

**MECKLENBURG COUNTY, NORTH  
CAROLINA**

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

*For the Year Ended June 30, 2018*

*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, 2018, 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 29, 2018. 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 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 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.

Cheryl Bekaert LLP

Charlotte, North Carolina  
November 29, 2018

**Report of Independent Auditor on Compliance with Requirements Applicable to  
Each Major Federal Program and Internal Control over Compliance in  
Accordance with the Uniform Guidance 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 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, 2018. 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; 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 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 identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2018.

## **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 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, 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. 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.

## **Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance**

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, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated November 29, 2018, 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 report 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 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 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Chemy Bekaert LLP*

Charlotte, North Carolina  
November 29, 2018

**Report of Independent Auditor on Compliance with Requirements  
Applicable to Each Major State Program and Internal Control Over  
Compliance in Accordance with the Uniform Guidance 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, 2018. 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; and applicable sections of *Title 2 US 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 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.

**Opinion on Each Major State 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 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, 2018.



## **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with applicable sections of the Uniform Guidance 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 items 2018-001 and 2018-002. Our opinion on each major state program is not modified with respect to these matters.

The County's response 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 State 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 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, 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 internal control over compliance was for the limited purpose described in the preceding 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.

## **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 the County as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated November 29, 2018, 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 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 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Cheryl Bekaert LLP*

Charlotte, North Carolina  
November 29, 2018

**MECKLENBURG COUNTY, NORTH CAROLINA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

*FOR THE YEAR ENDED JUNE 30, 2018*

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**Section I. Summary of Auditor's Results**

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted  yes  no

Federal Awards

Internal control over major federal programs:

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

Noncompliance material to federal awards  yes  no

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)?  yes  no

**MECKLENBURG COUNTY, NORTH CAROLINA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

*FOR THE YEAR ENDED JUNE 30, 2018*

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**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	Medical Transportation Administration
93.778	Medical Transportation Service
93.778	Adult Home Care
93.778	S/C Special Assistance
	Child Care Development Fund Cluster
93.575	Child Care and Development Block Grant
93.596	Child Care and Mandatory and Matching Funds of the Child Care and Development Fund
84.181	Early Intervention Services
	Special Supplemental Nutrition Program for Women, Infants and Children (WIC)
10.557	Special Supplemental Nutrition Program – WIC Administration
	Low Income Home Energy Block Grant
93.568	Administration
93.568	Crisis Intervention

**MECKLENBURG COUNTY, NORTH CAROLINA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

FOR THE YEAR ENDED JUNE 30, 2018

**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 the Uniform Guidance 2 CFR 200.516(a) 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:

Unmodified

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**

Public School Building Capital Fund  
 Children Development Service Agencies  
 ST Child Protective Services (CPS) Caseload  
 Care Coordination for Children  
 Pregnancy Care Management

Other major State programs for Mecklenburg County are Medical Assistance, Child Care Development Fund, and Low Income Home Energy Block Grant. 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, 2018*

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**Section II. Financial Statement Findings**

None.

**Section III. Federal Awards Findings and Questioned Costs**

None.

**MECKLENBURG COUNTY, NORTH CAROLINA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

*FOR THE YEAR ENDED JUNE 30, 2018*

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**Section IV. State Awards Findings and Questioned Costs**

**Department of Health and Human Services**

**DSS Crosscutting**

**Nonmaterial Noncompliance – Allowable Costs/Costs Principles and Reporting**

**Finding 2018-001**

**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 40 employees selected for testing, we noted twenty four instances in which the employee's day sheet for a month chosen did not agree to the Percentage of Time Report submitted to the State for that same month.

**Context:** Each employee working in an administrative or programmatic function at the Department of Social Services is required to complete a day sheet for every day of each month. We selected 40 employees' day sheets for certain months for testing.

**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.

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

**Cause:** Human error while entering caseworker's time into the day sheet time entry program that resulted in incorrect minutes being reported on the percentage of time report.

**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:**

Department of Social Services Management concurs that accurate reporting of day sheets is required for accurate reimbursement from the correct funding source.

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

**MECKLENBURG COUNTY, NORTH CAROLINA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

*FOR THE YEAR ENDED JUNE 30, 2018*

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**Department of Health and Human Services**  
**DSS Crosscutting**  
**Nonmaterial Noncompliance – Allowable Costs/Costs Principles and Reporting**  
**Finding 2018-002**

**Criteria or specific requirement:** Day sheets must account for 100% of employee time as required in the DSS Services Information System User's Manual.

**Condition:** Out of the 40 employees selected for testing, we noted one instance in which the employee's day sheet for a month chosen did not account for 100% of their time in the given month.

**Context:** Each employee working in an administrative or programmatic function at the Department of Social Services is required to complete a day sheet for every day of each month. We selected 40 employees' day sheets for certain months for testing.

**Questioned Costs:** None. All of the employee's time was still reimbursable under Part I of the DSS-1571.

**Effect:** The employee's day sheet did not account for 100% of employee time, causing the employees' time reported to the State to be inaccurate.

**Cause:** The employee was out sick for a day and did not enter the time for that day into their day sheet before the deadline for reporting to the State.

**Recommendation:** Mecklenburg County should have policies in place to ensure that employee day sheets are complete and account for 100% of employee time before reporting to the State.

**Views of responsible officials:**

Department of Social Services Management concurs that accurate reporting of day sheets is required for accurate reimbursement from the correct funding source.

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





# MECKLENBURG COUNTY

## Department of Social Services

*The Wallace H. Kuralt Centre*

Peggy Eagan, ACSW  
Director

November 29, 2018

### MECKLENBURG COUNTY, NORTH CAROLINA CORRECTIVE ACTION PLAN

*FOR THE YEAR ENDED JUNE 30, 2018*

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The Fiscal Year 2018 Single Audit identified two errors related to DSS Crosscutting. The findings, and the corresponding corrective action taken on behalf of the Department, are noted below. Since both findings are related to employee day sheet entry, safeguards have been designed in the new day sheet application to identify such errors. The DSS Leadership is optimistic the below corrective action, and the implementation of the new day sheet application on January 2, 2019, will reduce, or eliminate such errors.

#### **Department of Health and Human Services**

#### **DSS Crosscutting**

#### **Nonmaterial Noncompliance – Allowable Costs/Costs Principles and Reporting**

#### **Finding 2018-001**

**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 40 employees selected for testing, we noted twenty four instances in which the employee's day sheet for a month chosen did not agree to the Percentage of Time Report submitted to the State for that same month.

**Context:** Each employee working in an administrative or programmatic function at the Department of Social Services is required to complete a day sheet for every day of each month. We selected 40 employees' day sheets for certain months for testing.

**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.

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

**Cause:** Human error while entering caseworker's time into the day sheet time entry program that resulted in incorrect minutes being reported on the percentage of time report.

**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.



# MECKLENBURG COUNTY

## Department of Social Services

*The Wallace H. Kuralt Centre*

Peggy Eagan, ACSW  
Director

November 29, 2018

### MECKLENBURG COUNTY, NORTH CAROLINA CORRECTIVE ACTION PLAN

*FOR THE YEAR ENDED JUNE 30, 2018*

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#### **Views of responsible officials:**

Department of Social Services Management concurs that accurate reporting of day sheets is required for accurate reimbursement from the correct funding source.

#### **Corrective Action Plan:**

As a result of the identified errors, the following actions have/will be taken:

- Supervisors of the workers who committed the errors will be notified so that coaching can be conducted with the employee on the proper way to enter the day sheet codes.
- Many of these issues will be resolved with the implementation of the new day sheet application that is scheduled to "go live" on January 2, 2019. Fourteen of the twenty-four errors involved inaccurate coding for the General Administration (GA) time, due to improper program coding associated with GA time. This error will be resolved via the use of radio buttons to select GA or non-GA time, with the appropriate program coding set as a default for GA. The remaining errors involved inaccurate action/service/program coding that did not appear on our internal "conversion table" that converted day sheet action codes to the appropriate SIS codes for upload to the State. The conversion table is discontinued in the new day sheet application, and staff will enter the actual SIS codes for each day sheet entry. This will be part of the training to be conducted from October through December, and desk references will be created for staff to aid in day sheet accuracy.

#### **Department of Health and Human Services**

##### **DSS Crosscutting**

##### **Nonmaterial Noncompliance – Allowable Costs/Costs Principles and Reporting**

##### **Finding 2018-002**

**Criteria or specific requirement:** Day sheets must account for 100% of employee time as required in the DSS Services Information System User's Manual.

**Condition:** Out of the 40 employees selected for testing, we noted one instance in which the employee's day sheet for a month chosen did not account for 100% of their time in the given month.

**Context:** Each employee working in an administrative or programmatic function at the Department of Social Services is required to complete a day sheet for every day of each month. We selected 40 employees' day sheets for certain months for testing.

**Questioned Costs:** None. All of the employee's time was still reimbursable under Part I of the DSS-1571.



# MECKLENBURG COUNTY

## Department of Social Services

*The Wallace H. Kuralt Centre*

Peggy Eagan, ACSW  
Director

November 29, 2018

### MECKLENBURG COUNTY, NORTH CAROLINA CORRECTIVE ACTION PLAN

*FOR THE YEAR ENDED JUNE 30, 2018*

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**Effect:** The employee's day sheet did not account for 100% of employee time, causing the employees' time reported to the State to be inaccurate.

**Cause:** The employee was out sick for a day and did not enter the time for that day into their day sheet before the deadline for reporting to the State.

**Recommendation:** Mecklenburg County should have policies in place to ensure that employee day sheets are complete and account for 100% of employee time before reporting to the State.

**Views of responsible officials:**

Department of Social Services Management concurs that accurate reporting of day sheets is required for accurate reimbursement from the correct funding source.

**Corrective Action Plan:**

In this instance, the employee was out sick on the final day of the month, 11/30/2017, and did not enter 480 minutes of General Administration time for that day prior to the final State upload for the month. The new day sheet application, scheduled to "go live" on January 2, 2019, will notify both the worker and the supervisor if the minimum number of minutes is not entered for the day. The day sheet application will tally total minutes for the day, and if less than the minimum for the day based on work schedule, the total minutes for the day will be highlighted in red, alerting the worker to the need to add minutes for the day. The application has a supervisor approval process, whereby the supervisor must review and approve the day sheets entered. The supervisor can also visually see the days noted with less than minimum minutes. This provides a two-step process for catching such errors.

**MECKLENBURG COUNTY, NORTH CAROLINA**  
**SUMMARY OF PRIOR YEAR FINDINGS**

*FOR THE YEAR ENDED JUNE 30, 2018*

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**Finding: 2017-001**

Status: This program includes split eligibility compliance requirements that are no longer reported on the County's Schedule of Expenditures of Federal and State Awards. As such, no determination if the findings have been properly corrected in accordance with Uniform Grant Guidance was completed.

**Finding: 2017-002**

Status: This program includes split eligibility compliance requirements that are no longer reported on the County's Schedule of Expenditures of Federal and State Awards. As such, no determination if the findings have been properly corrected in accordance with Uniform Grant Guidance was completed.

**Finding: 2017-003**

Status: Repeated

**Finding: 2017-004**

Status: Corrected

**MECKLENBURG COUNTY, NORTH CAROLINA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE FINANCIAL AWARDS**

JUNE 30, 2018

<b>Grantor/Program Title</b>	<b>Federal CFDA Number</b>	<b>Direct and Pass-Through Grantor's Number</b>	<b>Fed. (Direct and Pass Through) Expenditures</b>	<b>State Expenditures</b>	<b>Passed-through to Subrecipients</b>	<b>Local Expenditures</b>	<b>Total</b>
<b>Federal Awards:</b>							
U.S. Department of Health and Human Services							
Family Violence Prevention Service Act (FVPSA)	93.671	56-2203528 17	\$ 22,717	\$ -	\$ -	\$ -	\$ 22,717
Family Violence Prevention Service Act (FVPSA)	93.671	56-2203528 18	61,327	-	-	-	61,327
Substance Abuse Mental Health Service Administration (SAMHSA)	93.243	1H79TI080680-01	40,855	-	-	-	40,855
Substance Abuse Mental Health Service Administration (SAMHSA)	93.243	203-4604	31,035	-	-	-	31,035
NC DOI -State Health Insurance Information Program (SHIIP) - MIPPA	93.071	1701NCMISH-01/14AANCMSHI	9,265	-	-	-	9,265
Division of Aging and Adult Services - Aging Cluster							
Passed through Centralina Council of Governments:							
Special Programs for the Aging (Support Services & Senior Ctrs 501:503) Title III-B	93.044		1,706,246	424,698	-	174,773	2,305,717
Special Programs for the Aging (Nutrition Services) Title III-C	93.045		1,154,773	311,789	-	103,708	1,570,270
Special Programs for the Aging (Nutrition Services - USDA)	93.053		-	-	-	-	-
Total Aging Cluster			<u>2,861,019</u>	<u>736,487</u>	<u>-</u>	<u>278,481</u>	<u>3,875,987</u>
Social Service Block Grant - In Home Services	93.667		742,242	200,405	-	82,471	1,025,118
Special Programs for the Aging (Family Caregiver Support) Title III-E	93.052		-	170,050	-	-	170,050
Total Division of Aging and Adult Services			<u>3,603,261</u>	<u>1,106,942</u>	<u>-</u>	<u>360,952</u>	<u>5,071,155</u>
Passed through N.C. Department of Health and Human Services - Division of Social Services:							
Child Support Enforcement	95.563		7,650,526	-	-	-	7,650,526
Permanency Planning - Regular	93.645		-	-	-	1,667,798	1,667,798
Permanency Planning FC Admin/Svc	93.645		(122,376)	-	-	346,090	223,714
Permanency Planning Adopt Admin/Svc	93.645		(3,117)	-	-	(1,039)	(4,156)
Permanency Planning Fam Supp Admin/Svc	93.645		(261)	-	-	(87)	(348)
Total Division of Social Services			<u>7,524,772</u>	<u>-</u>	<u>-</u>	<u>2,012,762</u>	<u>9,537,534</u>
Temporary Assistance for Needy Families:							
Foster Care Administration	93.558		-	-	-	5,422	5,422
Work First Admin Emp SVC/FFA	93.558		-	-	-	3,290,807	3,290,807
Work First Administration	93.558		-	-	-	2,748,458	2,748,458
Temporary Assistance for Needy Families/AFDC	93.558		(3,688)	4,863	-	-	1,175
NC Education Lottery Incentive	93.558		61	-	-	-	61
Dept of Revenue/Treasury Offset Program Incentive	93.558		104,564	-	-	-	104,564
Work First Services	93.558		327,418	-	-	7,701,841	8,029,259
TNF ADM FED WF EMPSV	93.558		70,889	-	-	-	70,889
TANF Svc /Admin Child Protective	93.558		5,412,895	-	-	1,676,316	7,089,211
TANF Svc/Admin Foster Care	93.558		873,730	-	-	20,813	894,543
TANF Other	93.558		199,252	-	-	-	199,252
Work First NR			-	-	-	5,124,559	5,124,559
Direct Benefit Payments:							
AFDC County Issued Checks	93.560		(2,886)	(791)	-	(790)	(4,467)
Total Temporary Assistance for Needy Families			<u>6,982,235</u>	<u>4,072</u>	<u>-</u>	<u>20,567,426</u>	<u>27,553,733</u>

**MECKLENBURG COUNTY, NORTH CAROLINA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE FINANCIAL AWARDS**

JUNE 30, 2018

<b>Grantor/Program Title</b>	<b>Federal CFDA Number</b>	<b>Direct and Pass-Through Grantor's Number</b>	<b>Fed. (Direct and Pass Through) Expenditures</b>	<b>State Expenditures</b>	<b>Passed-through to Subrecipients</b>	<b>Local Expenditures</b>	<b>Total</b>
Refugee Assistance Program:							
Administration	93.566		28,701	-	-	-	28,701
Total Refugee Assistance Program			28,701	-	-	-	28,701
Low Income Home Energy Block Grant:							
Administration	93.568		671,901	-	-	-	671,901
Crisis Intervention	93.568		1,978,321	-	1,978,321	-	1,978,321
Energy Neighbors			-	230	-	174	404
Direct Benefit Payments	93.568		1,435,046	-	-	-	1,435,046
Total Low Income Home Energy Block Grant			4,085,268	230	1,978,321	174	4,085,672
Passed through N.C. Department of Health and Human Services - Division of Social Services:							
LINKS	93.674		211,433	52,858	-	942,263	1,206,554
LINKS - Independent Living	93.674		45,009	-	-	-	45,009
In-Home Services	93.667		105,586	-	-	298,192	403,778
Social Services Block Grant	93.667		515,777	-	-	4,581,093	5,096,870
Social Service Block Grant - Adult Day Care	93.667		120	234,317	-	81,204	315,641
Social Service Block Grant - Adult Pro SVC	93.667		94,167	-	-	31,389	125,556
Social Service Block Grant - Adult Day Care Over 60	93.667		464,795	266,140	-	104,419	835,354
TANF to SSBG Adopt/FC	93.667		441,995	-	-	995,521	1,437,516
Social Service Block Grant - House & Hme Imp	93.667		93	-	-	13	106
TRNS Adlt S/M HM 18	93.667		9,725	-	-	469,006	478,731
Social Service Block Grant - Other Services and Training	93.667		834,602	-	-	2,420,645	3,255,247
Refugee Social Services Program - Elderly Refugee Settlement	93.566	1701NCRSOC/1801NCRSOC	37,138	-	-	-	37,138
Total DHH/DSS			2,760,440	553,315	-	9,923,745	13,237,500
Division of Medical Assistance							
Direct Benefit Payments:							
Medical Assistance Program - Administration	93.778		21,359,330	-	-	7,417,624	28,776,954
Medical Transportation Administration	93.778		1,243,578	-	-	1,243,578	2,487,156
Medical Transportation Service	93.778		50,562	25,008	-	579,035	654,605
Adult Home Care	93.778		265,634	38,403	-	227,230	531,267
S/C Spec Assistance	93.778		172	-	-	172	344
Child Health Insurance Program - Administration N.C Health Choice	93.767		751,763	177	-	(1,100)	750,840
Total Medical Assistance			23,671,039	63,588	-	9,466,539	33,201,166

**MECKLENBURG COUNTY, NORTH CAROLINA**  
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Foster Care and Adoption Cluster:							
Title IV-E Child Protective Services	93.658		1,175,883	218,414	-	608,320	2,002,617
Title IV-E Optional Administration	93.658		2,818,792	-	-	2,818,792	5,637,584
Title IV-E State Adoption/Foster Care	93.658		204,835	127,346	-	14,075	346,256
IV-E Adoption Subsidy	93.659		135,714	-	-	294,954	430,668
Foster Care And Adoption Direct Benefit Payments:							
IV-E Foster Care	93.658		1,981,647	697,632	-	548,297	3,227,576
IV-E Foster Care HIV	93.658		-	-	-	-	-
IV-E Maximization	93.658		27,204	-	-	13,095	40,299
IV-E Adoption Subsidy	93.659		4,344,494	1,049,237	-	1,153,981	6,547,712
Total Foster Care and Adoption Cluster			10,688,569	2,092,629	-	5,451,514	18,232,712
Special Children Adoption Fund							
Family Reunification	93.556		172,710	-	-	-	172,710
Family Finding/FC Visits	93.556		36,546	-	-	-	36,546
NR Adoption			-	-	-	159,682	159,682
Passed through N.C. Department of Health and Human Services - Subsidized Child Care							
Child Care Development Fund Cluster:							
CCDF - Administration	93.596		1,640,103	157,217	1,797,320	544,856	2,342,176
CCDF - Discretionary	93.575		7,734,469	-	7,734,469	-	7,734,469
CCDF - Mandatory	93.596		1,452,079	-	1,452,079	-	1,452,079
CCDF - Match	93.596		1,011,911	1,232,158	2,244,069	-	2,244,069
Total Child Care Fund Cluster			11,838,562	1,389,375	13,227,937	544,856	13,772,793
Foster Care Title IV-E (K5)	93.658		1,000,000	300,000	1,300,000	-	1,300,000
Temporary Assistance for Needy Families	93.558		1,150,770	-	1,150,770	-	1,150,770
Smart Start			-	-	-	-	-
State Appropriations			-	150,571	150,571	-	150,571
TANF - MOE			-	1,030,662	1,030,662	-	1,030,662
Total Subsidized Child Care Cluster			13,989,332	2,870,608	16,859,940	544,856	17,404,796
Pass through Health Resources and Service Administration							
Ryan White Program - HRSA	93.914	2 H89HA11434-10-00	2,132,655	-	1,855,334	-	2,132,655
Minority Aids Initiative Programs for Part A Grantees	93.914	2 H89HA11434-10-00	187,507	-	166,994	-	187,507
Ryan White Program - HRSA	93.914	2 H89HA11434-09-00	4,632,423	-	4,180,869	-	4,632,423
Minority Aids Initiative Programs for Part A Grantees	93.914	2 H89HA11434-09-00	537,681	-	496,032	-	537,681
			7,490,266	-	6,699,229	-	7,490,266

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Passed through N.C. Department of Health and Human Services - Division of Public Health:							
Program Grants & Cooperative Agreements for Tuberculosis Control	93.116		64,239	-	-	-	64,239
Infant and Toddlers Disabilities	84.181		587,788	-	-	-	587,788
HPP/PHEP	93.074		109,101	-	-	-	109,101
Public Health Emergency Preparedness	93.069		-	-	-	-	-
Immunization Program	93.268		-	-	-	-	-
Natl Based Tobacco Control Programs	93.305		79,901	-	-	-	79,901
Cancer Prevention Control Program for State, Territorial	93.898		100,215	-	-	-	100,215
Family Planning Services	93.217		256,713	-	-	-	256,713
HIV Prevention Activities Health Dept Based	93.940		177,426	-	-	-	177,426
Block Grant - Prevent & Treat of Substance Abuse	93.959		115,158	-	-	-	115,158
Preventive Health & Health Service Block Grant w/ PPHF	93.758		60,454	-	-	-	60,454
Maternal and Child Health Services Block Grant	93.994		576,515	432,437	-	-	1,008,952
Ryan White Program	93.917		67,334	-	-	-	67,334
Preventive Disease Vaccine Prevention - Immunization	93.539		177,068	-	-	-	177,068
Temporary Assistance for Needy Families	93.558		113,405	-	-	-	113,405
Refugee Health	93.566		26,448	-	-	-	26,448
Total Division of Public Health			10,002,031	432,437	6,699,229	-	10,434,468
U.S. Health and Human Services/NIH							
Passed through UNC at Charlotte							
Child Health & Human Development Extramural Research	93.865	1R13HDO085961-01	4,354	-	-	-	4,354
Total U.S. Department of Health and Human Services			83,714,457	7,123,821	25,537,490	48,487,650	139,325,928
U.S. Department of Agriculture							
Division of Social Services Food Stamp Cluster:							
State Admin Match Grant for Supplemental Nutrition Program	10.561		10,187,514	-	-	10,223,893	20,411,407
State Admin Match Grant for Supplemental Nutrition Program - Fraud Admin	10.561		88,728	-	-	88,728	177,456
Food Stamp Employee Training	10.561		315,393	-	-	270,923	586,316
Total Food Stamp Cluster			10,591,635	-	-	10,583,544	21,175,179
U.S. Dept of Agriculture Passed through N.C. Division of Public Health							
Special Supplemental Nutrition Program - WIC Administration	10.557		4,447,057	-	-	-	4,447,057
Total U.S. Dept of Agriculture			15,038,692	-	-	10,583,544	25,622,236



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U.S. Department of Housing and Urban Development:							
Shelter Plus Care	14.238	NC0072L4F051609	63,000	-	-	-	63,000
Shelter Plus Care	14.238	NC0362L4F051600	34,920	-	-	-	34,920
Shelter Plus Care	14.238	NC0161L4F051602	87,819	-	-	-	87,819
Shelter Plus Care	14.238	NC0069L4F051508	267,575	-	-	-	267,575
Shelter Plus Care	14.238	NC0060L4F051503	9,806	-	-	-	9,806
Shelter Plus Care	14.238	NC0161L4F051501	755	-	-	-	755
Shelter Plus Care	14.238	NC0225L4F051505	18,711	-	-	-	18,711
Shelter Plus Care	14.238	NC0225L4F051606	93,173	-	-	-	93,173
Shelter Plus Care	14.238	NC0060L4F051604	82,787	-	-	-	82,787
Shelter Plus Care	14.238	NC0069L4F051609	1,309,715	-	-	-	1,309,715
Community Development Block Grant	14.218	B-17-UC-37-0003	566,539	-	-	-	566,539
Total U.S. Department of Housing and Urban Development			2,534,800	-	-	-	2,534,800
U.S. Department of Justice:							
Direct Program:							
Drug Court Discretionary BJA - STEP Program	16.585	2016-DC-BX-0086	68,432	-	-	-	68,432
Comprehensive Opioid Abuse Site Based Program	16.838	2017-AR-BX-K7	1,272	-	-	-	1,272
Passed through the City of Charlotte:							
JAG/Law Enforcement Efficiency Improvements	16.738	2016-DJ-BX-1073	119,749	-	-	-	119,749
JAG/Law Enforcement Efficiency Improvements	16.738	2014-DJ-BX-1028	7,741	-	-	-	7,741
JAG/Law Enforcement Efficiency Improvements	16.738	2015-DJ-BX-0995	1,439	-	-	-	1,439
ASSET Re-Entry	16.738	2014-DJ-BX-1148	(58)	-	-	-	(58)
CMPD/4219	16.745	BJA-2015-4081	60,181	2,520	-	-	62,701
Total U.S. D.O.J./Bureau of Justice			189,052	2,520	-	-	191,572
Passed through N.C. Department of Crime Control and Public Safety:							
Division of Governor's Crime Commission:							
Supervised Visitation Expansion	16.588	2015-WF-AX-0025	28,224	-	-	-	28,224
Replace Automated Sex Offender Monitoring	16.738	2016-DJ-BX-1052	24,052	-	-	-	24,052
Total N.C. Dept. of Crime Control and Public Safety			52,276	-	-	-	52,276
Passed through Office of Violence Against Women							
Transitional Housing Assist for Domestic Violence Victims	16.736	2016-WH-AX-0059	97,354	-	-	-	97,354
Safe Havens Grant	16.527	2013-CY-AX-K006	12,073	-	-	-	12,073
Justice Systems Response to Families	16.021	2017-FJ-AX-0003	72,965	-	-	-	72,965
Total U.S. Department of Justice			493,424	2,520	-	-	495,944

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U.S. Department of Environmental Protection:							
Direct Program:							
Surveys Studies Clean Air Act - P M - 2.5 Monitoring Network	66.034	PM00D28415-1	182,383	-	-	-	182,383
National Clean Diesel Funding - Grade for Freight	66.039	DE-00D41515	155,530	-	-	-	155,530
Air Pollution Control Program - Section 105	66.001	A-00406515	508,344	-	-	-	508,344
Total U.S. Department of Environmental Protection			846,257	-	-	-	846,257
U.S. Department of Homeland Security:							
Cooperating Technical Partners - Letters Of Mapping Change FY15	97.045	EMW-2015-CA-000069	3,746	-	-	-	3,746
Cooperating Technical Partners - Letters of Mapping Revision FY16	97.045	EMW-2016-CA-00045	12,823	-	-	-	12,823
Flood Mitigation Assistance	97.029	FMA-PJ-04-NC-2012-004	6,840	-	-	-	6,840
Flood Mitigation Assistance	97.029	FMA-PJ-04-NC-2015-019	162,443	-	-	-	162,443
Total U.S. Department of Homeland Security			185,852	-	-	-	185,852
U.S. Department of Transportation:							
Passed through N.C. Department of Transportation:							
Highway Planning and Construction - Charlotte Air Awareness FY16	20.205	CMS-6316	(21,264)	-	-	-	(21,264)
Highway Planning and Construction - Charlotte Air Awareness FY18	20.205	CMS-7483	2,389	-	-	-	2,389
Highway Planning and Construction - Marion Diehl Center	20.205	HP-1001(065)	825	-	-	206	1,031
Highway Planning and Construction - Little Sugar Creek Greenway	20.205	EB-4715	32,549	3,723	-	-	36,272
Highway Planning and Construction - Little Sugar Creek Greenway Phase E	20.205	EB-4715E	2,534,567	(34,332)	-	-	2,500,235
Highway Planning and Construction - Charlotte Air Awareness 17	20.205	CMS-7020	48,092	(9,624)	-	-	38,468
Passed through N.C. Department of Transportation:							
Federal Transit Formula Grant Section 5307 - Large Urban Grant	20.507	18-LU-51	259,789	-	-	163,421	423,210
Passed through City of Charlotte:							
Federal Transit Admin - Section 5310 Enhanced Mobility Transportation	20.513	NC-2016-033-00	5,449	-	-	-	5,449
Federal Transit Admin - Section 5310 Enhanced Mobility Software	20.513	NC-2016-033-00	-	-	-	-	-
Total U.S. Department of Transportation			2,862,396	(40,233)	-	163,627	2,985,790
U.S. Department of Education:							
Pay For Success Feasibility	84.419	S419C170010	281,000	-	-	-	281,000
<b>Total Federal Awards</b>			<b>105,956,878</b>	<b>7,086,108</b>	<b>25,537,490</b>	<b>59,234,821</b>	<b>172,277,807</b>
<b>State Awards:</b>							
N.C. Department of Environment and Natural Resources:							
N.C. Clean Water Management Trust Fund:							
Park Huntersville		2012-407	-	200,000	-	254,702	454,702
Total N.C. Department of Environment and Natural Resources			-	200,000	-	254,702	454,702

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Division of Social Services:							
Smart Start DCD			-	157,217	-	-	157,217
ST Child Protective Services (CPS) Caseload			-	845,119	-	747,959	1,593,078
CPS State			-	181,482	-	292,205	473,687
Child Welfare Services - NH Exp			-	387,983	-	2,019,172	2,407,155
Total Division of Social Services			-	1,571,801	-	3,059,336	4,631,137
Division of Public Health:							
Public Health Admin 4202-3401			-	100,000	-	-	100,000
General Aid to Counties		General Aid to Counties	-	280,600	-	-	280,600
HIV/AIDS-State			-	39,117	-	-	39,117
Gonorrhea Partner Services			-	19,168	-	-	19,168
Sexually Transmitted Diseases		Sexually Transmitted Diseases	-	3,327	-	-	3,327
Communicable Disease		General Communicable Disease Control	-	50,867	-	-	50,867
Food and Lodging Fees		Food and Lodging Fees	-	216,100	-	-	216,100
HIV/STD Non Traditional Testing Site		HIV/STD Non Traditional Testing Site	-	111,337	-	-	111,337
HIV/STD SSBG AID		HIV/STD SSBG AID	-	-	-	-	-
Lead Prevention Aid to County Funds			-	-	-	-	-
Public Health Pest Management		Public Health Pest Management	-	16,000	-	-	16,000
HWTF Teen Tobacco			-	37,500	-	-	37,500
Tuberculosis		<i>Tuberculosis</i>	-	180,365	-	-	180,365
TB Medical Service		<i>TB Medical Service</i>	-	-	-	-	-
Children Dev. Service Agencies (CDSA)		Children Dev. Service Agencies (CDSA-t	-	929,485	-	-	929,485
School Nurse Funding Initiative		School Nurse Funding Initiative	-	51,619	-	-	51,619
Child Health		<i>Child Health</i>	-	29,999	-	-	29,999
Maternal Care			-	17,742	-	-	17,742
Women's Preventative Health/Fund			-	46,574	-	-	46,574
Maternal Care			-	-	-	-	-
Healthy Corner Store Initiative (CORN)			-	50,000	-	-	50,000
HMHC Family Planning		<i>HMHC Family Planning</i>	-	111,887	-	-	111,887
Breast and Cervical Cancer Control Program		Breast and Cervical Cancer Control Prog	-	59,670	-	-	59,670
Triple P			-	8,035	-	-	8,035
Maternal Health (HMHC) - Infant Mortality			-	438,246	-	-	438,246
Speech and Hearing			-	212	-	-	212
Care Coordination for Children			-	1,983,062	-	-	1,983,062
Pregnancy Care Management			-	2,223,251	-	-	2,223,251
Smart Start CC4C			-	309,599	-	-	309,599
Smart Start Healthy Families			-	440,872	-	-	440,872
Total Division of Public Health State Awards			-	7,754,634	-	-	7,754,634
Total N C Dept Health and Human Services			-	9,326,435	-	3,059,336	12,385,771

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**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE FINANCIAL AWARDS**

JUNE 30, 2018

<b>Grantor/Program Title</b>	<b>Federal CFDA Number</b>	<b>Direct and Pass-Through Grantor's Number</b>	<b>Fed. (Direct and Pass Through) Expenditures</b>	<b>State Expenditures</b>	<b>Passed-through to Subrecipients</b>	<b>Local Expenditures</b>	<b>Total</b>
N.C. Division of Public Safety:							
Juvenile Transportation			-	11,352	-	-	11,352
NCDPS - Asset Alternative to Commitment			-	65,487	-	-	65,487
NCDPS - Juvenile Crime Prevention Council Programs			-	1,310,889	1,304,751	-	1,310,889
Total N.C. Division of Public Safety			-	1,387,728	1,304,751	-	1,387,728
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 Transportation: ROAP Cluster							
Elderly and Disabled Transportation Assistance Program			-	292,716	-	-	292,716
Community Transportation Administration	20.509		212,346	161,837	-	117,436	491,619
Work First Employment Transportation			-	220,146	-	-	220,146
Rural General Program			-	46,688	-	12,688	59,376
Total N.C. Department of Transportation			212,346	721,387	-	130,124	1,063,857
Adoption Promotion Program			-	119,000	-	-	119,000
Project Care			-	80,092	-	-	80,092
Intermediary Grant			-	106,168	-	-	106,168
Private Awards:							
SJC MacArthur Foundation Implementation			-	-	-	65,017	65,017
National Park & Recreation Association			-	-	-	5,230	5,230
SS Vanguard			-	-	-	103,552	103,552
Reclaiming Futures - Portland State			-	-	-	13,079	13,079
SJC MacArthur Project - MacArthur Foundation			-	-	-	24,431	24,431
Prevention and Family Recovery - Duke Foundation			-	-	-	93,214	93,214
Casey Foundation			-	-	-	34,862	34,862
Susan Komen Foundation			-	-	-	91,428	91,428
<b>Total Private Awards</b>			-	-	-	430,813	430,813
<b>Total State Awards</b>			212,346	21,440,810	1,304,751	3,444,162	25,097,318
<b>Total Federal and State Awards</b>			\$ 106,169,224	\$ 28,526,918	\$ 26,842,241	\$ 63,109,796	\$ 197,805,938

# MECKLENBURG COUNTY, NORTH CAROLINA

## NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE FINANCIAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2018

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### **Note 1—Basis of presentation**

The accompanying schedule of expenditures of federal and State awards ("SEFSA") includes the federal and State grant activity under the programs of the federal government and the State of North Carolina for the year ended June 30, 2018. The information in this SEFSA is presented in accordance with the requirements of Title 2 U.S. 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 Mecklenburg County, it is not intended to and does not present the financial position, changes in net position or cash flows of Mecklenburg 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.

Mecklenburg County has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

### **Note 3—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 satisfies the audit 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. The Mecklenburg County Alcoholic Beverage Control Board and the Mecklenburg Emergency Medical Services Agency do not receive federal or State grants.