



**GUILFORD COUNTY, NORTH
CAROLINA**

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

As of and for the Year Ended June 30, 2017

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, 2017, and the related notes to the financial statements, which collectively comprises the County's basic financial statements, and have issued our report thereon dated October 31, 2017. 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 Point LLP

Raleigh, North Carolina
October 31, 2017

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

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 *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, 2017. 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; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act. Those standards, the OMB Uniform Guidance, 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 of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs for the year ended June 30, 2017.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2017-001, 2017-002, and 2017-003. 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 the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the OMB Uniform Guidance, 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 internal control over compliance was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be a material weakness. However, material weaknesses may exist that have not been identified.

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, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated October 31, 2017, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal and State awards is presented for purposes of additional analysis as required by the OMB Uniform Guidance and the State Single Audit Implementation Act and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and, certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements, 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.

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

 LLP

Raleigh, North Carolina
October 31, 2017

Report of Independent Auditor on Compliance for Each Major State Program and on Internal Control Over Compliance in Accordance with OMB Uniform Guidance 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, 2017. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States; and applicable sections of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) as described in the *Audit Manual for Governmental Auditors in North Carolina* and the State Single Audit Implementation Act. Those standards, the Uniform Guidance and the State Single Audit Implementation Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major State program occurred. An audit includes examining on a test basis, evidence about the County’s compliance with those requirements, and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major State Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major State programs for the year ended June 30, 2017.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with applicable sections of the Uniform Guidance as described in the *Audit Manual for Governmental Auditors in North Carolina* and which is described in the accompanying schedule of findings and questioned costs as item 2017-004. Our opinion on each major state program is not modified with respect to this matter.

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

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 the Uniform Guidance, 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.

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, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated October 31, 2017, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal and State awards is presented for purposes of additional analysis as required by the OMB Uniform Guidance and the State Single Audit Implementation Act and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and, certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements, 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.

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

Cherry Roubert LLP

Raleigh, North Carolina
October 31, 2017

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

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued on whether the financial statements audited were prepared in accordance to GAAP:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified? yes none reported

Noncompliance material to financial statements noted?

yes no

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified? yes none reported

Noncompliance material to federal awards noted?

yes no

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

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

yes no

Identification of major federal programs:

<u>CFDA #</u>	<u>Program Name</u>
10.561	Supplemental Nutrition Assistance Program (SNAP) Cluster
10.557	Special Supplemental Nutrition Program For Women, Infants, and Children
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
10.557	Direct Benefit Payments: Special Supplemental Nutrition Program for Women, Infants, and Children – Non Cash
93.658, 93.659	Foster Care and Adoption Assistance Cluster
93.645	Permanency Panning – Special / CWS Adoption Assistance
93.778	Medical Assistance Program

GUILFORD COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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

Federal programs that did not meet the criteria for a major program using the criteria discussed in OMB Uniform Guidance §200.518 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 (Permanency Planning – Special / CWS Adoption Assistance).

Dollar threshold used to distinguish
between Type A and Type B Programs \$ 3,000,000

Auditee qualified as low-risk auditee yes no

State Awards

Internal control over major State programs:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified? yes no

Noncompliance material to State awards? yes no

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

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

Identification of major State programs:

- Program Name
- State Foster Home
- State Foster Home – Maximization
- SC/SA Domiciliary Care
- Public School Building Capital Fund – ADM Corp Tax
- Public School Building Capital Fund – NC Education Lottery

Other major State programs for Guilford County are Medical Assistance Program and Foster Care and Adoption Assistance Cluster, which are State matches on federal programs. Therefore, these programs have been included in the list of major federal programs above.

GUILFORD COUNTY, NORTH CAROLINA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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
CFDA # 93.778

Finding 2017-001

Nonmaterial Noncompliance – Eligibility

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

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

Questioned costs: \$10,397 in questioned costs represents the total amount of costs reported on the final State Report for individual who was deemed ineligible.

Context: We examined 98 case files. Of the 98 files sampled, we noted eight of the files had missing or incorrect documentation as follows:

- Two cases where an SSI Ex Parte reviews was not performed to determine if eligible for Medical Assistance Programs
- One case where the redetermination of eligibility was not performed once the certification period ended and benefits continued, total questioned costs of \$10,397
- Two cases where the automated income and resource matches were not completed
- One case where the Asset Verification System match was not completed
- One case where the property verification match was not completed
- One case where the automated income and resource match, asset verification system match, and the real property match were not completed

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

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

Cause: Workers attention to detail and insuring that all OVS/OLV/AVS results are run and that staff are aware and able to troubleshoot the results that are inconclusive. Availability of an accurate SSI termination report through XPTR. Workers attention to certification period based on type of Medicaid being approved.

GUILFORD COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Section III – Federal Awards Findings and Questioned Costs – continued

Identification of a repeat finding: This is a repeat finding from the immediate previous audit, 2016-003.

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

Views of responsible officials: Guilford County agrees with the above finding, a refresher training on the requirement of running OVS/OLV/AVS and reviewing all results in OVS, as well as verification of all assets will be completed in a refresher training. The Training/QA Team has started completing 2nd party reviews for all Medicaid programs and will be completing refresher trainings based on the outcome of these. This will assist both the staff and supervisors/management with identifying which staff need further trainings or clarifications. The state is in the process of supplying the counties with an accurate SSI termination report to resolve the problem in completing SSI expartes timely.

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, State Foster Home

CFDA #: 93.658 and 93.659 – Foster Care – Title IV-E and Adoption Assistance

State Foster Home and State Foster Home Maximization

Finding 2017-002

Nonmaterial Noncompliance – Eligibility

Criteria: Per the Child Welfare Funding Manual Chapter XIII a current written Family Services Agreement and home visits with all applicable components must be completed at appropriate intervals, Adoption Assistance Agreement (DSS 5013) must be completed, signed and dated by all parties to the agreement before the final decree of adoption, background checks are to be completed on the adoptive parents prior to finalized adoption and the responsible individual's list register is to be searched on the adoptive parents and results printed and kept with the file.

Condition: Eleven instances in which documentation was missing or incorrectly documented in the case file. Three instances of incorrect eligibility determination were noted. The missing or incorrect documentation allows for inaccuracies with over payment of benefits.

Questioned costs: \$227,469 is the total amount of the payments paid from IV-E Federal funding in three cases where the 5013 forms were not signed and dated prior to the final adoption decree. The questioned costs represent the total benefits paid to three individuals from the initial payment through the fiscal year ended June 30, 2017. Other than these three cases we were able to determine that all recipients were eligible for assistance through review of the case files. The dates of eligibility in the three cases in which the adoption agreements were not signed prior to the final decrees are as follows: September 2003, June 2006, and June 2007.

Context: We examined 60 adoption case files and 80 foster care files to ensure that eligibility requirements were met. Of the 140 files sampled, we noted one of the IV-E Foster Care, six Adoption Assistance and four State Foster Home that had missing or incorrect documentation as follows:

GUILFORD COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Section III – Federal Awards Findings and Questioned Costs – continued

Foster Care – Title IV-E:

- One Family Service Agreement was not documented in the file covering the appropriate interval tested.

Adoption Assistance:

- One case where the responsible individual list was not printed and kept in the file and the background check was dated after the adoption decree was finalized.
- One case where the responsible individual list was not printed and kept in the file.
- One case where the background check was dated after the adoption decree was finalized.
- Three cases where the Adoption Assistance Agreement (DSS 5013) was not signed and dated prior to the final adoption decree, these three cases account for the total questioned costs of \$227,469.

State Foster Home:

- Four cases where individual was deemed eligible for IV-E foster care funding but was paid with State Funding.

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

Cause: The prior review completed in 2014 under a previous administration was not adequate to identify all mistakes.

Recommendation: It is recommended that policies and procedures be reinforced to ensure that all documentation is obtained timely and included the case file.

Views of responsible officials: All officials understand the importance of having the Adoption Assistance paperwork correct and have approved the new protocol to address any possible findings.

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: CWS - Adoption Assistance
CFDA #: 93.645

Finding 2017-003

Nonmaterial Noncompliance – Eligibility

Criteria: Per the Child Welfare Funding Manual Chapter XIII Section 1600 the agency is required to complete the Adoption Assistance Agreement (DSS 5013). It must be completed, signed and dated by all parties to the agreement before the final decree of adoption. Additionally, the responsible individual's list register is to be searched on the adoptive parents and results printed and kept with the file.

Condition: Two instances in which documentation could not be provided from the case file and one instance where documentation was incomplete. No instances of incorrect eligibility determination were noted. The missing or incomplete documentation allows for inaccuracies with the potential for over or under payment of benefits.

Questioned costs: None as all individuals were deemed eligible.

GUILFORD COUNTY, NORTH CAROLINA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Section III – Federal Awards Findings and Questioned Costs – continued

Context: We examined 40 case files and reviewed to ensure that eligibility requirements were met. Of the 40 files sampled, we noted three of the files had incorrect documentation as follows:

Adoption Assistance:

- One instance where the 5013 form was not signed by the agency, therefore it cannot be determined if this form was completed prior to the final adoption decree.
- Two instances where support could not be provided noting that the Responsible Individual List was not reviewed prior to the adoption.

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

Cause: The prior review completed in 2014 under a previous administration was not adequate to identify all mistakes.

Recommendation: It is recommended that policies and procedures be reinforced to ensure that all documentation is properly signed and documented in the case file.

Views of responsible officials: All officials understand the importance of having the Adoption Assistance paperwork correct and have approved the new Protocol to address any possible mistakes.

Section IV – State Awards Findings and Questioned Costs

N.C. Department of Health and Human Services
Direct Benefit Payments
Program Name: SC/SA Domiciliary Care

Finding 2017-004

Nonmaterial Noncompliance – Eligibility

Criteria: Benefits paid to individuals are calculated correctly and in compliance with the Special Assistance program requirements as noted in Section II of the manual or the Integrated Eligibility Manual.

Condition: Four instances noted where there was noncompliance with the program requirements. All cases were deemed eligible through other documentation or review within the system.

- Three cases where there was no online verification for the timeframe to support the payment calculation.
- One case where the benefit payment was not calculated correctly and did not correspond to the NC Fast System.

Questioned costs: None. All cases were deemed eligible through other documentation or review within the system.

Context: We examined 40 case files based on eligibility criteria for State/County Special Assistance which correspond to the Section II eligibility requirements or the integrated manual and reviewed to ensure that all eligibility periods and payment amounts documented in the case records corresponds to data in the NC Fast system.

GUILFORD COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Section IV – State Awards Findings and Questioned Costs - continued

Effect: By case documentation not agreeing to the NC Fast system, improper payments could be made with State and County funding to facilities.

Cause: Workers attention to detail and insuring that all OVS/OLV results are run and that staff are aware and able to troubleshoot the results that are inconclusive.

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 reinforce proper review procedures to ensure that documentation maintained in the case files agree with the NC Fast system. Policies should be reinforced in an attempt to prevent these issues in the future.

Views of responsible officials: Guilford County agrees with the above finding, a refresher training on the requirement of running OVS and reviewing all results in OVS, as well as budgeting will be completed for all workers in the SA program area. The Training/QA Team has started completing 2nd party reviews for LTC/SA programs and will be completing refresher trainings based on the outcome of these. This will assist both the staff and supervisors/management with identifying which staff need further trainings or clarifications.



GUILFORD COUNTY, NORTH CAROLINA
CORRECTIVE ACTION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Section II – Financial Statement Findings

None reported.

Section III – Federal Awards Findings and Questioned Costs

2017-001

Name of contact person: Elizabeth White, Economic Services Division Director

Corrective Action: Training/QA Team continue completing 2nd party reviews. Refresher trainings will be completed in November 2017. Staff will work the SSI termination report provided by the state to complete SSI expartes timely

Proposed Completion Date: November 2017 and ongoing

2017-002

Name of contact person: Sharon Barlow, Director of Division of Children's Services.

Corrective Action: We have developed a new Adoption Assistance Process. This process will allow for multiple views at the adoption assistance packet prior to the adoption petition being filed. This will eliminate the mistakes of lack of signatures and no RIL printout prior to the adoption decree. I have attached a copy of the Adoption Assistance Process and the new Adoption Assistance Checklist required for all Adoption Assistance packets. The Quality Assurance Unit did a complete review of all 1018 Adoption Assistance cases (completed by 9/29/2017) to ensure that any current mistakes are corrected. I have also attached a copy of the review tool used to audit the current Adoption Assistance cases.

Proposed Completion Date: The extensive review of all 1018 cases was completed by 9/29/2017. The new process has been developed and meetings have been held with Adoption Supervisors and the Program Managers to implement the new process. The workers will begin the new process on 11/1/2017.

2017-003

Name of Contact Person: Sharon Barlow, Director of Division of Children's Services.

Corrective Action: We have developed a new Adoption Assistance Process. This process will allow for multiple views at the adoption assistance packet prior to the adoption petition being filed. This will eliminate the mistakes of lack of signatures and no RIL printout prior to the adoption decree. I have attached a copy of the Adoption Assistance Process and the new Adoption Assistance Checklist required for all Adoption Assistance packets. The Quality Assurance Unit did a complete review of all 1018 Adoption Assistance cases (completed by 9/29/2017) to ensure that any current mistakes are corrected. I have also attached a copy of the review tool used to audit the current Adoption Assistance cases.

Proposed Completion Date: The extensive review of all 1018 cases was completed by 9/29/2017. The new process has been developed and meetings have been held with Adoption Supervisors and the Program Managers to implement the new process. The workers will begin the new process on 11/1/2017.



GUILFORD COUNTY, NORTH CAROLINA
CORRECTIVE ACTION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Section IV – State Awards Findings and Questioned Costs

2017-004

Name of contact person: Elizabeth White

Corrective Action: Refresher training on the requirement of running OVS and reviewing all results in OVS, as well as budgeting will be completed for all workers in the SA program area. The Training/QA Team has started completing 2nd party reviews for LTC/SA programs and will be completing refresher trainings based on the outcome of these. This will assist both the staff and supervisors/management with identifying which staff need further trainings or clarifications.

Proposed Completion Date: Training/QA Team started completing 2nd party reviews in September 2017. Refresher trainings will be completed in November 2017.



GUILFORD COUNTY, NORTH CAROLINA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Finding #: 2016-001

Status: Corrected

Finding #: 2016-002

Status: Corrected

Finding #: 2016-003

Status: Not corrected. See 2017-001

Finding #: 2016-004

Status: Corrected

Finding #: 2016-005

Status: Corrected

GUILFORD COUNTY, NORTH CAROLINA
Schedule of Expenditures of Federal and State Awards
For the Fiscal Year Ended June 30, 2017

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Passed Through to Subrecipients
FEDERAL AWARDS					
<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	\$ 48,441	-	-
School Breakfast Program	10.553	1167	24,394	-	-
Passed Through N.C. Department of Health and Human Services:					
Division of Women's and Children's Health:					
Summer Food Service Program	10.559	12725767W441	2,458	-	-
<i>Total Child Nutrition Cluster</i>			<u>75,293</u>	<u>-</u>	<u>-</u>
Passed Through N.C. Department of Health and Human Services:					
Division of Social Services:					
<i>Supplemental Nutrition Assistance Program (SNAP) Cluster:</i>					
Supplemental Nutrition Assistance Program Administration (Note 1)	10.561	-	4,706,854	-	-
Supplemental Nutrition Assistance Fraud Administration (Note 1)	10.561	-	85,192	-	-
<i>Total Supplemental Nutrition Assistance Program (SNAP) Cluster</i>			<u>4,792,046</u>	<u>-</u>	<u>-</u>
Division of Women's and Children's Health:					
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	13A25405GG41, 13A25405GH41, 13A25409GH41, 13A25409GG41, 13A25403GG41, 13A25403GH41, 13A25416GH41, 13A2570AJQ41, 13A25404GG41, 13A2570JJQ41, 13A25404GH41	2,346,093	-	-
Direct Programs:					
NIFA Urban Oasis Project	10.331	2015-70018-23349	11,943	-	-
Farmers Market Promotion Program	10.168	15FMPPNC0068	23,072	-	16,545
Direct Benefit Payments:					
Special Supplemental Nutrition Program for Women, Infants, and Children - Non Cash	10.557	-	10,049,529	-	-
Passed Through City of Greensboro, North Carolina:					
Agriculture Marketing Service	10.172	16LFPPNC0019	9,475	-	-
<i>Total U.S. Department of Agriculture</i>			<u>17,307,451</u>	<u>-</u>	<u>16,545</u>
<u>U.S. Department of Justice</u>					
Passed through N.C. Department of Public Safety:					
<i>JAG Program Cluster:</i>					
Edward Byrne Memorial Justice Assistance Grant-Crime Solutions thru Technology	16.738	2015-DJ-BX-0176	11,491	-	-
Edward Byrne Memorial Justice Assistance Grant-Technology Improvement	16.738	2016-DJ-BX-1052	24,500	-	-
Edward Byrne Memorial Justice Assistance Grant-Anti-Human Trafficking	16.738	2015-DJ-BX-0176	9,534	-	-
Passed Through City of Greensboro, North Carolina:					
Edward Byrne Memorial Justice Assistance Grant-LE Enhancements	16.738	2016-DJ-BX-1074	50,300	-	-
Edward Byrne Memorial Justice Assistance Grant	16.738	2014-DJ-BX-0968	1,339	-	-
Edward Byrne Memorial Justice Assistance Grant	16.738	2015-DJ-BX-1033	23,708	-	-
<i>Total JAG Program Cluster</i>			<u>120,872</u>	<u>-</u>	<u>-</u>
Violence against Women Formula Grant	16.588	2015-WF-AX-0025	88,807	-	-
Direct Programs:					
Federal Forfeitures	16.922	-	259,503	-	-
State Criminal Alien Assistance Program	16.606	2014-AP-BX-0571	66,591	-	-
<i>Total U.S. Department of Justice</i>			<u>535,773</u>	<u>-</u>	<u>-</u>

GUILFORD COUNTY, NORTH CAROLINA
Schedule of Expenditures of Federal and State Awards
For the Fiscal Year Ended June 30, 2017

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Passed Through to Subrecipients
FEDERAL AWARDS (Continued)					
<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:					
WIA/WIOA Cluster:					
WIA/WIOA Adult Program	17.258	3-2020-42	\$ 23,051	-	-
WIA/WIOA Dislocated Workers Formula Grants	17.278	3-2030-42	49,329	-	-
WIA/WIOA Youth Activities	17.259	3-2040-42	1,453	-	-
Total Workforce Investment Act Cluster			<u>73,833</u>	-	-
Total U.S. Department of Labor			<u>73,833</u>	-	-
<u>U.S. Department of Transportation</u>					
Transit Services Programs Cluster:					
Passed Through the N.C. Department of Transportation:					
Enhance Mobility of Seniors with Disabilities	20.513	17-ED-049	101,000	-	-
Total Transit Services Programs Cluster			<u>101,000</u>	-	-
Federal Transit Cluster:					
Passed Through the N.C. Department of Transportation:					
Federal Transit Urbanized Area Formula Program	20.507	17-SU-049	35,000	-	-
FTA Bus and Bus Facilities Formula Program	20.526	17-39-049U	68,993	173,561	-
Total Federal Transit Cluster			<u>103,993</u>	<u>173,561</u>	-
Highway Planning and Construction Cluster:					
Highway Planning & Construction-STPA-DA	20.205	EL-5101EC	7,019	-	-
Total Highway Planning and Construction Cluster			<u>7,019</u>	-	-
Highway Safety Cluster:					
Law Enforcement-Bike Safety Program	20.600	MC-2017-16-01	1,428	-	-
Law Enforcement-Bike Safety Program	20.600	MC-2016-03-02	1,167	-	-
Highway Safety Program-LEL	20.600	PT-2016-06-10	387	-	-
Highway Safety Program-LEL	20.600	PT-2017-06-09	12,357	-	-
Highway Safety Program	20.607	154AL-2016-12-18	15,353	-	-
Highway Safety Program	20.616	M5HVE-2017-15-04	35,855	-	-
Highway Safety Program	20.616	M2HVE-2016-13-08		-	-
Highway Safety Program		M5HVE-2016-01-02	41,697	-	-
Highway Safety Program	20.616	M2HVE-2017-13-04		-	-
Highway Safety Program		M5HVE-2017-15-10	78,612	-	-
Total Highway Safety Cluster			<u>186,856</u>	-	-
Public Transportation and Rail Division:					
Community Transportation Program - Administration	20.509	16-CT-049	45,070	67,604	-
Total U.S. Department of Transportation			<u>443,938</u>	<u>241,165</u>	-
<u>U.S. Department of Health and Human Services</u>					
Passed Through N.C. Department of Health and Human Services:					
Division of Social Services:					
Adoption Fostercare	93.XXX	-	297,878	-	-
Work First Administration	93.558	-	624,135	-	-
Work First Service	93.558	-	3,378,964	-	-
Family Preservation	93.556	-	135,989	-	-
Child Support Enforcement IV-D Administration	93.563	-	5,396,984	-	-
Child Support Enforcement IV-D Incentive	93.563	-	637,680	-	-
Permanency Planning - Special	93.645	-	137,020	-	-
Adult Day Care	93.667	-	83,336	77,260	-
In-Home Services	93.667	-	132,330	-	-
SSBG Other Services and Training	93.667	-	2,052,726	188,609	-
Adult Protective Services	93.667	-	26,759	-	-
Links	93.674	-	70,997	17,749	-
Independent Living Special Links Fund	93.674	-	32,992	-	-
State County Special Assistance	93.778	-	66,749	-	-
Adult Care Home Case Management	93.778	-	137,822	35,997	-

GUILFORD COUNTY, NORTH CAROLINA
Schedule of Expenditures of Federal and State Awards
For the Fiscal Year Ended June 30, 2017

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Passed Through to Subrecipients
FEDERAL AWARDS (Continued)					
U.S. Department of Health and Human Services (continued)					
Passed Through N.C. Department of Health and Human Services: (continued)					
Division of Social Services: (continued)					
<i>Low-Income Home Energy Assistance:</i>					
Crisis Intervention Payment	93.568	-	\$ 2,169,498	-	-
Low Income Home Energy Assistance	93.568	-	1,655,438	-	-
Low Income Energy Administration	93.568	-	336,384	-	-
<i>Total Low-Income Home Energy Assistance</i>			<u>4,161,320</u>	<u>-</u>	<u>-</u>
<i>Foster Care and Adoption Cluster: (Note 3)</i>					
IV-E Foster Care	93.658	-	954,638	239,050	-
IV-E Foster Care Maximization	93.658	-	709,830	177,555	-
IV-E Child Protective Services	93.658	-	250,977	915,515	-
IV-E Optional Administration	93.658	-	1,188,900	-	-
IV-E Administration County Paid to CCI	93.658	-	709,761	354,881	-
IV-E Family Foster Max	93.658	-	2,226	-	-
IV-E Max Level III	93.658	-	(28,525)	(10,075)	-
IV-E Foster Care Training	93.658	-	5,211	-	-
Adoption Assistance - IVE	93.659	-	15,763	7,881	-
IV-E Administration	93.658	-	25,137	-	-
IV-E Optional Adoption Training	93.659	-	291,589	-	-
Foster Care At Risk Maximization	N/A	-	-	32,759	-
Extended Foster Care Max Non IV-E	N/A	-	-	16,184	-
Direct Benefit Payments:					
Adoption Assistance - IVE	93.659	-	2,916,162	727,065	-
<i>Total Foster Care and Adoption Cluster</i>			<u>7,041,669</u>	<u>2,460,815</u>	<u>-</u>
<i>Special Children Adoption Fund Cluster: (Note 3)</i>					
Special Children Adoption Fund (Adoption Promotion Program Fund)	93.558	-	131,400	159,000	-
<i>Total Special Children Adoption Fund Cluster</i>			<u>131,400</u>	<u>159,000</u>	<u>-</u>
Direct Benefit Payments:					
Temporary Assistance for Needy Families	93.558	-	1,930,091	8	-
Aid to Families with Dependent Children	93.560	-	(2,732)	(749)	-
Refugee Assistance Administration	93.566	-	243,308	-	-
CWS Adoption Assistance	93.645	-	-	1,822,128	-
Aid to the Blind	93.667	-	93,268	17,645	-
Division of Medical Assistance:					
Direct Benefit Payments:					
Medical Assistance Program	93.778	-	380,646,688	203,561,570	-
Division of Social Services:					
Administration:					
Medicaid Transportation Reimbursement	93.778	-	1,403,166	698,962	-
Medical Assistance Program	93.778	-	9,483,271	-	-
MAC-Medicaid Administrative Claiming	93.778	-	312,248	-	-
Medical Transportation Service	93.778	-	71	35	-
<i>Total Medical Assistance Program</i>			<u>391,845,444</u>	<u>204,260,567</u>	<u>-</u>
Direct Benefit Payments:					
State Children's Insurance Program-NC Health Choice	93.767	-	7,380,114	44,617	-
Division of Social Services:					
Administration:					
State Children's Insurance Program-NC Health Choice	93.767	-	286,322	467	-
<i>Total State Children's Insurance Program-NC Health Choice</i>			<u>7,666,436</u>	<u>45,084</u>	<u>-</u>
<i>Subsidized Child Care Cluster (Note 3):</i>					
<i>Child Care Development Fund Cluster:</i>					
Division of Social Services:					
Child Care Development Fund - Administration	93.596	-	783,831	-	-
Division of Child Development:					
Child Care and Development Fund - Discretionary	93.575	-	7,935,902	-	-
Child Care and Development Fund - Mandatory	93.596	-	3,392,241	-	-
Child Care and Development Fund - Match	93.596	-	3,355,048	1,230,079	-
<i>Total Child Care Development Fund Cluster</i>			<u>15,467,022</u>	<u>1,230,079</u>	<u>-</u>

GUILFORD COUNTY, NORTH CAROLINA
Schedule of Expenditures of Federal and State Awards
For the Fiscal Year Ended June 30, 2017

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Passed Through to Subrecipients
FEDERAL AWARDS (Continued)					
<u>U.S. Department of Health and Human Services (continued)</u>					
Passed Through N.C. Department of Health and Human Services: (continued)					
Division of Social Services: (continued)					
<i>Subsidized Child Care Cluster (Note 3)(continued):</i>					
TANF	93.558	-	\$ 2,915,978	-	-
Foster Care Title IV-E	93.658	-	1,734,427	879,401	-
TANF Maintenance of Effort	N/A	-	-	2,322,640	-
Smart Start	N/A	-	-	44,331	-
State Appropriations	N/A	-	-	(81,495)	-
<i>Total Subsidized Child Care Cluster</i>			<u>20,117,427</u>	<u>4,394,956</u>	<u>-</u>
Division of Public Health:					
Maternal Child Health Block Grant:					
Child Health	93.994	12715745AP41, 127157450041, 133253580041	302,344	352,612	-
Child Fatality	93.994	12715351AP41	2,556	1,917	-
Child Service Coordination	93.994	12715318AP41	96,752	72,572	-
Maternal Health	93.994	13A15740AP41,13A151070041, 13A157400041, 13A15107AP41	113,352	134,660	-
Family Planning	93.994	13A15735AP41, 13A157350041, 13A16017FR41	88,856	144,640	-
Immunization Action Plan	93.539	1331627CVP41,1331627DVP41, 1331625DVL41	62,473	-	-
Immunization - Cooperative Agreements and Vaccines for Children	93.268	1331631DEJ41	38,602	-	-
Bioterrorism	93.283		-	-	-
Public Health Emergency Preparedness	93.074	12642680EX41	80,000	-	-
Family Planning TANF	93.558	13A15151T241	68,508	-	-
Public Health Emergency Preparedness - Ebola	93.074	12642680MB41	7,568	-	-
Tobacco Prevention - CDC	93.305	1271341BST41, 1271341CST41	98,030	-	-
CDC Refugee	93.566	1370810D7J41, 1370810C7J41	68,856	-	-
Antimicrobial-Resistant Gonorrhea	93.323	1175871CHJ41	111,353	-	-
<i>HIV Cluster: (Note 3)</i>					
Aid-To-County (Federal)	93.940	1311981EHV41	32,330	-	-
HIV/STD Sexually Transmitted Disease (GISP)	93.977	1311462CNB41, 1311462BNB41 1311439FHV41, 1311439EHV41,	9,985	-	-
Jail Screening	93.940	1311439AHV41	143,189	-	111,953
Syphilis Elimination Project	93.977	1311462CNB41, 1311462DNB41	54,810	-	-
HIV/STD Non-Traditional C/T	N/A	13114541BN41,13114541RR41	-	339,942	231,619
HIV/STD State	N/A	13114536RR41, 13114536BN41	-	25,000	-
Passed Through Wake Forest University Health Science:					
HIV/STD Prevention Training	93.977	WFUHS 112256	<u>33,282</u>	-	-
<i>Total HIV Cluster</i>			<u>273,596</u>	<u>364,942</u>	<u>343,572</u>
Title X Family Planning	93.217	13A1592AFP41, 13A1592BFP41 1460C274NF41, 1460272CNF41,	150,868	-	-
CDC Tuberculosis	93.116	1460272BNF41	32,987	-	-
Healthy Communities	93.758	12615503PF41	25,309	-	-
Integrated Targeted Testing Services (ITTS)	93.758	13114532PF41	20,091	-	-
Division of Aging:					
Passed Through the Piedmont Triad Regional Council:					
SSBG Supportive Services for the Aging	93.667	-	89,639	2,547	27,717
<i>Aging Cluster:</i>					
Special Programs for the Aging:					
Access	93.044	-	243,551	214,596	103,355
Title III-C-1, Congregate Meals	93.045	-	298,074	17,549	315,625
Title III-C-2, Home Delivered Meals	93.045	-	304,594	129,425	434,020
Nutrition Service Incentive Program	93.053	-	<u>123,251</u>	-	<u>123,251</u>
<i>Total Aging Cluster</i>			<u>969,470</u>	<u>361,570</u>	<u>976,251</u>
Total U.S. Department of Health and Human Services			<u>449,141,202</u>	<u>214,914,529</u>	<u>1,347,540</u>

GUILFORD COUNTY, NORTH CAROLINA
Schedule of Expenditures of Federal and State Awards
For the Fiscal Year Ended June 30, 2017

<u>Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>State/Pass-Through Grantor's Number</u>	<u>Expenditures</u>		
			<u>Federal</u>	<u>State</u>	<u>Passed Through to Subrecipients</u>
FEDERAL AWARDS (Continued)					
<u>U.S. Department of Homeland Security</u>					
Passed Through United States Coast Guard, National:					
Pollution Funds Center:					
Hazardous Spill Cleanup	97.XXX	-	\$ 4,655	-	-
Passed Through N.C. Department of Public Safety:					
Emergency Management Performance	97.042	EMPG-2016-37081	81,459	-	-
Total U.S. Department of Homeland Security			<u>86,114</u>	<u>-</u>	<u>-</u>
<u>Executive Office of the President</u>					
Direct Programs:					
Office of National Drug Control Policy: High Intensity Drug Trafficking Areas	95.001	OND1070DB1516XX-G15GA0005A	52,307	-	-
Office of National Drug Control Policy: High Intensity Drug Trafficking Areas	95.001	OND1070DB1617XX-G15GA0005A	92,946	-	-
Total Executive Office of the President			<u>145,253</u>	<u>-</u>	<u>-</u>
TOTAL FEDERAL AWARDS			\$ 467,733,564	215,155,694	1,364,085

GUILFORD COUNTY, NORTH CAROLINA
Schedule of Expenditures of Federal and State Awards
For the Fiscal Year Ended June 30, 2017

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Passed Through to Subrecipients
STATE AWARDS					
<u>N.C. Department of Health and Human Services:</u>					
Division of Social Services:					
CWS Adoption Assistance	N/A	-	\$ -	8,103	-
State Foster Home	N/A	-	-	426,458	-
State Foster Home - Maximization	N/A	-	-	778,580	-
Aid to Veterans Affairs	N/A	-	-	2,130	-
Collections Incentives/Program Integrity	N/A	-	-	91,610	-
Share the Warmth	N/A	-	-	16,416	-
Direct Benefit Payments:					
SC/SA Domiciliary Care	N/A	-	-	2,379,263	-
SAA/SAD HB 1030	N/A	-	-	122,230	-
Division of Aging:					
Passed Through the Piedmont Triad Regional Council:					
In Home Services	N/A	-	-	1,095,439	329,358
Caregiver Match	N/A	-	-	25,351	7,622
Division of Child Development:					
DCD Smart Start	N/A	-	-	105,496	-
Passed Through Sandhills Center for Mental Health:					
Single Stream Line Funding	N/A	536998 14225220003D	-	241,600	177,600
Division of Public Health:					
General	N/A	116141100041	-	209,731	-
Communicable Disease	N/A	117545100041	-	15,955	-
Tuberculosis	N/A	146045510041	-	74,031	-
TB Medical Services	N/A	146045540041	-	5,576	-
Maternal Health High Risk	N/A	13A157460041	-	28,136	-
STD Drugs	N/A	13114601RR41, 13114601BN41	-	1,379	-
Passed Through NC Partnership for Children and Guilford County Partnership for Children:					
Smart Start Child Care Nurses	N/A	1617-3414/207	-	249,742	-
Smart Start Newborn Visits	N/A	1617-5413/235	-	430,529	-
NC Office of Minority Health and Health Disparities Passed Through County of Alamance:					
Minority Diabetes Prevention Program	N/A	1262417900	-	13,053	-
Office of Public Health Nursing and Professional Development:					
Public Health Nurse Training	N/A	1161430100	-	400	-
Office of Rural Health and Community Care:					
Community Health Grant	N/A	90008438	-	36,190	-
Division of Vocational Rehabilitation Services:					
Medical Evidence Fees	N/A	-	-	744	-
Total N.C. Department of Health and Human Services			-	6,358,142	514,580
<u>N.C. Department of Environmental Quality</u>					
Division of Environmental Health:					
Food and Lodging	N/A	159820548	-	88,066	-
Division of Water Quality:					
Soil and Water Conservation	N/A	071563613	-	36,250	-
Division of Waste Management:					
Leaking Petroleum Underground Storage Tank Cleanup	N/A	-	-	15,000	-
Total N.C. Department of Environmental Quality			-	139,316	-

GUILFORD COUNTY, NORTH CAROLINA
Schedule of Expenditures of Federal and State Awards
For the Fiscal Year Ended June 30, 2017

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Passed Through to Subrecipients
<u>N.C. Department of Transportation</u>					
<i>Rural Operating Assistance Program (ROAP) Cluster: (Note 3)</i>					
Elderly and Handicapped Transportation (E&DTAP)	N/A	DOT-17CL	\$ -	205,113	-
Rural General Public (RGP)	N/A	DOT-17CL	-	115,131	-
Work First Employment Transportation Assistance	N/A	DOT-17CL	-	92,620	-
<i>Total Rural Operating Assistance Program (ROAP) Cluster</i>			-	412,864	-
Total N.C. Department of Transportation			-	412,864	-
<u>N.C. Department of Public Safety</u>					
Juvenile Crime Prevention Council Programs	N/A	341-10097,341-10099,341-11524, 341-11525,341-11606 341-11939, 341-12278,341-22274 341-22277, 341-22287, 341-22299, 341-22306, 341-22307, 34122310, 341-22311, 341-22312, 341-22314, 341-22318, 341-22320	-	1,061,566	1,061,566
Total N.C. Department of Public Safety			-	1,061,566	1,061,566
<u>N.C. Department of Commerce</u>					
One North Carolina Fund - Business Expansion	N/A	-	-	180,532	-
<u>N.C. Department of Public Instruction</u>					
Public School Building Capital Fund - ADM Corp Tax	N/A	-	-	255,558	-
Public School Building Capital Fund - NC Education Lottery	N/A	-	-	4,859,563	-
Total N.C. Department of Public Instruction			-	5,115,121	-
<u>University of North Carolina</u>					
Passed Through the Greensboro Area Health Education Center:					
Student Preceptor - Family Planning	N/A	-	-	500	-
TOTAL STATE AWARDS			-	13,268,041	1,576,146
TOTAL FEDERAL AND STATE AWARDS			\$ 467,733,564	228,423,735	2,940,231

GUILFORD COUNTY, NORTH CAROLINA
Schedule of Expenditures of Federal and State Awards
For the Fiscal Year Ended June 30, 2017

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 (SEFSA) includes the Federal and State grant activity of Guilford County under the programs of the federal government and the State of North Carolina for the year ended June 30, 2017. The information in this SEFSA is presented in accordance with the requirements of Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 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 \$129,009,088 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" as set out in OMB Uniform Guidance, §200.502.

2. Summary of Significant Accounting Policies

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

3. The following Clusters of Programs 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, HIV, Rural Operating Assistance Program, and Special Children Adoption Fund.