

Single Audit Section

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 EMS earned Mission: Lifeline Gold Level Status in 2015. The award is for excellence in providing the highest level of emergency cardiac care. The success of GCEMS's advanced life-saving protocols are featured during the County's Cardiac Survivor Ceremony, the annual spring event that reunites patients with their lifesaving heroes.

Greenville County, South Carolina

Notes to Schedule of Expenditures of Federal Awards For the year ended June 30, 2015

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, 2015. 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 modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in *OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments* 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, South Carolina

Schedule of Expenditures of Federal Awards Year Ended June 30, 2015

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass- Through Grantor's Number	Expenditures	Federal Awards passed through to subrecipients
U.S. Environmental Protection Agency				
Passed through SC Department of Health and Environmental Control				
Middle Saluda Pollution	66.460	C9994629-11	\$ 16,472	\$ -
Total U.S. Environmental Protection Agency			<u>16,472</u>	<u>-</u>
U.S. Department of Agriculture				
Child Nutrition				
Passed through SC Department of Social Services				
DSS Summer Snack Program	10.559	C11131F	30,392	-
Total Child Nutrition			<u>30,392</u>	<u>-</u>
Passed through SC Department of Social Services				
DSS After School Snack Program	10.558	C11131F	15,518	-
Total U.S. Department of Agriculture			<u>45,910</u>	<u>-</u>
Appalachian Regional Commission				
Passed through Tennessee Valley Authority				
Swamp Rabbit Northern Extension ARC	23.002	2707	20,404	-
Passed through SC Department of Transportation				
Poinsett Corridor ARC	23.011	23PO26998	37,424	-
Total Appalachian Regional Commission			<u>57,828</u>	<u>-</u>
U.S. Department of Health & Human Services				
Passed through SC Department of Health and Environmental Control				
SC Hospital Preparedness Program	93.074	UP-4-551	21,208	-
Passed through LiveWell				
LiveWell Park Heroes	93.331	1U58DP005588-01	3,550	-
Passed through SC Department of Social Services				
Sheriff-Warrants	93.563	C15023CSP	30,033	-
IV-D Incentives	93.563	C15023C	10,107	-
IV D Warrants	93.563	C15023C	65,322	-
IV D Unit Costs	93.563	C15023C	702,886	-
Total U.S. Department of Health & Human Services			<u>833,106</u>	<u>-</u>
U.S. Department of Housing and Urban Development				
CDBG - Entitlement Grants Cluster				
Passed through Greenville County Redevelopment Authority				
Fair Housing	14.218	BUC450001	50,956	-
Passed through City of Greenville				
Fair Housing	14.218	B15MC450003	8,755	-
The Key	14.218	B15MC450003	13,436	-
Total CDBG - Entitlement Grants Cluster			<u>73,147</u>	<u>-</u>
Passed through Greenville County Redevelopment Authority				
Homeless Prevention Rapid Rehousing	14.231	S-UC-450002	17,738	-
Passed through National Community Reinvestment Coalition				
Fair Housing Initiatives	14.169	2015NCRC	37,081	-
Total U.S. Department of Housing and Urban Development			<u>127,966</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, 2015

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 Transportation				
Highway Planning and Construction Cluster				
Passed through SC Department of Transportation P/L Funds	20.205	1023L45PL42008	392,450	-
Passed through SC Department of Parks, Recreation and Tourism Swamp Rabbit Northern Extension RTP	20.219	RTP 2011005	54,147	-
Passed through SC Department of Public Safety Blythe Goodwin Hagood House	20.205	LPA-7-12	14,862	-
Total Highway Planning and Construction Cluster			<u>461,459</u>	<u>-</u>
Highway Safety Cluster				
Passed through SC Department of Public Safety Enhanced DUI Enforcement	20.601	KS-2014-HS-41-14	31,825	-
Enhanced DUI Enforcement 2015	20.616	VE-2015-HS-41-15	43,971	-
Total Highway Safety Cluster			<u>75,796</u>	<u>-</u>
Passed through SC Department of Transportation Section 8 - Planning Commission	20.505	1023L45PL42008	91,200	91,200
Total U.S. Department of Transportation			<u>628,455</u>	<u>91,200</u>
U.S. Department of Justice				
Justice Assistance Grant Cluster				
Direct Programs				
JAG FY11	16.738	2011DJBX2723	16,501	-
JAG FY12	16.738	2012DJBX0974	18,019	-
JAG FY13	16.738	2013DJBX0261	36,296	-
JAG FY14	16.738	2014DJBX0105	109,289	-
Total Justice Assistance Grants Cluster			<u>180,105</u>	<u>-</u>
Direct Programs				
Federal Equitable Sharing	16.922	N/A	319,000	-
Passed through National Institute of Justice				
DNA Backlog 2012	16.741	2012DNBX0075	21,495	-
DNA Backlog 2013	16.741	2013DNBX0103	110,573	-
Total U.S. Department of Justice			<u>631,173</u>	<u>-</u>
U.S. Department of the Interior				
Passed through SC Land and Water Conservation Fund				
Westside Park Rehabilitation	15.916	45-01107	4,897	-
Total U.S. Department of the Interior			<u>4,897</u>	<u>-</u>

Greenville County, South Carolina

Schedule of Expenditures of Federal Awards Year Ended June 30, 2015

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 Homeland Security				
Passed through SC Emergency Management Division				
LEMPG 13EMPG01	97.042	13EMPG01	29,381	-
LEMPG 14EMPG01	97.042	14EMPG01	92,074	-
Passed through Federal Emergency Management Agency				
Assistance to Firefighters	97.044	EMW2013FV02694	107,977	-
Passed through SC State Law Enforcement Division				
WMD Bomb Team 13SHSP03	97.067	13SHSP03	49,636	-
WMD SWAT Team 13SHSP11	97.067	13SHSP11	56,175	-
WMD Bomb Team 14SHSP08	97.067	14SHSP08	79,344	-
WMD SWAT Team 14SHSP15	97.067	14SHSP15	45,633	-
Total U.S. Department of Homeland Security			<u>460,220</u>	<u>-</u>
U.S. Department of Treasury				
Direct Programs				
Federal Equitable Sharing	21.000	N/A	306,320	-
Total U.S. Department of Treasury			<u>306,320</u>	<u>-</u>
U.S. Department of Labor				
Workforce Investment Act Cluster				
Passed through SC Department of Employment and Workforce				
WIA Adult 13A004	17.258	13A004	126,304	-
WIA Youth 13Y004	17.259	13Y004	111,591	29,119
WIA Dislocated Worker Program 13DW004	17.278	13DW004	232,331	-
WIA Rapid Response DWT 13RRDWT04	17.278	13RRDWT04	30,881	-
WIA Rapid Response OJT 13RROJT04	17.278	13RROJT04	51,918	-
WIA Rapid Response IWT 13RRIWT08	17.278	13RRIWT08	62,599	-
WIA Youth 15Y004	17.259	15Y004	4,140	-
WIA Adult 14A004	17.258	14A004	728,867	-
WIA Youth 14Y004	17.259	14Y004	829,758	310,565
WIA Dislocated Worker Program 14DW004	17.278	14DW004	771,739	-
WIA Incumbent Worker Training 14IWT04	17.258	14IWT04	68,865	-
WIA Rapid Response IWT 14RRIWT09	17.278	14RRIWT09	40,720	-
Total WIA Cluster			<u>3,059,713</u>	<u>339,684</u>
Passed through SC Department of Employment and Workforce				
WIA Dislocated Worker National Emergency	17.277	13DWT04	78,000	-
Total U.S. Department of Labor			<u>3,137,713</u>	<u>339,684</u>
Total Expenditures of Federal Awards			<u>\$ 6,250,060</u>	<u>\$ 430,884</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, each major fund, and the aggregate remaining fund information of Greenville County (the County), as of and for the year ended June 30, 2015, 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 26, 2015. 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.

Greenville, South Carolina
October 26, 2015

A handwritten signature in black ink that reads "Elliott Davis Decosimo, LLC". The signature is written in a cursive, flowing style.



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND
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, 2015. 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, 2015.

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
October 26, 2015

Greenville County, South Carolina
Schedule of Findings and Questioned Costs
For the year ended June 30, 2015

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>
93.563	U.S. Dept. of Health and Human Services – Child Support Enforcement
20.205	U.S. Dept. of Transportation – Highway Planning and Construction
97.042	U.S. Dept. of Homeland Security – Emergency Management Performance Grants
97.044	U.S. Dept. of Homeland Security – Assistance to Firefighters Grant
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? X Yes _____ No

Greenville County, South Carolina
Schedule of Findings and Questioned Costs
For the year ended June 30, 2015

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, 2015

None reported.