

# **GUILFORD COUNTY, NORTH CAROLINA**

## **COMPLIANCE REPORT**

*As of and for the Year Ended June 30, 2024*

*And Reports of Independent Auditor*

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

To the Board of County Commissioners  
Guilford County, North Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely present component unit, each major fund, and the aggregate remaining fund information of Guilford County, North Carolina (the “County”), as of and for the year ended June 30, 2024, 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 31, 2024.

**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.

*Cherry Bekaert LLP*

Raleigh, North Carolina  
October 31, 2024

**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, 2024. 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, 2024.

***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 item 2024-001. Our opinion on each major federal program is not modified with respect to this matter.

*Government Auditing Standards* require the auditor to perform limited procedures on the County's response to the noncompliance finding 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, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated October 31, 2024, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by the Uniform Guidance and the State Single Audit Implementation Act and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and, certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and state awards is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

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

*Cherry Bekaert LLP*

Raleigh, North Carolina  
November 6, 2024

**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, 2024. 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, 2024.

***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 2024-001 and 2024-002. Our opinion on each major state program is not modified with respect to this matter.

*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, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated October 31, 2024, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by the Uniform Guidance and the State Single Audit Implementation Act and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and, certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and state awards is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

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

*Cherry Bekaert LLP*

Raleigh, North Carolina  
November 6, 2024

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

YEAR ENDED JUNE 30, 2024

**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**

21.027  
 93.563  
 93.994  
 93.778-CL

**Names of Federal Program or Cluster**

Coronavirus State and Local Fiscal Recovery Funds  
 Child Support Enforcement  
 Maternal & Child Health Services  
 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, 2024

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**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  
Opioid Funds  
Public School Buildings Capital Fund

Other major State programs for Guilford County are the Medicaid cluster and the Maternal & Child Health Services program, 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, 2024

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

**Finding 2024-001**

U.S. Department of Health and Human Services  
Passed through the N.C. Department of Health and Human Services  
Maternal & Child Health Services  
Assistance Listing # 93.994

Nonmaterial Noncompliance – Eligibility

*Criteria:* To be eligible for maternal and child health ambulatory services provided by MCH program funds, clients must meet the eligibility criteria established by the local provider. Financial eligibility requirements may not be more restrictive than the official poverty line issued annually by the United States Department of Health and Human Services (10A NCAC 43B.0105). Appropriate fees should be collected from each participant upon each visit to the clinic which are based on the determination of eligibility classification.

*Condition:* Out of 40 case files tested, one case was noted where the fee was properly assessed at 60%, however, was not charged correctly when the participant visited the clinic.

*Questioned Costs:* \$60.

*Context:* The participant should have been billed for 60%, or \$60, for clinic services.

*Effect:* By not charging the proper fee based on eligibility criteria, the County may be reimbursed for unallowed amounts and may have to return these funds.

*Cause:* A staff member in Central Billing believed the teen clinic was free of charge.

*Recommendation:* We recommend the County ensure caseworkers are receiving necessary training to ensure they are aware of compliance requirements.

*Management's Response:* Management agrees with the finding and has already provided training to staff that teen clinic services are billable based on income and eligibility requirements.

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

YEAR ENDED JUNE 30, 2024

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

**Finding 2024-001** as listed in Section III *Federal Award Findings and Questioned Costs* is also considered to be a state award finding.

**Finding 2024-002**

N.C. Department of Justice  
Opioid Funds  
State Ref # DOJ-1

Nonmaterial Noncompliance – Reporting

*Criteria:* The Option B report and recommendations (for local governments proceeding with Option B), is due within 90 days of presentation to the governing body.

*Condition:* The Option B report should have been submitted on or before June 6, 2024.

*Questioned Costs:* None.

*Context:* The Option B report was not submitted until July 11, 2024

*Effect:* By not submitting required reports timely, the County is not in compliance with requirements to receive funding from the State. This could lead to the loss of funding.

*Cause:* Miscommunication amongst County staff.

*Recommendation:* We recommend the County improve processes to ensure it is clear who is responsible for submitting all required reports to adhere to compliance requirements.

*Management's Response:* Management agrees with the finding The time for submitting this report occurred concurrently with the employee responsible for submitting the report leaving County employment. Responsibility for filing this report was not included in that transition. Once discovered, the report was submitted, and no loss of funding occurred. Responsibility for report submission has been clearly re-established across multiple employees.

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

*YEAR ENDED JUNE 30, 2024*

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**Section V – Summary Schedule of Prior Audit Findings**

**Finding: 2023-001**  
**Status:** Corrected



**GUILFORD COUNTY, NORTH CAROLINA**  
Corrective Action Plan

*YEAR ENDED JUNE 30, 2024*

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**2024-001**

**Name of Contact Person:** Anita Ramachandran, Interim PH Director and Victor Isler, Assistant County Manager - Successful People

**Corrective Action:** Management promptly provided training to staff that teen clinic services are billable based on income and eligibility requirements.

**Proposed Completion Date:** Management has already addressed this with staff.

**2024-002**

**Name of Contact Person:** Anita Ramachandran, Interim PH Director and Victor Isler, Assistant County Manager - Successful People.

**Corrective Action:** Multiple employees within Public Health Management are now aware of the responsibility to submit timely reports.

**Proposed Completion Date:** Management has already addressed this with staff.



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

YEAR ENDED JUNE 30, 2024

Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	State/Pass-Through Grantor's Number	Expenditures		Passed Through to Subrecipients
			Federal	State	
<b>FEDERAL AWARDS</b>					
<u>U.S. Department of Agriculture</u>					
<i>Child Nutrition Cluster:</i>					
Passed Through N.C. Department of Public Instruction:					
National School Lunch Program	10.555	1167	\$ 93,757	-	-
<i>Total Child Nutrition Cluster</i>			<u>93,757</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	-	6,039,119	-	-
Covid-19 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	-	229,898	-	-
Supplemental Nutrition Assistance Fraud Administration (Note 1)	10.561	-	140,138	-	-
<i>Total Supplemental Nutrition Assistance Program (SNAP) Cluster</i>			<u>6,409,155</u>	<u>-</u>	<u>-</u>
Division of Women's and Children's Health:					
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	13A25405GD41, 1330012D1540520G001001	3,326,918	-	-
<i>Total U.S. Department of Agriculture</i>			<u>9,829,830</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	-	91,996	-	-
<i>Total U.S. Department of Housing and Urban Development</i>			<u>91,996</u>	<u>-</u>	<u>-</u>
<u>U.S. Department of Justice</u>					
Direct Programs:					
COPS Hiring Program (CHP)	16.710	-	41,668	-	-
Federal Forfeitures	16.922	-	322,002	-	-
Passed Through N.C. Department of Crime Control and Public Safety:					
Edward Byrne Memorial Justice Assistance Grant-Technology Improvement	16.738	2020-DJ-BX-0052	59,545	-	-
Passed Through City of Greensboro, North Carolina:					
Edward Byrne Memorial Justice Assistance Grant-LLEBG Technology	16.738	20-DJ-BX-1074	114,641	-	-
<i>Total JAG Program</i>			<u>174,186</u>	<u>-</u>	<u>-</u>
GCC: Guilford FJC Enhanced Coordination and Support of Child and Elder Justice Services	16.575	2020-V2-GX-0061	-	123,806	-
Governor's Crime Commission: Guilford County Family Justice Civil Legal Project	16.588	15JOVW-21-GG-00533-STOP	-	124,530	-
Governor's Crime Commission: Guilford County Family Justice Civil Legal Project	16.588	15JOVW-22-GC-00436-STOP	-	21,804	-
Governor's Crime Commission: Commission on Accreditation for Law Enforcement Agencies (CALEA)	16.738	15PBJA-22-GG-00633-JAGX	-	65,705	-
<i>Total U.S. Department of Justice</i>			<u>537,856</u>	<u>335,845</u>	<u>-</u>

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

YEAR ENDED JUNE 30, 2024

Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	State/Pass-Through Grantor's Number	Expenditures		Passed Through to Subrecipients
			Federal	State	
<b>FEDERAL AWARDS</b> (Continued)					
<u>U.S. Department of Transportation</u>					
<i>Transit Services Programs Cluster:</i>					
Passed Through the N.C. Department of Transportation:					
Enhance Mobility of Seniors with Disabilities	20.513	22-ED-049	\$ 17,500	-	-
Passed Through City of Greensboro, North Carolina:					
Enhance Mobility of Seniors with Disabilities	20.513	24-ED-049	88,044	-	-
<i>Total Transit Services Programs Cluster</i>			<u>105,544</u>	<u>-</u>	<u>-</u>
<i>Federal Transit Cluster:</i>					
Passed Through City of Greensboro, North Carolina:					
Covid-19 CARES Act Grant	20.507	NC-2020-023-00	200,000	-	-
<i>Total Federal Transit Cluster</i>			<u>200,000</u>	<u>-</u>	<u>-</u>
<i>Highway Safety Cluster:</i>					
Passed through N.C. Department of Public Safety:					
Highway Safety Program-DWI Task Force Educator	20.600	AL-2021-02-05	35,655	-	-
Highway Safety Program	20.616	M5HVE-23-15-05 ,M5HVE-23-15-04, MSHVE-24-15-03	142,453	-	-
<i>Total Highway Safety Cluster</i>			<u>178,108</u>	<u>-</u>	<u>-</u>
Public Transportation and Rail Division:					
Community Transportation Program - Administration	20.509	24-CT-049	155,655	7,956	-
<i>Total U.S. Department of Transportation</i>			<u>639,307</u>	<u>7,956</u>	<u>-</u>
<u>U.S. Department of Treasury</u>					
Direct Programs:					
Covid-19 Emergency Rental Assistance Program	21.023	-	478	-	-
Covid-19 ARPA-Local Assistance and Tribal Consistency Funds	21.023	-	50,000	-	-
Covid-19 Coronavirus State and Local Fiscal Recovery Fund	21.027	-	36,529,432	-	6,342,980
Passed Through N.C. Department of Health and Human Services					
Covid-19 ARPA Addressing Lead in Water & Lead-Based Paint	21.027	2303302B0SFLA200TT00000	-	12,142	-
<i>Total U.S. Department of Treasury</i>			<u>36,579,910</u>	<u>12,142</u>	<u>6,342,980</u>
<u>U.S. Department of Health and Human Services</u>					
Passed Through N.C. Department of Health and Human Services:					
Division of Aging :					
<i>Aging Cluster:</i>					
Special Programs for the Aging:					
Title III-B, Supportive Services	93.044	-	714,012	42,001	106,882
Access	93.044	-	72,402	156,070	118,472
Title III-C-1, Congregate Meals	93.045	-	228,552	13,444	241,996
In-Home Services	N/A	-	-	1,326,713	187,566
State Appropriation	N/A	-	-	10,919	970
Title III-C-2, Home Delivered Meals	93.045	-	531,903	91,918	623,821
Nutrition Service Incentive Program	93.053	-	88,966	-	88,966
<i>Total Aging Cluster</i>			<u>1,635,835</u>	<u>1,641,065</u>	<u>1,368,673</u>
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	-	601,693	-	-
Work First Service	93.558	-	3,572,066	-	-
<i>Total TANF Cluster</i>			<u>4,173,759</u>	<u>-</u>	<u>-</u>

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

YEAR ENDED JUNE 30, 2024

Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	State/Pass-Through Grantor's Number	Expenditures		Passed Through to Subrecipients
			Federal	State	
<b>FEDERAL AWARDS</b> (Continued)					
<i>Foster Care and Adoption Cluster: (Note 3)</i>					
Foster Care Title IV-E	93.658	-	\$ 1,462,757	384,131	-
Foster Care Title IV-E Maximization	93.658	-	406,444	139,363	-
Foster Care Title V-E Max Level III	93.658	-	3,348	-	-
Extended Foster Care Max Non IV-E	N/A	-	-	-	-
Foster Care Kinship	N/A	-	-	1,087	-
Foster Care Title IV-E Child Protective Services	93.658	-	421,339	217,583	-
Foster Care Title IV-E Optional Administration	93.658	-	-	-	-
Foster Care Title IV-E Administration County Paid to CCI	93.658	-	988,185	494,092	-
Foster Care Title IV-E Family Foster Max	N/A	-	-	2,300	-
Foster Care Title IV-E Training	93.658	-	3,046,339	-	-
Foster Care Title IV-E Administration	93.658	-	37,830	-	-
Adoption Assistance - IV-E Optional Adoption Training	93.659	-	790,705	-	-
Adoption Assistance - IV-E	93.659	-	900	-	-
Adoption Fostercare	93.XXX	-	522,241	-	-
<i>Total Foster Care and Adoption Cluster</i>			<u>7,680,088</u>	<u>1,238,556</u>	<u>-</u>
<i>Social Services Block Grant Cluster: (Note 3)</i>					
SSBG - Adult Day Care	93.667	-	62,985	72,683	-
SSBG - In-Home Services	93.667	-	87,486	-	-
SSBG - Other Services and Training	93.667	-	2,798,805	-	-
SSBG - Adult Protective Services	93.667	-	22,147	-	-
Special Children Adoption Incentive Fund	93.667	-	37,548	-	-
<i>Total Social Services Block Grant Cluster</i>			<u>3,008,971</u>	<u>72,683</u>	<u>-</u>
<i>Medicaid Cluster:</i>					
Medical Assistance Program:					
State County Special Assistance	93.778	-	175,842	-	-
Medical Assistance Administration	93.778	-	13,981,228	433,870	-
Medical Transportation Service	93.778	-	702	-	-
Medicaid Administrative Claiming	93.778	-	675,266	-	-
DMA Equipment	93.778	-	56,800	28,083	-
<i>Total Medicaid Cluster</i>			<u>14,889,838</u>	<u>461,953</u>	<u>-</u>
<i>Child Development Contract Cluster (Note 3):</i>					
Division of Social Services:					
Child Care Development Fund - Administration	93.596	-	1,342,797	-	-
<i>Total Child Care Development Fund Cluster</i>			<u>1,342,797</u>	<u>-</u>	<u>-</u>
<i>HIV Cluster: (Note 3)</i>					
HIV Prevention Activities - Jail Screening	93.940	13114300HV41, 1332002B0430020G0174001	144,584	-	116,055
HIV/STD Non-Traditional C/T	N/A	13114541BN41, 1332002B0454120G0169002	-	382,517	230,985
HIV/STD State	N/A	13114300HV41, 13114536BN41, 1332002B04543200000000,1332002B 0453620G0169002	-	60,243	-
<i>Total HIV Cluster</i>			<u>144,584</u>	<u>442,760</u>	<u>347,040</u>
Family Preservation and Reunification	93.556	-	288,998	-	-
Child Support Enforcement IV-D Administration	93.563	-	7,263,632	-	-
Child Support Enforcement IV-D Incentive	93.563	-	665,204	-	-
Refugee Assistance	93.566	-	-	-	-
Permanency Planning	93.645	-	123,006	-	-
Links	93.674	-	92,803	23,201	-
Independent Living Special Links Fund	93.674	-	4,282	-	-
Adult Care Home Case Management	93.778	-	160,899	34,360	-
<i>Low-Income Home Energy Assistance:</i>					
Low-Income Home Energy Assist. - Crisis Intervention	93.568	-	711,669	-	-
Low Income Home Energy Assistance	93.568	-	550,031	-	-
Low Income Home Energy Assistance - Administration	93.568	-	586,473	-	-
Low Income Water Assistance	93.568	-	312,049	-	-
<i>Administration:</i>					
State Children's Health Insurance Program:					
NC Health Choice	93.767	-	946,550	32,241	-
<i>Total State Children's Insurance Program</i>			<u>946,550</u>	<u>32,241</u>	<u>-</u>

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

YEAR ENDED JUNE 30, 2024

Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	State/Pass-Through Grantor's Number	Expenditures		Passed Through to Subrecipients
			Federal	State	
<b>FEDERAL AWARDS</b> (Continued)					
<u>U.S. Department of Health and Human Services</u> (continued)					
Passed Through N.C. Department of Health and Human Services:					
Division of Public Health:					
HHP and Public Health Emergency Preparedness	93.069	13642680EU41, 12642680EW41, 1320082B3268020G0054001	\$ 68,498	-	-
Management of Chronic Illness in Pregnancy	93.110	1330002B1588020G0063001	11,863	-	-
TB Control	93.116	1346002B2272020G0065001	12,064	-	-
CDC Tuberculosis	93.116	1311463AYQ41, 1332002B0463A20G0182002	80,294	-	-
Covid-19 CDC Bridge Access Program for Covid-19 Vaccines	93.268	1334012B0HHBR20G0093006	31,306	-	-
Community Linkages to Care for Overdose Prevention	93.136	11758380DH41	31,523	-	-
Title X Family Planning	93.217	13A15900FP41, 133002B2590020G0079002	490,743	-	-
Child Health School Health Staffing	93.323	1334062D0535A20G0104001	789,188	-	-
Integrated Targeted Testing Services (ITTS) Monkey Pox	93.354	1332002B01MPX20G0218001	45,177	-	-
Covid-19 CDC Covid 19 Vaccination Program	93.283	13316315LD41,1334012B0631520G009 2002	57,067	-	-
Covid-19 Crisis Response	93.354	12642680CP41	1,319,582	-	-
Antimicrobial-Resistant Gonorrhea	93.323	11758710HJ41,1313042B1871020G009 8001	490,568	-	-
Covid-19 CARES - ELC Communicable Disease	93.323	1175870AWT41,1175883AP541, 1313042B1883A20G0097001,	1,011,726	-	-
Immunization Action Plan	93.539	1331631EEJ41,1334012B0631E20G00 93002	97,187	-	-
TANF - Family Planning	93.558	1330002B2515120G0119003	68,297	-	-
Refugee Health Assessments	93.566	137081006841,1335012B0810020G012 2001	104,163	-	-
Healthy Communities	93.758	12615503PH41, 1320012B1550320G0184002	30,395	-	-
STD Prevention	93.977	1332002B0463120G0182001	100	-	-
473 Minority Diabetes Prevention Program	N/A	1320012B155032000000000	-	3,102	-
<b>FEDERAL AWARDS</b> (Continued)					
<u>U.S. Department of Health and Human Services</u> (continued)					
Passed Through N.C. Department of Health and Human Services (continued)					
Maternal Child Health Block Grant:					
Child Health	93.994	12715745AR41, 1321052D74520G0185002	531,156	95,565	-
Child Fatality	93.994	12715351AR41,1321052D035120G018 5002	4,047	-	-
Child Service Coordination	93.994	1321052D0531820G0185002	183,434	-	-
Family Planning	93.994	13A15735AP41, 1330002B257352000000000	16,541	164,285	-
Maternal Health	93.994	13A157000041,1330002B1574020G018 5001, 1330002B157002000000000	380,241	600,695	-
Total U.S. Department of Health and Human Services			50,436,628	4,810,466	1,715,713
<u>U.S. Department of Homeland Security</u>					
Passed Through N.C. Department of Public Safety:					
Emergency Management Performance	97.042	EMPG-2021-19040	356,311	-	-
Total U.S. Department of Homeland Security			356,311	-	-
<u>Executive Office of the President</u>					
Direct Programs:					
Office of National Drug Control Policy: High Intensity Drug Trafficking Areas	95.001	G22GA0005A	92,061	-	-
Total Executive Office of the President			92,061	-	-
<b>TOTAL FEDERAL AWARDS</b>			98,563,899	5,166,409	8,058,693

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

YEAR ENDED JUNE 30, 2024

Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	State/Pass-Through Grantor's Number	Expenditures		Passed Through to Subrecipients
			Federal	State	
<b>STATE AWARDS</b>					
<u>N.C. Department of Health and Human Services:</u>					
Foster Care At Risk	N/A	-	\$ -	12,907	-
Foster Care At Risk Maximization	N/A	-	-	75,034	-
Extended Foster Care Max Non IV-E	N/A	-	-	280,430	-
Division of Social Services:					
State Foster Home	N/A	-	-	979,300	-
State Foster Home - Maximization	N/A	-	-	2,192,509	-
Aid to Veterans Affairs	N/A	-	-	2,174	-
Collections Incentives/Program Integrity	N/A	-	-	230,902	-
State Child Welfare/Child Protective Services	N/A	-	-	467,610	-
Division of Child Development:					
DCD Smart Start	N/A	-	-	105,609	-
Division of Public Health:					
General	N/A	116141100041, 1312042B14110200000000	-	228,875	-
ARPA TS Public Health Svcs	N/A	1312042BTS1902004000000	-	40,148	-
Communicable Disease Pandemic Recovery	N/A	117545100041, 2303292B0249N200TT00000	-	126,443	-
Communicable Disease	N/A	117545100041	-	23,012	-
Tuberculosis	N/A	14602720N41, 146045510041, 1346002B245542000000000	-	99,750	-
Maternal Health High Risk	N/A	13A157460041, 1330002B157462000000000	-	27,903	-
STD Drugs	N/A	13114601BN41, 1332002B0460120G0169002	-	9,409	-
Passed Through NC Partnership for Children and Guilford County Partnership for Children:					
Smart Start Child Care Nurses	N/A	1718-3414/207	-	260,601	-
Smart Start Adopt a Mom	N/A	3-1314-06-5408	-	45,486	-
Smart Start Family Connects	N/A	1718-5413/235	-	379,884	-
Division of Mental Health/Developmental Disabilities/Substance Abuse:					
Opioids and COVID: Supporting Justice Involved Individuals with SUD during COVID	N/A	-	-	87,434	-
Passed Through Sandhills Center for Mental Health:					
Single Stream Line Funding	N/A	536998 14225220003D	-	264,000	-
NC Office of Minority Health and Health DisparitiesDevelopment:					
Passed Through County of Alamance:					
Minority Diabetes Prevention Program	N/A	1262417900	-	17,683	-
Office of Rural Health and Community Care:					
Community Health Grant - Medication Assistance	N/A	90008438	-	14,658	-
<u>US Department of Health and Human Services</u>					
Passed Through N.C. Department of Health and Human Services:					
Total N.C. Department of Health and Human Services			-	5,971,761	-
<u>N.C. Department of Environmental Quality</u>					
Division of Environmental Health:					
Food and Lodging	N/A	1311062B04752200SZ00000	-	69,285	-
Division of Water Quality:					
Soil and Water Conservation	N/A	071563613	-	44,463	-
Division of Waste Management:					
Leaking Petroleum Underground Storage Tank Cleanup	N/A	-	-	12,484	-
Total N.C. Department of Environmental Quality			-	126,232	-
<u>N.C. Department of Transportation</u>					
<i>Rural Operating Assistance Program (ROAP) Cluster: (Note 3)</i>					
Elderly and Handicapped Transportation (E&DTAP)	N/A	DOT-20CL	-	171,603	-
Rural General Public (RGP)	N/A	DOT-20CL	-	115,120	-
Work First Employment Transportation Assistance	N/A	DOT-20CL	-	120,060	-
Total Rural Operating Assistance Program (ROAP) Cluster			-	406,783	-
Total N.C. Department of Transportation			-	406,783	-

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

YEAR ENDED JUNE 30, 2024

Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	State/Pass-Through Grantor's Number	Expenditures		Passed Through to Subrecipients
			Federal	State	
<b>STATE AWARDS (Continued)</b>					
<u>N.C. Department of Public Safety</u>					
N.C. Local Reentry Council	N/A	IA RFP #: 19-013970-LTA	\$ -	5,461	-
		341-10097,10099,11431, 11524			
	N/A	11525,11606,11939,12269,12278			
Juvenile Crime Prevention Council Programs		22274,23258,22280,22299,2230			
		22307,341-23259, 22312,22314,			
		23240,22320,1141-22551, 1141-22962	-	1,247,043	-
NCDPS Youth Focus	N/A	-	-	241,632	-
Total N.C. Department of Public Safety			-	1,494,136	-
<u>N.C. Department of Public Instruction</u>					
Public School Building Capital Fund - NC Education Lottery	N/A	-	-	6,134,076	-
Total N.C. Department of Public Instruction			-	6,134,076	-
<u>N.C. Department of Commerce</u>					
NC Department of Commerce Rural Building Reuse Grant	N/A		-	294,500	-
Total N.C. Department of Commerce			-	294,500	-
<b>TOTAL STATE AWARDS</b>			-	14,427,488	-
Other Financial Assistance:					
NC Department of Justice					
Opioid Settlement Fund (Note 4)			-	1,083,062	-
<b>TOTAL FEDERAL AND STATE AWARDS</b>			\$ 98,563,899	20,676,959	8,058,693

# **GUILFORD COUNTY, NORTH CAROLINA**

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

*YEAR ENDED JUNE 30, 2024*

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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, 2024. 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.