



**GUILFORD COUNTY, NORTH
CAROLINA**

**SCHEDULE OF EXPENDITURES OF FEDERAL
AND STATE AWARDS**

As of and for the Year Ended June 30, 2015

And Report of Independent Auditor

GUILFORD COUNTY, NORTH CAROLINA

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**Report of Independent Auditor on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial Statements
Performed In Accordance With *Government Auditing Standards***

The Board of County Commissioners
Guilford County, North Carolina

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Guilford County, North Carolina (the "County"), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprises the County's basic financial statements, and have issued our report thereon dated October 31, 2015. The financial statements of the Greensboro/Guilford County Tourism Development Authority were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Cherry Roubert LLP

Raleigh, North Carolina
October 31, 2015

**Report of Independent Auditor On Compliance for 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

Report on Compliance for Each Major Federal Program

We have audited Guilford County, North Carolina (the "County"), compliance with the types of compliance requirements described in the *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, 2015. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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 on compliance for each major federal program. However, our audit does not provide a legal determination on the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2015.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2015-001, 2015-002, 2015-003, 2015-004, and 2015-005. Our opinion on each major federal program is not modified with respect to these matters.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that

are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a deficiency in internal control over compliance that we consider to be a material weakness.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance as described in the accompanying schedule of findings and questioned costs as finding 2015-006 to be a material weakness.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

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, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated October 31, 2015, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal and State awards is presented for purposes of additional analysis as required by OMB Circular A-133 and the State Single Audit Implementation Act and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and, certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and State awards is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

 Cherry Roubert LLP

Raleigh, North Carolina
October 31, 2015

**Report of Independent Auditor on Compliance For Each Major State 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

Report on Compliance for Each Major State Program

We have audited Guilford County, North Carolina (the "County"), compliance with the types of compliance requirements described in the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that could have a direct and material effect on each of the County's major State programs for the year ended June 30, 2015. The County's major State programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major State programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Governmental 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*, as described in the *Audit Manual for Governmental Auditors in North Carolina*, 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 State program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances.

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

Opinion on Each Major State Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major State programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2015.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on a major State program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major State program and to test and report on internal control over compliance in accordance with 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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a deficiency in internal control over compliance that we consider to be a material weakness.

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. 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. We consider the deficiency in internal control over compliance as described in the accompanying schedule of findings and questioned costs as finding 2015-006 to be a material weakness.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

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, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated October 31, 2015, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal and State awards is presented for purposes of additional analysis as required by OMB Circular A-133 and the State Single Audit Implementation Act and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and, certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and State awards is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Raleigh, North Carolina
October 31, 2015

GUILFORD COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ___ yes X no
- Significant deficiency(s) identified that are not considered to be material weaknesses? ___ yes X none reported
- Noncompliance material to financial statements noted? ___ yes X no

Federal Awards

Internal control over major federal programs:

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

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

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

Identification of major federal programs:

<u>CFDA #</u>	<u>Program Name</u>
	Temporary Assistance for Needy Families – TANF
93.558	Work First Administration
93.558	Work First Service
93.558	Direct Benefit Payment - Temporary Assistance for Needy Families
93.558	Family Planning TANF
	Health Choice
93.767	N.C. Health Choice
93.767	Direct Benefit Payment - Health Choice

GUILFORD COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

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

Identification of major federal programs (continued):

<u>CFDA #</u>	<u>Program Name</u>
	Medicaid Cluster
93.778	Medical Assistance Administration
93.778	Medical Transportation Service
93.778	Medicaid Transportation Reimbursement
93.778	Direct Benefit Payment - Medical Assistance
93.778	State County Special Assistance
93.778	Adult Care Home Case Management
	Aging Cluster
93.044	Title III-B Supportive Services
93.044	Access
93.045	Title III-C-1, Congregate Meals
93.045	Title III-C-2, Home Delivered Meals
93.053	Nutrition Service Incentive Program
	Child Support Enforcement
93.563	Child Support Enforcement IV-D Administration
93.563	Child Support Enforcement IV-D Incentive
	Social Services Block Grant
93.667	Adult Day Care
93.667	In-Home Services
93.667	SSBG Other Services and Training
93.667	Adult Protective Services
93.667	Aid to the Blind
	HIV Cluster
93.940	Aid to County (Federal)
93.940	HIV Education, Counseling and Testing
93.977	Syphilis Elimination Project
N/A	HIV/STD Non-Traditional C/T
N/A	HIV/STD State
93.977	HIV/STD Prevention Training
	Maternal Child Health Block Grant
93.994	Child Health
93.994	Child Fatality
93.994	Child Service Coordination
93.994	Maternal Health
93.994	Family Planning - TANF

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 were required to be tested as a major program by the State are included in the list of major federal programs.

GUILFORD COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

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

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 auditor’s report issued on compliance for major
State programs: Unmodified

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

Identification of major State programs:

Program Name

Division of Aging – In Home Services

Major State programs for Guilford County are Medicaid Cluster, N.C. Health Choice, Maternal Child Health Block Grant and HIV Cluster which are State matches on federal programs. Therefore, these programs have been included in the list of major federal programs above.

GUILFORD COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Section II – Financial Statement Findings

None reported.

Section III – Federal Awards Findings and Questioned Costs

U.S. Department of Health and Human Services
Passed through the Piedmont Triad Regional Council
Aging Cluster
CFDA # 93.044, 93.045, 93.053

Finding 2015-001

Nonmaterial Noncompliance – Eligibility & Special Tests and Provisions

Criteria: Service provider agencies are required to maintain source documentation that support the program activities of unit based services. Actual expenditures that support unit based services are entered into the Division's ARMS system for reimbursement.

Condition: Two recipients where the provided units of services did not match the ARMS system units of service.

Questioned costs: None. The unbilled units did not affect revenues because Transportation maxed out its grant funding without those units.

Context: We examined 42 eligible recipients and noted two recipients where the provided units of service did not match the ARMS system units of service.

Effect: There is a risk that the County is not in compliance with eligibility, and special tests and provisions compliance requirements.

Cause: Units of service entered into ARMS were not reviewed to ensure correctly entered in the system.

Recommendation: It is recommended that policies be put in place or reinforced to ensure that units of service billed are entered correctly in the system.

Views of responsible officials: We concur with finding and agree that since we go over the allocated funding amount there is no fiscal impact

GUILFORD COUNTY, NORTH CAROLINA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Section III – Federal Awards Findings and Questioned Costs - continued

U.S. Department of Health and Human Services
Passed-through the N.C. Dept. of Health and Human Services
Program Name: Medicaid Cluster
CFDA # 93.778

Finding 2015-002

Nonmaterial Noncompliance – Eligibility

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

Condition: Seventeen instances in which documentation was missing or incorrectly documented in the case file. One instance of incorrect eligibility determination was noted. The lack of controls allows for inaccuracies with the potential for over or under payment of benefits.

Questioned costs: \$785.78. Total amount of costs reported on the final State Report for individual which was deemed ineligible.

Context: We examined 60 case files. Of the 60 files sampled, we noted 17 of the files had missing or incorrect documentation as follows:

- Five missing automatic income and resource matches
- Three missing budget verification form
- One budget was computed incorrectly
- Four budgets computed incorrectly and determination/redetermination forms did not agree to NC Case Profile form.
- One budget was computed incorrectly and required verification of citizenship could not be substantiated in the case record
- Three required verification of citizenship could not be substantiated in the case record

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

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

Cause: Documentation not scanned into Northwoods (Document Management System), to verify income, citizenship status at recertification. Budget calculations completed incorrectly.

Recommendation: Although these issues will occur from time to time considering the volume of case files that the County processes and maintains, we recommend that an internal control be put in place in order to ensure that all proper documentation is kept and maintained in the case file in an attempt to prevent loose filings resulting in missing documentation.

Views of responsible officials: Guilford County agrees with the findings.

GUILFORD COUNTY, NORTH CAROLINA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

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
Program Name: N.C. Health Choice
CFDA #: 93.767

Finding 2015-003

Nonmaterial Noncompliance – Eligibility

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

Condition: Twenty-two instances in which documentation was missing or incorrectly documented in the case file. Five instances of incorrect eligibility determination were noted. The lack of controls allows for inaccuracies with the potential for over or under payment of benefits.

Questioned costs: \$18,639 Total amount of costs reported on the final State Report for individual which was deemed ineligible.

Context: We examined 60 case files. Of the 60 files sampled, we noted 22 of the files had missing or incorrect documentation as follows:

- Two missing automated Inquiry and match procedures, redetermination form did not agree with the NC Case Profile System and enrollment fee was not properly calculated
- Two missing automated Inquiry and match procedures, budget verification form, determination/redetermination form did not agree with the NC Case Profile System and enrollment fee was not properly calculated
- Three missing automated Inquiry and match procedures
- Two missing automated Inquiry and match procedures and enrollment fee was not properly calculated
- Six missing automated Inquiry and match procedures and missing budget verification form
- One budget was computed incorrectly and determination/redetermination form did not agree to NC Case Profile System
- Two budget was computed incorrectly
- One redetermination form did not agree with the NC Case Profile System
- One missing automated Inquiry and match procedures, missing budget verification form, determination form did not agree with the NC Case Profile System and health insurance verification was not properly entered into the system
- One budget was computed incorrectly, enrollment fee was not properly calculated and determination form did not agree to NC Case Profile System
- One required verification of citizenship could not be substantiated in the case record

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

GUILFORD COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Section III – Federal Awards Findings and Questioned Costs – continued

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

Cause: Documentation not scanned into Northwoods (Document Management System), to verify income, citizenship status at recertification. Budget calculations completed incorrectly.

Recommendation: Although these issues will occur from time to time considering the volume of case files that the County processes and maintains, we recommend that an internal control be put in place in order to ensure that all proper documentation is kept and maintained in the case file in an attempt to prevent loose filings resulting in missing documentation.

Views of responsible officials: Guilford County agrees with the findings.

GUILFORD COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Section III – Federal Awards Findings and Questioned Costs - continued

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

Finding 2015-004

Nonmaterial Noncompliance – Eligibility

Criteria: All parents and caretakers must sign the Mutual Responsibility Agreement (MRA) Core Requirements in order to become and remain eligible for Work First.

Condition: Two instances in which documentation was missing in the case file.

Questioned costs: None. The County was able to be substantiated that all were eligible to receive TANF benefits.

Context: We examined 60 case files. Of the 60 sampled, we noted that two of the files had missing MRA's in the case file.

Upon reexamination of each of the files listed above, the County was able to substantiate that all were eligible to receive TANF benefits.

Effect: The County may provide benefits to individuals that are not eligible for the program.

Cause: Failure to scan MRA – Core Requirements into Northwoods (Data Management System)

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 procedures are in place to verify that all required eligibility information is obtained, recorded, and updated appropriately.

Views of responsible officials: Guilford County agrees with these findings

GUILFORD COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Section III – Federal Awards Findings and Questioned Costs - continued

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

Finding 2015-005

Nonmaterial Noncompliance – Special Tests and Provisions

Criteria: Participation in the Income Eligibility and Verification System (IEVS) for data matching and verification is required as set forth in the NC Fast automated system and the Work First Manual.

Condition: Four instances in which documentation was missing in the case file.

Questioned costs: None. The County was able to be substantiated that all were eligible to receive TANF benefits.

Context We examined 60 case files. Of the 60 sampled, we noted that four of the files were missing IEVS verifications.

Upon reexamination of each of the files listed above, the County was able to substantiate that all were eligible to receive TANF benefits.

Effect: The County may provide benefits to individuals that are not eligible for the program.

Cause: On-line Verification (OLV) results not being saved in Northwoods (Document Management System) to document findings and verify results.

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 procedures are in place to verify that all required eligibility information is obtained, recorded, and updated appropriately.

Views of responsible officials: Guilford County agrees with these findings.

GUILFORD COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

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
Medical Assistance, NC Health Choice
CFDA #93.778, 93.767

Finding 2015-006

Material Weakness – Quality Review of case files

Criteria: An effective system of internal control contemplates that management properly review and assess the eligibility of individuals to ensure the accuracy of the benefits being provided. This includes ensuring that all reviewers have the proper training and qualifications in order to appropriately access the eligibility of participants.

Condition: We noted where programs listed above administered under the department of Health and Human Services did not have proper review controls in place to ensure that proper eligibility determinations were being met.

Effect: By not having proper review procedures in place over eligibility determination, participant files could contain incorrect documentation where funding could be provided to individuals who are truly not eligible or not provided to truly eligible individuals.

Cause: Insufficient Quality Review procedures

Recommendation: We recommend that management implement proper review procedures over the department of Health and Human Services eligibility determinations to ensure that records contain current, reliable and appropriate documentation in each participant file.

Views of responsible officials: Guilford County agrees with these findings

Section IV – State Awards Findings and Questioned Costs

See finding 2015-006.

GUILFORD COUNTY, NORTH CAROLINA
SCHEDULE OF CORRECTIVE ACTION PLAN

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

2015-001

Name of contact person: Myra Thompson

Corrective Action: See views of responsible officials documented above.

Proposed Completion Date: 10/1/2015

2015-002

Name of contact person: Elizabeth White

Corrective Action:The Economic Services Division has created a Quality Assurance and Training Unit, this unit is responsible for mandated QA for Food & nutrition Benefits, Family & Children's and Adult Medicaid, TANF, and Long Term Care and Special Assistance.

Proposed Completion Date: This unit was created, interviews complete, and staff moved into these positions effective 9/8/2015. This unit is in the process of completing a QA recommendation and implementation plan to be effective, some second party reviews of Medicaid recertification's have already started and application QA being added effective February 2016.This unit will have refresher trainings through the fiscal year for income verification and budget calculation to insure staff are aware of and following policies.

2015-003

Name of Contact Person: Elizabeth White

Corrective Action: The Economic Services Division has created a Quality Assurance and Training Unit, this unit is responsible for mandated QA for Food & Nutrition Benefits, Family & Children's and Adult Medicaid, TANF, and Long Term Care and Special Assistance.

Proposed Completion Date: This unit was created, interviews complete, and staff moved into these positions effective 9/8/2015. This unit is in the process of completing a QA recommendation and implementation plan to be effective, some second party reviews of Medicaid recertification's have already started and application QA being added effective February 2016.This unit will have refresher trainings through the fiscal year for income verification, budget calculation, and proper use of Online Verification System to insure staff are aware of and following policies.

2015-004

Name of contact person: Elizabeth White

Corrective Action: Trainings will be completed on the proper scanning and storage requirements for TANF and Northwoods (Data Management System).

Proposed Completion Date: November 30, 2015

GUILFORD COUNTY, NORTH CAROLINA
SCHEDULE OF CORRECTIVE ACTION PLAN

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

2015-005

Name of contact person: Elizabeth White

Corrective Action: All the above findings were on TANF applications processed prior to the conversion of TANF cases into NCFAST. Staff are now required to run OLV through the NCFAST system and these results are stored within the Income Support Case for each family.

Proposed Completion Date: This process went into effect in November 2014 when the TANF programs went live in NCFAST

2015-006

Name of contact person: Elizabeth White

Corrective Action: The Economic Services Division has created a Quality Assurance and Training Unit, this unit is responsible for mandated QA for Food & Nutrition Benefits, Family & Children's and Adult Medicaid, TANF, and Long Term Care and Special Assistance.

Proposed Completion Date: This unit was created, interviews complete, and staff moved into these positions effective 9/8/2015. This unit is in the process of completing a QA recommendation and implementation plan to be effective, some second party reviews of Medicaid recertification's have already started and application QA being added effective February 2016.

GUILFORD COUNTY, NORTH CAROLINA
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Finding #: 2014-001

Status: Corrected

Finding #: 2014-002

Status: Not corrected. See 2015-004

Finding #: 2014-003

Status: Not corrected. See 2015-005

Finding #: 2014-004

Status: Corrected

Finding #: 2014-005

Status: Corrected

Finding #: 2014-006

Status: Not corrected. See 2015-002 and 2015-003

Finding #: 2014-007

Status: Not corrected. See 2015-006

Finding #: 2014-008

Status: Not corrected.

U.S. Department of Health and Human Services
Direct Benefit Payments
SC/SA Domiciliary Care

Nonmaterial Noncompliance - Eligibility

Criteria: County should adhere to eligibility criteria by complying with specific requirements which are documented in the Special Assistance Manual under SA-3100 eligibility requirements.

Condition: During out testing of eligibility for special assistance, we noted nine instances where the case record did not correspond to the data in the EIC/NC Fast System.

Questioned costs: Known \$343. The questioned costs represent the total over/under payment of benefits to nine individuals during fiscal year 2014-2015.

Context: We examined 40 case files and reviewed to ensure that each case record corresponded to the data in the EIS/NC Fast System. Upon reexamination of each of the files listed above, the County was able to substantiate that the cases were eligible to receive Special Assistance benefits.

Finding #: 2014-009

Status: Corrected

Finding #: 2014-010

Status: Corrected

Finding #: 2014-011

Status: Corrected

GUILFORD COUNTY, NORTH CAROLINA
Schedule of Expenditures of Federal and State Awards
For the Fiscal Year Ended June 30, 2015

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Local
<u>FEDERAL AWARDS</u>					
<u>U.S. Department of Agriculture</u>					
<i>Child Nutrition Cluster:</i>					
Passed Through N.C. Department of Public Instruction:					
National School Lunch Program	10.555	1167	\$ 36,929	-	-
School Breakfast Program	10.553	1167	18,426	-	-
Passed Through N.C. Department of Health and Human Services:					
Division of Women's and Children's Health:					
Summer Food Service Program	10.559	12725767W441	<u>3,331</u>	<u>-</u>	<u>-</u>
<i>Total Child Nutrition Cluster</i>			<u>58,686</u>	<u>-</u>	<u>-</u>
Passed Through N.C. Department of Health and Human Services:					
Division of Social Services:					
<i>Supplemental Nutrition Assistance Program (SNAP) Cluster:</i>					
Direct Benefit Payments:					
Supplemental Nutrition Assistance Program Administration (Note 1)	10.561	-	3,780,420	-	3,780,420
Supplemental Nutrition Assistance Fraud Administration (Note 1)	10.561	-	<u>125,011</u>	<u>-</u>	<u>125,011</u>
<i>Total Supplemental Nutrition Assistance Program (SNAP) Cluster</i>			<u>3,905,431</u>	<u>-</u>	<u>3,905,431</u>
Division of Women's and Children's Health:					
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	13A25403GF41,13A25403GE41,13A25409GF41,13A25409GE41,13A25405GE41,13A25405GF41,13A2570HJQ41,13A2570JJQ41,13A25416GF41,13A25404GE41,13A25404GF41	2,461,216	-	382
Direct Programs:					
NIFA Urban Oasis Project	10.331	2015-70018-23349	26,476	-	-
Direct Benefit Payments:					
Special Supplemental Nutrition Program for Women, Infants, and Children - Non Cash	10.557	-	<u>10,477,239</u>	<u>-</u>	<u>-</u>
Total U.S. Department of Agriculture			<u>16,929,048</u>	<u>-</u>	<u>3,905,813</u>
<u>U.S. Department of Justice</u>					
Passed through N.C. Department of Public Safety:					
<i>JAG Program Cluster:</i>					
Passed Through City of High Point, North Carolina:					
Edward Byrne Memorial Justice Assistance Grant-Paul Coverdell	16.738	2013-CD-BX-0027	37,059	-	-
Edward Byrne Memorial Justice Assistance Grant	16.738	2012-DJ-BX-0899	13,125	-	15
Edward Byrne Memorial Justice Assistance Grant-Technology Improvement	16.738	2013-DJ-BX-0189	<u>28,026</u>	<u>-</u>	<u>9,342</u>
<i>Total JAG Program Cluster</i>			<u>78,210</u>	<u>-</u>	<u>9,357</u>
N.C. Discretionary Funds GEMS	16.738	2010-DJ-BX-0045	4,499	-	-
Direct Programs:					
Federal Forfeitures	16.922	-	821,787	-	310,790
State Criminal Alien Assistance Program	16.606	2014-AP-BX-0571	<u>66,906</u>	<u>-</u>	<u>-</u>
Total U.S. Department of Justice			<u>971,402</u>	<u>-</u>	<u>320,147</u>
<u>U.S. Department of Labor</u>					
Passed Through N.C. Department of Commerce:					
Division of Workforce Solutions:					
Passed Through City of Greensboro, North Carolina:					
<i>Workforce Investment Act Cluster:</i>					
WIA Adult Program	17.258	3-2020-42	29,402	-	-
WIA Dislocated Workers	17.278	3-2040-42	4,942	-	-
WIA Youth Activities	17.259	3-2030-42	<u>1,062</u>	<u>-</u>	<u>-</u>
<i>Total Workforce Investment Act Cluster</i>			<u>35,406</u>	<u>-</u>	<u>-</u>
Total U.S. Department of Labor			<u>35,406</u>	<u>-</u>	<u>-</u>

GUILFORD COUNTY, NORTH CAROLINA
Schedule of Expenditures of Federal and State Awards
For the Fiscal Year Ended June 30, 2015

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:					
Enhance Mobility for Seniors Program	20.513	NC-37-X020	\$ 96,858	-	96,858
<i>Total Transit Services Programs Cluster</i>			<u>96,858</u>	<u>-</u>	<u>96,858</u>
<i>Federal Transit Cluster:</i>					
Passed Through City of Greensboro, North Carolina:					
Enhanced Mobility of Seniors with Disabilities	20.513	15-ED-049	101,000	-	101,001
Passed Through City of High Point, North Carolina:					
Federal Transit Urbanized Area Formula Program	20.507	NC-90-X470	26,598	-	(19,275)
<i>Total Federal Transit Cluster</i>			<u>127,598</u>	<u>-</u>	<u>81,726</u>
<i>Highway Safety Cluster:</i>					
Law Enforcement Liaison Bike Safety Program	20.600	MC-2015-11-05	2,361	-	-
Highway Safety Program	20.601	K2-2014-07-09	101,427	-	(23,422)
Highway Safety Program	20.600	PT-2014-03-08	2,156	-	-
Highway Safety Program	20.600	PT-2015-09-07	8,109	-	-
Highway Safety Program	20.600	PT-2015-09-54	8,945	-	2,982
Highway Safety Program	20.607	154AL-2015-02-21	65,629	-	-
Highway Safety Program	20.616	M2HVE-2015-08-03 M5HVE-2015-04-02	205,098	-	54,001
<i>Total Highway Safety Cluster</i>			<u>393,725</u>	<u>-</u>	<u>33,561</u>
<i>Public Transportation and Rail Division:</i>					
Community Transportation Program - Administration	20.509	15-CT-049	66,500	125,127	33,816
Community Transportation Program - Capital	20.509	15-CT-049	271	682	106
<i>Total U.S. Department of Transportation</i>			<u>684,952</u>	<u>125,809</u>	<u>246,067</u>
<u>U.S. Department of Health and Human Services</u>					
Passed Through N.C. Department of Health and Human Services:					
<i>Division of Social Services:</i>					
Adoption Fostercare	N/A	-	213,457	-	9,611
Work First Administration	93.558	-	793,733	-	1,083,899
Work First Service	93.558	-	2,850,811	-	3,242,252
Family Preservation	93.556	-	91,191	-	-
Child Support Enforcement IV-D Administration	93.563	-	5,225,605	-	2,691,978
Child Support Enforcement IV-D Incentive	93.563	-	835,580	-	-
Refugee Assistance Administration	93.566	-	2,122	-	-
Crisis Intervention Payment	93.568	-	1,803,977	-	-
Low Income Home Energy Assistance	93.568	-	2,088,736	-	-
Low Income Energy Administration	93.568	-	356,772	-	-
Permanency Planning - Special	93.645	-	67,892	38,022	31,847
Adult Day Care	93.667	-	86,518	79,627	23,735
In-Home Services	93.667	-	143,871	-	20,553
SSBG Other Services and Training	93.667	-	2,055,814	221,830	992,409
Adult Protective Services	93.667	-	22,540	-	7,513
Links	93.674	-	80,532	20,133	(36,239)
Independent Living Special Links Fund	93.674	-	10,109	-	-
N.C. Health Choice	93.767	-	223,610	14,674	55,977
State County Special Assistance	93.778	-	220,183	-	73,472
Adult Care Home Case Management	93.778	-	174,470	40,770	134,945
Medical Assistance Administration	93.778	-	9,539,336	165	3,495,221
Medical Transportation Service	93.778	-	6,109	-	-

GUILFORD COUNTY, NORTH CAROLINA
Schedule of Expenditures of Federal and State Awards
For the Fiscal Year Ended June 30, 2015

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</u> (continued)					
Passed Through N.C. Department of Health and Human Services: (continued)					
Division of Social Services: (continued)					
<i>Foster Care and Adoption Cluster: (Note 2)</i>					
IV-E Foster Care	93.658	-	\$ 617,645	160,077	160,070
IV-E Foster Care Maximization	93.658	-	146,152	36,423	39,309
IV-E Child Protective Services	93.658	-	204,569	678,843	87,640
IV-E Optional Administration	93.658	-	905,137	-	905,137
IV-E Administration County Paid to CCI	93.658	-	431,096	215,548	215,546
IV-E Family Foster Max	93.658	-	-	7,812	4,050
IV-E Max Level III	93.658	-	9,197	-	4,768
IV-E Foster Care Training	93.658	-	5,417	-	1,806
Foster Care Title IV-E	93.658	-	-	-	-
Adoption Assistance - IVE	93.659	-	10,807	5,403	5,403
IV-E Administration	93.658	-	11,236	915,722	11,236
IV-E Optional Adoption Training	93.659	-	167,097	-	167,097
Direct Benefit Payments:					
Adoption Assistance - IVE	93.659	-	<u>2,563,887</u>	<u>666,169</u>	<u>805,849</u>
<i>Total Foster Care and Adoption Cluster</i>			<u>5,072,240</u>	<u>2,685,997</u>	<u>2,407,911</u>
Direct Benefit Payments:					
Temporary Assistance for Needy Families	93.558	-	2,395,095	-	4,556
Aid to Families with Dependent Children	93.560	-	(1,824)	(500)	(500)
Refugee Assistance Administration	93.566	-	150,853	-	-
CWS Adoption Assistance	93.645	-	-	2,086,850	531,190
Aid to the Blind	93.667	-	91,092	22,257	15,507
Division of Medical Assistance:					
Medicaid Transportation Reimbursement	93.778	-	1,548,734	803,351	-
Direct Benefit Payments:					
Medical Assistance	93.778	-	365,008,167	199,523,080	1,896,059
Health Choice	93.767	-	5,309,145	1,677,218	-
<i>Subsidized Child Care (Note 2):</i>					
<i>Child Care Development Fund Cluster:</i>					
Division of Social Services:					
Child Care Development Fund - Administration	93.596	-	795,399	-	-
Division of Child Development:					
Child Care and Development Fund - Discretionary	93.575	-	7,922,632	-	-
Child Care and Development Fund - Mandatory	93.596	-	2,765,252	-	-
Child Care and Development Fund - Match	93.596	-	<u>3,562,632</u>	<u>1,426,937</u>	-
<i>Total Child Care Development Fund Cluster</i>			<u>15,045,915</u>	<u>1,426,937</u>	-
TANF	93.558	-	3,260,290	-	-
Foster Care Title IV-E	93.658	-	173,510	89,863	-
TANF Maintenance of Effort	N/A	-	-	76,684	-
State Appropriations	N/A	-	-	<u>751,091</u>	-
<i>Total Subsidized Child Care Cluster</i>			<u>18,479,715</u>	<u>2,344,575</u>	-
<i>Substance Abuse Services Cluster (Note 2):</i>					
Passed Through Sandhills Center for Mental Health:					
Block Grant for Prevention and Treatment of Substance Abuse:					
Work First Program	93.959	536975-1463-52215G	<u>24,000</u>	<u>40,000</u>	-
<i>Total Substance Abuse Services Cluster</i>			<u>24,000</u>	<u>40,000</u>	-

GUILFORD COUNTY, NORTH CAROLINA
Schedule of Expenditures of Federal and State Awards
For the Fiscal Year Ended June 30, 2015

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:					
Maternal Child Health Block Grant:					
Child Health	93.994	12715745AP41,12715745AP41, 133253580041,127157450041	\$ 310,538	362,168	3,683,795
Child Fatality	93.994	12715351AP41	2,571	1,929	-
Child Service Coordination	93.994	12715318AP41	96,752	72,572	945,302
Maternal Health	93.994	13A15740AP41, 13A157400041, 13A15107AP41, 13A151070041	139,949	125,105	3,855,252
Family Planning TANF	93.994	13A15735AP41, 13A157350041, 13A16015FR41	111,009	152,119	2,019,521
<i>Immunization Cluster:</i>					
Immunization Action Plan	93.268	1331623BVJ41,1331623CVJ41, 1331625BVL41,1331625CVL41, 1331631BEJ41, 1331631CEJ41	62,021	-	301,677
<i>Total Immunization Cluster</i>			<u>62,021</u>	<u>-</u>	<u>301,677</u>
Bioterrorism	93.074	12642680ER41	80,000	-	27,688
Family Planning TANF	93.558	13A15151T241	41,973	-	-
BT Preparedness & Response-Ebola Supplement	93.074	12642680VN41	15,837	-	-
HIV/STD Sexually Transmitted Disease (GISP)	93.977	1311462ANB41, 1311462BNB41	10,010	-	-
Project Assist	93.283	1271341FJ641	71,545	-	(589)
Tobacco Prevention	93.305	1271341AST41	16,606	-	-
CDC Refugee	93.576	1370810CFL41, 1370810B7J41	26,212	-	182,807
Jail Screening	93.940	1311439CHV41, 1311439DHV41	129,311	-	-
<i>HIV Cluster:</i>					
Aid-To-County (Federal)	93.940	1311981DHV41, 1311981CHV41	25,667	-	94,021
HIV Education, Counseling and Testing	93.940	1311981CHV41	1,000	-	775,843
Syphilis Elimination Project	93.977	1311462ANB41, 1311462BNB41	21,140	-	-
HIV/STD Non-Traditional C/T	N/A	13114541RQ41, 13114541BN41	-	358,614	689
HIV/STD State	N/A	13114536BN41,13114536RQ41	-	26,666	20,141
Passed Through Wake Forest University Health Science:					
HIV/STD Prevention Training	93.977	WFUHS 112256	36,709	-	5,708
<i>Total HIV Cluster</i>			<u>84,516</u>	<u>385,280</u>	<u>896,402</u>
Family Planning	93.217	13A1592CFP41,13A1592DFP41	154,546	-	232,025
CDC Tuberculosis	93.116	1460272ENF41, 1460272ANF41	38,318	-	-
Healthy Communities	93.991	12615503PH41	74	-	-
Triad Baby Love Plus	93.926	13A1530NJA41	54,984	-	(18,445)
Healthy Communities	93.758	12615503PF41,126155030041	20,170	6,285	22
Passed Through Person County Health Department:					
CDC Community Transformation	93.531	1261795BD5	27,865	-	-
Division of Aging:					
Passed Through the Piedmont Triad Regional Council:					
<i>Aging Cluster:</i>					
Special Programs for the Aging:					
Title III-B, Supportive Services	93.044	-	210,091	12,376	24,719
Access	93.044	-	523,792	127,291	72,587
Title III-C-1, Congregate Meals	93.045	-	292,148	17,200	34,372
Title III-C-2, Home Delivered Meals	93.045	-	228,040	190,921	46,551
Nutrition Service Incentive Program	93.053	-	116,797	-	-
<i>Total Aging Cluster</i>			<u>1,370,868</u>	<u>347,788</u>	<u>178,229</u>
Total U.S. Department of Health and Human Services			<u>427,835,860</u>	<u>211,051,295</u>	<u>28,985,582</u>

GUILFORD COUNTY, NORTH CAROLINA
Schedule of Expenditures of Federal and State Awards
For the Fiscal Year Ended June 30, 2015

<u>Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>State/Pass-Through Grantor's Number</u>	<u>Expenditures</u>		
			<u>Federal</u>	<u>State</u>	<u>Local</u>
<u>FEDERAL AWARDS</u> (Continued)					
<u>U.S. Department of Homeland Security</u>					
Passed Through United States Coast Guard, National:					
Pollution Funds Center:					
Hazardous Spill Cleanup	97.013	-	\$ 38,282	-	-
Passed Through N.C. Department of Public Safety:					
Emergency Management FEMA Ice Storm	97.067	FEMA-4167-DR-NC	203,073	-	-
Emergency Management (Pre-Disaster Mitigation)	97.047	PDM-PL-04-NC-2013-001	23,266	-	-
Emergency Management Performance	97.042	EMPG-2014-37081	80,095	-	80,095
Total U.S. Department of Homeland Security			<u>344,716</u>	<u>-</u>	<u>80,095</u>
<u>Executive Office of the President</u>					
Office of National Drug Control Policy: High Intensity Drug					
Trafficking Areas	95.001	OND1070DB1314XX-G13GA0005A	21,460	-	-
Office of National Drug Control Policy: High Intensity Drug					
Trafficking Areas	95.001	OND1070DB1415XX-G14GA0005A	85,642	-	-
Total Executive Office of the President			<u>107,102</u>	<u>-</u>	<u>-</u>
TOTAL FEDERAL AWARDS			\$ <u>446,908,486</u>	<u>211,177,104</u>	<u>33,537,704</u>

GUILFORD COUNTY, NORTH CAROLINA
Schedule of Expenditures of Federal and State Awards
For the Fiscal Year Ended June 30, 2015

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	-	\$ -	11,654	3,885
State Foster Home	N/A	-	-	380,385	380,381
State Foster Home - Maximization	N/A	-	-	398,555	398,554
Collections Incentives/Program Integrity	N/A	-	-	57,672	-
Share the Warmth	N/A	-	-	1,262	-
Direct Benefit Payments:					
SC/SA Certain Disabled	N/A	-	-	1,531,288	1,531,288
SC/SA Domiciliary Care	N/A	-	-	1,113,118	1,113,118
Division of Aging:					
Passed Through the Piedmont Triad Regional Council:					
In Home Services	N/A	-	-	696,890	77,432
Caregiver Match	N/A	-	-	47,471	5,275
Division of Child Development:					
DCD Smart Start	N/A	-	-	98,416	-
Passed Through Sandhills Center for Mental Health:					
Single Stream Line Funding	N/A	536998 14225220003D	-	46,942	-
Division of Public Health:					
General	N/A	116141100041	-	224,980	5,743,081
Communicable Disease	N/A	117545100041	-	15,955	1,602,445
Tuberculosis	N/A	146045510041	-	80,480	387,165
Maternal Health High Risk	N/A	13A157460041	-	34,663	20,068
STD Drugs	N/A	13114601BN41,13114601RQ41	-	28,450	3,451
Passed Through NC Partnership for Children and Guilford County Partnership for Children:					
Smart Start Child Care Nurse	N/A	3-1415-06-3414	-	239,514	45,812
Smart Start Newborn Visits	N/A	3-1415-06-3414	-	403,593	118,788
Office of Public Health Nursing and Professional Development:					
Public Health Nurse Training	N/A	1161430100	-	1,000	-
Office of Rural Health and Community Care:					
Community Health Grant	N/A	90008438	-	27,874	2,720
Division of Vocational Rehabilitation Services:					
Medical Evidence Fees	N/A	-	-	1,289	-
Total N.C. Department of Health and Human Services			-	5,441,451	11,433,463
<u>N.C. Department of Environment and Natural Resources</u>					
Division of Environmental Health:					
Centralized Intern Training	N/A	215315310441	-	1,794	961,325
Food and Lodging	N/A	11534752SZ41	-	61,675	2,183,554
Parks Trust Fund Amenities (Part F)	N/A	2011-684/4467 2012-718/5134	-	142,786	-
Division of Water Quality:					
Soil and Water Conservation	N/A	215315310441	-	30,360	30,360
Division of Waste Management:					
Leaking Petroleum Underground Storage Tank Cleanup	N/A	-	-	15,000	-
Scrap Tire Program-Advertising	N/A	-	-	500	-
Total N.C. Department of Environment and Natural Resources			-	252,115	3,175,239
<u>N.C. Department of Transportation</u>					
<i>Rural Operating Assistance Program (ROAP) Cluster:</i>					
Elderly and Handicapped Transportation (E&DTAP)	N/A	DOT-16CL	-	181,760	20,196
Rural General Public (RGP)	N/A	DOT-16CL	-	104,947	11,661
Work First Employment Transportation Assistance	N/A	DOT-16CL	-	89,789	9,977
<i>Total Rural Operating Assistance Program (ROAP) Cluster</i>			-	376,496	41,834
Total N.C. Department of Transportation			-	376,496	41,834

GUILFORD COUNTY, NORTH CAROLINA
Schedule of Expenditures of Federal and State Awards
For the Fiscal Year Ended June 30, 2015

<u>Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>State/Pass-Through Grantor's Number</u>	<u>Expenditures</u>		
			<u>Federal</u>	<u>State</u>	<u>Local</u>
STATE AWARDS (Continued)					
<u>N.C. Department of Public Safety</u>					
Emergency Management Tier II Grant	N/A	T2-2015-42	\$ -	1,104	-
Juvenile Crime Prevention Council Programs	N/A	341-10097, 341-10098, 341-10099, 341-11431, 341-11524, 341-11525, 341-11606, 341-11939	-	987,774	84,539
Total N.C. Department of Public Safety			-	988,878	84,539
<u>N.C. Department of Commerce</u>					
One North Carolina Fund - Business Expansion	N/A	-	-	284,805	-
<u>N.C. Department of Public Instruction</u>					
Public School Building Capital Fund - ADM Corp Tax	N/A	-	-	(52,592)	-
Public School Building Capital Fund - NC Education Lottery	N/A	-	-	4,799,500	-
Total N.C. Department of Public Instruction			-	4,746,908	-
<u>University of North Carolina</u>					
Passed Through the Greensboro Area Health Education Center:					
Student Preceptor - Family Planning	N/A	-	-	1,047	-
TOTAL STATE AWARDS			-	12,091,700	14,735,075
TOTAL FEDERAL AND STATE AWARDS			\$ 446,908,486	223,268,804	48,272,779

GUILFORD COUNTY, NORTH CAROLINA
Schedule of Expenditures of Federal and State Awards
For the Fiscal Year Ended June 30, 2015

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 \$150,205,862 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, § 105.

2. 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, and Substance Abuse Services.

3. 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	341-11524	\$ -	93,209
	DJJ - Guilford County Teen Court	N/A	341-11525	-	94,212
Youth Focus, Inc.	DJJ - Counseling, Family Preservation, Day Reporting and Crisis Care	N/A	341-10097, 341-10098, 341-10099, 341-11606	-	747,635
Barium Springs	DJJ - S.T.O.P.	N/A	341-11939	-	49,718
Guilford County Schools	Public School Building Capital Fund	N/A	-	-	4,746,908
Adult Center For Enrichment	Special Programs for the Aging:				
	Title IIIB	93.044	-	56,042	3,301
	Caregiver Match	N/A	-	-	12,663
	In-Home Services for the Aging	N/A	-	-	185,895
Senior Resources of Guilford	Special Programs for the Aging:				
	Access	93.044	-	63,356	38,749
	Title IIIB	93.044	-	16,110	949
	Congregate Nutrition	93.045	-	292,149	17,200
	Home Delivered Nutrition	93.045	-	228,041	190,921
	Caregiver Match	N/A	-	-	3,640
	Nutrition Svcs Incentive Program	93.053	-	116,797	-
	In-Home Services for the Aging	N/A	-	-	53,438
Piedmont Health Services and Sickie Cell Agency	HIV/STD Non-Traditional C/T	N/A	13114541BN41, 13114541RR41	-	67,276
Piedmont Health Services and Sickie Cell Agency	Jail Screening	93.940	1311439BHV41, 1311439CHV41	98,741	-
NIA Community Action Center, Inc.	HIV/STD Non-Traditional C/T	N/A	1311439AHV41, 1311439BHV41	-	129,409
Triad Health Project	HIV/STD Non-Traditional C/T	N/A	13114541BN41, 13114541RR41	-	30,778
East Market Street Development Corp.	Urban Oasis Project	10.331	2015-70018-23349	26,476	