

GREENVILLE COUNTY, SOUTH CAROLINA

**Note to Schedule of Expenditures of Federal Awards
June 30, 2006**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-profit Organizations*.

GREENVILLE COUNTY, SOUTH CAROLINA

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2006

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass- Through Grantor's Number	Federal Program or Award Amount	Expenditures
U. S. Department of Agriculture				
Pass-Through State				
Summer Food FY 06	10.559	SF-132	N/A	\$ 114,043
				<u>114,043</u>
Total U.S. Department of Agriculture				<u>114,043</u>
U.S. Department of HUD				
Direct Programs				
Fair Housing Initiatives	14.409	FH400GO3055		8,493
Fair Housing Initiatives	14.409	FH400GO4078		44,579
Predatory Lending Counseling	14.169	HC04-0496-012		19,707
Housing Counseling Grant	14.169	HC05-0498-017		18,871
Housing Counseling Grant FY05	14.169	HC04-0498-087		58,666
Housing Counseling Grant FY04	14.169	HC03-0498-069		8,201
				<u>158,517</u>
Total U.S. Department of HUD				<u>158,517</u>
U.S. Department of Transportation				
Pass-Through State				
LEN Mini-Grant	20.600	2JC06013		2,677
LEN Mini-Grant FY05	20.600	2JC05013		708
HMEP Planning Grant	20.703	HMESC5042130		7,000
Mass Transit Assistance	20.505	MT-5N303-96		6,165
Section 8-Planning Commission	20.505			126,587
P/L Funds	20.205	N/A		369,094
				<u>512,231</u>
Total Department of Transportation				<u>512,231</u>
U.S. Department of Justice				
Pass-Through State				
Law Enforcement Block Grant	16.592	N/A	N/A	85,506
COPS 2005 Technology Grant	16.710	2005CKWX0347		28,315
Juvenile Detention Facility	16.523	1JI02003		223,148
Juvenile Detention Facility	16.523	1JS02033		524,352
Ballistic Lab Enhancement	16.609	1PO3015		7,368
Ballistic Lab Enhancement	16.609	1PO3019		79,976
Meth Labs Training	16.579	1DM03008		277
Meth Lab Intervention	16.738	1DO5060		173,571
AFIS	16.738	1DO5002		63,711
Mental Health Court	16.738	1DO5041		53,169
JAG FY05	16.738	2005DJBX0197		89,185
Federal Equitable Sharing	16.000	N/A	N/A	53,987
				<u>1,382,565</u>
Total U.S. Department of Justice				<u>1,382,565</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2005

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass- Through Grantor's Number	Federal Program or Award Amount	Expenditures
U.S. Department of Labor				
Pass-Through State				
WIA Incumbent Worker 51WT004	17.258	51WT004	\$	82,057
WIA WorkKeys 05/07	17.260	4WKA004		2,180
WIA Rapid Response 4RS9100	17.260	4RS9100		244,997
WIA Adult Admin 55S9100	17.258	55S9100		67,646
WIA Adult Program 5A004	17.258	5A004		544,033
WIA Youth Program 53S9100	17.259	53S9100		422,953
WIA Admin Youth 55S9100	17.259	55S9100		50,937
WIA Incentives	17.266	5INC004		24,003
WIA Dislocated Worker Program 5DW004	17.260	5DW004		955,594
WIA Rapid Response	17.260	3RS9100		236,385
WIA Dislocated Worker 04/06	17.260	42S9100		229,447
WIA Youth FY2004-2006	17.259	43S9100		8,949
WIA Admin Dislocated Worker FY2004/2006	17.260	45S9100		4,727
WIA Admin Adult FY2004-2006	17.258	45S9100		1,858
WIA Adult FY2004-2006	17.258	41S9100		33,910
WIA Admin Dislocated Worker 55S9100	17.260	55S9100		59,122
				<u>2,968,798</u>
Total U. S. Department of Labor				<u>2,968,798</u>
U.S. Dept of Health & Human Services				
Pass-Through State				
Child Support Enforcement Title IV-D Incentives	93.563	N/A	N/A	60,484
Child Support Enforcement Title IV-D Unit Costs	93.563	N/A	N/A	525,956
Child Support Enforcement Title IV-D Warrants	93.563	N/A	N/A	67,405
Child Support Enforcement Title IV-D Filing Fees	93.563	N/A	N/A	79,662
Sheriff-Warrants	93.563	N/A	N/A	28,430
				<u>761,937</u>
Total U.S. Department of Health & Human Services				<u>761,937</u>
				<u>6,850,154</u>
Fund Reconciliation				
Special Revenue Fund				6,770,492
General Fund				
Child Support Enforcement Title IV-D Filing Fees				<u>79,662</u>
Grand Total			\$	<u><u>6,850,154</u></u>



**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***

To the Honorable Members of County Council
Greenville, South Carolina

We have audited the financial statements of the governmental activities, the business-type activities, the Greenville County Library Systems (the "Library") a discretely presented component unit, each major fund, and the aggregate remaining fund information of Greenville County, South Carolina (the "County") as of and for the year ended June 30, 2006, which collectively comprise the County's basic financial statements and have issued our report thereon dated October 6, 2006. We did not audit the financial statements of the Greenville County Redevelopment Authority (the "Authority"), a discretely presented component unit. Those financial statements were audited by another auditor whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Authority, is based solely on the report of the other auditor. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the 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*. We noted other matters involving the internal control over financial reporting that we have reported to management of the County in a separate letter dated October 6, 2006.

Greenville County, South Carolina

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*

June 30, 2006

This report is intended solely for the information of the County council, management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

Cherry, Belser & Holland, L.L.P.

Greenville, South Carolina
October 6, 2006



**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**

To the Honorable Members of County Council
Greenville, South Carolina

Compliance

We have audited the compliance of Greenville County, South Carolina (the "County") with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2006. We did not audit the financial statements of the Greenville County Redevelopment Authority (the "Authority"), a discretely presented component unit. Those federal programs were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the compliance for the Authority is based solely on the reports of the other auditors. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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 the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the Company complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2006.

Greenville County, South Carolina

Independent Auditors' Report on Compliance with Requirements
Applicable to Each Major Program and Internal Control over
Compliance in Accordance with OMB Circular A-133 - continued
June 30, 2006

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulation, contracts, and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider material weaknesses.

This report is intended solely for the information of the County Council, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

Cherry, Bebaert & Holland, L.L.P.

Greenville, South Carolina
October 6, 2006

Greenville County, South Carolina

Schedule of Findings and Questioned Costs
Year ended June 30, 2006

Section I. Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unqualified
Internal control over financial reporting:

- Material weakness identified? _____ yes X no
- Reportable condition identified that is not considered to be a material weakness _____ 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
- Reportable condition identified that is not considered to be material weakness _____ yes X none reported

Noncompliance material to federal awards _____ yes X no

Type of auditors' report issued on compliance for major federal programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133 _____ yes X no

Identification of major federal programs:

<u>CFDA#</u>	<u>Program Name</u>
	Workforce Investment Act Cluster
17.258	WIA Adult Program
17.259	WIA Youth Activities
17.260	WIA Dislocated Worker
	US Department of Transportation
20.205	P/L Funds
	US Department of Justice
16.523	Juvenile Detention Facility
16.738	Meth Lab Intervention
16.738	Mental Health Court
16.738	AFIS
16.738	JAG

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
Year ended June 30, 2006

Section II. Financial Statement Findings

There were no financial statement findings.

Section III. Federal Award Questioned Costs & Findings

There were no federal award findings or questioned costs.

Greenville County, South Carolina

Schedule of Prior Year Audit Findings
Year ended June 30, 2006

Program	Findings/Noncompliance	Status
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There were no prior year audit findings.