

# **GUILFORD COUNTY, NORTH CAROLINA**

## **COMPLIANCE REPORT**

*As of and for the Year Ended June 30, 2021*

*And Reports of Independent Auditor*

**GUILFORD COUNTY, NORTH CAROLINA**

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

To the Board of County Commissioners  
Guilford County, North Carolina

We have audited, in accordance with 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, 2021, and the related notes to the financial statements, which collectively comprises the County's basic financial statements, and have issued our report thereon dated December 17, 2021. 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") as a basis for designing 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 the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses 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 financial statements. 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Chemy Bekaert LLP

Raleigh, North Carolina  
December 17, 2021

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

To the Board of County Commissioners  
Guilford County, North Carolina

**Report on Compliance for Each Major Federal Program**

We have audited Guilford County, North Carolina's (the "County") compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget ("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, 2021. 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 federal and State statutes, regulations, and the terms and conditions of its federal awards 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; 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 major federal programs for the year ended June 30, 2021.

***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 item 2021-002. Our opinion on each major federal 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 it.

## **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 each 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 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 of this section 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 material weaknesses. However, we did identify a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2021-001 that we consider to be a significant deficiency.

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

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

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 17, 2021, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by the Uniform Guidance and the State Single Audit Implementation Act and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic 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 basic 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.

Chemy Bekaert LLP

Raleigh, North Carolina  
December 17, 2021

**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**

To the Board of County Commissioners  
Guilford County, North Carolina

**Report on Compliance for Each Major State Program**

We have audited Guilford County, North Carolina's (the "County") compliance with the types of compliance requirements described in the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that could have a direct and material effect on each of the County's major state programs for the year ended June 30, 2021. 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 state statutes, regulations, and the terms and conditions of its state awards 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 major state programs for the year ended June 30, 2021.



## **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 each 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 material weaknesses or significant deficiencies. 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. However, we did identify a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2021-001 that we consider to be a significant deficiency.

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

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

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 17, 2021, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by the Uniform Guidance and the State Single Audit Implementation Act and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic 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 basic 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.

**Purpose of this Report**

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.

Chemy Bekaert LLP

Raleigh, North Carolina  
December 17, 2021

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

*FISCAL YEAR ENDED JUNE 30, 2021*

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**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 with U.S. GAAP:

*Unmodified*

Internal control over financial reporting:

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

Noncompliance material to financial statements noted?

\_\_\_ yes                X   no

**Federal Awards**

Internal control over major federal programs:

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

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 2 CFR 200.516(a)?

  X   yes              \_\_\_ no

Identification of major federal programs:

<b><u>Assistance Listing No.</u></b>	<b><u>Program Name</u></b>
93.994	Maternal and Child Health Services Block Grant
93.563	Child Support Enforcement
93.778	Medical Assistance Program
21.019	Coronavirus Aid, Relief, and Economic Security (CARES) Act

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

FISCAL YEAR ENDED JUNE 30, 2021

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**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 Section 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.

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  none reported

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:

**State Program Name**

State In-Home Services

Child Protective Services

Public School Building Capital Fund

Other major State programs for Guilford County are Medical Assistance Program, and Maternal and Child Health Services Block Grant, which are State matches on federal programs. Therefore, these programs have been included in the list of major federal programs above.

**Section II – Financial Statement Findings**

None reported.

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

*FISCAL YEAR ENDED JUNE 30, 2021*

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

**U.S. Department of Health and Human Services**  
**Passed through the N.C. Department of Health and Human Services**  
**Maternal and Child Health Services Block Grant to the States (Federal and State Awards)**  
**Assistance Listing # 93.994**

**Finding 2021-001**

**Significant Deficiency – Eligibility**

**Criteria:** The County should have adequate monitoring controls to ensure that quality reviews and appropriate documentation is maintained in accordance with County/Federal/State guidance.

**Condition:** There were three months during the year in which no Maternity reviews were completed and eight months in which no Family Planning reviews were completed.

**Questioned costs:** None

**Context:**

- There were three months where no quality reviews of Maternity cases were performed.
- There were eight months where no quality reviews of Family Planning cases were performed.

**Effect:** By not having the reviews completed on a regular basis or the issues found in the reviews not being discussed or addressed, there is a risk that the required documentation is not obtained or maintained in the files.

**Cause:** The ongoing COVID-19 pandemic and general staffing issues seen across departments has put a strain on the resources. As a result, the reviews were either not performed or timely discussion and/or corrections were not completed.

**Recommendation:** We recommend procedures be reinforced in order to ensure reviews are made and training and caseworker follow-up is performed.

**Views of responsible officials:** During the Covid-19 pandemic, the County deployed limited resources where they could best service the citizens of the County. We performed an appropriate number of reviews given our resources. We will update our review schedule to better reflect the review standards going forward.

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

*FISCAL YEAR ENDED JUNE 30, 2021*

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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**  
**Medical Assistance Programs**  
**Assistance Listing # 93.778**

**Finding 2021-002**

**Nonmaterial Noncompliance – Eligibility**

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

**Condition:** There was 1 out of 60 participants tested with the filing error noted below.

**Questioned costs:** \$7.76

**Context:** There was one instance where supporting documentation of the Online Verification System/Online Verification (“OVS/OLV”) was not adequately included in the case file.

**Effect:** By not having the required documentation in the files or information being incorrectly documented, eligibility cannot be readily substantiated and there is a risk that the County could not immediately substantiate the eligibility decision.

**Cause:** The increased workload caused by the global pandemic, coupled with the State’s directive to not reduce or terminate benefits.

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

**Views of responsible officials:** The OLV was reviewed prior to granting eligibility; however, the OLV was not attached as required. The County will continue to stress the importance of attaching documentation in future training sessions. The County re-substantiated that the recipient was eligible to receive Medicaid benefits.

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

*FISCAL YEAR ENDED JUNE 30, 2021*

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

See Finding 2021-001 above.



**GUILFORD COUNTY, NORTH CAROLINA  
CORRECTIVE ACTION PLAN**

*FISCAL YEAR ENDED JUNE 30, 2021*

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**Section II – Financial Statement Findings**

None reported.

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

**2021-001**

**Name of Contact Person:** Iulia Vann

**Corrective Action:** As resources become available, we will continue quality reviews.

**Proposed Completion Date:** Training and monitoring are ongoing.

**2021-002**

**Name of Contact Person:** Sharon Barlow

**Corrective Action:** The County will continue to train on quality documentation quarterly.

**Proposed Completion Date:** Training on documentation is quarterly.

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

See Finding 2021-001 above.



**GUILFORD COUNTY, NORTH CAROLINA**  
**SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS**

*FISCAL YEAR ENDED JUNE 30, 2021*

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**Section V – Status of Prior Year Findings and Questioned Costs**

**Finding: 2020-001**

**Status:** Corrected.

**Finding: 2020-002**

**Status:** Corrected.

**GUILFORD COUNTY, NORTH CAROLINA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**

*FISCAL YEAR ENDED JUNE 30, 2021*

Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Passed Through to Subrecipients
<b><u>FEDERAL AWARDS</u></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	\$ 50,011	-	-
<i>Total Child Nutrition Cluster</i>			<u>50,011</u>	<u>-</u>	<u>-</u>
Passed Through N.C. Department of Health and Human Services:					
Division of Social Services:					
<i>Supplemental Nutrition Assistance Program (SNAP) Cluster:</i>					
Direct Benefit Payments:					
Supplemental Nutrition Assistance Program Administration (Note 1)	10.561	-	5,018,686	-	-
Supplemental Nutrition Assistance Fraud Administration (Note 1)	10.561	-	<u>83,305</u>	<u>-</u>	<u>-</u>
<i>Total Supplemental Nutrition Assistance Program (SNAP) Cluster</i>			<u>5,101,991</u>	<u>-</u>	<u>-</u>
Division of Women's and Children's Health:					
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	13A25405GA41, 13A25405GK41, 13A25409GA41, 13A25409GK41, 13A25403GA41, 13A25403GK41, 13A2570BJQ41, 13A2570BJQ41, 13A25404GA41, 13A2570DJQ41, 13A25404GK41, 13A254054V41, 13A25405GB41, 13A25409GB41, 13A2570EJQ41, 13A254094V41, 13A25403GB41, 13A254044V41, 13A2570CJQ41, 13A254034V41, 13A25404GB41	2,648,301	-	-
FINI - NIFA Urban Oasis Project	10.331	2015-70018-23349	-	-	-
Passed Through City of Greensboro, North Carolina:					
Agriculture Marketing Service	10.172	16LFPN0019	<u>12,733</u>	<u>-</u>	<u>-</u>
<i>Total U.S. Department of Agriculture</i>			<u>7,813,036</u>	<u>-</u>	<u>-</u>
<u>U.S. Department of Justice</u>					
Passed Through N.C. Department of Crime Control and Public Safety:					
Governor's Crime Commission: Guilford FJC Enhanced Coordination and Support of Child and Elder Justice Services					
	16.575	2020-V2-GX-0061	129,756	-	-
Passed through N.C. Department of Public Safety:					
Edward Byrne Memorial Justice Assistance Grant:					
Crime Solutions thru Technology	16.738	2020-DJ-BX-0041	65,999	-	-
Technology Improvement	16.738	2018-DJ-BX-0129	<u>42,056</u>	<u>-</u>	<u>-</u>
<i>Total JAG Program</i>			<u>108,055</u>	<u>-</u>	<u>-</u>
Family Justice Center	16.588	2020-WF-AX-0015	<u>-</u>	<u>66,494</u>	<u>-</u>
<i>Total U.S. Department of Justice</i>			<u>237,811</u>	<u>66,494</u>	<u>-</u>
<u>U.S. Department of Treasury</u>					
Direct Programs:					
Coronavirus Aid, Relief, and Economic Security (CARES) Act - Coronavirus Relief Fund	21.019	-	72,803,709	-	-
Covid - 19 Relief - Emergency Rental Assistance (ERA)	21.023	-	2,129,758	-	-
Federal Forfeitures	21.000	-	249,167	-	-
Office of Budget and Management					
NC OMB - NC Pandemic Recovery Division:					
Passed through NC Association of Free and Charitable Clinics					
CARES Act - Coronavirus Relief Fund	21.020	-	<u>166,992</u>	<u>-</u>	<u>-</u>
<i>Total U.S. Department of Treasury</i>			<u>75,349,626</u>	<u>-</u>	<u>-</u>

See notes to the schedule of expenditures of federal and State awards.

**GUILFORD COUNTY, NORTH CAROLINA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)**

FISCAL YEAR ENDED JUNE 30, 2021

Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Passed Through to Subrecipients
<b>FEDERAL AWARDS (Continued)</b>					
<u>U.S. Department of Labor</u>					
Passed Through City of Greensboro, North Carolina:					
<i>WIA/WIOA Cluster:</i>					
WIA/WIOA Adult Program	17.258	3-2021-42	\$ 198	-	-
<i>Total Workforce Investment Act Cluster</i>			198	-	-
Total U.S. Department of Labor			198	-	-
<u>U.S. Department of Transportation</u>					
Passed Through the N.C. Department of Transportation:					
<i>Transit Services Programs Cluster:</i>					
Cares Act - Enhance Mobility of Seniors with Disabilities	20.507	20-CA-049	643,833	-	-
CARES Act Grant	20.507	20-CS-049	72,795	-	-
Enhance Mobility of Seniors with Disabilities	20.513	20-ED-049	101,000	-	-
Passed Through City of Greensboro, North Carolina:					
Enhance Mobility of Seniors with Disabilities	20.513	20-ED-049	34,043	-	-
<i>Total Transit Services Programs Cluster</i>			851,671	-	-
<i>Highway Safety Cluster:</i>					
Highway Safety Program-LEL	20.600	PT-2021-06-10	10,363	-	-
Highway Safety Program-DWI Task Force	20.600	AL-2020-02-08	28,908	-	-
Highway Safety Program-DWI Task Force	20.600	AL-2020-02-12	32,509	-	-
Highway Safety Program-DWI Task Force	20.600	AL-2021-02-05	119,507	-	-
<i>Total Highway Safety Cluster</i>			191,287	-	-
Public Transportation and Rail Division:					
Community Transportation Program - Administration	20.509	21-CT-049	94,170	5,886	-
Total U.S. Department of Transportation			1,137,128	5,886	-
<u>U.S. Department of Health and Human Services</u>					
Passed Through N.C. Board of Elections:					
Coronavirus Aid, Relief, and Economic Security (CARES) Act: Provider Relief Fund-Federal Stimulus Payments	93.498		702,547	-	-
Passed Through N.C. Board of Elections:					
Help America Vote Act-One Stop Voting	93.617	-	10,105	-	-
Passed Through N.C. Department of Health and Human Services:					
Division of Social Services:					
Temporary Assistance for Needy Families:					
TANF - Work First Administration	93.558	-	588,912	-	-
TANF - Work First Service	93.558	-	3,089,045	-	-
<i>Total Temporary Assistance for Needy Families:</i>			3,677,957	-	-
Adoption Fostercare	93.XXX	-	309,457	-	-
Family Preservation and Reunification	93.556	-	166,517	-	-
Child Support Enforcement IV-D Administration	93.563	-	5,340,166	-	-
Child Support Enforcement IV-D Incentive	93.563	-	865,931	-	-
Permanency Planning	93.645	-	135,565	-	-
Links	93.674	-	71,326	17,832	-
Independent Living Special Links Fund	93.674	-	22,558	-	-
<i>Social Services Block Grant Cluster: (Note 3)</i>					
SSBG - Adult Day Care	93.667	-	44,365	42,274	-
SSBG - In-Home Services	93.667	-	122,160	-	-
SSBG - Other Services and Training	93.667	-	2,447,824	-	-
SSBG - Adult Protective Services	93.667	-	17,484	-	-
<i>Total Social Services Block Grant Cluster</i>			2,631,833	42,274	-

See notes to the schedule of expenditures of federal and State awards.

**GUILFORD COUNTY, NORTH CAROLINA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)**

FISCAL YEAR ENDED JUNE 30, 2021

Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Passed Through to Subrecipients
<b>FEDERAL AWARDS (Continued)</b>					
<u>U.S. Department of Health and Human Services (continued)</u>					
Passed Through N.C. Department of Health and Human Services: (continued)					
Division of Social Services: (continued)					
<i>Low-Income Home Energy Assistance:</i>					
Low-Income Home Energy Assist. - Crisis Intervention	93.568	-	\$ 1,455,099	-	-
Low Income Home Energy Assistance	93.568	-	2,004,272	-	-
Low Income Home Energy Assistance - Administration	93.568	-	372,554	-	-
Low Income Home Energy Assistance - COVID 19	93.568	-	957,125	-	-
<i>Total Low-Income Home Energy Assistance</i>			<u>4,789,050</u>	<u>-</u>	<u>-</u>
<i>Foster Care and Adoption Cluster: (Note 3)</i>					
Foster Care Title IV-E	93.658	-	1,182,520	229,755	-
COVID-19 - Foster Care - Stipends	93.658	-	118,300	-	-
Foster Care Title IV-E Maximization	93.658	-	1,059,919	201,168	-
Foster Care At Risk	N/A	-	-	4,036	-
Foster Care At Risk Maximization	N/A	-	-	55,285	-
Foster Care Title V-E Max Level III	93.658	-	41,404	-	-
Extended Foster Care Max Non IV-E	N/A	-	-	154,529	-
Foster Care Title IV-E Child Protective Services	93.658	-	273,742	234,531	-
Foster Care Title IV-E Optional Administration	93.658	-	-	-	-
Foster Care Title IV-E Administration County Paid to CCI	93.658	-	592,898	296,449	-
Foster Care Title IV-E Family Foster Max	93.658	-	166	-	-
Foster Care Title IV-E Training	93.658	-	1,847,638	-	-
Foster Care Title IV-E Administration	93.658	-	10,981	-	-
Adoption Assistance - IV-E Optional Adoption Training	93.659	-	424,633	-	-
Adoption Assistance - IV-E	93.659	-	8,390	8,472	-
<i>Total Foster Care and Adoption Cluster</i>			<u>5,560,591</u>	<u>1,184,225</u>	<u>-</u>
<i>Temporary Assistance for Needy Families Cluster:</i>					
TANF - Special Children Adoption Promotion	93.558	-	74,278	-	-
<i>Total TANF Cluster</i>			<u>74,278</u>	<u>-</u>	<u>-</u>
Administration:					
State Children's Health Insurance Program:					
NC Health Choice	93.767	-	313,921	5,343	-
CARES Vaccine Distribution	93.767	-	-	73,318	-
<i>Total State Children's Insurance Program</i>			<u>313,921</u>	<u>78,661</u>	<u>-</u>
Medical Assistance Program:					
State County Special Assistance	93.778	-	75,883	-	-
Adult Care Home Case Management	93.778	-	157,071	36,308	-
Medical Assistance Administration	93.778	-	11,213,881	-	-
Medicaid Administrative Claiming	93.778	-	312,574	-	-
DMA Equipment	93.778	-	23,703	11,608	-
<i>Total Medical Assistance Program</i>			<u>11,783,112</u>	<u>47,916</u>	<u>-</u>
<i>Subsidized Child Care Cluster (Note 3):</i>					
<i>Child Care Development Fund Cluster:</i>					
Child Care Development Fund - Administration	93.596	-	795,191	-	-
Division of Child Development:					
Child Care and Development Fund - Discretionary	93.575	-	520	-	-
<i>Total Child Care Development Fund Cluster</i>			<u>795,711</u>	<u>-</u>	<u>-</u>
<i>Total Subsidized Child Care Cluster</i>			<u>795,711</u>	<u>-</u>	<u>-</u>

See notes to the schedule of expenditures of federal and State awards.

**GUILFORD COUNTY, NORTH CAROLINA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)**

FISCAL YEAR ENDED JUNE 30, 2021

Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Passed Through to Subrecipients
<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:					
Maternal and Child Health Block Grant:					
HHP and Public Health Emergency Preparedness	93.069	12642680EN41, 12642680EQ41	\$ 81,725	-	-
CDC Tuberculosis	93.116	1460272ANF41, 1460272ONF41	30,031	-	-
Community Linkages to Care for Overdose Prevention	93.136	1175852ADH41	90,306	-	-
Title X Family Planning	93.217	13A1592DFP41, 13A1592CFP41	256,128	-	-
Immunization Cooperative Agreements	93.268	1331631BEJ41	101,038	-	-
Antimicrobial-Resistant Gonorrhea	93.323	1175871AHJ41, 1175871BHJ41	374,393	-	-
COVID-19 Crisis Response	93.354	12642680CP41	69,692	-	-
TANF - Family Planning	93.558	13A15151T241	68,755	-	-
Refugee Health Assessments	93.566	1370810A6841,1370810B6841	4,674	-	-
Healthy Communities	93.758	126155030041,12615503PH41	30,165	1,093	-
CDC Investigations, Technical Assistance-Health Promotion	93.268	1331629B4Q41,1331639BP741	601,306	-	-
COVID-19 CARES Activities - ELC Communicable Disease	93.323	1175870AWT41, 1175878AHH41	909,354	-	-
Maternal Health Innovation	93.110	13A1588AMZ41	5,752	-	-
Child Health	93.994	12715745AR41,127157450041,133253580041	546,816	130,032	-
Child Fatality	93.994	12715351AR41	4,186	-	-
Child Service Coordination	93.994	12715318AR41	169,323	-	-
Family Planning	93.994	13A15735AP41,13A16020FR41,13A157350041,13A15735AP41	40,770	262,473	-
Maternal Health	93.994	13A151070041,13A15740AP41,13A157400041	89,997	170,681	-
<i>HIV Cluster: (Note 3)</i>					
HIV Prevention Activities - Aid-To-County	93.940	1311981CHV41, 13114300HV41	94,004	-	-
HIV Prevention Activities - Jail Screening	93.940	1311981CHV41	82,253	-	116,067
STD Prevention	93.977	1311462BNB41, 13114631NB41	100	-	-
HIV/STD Non-Traditional C/T	N/A	13114541BN41, 13114541RQ41	-	366,336	220,088
HIV/STD State	N/A	13114536BN41, 13114536RQ41	-	27,412	-
<i>Total HIV Cluster</i>			<u>176,357</u>	<u>393,748</u>	<u>336,155</u>
Division of Aging :					
<i>Aging Cluster:</i>					
Special Programs for the Aging:					
Title III-B, Supportive Services	93.044	-	240,196	14,129	48,974
Access	93.044	-	77,565	26,304	92,795
Title III-C-1, Congregate Meals	93.045	-	6,832	357	6,425
Title III-C-2, Home Delivered Meals	93.045	-	497,777	338,806	837,349
Nutrition Service Incentive Program	93.053	-	105,167	-	105,167
SSBG Supportive Svcs	93.667	-	123,875	3,539	24,536
<i>Total Aging Cluster</i>			<u>1,051,412</u>	<u>383,135</u>	<u>1,115,246</u>
Total U.S. Department of Health and Human Services			<u>41,952,805</u>	<u>2,712,070</u>	<u>1,451,401</u>

See notes to the schedule of expenditures of federal and State awards.

**GUILFORD COUNTY, NORTH CAROLINA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)**

FISCAL YEAR ENDED JUNE 30, 2021

Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Passed Through to Subrecipients
<b>FEDERAL AWARDS (Continued)</b>					
<u>U.S. Department of Homeland Security</u>					
Passed Through United States Coast Guard, National:					
Pollution Funds Center:					
Hazardous Spill Cleanup	97.XXX	-	\$ 18,429	-	-
Passed Through N.C. Department of Public Safety:					
Emergency Management Performance	97.042	EMPG-2021-19040	81,253	-	-
Total U.S. Department of Homeland Security			99,682	-	-
<u>Executive Office of the President</u>					
Direct Programs:					
Office of National Drug Control Policy: High Intensity Drug Trafficking Areas	95.001	G19GA0005A	168,803	-	-
Total Executive Office of the President			168,803	-	-
<b>TOTAL FEDERAL AWARDS</b>			\$ 126,759,089	2,784,450	1,451,401
<b>STATE AWARDS</b>					
<u>N.C. Department of Health and Human Services:</u>					
Division of Social Services:					
APS/CPS Care Covid 19	N/A	-	\$ -	296,949	-
State Foster Home	N/A	-	-	348,995	-
State Foster Home - Maximization	N/A	-	-	668,227	-
Aid to Veterans Affairs	N/A	-	-	2,084	-
Collections Incentives/Program Integrity	N/A	-	-	11,474	-
Share the Warmth	N/A	-	-	1,933	-
State Child Welfare/Child Protective Services	N/A	-	-	746,923	-
Division of Aging:					
Passed Through the Piedmont Triad Regional Council:					
In-Home Services	N/A	-	-	1,227,698	236,416
State Appropriation	N/A	-	-	13,836	2,664
Division of Child Development:					
DCD Smart Start	N/A	-	-	117,489	-
Division of Public Health:					
General	N/A	116141100041	-	228,875	-
Communicable Disease	N/A	117545100041	-	20,434	-
Tuberculosis	N/A	146045510041	-	84,536	-
Maternal Health High Risk	N/A	13A157460041	-	21,035	-
STD Drugs	N/A	13114601BN41, 13114601RR41,13114601RQ41	-	1,959	-
Passed Through NC Partnership for Children and Guilford County Partnership for Children:					
Smart Start Child Care Nurses	N/A	1718-3414/207	-	308,612	-
Smart Start Family Connects	N/A	1718-5413/235	-	517,976	-
Division of Mental Health/Developmental Disabilities/Substance Abuse:					
Passed Through Sandhills Center for Mental Health:					
Single Stream Line Funding	N/A	536998 14225220003D	-	259,663	-
Rapid Response Team for Opioids	N/A	-	-	50,000	-
NC Office of Minority Health and Health Disparities Development:					
Passed Through County of Alamance:					
Minority Diabetes Prevention Program	N/A	1262417900	-	5,573	-
Office of Public Health Nursing and Professional Development:					
Office of Rural Health and Community Care:					
Maternity Clinic	N/A	-	-	136,423	-
Division of Vocational Rehabilitation Services:					
Medical Evidence Fees	N/A	-	-	90	-
Total N.C. Department of Health and Human Services			-	5,070,784	239,080

See notes to the schedule of expenditures of federal and State awards.

**GUILFORD COUNTY, NORTH CAROLINA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)**

FISCAL YEAR ENDED JUNE 30, 2021

Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Passed Through to Subrecipients
<b>STATE AWARDS (Continued)</b>					
<u>N.C. Department of Environmental Quality</u>					
Division of Environmental Health:					
Centralized Intern Training	N/A	215315310441	\$ -	2,468	-
Food and Lodging	N/A	11534752SZ41	-	73,360	-
Division of Water Quality:					
Soil and Water Conservation	N/A	071563613	-	30,480	-
Division of Waste Management:					
Leaking Petroleum Underground Storage Tank Cleanup	N/A	-	-	15,000	-
Scrap Tire Program-Disposal Account Fund Grant	N/A	-	-	16,852	-
Total N.C. Department of Environmental Quality			-	138,160	-
N.C. Local Reentry Council	N/A	IA RFP #: 19-013970-LTA	-	(156)	-
Juvenile Crime Prevention Council Programs	N/A	341-10097,10099,11431, 11524, 11525, 11606, 11939, 12269, 12278, 22274,23258,22280,22299,22306, 22307,341-23259, 22312,22314, 23240,22320,1141-22551, 1141-22962	-	1,314,361	1,314,361
Total N.C. Department of Public Safety			-	1,314,205	1,314,361
<u>N.C. Department of Agriculture</u>					
NC Tobacco Trust Fund Commission:		-			
Passed Through NC State University:		-			
NC Adventures Grant	N/A		-	4,700	-
Total N.C. Department of Agriculture			-	4,700	-
<u>N.C. Department of Public Instruction</u>					
Public School Building Capital Fund - NC Education Lottery	N/A	-	-	4,750,000	-
Total N.C. Department of Public Instruction			-	4,750,000	-
<b>TOTAL STATE AWARDS</b>			-	11,277,849	1,553,441
<b>TOTAL FEDERAL AND STATE AWARDS</b>			\$ 126,759,089	14,062,299	3,004,842

See notes to the schedule of expenditures of federal and State awards.

## **GUILFORD COUNTY, NORTH CAROLINA**

### **NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**

*FISCAL YEAR ENDED JUNE 30, 2021*

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#### **Note 1—Basis of presentation**

The accompanying Schedule of Expenditures of Federal and State Awards (“SEFSA”) includes the federal and State grant activity of Guilford County under the programs of the federal government and the state of North Carolina for the year ended June 30, 2021. The information in this SEFSA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”) and the State Single Audit Implementation Act. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in, the preparation of the basic financial statements.

#### **Note 2—Summary of significant accounting policies**

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

#### **Note 3—Clusters of programs**

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