



**MECKLENBURG COUNTY, NORTH
CAROLINA**

**REPORT ON SCHEDULE OF EXPENDITURES
OF FEDERAL AND STATE AWARDS**

For the Year Ended June 30, 2015

And Reports on Compliance and Internal Control

MECKLENBURG COUNTY, NORTH CAROLINA

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**Report of Independent Auditor 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***

The Honorable Members of the Board
Of County Commissioners
Mecklenburg 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 Mecklenburg County, North Carolina (the "County"), as of and for the year ended June 30, 2015, 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 23, 2015. Our report includes a reference to another auditor, who audited the financial statements of the Mecklenburg County Alcoholic Beverage Control Board (the "ABC Board"), as described in our report on the County's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported separately by the other auditor. The financial statements of the Mecklenburg Emergency Medical Services Agency (the "Agency") and the 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 the 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 the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 County's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency or 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 the 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 a material weakness. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants 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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Cherry Bekasert LHP". The signature is written in a cursive, flowing style.

Raleigh, North Carolina
November 23, 2015

**Report of Independent Auditor on Compliance with Requirements Applicable to
Each Major Federal Program and Internal Control over Compliance in
Accordance with OMB Circular A-133 and the
State Single Audit Implementation Act**

The Honorable Members of the Board
Of County Commissioners
Mecklenburg County, North Carolina

Report on Compliance for Each Major Federal Program

We have audited Mecklenburg County, North Carolina (the "County"), compliance with the types of compliance requirements described in the OMB *Circular A-133 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 the County's major federal programs for the year ended June 30, 2015. 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.

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 the 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; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the State Single Audit Implementation Act. Those standards, OMB Circular A-133, and the State Single Audit Implementation Act 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 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, the 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.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2014-02, 2015-002, 2015-003, 2015-004, 2015-005, 2015-006, 2015-007, 2015-008, 2015-009, 2015-010, 2015-011 and 2015-012. Our opinion on each major federal program is not modified with respect to these matters.

The County's responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs and corrective action plan. The County's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control over Compliance

Management of the 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, 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 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 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 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 significant deficiencies or material weaknesses and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance as described in the accompanying schedule of findings and questioned costs as item 2015-001 that we consider to be a significant deficiency.

The County's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs and corrective action plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Schedule of Expenditures of Federal and State Awards Required by OMB Circular A-133

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 the County as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements. We issued our report thereon dated November 23, 2015, which contained an unmodified opinion on those financial statements. We did not audit the financial statements of the Mecklenburg County ABC Board (the “Board”). 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 for the Board, is based solely on the reports of the other auditors. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the 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 OMB Circular A-133 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 basic 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 basic financial statements taken as a whole.

Purpose of this Report

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.



Raleigh, North Carolina
December 15, 2015

**Report of Independent Auditor on Compliance with Requirements
Applicable To Each Major State Program and Internal Control Over
Compliance In Accordance With OMB Circular A-133 and the
State Single Audit Implementation Act**

The Honorable Members of the Board
Of County Commissioners
Mecklenburg County, North Carolina

Report on Compliance for Each Major State Program

We have audited Mecklenburg County, North Carolina (the "County"), 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 the County's major State programs for the year ended June 30, 2015. The 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 the 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; applicable sections of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, as described in the *Audit Manual for Governmental Auditors in North Carolina*, and the State Single Audit Implementation Act. Those standards, OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the State Single Audit Implementation Act 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 State 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 on compliance for each major State program. However, our audit does not provide a legal determination of the County's compliance.

Basis for Qualified Opinion on Children's Health Insurance Program

As described in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding Children's Health Insurance Program as described in finding 2015-012 for Eligibility. Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

Qualified Opinion on Children's Health Insurance Program

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Children's Health Insurance Program for the year ended June 30, 2015.

Unmodified Opinion on Each of the Other Major State Programs

In our opinion, the 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 other major state programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2015.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with applicable sections of OMB Circular A-133 as described in the *Audit Manual for Governmental Auditors in North Carolina* and which are described in the accompanying schedule of findings and questioned costs as item 2014-02, 2015-002, 2015-003, 2015-004, 2015-005, 2015-006, 2015-007, 2015-008, 2015-009, 2015-010, 2015-011, 2015-013, 2015-014, 2014-06, 2014-07 and 2015-015. Our opinion on each major State program is not modified with respect to these matters.

The County's responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs and corrective action plan. The County's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control over Compliance

Management of the 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, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on a major state program 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 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 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 State 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 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 the 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2015-001 that we consider to be a significant deficiency.

The County's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs and corrective action plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Schedule of Expenditures of Federal and State Awards Required by OMB Circular A-133 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 the County as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated November 23, 2015, which contained an unmodified opinion on those financial statements. We did not audit the financial statements of the Mecklenburg County ABC Board (the "Board"). 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 for the Board, is based solely on the reports of the other auditors. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the 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 OMB Circular A-133 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 basic 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 basic financial statements taken as a whole.

Purpose of this Report

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.

Handwritten signature in cursive script that reads "Cherry Bekasert LLP".

Raleigh, North Carolina
December 15, 2015

MECKLENBURG COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2015

Section I. Summary of Auditor's Results (continued)

Identification of major federal programs:

<u>CFDA#</u>	<u>Program Name</u>
	Medical Assistance
93.778	Administration
93.778	Expansion
93.778	Medical Transportation Administration
93.778	Medical Transportation Service
93.778	Adult Home Care
93.778	S/C Spec Assistance
93.778	Medicaid Direct Benefit Payments
93.767	North Carolina Health Choice
	Foster Care and Adoption Cluster
93.658	Title IV-E Child Protective Services
93.658	Title IV-E Optional Administration
93.658	Title IV-E State Adoption/Foster Care
93.659	IV-E Adoption Subsidy
93.556	Family Finding
93.658	IV-E Foster Care
93.658	IV-E Foster Care HIV
93.658	IV-E Maximization
93.659	IV-E Adoption Subsidy
	Temporary Assistance For Needy Families
93.558	Foster Care Administration
93.558	Family Reunification
93.558	Work First Administration
93.558	Work First Services
93.558	TANF Svc/Admin Child Protective
93.558	TANF Admin Foster Care
93.558	TANF Other
93.558	Temporary Assistance for Needy Families
93.560	County Issued Checks
93.558	Direct Benefit Payments
	Low Income Home Energy Block Grant
93.568	Administration
93.568	Crisis Intervention
93.568	Direct Benefit Payments

MECKLENBURG COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2015

Section I. Summary of Auditor's Results (continued)

Identification of major federal programs:

<u>CFDA#</u>	<u>Program Name</u>
	Special Supplemental Nutrition Program for Women, Infants and Children (WIC)
10.557	Supplemental Food Program – WIC
10.557	Special Supplemental Nutrition Program – WIC
14.238	Shelter Plus Care
84.181	Early Intervention Services

MECKLENBURG COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2015

Section I. Summary of Auditor's Results (continued)

Federal programs that did not meet the criteria for a major program using the criteria discussed in OMB Circular No. A-133 Section .520 but were tested as a major program because the State awards met the threshold for a major State program or were required to be tested as major by the State are included in the list of major federal programs.

Dollar threshold used to distinguish between
 Type A and Type B Programs

\$3,000,000

Auditee qualified as low-risk auditee?

yes no

State Awards

Internal control over major State programs:

- Material weakness identified? yes no
- Significant deficiency identified that is not considered to be material weakness yes no

Noncompliance material to State awards

yes no

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

Any audit findings disclosed that are required to be reported in accordance with the State Single Audit Implementation Act

yes no

Identification of major State programs:

Program Name

State Foster Care Direct Benefits Program
 State/County Special Assistance – Domiciliary Care Direct Benefit Payments
 Public School Building Capital Fund
 Child Welfare State In Home Expansion
 State CPS Caseload Reduction
 CPS State

Other major State programs for Mecklenburg County are Medical Assistance, Temporary Assistance for Needy Families, Foster Care and Adoption Assistance Cluster, and North Carolina Health Choice are State matches on Federal programs. Therefore, these programs have been included in the list of major federal programs above.

MECKLENBURG COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2015

Section II. Financial Statement Findings

None.

Section III. Federal Awards Findings and Questioned Costs

Department of Health and Human Services
Foster Care - Title IV-E
Nonmaterial Noncompliance – Eligibility
Finding 2014-02

Criteria or specific requirement: In accordance with Chapter XIII: Child Welfare Funding Manual Section 1500 Foster Care Funding Section II, the Out of Family Services Agreement (Form 5240) must be completed within 30 days of placement and reviewed and updated through the Family Services Agreement (Form 5241) at least every 6 months until the child returns home, permanency is achieved, or until the agency is relieved of this requirement by the juvenile court.

Condition: We noted two instances in which the Family Services Agreement was not completed within 30 days of intake and not reviewed and updated every 6 months thereafter.

Questioned costs: None. We were able to determine that the child was still eligible, even though the agreement was not updated timely.

Context: We tested 20 foster care files.

Effect: Mecklenburg County did not review and update the Family Services Agreement (Form 5241) every 6 months.

Cause: The assigned social worker never reviewed and updated the Family Services Agreement.

Recommendation: Mecklenburg County should revise the review process to ensure all Family Services Agreements are completed, reviewed and updated on a timely basis.

Views of responsible officials: Youth and Family Services concurs with this finding. Unfortunately, the assigned social worker did not complete the Family Services Agreements as required. Additionally, the assigned supervisor did not provide needed oversight to ensure the completion of the Family Service Agreements.

Corrective Action Plan: See separate Corrective Action Plan prepared by the County.

MECKLENBURG COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2015

Section III. Federal Awards Findings and Questioned Costs (continued)

Department of Health and Human Services
Adoption Assistance - IV-E
Significant Deficiency – Eligibility
Finding 2015-001

Criteria or specific requirement: In accordance with Chapter XIII: Child Welfare Funding Manual Section 1600 Adoption Assistance Payments section I, the County shall pay, at a minimum, the monthly graduated adoption assistance payment for eligible children as set by the General Assembly.

Condition: We noted one instance in which the County did not pay the appropriate payment amount. Per review of the PQA102FM payment history report, the County paid \$581 each month in fiscal year 2015. The child turned 13 years old on 9/3/2014, which should have increased the payment to \$634 effective September 2014.

Questioned costs: The known questioned cost was \$318. This was the amount of overpayment of benefits received by the client.

Context: We tested 60 adoption assistance IV-E files.

Effect: The County did not pay the appropriate amount of adoption assistance maintenance payments after the child turned 13 years old.

Cause: Per review of the DSS Form 5095, the birthdate was manually entered incorrectly by a social worker. Therefore, the payment amount was being calculated incorrectly since the payment is based on the child's age.

Recommendation: Mecklenburg County should revise the review process to ensure all birthdates are entered correctly into the system and the amount of the maintenance payments being paid are appropriate.

Views of responsible officials: We concur with this finding. At the time of the adoption, the Human Services Specialist III entered an incorrect year of birth for the adoptive child in the Central Registry. All of the case legal documents were found to be correct in the record so it appears as though the worker made a data entry error. This resulted in the adoptive family being underpaid for twelve months at a cost of \$636.00. The responsible worker is no longer with the agency.

Corrective Action Plan: See separate Corrective Action Plan prepared by the County.

MECKLENBURG COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2015

Section III. Federal Awards Findings and Questioned Costs (continued)

Department of Health and Human Services
Adoption Assistance - IV-E
Nonmaterial Noncompliance – Eligibility
Finding 2015-002

Criteria or specific requirement: In accordance with Chapter XIII: Child Welfare Funding Manual Section 1600 Adoption Assistance Payments, it is the responsibility of the County to determine eligibility of adoption assistance as either IV-E, IV-B, or State Adoption Assistance and to insert the appropriate funding source so that the responsible parties pay the appropriate amount of monthly payment.

Condition: We noted 2 instances in which the County correctly determined eligibility of adoption assistance as IV-B however the clients were receiving adoption assistance IV-E funding.

Questioned costs: The known questioned cost was \$9,296. This was the amount of payments to the clients from July 2014 through February 2015 that should not have been paid.

Context: We tested 60 adoption assistance IV-E files.

Effect: Clients are incorrectly receiving adoption assistance IV-E funding when they were actually eligible for adoption assistance IV-B funding.

Cause: The social workers incorrectly entered the funding source to be adoption assistance IV-E into the DSS 5095 form.

Recommendation: Mecklenburg County should revise the review process over the entry of eligibility information into the DSS 5095 form to ensure all entries are input accurately with the appropriate eligibility funding source marked.

Views of responsible officials: We concur with this finding. At the time of the adoption, the HSS III checked an incorrect funding source on the 5095 form in the Central Registry. All of the case eligibility documents were found to be correct in the record so it appears as though the worker made a data entry error. This resulted in the County receiving Federal IVE reimbursement, for which we were not entitled, when we should have been receiving State funds instead for the life of the case. The adoption HSS III discovered the errors during the preparation for this Single Audit. The responsible workers are no longer with the agency.

Corrective Action Plan: See separate Corrective Action Plan prepared by the County.

MECKLENBURG COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2015

Section III. Federal Awards Findings and Questioned Costs (continued)

Department of Health and Human Services
Adoption Assistance - IV-E
Nonmaterial Noncompliance – Eligibility
Finding 2015-003

Criteria or specific requirement: In accordance with Chapter XIII: Child Welfare Funding Manual Section 1600 Adoption Assistance Payments section XIX, States are required to conduct a check of the State child abuse and neglect registries in all States in which the prospective adoptive parent(s) and all other adults living in the adoptive homes have resided in the last five years.

Condition: We noted 14 instances in which the County did not have a Responsible Individual List (child abuse and neglect registry check document) included in the client file.

Questioned costs: None. We were able to determine that the child was still eligible, even though the required registry check was not included in the file.

Context: We tested 60 adoption assistance IV-E files.

Effect: An updated child abuse and neglect registry check should be included in the file for all adoptive parents.

Cause: County employees were unable to locate the child abuse and neglect registry check for the case files.

Recommendation: Mecklenburg County should revise the document retention policy to include the Responsible Individual List check document in each Adoption Assistance file for each adopted parent.

Views of responsible officials: We concur with this finding. At the time of the audit, all of the RILs were unable to be located due to the following: 1) Prior to July 2010, the original RILs were mailed to Raleigh for completion and copies of the results were not mailed back to the requesting agency, 2) In August of 2013, the agency transitioned from paper to electronic records and some of the files were lost or not fully scanned into the new electronic system, 3) The Adoption files, which contain the hard copy of the RIL and are located off site, were not requested in a timely manner to check for the missing RILs, and 4) The partnering adoption agencies that completed some of the adoptions did not provide Youth and Family Services the RIL for its files.

Corrective Action Plan: See separate Corrective Action Plan prepared by the County.

MECKLENBURG COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2015

Section III. Federal Awards Findings and Questioned Costs (continued)

Department of Housing and Urban Development

Program Name: Shelter Plus Care

CFDA# 14.238

Nonmaterial Noncompliance – Special Tests and Provisions

Finding 2015-004

Criteria or specific requirement: In accordance with 24 CFR Section 582.305(b): HUD will only provide assistance for a unit which the rent is reasonable. It is the responsibility of the non-Federal entity to determine whether the rent charged for the unit receiving assistance is reasonable in relation to rents being charged per comparable unassisted units. A rent reasonableness comparison must be made annually for each participant from socialserve.com verifying that the amount of rent being paid is reasonable compared to similar units in the area.

Condition: We noted three instances where the rent reasonableness had not been verified.

Context: Selected 40 files for testing.

Questioned costs: None. Although rent reasonableness was not performed, the amount paid for rent appeared reasonable based upon the amounts being paid for other participants.

Effect: Shelter Plus could be paying unreasonable amounts for rent for participants.

Cause: Rent reasonableness test was not performed due to employee oversight.

Recommendation: We recommend that Shelter Plus ensure that rent reasonableness is performed timely and documentation of such is maintained within the case file.

Views of responsible officials:

The missing tests are due to a shortage in staffing, with previously only two staff persons to oversee the entire program functions of approximately 240 households. In July 2014, the program reassigned one administrative assistant staff to the program to perform this task, in addition to a couple other areas. This staff person did not begin assisting the program until late-September, and therefore started performing this task in October.

Corrective Action Plan: See separate Corrective Action Plan prepared by the County.

MECKLENBURG COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2015

Section III. Federal Awards Findings and Questioned Costs (continued)

Passed through the N.C. Department of Health and Human Services, Division of Social Services
Program Name: Temporary Assistance for Needy Families
CFDA#: 93.558
Nonmaterial Noncompliance - Special Tests and Provisions
Finding 2015-005

Criteria or specific requirement: In accordance with Work First Policy Manual Chapter 116: Child Support, Services Section IX, Failure to Cooperate with Child Support Without Good Cause, upon receipt of a non-cooperation determination made by Child Support, the local county department of social services must send a timely notice, via a DSS Form 8110, within 10 workdays.

Condition: Out of the 5 child support sanction case files selected for testing, there was one instance in which the DSS 8110 Timely Notice Form was not maintained in the case file.

Context: Selected 5 child support sanction case files for testing.

Questioned Costs: None. We were able to determine that the participant was still eligible, even though evidence of the DSS 8110 Timely Notice Form was not present in the file.

Effect: Evidence that the participant in the Work First program received timely notice of a change in their benefits was not present in the file.

Cause: DSS Form 8110 was not completed at the time the sanction was approved or was subsequently misplaced.

Recommendation: Mecklenburg County should implement a review process to ensure all required forms are mailed out timely and maintained in the case file.

Views of responsible officials: Department of Social Services Management agrees that policies and procedures are required and need to be enforced to ensure that case files are maintained appropriately and appropriate eligibility documentation and determination is completed.

Corrective Action Plan: See separate Corrective Action Plan prepared by the County.

MECKLENBURG COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2015

Section III. Federal Awards Findings and Questioned Costs (continued)

Passed through the N.C. Department of Health and Human Services, Division of Social Services

Program Name: Temporary Assistance for Needy Families

CFDA#: 93.558

Nonmaterial Noncompliance - Eligibility

Finding 2015-006

Criteria or specific requirement: In accordance with Work First Policy Manual Chapter 201: Reviews for Work First Family Assistance, Section I, Requirements for Reviews, at a minimum, caseworkers must review a family's eligibility for child-only cases, within 6 months of the date of application and once every 12 months thereafter.

Condition: Out of the 60 eligibility case files selected for testing, we noted one instance in which the first review after initial application was not completed within the 6 month requirement.

Context: Selected 60 case files for testing.

Questioned Costs: None. We were able to determine that the participant was still eligible, even though evidence of the first review after initial application was not present in the file.

Effect: By not completing a review in a timely manner, eligibility cannot be readily substantiated and there is a risk that the County could provide funding to individuals who are not eligible. The one participant of the Work First Program could potentially be receiving benefits when they are ineligible.

Cause: The review of the case was not completed by the caseworker in a timely manner.

Recommendation: Mecklenburg County should implement a review process to ensure all reviews are completed on a timely basis.

Views of responsible officials: Department of Social Services Management agrees that policies and procedures are required and need to be enforced to ensure that case files are maintained appropriately and appropriate eligibility documentation and determination is completed.

Corrective Action Plan: See separate Corrective Action Plan prepared by the County.

MECKLENBURG COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2015

Section III. Federal Awards Findings and Questioned Costs (continued)

Passed through the N.C. Department of Health and Human Services, Division of Social Services

Program Name: Temporary Assistance for Needy Families

CFDA#: 93.558

Nonmaterial Noncompliance - Eligibility

Finding 2015-007

Criteria or specific requirement: In accordance with Work First Policy Manual Chapter 201: Reviews for Work First Family Assistance, Section I, Requirements for Reviews, at a review, the case head and all adults included in the case must sign a Mutual Responsibility Agreement (MRA) as well as a DSS Form 8228.

Condition: Out of the 60 eligibility case files selected for testing, we noted one instance in which evidence that the MRA and the DSS Form 8228 were completed was not present in the file.

Context: Selected 60 case files for testing.

Questioned Costs: None. We were able to determine that the participant was still eligible, even though evidence of the MRA and DSS Form 8228 were not present in the file.

Effect: By not having the required supporting documentation on file, eligibility cannot be readily substantiated and there is a risk that the County could provide funding to individuals who are not eligible. The one participant of the Work First Program could potentially be receiving benefits when they are ineligible.

Cause: The MRA and DSS Form 8228 were not completed during the initial eligibility determination or were subsequently misplaced.

Recommendation: Mecklenburg County should implement a review process to ensure eligibility documentation is maintained within each case file.

Views of responsible officials: Department of Social Services Management agrees that policies and procedures are required and need to be enforced to ensure that case files are maintained appropriately.

Corrective Action Plan: See separate Corrective Action Plan prepared by the County.

MECKLENBURG COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2015

Section III. Federal Awards Findings and Questioned Costs (continued)

U.S. Department of Health and Human Services
Passed through N.C. Department of Health and Human Services, Division of Social Services
Program Name: Medical Assistance
CFDA#: 93.778
Nonmaterial Noncompliance – Eligibility
Finding 2015-008

Criteria or specific requirement: In accordance with Adult Medicaid Policy Manual Chapter 2230, Section II, verification of personal and real property assets should be verified at each of the following: application date, redetermination, if there is a change in situation, or if the appeal reverses. There should be documentation that tax records and Register of Deeds was checked to verify whether the individual owns real property.

Condition: Out of the 60 case files selected for testing, there were six instances in which the appropriate verification of real property documentation was not maintained in the case files.

Context: Selected 60 case files for testing.

Questioned Costs: None. We were able to determine that the participant was still eligible, even though evidence of the verification of personal and real property assets was not present in the file.

Effect: By not having the required supporting documentation on file, eligibility cannot be readily substantiated and there is a risk that the County could have provided benefits to individuals who are not eligible. The six participants of the Medical Assistance Program could have potentially been receiving benefits when they were ineligible.

Cause: Verification of real property was either not completed during the application date, during the review determination or was subsequently misplaced.

Recommendation: Mecklenburg County should revise the review process to ensure proper supporting documentation for eligibility determination is maintained within each case file.

Views of responsible officials: Department of Social Services Management agrees that policies and procedures are required and need to be enforced to ensure that case files are maintained appropriately and appropriate eligibility documentation and determination is completed.

Corrective Action Plan: See separate Corrective Action Plan prepared by the County.

MECKLENBURG COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2015

Section III. Federal Awards Findings and Questioned Costs (continued)

U.S. Department of Health and Human Services

Passed through N.C. Department of Health and Human Services, Division of Social Services

Program Name: Medical Assistance

CFDA#: 93.778

Nonmaterial Noncompliance – Eligibility

Finding 2015-009

Criteria or specific requirement: At the time of each initial application or annual redetermination of benefits for Medical Assistance, income for the participant should be verified and documented and a budget should be calculated correctly by the social worker in order to determine if the participant is eligible to receive benefits.

Condition: Out of the 60 case files selected for testing, there were three instances in which the participant's income was not verified and documented and/or the budgets were not completed in the case file.

Context: Selected 60 case files for testing.

Questioned Costs: None. We were able to determine that the client was still eligible, even though evidence that income was verified and the budget was not present in the file.

Effect: By not having the required supporting documentation on file, eligibility cannot be readily substantiated and there is a risk that the County could have provided benefits to individuals who are not eligible. The three participants of the Medical Assistance Program could have potentially been receiving benefits when they were ineligible.

Cause: The income verification and budget were not completed during the initial eligibility or review determination or was completed and subsequently misplaced.

Recommendation: Mecklenburg County should revise the review process to ensure proper supporting documentation of eligibility is maintained within each case file.

Views of responsible officials: Department of Social Services Management agrees that policies and procedures are required and need to be enforced to ensure that case files are maintained appropriately and required eligibility documentation and determination is completed.

Corrective Action Plan: See separate Corrective Action Plan prepared by the County.

MECKLENBURG COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2015

Section III. Federal Awards Findings and Questioned Costs (continued)

U.S. Department of Health and Human Services

Passed through N.C. Department of Health and Human Services, Division of Social Services

Program Name: Medical Assistance

CFDA#: 93.778

Nonmaterial Noncompliance – Eligibility

Finding 2015-010

Criteria or specific requirement: In accordance with Family and Children's Medicaid Policy Manual Chapter 3515 and Adult Medicaid Policy Manual Chapter 2430, automated income and resource matches must be completed and documented in the case file for each initial application and redetermination.

Condition: Out of the 60 case files selected for testing, there were two instances in which there were no automated income and resource matches completed and documented in the file as required.

Context: Selected 60 case files for testing.

Questioned Costs: None. We were able to determine that the client was still eligible, even though evidence that automated income and resource matches were not present in the file.

Effect: By not having the required supporting documentation on file, eligibility cannot be readily substantiated and there is a risk that the County could have provided benefits to individuals who are not eligible. The two participants of the Medical Assistance Program could have potentially been receiving benefits when they are ineligible.

Cause: The automated income and resource matches were not completed and documented during the initial eligibility or review determination or was completed and subsequently misplaced.

Recommendation: Mecklenburg County should revise the review process to ensure proper supporting documentation of eligibility is maintained within each case file.

Views of responsible officials: Department of Social Services Management agrees that policies and procedures are required and need to be enforced to ensure that case files are maintained appropriately and required eligibility documentation and determination is completed.

Corrective Action Plan: See separate Corrective Action Plan prepared by the County.

MECKLENBURG COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2015

Section III. Federal Awards Findings and Questioned Costs (continued)

U.S. Department of Health and Human Services
Passed through N.C. Department of Health and Human Services, Division of Social Services
Program Name: Children's Health Insurance Program
CFDA#: 93.767
Nonmaterial Noncompliance – Eligibility
Finding 2015-011

Criteria or specific requirement: In accordance with Family and Children's Medicaid Policy Manual Chapter 3420, a redetermination should be completed every 12 months and documented in the case file.

Condition: Out of the 60 case files selected for testing, there were five instances in which there was not a redetermination completed or documented in the file.

Context: Selected 60 case files for testing.

Questioned Costs: None. We were able to determine that the client was still eligible, even though the evidence of redetermination was not present in the file.

Effect: By not completing the required redetermination, eligibility cannot be readily substantiated and there is a risk that the County could have provided benefits to individuals who are not eligible. The five participants of the Children's Health Insurance Program could have potentially been receiving benefits when they were ineligible.

Cause: The redeterminations were not completed in a timely manner and kept in the case file.

Recommendation: Mecklenburg County should revise the review process to ensure redeterminations are completed in a timely manner and properly documented and maintained in the case file.

Views of responsible officials: Department of Social Services Management agrees that policies and procedures are required and need to be enforced to ensure that case files are maintained appropriately and required eligibility documentation and determination is completed.

Corrective Action Plan: See separate Corrective Action Plan prepared by the County.

MECKLENBURG COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2015

Section III. Federal Awards Findings and Questioned Costs (continued)

U.S. Department of Health and Human Services
Passed through N.C. Department of Health and Human Services, Division of Social Services
Program Name: Children's Health Insurance Program
CFDA#: 93.767
Nonmaterial Noncompliance – Eligibility (Federal)
Material Noncompliance – Eligibility (State)
Finding 2015-012

Criteria or specific requirement: In order to meet the income criteria for eligibility for Children's Health Insurance Program participants must meet the 2015 Federal Poverty Level Guidelines at the time of each redetermination.

Condition: Out of the 60 case files selected for testing, there was one instance in which the participant did not meet the Children's Health Insurance Program income limitations.

Context: Selected 60 case files for testing.

Questioned Costs: The known questioned cost was \$168.19. This is the amount of claims paid on behalf of the ineligible participant.

Effect: By not meeting the income eligibility limits at the time of redetermination, eligibility cannot be readily substantiated and therefore, the County provided funding to individuals who are not eligible. The one participant of the Children's Health Insurance Program received funding in which they were ineligible for and should have received Medical Assistance funding instead.

Cause: The social worker approved the participant for Children's Health Insurance Program benefits when they did not meet the Federal Poverty Level Guidelines. They should have been approved for Medical Assistance instead.

Recommendation: Mecklenburg County should ensure social workers are using the most recent Federal Poverty Level Guidelines at the time of redetermination.

Views of responsible officials: Department of Social Services Management agrees that policies and procedures are required and need to be enforced to ensure that case files are maintained appropriately and required eligibility documentation and determination is completed.

Corrective Action Plan: See separate Corrective Action Plan prepared by the County.

MECKLENBURG COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2015

Section IV. State Awards Findings and Questioned Costs

Findings 2014-02, 2015-002, 2015-003, 2015-004, 2015-005, 2015-006, 2015-007, 2015-008, 2015-009, 2015-010 and 2015-011 as listed in Section III Federal Award findings are also considered to be State findings.

Department of Health and Human Services

DSS Crosscutting

Nonmaterial Noncompliance – Allowable Costs/Costs Principles and Reporting

Finding 2014-06

Criteria or specific requirement: In accordance with the DSS Fiscal Manual Section II: Mecklenburg County DSS employees should enter all time for each month.

Condition: Out of the 60 employees selected for testing, we noted one instance in which time was not entered correctly for the month of January 2015.

Questioned Costs: None. All of the employee's time was still reimbursable under Part I one of the DSS-1571. There is a risk that the employee time was not accurately transferred to the correct funding source.

Context: Selected 60 employees' salaries being charged to the DSS 1571 Part 1 for testing.

Questioned Costs: None.

Effect: By not having all time entered correctly during the month, the employee does not meet the minimum required minutes for the month.

Cause: Lack of employee documentation on their day sheet and supervisor oversight during review of the day sheet documentation.

Recommendation: Mecklenburg County should have policies in place to ensure that all time is entered by an employee during the month and that supervisors monitor time entry totals by employees for the month.

Views of responsible officials: The Services for Adults Division within the Department of Social Services concurs with this finding that all time should be entered in day sheet form for the month.

Corrective Action Plan: See separate Corrective Action Plan prepared by the County.

MECKLENBURG COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2015

Section IV. State Awards Findings and Questioned Costs (continued)

Department of Health and Human Services

DSS Crosscutting

Nonmaterial Noncompliance – Allowable Costs/Costs Principles and Reporting

Finding 2014-07

Criteria or specific requirement: The DSS Services Information System User's Manual requires that Day sheets account for 100% of employee time and that program codes and activity codes are summarized correctly, that day sheet entries are supported by documentation in case record files and that day sheet summaries are transferred to the DSS-1571 accurately to an eligible fund source.

Condition: Out of the 60 employees selected for testing, we noted three instances in which supporting documentation for the employee's time worked was not provided.

Questioned costs: None. All of the employee's time was still reimbursable under Part I of the DSS-1571. There is a risk that the employee time was not accurately transferred to the correct funding source.

Context: Selected 60 case files for testing. We noted three instances in which supporting documentation for the employee's time worked was not provided as follows:

Three instances in which we were not able to obtain documentation supporting the work performed by the sampled employee for the selected case file. We selected a case from each employee's day sheet and were unable to locate a narrative in the case file supporting the work performed on the date selected. Additionally, County staff attempted to pull supporting documentation from the NC Fast system, but were unable to verify the work performed.

Questioned Costs: None.

Effect: Program codes and activity codes of DSS employees are not allocated accurately to an eligible fund source.

Cause: Appropriate documentation was not included in the respective files.

Recommendation: The County should check day sheets as they are entered and follow up with supervisors of employees whose day sheets have not been received. Additionally, the County should continue to train employees on the proper procedures to ensure that documentation is obtained and included/supported in the files.

Views of responsible officials: The Youth and Family Services Division and the Economic Services Division within the Department of Social Services concur with this finding that staff did not provide supporting documentation for day sheet minutes entered for the work performed.

Corrective Action Plan: See separate Corrective Action Plan prepared by the County.

MECKLENBURG COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2015

Section IV. State Awards Findings and Questioned Costs (continued)

N.C. Department of Health and Human Services
Program Name: State/County Special Assistance
Nonmaterial Noncompliance - Eligibility
Finding 2015-013

Criteria or specific requirement: In accordance with the Administrative Letter No. 15-07, Special Assistance Redeterminations/Recertifications Amended, a review must be performed for each Special Assistance case once every 12 months. Note that the Redetermination section in the State/County Special Assistance Manual has been replaced with this administrative letter as policy until the policy is published in the Integrated Eligibility Manual.

Condition: Out of the 40 eligibility case files selected for testing, we noted six instances in which evidence of the redetermination was not present in the file.

Context: Selected 40 case files for review.

Questioned Costs: None.

Effect: By not having the required supporting documentation on file, eligibility cannot be readily substantiated and there is a risk that the County could provide funding to individuals who are not eligible. The one participant of the Special Assistance Program could potentially be receiving benefits when they are ineligible.

Cause: The reviews were not completed during the initial eligibility determination or were subsequently misplaced.

Recommendation: Mecklenburg County should implement a review process to ensure eligibility documentation is maintained within each case file.

Views of responsible officials: Department of Social Services Management agrees that policies and procedures are required and need to be enforced to ensure that case files are maintained appropriately and required eligibility documentation and determination is completed.

Corrective Action Plan: See separate Corrective Action Plan prepared by the County.

MECKLENBURG COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2015

Section IV. State Awards Findings and Questioned Costs (continued)

N.C. Department of Health and Human Services
Program Name: State/County Special Assistance
Nonmaterial Noncompliance - Eligibility
Finding 2015-014

Criteria or specific requirement: In accordance with State/County Special Assistance Chapter SA-3200, Resources, Section I-B for Non SSI Recipients, non-SSI recipients must meet the resource requirements to receive medicaid special assistance at each application or redetermination. Documentation of the verification of all resources including real property and motor vehicles is required.

Condition: Out of the 40 case files selected for testing we noted five instances in which evidence of the real estate verification at the time of application or redetermination was not present in the file. We also noted one instance in which evidence of the Department of Motor Vehicles verification at the time of the review was not present in the file.

Context: Selected 40 case files for testing.

Questioned Costs: None.

Effect: The participants of the State/County Special Assistance program could potentially be receiving benefits when they are ineligible.

Cause: The verification of resources was not performed during application or review or was subsequently misplaced.

Recommendation: Mecklenburg County should implement a review policy in place to ensure that appropriate verification of resources is documented at the time of each application or review.

Views of responsible officials: Department of Social Services Management agrees that policies and procedures are required and need to be enforced to ensure that case files are maintained appropriately and required eligibility documentation and determination is completed.

Corrective Action Plan: See separate Corrective Action Plan prepared by the County.

MECKLENBURG COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2015

Section IV. State Awards Findings and Questioned Costs (continued)

Department of Health and Human Services

DSS Crosscutting

Nonmaterial Noncompliance – Allowable Costs/Costs Principles and Reporting

Finding 2015-015

Criteria or specific requirement: Each employee's total day sheets for a month should agree to the monthly Percentage of Time Report submitted to the State for that same month.

Condition: Out of the 60 employees selected for testing, we noted one instance in which the employee's day sheet for a month chosen did not agree to the Percentage of Time Report submitted for that same month.

Context: Selected 60 employee day sheets for testing. We noted one instance in which the employee's day sheet did not agree to the Percentage of Time Report.

Questioned Costs: None.

Effect: Employee day sheets do not agree to the Percentage of Time Report, causing the employee's time reported to the State to be inaccurate.

Cause: Employee and Supervisor oversight during monthly time entry.

Recommendation: Mecklenburg County should have policies in place to ensure that employee day sheets agree to the Percentage of Time Report submitted to the State.

Views of responsible officials: The Services for Adults Division within the Department of Social Services does not agree with this finding. A review of the employee's day sheet minutes for the month of August 2014 in the ISSI case management system shows a total of 10,755 minutes coded to the appropriate service and program codes. A component of the monitoring process for day sheet entries is the review of a Batch Error Report, listing errors that occurred during the upload of data from ISSI to the State. A review of the Batch Error Report for 8/29/14 and 9/2/14, and the employee noted in the error did not appear on the report for either day. There may have been a problem with the upload of data from ISSI to the State, however this does not appear to be employee error.

Corrective Action Plan: See separate Corrective Action Plan prepared by the County.

MECKLENBURG COUNTY, NORTH CAROLINA
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS

FOR THE YEAR ENDED JUNE 30, 2015

FINDING: 2014-001 – Omission of accrued interest on debt

Status: Completed

FINDING: 2014-02 – Foster Care and Adoption Program

Status: Repeated

FINDING: 2014-03 – Women, Infants, and Children (WIC)

Status: Completed

FINDING: 2014-04 – DSS Crosscutting

Status: Completed

FINDING: 2014-05 – DSS Crosscutting

Status: Completed

FINDING: 2014-06 – DSS Crosscutting

Status: Repeated

FINDING: 2014-07 – DSS Crosscutting

Status: Repeated

FINDING: 2014-08 – Mental Health Crosscutting - Single Stream Funding

Status: Completed

FINDING: 2014-09 – Mental Health Substance Abuse Block Grant

Status: Completed

FINDING: 2014-10 – Mental Health LME Systems Performance

Status: Completed

Mecklenburg County, North Carolina
Schedule of Expenditures of Federal and State Financial Awards
For the Year Ended June 30, 2015

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Direct & Pass-Through Grantor's Number	Fed. (Direct & Pass Through) Expenditures	State Expenditures	Local Expenditures	Total
Federal Awards:						
U.S. Department of Health and Human Services:						
Passed through N.C. Duke						
SAMHSA	93.243	13-SAMHSA-1060	\$ 196,156	\$ -	\$ -	\$ 196,156
Passed through Centralina Council of Governments:						
Aging Cluster:						
Nutrition Project for the Elderly Title III-B	93.044		1,372,018	327,009	134,572	1,833,599
Nutrition Project for the Elderly Title III-C	93.045		753,878	225,838	92,937	1,072,653
Nutrition Project for the Elderly Title III-E	93.052		-	221,274	-	221,274
SSBG	93.667		635,228	182,454	75,084	892,766
Total Aging Cluster			<u>2,761,124</u>	<u>956,575</u>	<u>302,593</u>	<u>4,020,292</u>
Passed through N.C. Department of Health and Human						
Services - Division of Social Services:						
Child Support Enforcement	95.563		6,094,128		3,139,399	9,233,527
Permanency Planning - Regular	93.645		1,433		478	1,911
Permanency Planning Special	93.645		(92,310)		(30,770)	(123,080)
Permanency Planning FC Admin	93.645		(46,646)		(15,549)	(62,195)
IV D BLOOD TEST	93.563		34,176		17,606	51,782
PM PLAN ADOPT	93.645		(453)		(151)	(604)
Total Division of Social Services			<u>5,990,328</u>	<u>-</u>	<u>3,111,013</u>	<u>9,101,341</u>
Temporary Assistance for Needy Families:						
Foster Care Administration	93.558		91,305	-	141,464	232,769
Family Reunification	93.558		107,348	-	-	107,348
Work First Administration	93.558		48,213	-	10,724,595	10,772,808
Work First Services	93.558		969,680	-	3,678,719	4,648,399
TANF Svc /Admin Child Protective	93.558		6,796,405	-	-	6,796,405
TANF Admin Foster Care	93.558		1,335,866	-	-	1,335,866
TANF Other	93.558		14,443	-	-	14,443
Work First Admin FC	93.558		-	-	66,132	66,132
Direct Benefit Payments:						
County Issued Checks	93.560		(3,309)	(907)	(907)	(5,123)
Direct Benefit Payments	93.558		7,363,565	(199)	2,350	7,365,716
Total Temporary Assistance for Needy Families			<u>16,723,516</u>	<u>(1,106)</u>	<u>14,612,353</u>	<u>31,334,763</u>
Refugee Assistance Program:						
Administration	93.566		58,806	-	-	58,806
Direct Benefit Payments	93.566		278,059	-	-	278,059
Total Refugee Assistance Program			<u>336,865</u>	<u>-</u>	<u>-</u>	<u>336,865</u>
Low Income Home Energy Block Grant:						
Administration	93.568		652,394	-	-	652,394
Crisis Intervention	93.568		3,247,398	-	-	3,247,398
Direct Benefit Payments	93.568		1,887,210	-	-	1,887,210
Total Low Income Home Energy Block Grant			<u>5,787,002</u>	<u>-</u>	<u>-</u>	<u>5,787,002</u>

Mecklenburg County, North Carolina
Schedule of Expenditures of Federal and State Financial Awards
For the Year Ended June 30, 2015

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Direct & Pass-Through Grantor's Number	Fed. (Direct & Pass Through) Expenditures	State Expenditures	Local Expenditures	Total
Passed through N.C. Department of Health and Human						
Services - Division of Social Services:						
LINKS	93.674		178,437	44,609	-	223,046
LINKS - Independent Living	93.674		23,817	-	-	23,817
In-Home Services	93.667		109,206	-	280,589	389,795
Temporary Assistance for Needy Families	93.558		55,267	-	-	55,267
Refugee Health	93.576		35,454	-	-	35,454
CDC Prevention	93.520		13,757	-	-	13,757
Social Services Block Grant	93.667		-	15,789	-	15,789
Adult Day Care	93.667		260	234,717	33,568	268,545
Adult Pro SVC	93.667		140,679	-	46,893	187,572
Adult Day Care Over 60	93.667		448,552	218,400	95,279	762,231
TNF to SSBG Adopt	93.667		53,039	-	17,680	70,719
House & Hme Imp SSBG	93.667		20	-	3	23
TRNS Adlt S/M HM 18	93.667		123	-	41	164
SSBG Other Services and Training	93.667		1,386,423	-	886,683	2,273,106
Medical Assistance:						
Administration	93.778		18,507,732	-	6,095,458	24,603,190
Total Medical Assistance			<u>18,507,732</u>	<u>-</u>	<u>6,095,458</u>	<u>24,603,190</u>
Medical Transportation Administration	93.778		872,766	-	872,766	1,745,532
Medical Transportation Service	93.778		208,515	108,068	-	316,583
Adult Home Care	93.778		229,890	40,572	189,317	459,779
S/C Spec Assistance	93.778		(10,980)	-	(10,980)	(21,960)
North Carolina Health Choice	93.767		7,967,876	2,439,349	72,016	10,479,241
Foster Care and Adoption Cluster:						
Title IV-E Child Protective Services	93.658		870,612	381,257	489,355	1,741,224
Title IV-E Optional Administration	93.658		3,042,142	-	3,049,127	6,091,269
Title IV-E State Adoption/Foster Care	93.658		189,379	158,417	10,321	358,117
IV-E Adoption Subsidy	93.659		177,773	-	305,338	483,111
Family Finding	93.556		48,909	-	17	48,926
Foster Care And Adoption Direct Benefit Payments:						
IV-E Foster Care	93.658		1,760,242	645,916	645,903	3,052,061
IV-E Foster Care HIV	93.658		9,028	3,078	-	12,106
IV-E Maximization	93.658		242,943	57,053	68,876	368,872
IV-E Adoption Subsidy	93.659		4,287,386	1,113,373	1,113,373	6,514,132
Total Foster Care and Adoption Cluster			<u>10,628,414</u>	<u>2,359,094</u>	<u>5,682,310</u>	<u>18,669,818</u>
Passed through N.C. Department of Health and Human						
Services - Subsidized Child Care						
Child Care Development Fund Cluster:						
CCDF - Administration	93.596		1,582,640	-	666,504	2,249,144
CCDF - Discretionary	93.575		20,710,997	-	-	20,710,997
CCDF - Mandatory	93.596		8,751,876	-	-	8,751,876
CCDF - Match	93.596		3,280,234	511,101	-	3,791,335
Total Child Care Fund Cluster			<u>34,325,747</u>	<u>511,101</u>	<u>666,504</u>	<u>35,503,352</u>
Social Services Block Grant	93.667		-	-	-	-
Temporary Assistance for Needy Families - State Programs	93.714		-	-	-	-

Mecklenburg County, North Carolina
Schedule of Expenditures of Federal and State Financial Awards
For the Year Ended June 30, 2015

Grantor/Pass-Through	Federal CFDA Number	Direct & Pass-Through Grantor's Number	Fed. (Direct & Pass Through) Expenditures	State Expenditures	Local Expenditures	Total
Foster Care Title IV-E (K5)	93.658		977,907	509,275	-	1,487,182
Temporary Assistance for Needy Families	93.558		6,611,941	-	-	6,611,941
Smart Start			-	25,183	-	25,183
State Appropriations			-	(1,191,764)	-	(1,191,764)
TANF - MOE			-	3,620,901	-	3,620,901
Total Subsidized Child Care Cluster			41,915,595	3,474,696	666,504	46,056,795
Passed through N.C. Department of Health and Human Services - Division of Mental Health, Developmental						
Ryan White Program	93.914	2-HA89HA11434-06-00	4,153,674	-	-	4,153,674
Minority Aids Initiative Programs for Part A Grantees	93.914	2-HA89HA11434-06-00	348,827	-	-	348,827
Ryan White Program	93.914	2 H89HA11434-07-00	1,126,587	-	-	1,126,587
Minority Aids Initiative Programs for Part A Grantees	93.914	2 H89HA11434-07-00	106,183	-	-	106,183
Passed through N.C. Department of Health and Human Services - Division of Public Health:						
Project Grants and Cooperative Agreements						
for Tuberculosis Control Programs	93.116		78,069	-	-	78,069
Infant and Toddlers Disabilities	84.181		1,171,271	463,452	-	1,634,723
Investigations and Technical Assistance	93.283		115,521	-	-	115,521
Public Health Emergency Preparedness	93.069		123,167	-	-	123,167
Immunization Program	93.268		185,634	-	-	185,634
Natl Based Tobacco Control Programs	93.305		16,052	-	-	16,052
Cooperative Agreement for Breast and Cervical Cancer	93.919		9,690	112,393	-	122,083
HIV State Funds-Sexually Transmitted and Communicable Diseases	93.940		297,165	-	-	297,165
HIV Aids	93.977		50	-	-	50
Maternal and Child Health Services Block Grant	93.994		603,617	452,766	-	1,056,383
Family Planning Services	93.217		218,972	-	-	218,972
Medicaid Direct Benefit Payments	93.778		653,590,119	356,326,184	2,564,960	1,012,481,263
Total Division of Public Health			656,409,327	357,354,795	2,564,960	1,016,329,082
Total U.S. Department of Health and Human Services			776,704,431	367,245,558	35,519,046	1,179,469,035

Mecklenburg County, North Carolina
Schedule of Expenditures of Federal and State Financial Awards
For the Year Ended June 30, 2015

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Direct & Pass-Through Grantor's Number	Fed. (Direct & Pass Through) Expenditures	State Expenditures	Local Expenditures	Total
Federal Awards (continued)						
U.S. Department of Agriculture:						
Passed through Centralina Council of Governments:						
Nutrition Project for the Elderly USDA	93.053		161,118	-	-	161,118
Passed through N.C. Department of Health and Human Services:						
Division of Social Services Food Stamp Cluster:						
Food Stamp Administration	10.561	10.551	9,700,559	12,132	9,679,809	19,392,500
Food Stamp Fraud Administration	10.561		201,734	-	109,570	311,304
Food Stamp Employee Training	10.561		-	-	-	-
Total Food Stamp Cluster			9,902,293	12,132	9,789,379	19,703,804
Division of Public Health:						
Special Supplemental Nutrition Program - WIC	10.557		3,873,209	-	-	3,873,209
AGRE-SFP Food Program Meal	10.559		26,872	-	-	26,872
Womans Infant and Children Farmer Nutrition	10.572		-	-	-	22,723
Inject Drug User Program	93.959		109,955	-	-	109,955
Statewide Health Promotion Program	93.991		6,789	-	-	6,789
Supplemental Food Program - WIC	10.557		16,998,509	-	-	16,998,509
Total U.S. Department of Agriculture			31,101,468	12,132	9,789,379	40,902,979
U.S. Department of Housing and Urban Development:						
Direct Program:						
Supportive Housing Program-Special Needs						
Shelter Plus Care	14.238	NC0060C4F050800	6,983	-	-	6,983
Shelter Plus Care	14.238	NC 0161C4F4050900	62,767	-	-	62,767
Shelter Plus Care	14.238	NC0225L4F051202	7,791	-	-	7,791
Shelter Plus Care	14.238	NC0069L4F051205	16,247	-	-	16,247
Shelter Plus Care	14.238	NC0060L4F051301	61,466	-	-	61,466
Shelter Plus Care	14.238	NC0060L4F051303	76,068	-	-	76,068
Shelter Plus Care	14.238	NC0060L4F051306	1,311,326	-	-	1,311,326
Community Development Block Grant	14.218	B-10-UC-37-003	878,699	-	-	878,699
Total U.S. Department of Housing and Urban Development			2,421,347	-	-	2,421,347
U.S. Department of Justice:						
Direct Program:						
State Criminal Alien Program	16.606	2014-AP-BX-0773	247,713	-	-	247,713
Passed through the City of Charlotte:						
Law Enforcement Efficiency Improvement	16.738	2014-DJ-BX-1028	94,962	-	-	94,962
Law Enforcement Efficiency Improvements	16.738	2012-H1647-NC-DJ	4,555	-	-	4,555
Law Enforcement Efficiency Improvement	16.738	JAG-2013-DJ-BX-1202	78,983	-	-	78,983
Law Enforcement Efficiency Improvement	16.738	2011-DJ-BX-2961	10,041	-	-	10,041
Justice Reinvestment Initiative/BJA	16.751	2010-RR-BX-K069	70,003	-	-	70,003
Passed through N.C. Department of Crime Control and Public Safety:						
Division of Governor's Crime Commission:						
Governors Crime Commission/Race Matters	16.540	2013-MU-FX-28	69,048	-	-	69,048
Total N.C. Dept. of Crime Control and Public Safety			69,048	-	-	69,048
Passed through Office of Violence Against Women						
Safe Havens Grant	16.527	2013-CY-AX-K006	286,501	-	-	286,501
Transitional Housing & Supprt Svc.	16.527	2011-WX-AX-K11	21,217	-	-	21,217
Safe Exchange & Supervised Visitation	16.527	2012-CW-AX-K022	93,902	-	-	93,902
Total U.S. Department of Justice			976,925	-	-	976,925

Mecklenburg County, North Carolina
Schedule of Expenditures of Federal and State Financial Awards
For the Year Ended June 30, 2015

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Direct & Pass-Through Grantor's Number	Fed. (Direct & Pass Through) Expenditures	State Expenditures	Local Expenditures	Total
U.S. Department of Environmental Protection:						
Direct Program:						
SEC 105 Air Grant FY11	66.001	A00406510	282,633	-	-	282,633
National Clean Diesel Funding Assistance Program	66.039	DE-95487511	290,342	-	-	290,342
Near Roadside Monitoring Program	66.034	XA-95495612-0	21,472	-	-	21,472
P M - 2.5 Monitoring Network	66.034	PM00D28415	31,467	-	-	31,467
P M - 2.5 Monitoring Network	66.034	PM 96497008	151,271	-	-	151,271
Total U.S. Department of Environmental Protection			777,185	-	-	777,185
U.S. Department of Homeland Security:						
Passed through Federal Emergency Management Association:						
Cooperating Technical Partners	97.045	EMA-2013-CA-K00059	7,259	-	-	7,259
Letters of Map Change Pilot	97.045	:MW-2014-CA-00252-S01	2,889	-	-	2,889
Passed through N.C. Department of Crime Control and Public Safety:						
Pre-Disaster Mitigation Planning Project	97.017	DM-PJ-04-NC-2009-0281	(18,230)	-	-	(18,230)
Pre-Disaster Mitigation Planning Project	97.017	DM-PJ-04-NC-2010-008	18,119	-	-	18,119
Pre-Disaster Mitigation Planning Project	97.017	DM-PJ-04-NC-2011-005	384,754	-	128,299	513,053
Total U.S. Department of Homeland Security			394,791	-	128,299	523,090
Passed through N.C. Department of Transportation:						
Torrence Creek Greenway	20.205	C-4954	108,918	-	-	108,918
Greater Charlotte Air Awareness Program	20.205	CMS-1003(123)	198,666	-	-	198,666
Greater Charlotte Air Awareness Program	20.205	CMS-000S(735)	42,967	-	-	42,967
Greater Charlotte Air Awareness Program	20.205	CMS-6316	8,668	-	-	8,668
Barton Creek Greenway	20.205	CMS-1003(119)	1,380	-	-	1,380
Toby Creek Greenway Phase II	20.205	CMS-1003(103)	-	62,623	-	62,623
Little Sugar Creek Greenway	20.205	EB-4715	217,977	-	-	217,977
Wesley Heights Greenway	20.205		389,830	-	-	389,830
Little Sugar Creek Greenway - Phase E	20.205	EB-4715E	-	335,142	-	335,142
Greater Charlotte Air Awareness Program	20.205	CMAQ-C4903	38,256	-	-	38,256
Food Recycling CMS	20.205	59587 CMS	-	12,036	-	12,036
Total U.S. Department of Transportation			1,006,662	409,801	-	1,416,463
Total Federal Awards			813,382,809	367,667,491	45,436,724	1,226,487,024

Mecklenburg County, North Carolina
Schedule of Expenditures of Federal and State Financial Awards
For the Year Ended June 30, 2015

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Direct & Pass-Through Grantor's Number	Fed. (Direct & Pass Through) Expenditures	State Expenditures	Local Expenditures	Total
State Awards:						
N.C. Department of Administration:						
Divorce Filing Fees			-	8,088	-	8,088
Total N.C. Department of Administration			-	8,088	-	8,088
N.C. Clean Water Management Trust Fund:						
McAlpine Creek		2006A- 405	-	-	121,129	121,129
Torrence Creek Restoration Phase I		2011-404	-	1,403	-	1,403
Total N.C. Department of Environment and Natural Resources			-	1,403	121,129	122,532
Division of Social Services:						
Smart Start DCD			-	146,317	-	146,317
Child Welfare State In Home Expansion			-	612,580	-	612,580
State CPS Caseload Reduction			-	833,161	-	833,161
CPS State			-	305,813	-	305,813
State Foster Care Direct Benefit Programs:						
Regular			-	575,098	575,094	1,150,192
Domiciliary Care Direct Benefit Payments			-	2,917,450	2,917,450	5,834,900
Total Division of Social Services			-	5,390,419	3,492,544	8,882,963
Division of Public Health:						
General Aid to Counties			-	334,244	-	334,244
Risk Reduction Health Promotion			-	3,656	-	3,656
Sexually Transmitted Diseases			-	28,121	-	28,121
Communicable Disease			-	52,176	-	52,176
Food and Lodging Fees			-	152,545	-	152,545
HIV/STD Non Traditional Testing Site			-	100,005	-	100,005
Tuberculosis			-	188,822	-	188,822
TB Medical Service			-	3,126	-	3,126
School Nurse Funding Initiative			-	52,437	-	52,437
Child Health			-	9,810	-	9,810
Maternal Health (HMHC)			-	28,696	-	28,696
Women's Preventative Health/Fund			-	20,442	-	20,442
Care Coordination for Children			-	1,941,300	-	1,941,300
Pregnancy Care Management			-	1,650,184	-	1,650,184
Pregnancy Care Mgmt for Ineligible Maternal Care			-	11,599	-	11,599
Total Division of Public Health State Awards			-	4,577,163	-	4,577,163
Total N.C. Department of Health and Human Services			-	9,967,582	3,492,544	13,460,126

Mecklenburg County, North Carolina
Schedule of Expenditures of Federal and State Financial Awards
For the Year Ended June 30, 2015

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Direct & Pass-Through Grantor's Number	Fed. (Direct & Pass Through) Expenditures	State Expenditures	Local Expenditures	Total
N.C. Department of Juvenile Justice and Delinquency Prevention:						
Juvenile Transportation			-	8,105	-	8,105
Juvenile Crime Prevention Council Programs			-	1,379,517	-	1,379,517
Total N.C. Department of Juvenile Justice and Delinquency Prevention			-	1,387,622	-	1,387,622
N.C. Department of Public Instruction:						
Public School Building Capital Fund - Lottery Funds			-	9,500,000	-	9,500,000
Total N.C. Department of Public Instruction			-	9,500,000	-	9,500,000
N.C. Department of Public Safety						
Intermediary Grant			-	11,349	-	11,349
N.C. Department of Transportation:						
Elderly and Disabled Transportation						
Assistance Program			-	258,114	-	258,114
Community Transportation Administration			28,419	481,349	-	509,768
Work First Employment Transportation			-	289,146	-	289,146
Rural General Program			-	137,201	-	137,201
Total N.C. Department of Transportation			28,419	1,165,810	-	1,194,229
Total State Awards			28,419	22,041,854	3,613,673	25,683,946
Total Federal and State Awards			\$ 813,411,228	\$ 389,709,345	\$ 49,050,397	\$ 1,252,170,970

MECKLENBURG COUNTY, NORTH CAROLINA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE FINANCIAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2015

1. Basis of Presentation

The accompanying schedule of expenditures of federal and State financial awards includes the federal and State grant activity of Mecklenburg County, North Carolina 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 and the State Single Audit Implementation Act. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in, the preparation of the basic financial statements. However, due to the County's involvement in determining eligibility, they are considered federal and State awards to the County and are included on this schedule.

2. Reporting Entity

Mecklenburg County, North Carolina, for purposes of the schedule of expenditures of federal and State awards, includes all the funds of the primary government as defined by the Governmental Accounting Standards Board. It does not include any component units of the County as follows:

- The Public Library of Charlotte and Mecklenburg County
- The Mecklenburg County Alcoholic Beverage Control Board
- The Mecklenburg Emergency Medical Services Agency

The Public Library of Charlotte and Mecklenburg County also receives federal and State awards, but separately satisfy the audit requirements of OMB Circular A-133 and the State Single Audit Implementation Act. The Mecklenburg County Alcoholic Beverage Control Board and the Mecklenburg Emergency Medical Services Agency do not receive federal or State grants.

3. Subrecipients

Of federal and State expenditures presented in the schedule, the County provided funding to subrecipients for the following:

Program Title	CFDA Number	Expenditures	
		Federal	State
NC Department of Health & Human Services			
Subsidized Child Care Cluster:			
CCDF - Administration	93.596	\$ 1,582,640	\$ -
CCDF - Discretionary	93.575	20,710,997	-
CCDF - Mandatory	93.596	8,751,876	-
CCDF - Match	93.596	3,280,234	511,101
Foster Care Title IV	93.658	977,907	509,275
TANF	93.558	6,611,941	-
Smart Start		-	25,183
State Appropriations		-	(1,191,764)
TANF MOE		-	3,620,901
Division of Public Health:			
Project Grants and Cooperative Agreements of Tuberculosis Control Programs	93.116	78,069	-
Immunization Program	93.268	185,634	-
Cooperative Agreement for Breast and Cervical Cancer	93.919	9,690	112,393
HIV State Funds - Sexually Transmitted and Communicable Disease	93.940	297,165	-
Maternal and Child Health Services Block Grant	93.994	603,617	452,766

MECKLENBURG COUNTY, NORTH CAROLINA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE FINANCIAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2015

3. Subrecipients (continued)

Program Title	CFDA Number	Expenditures	
		Federal	State
Infant and Toddlers Disabilities	84.181	\$ 1,171,271	463,452
Family Planning Services	93.217	218,972	-
Investigations and Technical Asst	93.283	115,521	-
Natl Based Tobacco Control Programs	93.305	16,052	-
HIV Aids	93.977	50	-
Supplemental Food Program - WIC	10.557	3,873,209	-
HIV Emergency Relief Project	93.914	455,010	-
Public Health Emergency Preparedness	93.069	123,167	-
Ryan White	93.914	5,280,261	-
General Aid Counties		-	334,244
Risk Reduction Health Promotion		-	3,656
Communicable Disease		-	52,176
Tuberculosis		-	188,822
Women's Preventative Health		-	20,442
Maternal Health (HMHC)		-	28,696
N. C. Department of Juvenile Crime Prevention Programs		-	1,379,518