



County of Brunswick

Compliance Letters for the fiscal year ended June 30, 2015

**BRUNSWICK COUNTY
NORTH CAROLINA**

COMPLIANCE LETTERS

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

BRUNSWICK COUNTY, NORTH CAROLINA

COMPLIANCE LETTERS FOR THE FISCAL YEAR ENDED JUNE 30, 2015

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

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

Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With Government Auditing Standards

Independent Auditor's Report

Board of Commissioners
Brunswick County
Bolivia, 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 Brunswick County, North Carolina, 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 (not presented herein), and have issued our report thereon dated October 21, 2015. The financial statements of the Brunswick County Board of Alcoholic Control 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 Brunswick 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 Brunswick County's internal control. Accordingly, we do not express an opinion on the effectiveness of Brunswick County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Brunswick County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and; accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance 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 result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P. A.
Hickory, NC
October 21, 2015

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Report On Compliance For Each Major Federal Program; Report On Internal Control Over Compliance; Report On The Schedule of Expenditures of Federal and State Awards Required By OMB Circular A-133 And The State Single Audit Implementation Act

Independent Auditor's Report

To the Board of Commissioners
Brunswick County
Bolivia, North Carolina

Report On Compliance for Each Major Federal Program

We have audited Brunswick County, North Carolina's 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 Brunswick County's major federal programs for the year ended June 30, 2015. Brunswick County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings, Responses, 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 Brunswick County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, 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 non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Brunswick 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 Brunswick County's compliance.

Opinion On Each Major Federal Program

In our opinion, Brunswick County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

Report On Internal Control Over Compliance

Management of Brunswick County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Brunswick County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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 Brunswick County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, non-compliance with a type of compliance requirement of a 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 reasonable possibility that material non-compliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133 and the State Single Audit Implementation Act

We have audited the financial statements of governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Brunswick County, North Carolina, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise Brunswick County's basic financial statements (not presented herein). We issued our report thereon dated October 21, 2015, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Brunswick County's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to October 21, 2015.

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 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 or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal and State Awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, NC
November 11, 2015 (except as related to the
Report on the Schedule of Expenditures of
Federal and State Awards, as to which the
date is October 21, 2015)

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Report On Compliance For Each Major State Program; Report On Internal Control Over Compliance; Report On The Schedule of Expenditures of Federal and State Awards Required By OMB Circular A-133 And The State Single Audit Implementation Act

Independent Auditor's Report

To the Board of Commissioners
Brunswick County
Bolivia, North Carolina

Report On Compliance for Each Major State Program

We have audited Brunswick County, North Carolina's compliance with the types of compliance requirements described in the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that could have a direct and material effect on each of Brunswick County's major State programs for the year ended June 30, 2015. Brunswick County's major State programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings, Responses, 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 Brunswick 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 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, and the State Single Audit Implementation Act require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major State program occurred. An audit includes examining, on a test basis, evidence about Brunswick 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 Brunswick County's compliance.

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Opinion On Each Major State Program

In our opinion, Brunswick County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major State programs for the year ended June 30, 2015.

Report On Internal Control Over Compliance

Management of Brunswick County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Brunswick County's internal control over compliance with the requirements that could have a direct and material effect on a major State program in order to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major State program and to test and report on internal control over compliance in accordance with 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 Brunswick County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, non-compliance with a type of compliance requirement of a State program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material non-compliance with a type of compliance requirement of a State program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a State program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133 and the State Single Audit Implementation Act

We have audited the financial statements of governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Brunswick County, North Carolina, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise Brunswick County's basic financial statements (not presented herein). We issued our report thereon dated October 21, 2015, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Brunswick County's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to October 21, 2015.

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 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 or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal and State Awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, NC
November 11, 2015 (except as related to the
Report on the Schedule of Expenditures of
Federal and State Awards, as to which the
date is October 21, 2015)

BRUNSWICK COUNTY, NORTH CAROLINA

**SCHEDULE OF FINDINGS, RESPONSES, AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2015**

1. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(s) identified that are not considered to be material weaknesses?	None reported
Non-compliance material to financial statements noted?	No

Federal Awards

Internal control over major federal programs:	
• Material weakness(es) identified?	No
• Significant deficiency(s) identified that are not considered to be material weaknesses?	None reported
Type of auditor's report issued on compliance for major federal programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?	No

Identification of major federal programs:

<u>Federal Program</u>	<u>CFDA Number</u>
Medicaid Cluster	93.778, 93.777, 93.775
Child Care Development Fund Cluster	93.575, 93.596
Dollar threshold used to distinguish between Type A and Type B Programs	<u>\$3,000,000</u>
Auditee qualified as low-risk auditee?	Yes

BRUNSWICK COUNTY, NORTH CAROLINA

**SCHEDULE OF FINDINGS, RESPONSES, AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2015**

1. Summary of Auditor's Results (continued)

State Awards

Internal control over major state programs:

- Material weakness(es) identified? No
- Significant deficiency(s) identified that are not considered to be material weaknesses? None reported

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

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

Identification of major State programs:

Medicaid Cluster
Subsidized Childcare Cluster
Foster Care and Adoption Cluster
Public School Building Capital Fund
E911 PSAP Consolidation

2. Financial Statement Findings

None reported

3. Federal Award Findings, Responses, and Questioned Costs

None reported

4. State Award Findings, Responses, and Questioned Costs

None reported

BRUNSWICK COUNTY, NORTH CAROLINA
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2015

None reported

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2015

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	State Pass-through Grantor's Number	Fed. (Direct & Pass-through Expenditures	State Expenditures
Federal Awards:				
<u>U.S. Department of Agriculture</u>				
Rural Development Housing Preservation Grant	10.433	2012 Housing Preservation	\$ 54,201	\$ -
Passed-through N.C. Department of Health and Human Services:				
Division of Social Services:				
<u>SNAP Cluster</u>				
Supplemental Nutrition Assistance Program County Incentive	10.561		872,987	-
Supplemental Nutrition Assistance Program Administration	10.561		-	(779)
Supplemental Nutrition Assistance Program E&T Depend	10.561		1,642	-
Supplemental Nutrition Assistance Fraud Administration	10.561		56,123	-
Total SNAP Cluster:			<u>930,752</u>	<u>(779)</u>
Division of Public Health				
Administration:				
<u>Child Nutrition Cluster</u>				
AGRI-SFP Food Program for Children	10.559		2,887	-
Total Child Nutrition Cluster:			<u>2,887</u>	<u>-</u>
Special Supplement Nutrition Program for Women, Infants and Children	10.557		486,320	-
WIC Grants to States (WGS)	10.578		3,829	-
Direct Benefit Payments:				
Special Supplemental Food Program for Women, Infants and Children	10.557		1,864,671	-
Total U.S. Department of Agriculture			<u>3,342,660</u>	<u>(779)</u>
<u>U.S. Department of Health and Human Services</u>				
<u>Administration for Children and Families</u>				
Passed-through the N.C. Department of Health and Human Services				
Division of Social Services				
Refugee Assistance Payments	93.566		252	-
<u>Temporary Assistance for Needy Families (TANF) Cluster</u>				
Temporary Assistance for Needy Families (TANF)	93.558		6,602	-
Work First Administration	93.558		161,794	-
Work First Service	93.558		388,192	-
Tanf Up	93.558		(342)	-
Tanf Payments and Penalties-Direct Benefit Payments	93.558		516,648	-
Total TANF Cluster			<u>1,072,894</u>	<u>-</u>
Division of Social Services				
Family Preservation	93.556		74,266	-
IV-D Administration	93.563		1,032,436	-
IV-D Offset Fees - Federal	93.563		1,734	-
IV-D Offset Fees - ESC	93.563		159	-
Low Income Home Energy Assistance	93.568		565,200	-
Low Income Energy Administration	93.568		58,558	-
Crisis Intervention Payments	93.568		329,242	-
Permanency Planning-Special	93.645		21,593	-
SSBG Other Services and Training	93.667		177,995	19,561
In-Home Services over 60	93.667		-	4,090
In-Home Services	93.667		(383)	-
Links	93.674		10,730	2,682
<u>Foster Care and Adoption Cluster: (Note 4)</u>				
Administration				
IV-E Adoption Training	93.659		7,498	-
IV-E Adoption/Off Training	93.659		15,122	-
IV-E Optional Adoption Training	93.659		18,831	-
IV-E Adoption	93.659		6,541	-
IV-E Administration Foster Care	93.658		3,791	-

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2015**

<u>Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>State Pass-through Grantor's Number</u>	<u>Fed. (Direct & Pass-through Expenditures</u>	<u>State Expenditures</u>
Federal Awards:				
IV-E Child Protective Services	93.658		64,535	68,894
IV-E Foster Care Training	93.658		5,656	-
IV-E Foster Care/Off Training	93.658		382,652	-
Foster Care	93.658		108,313	63,581
Direct Benefit Payments				
IV-E Adoption Subsidy and Vendor Payment	93.659		653,924	173,049
IV-E Administration County Paid to CCI	93.658		172,148	86,074
IV-E Family Foster Care Max	93.658		10	-
IV-E Foster Care	93.658		249,277	64,597
IV-E Foster Care In Excess	93.658		1,323	343
IV-E Max Level III	93.658		2,943	-
Total Foster Care and Adoption Cluster			<u>1,692,564</u>	<u>456,538</u>
Direct Benefit Payments				
Independent Living Transitional	93.674		<u>13,865</u>	-
AFDC Payments and Penalties	93.560		<u>(429)</u>	<u>(118)</u>
<u>Subsidized Child Care (Note 4)</u>				
<u>Child Care Development Fund Cluster</u>				
Division of Social Services				
Child Care Development Fund-Administration	93.596		182,841	-
Division of Child Development				
Child Care and Development Fund -- Discretionary	93.575		2,326,137	-
Child Care and Development Fund -- Mandatory	93.596		740,752	-
Child Care and Development Fund -- Match	93.596		<u>751,543</u>	<u>281,309</u>
Total Child Care Fund Cluster			<u>4,001,273</u>	<u>281,309</u>
Temporary Assistance for Needy Families	93.558		551,755	-
Foster Care Title IV-E	93.658		45,621	23,628
State Appropriations			-	304,028
TANF-MOE			-	<u>239,545</u>
Total Subsidized Child Care Cluster			<u>4,598,649</u>	<u>848,510</u>
<u>Centers for Medicare and Medicaid Services</u>				
Passed-through the N.C. Department of Health and Human Services				
Division of Medical Assistance				
<u>Medicaid Cluster:</u>				
Administration:				
Adult Care Home Case Management Special	93.778		18,862	2,722
Medical Assistance Claim	93.778		25,707	-
Medical Assistance Administration	93.778		2,303,336	-
Medical Transportation Administration	93.778		127,441	-
State County Special Assistance	93.778		57,735	-
Direct Benefit Payments				
Title XIX – Medicaid	93.778		<u>81,209,519</u>	<u>43,731,514</u>
Total Medicaid Cluster			<u>83,742,600</u>	<u>43,734,236</u>
Administration:				
Children's Health Insurance Program-N.C. Health Choice	93.767		34,114	4,920
Direct Benefit Payments				
Children's Health Insurance Program-N.C. Health Choice	93.767		1,558,255	491,410
<u>Centers for Disease Control and Prevention</u>				
Passed-through the N.C. Department of Health and Human Services				
Division of Public Health				
Hospital Preparedness Program(HPP) and Public Health Emergency				
Preparedness (PHEP) Aligned Cooperative Agreements	93.074		39,296	-
Project Grants and Cooperative Agreements for Tuberculosis				
Control Programs	93.116		28	-

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2015**

<u>Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>State Pass-through Grantor's Number</u>	<u>Fed. (Direct & Pass-through Expenditures</u>	<u>State Expenditures</u>
Federal Awards:				
Immunization Grants	93.268		8,298	-
Preventative Health and Human Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.758		14,915	-
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	93.919		33,457	-
HIV Prevention Activities Health Department Based Preventative Health Services - Sexually Transmitted Diseases Control Grant	93.940		924	-
	93.977		217	-
State-wide Health and Promotion Program	93.991		<u>5,631</u>	-
<u>Health Resources and Service Administration</u>				
Passed-through N.C. Department of Health and Human Services Division of Public Health Maternal and Child Health Services Block Grant	93.994		<u>70,216</u>	<u>52,668</u>
<u>Office of Population Affairs</u>				
Passed-through N.C. Department of Health and Human Services Family Planning Services	93.217		<u>57,001</u>	-
Total U.S. Department of Health and Human Services			<u>95,214,277</u>	<u>45,614,497</u>
<u>U.S. Department of Housing and Urban Development</u>				
<u>Housing Voucher Cluster</u>				
Administration				
Section 8 Housing Choice Voucher Program	14.871		214,701	-
Direct Benefits				
Section 8 Housing Choice Voucher Program	14.871		<u>1,946,532</u>	-
Total Housing Voucher Cluster			<u>2,161,233</u>	-
Passed-through North Carolina Housing Finance Agency Home Investment Partnerships Program-SFR 2011	14.239	2011 Single Family Rehab	<u>38,765</u>	-
Passed-through North Carolina Department of Commerce <u>CDBG-State Program and Non-Entitlement Grants in Hawaii</u>				
CDBG-2012 Talent Enhancement Grant	14.228	12-C-2452	40,000	-
CDBG-2012 Scattered Site	14.228	12-C-2409	<u>225,000</u>	-
Total CDBG-State Program and Non-Entitlement Grants in Hawaii			<u>265,000</u>	-
Total U.S. Department of Housing and Urban Development			<u>2,464,998</u>	-
<u>U.S. Department of Justice</u>				
Equitable Sharing Program	16.922		127,769	-
State Criminal Alien Assistance Program	16.606	SCAAP	28,342	-
FY2013 Adult Drug Court Discretionary Grant Program	16.585	2013-DC-BX-0028	<u>20,494</u>	-
<u>JAG Program Cluster</u>				
FY2012 Edward Byrne Memorial JAG Program-Aviation Training	16.738	2014-DJ-BX-0120	4,821	-
Passed-through N.C. Department of Public Safety Passed-through Governor's Crime Commission Edward Byrne Memorial JAG Program-Brunswick SOAR	16.738	2012-DJ-BX-0640	<u>10,083</u>	-
Total JAG Program Cluster			<u>14,904</u>	-
Total U.S. Department of Justice			<u>191,509</u>	-

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2015**

<u>Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>State Pass-through Grantor's Number</u>	<u>Fed. (Direct & Pass-through Expenditures</u>	<u>State Expenditures</u>
Federal Awards:				
<u>U.S. Department of Homeland Security</u>				
Passed-through N.C. Department of Public Safety:				
Division of Emergency Management				
Emergency Management Performance Grant	97.042	2014 EMPG	17,500	17,500
Emergency Management Performance Grant	97.042	2014 EMPG Supplemental	8,798	8,798
Homeland Security Grant Program	97.067	2011-SS-001119-S01	1,856	-
Total U.S. Department of Homeland Security			<u>28,154</u>	<u>26,298</u>
<u>Department of Transportation</u>				
Passed-through N.C. Department of Transportation				
<u>Highway Safety Cluster</u>				
GHSP-Alcohol Impaired Driving Countermeasures Incentive Grant	20.601	K2-2014-07-02	22,634	-
GHSP-Occupant Protection Incentive Grant	20.602	K2-2014-07-02	22,635	-
GHSP-Alcohol Impaired Driving Countermeasures Incentive Grant	20.601	K8-2015-03-09	17,346	-
GHSP-Occupant Protection Incentive Grant	20.602	K8-2015-03-09	17,345	-
GHSP-Alcohol Impaired Driving Countermeasures Incentive Grant	20.601	M2HVE-2015-08-09	100,817	-
GHSP-National Priority Safety Programs	20.616	M2HVE-2015-08-09	16,621	-
Total Highway Safety Cluster			<u>197,398</u>	-
Passed-through N.C. Department of Transportation				
GHSP-Alcohol Open Container Program	20.607	154AL-2014-18-01	228,916	-
Airport Improvement Program:				
Construction Parallel Runway	20.106	36237.45.13.2	311,819	-
Howie Franklin Field	20.106	36237.45.14.1	86,936	-
Rehab Northeast Section of GA Apron	20.106	36237.45.15.2	96,497	-
Airport Improvements	20.106	36237.45.15.1	60,494	-
Approach Clearing-Preliminary Engineering	20.106	36237.45.16.1	18,967	-
Total U.S. Department of Transportation			<u>1,001,027</u>	-
<u>U.S. Department of Defense-Army Corps of Engineers</u>				
Navigation Projects:				
Mosquito Control Project (AIWW Contract)	12.107	W912PM-11-P-0042	77,577	-
Mosquito Control Project (AIWW Contract)	12.107	W912PM-11-P-0047	143,505	-
Total U.S. Department of Defense			<u>221,082</u>	-
<u>Institute of Museum and Library Services</u>				
Passed-through State Library Administrative Agency				
Grants to States -				
Library Services and Technology Act 2014-2015 Raising the Bar	45.310	2014-2015 Raising the Bar	1,200	-
Total Institute of Museum and Library Services			<u>1,200</u>	-
Total Federal Assistance			<u>102,464,907</u>	<u>45,640,016</u>
State Grants:				
<u>N.C. Department of Administration</u>				
Veterans Service				
		FY2014-2015	-	1,452
<u>N.C. Housing Trust Fund</u>				
Passed thru N.C. Housing Finance Agency				
Urgent Repair Grant		2013 Urgent Repair	-	37,500
Urgent Repair Grant		2014 Urgent Repair	-	50,000
Total N.C. Housing Trust Fund			-	<u>87,500</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2015**

<u>Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>State Pass-through Grantor's Number</u>	<u>Fed. (Direct & Pass-through Expenditures</u>	<u>State Expenditures</u>
State Grants:				
N.C. Rural Economic Development Center				
Rural Hope Initiative-Building Reuse and Restoration Grant		2013-249-60701-107	-	44,592
<u>N.C. Department of Health and Human Services</u>				
Division of Social Services				
Administration				
Energy Assist Private Grants			-	28,242
St. Child Welfare/CPS/CS LD			-	108,131
AFDC Incent/Prog-Integrit			-	3,327
Direct Benefit Payments				
Special Children Adoption			-	43,200
CWS Adopt Subsidy & Vendor			-	212,160
FC At Risk Maximization			-	3,314
SC/SA Domiciliary Care			-	375,936
SFHF Maximization			-	73,522
State Foster Care HIV			-	1,200
State Foster Home			-	86,818
Division of Public Health				
Food and Lodging Fees			-	34,699
General Aid to Counties			-	90,230
General Communicable Disease Control			-	13,292
Risk Reduction/Health Promotion			-	6,285
Breast and Cervical Cancer Programs			-	35,445
Child Health			-	553
HMHC-Family Planning			-	3,637
Maternal Health (HMHC)			-	4,130
Women's Health Service Fund			-	10,894
HIV/STD State			-	400
HIV/STD SSBG Aid			-	100
Sexually Transmitted Disease			-	1,186
Tuberculosis			-	3,066
TB Medical Services			-	1,529
School Nurse Funding Initiative			-	150,000
Total N.C. Department of Health and Human Services			-	1,291,296
<u>N.C. Department of Agriculture</u>				
Spay and Neuter Program			-	11,762
<u>N.C. 911 Board</u>				
Brunswick County E911 PSAP Consolidation		911 Call Center	-	1,203,706
<u>N.C. Department of Environment and Natural Resources</u>				
Soil and Water Technical Assistance			-	26,518
Soil and Water - State Aid			-	3,842
Scrap Tire Disposal			-	161,351
White Goods Disposal			-	37,040
Electronics Management Program Reimbursement			-	8,916
Total N.C. Department of Environment and Natural Resources			-	237,667
<u>N.C. Department of Public Safety</u>				
Juvenile Crime Prevention Council Programs			-	176,737
2015 Tier II Grant			-	1,104
Total N.C Department of Public Safety			-	177,841

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2015**

<u>Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>State Pass-through Grantor's Number</u>	<u>Fed. (Direct & Pass-through Expenditures</u>	<u>State Expenditures</u>
State Grants:				
<u>N.C. Dept. of Public Instruction</u>				
Public School Building Capital Fund (Lottery)			-	1,043,025
<u>N.C. Department of Transportation</u>				
Rural Operating Assistance Program (EDTAP)			-	92,033
Rural Operating Assistance Program (Employment)			-	34,560
Rural Operating Assistance Program (RGP)			-	97,973
Total N.C. Department of Transportation			-	224,566
<u>N.C. Department of Cultural Resources</u>				
<u>Division of State Library</u>				
Aid to Public Libraries			-	130,576
Total N.C. Department of Cultural Resources			-	130,576
Total State Assistance			-	4,453,983
Total Assistance			\$ 102,464,907	\$ 50,093,999

Notes to the Schedule of Expenditures of Federal and State Financial Awards:

1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal and State Awards (SEFSA) includes the federal and State grant activity of Brunswick County under the programs of the federal government and the State of North Carolina for the year ended June 30, 2015. The information in this SEFSA is presented in accordance with the requirements of Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and the State Single Audit Implementation Act. Because the SEFSA presents only a selected portion of the operations of Brunswick County, it is not intended to and does not present the financial position, changes in net position or cash flows of Brunswick County.

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 OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments or cost principles contained in the Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursements. Pass-through entity identifying numbers are presented where available.

3. Of the federal and State expenditures presented in the schedule, Brunswick County provided federal and State awards to subrecipients as follows:

	<u>CFDA Number</u>	<u>Grantor's Number</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>
Brunswick County Schools - Public School Building Capital Fund			\$ -	\$ 1,043,025
Brunswick Interagency Transportation - ROAP			-	224,566
Coastal Horizons - Strengthening Families			-	22,000
Coastal Horizons - Coastal Art			-	29,000
Family Emergency Teen Shelter - Providence Home			-	15,000
Teen Court 13th District			-	49,500
Brunswick County Airport				
GHSP-Alcohol Open Container Program	20.607	154AL-2014-18-01	228,916	-
GHSP-Alcohol Impaired Driving Countermeasures Incentive Grant	20.601	K2-2014-07-02	22,634	-
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GHSP-Occupant Protection Incentive Grant	20.602	K8-2015-03-09	17,345	-
GHSP-Alcohol Impaired Driving Countermeasures Incentive Grant	20.601	M2HVE-2015-08-09	100,817	-
GHSP-National Priority Safety Programs	20.616	M2HVE-2015-08-09	16,621	-
Total Passed Through to Sub recipients			\$ 426,314	\$ 1,383,091

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