

**NASH COUNTY
NORTH CAROLINA**

COMPLIANCE LETTERS

FOR THE YEAR ENDED JUNE 30, 2016

NASH COUNTY, NORTH CAROLINA

COMPLIANCE LETTERS FOR THE YEAR ENDED JUNE 30, 2016

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MARTIN ♦ STARNES & ASSOCIATES, CPAs, P.A.

"A Professional Association of Certified Public Accountants and Management Consultants"

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 Auditor's Report

To the Board of Commissioners
Nash County, North 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 Nash County, North Carolina, as of and for the year ended June 30, 2016, not presented here, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated November 16, 2016. Our report includes reference to other auditors who audited the financial statements of the Nash Health Care Systems and Subsidiaries and the Nash County ABC Board, as described in our report on Nash 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 separately by those auditors. The financial statements of Nash County Tourism Development Authority, Nash Health Care Systems and Subsidiaries, and Nash County ABC Board were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Nash County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purposes of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Nash County's internal control. Accordingly, we do not express an opinion on the effectiveness of Nash 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 Nash 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, non-compliance 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.

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, NC
November 16, 2016

MARTIN ♦ STARNES & ASSOCIATES, CPAs, P.A.

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Report On Compliance For Each Major Federal Program; Report on Internal Control over Compliance; and Report on the Schedule Of Expenditures Of Federal And State Awards in Accordance with Uniform Guidance and the State Single Audit Implementation Act

Independent Auditor's Report

To the Board of Commissioners
Nash County, North Carolina

Report On Compliance for Each Major Federal Program

We have audited Nash County, North Carolina's compliance with the types of compliance requirements described in the OMB Compliance Supplement and the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that could have a direct and material effect on each of Nash County's major federal programs for the year ended June 30, 2016. Nash 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 Nash 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), and the State Single Audit Implementation Act. Those standards, the Uniform Guidance, and the State Single Audit Implementation Act, require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance 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 Nash 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 Nash County's compliance.

Opinion On Each Major Federal Program

In our opinion, Nash 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 Nash 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 Nash County's internal control over compliance with the types of requirements that could have a direct and material effect on a major Federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our 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 Nash 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 a 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 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 deficiencies, significant deficiencies, or material weaknesses. 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.

Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the State Single Audit Implementation Act

We have audited 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 Nash County as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise Nash County's basic financial statements. We issued our report thereon dated November 16, 2016, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal and State Awards is presented for purposes of additional analysis as required by the Uniform Guidance and the State Single Audit Implementation Act and is not a required part of the basic financial statements. Such information is the

responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal and State Awards is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, NC
November 16, 2016

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Report On Compliance For Each Major State Program; Report on Internal Control over Compliance; Report on the Schedule Of Expenditures Of Federal And State Awards in Accordance with Uniform Guidance and the State Single Audit Implementation Act

Independent Auditor's Report

To the Board of Commissioners
Nash County, North Carolina

Report On Compliance for Each Major State Program

We have audited Nash County, North Carolina's compliance with the types of compliance requirements described in the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that could have a direct and material effect on each of Nash County's major State programs for the year ended June 30, 2016. Nash County's major State 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 State programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Nash County's major State 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 applicable sections of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as described in the *Audit Manual for Governmental Auditors in North Carolina*, and the State Single Audit Implementation Act. Those standards, the Uniform Guidance, and the State Single Audit Implementation Act, require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major State program occurred. An audit includes examining, on a test basis, evidence about Nash 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 State program. However, our audit does not provide a legal determination of Nash County's compliance.

Opinion On Each Major State Program

In our opinion, Nash 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 State programs for the year ended June 30, 2016.

Report On Internal Control Over Compliance

Management of Nash 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 Nash County's internal control over compliance with the requirements that could have a direct and material effect on a major State program in order to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major State 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 the 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, non-compliance with a type of compliance requirement of a State program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material non-compliance with a type of compliance requirement of a State 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 combination of deficiencies, in internal control over compliance with a type of compliance requirement of a State 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 significant deficiencies or material weaknesses. 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.

Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the State Single Audit Implementation Act

We have audited 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 Nash County as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise Nash County's basic financial statements. We issued our report thereon dated November 16, 2016, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Nash County's basic financial statements. The accompanying Schedule of Expenditures of Federal and State Awards is presented for purposes of additional analysis as required by the Uniform Guidance and the State Single Audit Implementation Act and is not a required part of the

basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and, certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal and State Awards is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, NC
November 16, 2016

NASH COUNTY, NORTH CAROLINA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2016**

1. Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? No
- Significant deficiency(s) identified? None reported

Non-compliance material to financial statements noted? No

Federal Awards:

Internal control over major federal programs:

- Material weakness(es) identified? No
- Significant deficiency(s) identified? 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 2 CFR 200.516(a)? No

Identification of major federal programs:

<u>Federal Program/Cluster Name</u>	<u>CFDA#</u>
Medicaid Cluster	93.778, 93.775, 93.777
Children's Health Insurance Program	93.767

Dollar threshold used to distinguish between Type A and Type B programs \$3,000,000

Auditee qualified as low-risk auditee? No

NASH COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2016

1. Summary of Auditor's Results (continued)

State Awards:

Internal control over major State programs:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified? None reported

Type of auditor's report issued on compliance for major State programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with the State Single Audit Implementation Act? No

Identification of major State programs:

Program Name

Medical Assistance Program
 Children's Health Insurance Program - N.C. Health Choice
 SC/SA Domiciliary Care Payment
 Golden Leaf Foundation Community-Based Grantsmaking Initiative

2. Findings Related to the Audit of the Basic Financial Statements

None.

3. Findings and Questioned Costs Related to the Audit of Federal Awards

None.

4. Findings and Questioned Costs Related to the Audit of State Awards

None.

NASH COUNTY, NORTH CAROLINA
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2016

None in prior year.

NASH COUNTY, NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2016

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Passed-through to Subrecipients	Local Expenditures
1(a)	1(b)		1(c)(d),2	1(d)	1(e)	1(d)
Federal Awards:						
<u>U.S. Dept. of Agriculture</u>						
Passed-through the N.C. Dept. of Health and Human Services:						
Division of Social Services:						
Administration:						
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program Cluster	10.561	WC 302	\$ 836,878	\$ -	\$ -	\$ -
Passed-through the N.C. Dept. of Health and Human Services:						
Division of Public Health:						
Administration:						
Special Supplemental Nutrition Program for Women, Infants, & Children	10.557	13A2-5403-GF	517,594	-	-	-
Direct Benefit Payments:						
Special Supplemental Nutrition Program for Women, Infants, & Children	10.557	13A2-5403-GF	2,263,451	-	-	-
Total U.S. Department of Agriculture			3,617,923	-	-	-
<u>U.S. Dept. of Housing and Urban Development</u>						
Passed-through N.C. Dept. of Commerce:						
<u>CDBG - State Administered CDBG Cluster</u>						
Rural Capacity Building for Community Development and Affordable Housing Grants	14.265	02-D-2685	22,953	-	-	-
Passed-through HOME Investment Partnership Program:						
NCHFA Single Family Rehab Program	14.239	SFRLP1419-9170072	180,154	-	-	-
Total U.S. Department of Housing and Urban Development			203,107	-	-	-
<u>U.S. Dept. of Justice</u>						
Direct Program:						
Equitable Sharing Program	16.922	NC0640000	183,804	-	-	-
Total U.S. Dept. of Justice			183,804	-	-	-
<u>U.S. Dept. of Treasury</u>						
Direct Program:						
Treasury Forfeiture Fund Program	21.000	NC0640000	325	-	-	-
Total U.S. Dept. of Treasury			325	-	-	-
<u>U. S. Department of Homeland Security</u>						
Passed-through N.C. Dept. of Public Safety:						
Division of Emergency Management:						
Emergency Management Performance Grants	97.042	EMW-2015-EP-00011-501	52,917	-	-	-
Homeland Security Grant Program	97.067	EMW-2015-SS-00062-501	101,269	-	-	-
Hazard Mitigation Grant	97.039	HMPG 4019-007	7,000	-	-	-
Total U. S. Department of Homeland Security			161,186	-	-	-
USDA Rural Utilities Services						
<u>Water and Waste Program Cluster:</u>						
Water and Waste Disposal Systems for Rural Communities	10.760	2009-188-40101-112	500,000	-	-	-
<u>U.S. Dept. of Health & Human Services</u>						
Division of Aging and Adult Services:						
Passed-through Upper Coastal Plain Council of Governments:						
<u>Aging Cluster:</u>						
Special Programs for the Aging - Title III B Grants for Supportive Services and Senior Centers	93.044	064	11,684	687	-	-
Special Programs for the Aging - Title III B In-Home Services	93.044	064	175,349	10,315	-	-
Special Programs for the Aging - Title III C Nutritional Services Nutrition Services	93.045	064	16,339	961	-	-
Special Programs for the Aging - Title III C Nutritional Services Home-Delivered Meals	93.045	064	61,506	3,618	-	-
Total Aging Cluster			264,878	15,581	-	-
National Family Caregiver Support Title III-Part E	93.052	064	19,036	1,269	-	-
Social Service Block Grant (SSBG) - In Home Services	93.667	064	37,020	1,058	-	-
Nutrition Services Incentive Program	93.053	064	26,660	-	-	-
Division of Social Services:						
<u>Temporary Assistance for Needy Families Cluster</u>						
Temporary Assistance for Needy Families (Temporary Assistance for Needy Families)/State Programs						
Work First	93.558	WC 302	1,349,503	-	-	-
Total Temporary Assistance for Needy Families Cluster			1,349,503	-	-	-
<u>Foster Care and Adoption Cluster (Note 3)</u>						
Foster Care - Title IV-E	93.658	1601NCFOST	23,517	12,054	-	-
Adoption Assistance	93.659	WC 302	63,266	-	-	-
Foster Care - Title IV-E - Direct Benefit Payments	93.658	WC 302	483,783	116,170	-	-
Adoption Assistance - Direct Benefit Payments	93.659	WC 302	269,458	69,182	-	-
Total Foster Care and Adoption Cluster (Note 3)			840,024	197,406	-	-
Child Support Enforcement	93.563	WC 302	997,064	-	-	-
Refugee and Entrant Assistance - State						
Administered Program	93.566	WC 302	13,421	-	-	-
Total Refugee and Entrant Assistance			13,421	-	-	-

NASH COUNTY, NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2016

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Passed-through to Subrecipients	Local Expenditures
1(a)	1(b)		1(c)(d),2	1(d)	1(e)	1(d)
Low-Income Home Energy Assistance: Administration	93.568	WC 302	881,961	-	-	-
Total Low-Income Home Energy Assistance			881,961	-	-	-
Stephanie Tubbs Jones Child Welfare Services Program: Permanency Planning - Families for Kids	93.645	WC 302	24,976	-	-	-
Total Stephanie Tubbs Jones Child Welfare Services Program			24,976	-	-	-
Social Services Block Grant - Other Service and Training	93.667	WC 302	381,594	35,917	-	-
Chafee Foster Care Independence Program	93.674	WC 302	12,129	2,504	-	-
Promoting Safe and Stable Families	96.556	WC 302	18,142	-	-	-
Division of Child Development and Early Education: Subsidized Child Care (Note 3)						
Child Care Development Fund Cluster:						
Division of Social Services: Child Care Mandatory and Matching funds of the Childcare Development Fund	93.596	WC 302	104,569	-	-	-
Division of Child Development: Child Care and Development Block Grant	93.575	G1601NCCCDF	1,073,873	-	-	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund - Mandatory	93.596	G1601NCCCDF	357,176	-	-	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund - Match	93.596	G1601NCCCDF	145,247	-	-	-
Total Child Care Development Fund Cluster			1,680,865	-	-	-
Temporary Assistance for Needy Families	93.558	1601 NCTANF	320,822	-	-	-
State Appropriations			-	149,390	-	-
Temporary Assistance for Needy Families - MOE			-	98,068	-	-
Total Subsidized Child Care (Note 3)			2,001,687	247,458	-	-
Passed-through the N.C. Dept. of Health and Human Services: Division of Medical Assistance:						
Direct Benefit Payments: Medical Assistance Program	93.778	WD667	89,704,177	48,862,525	-	-
Division of Social Services: Administration: Medical Assistance Program	93.778	WC 302	2,122,856	9,589	-	-
Total Medicaid Cluster			91,827,033	48,872,114	-	-
Direct Benefit Payments: Children's Health Insurance Program - N.C. Health Choice	93.767	NC Health Choice	1,901,212	92,937	-	-
Division of Social Services: Administration: Children's Health Insurance Program - N.C. Health Choice	93.767	WC 302	48,286	(623)	-	-
Total State Children's Insurance Program - N.C. Health Choice			1,949,498	92,314	-	-
Centers for Disease Control and Prevention Passed-through the N.C. Dept. of Health and Human Services: Division of Public Health:						
Public Health Emergency Preparedness	93.069	1264-2680-EW	37,415	-	-	-
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	1264-2680-M8	10,000	-	-	-
Project Grants and Cooperative Agreements for Tuberculosis Control Program	93.116	1460-272A-NF	30,592	-	-	-
Immunization Cooperative Agreements	93.268	1331-631C-EJ	23,087	-	-	-
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.758	1261-5803-00	30,991	-	-	-
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	93.919	1320-310C-EK	40,291	-	-	-
HIV Prevention Activities Health Department Based	93.940	1311-4601-RR	2,000	-	-	-
Preventive Health Services_Sexually Transmitted Diseases Control Grants	93.977	1311-462B-NB	510	-	-	-
Passed-through the N.C. Dept. of Health and Human Services: Division of Public Health: Healthy Start Initiative	93.926	13A1-530B-JA	113,945	-	-	-
Maternal and Child Health Services Block Grant	93.994	13A1-5140-AP	221,921	-	-	-
US Department of Education Passed-through the N.C. Dept. of Health and Human Services: Division of Public Health: Race to the Top - Early Learning Challenges	84.412	1271-5021-AP	153,222	-	-	-
Office of Population Affairs Passed-through the N.C. Dept. of Health and Human Services: Office of Population Affairs Family Planning Services	93.217	13A1-592A-FP	74,651	-	-	-
Total U.S. Dept. of Health and Human Services			101,883,251	49,465,621	-	-
Total federal awards			106,049,596	49,465,621	-	-

NASH COUNTY, NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2016

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Passed-through to Subrecipients	Local Expenditures
1(a)	1(b)		1(c)(d),2	1(d)	1(e)	1(d)
State Awards:						
<u>N.C. Dept. of Administration</u>						
Veterans Service			-	1,907	-	-
Total N.C. Dept. of Administration		NA	-	1,907	-	-
<u>N.C. Dept. of Cultural and Natural Resources</u>						
Division of State Library						
State Aid to Public Libraries		NA	-	131,397	-	850,739
LSTA EZ Planning Grant		NC-15-32	-	21,845	-	-
LSTA Literacy and Learn Grant		NC-15-09	-	7,449	-	-
LSTA EZ Edge Technology Grant		NA	-	4,675	-	-
Total N.C. Dept. of Cultural and Natural Resources			-	165,366	-	850,739
<u>N.C. Dept. of Commerce</u>						
One NC Grant		2013-10543	-	52,500	52,500	-
Total N.C. Dept. of Commerce			-	52,500	52,500	-
<u>N.C. Department of Environmental Quality</u>						
Division of Waste Management						
Soil Conservation State Match		G40100293015SWC	-	3,600	-	-
NC Agriculture Cost Share - Technical Assistance		G40100293015SWC	-	27,293	-	-
Environmental Health		NA	-	31,633	-	-
Total N.C. Dept. of Environmental Quality			-	62,526	-	-
<u>N.C. Dept. of Health and Human Services</u>						
Division of Aging and Adult Services						
Division of Social Services						
Administration						
ST Child Welfare		WC 302	-	116,781	-	-
Energy Assistance		WC 302	-	2,995	-	-
90% State Funds - Access		064	-	11,428	-	-
90% State Funds - In-Home Services/Caregiver Match		064	-	269,827	-	-
90% State Funds - Congregate Nutrition		064	-	1,617	-	-
90% State Funds - Home Delivered Meals		064	-	98,707	-	-
Senior Center Development		064	-	11,397	-	-
Family Support Payments to States Assistance Payments		WC 302	-	777	-	-
Direct Benefit Payments						
CWS Adopt Subsidy and Vendor		WC302	-	166,512	-	-
SC/SA Domiciliary Care Payment		WC302	-	726,038	-	-
SFHF Maximization		WC302	-	57,509	-	-
State Foster Home		WC302	-	38,450	-	-
Foster Care at Risk Maximization		WC302	-	432	-	-
Total Division of Social Service			-	1,502,470	-	-
Division of Public Health						
Food and Lodging Fees		NA	-	29,349	-	-
General Aid to Counties		1161-4110-00	-	172,370	-	-
General Communicable Disease Control		1175-4510-00	-	4,196	-	-
Breast and Cervical Cancer Program		1320-5599-00	-	17,850	-	-
Child Health		1271-5745-00	-	6,776	-	-
HMHC - Family Planning		13A1-5735-00	-	11,482	-	-
Women's Health Service Fund		13A1-6016FR	-	10,063	-	-
Maternal Health (HMHC)		13A1-5740-00	-	1,192	-	-
Public Nursing Health		1161-4110-00	-	600	-	-
HIV/STD SSBG Aid		1311-4536-RQ	-	500	-	-
HIV/STD Non-Traditional Test Site (NTS)		1311-4541-RQ	-	95,000	-	-
Sexually Transmitted Diseases		1311-4601-RQ	-	3,082	-	-
School Nurse Funding Initiative		1332-5353-00	-	250,000	-	-
Tuberculosis		1460-4551-00	-	51,290	-	-
Tuberculosis Medical Service		1450-4554-00	-	2,518	-	-
Total Division of Public Health			-	656,268	-	-
Total N. C. Department of Health and Human Services			-	2,158,738	-	-
<u>N.C. Dept. of Insurance</u>						
SHHP Grant		NA	-	2,946	-	-
<u>N.C. Dept. of Public Instruction</u>						
Public School Building Capital Fund - Lottery Proceeds		NA	-	1,523,462	1,523,462	-
<u>N.C. Dept. of Public Safety</u>						
Juvenile Crime Prevention Programs			-	-	-	46,652
Freedom School		864-11629	-	21,918	21,918	-
Implact Plus Nash		864-10325	-	44,658	44,658	-
JCPC Administration		864-11454	-	7,558	7,558	-
Nash County Transition/RE-Entry		864-11041	-	61,918	61,918	-
Nash Tri-County Therapeutic Foster Care		864-10384	-	96,004	96,004	-
Resolve It Together		864-10590	-	36,346	36,346	-
Teen Court		864-10603	-	35,338	35,338	-
Total Juvenile Crime Prevention Programs			-	303,740	303,740	-
Governor's Crime Commission Project		PROJ011474	-	24,290	-	-
<u>N.C. Dept. of Transportation</u>						
Rural Operating Assistance Program (ROAP) Cluster						
ROAP Elderly and Disabled Transportation Assistance Program		DOT-16CL	-	76,715	76,715	-
ROAP Rural General Public Program		DOT-16CL	-	69,580	69,580	-
ROAP Work First Transitional - Employment		DOT-16CL	-	26,726	26,726	-
Total ROAP Cluster			-	173,021	173,021	-
NC DOT -RTPO		DOT-16CL	-	74,612	-	6,325
Total N.C. Dept. of Public Instruction			-	247,633	173,021	6,325

NASH COUNTY, NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2016

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Passed-through to Subrecipients	Local Expenditures
1(a)	1(b)		1(c)(d),2	1(d)	1(e)	1(d)
N.C. Housing Finance Agency Urgent Repair Program		URP1420	-	49,426	-	-
Golden Leaf Foundation Community-Based Grantsmaking Initiative		FY2014-99	-	1,200,000	-	-
Total State awards			-	5,488,794	1,748,983	903,716
Total federal and State awards			\$ 106,049,596	\$ 54,954,415	\$ 1,748,983	\$ 903,716

Notes to the Schedule of Expenditures of Federal and State Financial Awards:**Note 1: Basis of Presentation**

The accompanying Schedule of Expenditures of Federal and State Awards (SEFSA) includes the federal and State grant activity of Nash County under the programs of the federal government and the State of North Carolina for the year ended June 30, 2016. The information in this SEFSA is presented in accordance with the requirements of Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the State Single Audit Implementation Act. Because the Schedule presents only a selected portion of the operations of Nash County, it is not intended to and does not present the financial position, changes in net position or cash flows of Nash County.

Note 2: Summary of Significant Accounting Policies

Expenditures reported in the SEFSA are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Nash County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 3: Cluster of Programs

The following are clustered by the NC Department of Health and Human Services and are treated separately for state audit requirement purposes: Subsidized Child Care and Foster Care and Adoption