

**NEW HANOVER COUNTY
NORTH CAROLINA**

COMPLIANCE LETTERS

FOR THE YEAR ENDED JUNE 30, 2013

NEW HANOVER 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

To the Board of Commissioners
New Hanover County
Wilmington, North Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the 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 New Hanover County as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise New Hanover County's basic financial statements, and have issued our report thereon dated October 31, 2013. Our report includes reference to other auditors who audited the financial statements of the New Hanover County Regional Medical Center and the New Hanover County Airport Authority, as described in our report on the New Hanover 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 those auditors. The financial statements of New Hanover County ABC Board and New Hanover County Tourism and Development Authority (discretely presented component units) and Airlie Gardens Foundation, Inc., a blended component unit, were not audited in accordance with *Governmental Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered New Hanover 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 New Hanover 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 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 and; therefore, material weaknesses or significant deficiencies may exist that were not identified. 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. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings, Responses, and Questioned Costs that we consider to be significant deficiencies as described in 2013-001 and 2013-002.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether New Hanover 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 instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings, Responses, and Questioned Costs as items 2013-001 and 2013-003.

New Hanover County's Responses to Findings

The New Hanover County's responses to the findings identified in our audit are described in the accompanying Schedule of Findings, Responses, and Questioned Costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and; accordingly, we express no opinion on them.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, North Carolina
October 31, 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; And 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
New Hanover County
Wilmington, North Carolina

Report On Compliance for Each Major Federal Program

We have audited New Hanover County'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 New Hanover County's major federal programs for the year ended June 30, 2013. New Hanover 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 New Hanover 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 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 New Hanover 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 New Hanover County's compliance.

Opinion On Each Major Federal Program

In our opinion, New Hanover 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.

Other Matters

The results of our auditing procedures disclosed an instance of non-compliance, which is required to be reported in accordance with OMB Circular A-133 and State Single Audit Implementation Act, and which is described in the accompanying Schedule of Findings, Responses, and Questioned Costs as item 2013-003. Our opinion on each major federal program is not modified with respect to this matter.

New Hanover County's response to the non-compliance finding identified in our audit is described in the accompanying Schedule of Findings, Responses, and Questioned Costs. New Hanover County's response was not subjected to the auditing procedures applied in the audit of compliance and; accordingly, we express no opinion on the response.

Report On Internal Control Over Compliance

Management of New Hanover 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 New Hanover 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 the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, non-compliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material 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 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 and; therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying Schedule of Findings, Responses, and Questioned Costs as item 2013-003 that we consider to be a significant deficiency.

New Hanover County's response to the internal control over compliance findings identified in our audit is described in the accompanying Schedule of Findings, Responses, and Questioned Costs. New Hanover County's response was not subjected to the auditing procedures applied in the audit of compliance and; accordingly, we express no opinion on the response.

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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of New Hanover County, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise New Hanover County's basic financial statements. We issued our report thereon dated October 31, 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 New Hanover 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 themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal and State Awards is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, North Carolina
October 31, 2013

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Report On Compliance For Each Major State Program; Report On Internal Control Over Compliance; And 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
New Hanover County
Wilmington, North Carolina

Report On Compliance for Each Major State Program

We have audited New Hanover County, North Carolina, 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 New Hanover County's major State programs for the year ended June 30, 2013. New Hanover 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 New Hanover 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 Controller 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 New Hanover 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 New Hanover County's compliance.

Opinion On Each Major State Program

In our opinion, New Hanover 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.

Other Matters

The results of our auditing procedures disclosed an instance of non-compliance, which is required to be reported in accordance with applicable sections of OMB Circular A-133 and State Single Audit Implementation Act, and which is described in the accompanying Schedule of Findings, Responses, and Questioned Costs as item 2013-003. Our opinion on each major State program is not modified with respect to this matter.

New Hanover County's response to the non-compliance finding identified in our audit is described in the accompanying Schedule of Findings, Responses, and Questioned Costs. New Hanover County's response was not subjected to the auditing procedures applied in the audit of compliance and; accordingly, we express no opinion on the response.

Report On Internal Control Over Compliance

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

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

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New Hanover County's response to the internal control over compliance findings identified in our audit is described in the accompanying Schedule of Findings, Responses, and Questioned Costs. New Hanover County's response was not subjected to the auditing procedures applied in the audit of compliance and; accordingly, we express no opinion on the response.

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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of New Hanover County, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise New Hanover County's basic financial statements. We issued our report thereon dated October 31, 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 New Hanover 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 themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal and State Awards is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, North Carolina
October 31, 2013

NEW HANOVER COUNTY, NORTH CAROLINA

**SCHEDULE OF FINDINGS, RESPONSES, 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 weaknesses identified? _____ Yes X No

• Significant deficiency(s) identified that are not considered to be material weaknesses? X Yes _____ No

Non-compliance material to financial statements noted? X Yes _____ No

Federal Awards

Internal control over major federal programs:

• Material weaknesses identified? _____ Yes X No

• Significant deficiency(s) identified that are not considered to be material weaknesses identified? X 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 Section 510 (a) of Circular A-133? X Yes _____ No

NEW HANOVER COUNTY, NORTH CAROLINA

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

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

Identification of major federal programs:

<u>Federal Program/Cluster Name</u>	<u>CFDA#</u>
Medicaid Cluster	93.778, 93.777 93.775, 93.720
Child Care Development Fund Cluster	93.575, 93.596
TANF Cluster	93.558, 93.714 93.716
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557
Dollar threshold used to distinguish between Type A and Type B Programs:	\$3,000,000
Auditee qualified as low-risk auditee?	_____ Yes <u> X </u> No

NEW HANOVER COUNTY, NORTH CAROLINA

**SCHEDULE OF FINDINGS, RESPONSES, 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? _____ Yes X No
- Significant deficiency(s) identified that are not considered to be material weaknesses? X Yes _____ No

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

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

Identification of major State programs:

Program Name:

Medicaid
Subsidized Childcare Cluster
Youth Empowerment Services
Public School Building Capital Fund-Lottery

NEW HANOVER COUNTY, NORTH CAROLINA

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

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

2013-001

Finding: Social Services Trust Fund Findings and Violations

Criteria: Management should have a system in place to reduce the likelihood of errors in financial reporting and to ensure compliance with the General Statutes and other Administrative Codes (DSS and SSA).

Condition: A few trustee accounts had negative amounts during the year.

Context: While documenting the system of internal controls related to the DSS trust funds, via inquiry and examination of client detail, we noted the conditions detailed above.

Effect: Trust funds held by the County may be expended improperly, in violation of NC General Statutes and the DSS trust agreement. Potential violations may not be detected in a timely manner.

Cause: Inadequate internal controls over DSS trust funds

Questioned Costs: \$387

Recommendation: The Finance Officer of the County should review the Trust Fund detail on a regular basis to ensure that proper accounting for trust funds is occurring. Care should be taken to ensure trust fund accounts do not go negative.

Contact Person: LaVaughn Nesmith

Corrective Action Plan/Management Response: Management agrees with the finding. Steps are being taken to ensure that the County's Department of Social Services trust fund accounts do not have a negative balance. The testing performed found three accounts having a negative balance. Two of the accounts had a negative balance due to the processing of payments simultaneously which caused an available balance to show prior to both payments being made. Staff has been directed to process the different types of payments on different days to avoid this from reoccurring. The third account had a negative balance due to an incorrect account being charged. This was noted on the reconciliation, but the correcting entry had not been made timely. Staff has been directed to reconcile and make all corrections monthly. The action plan was implemented April 26, 2013.

NEW HANOVER COUNTY, NORTH CAROLINA

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

2. Findings Related to the Audit of the Basic Financial Statements (continued):

2013-002

Finding: Violation of North Carolina General Statutes - New Hanover Room Occupancy Tax Fund was over budget.

Criteria: Management should have a system in place to reduce the likelihood that violations of General Statutes occur and go undetected.

Condition: In the current year, the New Hanover Room Occupancy Tax Fund was over budget by \$497,384.

Context: While reviewing financial statements and budget reports, we noted the condition described above.

Effect: The County was in violation of certain North Carolina General Statutes.

Cause: Lack of monitoring over budgetary compliance

Recommendation: Implement additional monitoring controls, such as reviewing monthly budget to actual reports, to identify areas where County is operating over the board adopted budget.

Contact Person: Lisa Wurtzbacher

Corrective Action/Management Response: Management concurs with the recommendation. This oversight occurred due to the additional room occupancy tax revenue for the end of the fiscal year which is received and recorded by the County on a two month lag. The County is required to forward a portion of these funds to the Tourism Development Authority and other municipalities. This budget was not amended prior to the payment to the Tourism Development Authority and other municipalities to reflect these additional revenues. Management will monitor the monthly budget to actual reports for this fund and prepare projections of room occupancy tax revenues where necessary to more closely monitor budgetary compliance and to determine if a budget amendment is needed to appropriate additional room occupancy tax revenues for additional distributions of room occupancy tax to the Tourism Development Authority and other municipalities. The action plan was implemented in November 2013.

NEW HANOVER COUNTY, NORTH CAROLINA

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

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

2013-003

Finding: Computers not logged off state system.

Criteria: In accordance with the Division of Social Services Fiscal Manual, DSS employees should control physical access to the State network terminals or personal computers that are connected to the State mainframe.

Condition: Upon surprise inspection, several unattended work stations of DSS employees were logged onto the State network without anyone attending to the work stations.

Context: While performing compliance testing related to the Division of Social Services, we noted the above condition.

Effect: Unauthorized access to the State system could be obtained due to the unattended logon to the system throughout the DSS building.

Cause: Lack of proper internal controls over data security.

Questioned Costs: The finding represents an internal control issue; therefore, no questioned costs are applicable.

Recommendation: Management should reiterate the importance of securing computer terminals every time the computer is left unattended. The County should implement control procedures to require logout of workstations where access to the State DSS system is granted. The control procedures should include random verification of logout in instances where offices are unattended.

DSS Programs Affected:

US Department of Health and Human Services

Passed Through the NC Department of Health and Human Services

Medicaid Cluster	93.778/93.777/93.775/93.720
TANF Cluster	93.558/93.714/93.716
Child Care Development Fund Cluster	93.575/93.596

Contact Person: LaVaughn Nesmith

NEW HANOVER COUNTY, NORTH CAROLINA

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

3. Findings and Questioned Costs Related to the Audit of Federal and State Awards (continued)

Corrective Action/Management Response: Access to the Department of Social Services work areas are already secured through access badges. The State's network and the County's system are also set to lock automatically if left idle after a short period. Staff has received notification on the importance of securing their computers when unattended. Staff has received instruction on how to secure their computers. The supervisors have been instructed to monitor staff compliance and note in their performance reviews if any non-compliance is found. This topic has also been added to all Security and Confidentiality training classes offered at the agency for all appropriate staff. The action plan was implemented on April 26, 2013.

NEW HANOVER COUNTY, NORTH CAROLINA

**SUMMARY OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2013**

None reported in the prior year.

NEW HANOVER COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 Year Ended June 30, 2013

Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	State/ Pass-Through Grantor's Number	Grant Period	Award Amount	Expenditures		
					Federal (Direct and Pass-through)	State	Local
FEDERAL AWARDS							
US DEPT OF AGRICULTURE							
Supplemental Nutrition Assistance Program (SNAP) Cluster							
Passed-through the NC-DHHS-DSS:							
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	None	07/01/12-06/30/13	None	1,701,937	0	1,702,162
Total Supplemental Nutrition Assistance Program (SNAP) Cluster					1,701,937	0	1,702,162
Child Nutrition Cluster							
Summer Food Service Program	10.559	657670065	07/01/12-09/30/12	1,160	1,160	0	1,160
Total Child Nutrition Cluster					1,160	0	1,160
Passed-through the NC-DHHS-DWC:							
Special Supplemental Nutrition Program for Women, Infants & Children	10.557	654030065	07/01/12-06/30/13	734,760	735,030	0	100,194
Direct Benefit Payments:							
Special Supplemental Nutrition Program for Women, Infants & Children	10.557	None	07/01/12-06/30/13	None	2,936,028	0	2,936,028
Passed-through the NC-DHHS-DPH:							
WIC Breastfeeding Peer Counselor	10.557	654150065	07/01/12-06/30/13	39,344	31,212	0	31,212
WIC Regional Lactation Training Center	10.557	654160065	07/01/12-06/30/13	60,000	42,564	0	42,564
Total US Dept of Agriculture					5,447,931	0	1,802,356
							7,250,287
US DEPT OF COMMERCE							
Passed-through the NC Division of Coastal Management:							
Minor Permit Program	11.419	n/a	07/01/12-06/30/13	6,500	3,920	0	3,920
Total US Dept of Commerce					3,920	0	3,920
US DEPT OF ENERGY							
Passed-through the NC Dept of Commerce, State Energy Office:							
ARRA Smart Grid Program Grant	81.122	DE-OE0000051	05/01/12-05/31/13	10,000	10,000	0	942
Total US Dept of Energy					10,000	0	942
							10,942
US DEPT OF HUD							
CDBG - State-Administered CDBG Cluster							
Passed-through the NC Dept of Commerce:							
2010 CDBG Economic Recovery Program	14.228	10-C-2153	03/14/11-09/14/13	500,000	82,742	0	82,742
2010 CDBG Scattered Site Housing Program	14.228	10-C-2171	04/05/11-10/05/13	400,000	148,189	0	148,189
Total US Dept of HUD					230,931	0	230,931
US DEPT OF HOMELAND SECURITY							
Homeland Security							
Homeland Security Grant Hurrex 2011	97.067	2010-SS-TO-0075-1173	11/10/10-07/31/13	1,563	959	0	959
NC Urban Search and Rescue (USAR) Task Force 11	97.067	2008-GE-TB-033-1031	12/03/08-06/30/13	20,000	76	0	76
NC Urban Search and Rescue (USAR) Task Force 11	97.067	2010-SS-TO-0075-1158	08/01/10-01/31/13	45,000	22,279	0	22,279
Homeland Security-Training	97.067	2010-SS-TO-0075-1097	11/10/10-07/31/13	5,941	5,941	0	5,941
Homeland Security Point of Distribution Drill	97.067	2011-SS-001119-S01	10/15/11-08/31/14	1,500	0	0	0
Homeland Security Training Exercise	97.067	11-SS-001119-S01-1125	10/15/11-08/31/14	1,857	1,857	0	2,134
Homeland Security Community Emergency Response Team (CERT) Program	97.067	2010-SS-TO-0075-3021	09/27/10-07/31/13	2,000	1,604	0	1,604
Homeland Security EOD Render Safe Equipment and Interoperability	97.067	2011-SS-001119-1034	09/01/11-01/31/14	7,181	0	0	0
Total Homeland Security Cluster					32,716	0	277
							32,993
Staffing Adequate Fire and Emergency Response (SAFER) - FEMA							
2008 Port Security Grant - Submersible Robot	97.044	EMW-2008-FF-00797	04/30/09-04/29/14	731,680	73,872	0	167,188
2008 Port Security Grant - Dive Team Training	97.056	2008-GB-TB-K076-7016	08/01/08-07/31/12	109,770	0	0	0
2008 Port Security Grant - Helicopter Equipment	97.056	2008-GB-TB-K076-7015	08/01/08-07/31/12	270,000	0	0	0
2010 Port Security Grant - SRT, Medical and Surveillance Equipment	97.056	2010-PU-TO-K031-7003	04/11/11-05/31/13	70,000	2,308	0	2,308
2010 Port Security Grant - Harbor Patrol Project	97.056	2010-PU-TO-K031-7002	04/11/11-05/31/13	585,351	63,785	0	63,785

NEW HANOVER COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 Year Ended June 30, 2013

Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	State/ Pass-Through Grantor's Number	Grant Period	Award Amount	Expenditures		
					Federal (Direct and Pass-through)	State	Local
Passed-through the NC-DCC&PS:							
Disaster Grant - Public Assistance - Hurricane Irene	97.036	129-99129-00	07/01/11-06/30/13	None	0	0	0
Interoperable Emergency Communications (IECGP)-Flow through to NC-DCC&PS	97.055	2010-IP-T0-0052	06/01/10-05/13/13	95,689	0	0	0
Emergency Management Performance Grant (EMPG)	97.042	EMPG-2012-37129	10/01/11-09/30/13	75,482	75,482	77,378	152,860
2008 Port Security Grant - Translation Equipment	97.056	2008-GB-T8-K076-7022	08/01/08-07/31/12	6,000	0	0	0
2008 Port Security Grant - Trailer Transport Vehicle	97.056	2008-GB-T8-K076-7021	08/01/08-07/31/12	24,000	0	0	0
2008 Port Security Grant - Response Supply Trailer	97.056	2008-GB-T8-K076-7020	08/01/08-07/31/12	6,000	0	0	0
Total US Dept of Homeland Security				248,163	0	244,843	493,006
US DEPT OF JUSTICE							
JAG Program Cluster							
2009 Justice Assistance Grant Program	16.738	2009-DJ-BX-0526	08/20/09-09/30/12	146,531	0	0	0
2010 JAG for Wilmington and New Hanover County - Joint grant w/COW	16.738	2010-DJ-BX-1490	10/01/09-09/30/13	132,779	0	0	0
ARRA Edward Byrne Memorial Justice Assistance Grant - Joint grant w/COW	16.738	2009-SB-B9-1299	03/01/09-02/28/13	301,470	0	0	0
2011 JAG for Wilmington and New Hanover County - Joint grant w/COW	16.738	2011-DJ-BX-3257	09/02/11-09/30/14	107,326	0	0	0
2012 JAG for Wilmington and New Hanover County - Joint grant w/COW Rotor Blades	16.738	2012-DJ-BX-1163	10/01/11-09/30/15	84,819	0	0	0
2010 Byrne Justice Assistance Grants - Leading Into New Communities, Inc	16.738	PROJ008718	07/01/12-06/30/13	61,920	30,118	10,039	40,157
2011 JAG - LINC, Inc - New Workforce Program - 2011	16.738	PROJ008216	07/01/11-06/30/13	109,413	76,131	25,377	101,508
Total JAG Program Cluster				106,249	0	35,416	141,665
Bulletproof Vests	16.607	2011	04/01/11-08/31/13	4,180	0	0	0
Bulletproof Vests	16.607	2012	04/01/12-08/31/14	5,320	5,320	0	10,640
Public Safety Partnerships and Community Policing Grants - COPS	16.710	2010JUMWX0368	09/01/10-08/31/13	1,339,192	430,862	0	430,862
State Criminal Alien Assistance Program (SCAAP)	16.606	2009SCAAP	n/a	500	0	0	500
State Criminal Alien Assistance Program (SCAAP)	16.606	2010SCAAP	n/a	21,485	0	0	21,485
State Criminal Alien Assistance Program (SCAAP)	16.606	2011SCAAP	n/a	98,165	44,249	0	44,249
State Criminal Alien Assistance Program (SCAAP)	16.606	2012SCAAP	n/a	89,560	0	0	0
Coverdell Forensic Science Improvement Grant	16.742	2011-CD-BX-0083	10/01/11-09/30/12	14,933	14,933	0	14,933
Equitable Sharing	16.922	NC0650000	07/01/12-06/30/13	587,453	0	0	587,453
Total US Dept of Justice				1,211,051	0	40,736	1,251,787
US DEPT OF TRANSPORTATION							
Highway Planning and Construction Cluster							
Safe Routes to School	20.205	SR-5001 BO	01/30/12-12/31/14	300,000	0	0	0
Safe, Accountable, Flexible, Efficient Transportation Equity Act-Legacy for Users (SAFETEA-LU)	20.205	EB-5543	09/07/12-12/31/14	229,674	0	0	0
Total Highway Planning and Construction Cluster				0	0	0	0
Transit Services Programs Cluster							
Elderly Individual & Individuals with Disabilities Program - Section 5310	20.513	12-ED-907	07/01/11-06/30/13	112,500	55,704	5,289	66,282
Total Transit Services Programs Cluster				55,704	5,289	5,289	66,282
Highway Safety Cluster							
GHSP-DWI Enforcement Trailer	20.601	K8-13-02-29/K2-13-07-14	10/01/12-09/30/13	18,950	8,832	0	8,832
GHSP-DWI Seat Belt Enforcement	20.601	K8-13-02-28/K2-13-07-06	10/01/12-09/30/13	225,489	157,565	0	185,615
GHSP-DWI Seat Belt Enforcement Personnel/Equipment	20.601	K8-12-02-37/K2-12-07-06	10/01/11-09/30/12	442,189	61,640	0	61,640
GHSP-LEL2012	20.600	PT-12-03-03-09	10/01/11-09/30/12	10,000	1,523	0	1,523
GHSP-LEL2013	20.600	PT-13-03-03-09	10/01/12-09/30/13	20,000	2,743	0	2,743
Total Highway Safety Cluster				232,303	0	28,050	260,353
Passed-through the NC Department of Transportation:							
Rural Operating Assistance Program (ROAP) Rural General Public	20.509	None	07/01/12-06/30/13	99,928	99,928	0	109,921
Rural Operating Assistance Program (ROAP) Employment Transportation	20.509	None	07/01/12-06/30/13	36,288	36,288	0	36,288
Rural Operating Assistance Program (ROAP) Elderly and Disabled (EDTAP)	20.509	None	07/01/12-06/30/13	107,933	107,933	0	107,933
Total US Dept of Transportation				532,156	5,289	43,332	580,777
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE							
Retired Senior Vol. Program	94.002	12SR135573	04/01/13-03/31/14	111,097	17,597	0	7,542
Retired Senior Vol. Program	94.002	12SR135573	04/01/12-03/31/13	111,097	63,855	0	19,862
Total Corporation for National and Community Service				81,452	0	27,404	108,856

NEW HANOVER COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 Year Ended June 30, 2013

Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	State/ Pass-Through Grantor's Number	Grant Period	Award Amount	Expenditures			
					Federal (Direct and Pass-through)	State	Local	Total
ELECTION ASSISTANCE COMMISSION								
Passed-through NC State Board of Elections: HAVA Title I	39.011	None	07/01/12-06/30/13	8,671	8,671	0	0	8,671
Total Election Assistance Commission				8,671	8,671	0	0	8,671
US FISH AND WILDLIFE/NAWCA								
Passed-through The Nature Conservancy Southeastern NC Wetlands Initiative II - Ramsay Tract	15.623	FWS NHC 070112	08/20/12-05/21/14	110,509	6,240	0	0	6,240
Total US Fish and Wildlife/NAWCA				110,509	6,240	0	0	6,240
NATIONAL ENDOWMENT FOR THE HUMANITIES								
Passed-through Arts Midwest: The Big Read	45.054	FY14-19936	04/19/13-06/30/14	16,000	0	0	0	0
Total National Endowment for the Humanities				16,000	0	0	0	0
OFFICE OF LIBRARY SERVICES-INSTITUTE OF MUSEUM AND LIBRARY SERVICES								
Passed-through State Library of North Carolina: Library Services & Technology Act (LSTA) Project Digitization Grant	45.310	None	07/01/12-06/30/13	32,000	31,010	0	3,289	34,299
Library Services & Technology Act (LSTA) EZ Technology Grant	45.310	None	07/01/12-06/30/13	23,996	23,996	0	7,042	31,038
Total Office of Library Services-Institute of Museum and Library Services				55,996	55,006	0	10,331	65,337
US DEPT OF HEALTH & HUMAN SERVICES								
Aging Cluster								
Case Assistance & Information	93.044	None	07/01/12-06/30/13	175,407	165,584	9,823	32,651	208,058
Transportation	93.044	None	07/01/12-06/30/13	49,979	47,180	2,799	95,095	145,074
Congregate Nutrition	93.045	None	07/01/12-06/30/13	98,643	93,119	5,524	46,085	144,728
Home-Delivered Meals	93.045	None	07/01/12-06/30/13	323,644	305,520	18,124	124,198	447,842
Congregate-USDA	93.053	None	07/01/12-06/30/13	None	7,375	0	7,375	7,375
Home Delivered-USDA	93.053	None	07/01/12-06/30/13	None	43,598	0	0	43,598
Total Aging Cluster				662,376	662,376	36,270	298,029	996,675
Immunization Cluster								
Immunization Action Plan	93.268	657150065	07/01/12-06/30/13	37,604	37,604	0	357,454	395,058
Total Immunization Cluster				37,604	37,604	0	357,454	395,058
TANF Cluster								
Work Firs/TANF Administration	93.558	None	07/01/12-06/30/13	None	1,999,939	0	2,442,499	4,442,438
Special Children Adoption Direct Benefit Payments	93.558	None	07/01/12-06/30/13	None	13,200	0	0	13,200
TANF Payments & Penalties Direct Benefit Payments	93.558	None	07/01/12-06/30/13	None	1,024,056	(418)	2,061	1,025,699
Family Planning - Temporary Assistance for Needy Families	93.558	651510065	10/01/12-06/30/13	14,707	14,707	0	155	14,862
Total TANF Cluster				14,707	3,051,902	(418)	2,444,715	5,496,199
Subsidized Child Care Cluster								
Child Care Development Fund Cluster	93.596	None	07/01/12-06/30/13	None	284,746	0	0	284,746
Child Care Development Fund-Discretionary	93.575	None	07/01/12-06/30/13	None	2,813,350	0	0	2,813,350
Child Care and Development Fund-Mandatory	93.596	None	07/01/12-06/30/13	None	1,264,505	0	0	1,264,505
Child Care and Development Fund-Match	93.596	None	07/01/12-06/30/13	None	683,921	204,449	0	888,370
Total Child Care Development Fund Cluster				None	5,056,522	204,449	0	5,260,971
Temporary Assistance for Needy Families	93.558	None	07/01/12-06/30/13	None	1,624,211	0	0	1,624,211
Social Security Block Grant	93.667	None	07/01/12-06/30/13	None	4,899	0	0	4,899
Foster Care Title IV-E	93.658	None	07/01/12-06/30/13	None	69,427	33,251	0	102,678
Smart Start	None	None	07/01/12-06/30/13	None	0	240	0	240
State Appropriations	None	None	07/01/12-06/30/13	None	0	215,468	0	215,468
TANF-MOE	None	None	07/01/12-06/30/13	None	0	830,408	0	830,408
Total Subsidized Child Care Cluster				None	6,755,059	1,283,816	0	8,038,875

NEW HANOVER COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 Year Ended June 30, 2013

Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	State/ Pass-Through Grantor's Number	Grant Period	Award Amount	Expenditures			
					Federal (Direct and Pass-through)	State	Local	
Total							Total	
Medicaid Cluster								
Medical Assistance Direct Benefit Payments	93.778	None	07/01/12-06/30/13	None	133,063,547	73,922,283	26,810	207,002,640
Medical Assistance Program Administration	93.778	None	07/01/12-06/30/13	None	2,602,358	77,206	2,494,778	5,174,342
Speech and Hearing	93.778	653240065	07/01/12-06/30/13	63,900	5,374	0	0	5,374
Total Medicaid Cluster					135,661,279	73,999,489	2,521,588	212,182,356
Foster Grandparent/Senior Companion Cluster								
Foster Grandparent Program	94.011	10FSNC001	07/01/12-06/30/13	159,055	159,055	0	32,069	191,124
Total Foster Grandparent/Senior Companion Cluster					159,055	0	32,069	191,124
Passed-through the NC-DHHS-DOA and Cape Fear Council of Government:								
Senior Center	93.667	None	07/01/12-06/30/13	44,733	43,480	1,253	21,019	65,752
In Home Aid	93.667	None	07/01/12-06/30/13	217,634	211,540	6,094	0	217,634
Adult Day Care	93.667	None	07/01/12-06/30/13	106,542	103,559	2,983	0	106,542
Title III-Health Promotions-Aging	93.043	None	07/01/12-06/30/13	4,000	154	9	18	181
Title III-Health Promotions-Aging-Family Caregiver Support	93.052	None	07/01/12-06/30/13	31,500	0	31,500	0	31,500
Total Passed-through the NC-DHHS-DOA and Cape Fear Council of Government					358,733	41,839	21,037	421,609
Permanency Planning and Adoption Subsidy:								
Permanency Planning Administration	93.645	None	07/01/12-06/30/13	None	77,448	3,841	27,096	108,385
CWS Adoption Subsidy Direct Benefit Payments	93.645	None	07/01/12-06/30/13	None	648,638	919,171	464,775	2,032,584
Total Permanency Planning and Adoption Subsidy					726,086	923,012	491,871	2,140,969
Administration for Children and Families								
Passed-through the NC-DHHS-DSS:								
Family Preservation	93.556	None	07/01/12-06/30/13	None	23,278	0	0	23,278
Refugee Assistance Payment Direct Benefit Payments	93.566	None	07/01/12-06/30/13	None	5,020	0	0	5,020
Refugee Assistance Administration	93.566	None	07/01/12-06/30/13	None	153	0	0	153
AFDC - Direct Benefit Payments and Penalties	93.560	None	07/01/12-06/30/13	None	(594)	(163)	(163)	(920)
AFDC Unemployed Parents	93.560	None	07/01/12-06/30/13	None	(19)	(6)	(6)	(30)
AFDC-Transitional Child Care	93.560	None	07/01/12-06/30/13	None	(134)	0	0	(134)
Title IV-D Administration	93.563	None	07/01/12-06/30/13	None	1,298,247	0	668,794	1,967,041
CIP/Low Income Energy Assistance Administration	93.568	None	07/01/12-06/30/13	None	1,413,309	0	1,413,309	2,826,618
SSBG Administration	93.667	None	07/01/12-06/30/13	None	771,865	93,520	256,368	1,121,753
LINKS Administration	93.674	None	07/01/12-06/30/13	None	76,786	19,196	0	95,982
Independent Living Transitional Direct Benefit Payments	93.674	None	07/01/12-06/30/13	None	33,217	33,217	0	66,434
Total Administration for Children and Families					3,621,128	112,547	924,994	4,658,669
Foster Care and Adoption Cluster								
Passed-through the NC-DHHS-DSS:								
Title IV-E Administration	93.658	None	07/01/12-06/30/13	None	922,659	145,823	772,291	1,840,773
Title IV-E Foster Care	93.658	None	07/01/12-06/30/13	None	628,766	176,686	197,694	1,003,146
Title IV-E Adoption Direct Benefit Payments Subsidy and Vendor	93.659	None	07/01/12-06/30/13	None	1,384,033	368,617	368,617	2,121,267
Title IV-E Adoption Administration	93.659	None	07/01/12-06/30/13	None	110,155	0	109,560	219,715
State Foster Home	None	None	07/01/12-06/30/13	None	0	546,561	546,558	1,093,119
Foster Care At Risk Maximization	None	None	07/01/12-06/30/13	None	0	9,741	5,147	14,888
Foster Care Special Provision Direct Benefit Payments	None	None	07/01/12-06/30/13	None	0	5,804	0	5,804
SC/SA Domiciliary Care	None	None	07/01/12-06/30/13	None	0	1,254,571	1,254,571	2,509,142
Total Foster Care and Adoption Cluster					3,045,613	2,507,803	3,254,438	8,807,854
Passed-through the NC-DHHS-DSS:								
State Children's Insurance Program - NC Health Choice Administration	93.767	None	07/01/12-06/30/13	None	118,560	6,541	31,144	156,245
Total Passed-through the NC-DHHS-DSS					118,560	6,541	31,144	156,245
Passed-through the NC Department of Insurance:								
RSVP Seniors' Health Insurance Information Program (SHIIP)	93.048	RQ16625217	01/30/13-06/30/13	1,000	1,000	0	1	1,001
Seniors' Health Insurance Information Program (SHIIP)	93.779	RQ16100809	07/01/12-06/30/13	7,136	7,136	0	0	7,136
Total Health Care Finance Administration					8,136	0	1	8,137

NEW HANOVER COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 Year Ended June 30, 2013

Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	State/ Pass-Through Grantor's Number	Grant Period	Award Amount	Expenditures			
					Federal (Direct and Pass-through)	State	Local	
Centers for Disease Control Passed-through the NC-DHHS-DPH:								
Tobacco Prevention	93.283	0654510065	07/01/12-06/30/13	61,815	61,212	0	1,196	62,408
Breast & Cervical Cancer Control	93.283	654520065	07/01/12-06/30/13	25,465	25,465	0	38,712	64,177
Wisewoman	93.283	654650065	07/01/12-06/30/13	25,850	25,850	0	1,593	27,443
Biodefense-Preparedness and Response	93.069	655140065	07/01/12-06/30/13	102,840	32,792	0	9,242	42,034
HIV Education, Counseling & Testing	93.940	655410065	07/01/12-06/30/13	28,000	28,000	0	628,644	656,644
TB Control-CDC	93.116	655520065	07/01/12-06/30/13	39,133	40,273	0	0	40,273
Asthma	93.070	658300065	07/01/12-06/30/13	11,920	11,920	0	0	11,920
Capacity Building Minigrants	93.283	658620065	07/01/12-06/30/13	2,500	2,500	0	11,105	13,605
Healthy Communities	93.991	658860065	04/01/13-05/31/13	12,480	12,480	0	4,562	17,042
Total Centers for Disease Control				240,492	240,492	0	695,054	935,546
Health Resources and Services Administration Passed-through the NC-DHHS-DWC:								
Maternal Health	93.994	651010065	07/01/12-06/30/13	121,115	111,022	0	189,244	300,266
Pregnancy Care Management	93.994	651070065	07/01/12-06/30/13	17,580	16,115	0	48,004	64,119
Family Planning - Maternal and Child Health Services Block Grant	93.994	651510065	07/01/12-06/30/13	69,654	62,762	0	0	62,762
Care Coordination for Children	93.994	653180065	07/01/12-06/30/13	70,843	70,689	0	127,882	198,551
Child Health-Maternal and Child Health Services Block Grant	93.994	653510065	07/01/12-06/30/13	100,099	95,625	0	50,949	146,574
Child Fatality	93.994	653520065	07/01/12-06/30/13	1,015	1,012	0	0	1,012
Breast and Cervical Cancer Control Plus	93.256	658900065	03/01/13-06/30/13	8,803	8,803	0	385	9,188
Total Health Resources and Services Administration				366,008	366,008	0	416,464	782,472
Health Resources and Services Administration for Children & Families Refugee Health Assessment	93.576	655830065	07/01/12-06/30/13	3,500	2,933	0	7,111	10,044
Total Health Resources and Services Administration for Children & Families				3,500	2,933	0	7,111	10,044
Office of Population Affairs Family Planning - Title X	93.217	651510065	07/01/12-06/30/13	45,173	39,566	0	559,450	599,016
Total Office of Population Affairs				45,173	39,566	0	559,450	599,016
Total US Dept of Health & Human Services				154,854,530	78,910,899	12,055,419	245,820,848	
OTHER FEDERAL AWARDS								
US DEPT OF DEFENSE Passed-through the Corps of Engineers:								
Mosquito Control	None	W912PM-11-P-0048	01/01/12-12/31/12	20,000	17,801	0	1,878	19,679
Mosquito Control	None	W912PM-11-P-0043	01/01/12-12/31/12	21,300	6,514	0	15,294	21,808
Mosquito Control	None	W912PM-11-P-0048	01/01/13-12/31/13	23,000	10,434	0	0	10,434
Mosquito Control	None	W912PM-11-P-0043	01/01/13-12/31/13	25,000	15,028	0	0	15,028
Total US Dept of Defense				49,777	49,777	0	17,172	66,949
US CONSUMER PRODUCT SAFETY COMMISSION Pool Inspection Services	None	None	04/12/12-09/30/13	16,000	16,000	0	0	16,000
Total US Consumer Product Safety Commission				16,000	16,000	0	0	16,000
US DEPT OF HEALTH & HUMAN SERVICES Passed-through the NC-DHHS-DSS: Adoption/Foster Care Administration	93.658	None	07/01/12-06/30/13	None	971,850	101,831	0	1,073,681
Total US Dept of Health & Human Services				None	971,850	101,831	0	1,073,681
Total Federal Awards				163,727,678	79,018,019	14,242,535	256,988,232	

NEW HANOVER COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 Year Ended June 30, 2013

Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	State/ Pass-Through Grantor's Number	Grant Period	Award Amount	Expenditures			
					Federal (Direct and Pass-through)	State	Local	Total
STATE AWARDS								
NC-DEPT OF CULTURAL RESOURCES								
State Aid to Public Libraries		None	07/01/12-06/30/13	176,675	0	176,675	0	176,675
Total NC Dept of Cultural Resources					0	176,675	0	176,675
NC-DENR-DIVISION OF PARKS & RECREATION								
PARTF - Smith Creek Park		2009-602	11/01/09-10/31/12	500,000	0	0	0	0
PARTF - Castle Hayne Park Acquisition		2012-696	07/01/12-06/30/15	287,817	0	258,272	258,273	516,545
Total NC-DENR-Division of Parks & Recreation					0	258,272	258,273	516,545
NC-DENR-DIVISION OF ENVIRONMENTAL ASSISTANCE AND OUTREACH								
Mercury Products Recycling Grant Program		Contract No. 5239	04/29/13-04/28/14	6,225	0	2,616	0	2,616
Total NC-DENR-Division of Environmental Assistance and Outreach					0	2,616	0	2,616
NC DEPT OF COMMERCE								
Grassroots Science Program Cape Fear Museum		G-40431003713MUS	07/01/12-06/30/13	126,365	0	126,365	15,795	142,160
Total NC Dept of Commerce					0	126,365	15,795	142,160
NC-DHHS-DPH								
General Health		651100065	07/01/12-06/30/13	142,003	0	142,003	1,955,498	2,097,501
Family Planning - Women's Health Service Fund		651510065	07/01/12-06/30/13	13,518	0	12,471	0	12,471
Breast and Cervical Cancer Control - State Funding		654520065	07/01/12-06/30/13	3,825	0	4,271	0	4,271
Communicable Disease		655100065	07/01/12-06/30/13	7,904	0	7,904	340,944	348,848
HIV/STD Non-Traditional Sites		655340065	07/01/12-06/30/13	100,000	0	74,769	1,162	75,931
TB Control		655510065	07/01/12-06/30/13	38,061	0	38,061	285,981	324,042
TB Medical		655540065	07/01/12-06/30/13	2,271	0	2,271	23,830	26,101
Interpreters Grant II		658080065	07/01/12-06/30/13	20,900	0	20,900	23,526	44,426
Environmental Health		658730065	07/01/12-06/30/13	4,000	0	4,000	380,226	384,226
Env - Food and Lodging		658740065	04/01/12-06/30/13	33,397	0	33,397	752,837	786,234
State Aid for Mosquito Control		658780065	07/01/12-06/30/13	2,805	0	2,993	0	2,993
Health Communities		658860065	07/01/12-06/30/13	6,206	0	6,287	0	6,287
Total NC-DHHS-DPH					0	349,327	3,764,004	4,113,331
NC-DHHS-DCD								
DCD Smart Start Administration		None	07/01/12-06/30/13	None	0	1,435	0	1,435
NC-DHHS-DSS								
Passed-through Smart Start of New Hanover County:								
Smart Start of NHC-Library Growing Readers		3-13-3-03-0201	07/01/12-06/30/13	81,144	0	81,144	403	81,547
Smart Start of NHC-Library Raising a Reader		3-13-3-03-0431	07/01/12-06/30/13	66,443	0	66,443	23	66,466
Total NC-DHHS-DCD					0	149,022	426	149,448
NC-DHHS-DSS Administration:								
Energy Assistance		None	07/01/12-06/30/13	None	0	46,995	0	46,995
Special Assistance for Adults		None	07/01/12-06/30/13	None	0	24,777	68,715	93,492
Total NC-DHHS-DSS					0	71,772	68,715	140,487
NC-DEPT OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION								
Teen Court		965-10950	07/01/12-06/30/13	46,374	0	46,374	0	46,374
Community Services and Restitution, Level II		965-11567	11/01/11-10/31/12	51,527	0	14,573	0	14,573
Youth Empowerment Services		965-10752	07/01/11-06/30/13	382,469	0	382,469	103,467	485,936
JCPC Administrative		965-11455	07/01/12-06/30/13	4,501	0	2,910	0	2,910
Community Services and Restitution, Level II		965-11567	11/01/12-10/31/13	38,837	0	21,829	0	21,829
Total NC Dept of Juvenile Justice & Delinquency Prevention					0	488,155	103,467	571,622

NEW HANOVER COUNTY, NORTH CAROLINA
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 Year Ended June 30, 2013

Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	State/ Pass-Through Grantor's Number	Grant Period	Award Amount	Expenditures			Total
					Federal (Direct and Pass-through)	State	Local	
NC-DEPT OF PUBLIC INSTRUCTION								
Public School Building Capital Fund-Lottery		None	None	None	0	2,114,057	0	2,114,057
Total NC Dept of Public Instruction					0	2,114,057	0	2,114,057
NC DEPT OF TRANSPORTATION								
Small Construction Bike Lanes		42523	None	160,000	0	0	40,000	40,000
Total NC Dept of Transportation					0	0	40,000	40,000
NC DIVISION OF AGING AND ADULT SERVICES								
Passed through Cape Fear Council of Governments					0	11,752	4,581	16,333
Senior Center General Purpose		NC-15	11/29/12-06/30/13	15,669	0	2,394	0	2,394
Operation Fan Heat Relief		NC-15	07/01/12-06/30/13	2,394	0	14,146	4,581	18,727
Total NC Division of Aging					0	14,146	4,581	18,727
Total State Awards					0	3,730,407	4,255,261	7,985,668
Total Federal and State Awards					\$163,727,678	\$82,748,426	\$18,497,796	\$264,973,900

NEW HANOVER COUNTY, NORTH CAROLINA

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

NOTE 1: GENERAL

The accompanying Schedule of Expenditures of Federal and State Awards represents the activity of all Federal and State award programs received directly or indirectly (flow through) of New Hanover County, North Carolina, primary government. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the *State Single Audit Implementation Act*.

NOTE 2: BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal and State Awards is generally presented using the modified accrual basis of accounting, which is described in Note 1 to the County's basic financial statements.

NOTE 3: RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

Substantially all Federal and State award programs are accounted for in the County's governmental funds. Direct benefit payments, which are payments paid directly to recipients by the State from Federal and State monies on behalf of the County, are disclosed as additional aid to County recipients, but are not recorded in the basic financial statements because they are not revenues and expenditures of the County.

NOTE 4: PROGRAM CLUSTERS

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, Permanency Planning and Adoption Subsidy, and Aging.

NOTE 5: SUBRECIPIENTS

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

<u>Flow-Through Agency</u>	<u>CFDA Number</u>	<u>Amount</u>
Leading Into New Communities	16.738	\$ 61,920
Leading Into New Communities	16.738	109,413
Cape Fear Public Transportation Authority	20.509	200,976
NC Dept. Crime Control & Pub Safety	97.055	95,689