

*Note to Schedule of Federal Awards*

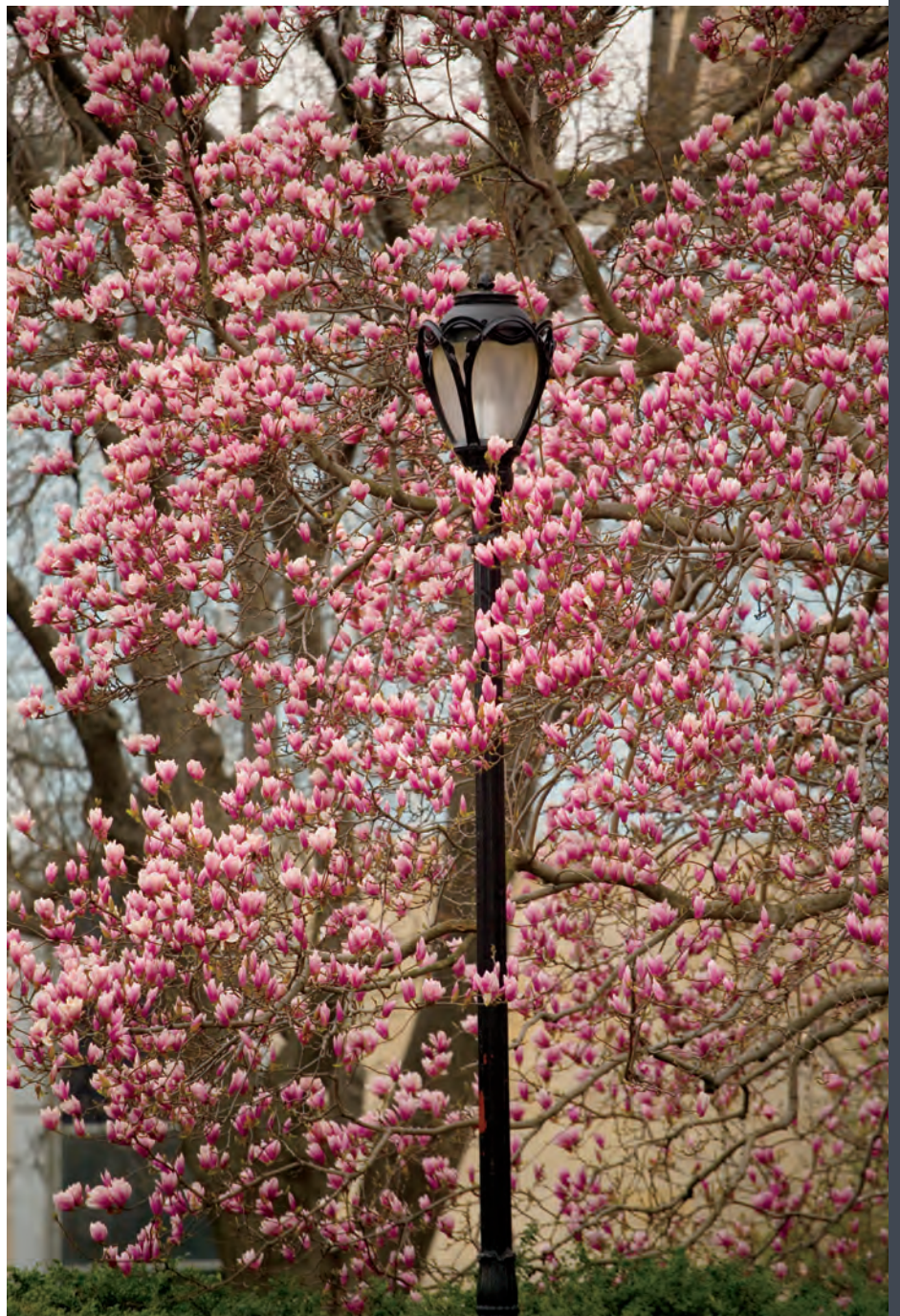
*Schedule of Expenditures of Federal Awards*

*Independent Auditors' Report 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*

*Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Federal Program and Internal Control over Compliance in Accordance with OMB Circular A-133*

*Schedule of Findings and Questioned Costs*

*Schedule of Prior Year Audit Findings*



# **Greenville County, South Carolina**

## **Notes to Schedule of Expenditures of Federal Awards For the year ended June 30, 2013**

### **Note 1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Greenville County under programs of the federal government for the year ended June 30, 2013. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Because the schedule presents only a selected portion of the operations of Greenville County, it is not intended to and does not present the financial position, changes in net assets or cash flows of Greenville County.

### **Note 2. Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the (identify basis of accounting) basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-122, Cost Principles for Non-profit Organizations, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

**County of Greenville**

# Greenville County, South Carolina

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ended June 30, 2013

| Federal Grantor/Pass-Through Grantor<br>Program Title                     | Federal<br>CFDA<br>Number | Pass-<br>Through<br>Grantor's<br>Number | Expenditures | Federal Awards<br>passed through<br>to subrecipients |
|---|---------------------------|---|--------------|--|
| <b>U.S. Environmental Protection Agency</b>                               |                           |   |              |  |
| Passed through SC Department of Health and Environmental Control          |                           |   |              |  |
| Middle Saluda Pollution   | 66.460                    | C9994629-11                             | \$ 1,765     | \$ -   |
| Total passed through SC Department of Health and<br>Environmental Control |                           |   | 1,765        | -  |
| Total U.S. Environmental Protection Agency                                |                           |   | 1,765        | -  |
| <b>U.S. Department of Health &amp; Human Services</b>                     |                           |   |              |  |
| Passed through SC Office of Lieutenant Governor                           |                           |   |              |  |
| Model Approaches to Legal Assistance                                      | 93.048                    | MALGCPC10                               | 6,817        | -  |
| Total passed through SC Office of Lieutenant Governor                     |                           |   | 6,817        | -  |
| Passed through SC Department of Social Services                           |                           |   |              |  |
| Sheriff-Warrants  | 13.783/93.563             | C12023CSP                               | 25,605       | -  |
| Coroner's Office Communications   | 93.889                    | U90TP00055101                           | 48,349       | -  |
| Public Health Preparedness  | 93.889                    | 1U90TP00055101                          | 38,700       | -  |
| IV-D Incentives   | 93.563                    | C12023C                                 | 96,925       | -  |
| IV D Warrants   | 93.563                    | C12023C                                 | 78,622       | -  |
| IV D Unit Costs   | 93.563                    | C12023C                                 | 674,458      | -  |
| Total passed through SC Department of Social Services                     |                           |   | 962,659      | -  |
| Total U.S. Department of Health & Human Services                          |                           |   | 969,476      | -  |
| <b>U.S. Department of Housing and Urban Development</b>                   |                           |   |              |  |
| Direct Programs   |                           |   |              |  |
| Fair Housing  | 14.416                    | FH400G11090                             | 72,039       | -  |
| Housing Counseling Grant  | 14.169                    | HC10-0422-019                           | 15,536       | -  |
| Housing Counseling Grant  | 14.169                    | HC12-0421-132                           | 50,411       | -  |
| Total Direct Programs   |                           |   | 137,986      | -  |
| Passed through Greenville County Redevelopment Authority                  |                           |   |              |  |
| Fair Housing  | 14.218                    | B13UY450001                             | 36,246       | -  |
| Total passed through Greenville County Redevelopment<br>Authority         |                           |   | 36,246       | -  |
| Passed through City of Greenville   |                           |   |              |  |
| Fair Housing  | 14.218                    | B13MC450003                             | 1,705        | -  |
| The Key   | 14.218                    | B13MC450003                             | 1,691        | -  |
| Total passed through City of Greenville                                   |                           |   | 3,396        | -  |
| Total U.S. Department of HUD  |                           |   | 177,628      | -  |
| <b>U.S. Department of Transportation</b>                                  |                           |   |              |  |
| Passed through SC Department of Transportation                            |                           |   |              |  |
| P/L Funds   | 20.205                    | N/A                                     | 485,543      | -  |
| Stenhouse Road  | 20.205                    | 23HY10EM10005                           | 365,455      | -  |
| Section 8-Planning Commission   | 20.505                    | N/A                                     | 83,200       | 83,200   |
| Total passed through SC Department of Transportation                      |                           |   | 934,198      | 83,200   |
| Passed through SC Department of Public Safety                             |                           |   |              |  |
| DUI Prosecution Program 2JCS1229  | 20.601                    | 2JCS1229                                | 18,996       | -  |
| DUI Prosecution Program 2JCS1329  | 20.601                    | 2JCS1329                                | 51,610       | -  |
| Enhanced DUI Enforcement  | 20.600/20.601             | 2H12039                                 | 14,333       | -  |
| Total passed through SC Department of Public Safety                       |                           |   | 84,939       | -  |
| Total U.S. Department of Transportation                                   |                           |   | 1,019,137    | 83,200   |
| <b>U.S. Department of Justice</b>   |                           |   |              |  |
| Justice Assistance Grant Cluster  |                           |   |              |  |
| Direct Programs   |                           |   |              |  |
| ARRA - JAG Recovery Act FY09  | 16.738                    | 2009SBB90193                            | 74,698       | -  |
| JAG FY10  | 16.738                    | 2010DJBX0915                            | 68,576       | -  |
| JAG FY11  | 16.738                    | 2011DJBX2723                            | 101,171      | -  |
| JAG FY12  | 16.738                    | 2012DJBX0974                            | 63,694       | -  |

# Greenville County, South Carolina

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ended June 30, 2013

| Federal Grantor/Pass-Through Grantor<br>Program Title    | Federal<br>CFDA<br>Number | Pass-<br>Through<br>Grantor's<br>Number | Expenditures   | Federal Awards<br>passed through<br>to subrecipients |
|--|---------------------------|---|----------------|--|
| Passed through SC Department of Public Safety            |                           |   |                |  |
| Forensic Lab Enhancement                                 | 16.738                    | 1G10053                                 | 28,443         | -  |
| Total Justice Assistance Grants Cluster                  |                           |   | <u>336,582</u> | <u>-</u>   |
| Direct Programs  |                           |   |                |  |
| Federal Equitable Sharing                                | 16.922                    | N/A                                     | 103,710        | -  |
| Total Direct Programs                                    |                           |   | <u>103,710</u> | <u>-</u>   |
| Passed through SC Department of Public Safety            |                           |   |                |  |
| Juvenile Facility Equipment 1J1007                       | 16.540                    | 1J1007                                  | 3,751          | -  |
| Total passed through SC Department of Public Safety      |                           |   | <u>3,751</u>   | <u>-</u>   |
| Passed through National Institute of Justice             |                           |   |                |  |
| DNA Backlog  | 16.741                    | 2012DNBX0075                            | 26,393         | -  |
| Total passed through National Institute of Justice       |                           |   | <u>26,393</u>  | <u>-</u>   |
| Total U.S. Department of Justice                         |                           |   | <u>470,436</u> | <u>-</u>   |
| <b>U.S. Department of Energy</b>                         |                           |   |                |  |
| Direct Programs  |                           |   |                |  |
| ARRA - Energy Efficiency Community Block Grant           | 81.128                    | N/A                                     | 139,435        | -  |
| Total Direct Programs                                    |                           |   | <u>139,435</u> | <u>-</u>   |
| Passed through James Madison University                  |                           |   |                |  |
| ARRA - Vehicle Service Center Propane                    | 81.086                    | DE-EE0002172                            | 41,325         | -  |
| Total Passed through James Madison University            |                           |   | <u>41,325</u>  | <u>-</u>   |
| Total U.S. Department of Energy                          |                           |   | <u>180,760</u> | <u>-</u>   |
| <b>U.S. Department of Homeland Security</b>              |                           |   |                |  |
| Passed through SC Emergency Management Division          |                           |   |                |  |
| LEMPG 12EMPG01   | 97.042                    | 12EMPG01                                | 72,239         | -  |
| Citizen Corps  | 97.067                    | 09SHSP51                                | 7,484          | -  |
| Total passed through SC Emergency Management Division    |                           |   | <u>79,723</u>  | <u>-</u>   |
| Passed through SC State Law Enforcement Division         |                           |   |                |  |
| Interop Communication 11SHSP69                           | 97.067                    | 11SHSP69                                | 11,758         | -  |
| SWAT Team Equipment                                      | 97.067                    | 10SHSP17                                | 74,123         | -  |
| Homeland Security  | 97.067                    | 11SHSP01                                | 71,872         | -  |
| LEMPG 11EMPG01   | 97.042                    | 11EMPG01                                | 14,691         | -  |
| Homeland Security 11SHSP41                               | 97.067                    | 11SHSP41                                | 6,306          | -  |
| Interop Communication 11SHSP68                           | 97.067                    | 11SHSP68                                | 33,074         | -  |
| Command Post Vehicles                                    | 97.067                    | 8SHSP08                                 | 82,546         | -  |
| EOD Bomb Robots  | 97.067                    | 11SHSP71                                | 78,628         | -  |
| Total passed through SC State Law Enforcement Division   |                           |   | <u>372,998</u> | <u>-</u>   |
| Total U.S. Department of Homeland Security               |                           |   | <u>452,721</u> | <u>-</u>   |
| <b>U.S. Department of Treasury</b>                       |                           |   |                |  |
| Direct Programs  |                           |   |                |  |
| Federal Equitable Sharing                                | 21.000                    | N/A                                     | 123,358        | -  |
| Total Direct Programs                                    |                           |   | <u>123,358</u> | <u>-</u>   |
| Total U.S. Department of Treasury                        |                           |   | <u>123,358</u> | <u>-</u>   |
| <b>U.S. Department of Labor</b>                          |                           |   |                |  |
| Workforce Investment Act Cluster                         |                           |   |                |  |
| Passed through SC Department of Employment and Workforce |                           |   |                |  |
| WIA Incentive 11HPW04                                    | 17.278                    | 11HPW04                                 | 25,000         | -  |
| WIA Rapid Response 11RRA04                               | 17.278                    | 11RRA04                                 | 348,433        | -  |
| WIA Youth Program 12Y004                                 | 17.259                    | 12Y004                                  | 717,057        | 269,437  |
| WIA Dislocated Worker Program 11DW004                    | 17.278                    | 11DW004                                 | 199,334        | -  |
| WIA Rapid Response IWT 12RRIWT05                         | 17.278                    | 12RRIWT05                               | 36,581         | -  |
| WIA Dislocated Worker 12DW004                            | 17.278                    | 12DW004                                 | 1,128,214      | -  |

See notes to the schedule of expenditures of federal awards

# Greenville County, South Carolina

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ended June 30, 2013

| Federal Grantor/Pass-Through Grantor<br>Program Title                               | Federal<br>CFDA<br>Number | Pass-<br>Through<br>Grantor's<br>Number | Expenditures               | Federal Awards<br>passed through<br>to subrecipients |
|---|---------------------------|---|----------------------------|--|
| WIA Incentive   | 17.258                    | 11INC04                                 | 76,932                     | -  |
| WIA Adult 11A004  | 17.258                    | 11A004                                  | 81,210                     | -  |
| WIA Adult 12A004  | 17.258                    | 12A004                                  | 676,592                    | -  |
| Total WIA Cluster   |                           |   | <u>3,561,324</u>           | <u>335,498</u>                                       |
| Passed through SC Department of Employment and Workforce<br>WIA On the Job Training | 17.260                    | 11AN004                                 | 77,834                     | -  |
| Total Passed through SC Department of Employment and<br>Workforce                   |                           |   | <u>77,834</u>              | <u>-</u>   |
| Total U.S. Department of Labor  |                           |   | <u>3,639,158</u>           | <u>335,498</u>                                       |
| <b>Total Expenditures of Federal Awards</b>   |                           |   | <b><u>\$ 7,038,190</u></b> | <b><u>\$ 501,898</u></b>                             |

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ended June 30, 2013**

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**INDEPENDENT AUDITOR'S REPORT 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 Honorable Members of County Council  
Greenville, South 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 business-type activities, each major fund, and the aggregate remaining fund information of Greenville County, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Greenville County's basic financial statements, and have issued our report thereon dated September 30, 2013. Our report includes a reference to other auditors who audited the financial statements of the Greenville County Redevelopment Authority (the Authority) and the Greenville County Library Systems (the Library), discretely presented component units as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Greenville County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Greenville County's internal control. Accordingly, we do not express an opinion on the effectiveness of Greenville County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity'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 may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Greenville 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 of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

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

A handwritten signature in black ink that reads "Elliott Davis, LLC". The signature is written in a cursive style with a long, sweeping underline.

Greenville, South Carolina  
September 30, 2013





**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE;  
REQUIRED BY OMB CIRCULAR A-133**

To the Honorable Members of County Council  
Greenville, South Carolina

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

We have audited Greenville County's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Greenville County's major federal programs for the year ended June 30, 2013. Greenville County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Greenville County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Greenville County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

**Opinion on Each Major Federal Program**

In our opinion, Greenville County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

**Report on Internal Control Over Compliance**

Management of Greenville County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Greenville County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Greenville County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Greenville, South Carolina  
September 30, 2013

**GREENVILLE COUNTY, SOUTH CAROLINA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the year ended June 30, 2013**

**Section I. SUMMARY OF AUDITOR'S RESULTS**

Financial Statements

Type of auditor's report issued: Unmodified  
 Internal control over financial reporting:

- Material weakness identified? \_\_\_\_\_ Yes   X   No
- Significant deficiency identified? \_\_\_\_\_ Yes   X   None reported

Noncompliance material to financial statements noted? \_\_\_\_\_ Yes   X   No

Federal Awards

Internal control over major federal programs:

- Material weakness identified? \_\_\_\_\_ Yes   X   No
- Significant deficiency identified? \_\_\_\_\_ Yes   X   None reported

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

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133? \_\_\_\_\_ Yes   X   No

Identification of major federal programs:

| <u>CFDA #</u>  | <u>Name of Federal Program or Cluster</u>  |
|----------------|--|
| 16.738         | U.S. Dept. of Justice – Justice Assistance Grants Cluster (includes ARRA)            |
| 81.128         | U.S. Dept. of Energy – Energy Efficiency and Conservation Block Grant Program (ARRA) |
| 13.783, 93.563 | U.S. Dept. of Health and Human Services – Child Support Enforcement                  |
| 20.205         | U.S. Dept. of Transportation – Highway Planning and Construction Cluster             |

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee?   X   Yes \_\_\_\_\_ No

**GREENVILLE COUNTY, SOUTH CAROLINA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
*For the year ended June 30, 2013*

**Section II. Financial Statement Findings**

None reported.

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

None reported.

**GREENVILLE COUNTY, SOUTH CAROLINA**  
**SCHEDULE OF PRIOR YEAR AUDIT FINDINGS**  
*For the year ended June 30, 2013*

None reported.