

**IREDELL COUNTY  
NORTH CAROLINA**

**COMPLIANCE LETTERS**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

# IREDELL COUNTY, NORTH CAROLINA

## COMPLIANCE LETTERS FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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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  
Iredell County  
Statesville, 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, each major fund, and the aggregate remaining fund information of Iredell County, North Carolina, as of and for the year ended June 30, 2016, not presented here, and the related notes to the financial statements, which collectively comprise Iredell County's basic financial statements, and have issued our report thereon dated November 21, 2016.

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

In planning and performing our audit of the financial statements, we considered Iredell 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 Iredell 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. 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 Iredell County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of This Report**

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

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

Martin Starnes & Associates, CPAs, P.A.  
Hickory, North Carolina  
November 21, 2016

# 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 In Accordance With Uniform Guidance And The State Single Audit Implementation Act**

### **Independent Auditor's Report**

To the Board of Commissioners  
Iredell County  
Statesville, North Carolina

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

We have audited the compliance of Iredell County, North Carolina with the types of compliance requirements described in the *OMB Compliance Supplement* and the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that could have a direct and material effect on each of Iredell County's major federal programs for the year ended June 30, 2016. Iredell County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

#### **Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Iredell 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the State Single Audit Implementation Act. Those standards, the Uniform Guidance, and the State Single Audit Implementation Act require that we plan and perform the audit to obtain reasonable assurance about whether 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 Iredell 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 Iredell County's compliance.

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

In our opinion, Iredell 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, 2016.

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

Management of Iredell 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 Iredell County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Iredell 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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Iredell County, North Carolina, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise Iredell County's basic financial statements. We issued our report thereon dated November 21, 2016, 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 Iredell County's basic financial statements. The accompanying Schedule of Expenditures of Federal and State Awards is presented for purposes of additional analysis as required by the Uniform Guidance and the State Single

Audit Implementation Act and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal and State Awards is fairly stated in all material respects in relation to the financial statements as a whole.

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

Martin Starnes & Associates, CPAs, P.A.  
Hickory, NC  
November 21, 2016

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

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## **Report On Compliance For Each Major State Program; Report On Internal Control Over Compliance; Report On The Schedule Of Expenditures Of Federal And State Awards In Accordance With Uniform Guidance And The State Single Audit Implementation Act**

### **Independent Auditor's Report**

To the Board of Commissioners  
Iredell County  
Statesville, North Carolina

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

We have audited the compliance of Iredell County, North Carolina 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 Iredell County's major State programs for the year ended June 30, 2016. Iredell 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 Iredell County's major State programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and applicable sections of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as described in the *Audit Manual for Governmental Auditors in North Carolina*, and the State Single Audit Implementation Act. Those standards, the Uniform Guidance, and the State Single Audit Implementation Act, require that we plan and perform the audit to obtain reasonable assurance about whether 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 Iredell County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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Toll Free Both Locations 1-800-948-0585 ♦ Website: [www.martinstarnes.com](http://www.martinstarnes.com)



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 Iredell County's compliance.

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

In our opinion, Iredell 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, 2016.

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

Management of Iredell 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 Iredell County's internal control over compliance with the requirements that could have a direct and material effect on a major State program in order to determine our 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 the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Iredell 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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Iredell County, North Carolina, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise Iredell County's basic financial statements. We issued our report thereon dated November 21, 2016, 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 Iredell County's basic financial statements. The accompanying Schedule of Expenditures of Federal and State Awards is presented for purposes of additional analysis as required by the Uniform Guidance and the State Single Audit Implementation Act and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal and State Awards is fairly stated in all material respects in relation to the financial statements as a whole.

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

Martin Starnes & Associates, CPAs, P.A.  
Hickory, NC  
November 21, 2016

**IREDELL COUNTY, NORTH CAROLINA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2016**

**1. Summary of Auditor's Results**

**Financial Statements**

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

- Material weakness identified? No
- Significant deficiency identified? None reported

Non-compliance material to financial statements noted No

**Federal Awards**

Internal control over major federal programs:

- Material weakness (es) identified? No
- Significant deficiency(s) identified? None reported

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516 (a)? No

Identification of major federal programs:

<b><u>Federal Program</u></b>	<b><u>CFDA Number</u></b>
Medicaid Cluster	93.778, 93.777, 93.775
Children's Health Insurance Program	93.767
Foster Care - Title IV-E	93.658

Dollar threshold used to distinguish between Type A and Type B Programs \$3,000,000

Auditee qualified as low-risk auditee? Yes

**IREDELL COUNTY, NORTH CAROLINA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2016**

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

**State Awards**

Internal control over major state programs:

- Material weakness (es) identified? No
- Significant deficiency(s) identified? 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 Program  
 Children's Health Insurance Program - N.C. Health Choice  
 State/County Special Assistance for Adults - DPB

**2. Financial Statement Findings**

None reported

**2. Federal Award Findings and Questioned Costs**

None reported

**3. State Award Findings and Questioned Costs**

None reported

**IREDELL COUNTY, NORTH CAROLINA**  
**SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS**  
**FOR THE YEAR ENDED JUNE 30, 2016**

None reported.

**IREDELL COUNTY, NORTH CAROLINA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**For the Year Ended June 30, 2016**

Grantor/Pass-through Grantor/Program Title I(a)	Federal CFDA Number 1(b)	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures 1(c)(d),2	State Expenditures 1(d)	Passed-through to Subrecipients 1(e)	Local Expenditures 1(d)
<b>Federal Awards:</b>						
<u>U.S. Dept. of Agriculture</u>						
Passed-through the N.C. Dept. of Health and Human Services:						
Division of Social Services:						
<u>Supplemental Nutrition Assist. Program Cluster:</u>						
Administration:						
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	WC 302	\$ 741,686	\$ -	\$ -	\$ 741,685
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program Incentive	10.561	WC 302	-	2,573	-	-
Total Supplemental Nutrition Assist. Program Cluster			<u>741,686</u>	<u>2,573</u>	<u>-</u>	<u>741,685</u>
Passed-through the N.C. Dept. of Health and Human Services:						
Division of Public Health:						
Administration:						
Special Supplemental Nutrition Program for Women, Infants, & Children	10.557	DPH WIC	678,971	-	-	223,604
Direct Benefit Payments:						
Special Supplemental Nutrition Program for Women, Infants, & Children	10.557	DPH WIC	2,651,698	-	-	-
Total U.S. Department of Agriculture			<u>4,072,355</u>	<u>2,573</u>	<u>-</u>	<u>965,289</u>
<u>U.S. Department of Housing and Urban Development</u>						
Office of Community Planning and Development						
Passed-through N.C. Department of Commerce:						
Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228	12-C-2434	182,650	-	-	-
Total U.S. Dept of Housing and Urban Dev			<u>182,650</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>U.S. Dept. of Justice</u>						
Direct Program:						
Equitable Sharing Program	16.922	XXXX	71,362	-	-	-
Office of Community Oriented Policing Services						
Direct Program:						
Recovery Act - Edwards Byrne Memorial Competitive Grant Program	16.808	XXXX	40,566	-	-	-
Passed-through N.C. Dept of Public Safety:						
JAG Program Cluster:						
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2015-DJ-BX0482	14,086	-	-	-
Total JAG Program Cluster			<u>14,086</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total U.S. Dept. of Justice			<u>126,014</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>U.S. Dept. of Transportation</u>						
<u>Federal Transit Administration</u>						
Passed-through the N.C. Department of Transportation:						
Highway Planning and Construction Cluster						
Federal Aid Highway Program	20.205	XXXX	-	62,400	-	-
Total Highway Planning and Construction Cluster			<u>-</u>	<u>62,400</u>	<u>-</u>	<u>-</u>
Formula Grants for Rural Areas	20.509	16-CT-024	309,055	109,474	-	-
Transit Services Programs Cluster:						
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	16-ED-024	76,942	-	-	-
Job Access and Reverse Commute Program	20.516	14-JA-024	57,556	-	-	-
Total Transit Services Programs Cluster			<u>134,498</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total U.S. Dept. of Transportation			<u>443,553</u>	<u>171,874</u>	<u>-</u>	<u>-</u>
<u>Institute of Museum and Library Services</u>						
Passed-through to State Library Administrative Agencies						
Grants to States	45.310	NC-15-19	12,394	-	-	1,042
Total Institute of Museum and Library Services			<u>12,394</u>	<u>-</u>	<u>-</u>	<u>1,042</u>
<u>U. S. Department of Homeland Security</u>						
Passed-through N.C. Dept. of Public Safety:						
Division of Emergency Management:						
Emergency Management Performance Grant	97.042	EMW-2015-EP-00011	52,028	-	-	52,917
Hazard Mitigation Grant	97.039	HMPG 4019-007	1,104	-	-	-
Total U. S. Department of Homeland Security			<u>53,132</u>	<u>-</u>	<u>-</u>	<u>52,917</u>

**IREDELL COUNTY, NORTH CAROLINA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**For the Year Ended June 30, 2016**

Grantor/Pass-through Grantor/Program Title I(a)	Federal CFDA Number 1(b)	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures 1(c)(d),2	State Expenditures 1(d)	Passed-through to Subrecipients 1(e)	Local Expenditures 1(d)
<u>U.S. Dept. of Health &amp; Human Services</u>						
Centers for Medicare and Medicaid Services:						
Passed-through NC Dept. of Health and Human Services:						
Division of Public Health:						
Public Health Emergency Preparedness	93.069	WC 302	10,000	-	-	-
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP)						
Aligned Cooperative Control Programs	93.074	WC 302	60,937	-	-	36,732
Project Grants and Cooperative Agreements for Preventive Health and Health Services Block						
Grant funded solely with Prevention and Public Health Funds (PPHF)	93.758	WC 302	46,991	-	-	284,209
Preventive Health Services Sexually Transmitted Diseases Control Grants	93.977	WC 302	510	-	-	-
<b>Total Aging Cluster</b>			<b>118,438</b>	<b>-</b>	<b>-</b>	<b>320,941</b>
Division of Social Services:						
<u>Temporary Assistance for Needy Families Cluster:</u>						
Temporary Assistance for Needy Families (TANF) / Work First	93.558	WC 302	78,041	-	-	462,499
Special Adoption Assistance	93.558	WC 302	102,000	-	-	-
Temporary Assistance for Needy Families	93.558	WC 302	16,867	-	-	-
TANF Payments and Penalties	93.558	WC 302	491,380	-	-	-
TANF / Work First - Direct Benefit Payments	93.558	WC 302	777,753	-	-	999,255
<b>Total TANF Cluster</b>			<b>1,466,041</b>	<b>-</b>	<b>-</b>	<b>1,461,754</b>
<u>Foster Care and Adoption Cluster (Note 3):</u>						
Foster Care - Title IV-E	93.658	WC 302	596,258	88,301	-	475,661
Adoption Assistance	93.659	WC 302	49,586	-	-	49,586
Foster Care - Title IV-E - Direct Benefit Payments	93.658	WC 302	385,199	121,668	-	124,146
Foster Care - State Foster Home	93.658	WC 302	113,756	-	-	2,609
Adoption Assistance - Direct Benefit Payments	93.659	WC 302	919,331	237,388	-	237,388
<b>Total Foster Care and Adoption Cluster (Note 3)</b>			<b>2,064,130</b>	<b>447,357</b>	<b>-</b>	<b>889,390</b>
Child Support Enforcement	93.563	WC 302	1,004,304	-	-	517,369
Promoting Safe and Stable Families	93.556	WC 302	39,878	-	-	-
Refugee and Entrant Assistance - State Administered Program	93.566	WC 302	1,267	-	-	-
<b>Total Refugee and Entrant Assistance</b>			<b>1,267</b>	<b>-</b>	<b>-</b>	<b>-</b>
Low-Income Home Energy Assistance:						
Administration	93.568	WC 302	68,588	-	-	-
Energy Assistance Payments- Direct Benefit Payments	93.568	WC 302	319,100	-	-	-
Crisis Intervention Program	93.568	WC 302	419,907	-	-	-
<b>Total Low-Income Home Energy Assistance</b>			<b>807,595</b>	<b>-</b>	<b>-</b>	<b>-</b>
Stephanie Tubbs Jones Child Welfare Services Program:						
Permanency Planning - Families for Kids	93.645	WC 302	40,545	-	-	13,515
<b>Total Stephanie Tubbs Jones Child Welfare Services Program</b>			<b>40,545</b>	<b>-</b>	<b>-</b>	<b>13,515</b>
Social Service Block Grant - Other Service and Training	93.667	WC 302	262,941	28,947	-	97,296
Chafee Foster Care Independence Program	93.674	WC 302	24,011	5,127	-	-
Division of Aging and Adult Services:						
Division of Social Services:						
Social Services Block Grant - State In Home Service Fund	93.667	WC 302	29,764	-	-	4,252
Social Services Block Grant - Adult Protective Services	93.667	WC 302	72,494	-	-	13,557
Social Services Block Grant - State Adult Day Care	93.667	WC 302	60,466	49,630	-	15,728

**IREDELL COUNTY, NORTH CAROLINA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**For the Year Ended June 30, 2016**

Grantor/Pass-through Grantor/Program Title I(a)	Federal CFDA Number 1(b)	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures 1(c)(d),2	State Expenditures 1(d)	Passed-through to Subrecipients 1(e)	Local Expenditures 1(d)
Division of Child Development and Early Education: Subsidized Child Care (Note 3):						
<u>Child Care Development Fund Cluster:</u>						
Division of Social Services:						
Child Care Mandatory and Matching Funds of the Child Care and Development Fund-Administration	93.596	WC 302	134,156	-	-	-
Division of Child Development:						
Child Care and Development Block Grant	93.575	WC 302				-
Childcare Mandatory and Matching Funds of the Child Care and Development Fund- Mandatory	93.596	WC 302	367,522	-	367,522	-
Childcare Mandatory and Matching Funds of the Child Care and Development Fund- Match	93.596	WC 302	1,008,141	461,397	1,469,538	-
Child Care and Development Block Grant- Discretionary	93.575	WC 302	1,440,522	-	1,440,522	-
Total Child Care Development Fund Cluster			2,950,341	461,397	3,277,582	-
Temporary Assistance for Needy Families State Program	93.558	WC 302	309,798	-	309,798	-
Foster Care Title IV-E	93.658	WC 302	19,636	10,060	29,696	-
State Appropriations			-	531,842	531,842	-
Temporary Assistance for Needy Families - MOE			-	257,497	257,497	-
Total Subsidized Child Care (Note 3)			3,279,775	1,260,796	4,406,415	-
Passed-through the N.C. Dept. of Health and Human Services:						
<u>Medicaid Cluster:</u>						
Division of Medical Assistance:						
Direct Benefit Payments:						
Medical Assistance Program	93.778	DMA 2016	106,617,168	56,573,625	-	-
Division of Social Services:						
Administration:						
Medical Assistance Program	93.778	DMA 2016	2,808,292	9,625	-	1,115,591
Total Medicaid Cluster			109,425,460	56,583,250	-	1,115,591
Children's Health Insurance Program:						
Administration	93.767	DMA 2016	100,993	2,723	-	419
Direct Benefit Payments	93.767	DMA 2016	3,192,990	233,608	-	41
Total Children's Health Insurance Program			3,293,983	236,331	-	460
<u>Centers for Disease Control and Prevention</u>						
Passed-through the N.C. Dept. of Health and Human Services:						
Division of Public Health:						
Project Grants and Cooperative Agreements for Tuberculosis Control Program	93.116	146027249	43	-	-	-
Immunization Cooperative Agreements	93.268	133163149	25,631	-	-	534,992
<u>Health Resources and Service Administration</u>						
Passed-through the N.C. Dept. of Health and Human Services:						
Division of Public Health:						
Maternal and Child Health Services Block Grant to the States	93.994	133253580049	91,913	68,943	-	1,774,945
<u>Office of Population Affairs</u>						
Passed-through the N.C. Dept. of Health and Human Services:						
Office of Population Affairs:						
Family Planning Services	93.217	1381592A49	43,986	-	-	-
Total U.S. Dept. of Health and Human Services			122,152,665	58,680,381	4,406,415	6,759,790
Total federal awards			127,042,763	58,854,828	4,406,415	7,779,038
<b>State Awards:</b>						
<u>N.C. Dept. of Administration</u>						
Veterans Service		XXXX	-	1,907	-	113,597
Total N.C. Dept. of Administration			-	1,907	-	113,597
<u>N.C. Dept. of Cultural and Natural Resources</u>						
Division of State Library:						
State Aid to Public Libraries		XXXX	-	149,530	-	3,270,305
NC Cardinal Grant		XXXX	-	41,577	-	-
Total N.C. Dept of Cultural and Natural Resources			-	191,107	-	3,270,305



**IREDELL COUNTY, NORTH CAROLINA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**For the Year Ended June 30, 2016**

Grantor/Pass-through Grantor/Program Title I(a)	Federal CFDA Number 1(b)	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures 1(c)(d),2	State Expenditures 1(d)	Passed-through to Subrecipients 1(e)	Local Expenditures 1(d)
<u>N.C. Dept. of Commerce</u>						
One NC Grant		XXXX	-	75,000	75,000	-
Total N.C. Dept. of Commerce			-	75,000	75,000	-
<u>N.C. Department of Environmental Quality</u>						
Division of Waste Management:						
White Goods Management Program		XXXX	-	56,863	-	-
Scap Tire Program		XXXX	-	221,688	-	-
Electronic Management Recycling Grant		XXXX	-	16,062	-	-
Abandoned Mobile Home Grant		XXXX	-	5,900	-	-
Total N.C. Dept. of Environmental Quality			-	300,513	-	-
<u>N.C. Dept. of Health and Human Services</u>						
Division of Aging and Adult Services:						
Division of Social Services:						
State Foster Home		XXXX	-	482,775	-	477,709
State/County Special Assistance for Adults - DPB		XXXX	-	859,769	-	859,769
AFDC Program Integrity		XXXX	-	2,302	-	-
State Child Welfare		XXXX	-	498,675	-	90,843
Total Division of Social Services			-	1,843,521	-	1,428,321
Division of Public Health:						
General Aid to Counties		XXXX	-	101,315	-	227,773
General Communicable Disease Control		XXXX	-	5,757	-	115,974
Women's Health Service Fund		XXXX	-	12,021	-	-
Child Health		XXXX	-	1,317	-	-
HIV/STD SSBG Aid		XXXX	-	12,500	-	479,395
HMHC - Family Planning		XXXX	-	9,670	-	-
Maternal Health (HMHC)		XXXX	-	7,356	-	-
Food and Lodging		XXXX	-	25,995	-	1,541,713
School Nurse Funding Initiative		XXXX	-	100,000	-	-
Sexually Transmitted Diseases		XXXX	-	4,069	-	-
Low Cost Spay/Neuter		XXXX	-	2,980	-	-
Tuberculosis		XXXX	-	20,873	-	89,743
Tuberculosis Medical Service		XXXX	-	50	-	-
Total Division of Public Health			-	303,903	-	2,454,598
Total N. C. Department of Health and Human Services			-	2,147,424	-	3,882,919
<u>N.C. Dept. of Public Instruction</u>						
Public School Building Capital Fund - Lottery Proceeds		XXXX	-	1,750,857	1,750,857	-
Total N.C. Dept. of Public Instruction			-	1,750,857	1,750,857	-
<u>N.C. Dept. of Public Safety</u>						
Juvenile Crime Prevention Programs		XXXX	-	264,759	256,525	8,583
<u>N.C. Dept. of Transportation</u>						
Rural Operating Assistance Program (ROAP) Cluster:						
ROAP Elderly and Disabled Transportation Assistance Program		XXXX	-	70,379	-	-
ROAP Rural General Public Program		XXXX	-	80,874	-	-
ROAP Work First Transitional - Employment		XXXX	-	23,871	-	-
Total ROAP Cluster			-	175,124	-	-
Total State awards			-	4,906,691	2,082,382	7,275,404
Total federal and State awards			\$ 127,042,763	\$ 63,761,519	\$ 6,488,797	\$ 15,054,442

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

**Note 1: Basis of Presentation**

The accompanying schedule of expenditures of federal and State awards (SEFSA) includes the federal and State grant activity of Iredell County under the programs of the federal government and the State of North Carolina for the year ended June 30, 2016. The information in this SEFSA is presented in accordance with the requirements of Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the State Single Audit Implementation Act. Because the Schedule presents only a selected portion of the operations of Iredell County, it is not intended to and does not present the financial position, changes in net position or cash flows of Iredell County.

**Note 2: Summary of Significant Accounting Policies**

Expenditures reported in the SEFSA are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Iredell County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**Note 3: Cluster of Programs**

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 and Foster Care and Adoption