



**GUILFORD COUNTY, NORTH  
CAROLINA**

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

*As of and for the Year Ended June 30, 2013*

*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, 2013, 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 28, 2013. 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 Rickett LLP

Raleigh, North Carolina  
October 28, 2013

**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, 2013. 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 major federal programs for the year ended June 30, 2013.

**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 which are described in the accompanying schedule of findings and questioned costs as items 13-01, 13-02, 13-03 and 13-04. Our opinion on each major federal program is not modified with respect to these matters.

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

## **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 our 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.

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

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

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, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated October 28, 2013, 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 28, 2013

**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, 2013. 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 major State programs for the year ended June 30, 2013.

**Other Matters**

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with applicable sections of OMB Circular A-133 as described in the *Audit Manual for Governmental Auditors in North Carolina* and which are described in the accompanying schedule of findings and questioned costs as items 13-05 and 13-06. Our opinion on each major State program is not modified with respect to these matters.

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

## **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.

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

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

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, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated October 28, 2013, 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 28, 2013



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

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

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**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? \_\_\_ yes       X  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>                                       |
|---------------|---|
| 10.561        | Supplemental Nutrition Assistance Program (SNAP) Cluster: |
| 10.561        | Supplemental Nutrition Assistance Program Administration  |
|               | Supplemental Nutrition Assistance Fraud Administration    |
| 10.557        | Special Supplemental Nutrition Program                    |
|               | For Women, Infants, and Children                          |
| 10.557        | Special Supplemental Nutrition Program                    |
|               | For Women, Infants, and Children – Non Cash               |

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

*FOR THE FISCAL YEAR ENDED JUNE 30, 2013*

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

Identification of major federal programs (continued):

|        |  |
|--------|--|
|        | Subsidized Child Care Cluster:                     |
| 93.596 | Child Care Development Fund – Administration       |
| 93.575 | Child Care and Development Fund – Discretionary    |
| 93.596 | Child Care and Developmental Fund – Mandatory      |
| 93.596 | Child Care and Developmental Fund – Match          |
| 93.558 | TANF   |
| 93.667 | SSBG   |
| 93.658 | Foster Care Title IV-E                             |
| N/A    | TANF Maintenance of Effort                         |
| N/A    | Smart Start  |
| N/A    | State Appropriations                               |
|        | Foster Care and Adoption Assistance Cluster:       |
| 93.658 | IV-E Foster Care                                   |
| 93.658 | IV-E Foster Care Maximization                      |
| 93.658 | IV-E Child Protective Services                     |
| 93.658 | IV-E Optional Administration                       |
| 93.658 | IV-E Administration County Paid to CCI             |
| N/A    | Foster Care HIV IV-E                               |
| 93.658 | IV-E Family Foster Max                             |
| 93.658 | IV-E Max Level III                                 |
| 93.658 | ARRA-IV-E Foster Care                              |
| 93.658 | IV-E Foster Care Training                          |
| 93.659 | Adoption Assistance – IV-E                         |
| 93.659 | IV-E Administration                                |
| 93.659 | IV-E Optional Adoption Training                    |
| 93.659 | ARRA – Adoption Assistance                         |
| N/A    | Foster Care At Risk Maximization                   |
| 93.659 | Direct Benefit Payments Adoption Assistance – IV-E |
| 93.568 | Crisis Intervention Payment                        |
| 93.568 | Low Income Home Energy Assistance                  |
| 93.568 | Low Income Energy Administration                   |
| 93.767 | N.C Health Choice                                  |
| 93.778 | Medicaid Cluster                                   |

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, 2013

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**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  X  yes   no

**State Awards**

Internal control over major State programs:

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

Noncompliance material to State awards?   yes  X  no

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

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

Identification of major State programs:

- Program Name
- Rural Operating Assistance Program (ROAP) Cluster:
  - Elderly and Handicapped Transportation Assistance (E&HTAP)
  - Rural General Public (RGP)
  - Work First Transitional/Employment Transportation Assistance
- Smart Start:
  - Smart Start Child Care Nurses
  - Smart Start Dental Hygienist
  - Smart Start Newborn Visits
- Juvenile Crime Prevention Council Programs

Major State programs for Guilford County are Special Supplemental Nutrition Program for Women, Infants, and Children, Subsidized Child Care Cluster, Foster Care and Adoption Cluster, Medicaid Cluster, and N.C. Health Choice 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, 2013

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### 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 N.C. Department of Health and Human Services**  
**Medical Assistance and N.C. Health Choice**  
**CFDA # 93.778 and 93.767**

#### **Finding 13-01** **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 EIS system, and to ensure that all required physical documentation is located in the file to properly document eligibility with program requirements.

**Condition:** Eight instances in which documentation was missing from the file. No instances of incorrect eligibility determination were noted. However, the lack of controls allows for inaccuracies with the potential for over or under payment of benefits.

**Questioned costs:** None. Through review of the case files we were able to determine the recipient was eligible for assistance.

**Context:** We examined 40 case files, 34 Medical Assistance and 6 N.C. Health Choice. Of the 40 files sampled, we noted eight of the files, seven Medical Assistance and one N.C. Health Choice had missing documentation as follows:

**Medical Assistance:**

- Three Budget verification forms and determination/redetermination forms
- Two Budget verification forms, determination/redetermination forms, verification of health insurance coverage, resource match, verification of medical expenses and signed application.
- Two Budget verification forms, determination/redetermination forms and resource matches

**N.C. Health Choice:**

- One Budget verification form and determination/redetermination form

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

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

# GUILFORD COUNTY, NORTH CAROLINA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

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### Section III – Federal Awards Findings and Questioned Costs - continued

**Recommendation:** Although these issues will occur from time to time considering the volume of case files that the County processes and maintains, it is recommended that policies be put in place or reinforced to ensure that participant eligibility and documentation is maintained appropriately. The County should maintain filing policies in an attempt to prevent loose filing in the future which can result in missing documentation.

**Views of responsible officials:** During time frame for tested cases, Family & Children's Medicaid was in the midst of implementation of the Northwoods electronic document management and filing system for our Greensboro office. We have now fully transitioned to electronic filing/documentation in order to improve efficiency.

**U.S. Department of Health and Human Services**  
**Passed-through the N.C. Department of Health and Human Services**  
**Division of Social Services**  
**Program Name: Subsidized Child Care Cluster**  
**CFDA #: 93.575-CL**

#### **Finding 13-02** **Nonmaterial Noncompliance – Eligibility**

**Criteria:** Physical documentation is required to properly document eligibility with program requirements. Individuals receiving benefits must properly complete the application for child care services.

**Condition:** Two instances in which the application for child care services was not properly filled out with appropriate approval dates.

**Questioned costs:** None. The missing documentation did not affect the eligibility of the child care services.

**Context:** We examined 40 case files and reviewed to ensure that all eligibility documentation was included.

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

**Cause:** Case workers did not properly complete the child care application for services.

**Recommendation:** Although these issues will occur from time to time considering the volume of case files that the County processes and maintains, it is recommended that the County should continue to train employees on the proper eligibility and verification procedures to ensure the proper documentation is obtained and supported on the child care application form.

**Views of responsible officials:** Accept findings no dispute. The errors questioned have minimal impact to the agency and our goal of remaining within 98% compliance of state policy and method of scoring.

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

*FOR THE FISCAL YEAR ENDED JUNE 30, 2013*

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

**U.S. Department of Agriculture**  
**Passed-through the N.C. Department of Health and Human Services**  
**Division of Social Services**  
**Program Name: Supplemental Nutritional Assistance Program (SNAP) Cluster**  
**CFDA #: 10.561**

**Finding 13-03**  
**Nonmaterial Noncompliance – Eligibility**

**Criteria:** Based on the Food and Nutrition Services Compliance Supplement, physical documentation is required to properly document eligibility with program requirements.

**Condition:** Three instances in which case file did not contain a completed signed and dated Food and Nutrition Services application.

**Questioned costs:** None. The missing documentation did not affect the eligibility of the participant.

**Context:** We examined 40 case files and reviewed to ensure that eligibility was properly verified and that the Food and Nutrition Services application was completed, signed and dated. Of the 40 files sampled, we noted three files did not contain appropriate documentation as follows:

- One application could not be located
- One application was not signed by the client
- One application was not signed by the caseworker

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

**Cause:** Case workers did not properly complete the Food and Nutrition Services application.

**Recommendation:** It is recommended that the County should continue to train employees on the proper eligibility and verification procedures to ensure the proper documentation is obtained and supported on the Food and Nutrition Services application form.

**Views of responsible officials:** Guilford County DSS is committed to providing efficient and effective service to our customers. Despite the challenges presented with increasing caseload volumes, we strive and will continue to promote accurate and timely processing of Food and Nutrition Services (FNS) applications and recertifications through ongoing refresher trainings and step-by-step job aids to keep staff well informed of all updated policy and procedural information.

# GUILFORD COUNTY, NORTH CAROLINA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

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### 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**  
**Division of Social Services**  
**Program Name: Foster Care and Adoption Cluster**  
**CFDA #: 93.658 and 93.569 – Foster Care – Title IV-E and Adoption Assistance**

#### **Finding 13-04** **Nonmaterial Noncompliance – Eligibility**

**Criteria:** Per the Child Welfare Funding Manual Chapter XIII a current written Initial Case Plan or Family Services Agreement with all applicable components must be completed at appropriate intervals.

Per the Child Welfare Funding Manual Chapter XIII the agency is required to use the Adoption Assistance Eligibility Checklist (DSS 5012) to establish eligibility and the Adoption Assistance Agreement (DSS 5013) must be completed, signed and dated by all parties to the agreement before the final decree of adoption.

**Condition:** One instance in which an Initial Case plan or Family Services Agreement was not documented in the case file. Two instances where the 5012 and 5013 forms were not signed and dated and one instance where the 5012 and 5013 was dated after the Adoption Decree. No instances of incorrect eligibility determination were noted. However, the lack of controls allows for inaccuracies with the potential for over or under payment of benefits.

**Questioned costs:** \$32,930 and \$57,343 which are the payments incorrectly paid from IV-E funding.

**Context:** We examined 40 case files and reviewed to ensure that eligibility requirements were met. Of the 40 files sampled, we noted four of the files, one Foster Care and three Adoption that had missing documentation as follows:

**Foster Care – Title IV-E:**

- One Initial Case Plan or Family Service Agreement was not documented in the file

**Adoption Assistance:**

- Two of the 5012 & 5013 were not signed and dated
- One of the 5013 was dated after the Adoption Decree and 5012 was not dated

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

**Cause:** Case workers overlooked proper completion of paperwork and failed to update recipient's files appropriately.

**Recommendation:** It is recommended that policies and procedures be put in place or reinforced to ensure that all documentation is obtained in the case file.

**Views of responsible officials:** Department of Social Services is in agreement with the foster care and adoption assistance findings.

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

*FOR THE FISCAL YEAR ENDED JUNE 30, 2013*

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

**Department of Social Services**  
**Program Name: Crosscutting**

**Finding 13-05**  
**Nonmaterial Noncompliance – Allowable Costs**

**Criteria:** Costs reported should be allowable in accordance with Section II of the DSS Fiscal Manual.

**Condition:** During our audit procedures, we noted that one expenditure that did not contain proper supporting documentation.

**Questioned costs:** None. The questioned costs were determined below amount that should be reported therefore, there are no questioned costs associated with this finding.

**Context:** We examined 40 expenditures across all major programs for proper inclusion in the DSS 1571 reporting.

**Effect:** Expenditure was requested for reimbursement that did not contain proper support and the County could mistakenly report other expenditures that are not allowable.

**Cause:** Oversight by County personnel.

**Recommendation:** Although these issues will occur from time to time considering the volume of expenditures that the County processes and maintains, it is recommended that policies are reinforced to ensure that expenditures are properly reported and supporting documentation is obtained.

**Views of responsible officials:** Department of Social Services is in agreement with the finding.



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

*FOR THE FISCAL YEAR ENDED JUNE 30, 2013*

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

**N.C. Department of Health and Human Services**  
**DSS Crosscutting**

**Finding 13-06**  
**Nonmaterial Noncompliance – Allowable Costs**

**Criteria:** As noted in the DSS Services Information System User's Manual, employees should account for 100% of their time; program codes and activities should be summarized correctly and approved, day sheet entries should be supported by documentation in the case record files, and day sheet summaries should be transferred to the DSS 1571 accurately to an eligible fund source.

**Condition:** Two instances in which the case record files did not have supporting documentation, and one instance where the supervisor keyed in the employee's time to the day sheet as the employee did not enter their time prior to leaving the employ of the County.

**Questioned costs:** None. The missing documentation and supervisor time entry did not affect DSS reimbursement.

**Context:** We examined 40 case files and reviewed for proper day sheet approval and to ensure that supporting documentation was kept on file to support the claim.

**Effect:** Day sheets are completed by employees and approved by the Supervisor when accounting for Program time. They are used to determine proper reimbursement for the program. This is required by the State and failure to have proper day sheets or support for time entries may lead to error or inefficiencies in requesting reimbursement for the Program.

**Cause:** Documentation was not kept in the file and information was not properly keyed by the employee.

**Recommendation:** The County should continue to train employees to ensure all time is appropriately posted, approved, accounted for and documented in the case file.

**Views of responsible officials:** Department of Social Services is in agreement with the findings.

# GUILFORD COUNTY, NORTH CAROLINA

## SCHEDULE OF CORRECTIVE ACTION PLAN

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

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13-01

**Name of contact person:** Lisa Ashley, Program Manager, Family & Children's Medicaid

**Corrective Action:** The following action plan has been put into place for Family & Children's Medicaid, within Guilford County:

- Policy refresher training for all Family & Children's Medicaid staff in the areas of budgeting, case documentation, and verifications required. (Ongoing—Last training held 7/10/13 in Greensboro & 7/17/12 in High Point). Supervisors have also held refresher trainings within their monthly unit staff meetings, along with one on one training provided to individuals identified within the testing. Expectation for all Family and Children's Medicaid staff is for budget & clear documentation to be included in 100% of case files.
- Ongoing training regarding document scanning & creating/saving documents within Northwoods system provided to file room, administrative support, and eligibility staff. (Quarterly trainings held by individual Supervisors during unit staff meetings. Last trainings held during April & May meetings).
- All case files & supporting documents now completed or scanned within Northwoods as of 11/2012. All Family and Children's applications and reviews are now completed and files stored within Northwoods.
  - All verifications and documents provided by each customer are scanned into Northwoods and housed within the customer's electronic case file by one of the following methods:
    - All documents provided by direct customer contact are scanned by the Family & Children's Medicaid worker seen.
    - All documents provided by mail are scanned by file room staff and a task is sent to the appropriate worker to notify.
    - Staff are responsible for viewing and clearing all tasks in a timely manner.
- Family & Children's Medicaid Supervisors will complete 2<sup>nd</sup> party reads on 3 cases, per Eligibility Worker, per month. (**Ongoing**)
  - Any noticed error trends will be addressed with further refresher training, detailed specifically to the shown trends.

**Proposed Completion Date:** Already in progress-ongoing

13-02

**Name of contact person:** Denise Hill, Program Manager

**Corrective Action:**

1. An email was sent to all child care staff on 7/1/13 title "Recurring Audit Error". The body of the email stated "Be sure to date your signatures on applications and vouchers."
2. At each monthly unit meeting audit findings are discussed. The next scheduled unit meeting is a combined city quarterly meeting on 9/6/13.
3. Quarterly unit meetings combining both cities involve training on error prone policies. The next meeting is 9/6/13.
4. Supervisor conducts second party reviews on a minimum of 3 cases per worker per month, but an average of 5 per worker. At monthly conferences, supervisor reviews each worker's errors with them and if errors are repeated, a plan is developed; however with errors of this nature, it is recommended proof reading paperwork before submitting.

# GUILFORD COUNTY, NORTH CAROLINA

## SCHEDULE OF CORRECTIVE ACTION PLAN

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

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5. Child Day Care staff has a committee to increase worker efficiencies to streamline some of the processes associated with the Subsidy Child Care Assistance program. They are scheduled to meet again in December 2013.
6. Statewide Policy simplification will clarify more uniform processes that will assist workers in being able to concentrate on the details that resulted in the above errors.

**Proposed Completion Date:** September 6, 2013 for quarterly meeting, and continuous on others.

13-03

**Name of contact person:** Karen Hall, Program Administrator, Economic Services Division, Guilford County DSS, Goioa Garrett, Program Manager, Universal Intake/Processing Team, Guilford County DSS, Tonya Jackson, Program Manager, Universal Review Team, Guilford County DSS

**Corrective Action:** We plan to ensure proper eligibility and verification procedures are adhered to by all staff using the following methods:

- Scan ALL FNS applications and recertifications into Northwoods document management system upon immediate arrival into agency.
- Conduct refresher training on FNS application and recertification policy and procedures. Ongoing refresher training conducted by Work Support Strategies (WSS) team effective 5/2013 and will continue through 12/2013.
- Supervisors and lead caseworkers will develop job aids to provide desktop assistance to staff when completing applications and recertifications outside of the training environment.

**Proposed Completion Date:** December 31, 2013

13-04

**Name of contact person:** Dr. Jeffrey Williams, Division Director Child Welfare, Sharon Barlow, Program Manager Child Welfare, Betty Kelly, Program Manager Child Welfare, Robert Williams, Guilford County Social Services Director, Pamela Watkins, Compliance and Permanency Program Manager, Nedra Turner, Adoption Supervisor, Veronica Harris, Foster Care Eligibility Case Worker

**Corrective Action:** Social Workers and Supervisors staff all Foster Care cases monthly to review progress made in completing court ordered activities. Foster Care Social Workers also maintain a *Case Management Log* with relevant due dates such as the next Permanency Planning date, Case Plan update, next court date. Supervisors are to review these logs at the monthly staffing. The 5094 is to be updated to reflect the next case plan/PPAT date and court date at a minimum quarterly.

The adoption Team will not submit any adoption paper work to the Guilford County Clerk's office without the Agency representative and parents' signature and dates on the 5013. The adoption supervisor will document this in the monthly notes and the Adoption Assistance case worker will ensure all signatures are included prior to processing the Adoption Assistance payment for the adoptive parent. In addition to addressing new cases received, the adoption team will review all current cases to ensure that all signatures and dates are completed. In the event the agency finds an IV-E case where the DSS 5013 was not completed prior to the date of the final decree, we will change the funding source to IV-B, which will result in an agency payback.

# GUILFORD COUNTY, NORTH CAROLINA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

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- The agency would like to address the finding where the 5012 was not dated. This is not eligibility error, however it is an agency error that will not result in an agency pay back. The binding contract is the 5013.

DSS will attempt to correct this by getting the appropriate signatures and dates, by using case notes, day sheets and social worker knowledge.

Please refer to the Child Welfare Funding Manual Chapter XIII  
Section 1600-Adoption Assistance Payments  
VI. Adoption Assistance Agreement (DSS-5013) (Page 17)

The adoption assistance agreement (DSS-5013) must be completed before adoption assistance benefits can be provided. This agreement must be a written instrument that is binding on all the parties. It is entered into by the prospective adoptive parent(s) and the child's agency (the agency responsible for eligibility).

- The agency would like to address the finding where the 5013 was not dated by the adoptive parents. This is not an eligibility error, However it is an agency error that will not result in an agency pay back. DSS will attempt to amend this error by contacting the adoptive parent, case worker notes and day sheets that will support the adoptive parent's date.

**Proposed Completion Date:** These policies are currently in place and will be reviewed with Foster Care Supervisors and Social Workers in November 2013 to ensure continued compliance.

13-05

**Name of contact person:** Myra C. Thompson, DSS Division Director – Business Manager

**Corrective Action:** Accounting staff will make sure all vendors are aware of the travel log needed for mileage reimbursement by reviewing invoices each month and contacting vendors if incorrect form is submitted.

**Proposed Completion Date:** 10/07/2013

13-06

**Name of contact person:** Pam Watkins, Program Manager Compliance

**Corrective Action:** Placement Documentation.

- Team Decision Making meetings and or team meetings will be documented in O drive, and day sheets. The documentation will reflect what the placement worker did (participation) and the time.
- DSS and Public/Health. Update MOU to reflect NC DHHS policy, which will also include expectations.

**Proposed Completion Date:** 10-31-2013

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

*FOR THE FISCAL YEAR ENDED JUNE 30, 2013*

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**Finding #: 12-01**

Status: Corrected.

**Finding #: 12-02**

Status: Not corrected. See 13-01.

**Finding #: 12-03**

Status: Corrected.

**Finding #: 12-04**

Status: Not corrected. See 13-06.

**Finding #: 12-05**

Status: Corrected.

**Finding #: 12-06**

Status: Corrected.

**GUILFORD COUNTY, NORTH CAROLINA**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Fiscal Year Ended June 30, 2013**

| Grantor/Pass-Through<br>Grantor/Program Title                                      | Federal<br>CFDA<br>Number | State/Pass-Through<br>Grantor's Number   | Expenditures |       |           |
|--|---------------------------|--|--------------|-------|-----------|
|  |                           |  | Federal      | State | Local     |
| <b>FEDERAL AWARDS</b>  |                           |  |              |       |           |
| <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   | \$ 17,966    | -     | -         |
| School Breakfast Program   | 10.553                    | 1167   | 9,172        | -     | -         |
| Passed Through N.C. Department of Health and Human Services:                       |                           |  |              |       |           |
| Division of Women's and Children's Health:   |                           |  |              |       |           |
| Summer Food Service Program  | 10.559                    | 12725767W241   | 3,147        | -     | 4,332     |
| <i>Total Child Nutrition Cluster</i>   |                           |  | 30,285       | -     | 4,332     |
| Passed Through N.C. Department of Health and Human Services:                       |                           |  |              |       |           |
| Division of Social Services:   |                           |  |              |       |           |
| <i>Supplemental Nutrition Assistance Program(SNAP)</i>                             |                           |  |              |       |           |
| <i>Cluster:</i>  |                           |  |              |       |           |
| Supplemental Nutrition Assistance Program Administration (Note 1)                  | 10.561                    | -  | 3,571,850    | -     | 3,571,850 |
| Supplemental Nutrition Assistance Fraud Administration (Note 1)                    | 10.561                    | -  | 110,178      | -     | 110,178   |
| <i>Total Supplemental Nutrition Assistance Program(SNAP)</i>                       |                           |  | 3,682,028    | -     | 3,682,028 |
| Division of Women's and Children's Health:   |                           |  |              |       |           |
| Special Supplemental Nutrition Program for Women, Infants, and Children            | 10.557                    | 13A25405GD41,13A25405GC41,13A25409GD41,13A25409GC41,13A25403GD41,13A25403GC41,13A2570EJQ41,13A2570FJQ41,13A2570GJQ41,13A25404GD41,13A25404GC41 | 2,516,126    | -     | -         |
| Direct Benefit Payments:   |                           |  |              |       |           |
| Special Supplemental Nutrition Program for Women, Infants, and Children - Non Cash | 10.557                    | -  | 10,383,773   | -     | -         |
| <i>Total U.S. Department of Agriculture</i>  |                           |  | 16,612,212   | -     | 3,686,360 |
| <u>U.S. Department of Housing and Urban Development</u>                            |                           |  |              |       |           |
| Passed Through the City of Greensboro, North Carolina:                             |                           |  |              |       |           |
| Lead Based Paint Hazard Control Program (Note 2)                                   | 14.900                    | NCLH0362-07  | 43,267       | -     | 530       |
| Lead Hazard Control Program for Healthy Homes                                      | 14.900                    | NCLHB0471-10   | 10,752       | -     | -         |
| <i>Total U.S. Department of Housing and Urban Development</i>                      |                           |  | 54,019       | -     | 530       |
| <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                                     | 16.738                    | 2011-DJ-BX-2161  | 82,830       | -     | -         |
| Edward Byrne Memorial Justice Assistance Grant                                     | 16.738                    | 2012-DJ-BX-0899  | 39,545       | -     | 64        |
| <i>Total JAG Program Cluster</i>   |                           |  | 122,375      | -     | 64        |
| N.C. Discretionary Funds GEMS  | 16.738                    | 2010-DJ-BX-0045  | 4,850        | -     | -         |
| Direct Programs:   |                           |  |              |       |           |
| Federal Forfeitures  | 16.922                    | -  | 902,518      | -     | (38,317)  |
| State Criminal Alien Assistance Program  | 16.606                    | 2011-AP-BX-0895  | 82,907       | -     | -         |
| <i>Total U.S. Department of Justice</i>  |                           |  | 1,112,650    | -     | (38,253)  |
| <u>U.S. Department of Treasury</u>   |                           |  |              |       |           |
| Direct Programs:   |                           |  |              |       |           |
| Federal Forfeitures  | 21.000                    | -  | 6,015        | -     | 12,401    |
| <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  | 19,131       | -     | -         |
| WIA Dislocated Workers   | 17.259                    | 3-2030-42  | 47,965       | -     | -         |
| <i>Total Workforce Investment Act Cluster</i>                                      |                           |  | 67,096       | -     | -         |
| <i>Total U.S. Department of Labor</i>  |                           |  | 67,096       | -     | -         |

**GUILFORD COUNTY, NORTH CAROLINA**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Fiscal Year Ended June 30, 2013**

| Grantor/Pass-Through<br>Grantor/Program Title  | Federal<br>CFDA<br>Number | State/Pass-Through<br>Grantor's Number | Expenditures |           |           |
|--|---------------------------|--|--------------|-----------|-----------|
|  |                           |  | Federal      | State     | Local     |
| <b>FEDERAL AWARDS (Continued)</b>  |                           |  |              |           |           |
| <u>U.S. Department of Transportation</u>   |                           |  |              |           |           |
| <i>Transit Services Programs Cluster:</i>  |                           |  |              |           |           |
| Passed Through City of Greensboro, North Carolina:<br>Job Access Reverse Commute                     | 20.516                    | NC-37-X020                             | \$ 179,208   | -         | -         |
| <i>Total Transit Services Programs Cluster</i>   |                           |  | 179,208      | -         | -         |
| <i>Federal Transit Cluster:</i>  |                           |  |              |           |           |
| Passed Through City of High Point, North Carolina:<br>Federal Transit Urbanized Area Formula Program | 20.507                    | NC-90-X470                             | 26,739       | -         | -         |
| <i>Total Federal Transit Cluster</i>   |                           |  | 26,739       | -         | -         |
| Passed Through the N.C. Department of Transportation:  |                           |  |              |           |           |
| <i>Highway Planning and Construction Cluster:</i>  |                           |  |              |           |           |
| Highway Planning & Construction-STPA-DA  | 20.205                    | EL-5101EC                              | 328,126      | -         | 82,031    |
| <i>Total Highway Planning and Construction Cluster</i>   |                           |  | 328,126      | -         | 82,031    |
| <i>Highway Safety Cluster:</i>   |                           |  |              |           |           |
| Law Enforcement Liaison Bike Safety Program  | 20.600                    | MC-13-08-04/K6-13-09-06                | 49,539       | -         | -         |
| Highway Safety Program   | 20.600                    | PT-2012-03-04-06                       | 13,019       | -         | 16,733    |
| Highway Safety Program   | 20.600                    | PT-2012-03-03-03                       | 11,381       | -         | (10,983)  |
| Highway Safety DWI Program   | 20.601                    | K8-13-02-24/K2-13-07-13                | 595,628      | -         | -         |
| Highway Safety Program   | 20.600                    | PT-13-03-03-03                         | 10,329       | -         | -         |
| <i>Total Highway Safety Cluster</i>  |                           |  | 679,896      | -         | 5,750     |
| Public Transportation and Rail Division:   |                           |  |              |           |           |
| Community Transportation Program - Administration  | 20.509                    | 12-CT-049                              | 58,936       | 97,613    | 27,626    |
| Community Transportation Program - Capital   | 20.509                    | 12-CT-049                              | 251,010      | 118,657   | 41,074    |
| <i>Total U.S. Department of Transportation</i>   |                           |  | 1,523,915    | 216,270   | 156,481   |
| <u>U.S. Department of Health and Human Services</u>  |                           |  |              |           |           |
| Passed Through N.C. Board of Elections:  |                           |  |              |           |           |
| Help America Vote Act  | 93.618                    | -                                      | 2,646        | -         | -         |
| Passed Through The University of North Carolina at Chapel Hill:                                      |                           |  |              |           |           |
| ACA Public Health Training Centers Program   | 93.249                    | -                                      | 1,000        | -         | -         |
| Passed Through N.C. Department of Health and Human Services:   |                           |  |              |           |           |
| Division of Social Services:   |                           |  |              |           |           |
| Adoption Fostercare  | N/A                       | -                                      | 326,892      | 30,676    | 21,406    |
| Work First Administration  | 93.558                    | -                                      | 887,448      | -         | 1,051,918 |
| Work First Service   | 93.558                    | -                                      | 3,301,546    | -         | 297,502   |
| Family Preservation  | 93.556                    | -                                      | 34,197       | -         | -         |
| Child Support Enforcement IV-D Administration  | 93.563                    | -                                      | 5,234,332    | -         | 2,696,474 |
| Child Support Enforcement IV-D Incentive   | 93.563                    | -                                      | 347,307      | -         | -         |
| Refugee Assistance Administration  | 93.566                    | -                                      | 9,176        | -         | -         |
| Crisis Intervention Payment  | 93.568                    | -                                      | 1,637,915    | -         | -         |
| Low Income Home Energy Assistance  | 93.568                    | -                                      | 1,329,500    | -         | -         |
| Low Income Energy Administration   | 93.568                    | -                                      | 351,830      | -         | -         |
| Permanency Planning - Special  | 93.645                    | -                                      | 303,406      | 22,226    | 113,978   |
| Adult Day Care   | 93.667                    | -                                      | 102,370      | 83,648    | 53,347    |
| In-Home Services   | 93.667                    | -                                      | 126,272      | -         | 18,039    |
| SSBG Other Services and Training   | 93.667                    | -                                      | 2,146,086    | 265,467   | 753,442   |
| Adult Protective Services  | 93.667                    | -                                      | 24,103       | -         | 8,034     |
| Links  | 93.674                    | -                                      | 67,231       | 15,780    | 1,027     |
| Independent Living Special Links Fund  | 93.674                    | -                                      | 49,013       | -         | -         |
| N.C. Health Choice   | 93.767                    | -                                      | 254,472      | 13,362    | 67,341    |
| State County Special Assistance  | 93.778                    | -                                      | 86,750       | -         | 219,337   |
| Adult Care Home Case Management  | 93.778                    | -                                      | 245,212      | 79,843    | 165,368   |
| Eligible Workers Admin. - Medical Assistance   | 93.778                    | -                                      | 51,383       | 52,554    | (1,170)   |
| Medical Assistance Administration  | 93.778                    | -                                      | 5,446,833    | -         | 5,446,624 |
| Medical Transportation Service   | 93.778                    | -                                      | 232          | 125       | (3)       |
| <i>Foster Care and Adoption Cluster: (Note 3)</i>  |                           |  |              |           |           |
| IV-E Foster Care   | 93.658                    | -                                      | 630,421      | 166,479   | 166,490   |
| IV-E Foster Care Maximization  | 93.658                    | -                                      | 26,455       | 9,857     | 7,636     |
| IV-E Child Protective Services   | 93.658                    | -                                      | 403,122      | 177,569   | 225,553   |
| IV-E Optional Administration   | 93.658                    | -                                      | 1,206,123    | -         | 1,206,123 |
| IV-E Administration County Paid to CCI   | 93.658                    | -                                      | 326,351      | 163,176   | 163,174   |
| Foster Care HIV IV-E   | N/A                       | -                                      | -            | 18,000    | -         |
| IV-E Family Foster Max   | 93.658                    | -                                      | 4,300        | -         | 2,272     |
| IV-E Max Level III   | 93.658                    | -                                      | 18,868       | -         | 9,965     |
| ARRA-IVE Foster Care   | 93.658                    | -                                      | 675          | -         | -         |
| IV-E Foster Care Training  | 93.658                    | -                                      | 4,567        | -         | 1,522     |
| Adoption Assistance - IVE  | 93.659                    | -                                      | 14,555       | 7,277     | 6,110     |
| IV-E Administration  | 93.659                    | -                                      | 12,032       | -         | 12,032    |
| IV-E Optional Adoption Training  | 93.659                    | -                                      | 151,888      | -         | 151,888   |
| ARRA-Adoption Assistance   | 93.659                    | -                                      | 15           | -         | -         |
| Foster Care At Risk Maximization   | N/A                       | -                                      | -            | 5,667     | 2,981     |
| Direct Benefit Payments:   |                           |  |              |           |           |
| Adoption Assistance - IVE  | 93.659                    | -                                      | 3,270,749    | 861,907   | 865,405   |
| <i>Total Foster Care and Adoption Cluster</i>  |                           |  | 6,070,121    | 1,409,932 | 2,821,151 |

**GUILFORD COUNTY, NORTH CAROLINA**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Fiscal Year Ended June 30, 2013**

| Grantor/Pass-Through<br>Grantor/Program Title                                       | Federal<br>CFDA<br>Number | State/Pass-Through<br>Grantor's Number   | Expenditures |             |           |
|---|---------------------------|--|--------------|-------------|-----------|
|   |                           |  | Federal      | State       | Local     |
| <b>FEDERAL AWARDS (Continued)</b>   |                           |  |              |             |           |
| <u>U.S. Department of Health and Human Services (continued)</u>                     |                           |  |              |             |           |
| Passed Through N.C. Department of Health and Human Services: (continued)            |                           |  |              |             |           |
| Division of Social Services: (continued)  |                           |  |              |             |           |
| Direct Benefit Payments:  |                           |  |              |             |           |
| Temporary Assistance for Needy Families   | 93.558                    | -  | \$ 2,523,854 | (382)       | 20,902    |
| Aid to Families with Dependent Children   | 93.560                    | -  | (4,420)      | (1,212)     | (1,212)   |
| Refugee Assistance Administration   | 93.566                    | -  | 173,846      | -           | -         |
| CWS Adoption Assistance   | 93.645                    | -  | 526,719      | 1,118,499   | 374,994   |
| Aid to the Blind  | 93.667                    | -  | 96,580       | 52,583      | 19,222    |
| Division of Medical Assistance:   |                           |  |              |             |           |
| Medicaid Transportation Reimbursement   | 93.778                    | -  | 1,260,006    | 665,047     | -         |
| Direct Benefit Payments:  |                           |  |              |             |           |
| Medical Assistance  | 93.778                    | -  | 326,668,324  | 182,610,730 | (2,077)   |
| <i>Subsidized Child Care (Note 3):</i>  |                           |  |              |             |           |
| <i>Child Care Development Fund Cluster:</i>   |                           |  |              |             |           |
| Division of Social Services:  |                           |  |              |             |           |
| Child Care Development Fund - Administration  | 93.596                    | -  | 824,882      | -           | -         |
| Division of Child Development:  |                           |  |              |             |           |
| Child Care and Development Fund - Discretionary                                     | 93.575                    | -  | 5,500,995    | -           | -         |
| Child Care and Development Fund - Mandatory   | 93.596                    | -  | 2,889,196    | -           | -         |
| Child Care and Development Fund - Match   | 93.596                    | -  | 2,655,799    | 939,055     | -         |
| <i>Total Child Care Development Fund Cluster</i>                                    |                           |  | 11,870,872   | 939,055     | -         |
| TANF  | 93.558                    | -  | 3,686,743    | -           | -         |
| SSBG  | 93.667                    | -  | 71,117       | -           | -         |
| Foster Care Title IV-E  | 93.658                    | -  | 888,235      | 597,210     | -         |
| TANF Maintenance of Effort  | N/A                       | -  | -            | 1,206,761   | -         |
| Smart Start   | N/A                       | -  | -            | 93,403      | -         |
| State Appropriations  | N/A                       | -  | -            | 1,613,264   | -         |
| <i>Total Subsidized Child Care Cluster</i>  |                           |  | 16,516,967   | 4,449,693   | -         |
| <u>Substance Abuse and Mental Health Service Administration</u>                     |                           |  |              |             |           |
| Passed Through N.C. Department of Health and Human Services:                        |                           |  |              |             |           |
| Division of Mental Health, Developmental Disabilities and Substance Abuse Services: |                           |  |              |             |           |
| <i>Mental Health Services Cluster: (Note 3)</i>                                     |                           |  |              |             |           |
| Block Grant for Community Mental Health Services:                                   |                           |  |              |             |           |
| Community Based Program - Mental Health   | 93.958                    | 536945 144422915A3D,<br>536949 146122925A3D,<br>536975 146122925AZ3D,<br>536975001 146122925A3D,<br>5383976Z 199389006Z3D  | 276,942      | -           | -         |
| <i>Total Mental Health Services Cluster</i>   |                           |  | 276,942      | -           | -         |
| <i>Developmental Disabilities Services Cluster: (Note 3)</i>                        |                           |  |              |             |           |
| Social Service Block Grant:   |                           |  |              |             |           |
| Community Based Programs - Intellectual and Developmental Disabilities              | 93.667                    | 538397Q7 19938900Q73D  | (115)        | -           | -         |
| <i>Total Developmental Disabilities Services Cluster</i>                            |                           |  | (115)        | -           | -         |
| <i>Substance Abuse Services Cluster: (Note 3)</i>                                   |                           |  |              |             |           |
| Block Grant for Prevention and Treatment of Substance Abuse:                        |                           |  |              |             |           |
| Community Based Programs - Substance Abuse  | 93.959                    | 536908 1463522X63D,<br>536914 1463522X73D,<br>536915 12715221XQ3D,<br>536945 14425225B3D,<br>536949 146352215B3D,<br>536949 14635225B3D,<br>536952 146352215B3D,<br>536952 146352215D3D,<br>536952 14635225B3D,<br>536974 144252215B3D,<br>536976 14635225B3D,<br>536969 144252215B3D<br>5383975B 199389005B3D | 630,276      | -           | -         |
| <i>Total Substance Abuse Services Cluster</i>                                       |                           |  | 630,276      | -           | -         |
| Division of Public Health:  |                           |  |              |             |           |
| Maternal Child Health Block Grant:  |                           |  |              |             |           |
| Child Health  | 93.994                    | 12715745AP41, 133253580041   | 301,427      | 317,848     | 3,560,472 |
| Child Fatality  | 93.994                    | 12715351AP41   | 2,446        | 1,835       | -         |
| Child Service Coordination  | 93.994                    | 12715318AP41   | 97,216       | 72,921      | 821,426   |
| Maternal Health   | 93.994                    | 13A15740AP41, 13A15107AP41   | 152,052      | 114,052     | 3,921,008 |
| Family Planning   | 93.994                    | 13A15735AP41, 13A16013FR41   | 109,632      | 136,490     | 2,221,405 |
| <i>Immunization Cluster:</i>  |                           |  |              |             |           |
| Immunization Action Plan  | 93.268                    | 1331631AEJ41, 1331631EEJ41   | 94,187       | -           | 297,232   |
| <i>Total Immunization Cluster</i>   |                           |  | 94,187       | -           | 297,232   |



**GUILFORD COUNTY, NORTH CAROLINA**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Fiscal Year Ended June 30, 2013**

| Grantor/Pass-Through<br>Grantor/Program Title                                 | Federal<br>CFDA<br>Number | State/Pass-Through<br>Grantor's Number   | Expenditures       |                    |                   |
|---|---------------------------|--|--------------------|--------------------|-------------------|
|   |                           |  | Federal            | State              | Local             |
| <b>FEDERAL AWARDS (Continued)</b>   |                           |  |                    |                    |                   |
| <b>U.S. Department of Health and Human Services (continued)</b>               |                           |  |                    |                    |                   |
| Passed Through N.C. Department of Health and Human Services: (continued)      |                           |  |                    |                    |                   |
| Division of Public Health: (continued)  |                           |  |                    |                    |                   |
| Bioterrorism  | 93.069                    | 12642680ET41, 12642680EQ41               | \$ 93,063          | -                  | 5,019             |
| Family Planning TANF  | 93.558                    | 13A15151T241                             | 40,499             | -                  | 5,316             |
| HIV/STD Sexually Transmitted Disease (GISP)                                   | 93.977                    | 1311462ENB41, 1311462DNB41               | 4,989              | -                  | 725,057           |
| Health Promotion  | 93.283                    | 1261540DKK41                             | 463                | -                  | 1,406,408         |
| Project Assist  | 93.283                    | 1271341EJ641, 1271341DJ641               | 84,171             | -                  | 242               |
| Youth Tobacco Prevention  | 93.667                    | 12717819Q441                             | 40,456             | -                  | -                 |
| CDC Refugee   | 93.576                    | 1370810AFL41, 1370810BFL41               | 29,750             | -                  | 192,560           |
| <i>HIV Cluster:</i>   |                           |  |                    |                    |                   |
| Aid-To-County (Federal)   | 93.940                    | 1311981BHV41, 1311981AHV41               | 28,000             | -                  | 71,222            |
| HIV Education, Counseling and Testing   | 93.940                    | 1311439BHV41, 1311439AHV41               | 142,237            | -                  | (8,544)           |
| HIV Education, Counseling and Testing   | 93.940                    | 1311433BNC41                             | 3,130              | -                  | -                 |
| Syphilis Elimination Project  | 93.977                    | 1311468ENB41, 1311468DNB41               | 53,598             | -                  | -                 |
| HIV/STD Non-Traditional C/T   | N/A                       | 13114542RR41, 13114542RQ41               | -                  | 279,517            | 20,683            |
| HIV/STD Prevention Training   | N/A                       | 131155370441, 131155590441               | -                  | 49,876             | 2,808             |
| HIV/STD State   | N/A                       | 13114536RR41, 13114536RQ41               | -                  | 25,000             | 27,513            |
| <i>Total HIV Cluster</i>  |                           |  | 226,965            | 354,393            | 113,682           |
| Family Planning   | 93.217                    | 13A1592AFP41, 13A1592BFP41               | 137,173            | -                  | -                 |
| CDC Tuberculosis  | 93.116                    | 1460272CNF41, 1460272DNF41               | 37,143             | -                  | 50,052            |
| CDC Pioneering Healthier Communities  | 93.283                    | 126C55290041, 12615503PH43, 126155030041 | 1,928              | -                  | -                 |
| CDC Community Transformation  | 93.531                    | 1261795AD5                               | 144,883            | -                  | -                 |
| Division of Aging:  |                           |  |                    |                    |                   |
| Passed Through the Piedmont Triad Regional Council:                           |                           |  |                    |                    |                   |
| SSBG Supportive Services for the Aging  | 93.667                    | -  | 64,438             | 61,370             | 13,979            |
| <i>Aging Cluster:</i>   |                           |  |                    |                    |                   |
| Special Programs for the Aging:   |                           |  |                    |                    |                   |
| Title III-B, Supportive Services  | 93.044                    | -  | 125,436            | 7,346              | 14,754            |
| Access  | 93.044                    | -  | 360,232            | 304,648            | 74,954            |
| Title III-C-1, Congregate Meals   | 93.045                    | -  | 279,541            | 16,458             | 32,889            |
| Title III-C-2, Home Delivered Meals   | 93.045                    | -  | 227,152            | 176,531            | 44,854            |
| Nutrition Service Incentive Program   | 93.053                    | -  | 91,492             | -                  | -                 |
| <i>Total Aging Cluster</i>  |                           |  | 1,083,853          | 504,983            | 167,451           |
| Total U.S. Department of Health and Human Services                            |                           |  |                    |                    |                   |
|   |                           |  | <u>379,852,986</u> | <u>192,432,463</u> | <u>27,646,953</u> |
| <b>U.S. Department of Homeland Security</b>                                   |                           |  |                    |                    |                   |
| Passed Through N.C. Department of Public Safety:                              |                           |  |                    |                    |                   |
| Emergency Management (HLS Generators Project)                                 | 97.067                    | 2010-SS-TO-0075-1002                     | 3,358              | -                  | -                 |
| Emergency Management (EOC)  | 97.067                    | 2010-SS-TO-0075-1169                     | 22,365             | -                  | -                 |
| Emergency Response Training(Haz-Mat Exercise)                                 | 97.067                    | 2012-SS-0100                             | 17,867             | -                  | -                 |
| Emergency Management Performance  | 97.042                    | EMPG-2012-37081                          | 77,378             | -                  | 77,378            |
| Passed Through N.C. Department of Emergency Management:                       |                           |  |                    |                    |                   |
| Passed Through City of Greensboro, North Carolina:                            |                           |  |                    |                    |                   |
| FEMA Continuity of Operations Plan Phase II                                   | 97.067                    | -  | 13,000             | -                  | -                 |
| Total U.S. Department of Homeland Security                                    |                           |  | <u>133,968</u>     | -                  | <u>77,378</u>     |
| <b>U.S. Environmental Protection Agency</b>                                   |                           |  |                    |                    |                   |
| Passed Through NC Department of Agriculture Services:                         |                           |  |                    |                    |                   |
| Jordan Lake Nutrient reduction 319 Grant Program                              | 66.460                    | -  | 13,750             | -                  | -                 |
| <b>Executive Office of the President</b>                                      |                           |  |                    |                    |                   |
| Office of National Drug Control Policy: High Intensity Drug Trafficking Areas |                           |  |                    |                    |                   |
|   | 95.001                    | OND2000000-G10GA0005A                    | 57,251             | -                  | -                 |
| Office of National Drug Control Policy: High Intensity Drug Trafficking Areas |                           |  |                    |                    |                   |
|   | 95.001                    | OND1070DB1112XX-G11GA0005A               | 65,238             | -                  | -                 |
| Office of National Drug Control Policy: High Intensity Drug Trafficking Areas |                           |  |                    |                    |                   |
|   | 95.001                    | OND10B3SE1213-G12GA0005A                 | <u>42,026</u>      | -                  | <u>854</u>        |
| Total Executive Office of the President                                       |                           |  | <u>164,515</u>     | -                  | <u>854</u>        |
| <b>TOTAL FEDERAL AWARDS</b>   |                           |  | <u>399,541,126</u> | <u>192,648,733</u> | <u>31,542,704</u> |

**GUILFORD COUNTY, NORTH CAROLINA**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Fiscal Year Ended June 30, 2013**

| Grantor/Pass-Through<br>Grantor/Program Title   | Federal<br>CFDA<br>Number | State/Pass-Through<br>Grantor's Number    | Expenditures |            |            |
|---|---------------------------|---|--------------|------------|------------|
|   |                           |   | Federal      | State      | Local      |
| <b>STATE AWARDS</b>   |                           |   |              |            |            |
| <u>N.C. Department of Health and Human Services:</u>  |                           |   |              |            |            |
| Division of Social Services:  |                           |   |              |            |            |
| CWS Adoption Assistance   | N/A                       | -   | \$ -         | 10,984     | 3,661      |
| State Foster Home   | N/A                       | -   | -            | 287,082    | 287,080    |
| State Foster Home - Maximization  | N/A                       | -   | -            | 238,300    | 238,299    |
| Aid to Veterans Affairs   | N/A                       | -   | -            | 1,452      | -          |
| Collections Incentives/Program Integrity  | N/A                       | -   | -            | 63,069     | -          |
| Share the Warmth  | N/A                       | -   | -            | 5,696      | -          |
| Direct Benefit Payments:  |                           |   |              |            |            |
| SC/SA Domiciliary Care  | N/A                       | -   | -            | 2,766,654  | 2,773,831  |
| Division of Aging:  |                           |   |              |            |            |
| Passed Through the Piedmont Triad Regional Council:   |                           |   |              |            |            |
| In Home Services  | N/A                       | -   | -            | 671,248    | 74,583     |
| Division of Mental Health, Developmental Disabilities and<br>Substance Abuse Services:      |                           |   |              |            |            |
| LME Systems Management  | N/A                       | 536980 11116220003D                       | -            | 2,867,154  | -          |
| Crisis Services - Local Psychiatric Inpatient   | N/A                       | 536996001 14645293003D                    | -            | 726,750    | -          |
| Single Stream Line Funding  | N/A                       | 536998 14225220003D                       | -            | 5,981,296  | -          |
| Multidisciplinary Evaluation  | N/A                       | 536941 14612292003D                       | -            | 500        | -          |
| Division of Public Health:  |                           |   |              |            |            |
| General   |                           |   |              |            |            |
|   | N/A                       | 116141100041, 1993782000<br>126C55290041, | -            | 228,797    | 4,852,533  |
| Healthier Communities   | N/A                       | 12615503PH41,126155030041                 | -            | 17,958     | 9,711      |
| Communicable Disease  | N/A                       | 117545100041                              | -            | 15,955     | 2,258,736  |
| Tuberculosis  | N/A                       | 146045510041                              | -            | 80,643     | 421,354    |
| TB Medical Services   | N/A                       | 146045540041                              | -            | 228        | (72)       |
| Maternal Health High Risk   | N/A                       | 13A157460041                              | -            | 27,903     | 32,662     |
| HWTF - Teen Tobacco   | N/A                       | 1271782000                                | -            | 5,177      | (5,177)    |
| Passed Through NC Partnership for Children and Guilford<br>County Partnership for Children: |                           |   |              |            |            |
| Smart Start Child Care Nurse  | N/A                       | 3-1011-06                                 | -            | 303,170    | 955        |
| Smart Start Dental Hygienist  | N/A                       | 3-1011-06                                 | -            | 164,296    | -          |
| Smart Start Newborn Visits  | N/A                       | 3-1011-06                                 | -            | 473,102    | (96)       |
| Office of Public Health Nursing and Professional<br>Development:                            |                           |   |              |            |            |
| Public Health Nurse Training  | N/A                       | 1161430100                                | -            | 1,600      | -          |
| Division of Vocational Rehabilitation Services:   |                           |   |              |            |            |
| Medical Evidence Fees   | N/A                       | -   | -            | 6,078      | -          |
| Total N.C. Department of Health and<br>Human Services                                       |                           |   |              |            |            |
|   |                           |   | -            | 14,945,092 | 10,948,060 |
| <u>N.C. Department of Environment and Natural Resources</u>                                 |                           |   |              |            |            |
| Division of Environmental Health:   |                           |   |              |            |            |
| Environmental Health  | N/A                       | 115347510041, 115348010041                | -            | 5,333      | 693,119    |
| NC Certified Well Contractor Training   | N/A                       | 215315310441                              | -            | 2,456      | 957,842    |
| Food and Lodging  | N/A                       | 115347520441                              | -            | 39,779     | 1,421,065  |
| Parks Trust Fund Amenities (Part F)   | N/A                       | 2011-684/4467<br>2012-718/5134            | -            | 124,073    | 127,981    |
| Division of Water Quality:  |                           |   |              |            |            |
| Soil and Water Conservation   | N/A                       | -   | -            | 29,549     | -          |
| Division of Waste Management:   |                           |   |              |            |            |
| Leaking Petroleum Underground Storage Tank Cleanup  | N/A                       | -   | -            | 15,000     | 354,170    |
| Total N.C. Department of Environment and<br>Natural Resources                               |                           |   |              |            |            |
|   |                           |   | -            | 216,190    | 3,554,177  |
| <u>N.C. Department of Transportation</u>  |                           |   |              |            |            |
| <i>Rural Operating Assistance Program (ROAP) Cluster</i>                                    |                           |   |              |            |            |
| Elderly and Handicapped Transportation (E&DTAP)   | N/A                       | -   | -            | 196,891    | -          |
| Rural General Public (RGP)  | N/A                       | -   | -            | 114,589    | 12,732     |
| Work First Employment Transportation Assistance   | N/A                       | -   | -            | 75,386     | 8,376      |
| <i>Total Rural Operating Assistance Program<br/>(ROAP) Cluster</i>                          |                           |   |              |            |            |
|   |                           |   | -            | 386,866    | 21,108     |
| Total N.C. Department of Transportation   |                           |   |              |            |            |
|   |                           |   | -            | 386,866    | 21,108     |

**GUILFORD COUNTY, NORTH CAROLINA**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Fiscal Year Ended June 30, 2013**

| Grantor/Pass-Through<br>Grantor/Program Title  | Federal<br>CFDA<br>Number | State/Pass-Through<br>Grantor's Number   | Expenditures          |                    |                   |
|--|---------------------------|--|-----------------------|--------------------|-------------------|
|  |                           |  | Federal               | State              | Local             |
| <b><u>STATE AWARDS (Continued)</u></b>   |                           |  |                       |                    |                   |
| <b><u>N.C. Department of Public Safety</u></b>   |                           |  |                       |                    |                   |
| Juvenile Crime Prevention Council Programs   | N/A                       | 341-10097, 341-10098, 341-10099,<br>341-11431, 341-11524, 341-11525,<br>341-11606, 341-11565 | \$ -                  | 1,013,506          | 84,539            |
| Total N.C. Department of Public Safety   |                           |  | -                     | 1,013,506          | 84,539            |
| <b><u>N.C. Department of Public Instruction</u></b>                                      |                           |  |                       |                    |                   |
| Public School Building Capital Fund - ADM Corp Tax                                       | N/A                       | -  | -                     | 962,069            | -                 |
| Public School Building Capital Fund - NC Education Lottery                               | N/A                       | -  | -                     | 5,529,750          | -                 |
| Total N.C. Department of Public Instruction  |                           |  | -                     | 6,491,819          | -                 |
| <b><u>N.C. Health and Wellness Trust Fund Commission</u></b>                             |                           |  |                       |                    |                   |
| Medication/Disease Management and Prescription Drug<br>Access for North Carolina Seniors | N/A                       | -  | -                     | 32,849             | (404)             |
| <b><u>University of North Carolina</u></b>   |                           |  |                       |                    |                   |
| Passed Through the Greensboro Area Health Education<br>Center:                           |                           |  |                       |                    |                   |
| Student Preceptor - Family Planning  | N/A                       | -  | -                     | 1,350              | -                 |
| <b>TOTAL STATE AWARDS</b>  |                           |  | -                     | <b>23,087,672</b>  | <b>14,607,480</b> |
| <b>TOTAL FEDERAL AND STATE AWARDS</b>  |                           |  | <b>\$ 399,541,126</b> | <b>215,736,405</b> | <b>46,150,184</b> |

**GUILFORD COUNTY, NORTH CAROLINA**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Fiscal Year Ended June 30, 2013**

**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 \$150,050,464 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. Federal, State, and local matching funds of \$24,786 for City of Greensboro are reported elsewhere in the schedule.

3. The following are clustered by the NC Department of Health and Human Services and are treated separately for State audit requirement purposes: Subsidized Child Care, Foster Care and Adoption, Mental Health Services, Developmental Disability Waiting List Services, and Substance Abuse Services.

4. Subrecipients

Of the Federal and State expenditures presented in the schedule, Guilford County provided Federal and State awards to subrecipients as follows:

| Subrecipient                                       | Program Title   | Federal<br>CFDA<br>Number | Pass-Through<br>Grantor's Number                | Expenditures |           |
|--|---|---------------------------|---|--------------|-----------|
|  |   |                           |   | Federal      | State     |
| One Step Further, Inc.                             | DJJ - CSR   | N/A                       | 341-11524                                       | \$ -         | 94,432    |
|  | DJJ - Guilford County Teen Court  | N/A                       | 341-11525                                       | -            | 106,409   |
| Youth Focus, Inc.                                  | DJJ - Counseling, Family Preservation,<br>Day Reporting and Crisis Care | N/A                       | 341-10097, 341-10098,<br>341-10099, 341-11606   | -            | 783,650   |
| Alcohol & Drug Services of Guilford Co.            | SAPTBG HIV Early Intervention   | 93.959                    | 536914 14635221X73D                             | 51,145       | -         |
| Guilford County Schools                            | Public School Building Capital Fund                                     | N/A                       | -   | -            | 6,491,819 |
| Adult Center For Enrichment                        | Special Programs for the Aging:   |                           |   |              |           |
|  | Title IIIB  | 93.044                    | -   | 32,688       | 1,914     |
|  | SSBG  | 93.667                    | -   | 16,792       | 15,993    |
|  | In-Home Services for the Aging  | N/A                       | -   | -            | 174,921   |
| Senior Resources of Guilford                       | Special Programs for the Aging:   |                           |   |              |           |
|  | Access  | 93.044                    | -   | 51,412       | 43,480    |
|  | Title IIIB  | 93.044                    | -   | 9,937        | 582       |
|  | Congregate Nutrition  | 93.045                    | -   | 279,541      | 16,458    |
|  | Home Delivered Nutrition  | 93.045                    | -   | 227,152      | 176,531   |
|  | SSBG  | 93.667                    | -   | 5,105        | 4,861     |
|  | Nutrition Svcs Incentive Program  | 93.053                    | -   | 91,492       | -         |
|  | In-Home Services for the Aging  | N/A                       | -   | -            | 62,582    |
| Piedmont Health Services and Sickle<br>Cell Agency | HIV/STD Non-Traditional C/T   | N/A                       | 13114542RR41,<br>13114542RQ41                   | -            | 60,384    |
| Piedmont Health Services and Sickle<br>Cell Agency |   |                           | 1311431AHV41,<br>1311431BHV41,<br>1311433BNC41, |              |           |
|  | Jail Screening  | 93.940                    | 1311439AHV41                                    | 102,978      | -         |
| NIA Community Action Center, Inc.                  | HIV/STD Non-Traditional C/T   | N/A                       | 1311439AHV41,<br>1311439BHV41                   | -            | 108,690   |
| Triad Health Project                               | HIV/STD Non-Traditional C/T   | N/A                       | 13114542RR41,<br>13114542RQ41                   | -            | 8,135     |