

GUILFORD COUNTY, NORTH CAROLINA

COMPLIANCE REPORT

As of and for the Year Ended June 30, 2023

And Reports of Independent Auditor

GUILFORD COUNTY, NORTH CAROLINA
TABLE OF CONTENTS

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* 1-2

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..... 3-5

Report of Independent Auditor on Compliance for Each Major State Program and on Internal Control over Compliance in Accordance with Uniform Guidance and the State Single Audit Implementation Act 6-8

Schedule of Findings and Questioned Costs 9-13

Schedule of Expenditures of Federal and State Awards 15-20

Notes to the Schedule of Expenditures of Federal and State Awards..... 21

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

To the Board of County Commissioners
Guilford County, North Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely present component unit, each major fund, and the aggregate remaining fund information of Guilford County, North Carolina (the “County”), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements, and have issued our report thereon dated October 26, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County’s internal control over financial reporting (“internal control”) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County’s internal control. Accordingly, we do not express an opinion on the effectiveness of the County’s internal control.

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Raleigh, North Carolina
October 26, 2023

Report of Independent Auditor on Compliance for Each Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance and the State Single Audit Implementation Act

To the Board of County Commissioners
Guilford County, North Carolina

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Guilford County, North Carolina's (the "County"), compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2023. The County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibility for the Audit of Compliance

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

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

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

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

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and State Single Audit Implementation and which are described in the accompanying schedule of findings and questioned costs as items 2023-001. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control over Compliance

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

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

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

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

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated October 26, 2023, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by the Uniform Guidance and the State Single Audit Implementation Act and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and, certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and state awards is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

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

Raleigh, North Carolina
October 26, 2023

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

To the Board of County Commissioners
Guilford County, North Carolina

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited Guilford County, North Carolina's (the "County"), compliance with the types of compliance requirements described in the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission that could have a direct and material effect on each of the County's major state programs for the year ended June 30, 2023. The County's major state programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major state program for the year ended June 30, 2023.

Basis for Opinion on Each Major State Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibility for the Audit of Compliance

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

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

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

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

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and State Single Audit Implementation and which are described in the accompanying schedule of findings and questioned costs as items 2023-001. Our opinion on each major state program is not modified with respect to these matters.

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

Report on Internal Control over Compliance

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

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

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

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

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated October 26, 2023, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by the Uniform Guidance and the State Single Audit Implementation Act and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and, certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and state awards is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

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

Cherry Bekaert LLP

Raleigh, North Carolina
October 26, 2023

GUILFORD COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2023

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued:

Unmodified

Internal control over financial reporting:

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

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ yes X none reported
- Noncompliance material to federal awards? _____ 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 the 2 CFR 200.516 (a)? _____ yes X no

Identification of major federal programs:

ALN Numbers

Names of Federal Program or Cluster

10.551-CL	Supplemental Nutrition Assistance Program (SNAP) Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
21.023	Emergency Rental Assistance Program
21.027	Coronavirus State and Local Fiscal Recovery Funds
93.323	Epidemiology and Laboratory Capacity for Infectious Disease
93.658	Foster Care – Title IV-E
93.659	Adoption Assistance – Title IV-E
93.778-CL	Medicaid Cluster

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

Auditee qualified as low-risk auditee? X yes _____ no

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

YEAR ENDED JUNE 30, 2023

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

State Awards

Internal control over major state programs:

- Material weakness(es) identified? _____ yes X none

- Significant deficiency(ies) identified that are not
 considered to be material weaknesses? _____ yes X none reported

- Noncompliance material to state awards? _____ yes X no

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

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

Identification of major state programs:

Names of State Program or Cluster
DSS Crosscutting
State Foster Home
Workforce Initiative

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

Section II – Financial Statement Findings

None

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

YEAR ENDED JUNE 30, 2023

Section III – Federal Award Findings and Questioned Costs

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

Finding 2023-001

Nonmaterial Noncompliance – Eligibility

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

Condition: There were 5 out of 60 participants tested with various filing errors noted below. Due to the COVID-19 Public Health Emergency, there were waivers in place during the fiscal year in which prevented the termination of benefits. In all instances, participants were found to be eligible for benefits.

Questioned costs: None.

Context: There was one instance where the approval notice was not in case file but case was properly approved; one instance where OVS was generated but not documented on the Evidence dashboard; one instance where DMA-5097 was not in the case file; one instance where income was calculated incorrectly; and one instance where checking account amount was not included in resources.

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

Cause: The increased workload caused by the global pandemic, coupled with Federal and State directives to not reduce or terminate benefits leading to human errors regarding clerical and data entry activities.

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 by means of training to ensure all proper documentation is kept and maintained.

Management's Response: Management agrees with the finding but wishes to stress that Federal directives mandated eligibility for all applicants. Although eligibility was not affected, DSS mid-management will continue to close any continuous quality improvement process issues as well as work to improve trainings / supervision to reduce these technical errors. The results of the Single Audit will be focus areas for monthly refreshers and future trainings.

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

YEAR ENDED JUNE 30, 2023

Section IV – State Award Findings and Questioned Costs

Finding 2023-001 as listed in Section III *Federal Award Findings and Questioned Costs* is also considered to be a state award finding.

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

YEAR ENDED JUNE 30, 2023

Section V – Summary Schedule of Prior Audit Findings

Finding: 2022-001

Status: Repeated. See 2023-001.

Finding: 2022-002

Status: Resolved.



GUILFORD COUNTY, NORTH CAROLINA
Corrective Action Plan

YEAR ENDED JUNE 30, 2023

2023-001

Name of Contact Person: Sharon Barlow

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

Proposed Completion Date: Training and monitoring are ongoing.

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

YEAR ENDED JUNE 30, 2023

Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	State/Pass-Through Grantor's Number	Expenditures			
			Federal	State	Passed Through to Subrecipients	
FEDERAL AWARDS						
<u>U.S. Department of Agriculture</u>						
<i>Child Nutrition Cluster:</i>						
Passed Through N.C. Department of Public Instruction:						
National School Lunch Program	10.555	1167	\$ 75,738	\$ -	\$ -	
<i>Total Child Nutrition Cluster</i>			<u>75,738</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	-	5,583,745	-	-	
COVID-19 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	-	1,047,867	-	-	
Supplemental Nutrition Assistance Fraud Administration (Note 1)	10.561	-	79,931	-	-	
<i>Total Supplemental Nutrition Assistance Program (SNAP) Cluster</i>			<u>6,711,543</u>	<u>-</u>	<u>-</u>	
Division of Women's and Children's Health:						
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	13A25405GA41,13A25405GB41,13A254054V41,13A25409GA41,13A25409GB41,13A254094V41,13A25403GA41,13A25403GB41,13A254034V41,13A25404GB41,13A254044V41,13A25404GA41,13A2570CJQ41,13A2570EJQ41,13A25404GC41,13A25403GC41,13A25405GC41,13A25409GC41,13A2570FJQ41,13A25405GD41,13A25409GD41,13A25404GD41,		2,976,815	-	-
<i>Total U.S. Department of Agriculture</i>			<u>9,764,096</u>	<u>-</u>	<u>-</u>	
<u>U.S. Department of Housing and Urban Development</u>						
Passed Through the N.C. Department of Commerce:						
HUD Continuum of Care Program	14.267	-	106,669	-	-	
<i>Total U.S. Department of Housing and Urban Development</i>			<u>106,669</u>	<u>-</u>	<u>-</u>	
<u>U.S. Department of Justice</u>						
Passed Through N.C. Department of Crime Control and Public Safety:						
Passed Through City of Greensboro, North Carolina:						
Edward Byrne Memorial Justice Assistance Grant-LLEBG Technology	16.738	20-DJ-BX-1074	11,547	-	-	
GCC: Guilford FJC Enhanced Coordination and Support of Child and Elder Justice Services	16.575	2020-V2-GX-0061	-	127,092	-	
GCC: Guilford County Specialized Crisis Assessment Coordination and Navigation	16.575		-	32,200	-	
Governor's Crime Commission: Guilford County Family Justice Civil Legal Project	16.588	15JOVW-21-GG-00533-STOP	-	15,121	-	
Governor's Crime Commission: Guilford County Family Justice Civil Legal Project	16.588	15JOVW-22-GC-00436-STOP	-	97,198	-	
Governor's Crime Commission: Commission on Accreditation for Law Enforcement Agencies (CALEA)	16.738	15PBJA-22-GG-00633-JAGX	-	21,729	-	
Direct Programs:						
COPS Hiring Program (CHP)	16.710	-	71,959	-	-	
Federal Forfeitures	16.922	-	1,095,831	-	-	
<i>Total U.S. Department of Justice</i>			<u>1,179,337</u>	<u>293,340</u>	<u>-</u>	
<u>U.S. Department of Treasury</u>						
Direct Programs:						
Covid -19 Emergency Rental Assistance Program	21.023	-	11,091,462	-	-	
ARPA-Local Assistance and Tribal Consistency Funds	21.023	-	56,132	-	-	
Covid-19 Coronavirus State and Local Fiscal Recovery Fund	21.027	-	28,009,441	-	1,834,673	
<i>Total U.S. Department of Treasury</i>			<u>39,157,035</u>	<u>-</u>	<u>1,834,673</u>	

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

YEAR ENDED JUNE 30, 2023

Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Passed Through to Subrecipients
FEDERAL AWARDS (Continued)					
U.S. Department of Transportation					
Passed Through the N.C. Department of Transportation:					
<i>Transit Services Programs Cluster:</i>					
Covid-19 Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	20-CA-049	\$ 2,837	\$ -	\$ -
Enhance Mobility of Seniors with Disabilities	20.513	21-ED-049	26,331	-	-
Passed Through City of Greensboro, North Carolina:					
Enhance Mobility of Seniors with Disabilities	20.513	23-ED-049	76,839	-	-
<i>Total Transit Services Programs Cluster</i>			106,007	-	-
<i>Federal Transit Cluster:</i>					
Federal Transit Formula Grant-Urbanized Area Program	20.507	22-SU-049	24,020	-	-
<i>Total Federal Transit Cluster</i>			24,020	-	-
Passed Through the N.C. Department of Transportation:					
<i>Highway Safety Cluster:</i>					
Highway Safety Program-LEL	20.600	PT-2022-06-07	3,617	-	-
Highway Safety Program-LEL	20.600	PT-2020-06-04,PT-2021-06-10	523	-	-
Highway Safety Program-DWI Task Force	20.600	AL-2022-02-06	39,972	-	-
Highway Safety Program-DWI Task Force Educator	20.600	AL-2021-02-05	50,621	-	-
Highway Safety Program-DWI Task Force Expansion	20.600	AL-2022-02-07	36,624	-	-
Highway Safety Program	20.616	M5HVE-23-15-04	19,530	-	-
<i>Total Highway Safety Cluster</i>			150,887	-	-
Public Transportation and Rail Division:					
Community Transportation Program - Administration	20.509	23-CT-049	103,125	6,445	-
<i>Total U.S. Department of Transportation</i>			384,039	6,445	-
Passed Through N.C. Department of Health and Human Services:					
Division of Social Services:					
<i>Temporary Assistance for Needy Families Cluster:</i>					
Work First Administration	93.558	-	554,800	-	-
Work First Service	93.558	-	3,283,582	-	-
<i>Total TANF Cluster</i>			3,838,382	-	-
Adoption Fostercare	93.XXX	-	172,828	-	-
Family Preservation and Reunification	93.556	-	30,408	-	-
Child Support Enforcement IV-D Administration	93.563	-	6,765,249	-	-
Child Support Enforcement IV-D Incentive	93.563	-	617,315	-	-
Permanency Planning	93.645	-	154,044	-	-
Links	93.674	-	87,788	21,947	-
Independent Living Special Links Fund	93.674	-	69,524	-	-
Adult Care Home Case Management	93.778	-	177,778	49,103	-
Adult Protective Services-APS Essential Services	93.667	-	30,543	-	-
<i>Low-Income Home Energy Assistance:</i>					
Low-Income Home Energy Assist. - Crisis Intervention	93.568	-	1,444,032	-	-
Low Income Home Energy Assistance	93.568	-	601,984	-	-
Low Income Home Energy Assistance - Administration	93.568	-	428,223	-	-
Low Income Water Assistance	93.568	-	1,267,100	-	-

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

YEAR ENDED JUNE 30, 2023

Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Passed Through to Subrecipients
FEDERAL AWARDS (Continued)					
<u>U.S. Department of Health and Human Services (Continued)</u>					
<i>Foster Care and Adoption Cluster: (Note 3)</i>					
Foster Care Title IV-E	93.658	-	\$ 1,229,285	\$ 243,399	\$ -
Foster Care Title IV-E Maximization	93.658	-	476,378	94,249	-
Foster Care At Risk	N/A	-	-	7,491	-
Foster Care At Risk Maximization	N/A	-	-	117,781	-
Foster Care Title V-E Max Level III	93.658	-	8,420	-	-
Extended Foster Care Max Non IV-E	N/A	-	-	222,645	-
Foster Care Title IV-E Child Protective Services	93.658	-	224,370	299,637	-
Foster Care Title IV-E Administration County Paid to CCI	93.658	-	784,112	392,056	-
Foster Care Title IV-E Family Foster Max	93.658	-	-	305	-
Foster Care Title IV-E Training	93.658	-	2,803,456	-	-
Foster Care Title IV-E Administration	93.658	-	45,860	-	-
Adoption Assistance - IV-E Optional Adoption Training	93.659	-	573,013	-	-
Adoption Assistance - IV-E	93.659	-	9,500	1,571	-
<i>Total Foster Care and Adoption Cluster</i>			<u>6,154,394</u>	<u>1,379,134</u>	<u>-</u>
<i>Social Services Block Grant Cluster: (Note 3)</i>					
SSBG - Adult Day Care	93.667	-	67,436	66,123	-
SSBG - In-Home Services	93.667	-	132,296	-	-
SSBG - Other Services and Training	93.667	-	2,496,721	-	-
SSBG - Adult Protective Services	93.667	-	17,244	-	-
Special Children Adoption Incentive Fund	93.667	-	171,646	-	-
<i>Total Social Services Block Grant Cluster</i>			<u>2,885,343</u>	<u>66,123</u>	<u>-</u>
<i>Administration:</i>					
<i>State Children's Health Insurance Program:</i>					
NC Health Choice	93.767	-	307,736	20,649	-
<i>Total State Children's Insurance Program</i>			<u>307,736</u>	<u>20,649</u>	<u>-</u>
<i>Medicaid Cluster:</i>					
<i>Medical Assistance Program:</i>					
State County Special Assistance	93.778	-	107,257	-	-
Medical Assistance Administration	93.778	-	11,647,115	2,684,197	-
Medical Transportation Service	93.778	-	764	-	-
Medicaid Administrative Claiming	93.778	-	552,399	-	-
DMA Equipment	93.778	-	26,735	13,278	-
<i>Total Medicaid Cluster</i>			<u>12,334,270</u>	<u>2,697,475</u>	<u>-</u>
<i>Subsidized Child Care Cluster (Note 3):</i>					
<i>Child Care Development Fund Cluster:</i>					
<i>Division of Social Services:</i>					
Child Care Development Fund - Administration	93.596	-	1,051,421	-	-
<i>Total Child Care Development Fund Cluster</i>			<u>1,051,421</u>	<u>-</u>	<u>-</u>
<i>Total Subsidized Child Care Cluster</i>			<u>1,051,421</u>	<u>-</u>	<u>-</u>

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

YEAR ENDED JUNE 30, 2023

Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Passed Through to Subrecipients
FEDERAL AWARDS (Continued)					
<u>U.S. Department of Health and Human Services</u> (continued)					
Passed Through N.C. Department of Health and Human Services: (continued)					
Division of Public Health:					
HHP and Public Health Emergency Preparedness	93.069	12642680EQ41,12642680ER41,1364 2680EU41	\$ 80,000	\$ -	\$ -
CDC Tuberculosis	93.116	1311463AYQ41, 1460272ENF41,14602720NF41,1460 272ANF41,1460UK77NF41	73,766	-	-
Community Linkages to Care for Overdose Prevention	93.136	1175852ADH41,1175852BDH41,1175 8380DH41	76,309	-	-
Title X Family Planning	93.217	13A1592DFP41,13A15900FP41, ,13A1592CFP41	332,301	-	-
Child Health School Health Staffing	93.323	1332892AL541	8,379,772	-	7,029,194
Covid 19 School Health Team Workforce	93.354	1332535AYM41	399,999	-	-
CDC Covid 19 Vaccination Program	93.283	1331629B4Q41	163,958	-	-
COVID-19 Crisis Response	93.305	12642680CP41, 12642680YM41	714,116	-	-
Antimicrobial-Resistant Gonorrhoea	93.323	1175871AHJ41, 1175871BHJ41,1175871CHJ41,11758 710HJ41	474,515	-	-
COVID-19 CARES - ELC Communicable Disease	93.323	1175870AWT41,11754026HN41,1175 878AHH41,1175883AP541,1175883A P541	1,162,920	-	-
Cares Act Advancing Equity	93.391	11617955LZ41	64,715	-	-
Immunization Action Plan	93.539	1331631BEJ41	94,346	-	-
TANF - Family Planning	93.558	13A15151T241	68,738	-	-
Refugee Health Assessments	93.566	1370810F6841,1370810B6841,13708 1006841	56,908	-	-
Healthy Communities	93.758	126155030041,12615503PH41, 126155030041	29,850	3,747	-
Maternal Child Health Block Grant:					
Child Health	93.994	12715745AR41,127157450041, 133253580041,127153510041	510,336	176,526	-
Child Fatality	93.994	12715351AR41	3,515	-	-
Child Service Coordination	93.994	12715318AR41	155,214	-	-
Family Planning	93.994	13A15735AP41,13A16020FR41, 13A157350041,13A15735AP41,13A1 6021FR41	40,770	171,577	-
Maternal Health	93.994	13A15740AP41,13A15146AR41, 13A151070041,13A15740AP41,13A1 57400041,13A157000041	93,797	527,584	-
<i>HIV Cluster: (Note 3)</i>					
HIV Prevention Activities - Aid-To-County	93.940	1311981CHV41,13114300HV41	47,268	-	-
HIV Prevention Activities - Jail Screening	93.940	1311981CHV41, 1311981BHV41	146,409	-	116,055
STD Prevention	93.977	1311462BNB41,13114631NB41	100	-	-
HIV/STD Non-Traditional C/T	N/A	13114541BN41,13114541RQ41,1311 4541RR41	-	373,619	236,919
HIV/STD State	N/A	13114536RR41, 13114536RQ41	-	8,071	-
<i>Total HIV Cluster</i>			<u>193,777</u>	<u>381,690</u>	<u>352,974</u>
Division of Aging :					
Passed Through the Piedmont Triad Regional Council:					
SSBG Supportive Services for the Aging	93.667	-	190,661	5,447	29,117
<i>Aging Cluster:</i>					
Special Programs for the Aging:					
Title III-B, Supportive Services	93.044	-	442,852	26,050	69,621
Access	93.044	-	129,101	70,219	106,052
Title III-C-1, Congregate Meals	93.045	-	132,250	36,182	168,432
Title III-C-2, Home Delivered Meals	93.045	-	480,544	192,556	673,100
Nutrition Service Incentive Program	93.053	-	101,862	-	101,862
<i>Total Aging Cluster</i>			<u>1,286,609</u>	<u>325,007</u>	<u>1,119,067</u>
Total U.S. Department of Health and Human Services			<u>53,065,254</u>	<u>5,826,009</u>	<u>8,530,352</u>
<u>U.S. Department of Homeland Security</u>					
Passed Through N.C. Department of Public Safety:					
Emergency Management Performance	97.042	EMPG-2021-19040	1,504,188	-	-
Total U.S. Department of Homeland Security			<u>1,504,188</u>	<u>-</u>	<u>-</u>

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

YEAR ENDED JUNE 30, 2023

Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Passed Through to Subrecipients
FEDERAL AWARDS (Continued)					
<u>Executive Office of the President</u>					
Direct Programs:					
Office of National Drug Control Policy: High Intensity Drug Trafficking Areas	95.001	G19GA0005A	\$ (20,250)	\$ -	\$ -
Office of National Drug Control Policy: High Intensity Drug Trafficking Areas	95.001	G21GA0005A	(122,206)	-	-
Office of National Drug Control Policy: High Intensity Drug Trafficking Areas	95.001	G22GA0005A	48,000	-	-
Total Executive Office of the President			(94,456)	-	-
<u>National Institutes of Health</u>					
Passed Through Duke University:					
Randomized Cluster Evaluation of Cardiac Arrest Systems (RACE-CARS) Trial	93.837	SPS-250383	2,225	-	-
Total National Institutes of Health			2,225	-	-
TOTAL FEDERAL AWARDS			105,068,387	6,125,794	10,365,025
STATE AWARDS					
<u>N.C. Department of Health and Human Services:</u>					
Division of Social Services:					
CWS Adoption Assistance	N/A	-	-	13,217	-
State Foster Home	N/A	-	-	688,188	-
State Foster Home - Maximization	N/A	-	-	1,674,100	-
Aid to Veterans Affairs	N/A	-	-	2,083	-
Collections Incentives/Program Integrity	N/A	-	-	8,136	-
State Child Welfare/Child Protective Services	N/A	-	-	1,058,761	-
Division of Aging:					
Passed Through the Piedmont Triad Regional Council:					
In-Home Services	N/A	-	-	1,342,983	199,040
State Appropriation	N/A	-	-	10,809	1,605
Division of Child Development:					
DCD Smart Start	N/A	-	-	92,334	-
Division of Public Health:					
General	N/A	116141100041	-	228,875	-
Communicable Disease Pandemic Recovery	N/A	2SF1249NTT	-	122,976	-
Communicable Disease	N/A	117545100041	-	10,845	-
Tuberculosis	N/A	146045510041, 146045540041	-	122,438	-
Maternal Health High Risk	N/A	13A157460041	-	24,797	-
STD Drugs	N/A	13114601BN41, 13114601RR41,13114601RQ41	-	3,026	-
Passed Through NC Partnership for Children and Guilford County Partnership for Children:					
Smart Start Child Care Nurses	N/A	1718-3414/207	-	360,224	-
Smart Start Family Connects	N/A	1718-5413/235	-	563,112	-
Division of Mental Health/Developmental Disabilities/Substance Abuse:					
Opioids and COVID: Supporting Justice Involved Individuals with SUD during COVID	N/A	-	15,584	125,729	-
Passed Through Sandhills Center for Mental Health:					
Single Stream Line Funding	N/A	536998 14225220003D	-	224,095	-
NC Office of Minority Health and Health Disparities Development:					
Passed Through County of Alamance:					
Minority Diabetes Prevention Program	N/A	1262417900	-	9,731	-
Office of Rural Health and Community Care:					
Community Health Grant - Medication Assistance	N/A	90008438	-	15,668	-
Community Health Grant - Primary Care Clinic	N/A	-	-	(119)	-
Total N.C. Department of Health and Human Services			15,584	6,702,008	200,645

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

YEAR ENDED JUNE 30, 2023

Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Passed Through to Subrecipients
STATE AWARDS (Continued)					
Office of Rural Health and Community Care					
Passed Through NC Association of Free and Charitable Clinics:					
Covid 19 - Medication Assistance	N/A	J9NRHYN39XE45	\$ -	\$ 20,756	\$ -
N.C. Department of Environmental Quality					
Division of Environmental Health:					
Food and Lodging	N/A	11534752SZ41	-	70,433	-
Division of Water Quality:					
Soil and Water Conservation	N/A	071563613	-	99,700	-
Division of Waste Management:					
Leaking Petroleum Underground Storage Tank Cleanup	N/A	-	-	16,234	-
Scrap Tire Program-Disposal Account Fund Grant	N/A	-	-	22,007	-
Total N.C. Department of Environmental Quality			-	208,374	-
N.C. Department of Transportation					
<i>Rural Operating Assistance Program (ROAP) Cluster: (Note 3)</i>					
Elderly and Handicapped Transportation (E&DTAP)	N/A	DOT-20CL	-	215,355	-
Rural General Public (RGP)	N/A	DOT-20CL	-	114,819	-
Work First Employment Transportation Assistance	N/A	DOT-20CL	-	140,049	-
Total Rural Operating Assistance Program (ROAP) Cluster			-	470,223	-
Total N.C. Department of Transportation			-	470,223	-
N.C. Department of Public Safety					
N.C. Local Reentry Council	N/A	IA RFP #: 19-013970-LTA	-	66,278	-
Juvenile Crime Prevention Council Programs	N/A	341-10097,10099,11431, 11524 11525,11606,11939,12269,12278 22274,23258,22280,22299,2230 22307,341-23259, 22312,22314, 23240,22320,1141-22551, 1141- 22962	-	1,368,977	-
NCDPS Youth Focus	N/A	-	-	198,300	-
Total N.C. Department of Public Safety			-	1,633,555	-
N.C. Department of Public Instruction					
Public School Building Capital Fund - NC Education Lottery	N/A	-	-	4,808,083	-
Total N.C. Department of Public Instruction			-	4,808,083	-
N.C. Office of State Budget and Management					
Passed Through Community Foundation of Greater Greensboro					
Eastern Triad Workforce Initiative	N/A	-	-	2,173,750	2,150,000
TOTAL STATE AWARDS			15,584	16,016,749	2,350,645
Other Financial Assistance:					
NC Department of Justice					
Opioid Settlement Fund (Note 4)			-	137,148	-
TOTAL FEDERAL AND STATE AWARDS			\$ 105,083,971	\$ 22,279,691	\$ 12,715,670

GUILFORD COUNTY, NORTH CAROLINA

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

YEAR ENDED JUNE 30, 2023

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, 2023. 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 and is not intended to and does not present the financial position, changes in net assets, or cash flows of Guilford County.

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 Federal audit requirement purposes: Subsidized Child Care, Foster Care and Adoption, HIV, Rural Operating Assistance Program, and Special Children Adoption Fund.

Note 4 – Opioid Settlement Fund

The North Carolina Department of Justice does not consider Opioid Settlement Funds either Federal or State financial assistance since they are from a settlement with major drug companies. Since these funds are subject to the State Single Audit Implementation Act, they are reported as Other Financial Assistance on the SEFSA and considered State awards for State single audit requirements.