

# **Greenville County, South Carolina**

## **Notes to Schedule of Expenditures of Federal Awards For the year ended June 30, 2016**

### **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, 2016. The information in this schedule 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). 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 modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available. Greenville County has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

# Greenville County, South Carolina

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2016

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass- Through Grantor's Number	Expenditures	Federal Awards passed through to subrecipients
<b>U.S. Environmental Protection Agency</b>				
Passed through SC Department of Health and Environmental Control				
Huff Watershed 319 Grant	66.460	C994629-13-0	\$ 7,693	\$ -
Total U.S. Environmental Protection Agency			<u>7,693</u>	<u>-</u>
<b>U.S. Department of Agriculture</b>				
Child Nutrition Cluster				
Passed through SC Department of Education				
DSS Summer Snack Program	10.559	SF-6364	19,698	-
Total Child Nutrition Cluster			<u>19,698</u>	<u>-</u>
Passed through SC Department of Social Services				
DSS After School Snack Program	10.558	C11131F	30,594	-
Total U.S. Department of Agriculture			<u>50,292</u>	<u>-</u>
<b>Appalachian Regional Commission</b>				
Passed through Tennessee Valley Authority				
Swamp Rabbit Northern Extension ARC	23.002	2707	2,182	-
Passed through SC Department of Transportation				
Poinsett Corridor ARC	23.011	23PO26998	8,500	-
Total Appalachian Regional Commission			<u>10,682</u>	<u>-</u>
<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	85	-
Passed through SC Department of Health and Environmental Control				
SC Hospital Preparedness Program	93.074	UP-6-211	47,981	-
Passed through YMCA				
LiveWell Park Heroes Year 1	93.331	1U58DP005588-01	6,348	-
LiveWell Park Heroes Year 2	93.331	1U58DP005588-01	4,244	-
Passed through SC Department of Social Services				
Sheriff-Bench Warrants	93.563	C16023CSP	23,144	-
IV-D Incentives	93.563	C16023C	14,200	-
IV D Warrants	93.563	C16023C	47,035	-
IV D Unit Costs	93.563	C16023C	790,645	-
Total U.S. Department of Health & Human Services			<u>933,682</u>	<u>-</u>
<b>U.S. Department of Housing and Urban Development</b>				
CDBG - Entitlement Grants Cluster				
Passed through Greenville County Redevelopment Authority				
Fair Housing	14.218	B-UC-450001	33,320	-
Passed through City of Greenville				
Fair Housing	14.218	B16MC450003	11,200	-
The Key	14.218	B16MC450003	14,980	-
Total CDBG - Entitlement Grants Cluster			<u>59,500</u>	<u>-</u>
Passed through Greenville County Redevelopment Authority				
Homeless Prevention Rapid Rehousing	14.231	S-UC-450002	19,479	-
Passed through National Community Reinvestment Coalition				
Fair Housing Initiatives	14.169	2015NCRC	31,294	-
Total U.S. Department of Housing and Urban Development			<u>110,273</u>	<u>-</u>

See notes to the schedule of expenditures of federal awards

# Greenville County, South Carolina

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2016

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass- Through Grantor's Number	Expenditures	Federal Awards passed through to subrecipients
<b>U.S. Department of Transportation</b>				
Highway Planning and Construction Cluster				
Passed through SC Department of Transportation				
P/L Funds	20.205	PO28903	373,979	-
Section 8 - Planning Commission	20.205	PO28903	98,023	98,023
Transportation Alternatives Poinsett Corridor	20.205	23PO26998	1,750	-
Passed through SC Department of Public Safety				
Blythe Goodwin Hagood House	20.205	LPA-7-12	1,261	-
Total Highway Planning and Construction Cluster			<u>475,013</u>	<u>-</u>
Highway Safety Cluster				
Passed through SC Department of Public Safety				
Enhanced DUI Enforcement FY15	20.616	HVE2015HS4115	12,438	-
Enhanced DUI Enforcement FY16	20.616	HVE2016HS4116	43,166	-
Total Highway Safety Cluster			<u>55,604</u>	<u>-</u>
Total U.S. Department of Transportation			<u>530,617</u>	<u>98,023</u>
<b>U.S. Department of Justice</b>				
Justice Assistance Grant Cluster				
Direct Programs				
JAG FY15	16.738	2015DJBX0053	74,404	-
JAG FY12	16.738	2012DJBX0974	8,120	-
JAG FY14	16.738	2014DJBX0105	26,161	-
Passed through SC Department of Public Safety				
Replacement of Obsolete Drug Lab Equipment	16.738	1GI5004	118,701	-
Total Justice Assistance Grants Cluster			<u>227,386</u>	<u>-</u>
Direct Programs				
Federal Equitable Sharing	16.922	N/A	70,535	-
Passed through SC Department of Public Safety				
CDV Court Advocate	16.575	1V15150	12,512	-
Passed through National Institute of Justice				
DNA Backlog 2013	16.741	2013DNBX0103	30,808	-
DNA Backlog 2014	16.741	2014DNBX0098	37,495	-
DNA Backlog 2015	16.741	2015DNBX0085	147,369	-
Total U.S. Department of Justice			<u>526,105</u>	<u>-</u>
<b>U.S. Department of the Interior</b>				
Passed through SC Land and Water Conservation Fund				
Westside Park Rehabilitation	15.916	45-01107	2,159	-
Total U.S. Department of the Interior			<u>2,159</u>	<u>-</u>

See notes to the schedule of expenditures of federal awards

# Greenville County, South Carolina

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2016

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass- Through Grantor's Number	Expenditures	Federal Awards passed through to subrecipients
<b>U.S. Department of Homeland Security</b>				
Passed through SC Emergency Management Division				
LEMPG 14EMPG01	97.042	14EMPG01	9,673	-
LEMPG 15EMPG01	97.042	15EMPG01	91,235	-
Passed through SC State Law Enforcement Division				
WMD Bomb Team 14SHSP08	97.067	14SHSP08	9,156	-
WMD SWAT Team 14SHSP15	97.067	14SHSP15	19,185	-
WMD Bomb Team 15SHSP06	97.067	15SHSP06	41,286	-
WMD SWAT Team 15SHSP12	97.067	15SHSP12	83,006	-
Total U.S. Department of Homeland Security			<u>253,541</u>	<u>-</u>
<b>U.S. Department of Treasury</b>				
Direct Programs				
Federal Equitable Sharing	21.000	N/A	81,064	-
Total U.S. Department of Treasury			<u>81,064</u>	<u>-</u>
<b>U.S. Department of Labor</b>				
Workforce Investment Act Cluster				
Passed through SC Department of Employment and Workforce				
WIA Adult 14A004	17.258	14A004	119,486	-
WIA Youth 14Y004	17.259	14Y004	34,200	4,789
WIA Dislocated Worker Program 14DW004	17.278	14DW004	178,863	-
WIA GED Grant	17.278	14GED04	1,234	-
WIA Incentive14INC04	17.278	14INC04	1,568	-
WIA Adult 15A004	17.258	15A004	572,931	-
WIA Youth 15Y004	17.259	15Y004	700,758	279,972
WIA Dislocated Worker Program 15DW004	17.278	15DW004	666,770	-
WIA Incumbent Worker Training 15IWT04	17.258	15IWT04	45,343	-
WIA Youth 16Y004	17.259	16Y004	144,900	119,339
Total WIA Cluster			<u>2,466,053</u>	<u>404,100</u>
Passed through SC Department of Employment and Workforce				
WIA Dislocated Worker National Emergency	17.277	13DWT04	43,137	-
Total U.S. Department of Labor			<u>2,509,190</u>	<u>404,100</u>
Total Expenditures of Federal Awards			<u>\$ 5,015,298</u>	<u>\$ 502,123</u>



**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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Greenville County (the County), as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise Greenville County's basic financial statements, and have issued our report thereon dated October 28, 2016. 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 Decosimo, LLC". The signature is written in a cursive, flowing style.

Greenville, South Carolina  
October 28, 2016



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

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 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, 2016. 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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of 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 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). Those standards and the Uniform Guidance 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 Greenville 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, 2016.

**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 the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Greenville, South Carolina  
October 28, 2016



**Greenville County, South Carolina**  
*Schedule of Findings and Questioned Costs*  
*For the year ended June 30, 2016*

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**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 2 CFR 200.516(a)? \_\_\_\_\_ Yes      X   No

Identification of major federal programs:

<u>CFDA #</u>	<u>Name of Federal Program or Cluster</u>
93.563	U.S. Dept. of Health and Human Services – Child Support Enforcement
16.738	U.S. Dept. of Justice – Edward Byrne Memorial Justice Assistance Grant Program
16.741	U.S. Dept. of Justice – DNA Backlog Reduction Program

Dollar threshold used to distinguish between

Type A and Type B programs: \$ 750,000

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

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**Greenville County, South Carolina**  
*Schedule of Findings and Questioned Costs*  
*For the year ended June 30, 2016*

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**Section II. Financial Statement Findings**

None reported.

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

None reported.

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**Greenville County, South Carolina**

*Schedule of Prior Year Audit Findings*

*For the year ended June 30, 2016*

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None reported.