

GREENVILLE COUNTY, SOUTH CAROLINA

**Note to Schedule of Expenditures of Federal Awards
June 30, 2009**

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, 2009

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass- Through Grantor's Number	Expenditures	Federal Awards passed through to Subrecipients
Environmental Protection Agency				
Direct Programs				
USEPA Air Quality Grant	66.034	XA-96453606-0	\$ 4,374	\$ -
			<u>4,374</u>	<u>-</u>
Total Environmental Protection Agency			<u>4,374</u>	<u>-</u>
U.S. Department of Commerce				
Pass-Through State				
Greenville Radio Interoperable Communications	11.555	N/A	45,448	-
			<u>45,448</u>	<u>-</u>
Total U.S. Department of Commerce			<u>45,448</u>	<u>-</u>
U.S. Department of HUD				
Direct Programs				
Housing Counseling Grant	14.169	HC05-0498-017	53,029	-
Housing Counseling Grant	14.169	HC08-0498-019	60,020	-
			<u>113,049</u>	<u>-</u>
Total U.S. Department of HUD			<u>113,049</u>	<u>-</u>
U.S. Department of Transportation				
Pass-Through State				
Section 8-Planning Commission	20.505		80,000	80,000
P/L Funds	20.205	N/A	480,388	-
			<u>560,388</u>	<u>80,000</u>
Total U.S. Department of Transportation			<u>560,388</u>	<u>80,000</u>
U.S. Department of Justice				
Direct Programs				
COPS 2005 Technology Grant	16.710	2005CKWX0347	1,000	-
JAG Recovery Act FY09	16.738	2009SBB90193	2,350	-
JAG FY06	16.738	2006DJBX0527	4,315	-
JAG FY07	16.738	2007DJBX0203	60,732	-
JAG FY08	16.738	2008DJBX0368	52,964	-
Total Direct Programs			<u>121,361</u>	<u>-</u>
Pass-Through State				
Victim Services Unit Enhancement	16.575	1VO6016	7,788	-
Mental Health Court	16.738	1GO7010	12,010	-
Federal Equitable Sharing	16.000	N/A	132,855	-
Total Pass-Through State			<u>152,653</u>	<u>-</u>
Total U.S. Department of Justice			<u>274,014</u>	<u>-</u>
Department of Homeland Security				
Pass-Through State				
Citizens Corps	97.067	6CCP01	4,281	-
SLPG 7EMPG02	97.042	7EMPG02	3,522	-
LEMPG	97.042	8EMPG01	34,088	-
LEMPG 9EMPG01	97.042	9EMPG01	15,957	-
SHSP FY07	97.067	7SHSP16	40,204	-
Catastrophic Planner	97.067	6SHSP16	16,425	-

GREENVILLE COUNTY, SOUTH CAROLINA

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2009

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass- Through Grantor's Number	Expenditures	Federal Awards passed through to Subrecipients
U.S. Department of Labor				
Pass-Through State				
WIA Incumbent Worker 7IWT004	17.258	7IWT004	\$ 78,346	\$ -
WIA Adult Admin 7AM004	17.258	7AM004	43,170	-
WIA Adult Program 7A004	17.258	7A004	110,201	10,177
WIA Youth Program 07/09 7Y004	17.259	7Y004	248,826	56,246
WIA Admin Youth 07/09 7AM004	17.259	7AM004	35,185	-
WIA Rapid Response 8RRIW03	17.258	8RRIW03	30,245	-
WIA Trade Adjustment Assistance	17.260	8TAA004	925,395	-
WIA Dislocated Worker Program 7DW004	17.260	7DW004	539,535	7,151
WIA Incentive	17.258/17.259/17.260	7INC004	89,827	-
WIA Incumbent Worker 8IWT004	17.258	8IWT004	50,393	-
WIA Dislocated Worker Admin 8DW004	17.260	8DW004	79,159	-
WIA Dislocated Worker 8DW004	17.260	8DW004	1,905,036	81,544
WIA Youth Admin 8Y004	17.259	8Y004	83,219	-
WIA Youth 8Y004	17.259	8Y004	777,573	60,996
WIA Adult Admin 8A004	17.258	8A004	105,904	-
WIA Adult 8A004	17.258	8A004	854,800	66,304
WIA State Reserve Funds 8SRF004	17.258/17.259/17.260	8SRF004	58,440	-
WIA Incentive 8INC004	17.258/17.259/17.260	8INC004	35,316	-
WIA ARRA Adult ARRA-8A004	17.258	ARRA-8A004	134,334	-
WIA ARRA Adult Admin ARRA-8A004	17.258	ARRA-8A004	5,778	-
WIA ARRA Dislocated Worker ARRA-8DW004	17.260	ARRA-8DW004	235,635	-
WIA ARRA Dislocated Worker Admin ARRA-8DW004	17.260	ARRA-8DW004	5,778	-
WIA ARRA Youth ARRA-8Y004	17.259	ARRA-8Y004	207,228	-
WIA ARRA Youth Admin ARRA-8Y004	17.259	ARRA-8Y004	3,668	-
WIA Admin Dislocated Worker 7AM004	17.260	7AM004	69,847	-
Total WIA Cluster			<u>6,712,838</u>	<u>282,418</u>
Total U.S. Department of Labor			<u>6,712,838</u>	<u>282,418</u>
U.S. Dept of Health & Human Services				
Pass-Through State				
Child Support Enforcement Title IV-D Incentives	93.563	N/A	98,366	-
Child Support Enforcement Title IV-D Unit Costs	93.563	N/A	535,669	-
Child Support Enforcement Title IV-D Warrants	93.563	N/A	54,011	-
Sheriff-Warrants	13.783/93.563	N/A	28,675	-
			<u>716,721</u>	<u>-</u>
Total U.S. Department of Health & Human Services			<u>716,721</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 8,541,309</u>	<u>\$ 362,418</u>
Fund Reconciliation				
Special Revenue Fund			\$ 8,541,309	\$ 362,418
Grand Total			<u>\$ 8,541,309</u>	<u>\$ 362,418</u>

See accompanying notes to the 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***

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, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated November 12, 2009. 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, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County's internal control.

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* - continued

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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 certain matters that we reported to management of the County in a separate letter dated November 12, 2009.

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, Behaert + Holland, L.L.P.

Greenville, South Carolina
November 12, 2009



**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, 2009. 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 other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included 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 County 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, 2009.

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

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the 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 the 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, 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 the County's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

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
November 12, 2009

Greenville County, South Carolina

Schedule of Findings and Questioned Costs
Year ended June 30, 2009

Section I. Summary of Auditors' Results

Financial Statements

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

- Material weakness identified? yes no
- Significant deficiency identified that is not considered to be a material weakness yes none reported

Noncompliance material to financial statements noted yes no

Federal Awards

Internal control over major federal programs:

- Material weakness identified? yes no
- Significant deficiency identified that is not considered to be material weakness yes none reported

Noncompliance material to federal awards yes 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 no

Identification of major federal programs:

<u>CFDA#</u>	<u>Program Name</u>
20.205	U.S. Department of Transportation P/L Funds
17.258	Workforce Investment Act Cluster
17.259	WIA Adult Program
17.260	WIA Youth Activities
	WIA Dislocated Worker

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

Auditee qualified as low-risk auditee? yes no

Greenville County, South Carolina

**Schedule of Findings and Questioned Costs
Year ended June 30, 2009**

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, 2009

There were no prior year findings