

GUILFORD COUNTY, NORTH CAROLINA

COMPLIANCE REPORT

As of and for the Year Ended June 30, 2022

And Reports of Independent Auditor

GUILFORD COUNTY, NORTH CAROLINA
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**Report of Independent Auditor on Internal Control over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with Government Auditing Standards**

To the Board of County Commissioners
Guilford County, North Carolina

We have audited, in accordance with the 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 present 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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated November 26, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions 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 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 to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from 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 on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Raleigh, North Carolina
November 26, 2022

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

To the Board of County Commissioners
Guilford County, North Carolina

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Guilford County, North Carolina's (the "County"), compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2022. 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.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") and the State Single Audit Implementation Act. Our responsibilities under those standards, the Uniform Guidance and the State Single Audit Implementation Act are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the State Single Audit Implementation Act will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the State Single Audit Implementation Act, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the State Single Audit Implementation Act, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and State Single Audit Implementation and which are described in the accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards require the auditor to perform limited procedures on the County's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated November 26, 2022, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by the Uniform Guidance and the State Single Audit Implementation Act and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and, certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements themselves, 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 financial statements taken as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the State Single Audit Implementation Act. Accordingly, this report is not suitable for any other purpose.

Raleigh, North Carolina
November 26, 2022

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

To the Board of County Commissioners
Guilford County, North Carolina

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited Guilford County, North Carolina's (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, 2022. 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.

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 its major state program for the year ended June 30, 2022.

Basis for Opinion on Each Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and applicable sections of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"), as described in the *Audit Manual for Governmental Auditors in North Carolina*, and the State Single Audit Implementation Act. Our responsibilities under those standards, the Uniform Guidance and the State Single Audit Implementation Act are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major state program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's state programs.

Auditor's Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and the State Single Audit Implementation Act will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and the State Single Audit Implementation Act, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the State Single Audit Implementation Act, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and State Single Audit Implementation Act and which are described in the accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards require the auditor to perform limited procedures on the County's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on 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. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated November 26, 2022, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by the Uniform Guidance and the State Single Audit Implementation Act and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and, certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements themselves, 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 financial statements taken as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the State Single Audit Implementation Act. Accordingly, this report is not suitable for any other purpose.

Cherry Bekaert LLP

Raleigh, North Carolina
November 26, 2022

GUILFORD COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2022

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 no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? yes none reported
- Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? yes none reported
- Noncompliance material to federal awards? yes no

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

Any audit findings disclosed that are required to be reported in accordance with the 2 CFR 200.516 (a)? yes no

Identification of major federal programs:

ALN Numbers

21.023
 21.027
 93.044-CL
 93.558
 93.568
 93.575-3CL
 93.667
 93.778-CL

Names of Federal Program or Cluster

Emergency Rental Assistance Program
 Coronavirus State and Local Fiscal Recovery Funds
 Aging Cluster
 Temporary Assistance for Needy Families
 Low-Income Home Energy Assistance
 CCDF/Subsidized Child Care Cluster
 Social Services Block Grant
 Medicaid Cluster

Dollar threshold used to distinguish between Type A and Type B Programs:

\$ 2,900,036

Auditee qualified as low-risk auditee? yes no

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

YEAR ENDED JUNE 30, 2022

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

State Awards

Internal control over major state programs:

- Material weakness(es) identified? _____ yes X none
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ yes X none reported
- Noncompliance material to state awards? _____ yes X 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 X no

Identification of major state programs:

Names of State Program or Cluster

Juvenile Crime Prevention Council Programs
Public School Building Capital Fund
Smart Start

Other major State programs for Guilford County are Medical Assistance Program, Temporary Assistance for Needy Families, Low Income Home Energy Assistance, Subsidized Child Care Cluster, Social Services Block Grant and Aging Cluster, which are State matches on federal programs. Therefore, these programs have been included in the list of major federal programs above.

Section II – Financial Statement Findings

None

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

YEAR ENDED JUNE 30, 2022

Section III – Federal Award Findings and Questioned Costs

Federal Award Findings and Questioned Costs

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

Finding 2022-001

Nonmaterial Noncompliance – Eligibility

Criteria: The County should have adequate documentation for each participant that supports each eligibility determination and the information entered into NC FAST, and to ensure all required physical documentation is located in the file to properly document eligibility with program requirements. The County should ensure all countable resources are computed accurately and all income information is entered into NCFAST correctly.

Condition: There were 10 out of 60 participants tested with various filing errors noted below. Due to the COVID-19 Public Health Emergency, there were waivers in place during the fiscal year. In all instances, participants were found to be eligible for benefits.

Questioned costs: None

Context: There was one instance where the countable resources was not computed accurately in NCFAST. There were three instances where income was not entered into NCFAST correctly. There was one instance where the DMA-5097 was not on file. There were two instances where the income from the tax return was not counted correctly. There was one instance where the OVS was not run on a client. There were two instances where the OLV was not documented in the system.

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 not immediately substantiate the eligibility determination.

Cause: The increased workload caused by the global pandemic, coupled with Federal and State directives to not reduce or terminate benefits.

Recommendation: Although this issue will occur from time to time considering the volume of case files that the County processes and maintains, we recommend procedures be reinforced in order to ensure all proper documentation is kept and maintained.

Management's Response: Management agrees with the finding but wishes to stress that Federal directives mandated eligibility for all applicants. Management also wishes to note that due to the pandemic they were unable to fully staff and properly train workers who were found and hired.

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

YEAR ENDED JUNE 30, 2022

U.S. Department of Treasury
Emergency Rental Assistance Program
Assistance Listing # 21.023

Finding 2022-002

Nonmaterial Noncompliance – Reporting

Criteria: Monthly and quarterly reports are due to the Department of Treasury within 15 days of month-end. The County should ensure all necessary reports are submitted timely.

Condition: There was 1 out of 8 reports submitted late as noted below.

Questioned costs: None

Context: There was one instance where a report was submitted 13 days later than the required deadline.

Effect: Expenditures may not be reviewed and approved by the grantor Agency in a timely manner.

Cause: Staff turnover at the Director level. Also, increased workload caused by the global pandemic, coupled with staffing shortages during the year.

Recommendation: We recommend the County implement a process to track and meet required reporting deadlines going forward.

Management's Response: The delay in reporting was due to turnover in the Finance Director position in mid-June 2022 and a subsequent misunderstanding of the due date. The newly appointed interim Finance Director believed the report to be due by July 31, 2022. We agree with the recommendation.

Section IV – State Award Findings and Questioned Costs

None

Section V – Summary Schedule of Prior Audit Findings

Finding: 2021-001

Status: Corrected.

Finding: 2021-002

Status: Repeated. See 2022-001



GUILFORD COUNTY, NORTH CAROLINA
Corrective Action Plan

YEAR ENDED JUNE 30, 2022

2022-001

Name of Contact Person: Sharon Barlow

Corrective Action: Training and monitoring will place an increased emphasis on documentation.

Proposed Completion Date: Training and monitoring are ongoing.

2022-002

Name of Contact Person: John Barfield

Corrective Action: The County will implement a process to track and meet required reporting deadlines going forward.

Proposed Completion Date: This will be completed by March 31, 2023.

GUILFORD COUNTY, NORTH CAROLINA
Schedule of Expenditures of Federal and State Awards
For the Fiscal Year Ended June 30, 2022

Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Passed Through to Subrecipients
FEDERAL AWARDS					
<u>U.S. Department of Agriculture</u>					
Child Nutrition Cluster:					
Passed Through N.C. Department of Public Instruction:					
National School Lunch Program	10.555	1167	\$ 96,598	-	-
Total Child Nutrition Cluster			<u>96,598</u>	<u>-</u>	<u>-</u>
Passed Through N.C. Department of Health and Human Services:					
Division of Social Services:					
Supplemental Nutrition Assistance Program (SNAP) Cluster:					
Direct Benefit Payments:					
Supplemental Nutrition Assistance Program Administration (Note 1)	10.561	-	4,686,690	-	-
COVID-19 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	-	267,978	-	-
Food Nutrition Supplement - CAA Funds	10.561	-	98,423	-	-
Supplemental Nutrition Assistance Fraud Administration (Note 1)	10.561	-	105,491	-	-
Total Supplemental Nutrition Assistance Program (SNAP) Cluster			<u>5,158,582</u>	<u>-</u>	<u>-</u>
Division of Women's and Children's Health:					
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	13A25405GA41, 13A25405GB41, 13A254054V41, 13A25409GA41, 13A25409GB41, 13A254094V41, 13A25403GA41, 13A25403GB41, 13A254034V41, 13A25404GB41, 13A254044V41, 13A25404GA41, 13A2570CJQ41, 13A2570EJQ41, 13A25404GC41, 13A25403GC41, 13A25405GC41, 13A25409GC41, 13A2570FJQ41	2,653,131	-	-
Total U.S. Department of Agriculture			<u>7,908,311</u>	<u>-</u>	<u>-</u>
<u>U.S. Department of Justice</u>					
Passed Through N.C. Department of Crime Control and Public Safety:					
Passed Through City of Greensboro, North Carolina:					
Edward Byrne Memorial Justice Assistance Grant-LLEBG Technology	16.738	20-DJ-BX-1074	20,616	-	-
Edward Byrne Memorial Justice Assistance Grant	16.738	2021-DJ-BX-0813	69,713	-	-
Total JAG Program			<u>90,329</u>	<u>-</u>	<u>-</u>
GCC: Guilford FJC Enhanced Coordination and Support of Child and Elder Justice Services	16.575	2020-V2-GX-0061	-	161,448	-
GCC: Guilford County Specialized Crisis Assessment Coordination and Navigation	16.575		-	158,549	-
Covid-19 Coronavirus Emergency Supplemental Funding	16.034	2020-VD-BX-0331	36,692	-	-
Governor's Crime Commission: Guilford County Family Justice Civil Legal Project	16.588	15JOVW-21-GG-00533-STOP	-	123,300	-
Governor's Crime Commission: Guilford County Family Justice Civil Legal Project	16.588	2020-WF-AX-0015	-	66,230	-
Paul Coverdell Forensic Sciences Improvement	16.803	2020-CD-BX-0065	154,789	-	-
Direct Programs:					
COPS Hiring Program (CHP)	16.710	-	219,317	-	-
Federal Forfeitures	16.922	-	74,005	-	-
Total U.S. Department of Justice			<u>575,132</u>	<u>509,527</u>	<u>-</u>
<u>U.S. Department of Treasury</u>					
Direct Programs:					
Covid-19 Coronavirus Relief Fund	21.019	-	304,137	-	-
Covid -19 Emergency Rental Assistance Program	21.023	-	37,505,845	-	-
Covid-19 Coronavirus State and Local Fiscal Recovery Fund	21.027	-	2,852,681	-	-
Total U.S. Department of Treasury			<u>40,662,663</u>	<u>-</u>	<u>-</u>

GUILFORD COUNTY, NORTH CAROLINA
Schedule of Expenditures of Federal and State Awards
For the Fiscal Year Ended June 30, 2022

Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Passed Through to Subrecipients
FEDERAL AWARDS (Continued)					
U.S. Department of Transportation					
Passed Through the N.C. Department of Transportation:					
<i>Transit Services Programs Cluster:</i>					
Covid-19 Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	20-CA-049	\$ 250,761	-	-
Enhance Mobility of Seniors with Disabilities	20.513	20-ED-049	38,809	-	-
<i>Total Transit Services Programs Cluster</i>			<u>289,570</u>	-	-
<i>Federal Transit Cluster:</i>					
Covid-19 Federal Transit Formula Grants	20.507	20-CS-049	33,505	-	-
Federal Transit Formula Grant-Urbanized Area Program	20.507	21-SU-049	23,224	-	-
Passed Through City of Greensboro, North Carolina:					
Covid-19 Federal Transit Formula Grants	20.507	NC-2020-023-00	70,665	-	-
<i>Total Federal Transit Cluster</i>			<u>127,394</u>	-	-
Passed Through the N.C. Department of Transportation:					
<i>Highway Safety Cluster:</i>					
Highway Safety Program-LEL	20.600	PT-2022-06-07	15,198	-	-
Highway Safety Program-LEL	20.600	PT-2020-06-04,PT-2021-06-10	6,404	-	-
Highway Safety Program-DWI Task Force	20.600	AL-2022-02-06,AL-2021-02-06	78,841	-	-
Highway Safety Program-DWI Task Force Educator	20.600	AL-2021-02-05	49,456	-	-
Highway Safety Program-DWI Task Force Expansion	20.600	AL-2022-02-07	41,060	-	-
<i>Total Highway Safety Cluster</i>			<u>190,959</u>	-	-
Public Transportation and Rail Division:					
Community Transportation Program - Administration	20.509	22-CT-049	58,162	3,635	-
<i>Total U.S. Department of Transportation</i>			<u>666,085</u>	<u>3,635</u>	-
U.S. Department of Health and Human Services					
Passed Through N.C. Board of Elections:					
Help America Vote Act-One Stop Voting	93.617	-	173,890	-	-
Covid-19 Provider Relief Fund and American Rescue Plan Rural Distribution	93.498	-	176,500	-	-
Passed Through N.C. Department of Health and Human Services:					
Division of Social Services:					
<i>Temporary Assistance for Needy Families Cluster:</i>					
Work First Administration	93.558	-	577,220	-	-
Work First Service	93.558	-	3,004,866	-	-
<i>Total TANF Cluster</i>			<u>3,582,086</u>	-	-
Adoption Fostercare	93.XXX	-	361,580	-	-
Family Preservation and Reunification	93.556	-	152,111	-	-
Child Support Enforcement IV-D Administration	93.563	-	5,318,908	-	-
Child Support Enforcement IV-D Incentive	93.563	-	590,906	-	-
Permanency Planning	93.645	-	153,054	-	-
Links	93.674	-	96,007	6,449	-
Independent Living Special Links Fund	93.674	-	15,868	-	-
Links Age Youth Chafee Funding	93.674	-	443,324	-	-
Adult Care Home Case Management	93.778	-	143,234	31,172	-
<i>Low-Income Home Energy Assistance:</i>					
Low-Income Home Energy Assist. - Crisis Intervention	93.568	-	714,667	-	-
Low Income Home Energy Assistance	93.568	-	5,349,625	-	-
Low Income Home Energy Assistance - Administration	93.568	-	387,698	-	-
Low Income Home Energy Assistance - COVID 19	93.568	-	759,010	-	-

GUILFORD COUNTY, NORTH CAROLINA
Schedule of Expenditures of Federal and State Awards
For the Fiscal Year Ended June 30, 2022

Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Passed Through to Subrecipients
FEDERAL AWARDS (Continued)					
<u>U.S. Department of Health and Human Services (Continued)</u>					
<i>Foster Care and Adoption Cluster: (Note 3)</i>					
Foster Care Title IV-E	93.658	-	\$ 1,299,910	(155,036)	-
Foster Care Title IV-E Maximization	93.658	-	1,064,375	213,015	-
Foster Care At Risk	N/A	-	-	3,296	-
Foster Care At Risk Maximization	N/A	-	-	80,056	-
Foster Care Title V-E Max Level III	93.658	-	39,162	-	-
Extended Foster Care Max Non IV-E	N/A	-	-	274,628	-
Foster Care Title IV-E Child Protective Services	93.658	-	264,760	232,448	-
Foster Care Title IV-E Administration County Paid to CCI	93.658	-	643,820	321,910	-
Foster Care Title IV-E Family Foster Max	93.658	-	-	67	-
Foster Care Title IV-E Training	93.658	-	2,031,694	-	-
Foster Care Title IV-E Administration	93.658	-	37,088	-	-
Adoption Assistance - IV-E Optional Adoption Training	93.659	-	389,609	-	-
Adoption Assistance - IV-E	93.659	-	1,110	-	-
<i>Total Foster Care and Adoption Cluster</i>			<u>5,771,528</u>	<u>970,384</u>	<u>-</u>
<i>Social Services Block Grant Cluster: (Note 3)</i>					
SSBG - Adult Day Care	93.667	-	23,273	18,187	-
SSBG - In-Home Services	93.667	-	125,970	-	-
SSBG - Other Services and Training	93.667	-	2,405,825	-	-
SSBG - Adult Protective Services	93.667	-	19,820	-	-
Special Children Adoption Incentive Fund	93.667	-	-	28,435	-
<i>Total Social Services Block Grant Cluster</i>			<u>2,574,888</u>	<u>46,622</u>	<u>-</u>
<i>Administration:</i>					
<i>State Children's Health Insurance Program:</i>					
NC Health Choice	93.767	-	207,733	9,028	-
CARES Vaccine Distribution	93.767	-	-	(26,924)	-
<i>Total State Children's Insurance Program</i>			<u>207,733</u>	<u>(17,896)</u>	<u>-</u>
<i>Medicaid Cluster:</i>					
<i>Medical Assistance Program:</i>					
State County Special Assistance	93.778	-	87,920	-	-
Medical Assistance Administration	93.778	-	11,229,904	-	-
Medical Transportation Service	93.778	-	295	-	-
Medicaid Administrative Claiming	93.778	-	462,379	-	-
DMA Equipment	93.778	-	27,576	13,577	-
<i>Total Medicaid Cluster</i>			<u>11,808,074</u>	<u>13,577</u>	<u>-</u>
<i>Subsidized Child Care Cluster (Note 3):</i>					
<i>Child Care Development Fund Cluster:</i>					
<i>Division of Social Services:</i>					
Child Care Development Fund - Administration	93.596	-	893,723	-	-
<i>Total Child Care Development Fund Cluster</i>			<u>893,723</u>	<u>-</u>	<u>-</u>
<i>Total Subsidized Child Care Cluster</i>			<u>893,723</u>	<u>-</u>	<u>-</u>

GUILFORD COUNTY, NORTH CAROLINA
Schedule of Expenditures of Federal and State Awards
For the Fiscal Year Ended June 30, 2022

Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Passed Through to Subrecipients
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 Public Health:					
HHP and Public Health Emergency Preparedness	93.069	12642680EN41, 12642680EQ41,12642680ER41, 1311463AYQ41,	\$ 80,000	-	-
CDC Tuberculosis	93.116	1460272ENF41,14602720NF41,14602 72ANF41	8,002	-	-
Community Linkages to Care for Overdose Prevention	93.136	1175852ADH41,1175852BDH41,1175 8380DH41	95,784	-	-
Title X Family Planning	93.217	13A1592DFP41,13A15900FP41, ,13A1592CFP41	240,258	-	-
Child Health School Health Staffing	93.268	1332892AL541	757,300	-	-
CDC Covid 19 Vaccination Program	93.283	1331629B4Q41	280,142	-	-
COVID-19 Crisis Response	93.305	12642680CP41, 12642680YM41	36,799	-	-
Antimicrobial-Resistant Gonorrhea	93.323	1175871AHJ41, 1175871BHJ41,1175871CHJ41,11758 710HJ41	411,555	-	-
COVID-19 CARES - ELC Communicable Disease	93.323	1175870AWT41,11754026HN41,1175 878AHH41,1175883AP541,1175883A P541	2,464,604	-	-
Cares Act Advancing Equity	93.391	11617955LZ41	29,044	-	-
Immunization Action Plan	93.539	1331631BEJ41	92,699	-	-
TANF - Family Planning	93.558	13A15151T241	69,463	-	-
Regugee Health Assessments	93.566	1370810F6841,1370810B6841,137081 006841	31,119	-	-
Healthy Communities	93.758	126155030041,12615503PH41, 126155030041	30,646	1,301	-
Maternal Child Health Block Grant:					
Child Health	93.994	12715745AR41,127157450041, 133253580041	518,115	123,208	-
Child Fatality	93.994	12715351AR41	3,932	-	-
Child Service Coordination	93.994	12715318AR41	169,324	-	-
Family Planning	93.994	13A15735AP41,13A16020FR41, 13A157350041,13A15735AP41,13A16 021FR41	40,770	271,983	-
Maternal Health	93.994	13A15740AP41,13A15146AR41, 13A151070041,13A15740AP41,13A15 7400041	92,175	174,630	-
<i>HIV Cluster: (Note 3)</i>					
HIV Prevention Activities - Aid-To-County	93.940	1311981CHV41,13114300HV41	44,376	-	-
HIV Prevention Activities - Jail Screening	93.940	1311981CHV41, 1311981BHV41	142,273	-	116,261
STD Prevention	93.977	1311462BNB41,13114631NB41	100	-	-
HIV/STD Non-Traditional C/T	N/A	13114541BN41,13114541RQ41,13114 541RR41	-	344,966	229,976
HIV/STD State	N/A	13114536RR41, 13114536RQ41	-	6,515	-
<i>Total HIV Cluster</i>			<u>186,749</u>	<u>351,481</u>	<u>346,237</u>
Division of Aging :					
Passed Through the Piedmont Triad Regional Council:					
SSBG Supportive Services for the Aging	93.667	-	127,257	3,636	24,128
<i>Aging Cluster:</i>					
Special Programs for the Aging:					
Title III-B, Supportive Services	93.044	-	644,525	37,914	302,387
Access	93.044	-	112,815	40,193	103,008
Title III-C-1, Congregate Meals	93.045	-	113,770	28,996	142,766
Title III-C-2, Home Delivered Meals	93.045	-	224,924	534,657	759,581
Nutrition Service Incentive Program	93.053	-	102,061	-	102,061
<i>Total Aging Cluster</i>			<u>1,198,095</u>	<u>641,760</u>	<u>1,409,803</u>
Total U.S. Department of Health and Human Services			<u>46,638,246</u>	<u>2,618,307</u>	<u>1,780,168</u>
<u>U.S. Department of Homeland Security</u>					
Passed Through N.C. Department of Public Safety:					
Emergency Management Performance	97.042	EMPG-2021-19040	\$ 78,071	-	-
Total U.S. Department of Homeland Security			<u>78,071</u>	-	-

GUILFORD COUNTY, NORTH CAROLINA
Schedule of Expenditures of Federal and State Awards
For the Fiscal Year Ended June 30, 2022

Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Passed Through to Subrecipients
FEDERAL AWARDS (Continued)					
<u>Executive Office of the President</u>					
Direct Programs:					
Office of National Drug Control Policy: High Intensity Drug Trafficking Areas	95.001	G19GA0005A	13,689	-	-
Office of National Drug Control Policy: High Intensity Drug Trafficking Areas	95.001	G20GA0005A	100,994	-	-
Office of National Drug Control Policy: High Intensity Drug Trafficking Areas	95.001	G21GA0005A	148,306	-	-
Total Executive Office of the President			262,989	-	-
TOTAL FEDERAL AWARDS			\$ 96,791,497	3,131,469	1,780,168
STATE AWARDS					
<u>N.C. Department of Health and Human Services:</u>					
Division of Social Services:					
CWS Adoption Assistance	N/A	-	\$ -	12,310	-
State Foster Home	N/A	-	-	464,015	-
State Foster Home - Maximization	N/A	-	-	867,282	-
Aid to Veterans Affairs	N/A	-	-	2,109	-
Collections Incentives/Program Integrity	N/A	-	-	10,990	-
Share the Warmth	N/A	-	-	32,853	-
State Child Welfare/Child Protective Services	N/A	-	-	757,011	-
Division of Aging:					
Passed Through the Piedmont Triad Regional Council:					
In-Home Services	N/A	-	-	957,958	176,587
State Appropriation	N/A	-	-	13,992	2,579
Division of Child Development:					
DCD Smart Start	N/A	-	-	107,100	-
Division of Public Health:					
General	N/A	116141100041	-	228,858	-
Communicable Disease	N/A	117545100041	-	16,586	-
Tuberculosis	N/A	146045510041	-	119,457	-
Maternal Health High Risk	N/A	13A157460041	-	21,327	-
STD Drugs	N/A	13114601BN41, 13114601RR41,13114601RQ41	-	3,550	-
Passed Through NC Partnership for Children and Guilford County Partnership for Children:					
Smart Start Child Care Nurses	N/A	1718-3414/207	-	329,972	-
Smart Start Family Connects	N/A	1718-5413/235	-	562,898	-
Division of Mental Health/Developmental Disabilities/Substance Abuse:					
Opioids and COVID: Supporting Justice Involved Individuals with SUD during COVID	N/A	-	-	27,243	-
Passed Through Sandhills Center for Mental Health:					
Single Stream Line Funding	N/A	536998 14225220003D	-	264,000	-
NC Office of Minority Health and Health Disparities Development:					
Passed Through County of Alamance:					
Minority Diabetes Prevention Program	N/A	1262417900	-	10,756	-
Office of Rural Health and Community Care:					
Community Health Grant - Medication Assistance	N/A	90008438	-	13,604	-
Community Health Grant - Primary Care Clinic	N/A	-	-	22,828	-
Total N.C. Department of Health and Human Services			-	4,846,699	179,166
<u>N.C. Department of Environmental Quality</u>					
Division of Environmental Health:					
Food and Lodging	N/A	11534752SZ41	-	88,451	-
Division of Water Quality:					
Soil and Water Conservation	N/A	071563613	-	28,491	-
Division of Waste Management:					
Leaking Petroleum Underground Storage Tank Cleanup	N/A	-	-	15,000	-
Scrap Tire Program-Disposal Account Fund Grant	N/A	-	-	32,418	-
Total N.C. Department of Environmental Quality			-	164,360	-

GUILFORD COUNTY, NORTH CAROLINA
Schedule of Expenditures of Federal and State Awards
For the Fiscal Year Ended June 30, 2022

Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Passed Through to Subrecipients
STATE AWARDS (Continued)					
<u>N.C. Department of Transportation</u>					
<i>Rural Operating Assistance Program (ROAP) Cluster: (Note 3)</i>					
Elderly and Handicapped Transportation (E&DTAP)	N/A	DOT-20CL	\$ -	216,919	-
Rural General Public (RGP)	N/A	DOT-20CL	-	98,755	-
Work First Employment Transportation Assistance	N/A	DOT-20CL	-	123,345	-
<i>Total Rural Operating Assistance Program (ROAP) Cluster</i>			-	439,019	-
Total N.C. Department of Transportation			-	439,019	-
<u>N.C. Department of Public Safety</u>					
N.C. Local Reentry Council	N/A	IA RFP #: 19-013970-LTA 341-10097,10099,11431, 11524	-	9,684	-
Juvenile Crime Prevention Council Programs	N/A	11525,11606,11939,12269,12278 22274,23258,22280,22299,2230 22307,341-23259, 22312,22314, 23240,22320,1141-22551, 1141-22962	-	1,270,798	-
Total N.C. Department of Public Safety			-	1,280,482	-
<u>N.C. Department of Public Instruction</u>					
Public School Building Capital Fund - NC Education Lottery	N/A	-	-	4,750,000	-
Total N.C. Department of Public Instruction			-	4,750,000	-
TOTAL STATE AWARDS			-	11,480,560	179,166
TOTAL FEDERAL AND STATE AWARDS			\$ 96,791,497	14,612,029	1,959,334

GUILFORD COUNTY, NORTH CAROLINA

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

YEAR ENDED JUNE 30, 2022

Note 1—Basis of presentation

The accompanying Schedule of Expenditures of Federal and State Awards (“SEFSA”) includes the federal and State grant activity of Guilford County under the programs of the federal government and the state of North Carolina for the year ended June 30, 2022. The information in this SEFSA is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”) and the State Single Audit Implementation Act. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in, the preparation of the basic financial statements.

Note 2—Summary of significant accounting policies

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

Note 3—Clusters of programs

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