adoption Cluster</i>			5,906,360	1,287,960	2,367,454
Direct Benefit Payments:					
Temporary Assistance for Needy Families	93.558	-	1,645,269	(455)	1,902
Aid to Families with Dependent Children	93.560	-	(8,585)	(2,353)	(2,353)
Refugee Assistance Administration	93.566	-	133,460	-	-
Low Income Energy Assistance	93.568	-	2,860,492	-	568
CWS Adoption Assistance	93.645	-	-	1,792,485	406,768
Aid to the Blind	93.667	-	99,953	19,130	17,012
ARRA-TANF Supplement	93.716	-	1,766,140	-	-
Division of Medical Assistance:					
Medicaid Transportation Reimbursement	93.778	-	1,996,283	768,584	-
Direct Benefit Payments:					
Medical Assistance	93.778	-	325,075,719	128,184,263	1,965
<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	-	957,614	-	-
Division of Child Development:					
Child Care and Development Fund-Discretionary	93.575	-	8,371,452	-	-
Child Care and Development Fund-Mandatory	93.596	-	3,485,736	-	-
Child Care and Development Fund-Match	93.596	-	1,733,585	940,616	-
<i>Total Child Care Development Fund Cluster</i>			14,548,387	940,616	-
TANF	93.558	-	2,641,547	-	-
SSBG	93.667	-	51,244	-	-
Foster Care Title IV-E	93.658	-	187,986	82,800	-
ARRA-Emergency Contingency Fund for Temporary Assistance for Needy Families State Programs	93.714	-	1,463,871	-	-
TANF Maintenance of Effort	N/A	-	-	1,044,623	-
Smart Start	N/A	-	-	304,902	-
State Appropriations	N/A	-	-	1,041,535	-
<i>Total Subsidized Child Care Cluster</i>			18,893,035	3,414,476	-
<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 149132525U3D, 536969 149132525U3D	84,960	-	-
Substance Abuse Training	93.959	536977 149132525U3D	2,407	-	-
Treatment Alternatives for Women	93.959	536966 149132525U3D, 536976 149132525U3D	198,503	-	-
SVCS to IV Drug Users	93.959	536952 149132525U3D	423,413	-	-

**GUILFORD COUNTY, NORTH CAROLINA**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Fiscal Year Ended June 30, 2011**

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Local
<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):					
<u>Substance Abuse and Mental Health Service Administration</u>					
Division of Mental Health, Developmental Disabilities and Substance Abuse Services (continued)					
<i>Mental Health Services Cluster: (Note 3)</i>					
Block Grant for Community Mental Health Services Gero Teams	93.958	536945 129132506Y3D, 536949 129132506Y3D, 536975 129132506Y3D, 536975001 129132506Y3D	\$ 441,534	-	-
Social Services Block Grant-Mental Health and Substance Abuse	93.667	536949 12913250Q73D, 536949 14913252Q73D	41,825	-	-
<i>Total Mental Health Services Cluster</i>			483,359	-	-
<i>Developmental Disabilities Services Cluster: (Note 3)</i>					
Developmental Disability Services - Adult	93.667	536949 13913251Q73D	540,537	-	-
Developmental Disability Services - Child	93.667	536945 13913251Q73D	111,365	-	-
<i>Total Developmental Disabilities Services Cluster</i>			651,902	-	-
<i>Substance Abuse Services Cluster: (Note 3)</i>					
Block Grant for Prevention and Treatment of Substance Abuse	93.959	536914 14913252X53D, 536915 14913252XN3D, 536945 149132525U3D, 536949 149132525U3D, 536974 149132525U3D	870,032	-	-
<i>Total Substance Abuse Services Cluster</i>			870,032	-	-
Division of Public Health:					
Maternal Child Health Block Grant:					
Child Health	93.994	15055745AP41, 153553580041	293,802	253,134	5,614,318
Child Fatality	93.994	15355351AP41	2,323	1,742	-
Child Service Coordination	93.994	15315318AP41	96,752	72,572	748,641
Maternal Health	93.994	15055740AP41, 15115107AP41	166,171	124,642	4,099,280
Family Planning	93.994	15055735AP41	147,668	110,764	1,949,090
<i>Immunization Cluster:</i>					
Immunization Action Plan	93.268	1570631DEJ41, 1570631CEJ41	93,266	-	192,639
<i>Total Immunization Cluster</i>			93,266	-	192,639
Bioterrorism	93.283	1561260AHN41, 15612680EN41, 1561793AHN41	397,120	-	(16,451)
Bioterrorism	93.069	15612680EZ41	47,337	-	32,322
Family Planning TANF	93.558	15115151TA41	51,719	-	-
Maternal Health Healthy Start	93.926	1511530KJA41	216,096	-	5,981
HIV/STD Sexually Transmitted Disease(GISP)	93.977	1461462CNB41, 1461462BNB41	5,000	-	-
Project Assist	93.283	1551341CJ641, 1551341BJ641	85,508	-	643
Eat Smart Move More	93.283	1551540CKK41	8,876	-	(7,812)
Diabetes	93.283	1551330BJ741	988	-	27,938
CDC Refugee	93.576	1551810DFL41, 1551810EFL41	16,600	-	153,763
Comprehensive Breast and Cervical Cancer:					
Screening	93.283	1552310CEK41, 1552310DEK41, 155255990041	40,410	16,724	221,657
WiseWoman Project	93.283	1551360BWA41, 1551360CWA41	27,482	-	18,340
NC Project Launch	93.243	1531140ARU41, 1531140BRU41	579,621	-	(55,861)
<i>HIV Cluster:</i>					
Aid-To-County (Federal)	93.940	1461433BNC41, 1461433ANC41	28,000	-	89,425
Jaii Screening	93.940	1461431CHV41, 1461431AHV41	137,377	-	(8,544)
Syphilis Elimination Project	93.977	1461468CNB41, 1461468BNB41	51,695	-	1,635
HIV/STD Non-Traditional C/T	N/A	14614542RR41, 14614542BN41	-	328,368	(3,839)
HIV/STD Prevention Training	N/A	146155590441	-	27,510	6,284
HIV/STD State	N/A	14614536BN41, 14614536RR41	-	25,000	25,086
<i>Total HIV Cluster</i>			217,072	380,878	110,047



**GUILFORD COUNTY, NORTH CAROLINA**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Fiscal Year Ended June 30, 2011**

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Local
<b>FEDERAL AWARDS (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
Passed Through N.C. Department of Health and Human Services (Continued):					
Division of Public Health (continued)					
Family Planning	93.217	1511592EFP41, 1511592DFP41, 15116011FR41	\$ 302,443	51,052	-
CDC Tuberculosis	93.116	1451272ANF41, 1451272BNF41	39,133	-	47,915
Division of Environmental Health:					
CDC Childhood Lead Poisoning Prevention	93.197	147547632010	40,000	-	22,381
Division of Aging:					
Passed Through the Piedmont Triad Council of Governments:					
SSBG Supportive Services for the Aging	93.667	-	73,978	2,084	8,451
<i>Aging Cluster:</i>					
Special Programs for the Aging:					
Title III-B, Supportive Services	93.044	-	182,237	174,949	39,687
Access	93.044	-	356,319	238,827	40,373
Title III-C-1, Congregate Meals	93.045	-	257,209	15,132	30,260
ARRA-Congregate Nutrition	93.707	-	15,016	882	1,766
Title III-C-2, Home Delivered Meals	93.045	-	129,319	259,262	43,176
Nutrition Service Incentive Program	93.053	-	104,803	-	-
<i>Total Aging Cluster</i>			<u>1,044,903</u>	<u>689,052</u>	<u>155,262</u>
Total U.S. Department of Health and Human Services			<u>385,419,733</u>	<u>137,694,086</u>	<u>29,447,442</u>
<b>U.S. Department of Homeland Security</b>					
Passed Through United States Coast Guard, National Pollution Funds Center:					
Hazardous Spill Cleanup	97.013	-	16,702	-	-
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	9,055	-	-
<i>Total Emergency Food &amp; Shelter Program Cluster</i>			<u>9,055</u>	<u>-</u>	<u>-</u>
Passed Through N.C. Department of Crime Control and Public Safety:					
Emergency Management (SHSP)	97.073	2007-GE-T7-0048-1004	3,031	-	-
Emergency Management (HLS Generators Project)	97.067	2010-SS-TO-0075-1002	45,540	-	-
Volunteers in Police Service	97.067	2008-GE-T8-0033-3006	5,000	-	(2,761)
Total U.S. Department of Homeland Security			<u>79,328</u>	<u>-</u>	<u>(2,761)</u>
<b>Executive Office of the President</b>					
Office of National Drug Control Policy: High Intensity Drug Trafficking Areas	95.001	OND10B3SR0910-G10GA0005A	50,149	-	-
<b>TOTAL FEDERAL AWARDS</b>			<u>403,879,621</u>	<u>138,027,344</u>	<u>33,280,272</u>

**GUILFORD COUNTY, NORTH CAROLINA**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Fiscal Year Ended June 30, 2011**

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Local
<b>STATE AWARDS</b>					
<u>N.C. Department of Health and Human Services</u>					
Division of Social Services:					
CWS Adoption Assistance	N/A	-	\$ -	36,322	11,016
State Foster Home	N/A	-	-	496,060	496,056
State Foster Home-Maximization	N/A	-	-	250,590	250,588
State Adult Protective Services	N/A	-	-	29,038	-
Aid to Veterans Affairs	N/A	-	-	2,000	-
Collections Incentives/Program Integrity	N/A	-	-	66,163	-
Share the Warmth	N/A	-	-	12,862	-
Direct Benefit Payments:					
SC/SA Domiciliary Care	N/A	-	-	3,058,633	3,058,633
Division of Aging:					
Passed Through the Piedmont Triad Council of Governments:					
In Home Services	N/A	-	-	543,991	60,443
Division of Child Development:					
DCD Smart Start	N/A	-	-	88,473	-
Division of Mental Health, Developmental Disabilities and Substance Abuse Services:					
Systems Management Transition	N/A	536980 15906220003D	-	5,734,308	-
Crisis Services-Local Psychiatric Inpatient	N/A	536996001 15903220003D	-	1,739,464	-
Single Stream Line Funding	N/A	536998 15903220003D	-	12,577,815	-
Multidisciplinary Evaluation	N/A	536941 12903220003D	-	3,700	-
Division of Public Health:					
General	N/A	141041100041, 211715300441	-	424,740	4,430,549
Communicable Disease	N/A	145145100041	-	15,955	2,235,622
Tuberculosis	N/A	145145510041	-	80,643	353,278
TB Medical Services	N/A	145145540041	-	5,329	(3,841)
Health Disparities	N/A	141041790041	-	49,753	-
Maternal Health High Risk	N/A	150557460041	-	27,903	50,755
Health Promotion	N/A	155155030041	-	23,777	2,533,325
Passed Through NC Partnership for Children and Guilford County Partnership for Children:					
Smart Start Child Care Nurse	N/A	3-1011-06	-	330,334	15,262
Smart Start Dental Hygienist	N/A	3-1011-06	-	161,818	-
Smart Start Newborn Visits	N/A	3-1011-06	-	655,504	17,660
Smart Start CTC	N/A	3-1011-06	-	84,420	2,163
Smart Start NAPASAC	N/A	3-1011-06	-	22,651	826
Office of Public Health Nursing and Professional Development:					
Public Health Nurse Training	N/A	1430430100	-	2,000	-
Division of Vocational Rehabilitation Services:					
Medical Evidence Fees	N/A	-	-	22,566	-
Total N.C. Department of Health and Human Services			-	26,546,812	13,512,335
<u>N.C. Department of Environment and Natural Resources</u>					
Division of Environmental Health:					
Environmental Health	N/A	14754751	-	4,000	1,884,450
Child Lead Prevention Training	N/A	14754760	-	807	-
Food and Lodging	N/A	14754752	-	39,916	1,339,407
Childhood Lead Poisoning	N/A	14754760	-	2,400	67,567
Division of Water Quality:					
Soil and Water Conservation	N/A	-	-	33,610	-
Tobacco Drought Settlement	N/A	-	-	855	-
Division of Waste Management:					
Leaking Petroleum Underground Storage Tank Cleanup	N/A	-	-	15,000	-
Total N.C. Department of Environment and Natural Resources			-	96,588	3,291,424

**GUILFORD COUNTY, NORTH CAROLINA**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Fiscal Year Ended June 30, 2011**

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Local
<b>STATE AWARDS (Continued)</b>					
<u>N.C. Department of Transportation</u>					
<i>Rural Operating Assistance Program (ROAP) Cluster</i>					
Elderly and Handicapped Transportation (E&DTAP)	N/A	-	\$ -	264,649	-
Rural General Public (RGP)	N/A	-	-	117,494	13,055
Work First Employment Transportation Assistance	N/A	-	-	130,783	14,531
<i>Total Rural Operating Assistance Program (ROAP) Cluster</i>			-	512,926	27,586
Public Transportation and Rail Division:					
Advance Technology	N/A	11-AT-049	-	139,180	15,464
Total N.C. Department of Transportation			-	652,106	43,050
<u>N.C. Department of Corrections</u>					
Criminal Justice Partnership Program	N/A	41-0710-I-A	-	287,545	-
<u>N.C. Department of Public Instruction</u>					
Public School Building Capital Fund-ADM Corp Tax	N/A	-	-	2,324,557	774,852
Public School Building Capital Fund-NC Education Lottery	N/A	-	-	8,368,060	-
Total N.C. Department of Public Instruction			-	10,712,617	774,852
<u>N.C. Department of Crime Control and Public Safety</u>					
Emergency Management Performance	N/A	EMPG-2010-37081	-	80,228	80,228
<u>N.C. Depart. of Juvenile Justice &amp; Delinquency Prevention</u>					
Juvenile Crime Prevention Council Programs	N/A	341000, 341001, 341015, 341017, 341021, 341026, 341032, 341034	-	987,773	106,138
<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:					
Campus Tobacco Prevention Project	N/A	-	-	123,801	(194)
Project Assist-Youth	N/A	-	-	93,658	(270)
Total N.C. Health and Wellness Trust Fund Commission			-	246,270	222
<u>University of North Carolina</u>					
NC Tracs Institute:					
Healthy Lifestyles Learning Passed Through the Greensboro Area Health Education Center:	N/A	-	-	19,651	-
Student Preceptor - Family Planning	N/A	-	-	1,283	-
Total University of North Carolina			-	20,934	-
<b>TOTAL STATE AWARDS</b>			-	<b>39,630,873</b>	<b>17,808,249</b>
<b>TOTAL FEDERAL AND STATE AWARDS</b>			<b>\$ 403,879,621</b>	<b>177,658,217</b>	<b>51,088,521</b>

**GUILFORD COUNTY, NORTH CAROLINA**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Fiscal Year Ended June 30, 2011**

**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 with the exception of \$128,192,076 for the Supplemental Nutrition Assistance Program (SNAP). The U.S. Department of Agriculture, Food and Nutrition Services (FNS) has requested that County governments not report benefit payments for SNAP in the SEFSA because SNAP benefits are provided exclusively by Electronic Benefit Transfer (EBT) where there is no pass-through of Federal funds for SNAP benefits. Rather, benefits are processed and expenditures determined by State-level EBT systems. With respect to counties, therefore SNAP benefits do not meet the definitions of "Federal Award" and "Federal Financial Assistance" set out in OMB Circular A-133, section 105.

2. Federal, State and local matching funds of \$13,430 for City of Greensboro and \$11,196 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	41-0710-I-A	-	287,545	
Youth Focus, Inc.	ARRA- DJJ Gang (Keep it Real)	16.803	311652	43,158	-	
	Child Substance Abuse Treatment	93.959	536974 149132525U3D	216,961	-	
	DJJ - Counseling, Family Preservation and Day Reporting	N/A	341015, 341017, 341034	-	694,862	
	DJJ - Gang Violence Prevention	16.803	311653	49,774	-	
Alcohol & Drug Services of Guilford Co.	Adolescent Substance Abuse	93.959	536969 149132525U3D	84,000	78,685	
	SAPTBG HIV Early Intervention	93.959	536914 14913252X43D	119,550	-	
	SAPTBG Child Preventive Services	93.959	536915 14913252XM3D	269,806	-	
	CASP Juvenile Detention	93.959	536974 149132525U3D	40,000	10,000	
	Services to IV Drug Users	93.959	536952 149132525U3D	423,413	-	
RHA Health Services, Inc.	Psychiatric Medications	N/A	536998 15903220003D	6,498	-	
	Jail Diversion	93.959	536975 129132506Y3D	43,044	16,956	
	SAPTBG Child Preventive Services	93.959	536915 14913252XN3D	185,500	-	
	Homeless Housing Support	93.959	536975 129132506Y3D	60,000	-	
	Family Services of the Piedmont, Inc.	DJJ - Offender Re-entry	N/A	341032	-	48,456
	Daymark Recovery Services	Facility Start-up Costs	N/A	536998 15903220003D	-	46,773
	Mental Health Association in Greensboro	Peer Mentoring Program	N/A	536998 15903220003D	-	28,900
	Mental Health Association in Greensboro	Project Coordinator -GROW	N/A	536998 15903220003D	-	71,500
	Mental Health Association of the Triad	Non-UCR Supplies and Equipment	N/A	536998 15903220003D	-	6,696
	Therapeutic Alternatives, Inc.	Mobile Crisis Management	N/A	536998 15903220003D	-	150,063
Youth Villages, Inc.	Transitional Living Specialists	N/A	536998 15903220003D	-	118,000	
	Guilford County Schools	Public School Building Capital Fund	N/A	-	10,712,617	
Adult Center For Enrichment	Special Programs for the Aging:					
	Title III B	93.044	-	49,341	16,422	
	SSBG	93.667	-	18,129	511	
	In-Home Services for the Aging	N/A	-	-	133,313	
Senior Resources of Guilford	Special Programs for the Aging:					
	Access	93.044	-	48,574	46,631	
	Title III B	93.044	-	16,693	5,556	
	Congregate Nutrition	93.045	-	257,209	15,132	
	ARRA-Congregate Nutrition	93.707	-	15,016	882	
	Home Delivered Nutrition	93.045	-	129,319	259,262	
	SSBG	93.667	-	6,134	173	
	Nutrition Svcs Incentive Program	93.053	-	104,803	-	
	In-Home Services for the Aging	N/A	-	-	45,103	
	Summit House	Block Grant for Prevention and Treatment of Substance Abuse	93.959	536966 149132525U3D	-	100,000
HIV/STD Non-Traditional C/T		N/A	14614542BN41, 14614542RR41, 1461431CHV41,	-	55,103	
Piedmont Health Services and Sickle Cell Agency	Jail Screening	93.940	1461431AHV41	93,977	-	
	NIA Community Action Center, Inc.	HIV/STD Non-Traditional C/T	N/A	14614542BN41, 14614542RR41	-	125,015
Triad Health Project	HIV/STD Non-Traditional C/T	N/A	14614542BN41, 14614542RR41	-	6,847	