

Greenville County, South Carolina

Notes to Schedule of Expenditures of Federal Awards For the year ended June 30, 2012

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, 2012

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 Health & Human Services				
Passed through SC Office of Lieutenant Governor				
Model Approaches to Legal Assistance	93.048	MALGCPC10	\$ 4,339	\$ -
Total passed through SC Office of Lieutenant Governor			<u>4,339</u>	<u>-</u>
Passed through SC Department of Social Services				
Sheriff-Warrants	93.563	C12023CSP	20,846	-
IV-D Incentives	93.563	C12023C	117,691	-
IV D, Warrants	93.563	C12023C	81,509	-
IV D, Unit Cost	93.563	C12023C	587,908	-
Total passed through SC Department of Social Services			<u>807,954</u>	<u>-</u>
Total U.S. Department of Health & Human Services			<u>812,293</u>	<u>-</u>
U.S. Department of Housing and Urban Development				
Direct Programs				
Fair Housing	14.416	FH400G11090	36,633	-
Housing Counseling Grant	14.169	HC10-0422-019	59,408	-
Total Direct Programs			<u>96,041</u>	<u>-</u>
Passed through Greenville County Redevelopment Authority				
Fair Housing	14.218	B12UY450001	55,446	-
Total passed through Greenville County Redevelopment Authority			<u>55,446</u>	<u>-</u>
Passed through City of Greenville				
Fair Housing	14.218	B12MC450003	10,001	-
The Key	14.218	B12MC450003	37,889	-
Total passed through City of Greenville			<u>47,890</u>	<u>-</u>
Total U.S. Department of HUD			<u>199,377</u>	<u>-</u>
U.S. Department of Transportation				
Passed through SC Department of Transportation				
DUI Prosecution	20.601	2H110101	19,495	-
Stenhouse Road	20.205	23HY10EM10005	345,510	-
Section 8-Planning Commission	20.505	N/A	83,200	83,200
P/L Funds	20.205	N/A	425,810	-
DUI Prosecution 2JCS1229	20.601	2JCS1229	56,007	-
Enhanced DUI Enforcement	20.600/20.601	2H12039	171,497	-
Total passed through SC Department of Transportation			<u>1,101,519</u>	<u>83,200</u>
Total U.S. Department of Transportation			<u>1,101,519</u>	<u>83,200</u>
U.S. Department of Justice				
Justice Assistance Grant Cluster				
Direct Programs				
ARRA - JAG Recovery Act FY09	16.738	2009SBB90193	191,800	-
JAG FY10	16.738	2010DJBX0915	26,102	-
JAG FY11	16.738	2011DJBX2723	41,831	-
Passed through SC Department of Public Safety				
LIVE SCAN Fingerprinting Devices	16.738	IGO9019	112,269	-
CDV Prosecution 1G11025	16.738	1G11025	54,802	-
Total Justice Assistance Grants Cluster			<u>426,804</u>	<u>-</u>
Direct Programs				
Paul Coverdell Forensic Improvement	16.742	2011CDBX0076	10,944	-
Total Direct Programs			<u>10,944</u>	<u>-</u>
Passed through SC Department of Public Safety				
EMS/E-911 Joint Dispatch Study Center	16.753	2010DDBX0626	88,694	-
Federal Equitable Sharing	16.922	N/A	90,714	-
Total passed through SC Department of Public Safety			<u>179,408</u>	<u>-</u>
Total U.S. Department of Justice			<u>617,156</u>	<u>-</u>

Greenville County, South Carolina

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ended June 30, 2012

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 Energy				
Direct Programs				
ARRA - Energy Efficiency Community Block Grant	81.128		811,559	-
Total Direct Programs			<u>811,559</u>	<u>-</u>
Renewable Energy Grant	81.041	WSEE012	110,293	110,293
Total Passed through SC State Budget and Control Board			<u>110,293</u>	<u>110,293</u>
Passed through James Madison University				
ARRA - Vehicle Service Center Propane	81.086	DE-EE0002172	109,725	-
Total Passed through James Madison University	81.086		<u>109,725</u>	<u>-</u>
Total U.S. Department of Energy			<u>1,031,577</u>	<u>110,293</u>
U.S. Department of Homeland Security				
Passed through SC Emergency Management Division				
Crime Scene Equipment	97.067	1GO9020	1,266	-
Total passed through SC Emergency Management Division			<u>1,266</u>	<u>-</u>
Passed through SC State Law Enforcement Division				
Weapons of Mass Destruction	97.042	7LETP13	33,560	-
Citizens Corps	97.067	9CCP01	3,833	-
Homeland Security	97.067	11SHSP01	3,473	-
LEMPG 11EMPG01	97.042	11EMPG01	88,949	-
LIVE SCAN Fingerprinting	97.067	1GO9019	112,269	-
LEMPG FY10 10EMPG01	97.042	10EMPG01	17,496	-
Regional EOD Team Equipment Enhancement	97.067	6SHSP37	13,847	-
Command Post Vehicles	97.067	8SHSP08	306,132	-
NIMS Type I SWAT Team Equipment	97.067	10SHSP17	112,347	-
Citizen Preparedness	97.067	8SHSP28	7,000	-
Total passed through SC State Law Enforcement Division			<u>698,906</u>	<u>-</u>
Total U.S. Department of Homeland Security			<u>700,172</u>	<u>-</u>
U.S. Department of Treasury				
Direct Programs				
Federal Equitable Sharing	21.000		461,437	-
Total Direct Programs			<u>461,437</u>	<u>-</u>
Total U.S. Department of Treasury			<u>461,437</u>	<u>-</u>
U.S. Department of Labor				
Workforce Investment Act Cluster				
Passed through SC Department of Employment and Workforce				
WIA State Reserve Funds	17.259	11SRS04	10,810	-
WIA On the Job Training	17.260	11AN004	33,779	-
WIA Rapid Response 11RRA04	17.278	11RRA04	16,295	-
WIA Youth Program 10Y004	17.259	10Y004	43,140	3,546
WIA Dislocated Worker Program 11DW004	17.260	11DW004	1,286,910	60,745
WIA Incumbent Worker 10IWT004	17.278	10IWT004	88,583	-
WIA Rapid Response Additional	17.258	10RRA04	172,385	-
WIA Dislocated Worker 10DW004	17.260	10DW004	146,995	-
WIA Youth 11Y004	17.259	11Y004	774,979	212,664
WIA Incentives	17.258	10INC004	46,608	-
WIA Adult 11A004	17.258	11A004	887,793	38,887
WIA Adult 10A004	17.258	10A004	76,306	28,273
Total WIA Cluster			<u>3,584,583</u>	<u>344,115</u>
Total U.S. Department of Labor			<u>3,584,583</u>	<u>344,115</u>
Total Expenditures of Federal Awards			<u>\$ 8,508,114</u>	<u>\$ 537,608</u>

See note to the schedule of expenditures of federal awards



**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 the financial statements of the governmental activities, the business-type activities, 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, 2012, which collectively comprise the County's basic financial statements and have issued our report thereon dated November 12, 2012. Our report includes a reference to other auditors. 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. Other auditors 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

Management of Greenville County, South Carolina is responsible for establishing and maintaining effective 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 *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 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.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, 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 previously.

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 grants, 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 that are required to be reported under *Government Auditing Standards*.

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

Greenville, South Carolina
November 12, 2012





**Independent Auditor's Report on Compliance with
Requirements That Could Have a Direct And Material Effect on Each Major Federal Program and on
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 Greenville County, South Carolina's (the County) 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 the County's major federal programs for the year ended June 30, 2012. 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. 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 could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012.

Internal Control Over Compliance

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 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 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 the County's internal control over compliance.

A deficiency in 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 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.

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 deficiencies, 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 and use 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.

Greenville, South Carolina
November 12, 2012



GREENVILLE COUNTY, SOUTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended June 30, 2012

Section I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unqualified
 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: Unqualified

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>Program / Cluster Name</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)
81.041	U.S. Dept. of Energy – Renewable Energy Grant
17.258, 17.259, 17.278, 17.260	U.S. Dept. of Labor – Workforce Investment Act Cluster
20.205	U.S. Dept. of Transportation – Highway Planning and Construction Cluster
21.000	U.S. Dept of Treasury – Federal Equitable Sharing

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

Auditee qualified as low-risk auditee? _____ yes X no

GREENVILLE COUNTY, SOUTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended June 30, 2012

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, 2012

None reported.