

# **COMPLIANCE LETTERS**



**ROCKINGHAM COUNTY  
NORTH CAROLINA**

**YEAR ENDED JUNE 30, 2013**

**ROCKINGHAM COUNTY  
NORTH CAROLINA**

**COMPLIANCE LETTERS**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

# ROCKINGHAM COUNTY, NORTH CAROLINA

## COMPLIANCE LETTERS FOR THE YEAR ENDED JUNE 30, 2013

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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 County Commissioners  
Rockingham County  
Rockingham, 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 discretely presented component unit, each major fund, and the aggregate remaining fund information of Rockingham County, North Carolina, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 3, 2013.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Rockingham 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 Rockingham County's internal control. Accordingly, we do not express an opinion on the effectiveness of Rockingham 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 Rockingham County's financial statements are free of 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 is 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 on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Martin Starnes & Associates, CPAs, P.A.*

Martin Starnes & Associates, CPAs, P.A.  
Hickory, NC  
December 3, 2013

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

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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**

Board of County Commissioners  
Rockingham County  
Wentworth, North Carolina

#### **Report On Compliance for Each Major Federal Program**

We have audited Rockingham 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 Rockingham County's major federal programs for the year ended June 30, 2013. Rockingham County's major federal programs are identified in the summary of auditors' 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 Rockingham 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 Rockingham 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 Rockingham County's compliance.

## **Opinion On Each Major Federal Program**

In our opinion, Rockingham 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, 2013.

## **Report On Internal Control Over Compliance**

Management of Rockingham 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 Rockingham County's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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 Rockingham 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 discretely presented component unit, each major fund, and the aggregate remaining fund information of Rockingham County, North Carolina, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Rockingham County's basic financials statements.

We issued our report thereon dated December 3, 2013, 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 Rockingham County's basic financial statements. The accompanying Schedule of Expenditures of Federal and State Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and the State Single Audit Implementation Act and is not a required part of the 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  
December 3, 2013



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

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

## **Report On Compliance For Each Major State Program; Report on Internal Control Over Compliance; Report on 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**

Board of County Commissioners  
Rockingham County  
Wentworth, North Carolina

#### **Report On Compliance for Each Major State Program**

We have audited Rockingham 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 Rockingham County's major State programs for the year ended June 30, 2013. Rockingham 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 Rockingham County's major State programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; applicable sections of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, 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 Rockingham 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 Rockingham County's compliance.

## **Opinion On Each Major State Program**

In our opinion, Rockingham 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, 2013.

## **Report On Internal Control Over Compliance**

Management of Rockingham 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 Rockingham County's internal control over compliance with the types of requirements that could have a direct and material effect on a major State program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major State program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Rockingham 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 and State Awards Required by OMB Circular A-133 and the State Single Audit Implementation Act**

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Rockingham County, North Carolina, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Rockingham County's basic financial statements. We issued our report thereon dated December 3, 2013, 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 Rockingham County's basic financial statements. The accompanying Schedule of Expenditures of Federal and State Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and the State Single Audit Implementation Act

and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 Expenditure of Federal and State Awards is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*Martin Starnes & Associates, CPAs, P.A.*

Martin Starnes & Associates, CPAs, P.A.  
Hickory, NC  
December 3, 2013

# ROCKINGHAM COUNTY, NORTH CAROLINA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2013

### 1. Summary of Auditor's Results

#### Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
• Material weakness identified?	No
• Significant deficiencies 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 weaknesses identified?	No
• Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Type of auditors' 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>Program Name</u>	<u>CFDA#</u>
Medical Assistance Cluster	93.720, 93.775, 93.777, 93.778

Dollar threshold used to distinguish between Type A and Type B Programs	<u>\$2,941,052</u>
Auditee qualified as low-risk auditee?	No

**ROCKINGHAM COUNTY, NORTH CAROLINA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2013**

**1. Summary of Auditor's Results (continued):**

**State Awards**

Internal control over major State programs:

- Material weaknesses identified? No
- Significant deficiencies 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:

Medical Assistance Cluster  
Public School Building Capital Fund

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

None reported

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

None reported

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

None reported

**ROCKINGHAM COUNTY, NORTH CAROLINA**  
**SUMMARY SCHEDULE OF PRIOR YEAR'S AUDIT FINDINGS**  
**FOR THE YEAR ENDED JUNE 30, 2013**

None reported

## ROCKINGHAM COUNTY, NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE YEAR ENDED JUNE 30, 2013

<u>Grantor/Pass-Through Grantor / Program Title</u>	<u>CFDA Number</u>	<u>Expenditures</u>	
		<u>Federal</u>	<u>State</u>
<b>Federal Awards:</b>			
<b>U.S. Department of Health and Human Services:</b>			
<b>Administration for Children and Families:</b>			
Head Start	93.600	\$ 1,557,002	\$ -
Head Start-ARRA	93.708	60,000	-
Total Head Start		<u>1,617,002</u>	<u>-</u>
Passed-Through the N.C. Department of Health and Human Services			
<b>Division of Social Services:</b>			
Child Support Enforcement IV-D	93.563	722,221	-
<u>Temporary Assistance for Needy Families Cluster:</u>			
Temporary Assistance for Needy Families/Work First Administration	93.558	818,287	-
Temporary Assistance for Needy Families Direct Benefit Payment	93.558	810,808	(97)
Total Temporary Assistance for Needy Families Cluster		<u>1,629,095</u>	<u>(97)</u>
<u>Foster Care and Adoption Cluster:</u>			
Title IV-E Foster Care:			
Administration	93.658	356,126	53,154
Direct Benefit Payments	93.658	397,632	126,582
Title IV-E Adoption Assistance Program:			
Administration	93.659	42,986	-
Direct Benefit Payments	93.659	528,518	144,255
Total Foster Care and Adoption Cluster		<u>1,325,262</u>	<u>323,991</u>
Low-Income Home Energy Assistance Block Grant:			
Administration	93.568	701,030	-
Total Low-Income Home Energy Assistance Block Grant		<u>701,030</u>	<u>-</u>
LINKS	93.674	5,564	1,391
Indep. Living Transitional- Direct Benefit Payments	93.674	10,986	-
AFDC Payments & Penalties	93.560	(761)	(209)
Social Services Block Grant	93.667	-	500
Family Preservation	93.556	9,924	-
Child Welfare Services-Permanency Planning:	93.645	47,499	544
Foster Care		71,024	2,679
State County Special Assistance Program		22,952	-
Refugee Assistance Administration		130	-
Sub total		<u>167,318</u>	<u>4,905</u>
Subsidized Child Care (Note 3)			
<u>Child Care Development Fund Cluster:</u>			
<b>Division of Social Services:</b>			
CCDF-Administration	93.596	106,738	-
<b>Division of Child Development:</b>			
CCDF-Discretionary	93.575	807,192	-
CCDF-Mandatory	93.596	359,703	-
CCDF-Match	93.596	659,032	301,853
Total Child Care Development Fund Cluster		<u>1,932,665</u>	<u>301,853</u>

## ROCKINGHAM COUNTY, NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE YEAR ENDED JUNE 30, 2013

Grantor/Pass-Through Grantor / Program Title	CFDA Number	Expenditures	
		Federal	State
Temporary Assistance for Needy Families	93.558	451,632	-
ARRA – Emergency Contingency Fund for Social Security Block Grant	93.667	5,779	-
Foster Care Title IV-E	93.658	19,760	9,664
Smart Start		-	12,249
State Appropriations		-	140,139
TANF - MOE		-	224,364
Total Subsidized Childcare Cluster		<u>2,409,836</u>	<u>688,269</u>
<b>U.S. Department of Agriculture:</b>			
Passed-Through N.C. Department of Health and Human Services			
<b>Division of Public Health:</b>			
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	443,402	-
WIC - Direct Benefit Payment	10.557	1,835,136	-
Child and Adult Care Food Program	10.558	13,848	-
Total Division of Public Health		<u>2,292,386</u>	<u>-</u>
<b>Health Care Financing Administration:</b>			
Passed-Through the N.C. Department of Health and Human Services			
<b>Division of Medical Assistance:</b>			
Direct Benefit Payments:			
Medical Assistance Program	93.778	82,877,881	46,548,460
Administration:			
Medical Assistance Program	93.778	<u>1,158,196</u>	<u>47,712</u>
Total Medical Assistance Cluster		84,036,077	46,596,172
Health Choice	93.767	<u>48,062</u>	<u>3,408</u>
Total Health Care Financing Administration		<u>84,084,139</u>	<u>46,599,580</u>
<b>U.S. Department of Energy:</b>			
Passed-Through N.C. Department of Commerce:			
<b>N.C. State Energy Office:</b>			
ARRA- Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128	<u>814,300</u>	<u>-</u>
Total N.C. Energy		<u>814,300</u>	<u>-</u>
<b>U.S. Department of Agriculture:</b>			
Passed-Through N.C. Department of Health and Human Services			
Food and Consumer Service:			
<b>Division of Social Services:</b>			
<u>Supplemental Nutrition Assistance Program Cluster</u>			
Administration:			
Supplemental Nutrition Assistance Program Administration	10.561	685,213	-
USDA Supplement - Head Start	10.551	<u>159,215</u>	<u>-</u>
Total Supplemental Nutrition Assistance Program Cluster		<u>844,428</u>	<u>-</u>



## ROCKINGHAM COUNTY, NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE YEAR ENDED JUNE 30, 2013

Grantor/Pass-Through Grantor / Program Title	CFDA Number	Expenditures	
		Federal	State
<b>U.S. Department of Health and Human Services:</b>			
Passed-Through N.C. Department of Health and Human Services			
<b>Division of Public Health:</b>			
Family Planning Services	93.217	15,200	-
Public Health Emergency Preparedness	93.069	51,253	-
Immunization Program/Aid to County Funding	93.268	28,591	-
Center For Disease and Control Research and State and Community Based Programs	93.283	8,392	-
Prevention Investigations and Tech. Assistance	93.283	8,392	-
Temporary Assistance for Needy Families	93.558	8,620	-
Cardiovascular Health Program	93.945	-	-
ARRA-Pregnancy Assistance Fund Program	93.500	12,522	-
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	93.919	28,560	19,125
State-wide Health Promotion Program	93.991	9,640	-
State Health Access Program	93.256	11,004	-
Maternal and Child Health Services Block Grant	93.994	152,079	114,072
Total Division of Public Health		334,253	133,197
<b>Administration of Aging:</b>			
Passed-Through Piedmont Triad Council of Governments			
<b>Aging Cluster :</b>			
Access Title III B	93.044	89,433	75,633
Title III-B Supportive Services and Senior Center In-Home Services	93.044	37,647	2,205
Congregate Nutrition	93.045	117,192	6,899
Nutrition Services Incentive Program Supplement	93.053	41,701	-
Home-Delivered Meals	93.045	58,270	45,285
Total Aging Cluster		344,243	130,022
Social Services Block Grant	93.667	19,340	18,419
Total Division of Aging		363,583	148,441
<b>Division of Social Services:</b>			
Social Services Block Grant	93.667	453,648	42,868
Total Division of Social Services		453,648	42,868
<b>U.S. Department of Justice:</b>			
Passed-Through N.C. Department of Crime Control and Public Safety:			
Juvenile Accountability Incentive Block Grant	16.523	11,388	-
Violence Against Women	16.588	5,845	-
Crime Victim Assistance	16.575	117,366	-
Total U.S. Department of Justice		134,599	-
<b>Institute of Museum and Library Services:</b>			
Library Services and Technology Act	45.310	2,600	-
Total Institute of Museum and Library Services		2,600	-

## ROCKINGHAM COUNTY, NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE YEAR ENDED JUNE 30, 2013

Grantor/Pass-Through Grantor / Program Title	CFDA Number	Expenditures	
		Federal	State
<b>U.S. Department of Housing and Urban Development:</b>			
Passed-Through N.C. Department of Commerce:			
<b>Division of Community Assistance:</b>			
N.C. Small Cities - CDBG Scattered Site	14.228	108,340	-
Passed-Through N.C. Housing Finance			
Single Family Housing Rehab	14.239	16,181	-
Total U.S. Department of Housing and Urban Development		124,521	-
<b>Election Assistance Commission</b>			
HAVA Grant	90.401	14,860	-
<b>Total Federal Awards</b>		98,035,081	47,941,154
<b>State Awards:</b>			
<b>N.C. Department of Health and Human Services:</b>			
<b>Division of Social Services:</b>			
Energy Assistance - private grants			1,000
AFDC Incentive/Program Integrity			855
TANF Incentive/Program Integrity			740
DCD Smart Start			36,425
CWS Adoption Subsidy			367,285
F/C At Risk Maximization			1,424
SFHF Maximization			37,442
SC/SA Domiciliary Care			986,995
State Foster Home			60,131
Total Division of Social Services			1,492,297
<b>Division of Public Health:</b>			
General Aid-to-Counties			116,000
Public Health Nurse Training			600
WHSF			9,324
Tuberculosis			15,116
TB Medical Service			787
School Nurse Funding Initiative			200,000
General Communicable Disease Control			4,098
Healthy Communities			2,840
Environmental Health			4,000
Food and Lodging Fees			7,998
Risk Reduction/Health Promotion			6,206
Total Division of Public Health			366,969
Total N.C. Department of Health and Human Services			1,859,266
<b>N.C. General Assembly</b>			
Rural Center funds			200,000
Total N.C. General Assembly			200,000
<b>N.C. Department of Environmental and Natural Resources:</b>			
Waste Management - Electronics Management			5,370
Waste Management - Scrap Tire			7,454
Total N.C. Department of Environmental and Natural Resources			12,824

## ROCKINGHAM COUNTY, NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE YEAR ENDED JUNE 30, 2013

<u>Grantor/Pass-Through Grantor / Program Title</u>	<u>CFDA Number</u>	<u>Expenditures</u>	
		<u>Federal</u>	<u>State</u>
<b>N.C. Department of Transportation:</b>			
Rural Operating Assistance Program			97,999
Elderly and Disabled Transportation			76,836
WorkFirst			35,918
Total N.C. Department of Transportation			210,753
<b>N.C. Department of Administration:</b>			
Veterans Service Officer			1,452
<b>N.C. Department of Juvenile Justice and Delinquency Prevention:</b>			
Juvenile Crime Prevention Program			266,095
<b>N.C. Department of Cultural Resources:</b>			
State Aid - Library			136,054
<b>N.C. Department of Education</b>			
Public School Building Capital Fund			
Public School Building Capital Fund			3,287,150
<b>Total State Awards</b>			6,661,863
<b>Total Federal and State Awards</b>		\$ 98,035,081	\$ 54,603,017

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

The accompanying Schedule of Expenditures of Federal and State awards includes the Federal and State grant activity of Rockingham County and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, Non-Profit Organizations, and the State Single Audit Implementation Act. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in, the preparation of the basic financial statements. Benefit payments are paid directly to recipients and are not included in the County's basic financial statements. However, due to the County's involvement in determining eligibility, they are considered Federal awards to the County and are included on this schedule.

**2 Subrecipients**

Of the Federal and State expenditures presented in the schedule, Rockingham County provided Federal and State awards to subrecipients as follows:

<u>Subrecipient/Program Name</u>	<u>CFDA Number</u>	<u>Federal</u>	<u>State</u>
Piedmont Triad Council of Governments			
Access Title III B	93.044	\$ 89,433	\$ 75,633
State Funds	N/A	-	201,465
Title III-B Supportive Services and Senior Center In-Home Services	93.044	37,647	2,205
Congregate Nutrition	93.045	117,192	6,899
Home-Delivered Meals	93.045	58,270	45,285
Nutrition Services Incentive Program Supplement	93.053	41,701	-
Social Services Block Grant	93.667	19,340	18,419

**3 The following are clustered by the N.C. Department of Health and Human Services and are treated separately for State audit requirement purposes:**

Subsidized Child Care and Foster Care and Adoption