

**STATE OF SOUTH CAROLINA**  
**STATEWIDE SINGLE AUDIT**  
**FOR THE YEAR ENDED JUNE 30, 2016**

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR  
EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL  
CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF  
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

March 22, 2017

The Honorable Henry D. McMaster, Governor  
and  
Members of the General Assembly  
Columbia, South Carolina

Report on Compliance for Each Major Federal Program

We have jointly audited the State of South Carolina's (the State) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the State's major federal programs for the year ended June 30, 2016. The State's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The State's basic financial statements included the operations of certain agencies and component units that have been excluded from the schedule of expenditures of federal awards because each of the entities engaged other auditors to perform an audit in accordance with the Single Audit Act Amendments of 1996. As described in Note 1, these agencies and component units expended \$2,595,723,102 in federal awards during the year ended June 30, 2016.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the State'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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the State's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the State's compliance.

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Basis for Qualified Opinion on the 5 Major Federal Programs Identified in the Following Table

As identified in the following table and as described in the accompanying schedule of findings and questioned costs, the State did not comply with requirements regarding the following:

<b>State Administering Agency</b>	<b>Finding Number</b>	<b>CFDA Number</b>	<b>Federal Program/Cluster</b>	<b>Compliance Requirement</b>
South Carolina Department of Education	2016-004	84.027 84.173	Special Education Cluster (IDEA)	Subrecipient Monitoring
South Carolina Department of Education	2016-005	84.367	Supporting Effective Instruction State Grant (formerly Improving Teacher Quality State Grants)	Subrecipient Monitoring
South Carolina Department of Education	2016-006	84.287	Twenty-First Century Community Learning Centers	Subrecipient Monitoring
South Carolina Department of Education	2016-007	84.048	Career and Technical Education (Perkins IV)	Subrecipient Monitoring
South Carolina Department of Natural Resources	2016-024	Various	Research and Development Cluster	Subrecipient Monitoring
South Carolina Sea Grants Consortium	2016-024	Various	Research and Development Cluster	Subrecipient Monitoring

Compliance with such requirements is necessary, in our opinion, for the State to comply with the requirements applicable to those programs.

Qualified Opinion on the 5 Major Federal Programs Identified Above

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the State complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the identified major federal programs for the year ended June 30, 2016.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the State 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 other major federal programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2016.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2016-011, 2016-013 through 2016-017, 2016-019, 2016-21 through 2016-023, 2016-026, 2016-027, 2016-029, and 2016-031. Our opinion on each major federal program is not modified with respect to these matters.

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The Honorable Henry D. McMaster, Governor  
and  
Members of the General Assembly  
March 22, 2017

The State's responses to the noncompliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs and Appendix B – Agency Corrective Action Plans to Findings and Recommendations. The State's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

### Report on Internal Control over Compliance

Management of the State 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 the State's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an 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 the State's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph 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. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2016-004 through 2016-008, 2016-018, 2016-020, 2016-024, 2016-025, and 2016-030 to be material weaknesses.

*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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questions costs as items 2016-009 through 2016-017, 2016-019, 2016-021 through 2016-023, 2016-026 through 2016-029, and 2016-031 to be significant deficiencies.

The State's responses to the internal control over compliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs and Appendix B – Agency Corrective Action Plans to Findings and Recommendations. The State's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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The Honorable Henry D. McMaster, Governor  
and  
Members of the General Assembly  
March 22, 2017

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have jointly audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of South Carolina as of and for the year ended June 30, 2016, and have issued our report thereon dated December 12, 2016 which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements 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 awards is fairly stated in all material respects in relation to the basic financial statements taken as a whole.



Columbia, South Carolina  
March 22, 2017



Baltimore, Maryland  
March 22, 2017

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**SCHEDULE OF EXPENDITURES OF FEDERAL  
AWARDS BY FEDERAL GRANTOR AND CFDA  
NUMBER**

Grantor/CFDA/CFDA Title	Pass-Through Entity Identifying Number	Federal Expenditures	Subrecipient Expenditures
<b>Cluster</b>			
<b>Department of Agriculture</b>			
<b>Child Nutrition Cluster</b>			
<b>10.555 National School Lunch Program</b>			
Direct		\$ 298,374,983	\$ 298,006,172
10.555 National School Lunch Program Total		\$ 298,374,983	\$ 298,006,172
<b>10.559 Summer Food Service Program for Children</b>			
Direct		\$ 617	\$ -
10.559 Summer Food Service Program for Children Total		\$ 617	\$ -
<b>Child Nutrition Cluster Total</b>		<b>\$ 298,375,600</b>	<b>\$ 298,006,172</b>
<b>Food Distribution Cluster</b>			
<b>10.565 Commodity Supplemental Food Program</b>			
Direct		\$ 381,670	\$ -
10.565 Commodity Supplemental Food Program Total		\$ 381,670	\$ -
<b>10.568 Emergency Food Assistance Program (Administrative Costs)</b>			
Direct		\$ 949,296	\$ 949,296
10.568 Emergency Food Assistance Program (Administrative Costs) Total		\$ 949,296	\$ 949,296
<b>10.569 Emergency Food Assistance Program (Food Commodities)</b>			
Direct		\$ 9,073,813	\$ -
10.569 Emergency Food Assistance Program (Food Commodities) Total		\$ 9,073,813	\$ -
<b>Food Distribution Cluster Total</b>		<b>\$ 10,404,779</b>	<b>\$ 949,296</b>
<b>SNAP Cluster</b>			
<b>10.551 Supplemental Nutrition Assistance Program</b>			
Direct		\$ 1,190,231,770	\$ -
10.551 Supplemental Nutrition Assistance Program Total		\$ 1,190,231,770	\$ -
<b>10.561 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program</b>			
Direct		\$ 33,982,009	\$ 3,332,852
10.561 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program Total		\$ 33,982,009	\$ 3,332,852
<b>SNAP Cluster Total</b>		<b>\$ 1,224,213,779</b>	<b>\$ 3,332,852</b>
Department of Agriculture Total		\$ 1,532,994,158	\$ 302,288,320
<b>Department of the Interior</b>			
<b>Fish and Wildlife Cluster</b>			
<b>15.605 Sport Fish Restoration</b>			
Direct		\$ 170,884	\$ -
15.605 Sport Fish Restoration Total		\$ 170,884	\$ -
<b>15.611 Wildlife Restoration and Basic Hunter Education</b>			
Direct		\$ 1,651,260	\$ 39,650
15.611 Wildlife Restoration and Basic Hunter Education Total		\$ 1,651,260	\$ 39,650
<b>Fish and Wildlife Cluster Total</b>		<b>\$ 1,822,144</b>	<b>\$ 39,650</b>
Department of the Interior Total		\$ 1,822,144	\$ 39,650
<b>Department of Labor</b>			
<b>WIA/WIOA Cluster</b>			
17.278 WIA/WIOA Dislocated Worker Formula Grants			
SC Department of Employment and Workforce		\$ 49,144	\$ -
17.278 WIA/WIOA Dislocated Worker Formula Grants Total		\$ 49,144	\$ -
<b>WIA/WIOA Cluster Total</b>		<b>\$ 49,144</b>	<b>\$ -</b>
Department of Labor Total		\$ 49,144	\$ -
<b>Department of Transportation</b>			
<b>Highway Planning and Construction Cluster</b>			
<b>20.205 Highway Planning and Construction</b>			
SC Department of Transportation		\$ 477,164	\$ -
20.205 Highway Planning and Construction Total		\$ 477,164	\$ -
20.219 Recreational Trails Program			
Direct		\$ 1,014,164	\$ 933,081
20.219 Recreational Trails Program Total		\$ 1,014,164	\$ 933,081

Grantor/CFDA/CFDA Title Cluster	Pass-Through Entity Identifying Number	Federal Expenditures	Subrecipient Expenditures
<b>Highway Planning and Construction Cluster Total</b>		<b>\$ 1,491,328</b>	<b>\$ 933,081</b>
<b>Highway Safety Cluster</b>			
<b>20.600 State and Community Highway Safety</b>			
Direct		\$ 3,009,412	\$ 3,005,145
20.600 State and Community Highway Safety Total		\$ 3,009,412	\$ 3,005,145
<b>20.601 Alcohol Impaired Driving Countermeasures Incentive Grants I</b>			
Direct		\$ 146,215	\$ 146,215
20.601 Alcohol Impaired Driving Countermeasures Incentive Grants I Total		\$ 146,215	\$ 146,215
<b>20.602 Occupant Protection Incentive Grants</b>			
Direct		\$ -	\$ -
20.602 Occupant Protection Incentive Grants Total		\$ -	\$ -
<b>20.610 State Traffic Safety Information System Improvement Grants</b>			
Direct		\$ 148,409	\$ 148,409
20.610 State Traffic Safety Information System Improvement Grants Total		\$ 148,409	\$ 148,409
<b>20.612 Incentive Grant Program to Increase Motorcyclist Safety</b>			
Direct		\$ -	\$ -
20.612 Incentive Grant Program to Increase Motorcyclist Safety Total		\$ -	\$ -
<b>20.616 National Priority Safety Programs</b>			
Direct		\$ 3,715,741	\$ 3,715,741
20.616 National Priority Safety Programs Total		\$ 3,715,741	\$ 3,715,741
<b>Highway Safety Cluster Total</b>		<b>\$ 7,019,777</b>	<b>\$ 7,015,510</b>
<b>Transit Services Programs Cluster</b>			
<b>20.521 New Freedom Program</b>			
SC Department of Transportation		\$ 21,479	\$ 21,479
20.521 New Freedom Program Total		\$ 21,479	\$ 21,479
<b>Transit Services Programs Cluster Total</b>		<b>\$ 21,479</b>	<b>\$ 21,479</b>
Department of Transportation Total		\$ 8,532,584	\$ 7,970,070
<b>Environmental Protection Agency</b>			
<b>Clean Water State Revolving Fund Cluster</b>			
66.458 Capitalization Grants for Clean Water State Revolving Funds			
Direct		\$ 34,077,546	\$ 33,595,264
66.458 Capitalization Grants for Clean Water State Revolving Funds Total		\$ 34,077,546	\$ 33,595,264
<b>Clean Water State Revolving Fund Cluster Total</b>		<b>\$ 34,077,546</b>	<b>\$ 33,595,264</b>
<b>Drinking Water State Revolving Fund Cluster</b>			
<b>66.468 Capitalization Grants for Drinking Water State Revolving Funds</b>			
Direct		\$ 25,503,689	\$ 24,034,403
66.468 Capitalization Grants for Drinking Water State Revolving Funds Total		\$ 25,503,689	\$ 24,034,403
<b>Drinking Water State Revolving Fund Cluster Total</b>		<b>\$ 25,503,689</b>	<b>\$ 24,034,403</b>
Environmental Protection Agency Total		\$ 59,581,235	\$ 57,629,667
<b>Department of Education</b>			
<b>Special Education Cluster (IDEA)</b>			
<b>84.027 Special Education_Grants to States</b>			
Direct		\$ 175,107,394	\$ 162,922,572
84.027 Special Education_Grants to States Total		\$ 175,107,394	\$ 162,922,572
<b>84.173 Special Education_Preschool Grants</b>			
Direct		\$ 7,361,503	\$ 7,361,503
84.173 Special Education_Preschool Grants Total		\$ 7,361,503	\$ 7,361,503
<b>Special Education Cluster (IDEA) Total</b>		<b>\$ 182,468,897</b>	<b>\$ 170,284,075</b>
Department of Education Total		\$ 182,468,897	\$ 170,284,075
<b>Department of Health and Human Services</b>			
<b>Aging Cluster</b>			
<b>93.044 Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior Centers</b>			
Direct		\$ 7,199,297	\$ 6,676,178

Grantor/CFDA/CFDA Title	Pass-Through Entity Identifying Number	Federal Expenditures	Subrecipient Expenditures
<b>Cluster</b>			
93.044 Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior Centers			
Total		\$ 7,199,297	\$ 6,676,178
<b>93.045 Special Programs for the Aging_Title III, Part C_Nutrition Services</b>			
Direct		\$ 7,798,095	\$ 7,359,206
93.045 Special Programs for the Aging_Title III, Part C_Nutrition Services Total		\$ 7,798,095	\$ 7,359,206
<b>93.053 Nutrition Services Incentive Program</b>			
Direct		\$ 1,137,167	\$ 1,137,167
93.053 Nutrition Services Incentive Program Total		\$ 1,137,167	\$ 1,137,167
<b>Aging Cluster Total</b>		<b>\$ 16,134,559</b>	<b>\$ 15,172,551</b>
<b>CCDF Cluster</b>			
<b>93.575 Child Care and Development Block Grant</b>			
Direct		\$ 25,104,494	\$ -
93.575 Child Care and Development Block Grant Total		\$ 25,104,494	\$ -
<b>93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund</b>			
Direct		\$ 32,154,491	\$ 10,474
93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund Total		\$ 32,154,491	\$ 10,474
<b>CCDF Cluster Total</b>		<b>\$ 57,258,985</b>	<b>\$ 10,474</b>
<b>Medicaid Cluster</b>			
<b>93.775 State Medicaid Fraud Control Units</b>			
Direct		\$ 1,202,839	\$ -
93.775 State Medicaid Fraud Control Units Total		\$ 1,202,839	\$ -
<b>93.777 State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare</b>			
Direct		\$ 3,643,822	\$ -
93.777 State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare Total		\$ 3,643,822	\$ -
<b>93.778 Medical Assistance Program</b>			
Direct		\$ 4,572,738,461	\$ -
93.778 Medical Assistance Program Total		\$ 4,572,738,461	\$ -
<b>Medicaid Cluster Total</b>		<b>\$ 4,577,585,122</b>	<b>\$ -</b>
<b>TANF Cluster</b>			
<b>93.558 Temporary Assistance for Needy Families</b>			
Direct		\$ 137,772,597	\$ 3,880,128
93.558 Temporary Assistance for Needy Families Total		\$ 137,772,597	\$ 3,880,128
<b>TANF Cluster Total</b>		<b>\$ 137,772,597</b>	<b>\$ 3,880,128</b>
Department of Health and Human Services Total		\$ 4,788,751,263	\$ 19,063,153
<b>Social Security Administration</b>			
<b>Disability Insurance/SSI Cluster</b>			
96.001 Social Security_Disability Insurance			
Direct		\$ 44,172,410	\$ -
96.001 Social Security_Disability Insurance Total		\$ 44,172,410	\$ -
<b>Disability Insurance/SSI Cluster Total</b>		<b>\$ 44,172,410</b>	<b>\$ -</b>
Social Security Administration Total		\$ 44,172,410	\$ -
<b>Research and Development Cluster</b>			
<b>Department of Agriculture</b>			
10.028 Wildlife Services			
Direct		\$ 12,457	\$ -
10.028 Wildlife Services Total		\$ 12,457	\$ -
10.315 Trade Adjustment Assistance for Farmers Training Coordination Program (TAAF)			
University of Minnesota			
	2009-20001-06101	\$ -	\$ -
University of Minnesota Total		\$ -	\$ -
10.315 Trade Adjustment Assistance for Farmers Training Coordination Program (TAAF) Total		\$ -	\$ -
10.479 Food Safety Cooperative Agreements			

Grantor/CFDA/CFDA Title	Pass-Through Entity Identifying Number	Federal Expenditures	Subrecipient Expenditures
Cluster			
Direct		\$ 48,750	\$ -
10.479 Food Safety Cooperative Agreements Total		\$ 48,750	\$ -
10.999 Long Term Standing Agreements For Storage, Transportation And Lease			
Direct		\$ -	\$ -
10.999 Long Term Standing Agreements For Storage, Transportation And Lease Total		\$ -	\$ -
Department of Agriculture Total		\$ 61,207	\$ -
<b>Department of Commerce</b>			
11.407 Interjurisdictional Fisheries Act of 1986			
Direct		\$ 5,315	\$ -
11.407 Interjurisdictional Fisheries Act of 1986 Total		\$ 5,315	\$ -
11.417 Sea Grant Support			
Direct		\$ 1,441,288	\$ 550,686
North Carolina State University	NA10OAR4170080	\$ -	\$ -
North Carolina State University Total		\$ -	\$ -
University of Florida	NA10OAR4170079	\$ -	\$ -
University of Florida Total		\$ -	\$ -
University of Georgia	NA06OAR4170205	\$ -	\$ -
University of Georgia Total		\$ -	\$ -
University of South Carolina			
	15-2850	\$ 5,415	\$ -
	15-2855/21600-FC39	\$ 18,244	\$ -
	16-3103-21600-FC54	\$ 191	\$ -
University of South Carolina Total		\$ 23,850	\$ -
11.417 Sea Grant Support Total		\$ 1,465,138	\$ 550,686
11.419 Coastal Zone Management Administration Awards			
Direct		\$ -	\$ -
Regents of the University of Michigan	3003762773	\$ 64,668	\$ -
Regents of the University of Michigan Total		\$ 64,668	\$ -
Social and Environmental Research Institute	NA12OAR4310106	\$ 268	\$ -
Social and Environmental Research Institute Total		\$ 268	\$ -
State University of Rutgers	5089	\$ -	\$ -
State University of Rutgers Total		\$ -	\$ -
University of New Hampshire			
	13-014	\$ 10,144	\$ -
	14-026	\$ 5,303	\$ -
	NA06NOS4190167	\$ -	\$ -
University of New Hampshire Total		\$ 15,447	\$ -
University of South Carolina			
	13-22212	\$ -	\$ -
	NA09NOS4190153	\$ -	\$ -
	SUB-AWARD 11-1871	\$ -	\$ -
University of South Carolina Total		\$ -	\$ -
11.419 Coastal Zone Management Administration Awards Total		\$ 80,383	\$ -
11.420 Coastal Zone Management Estuarine Research Reserves			
Direct		\$ 632,866	\$ -
11.420 Coastal Zone Management Estuarine Research Reserves Total		\$ 632,866	\$ -

Grantor/CFDA/CFDA Title	Pass-Through Entity Identifying Number	Federal Expenditures	Subrecipient Expenditures
Cluster			
11.427 Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program			
Direct		\$ -	\$ -
Gulf and South Atlantic Fisheries Foundation, Inc			
	134-01-10792/0	\$ 1,246	\$ -
Gulf and South Atlantic Fisheries Foundation, Inc Total		\$ 1,246	\$ -
11.427 Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program Total		\$ 1,246	\$ -
11.431 Climate and Atmospheric Research			
Direct		\$ 53,384	\$ 52,759
Oregon State University			
	NA09OAR4310152	\$ -	\$ -
Oregon State University Total		\$ -	\$ -
Social and Environmental Research Institute			
	NA09OAR4310151	\$ -	\$ -
Social and Environmental Research Institute Total		\$ -	\$ -
University of Georgia			
	NA10OAR4170098	\$ -	\$ -
	NCNP0000-14-00563	\$ -	\$ -
University of Georgia Total		\$ -	\$ -
University of South Carolina			
	NA11OAR4310148	\$ 36,049	\$ -
University of South Carolina Total		\$ 36,049	\$ -
11.431 Climate and Atmospheric Research Total		\$ 89,433	\$ 52,759
11.433 Marine Fisheries Initiative			
Direct		\$ 81,104	\$ -
University of South Carolina			
	NA11NMF4330130	\$ -	\$ -
University of South Carolina Total		\$ -	\$ -
11.433 Marine Fisheries Initiative Total		\$ 81,104	\$ -
11.434 Cooperative Fishery Statistics			
Direct		\$ 122,875	\$ -
11.434 Cooperative Fishery Statistics Total		\$ 122,875	\$ -
11.435 Southeast Area Monitoring and Assessment Program			
Direct		\$ 1,441,549	\$ -
11.435 Southeast Area Monitoring and Assessment Program Total		\$ 1,441,549	\$ -
11.454 Unallied Management Projects			
Direct		\$ 1,532,196	\$ -
Texas A&M University			
15-14		\$ 5,674	\$ -
Texas A&M University Total		\$ 5,674	\$ -
University of North Carolina Wilmington			
	NA09NMF4540138	\$ -	\$ -
University of North Carolina Wilmington Total		\$ -	\$ -
11.454 Unallied Management Projects Total		\$ 1,537,870	\$ -
11.462 Hydrologic Research			
University of Georgia			
	NA10NOS4630122	\$ -	\$ -
University of Georgia Total		\$ -	\$ -
11.462 Hydrologic Research Total		\$ -	\$ -
11.463 Habitat Conservation			
Direct		\$ 8,742	\$ -

Grantor/CFDA/CFDA Title	Pass-Through Entity Identifying Number	Federal Expenditures	Subrecipient Expenditures
Cluster			
National Fish and Wildlife Foundation			
	0304.13.041037	\$ -	\$ -
	0304.15.049338	\$ -	\$ -
National Fish and Wildlife Foundation Total			
11.463 Habitat Conservation Total		\$ 8,742	\$ -
11.472 Unallied Science Program			
Direct		\$ 868,929	\$ -
11.472 Unallied Science Program Total		\$ 868,929	\$ -
11.473 Office for Coastal Management			
Direct		\$ -	\$ -
SECOORA			
	NA11NOS0120033	\$ -	\$ -
SECOORA Total		\$ -	\$ -
11.473 Office for Coastal Management Total		\$ -	\$ -
11.474 Atlantic Coastal Fisheries Cooperative Management Act			
Direct		\$ 343,526	\$ -
11.474 Atlantic Coastal Fisheries Cooperative Management Act Total		\$ 343,526	\$ -
11.999 Marine Debris Program			
Direct		\$ -	\$ -
11.999 Marine Debris Program Total		\$ -	\$ -
Department of Commerce Total		\$ 6,678,976	\$ 603,445
<b>Department of Defense</b>			
12.107 Navigation Projects			
Direct		\$ 346,330	\$ -
12.107 Navigation Projects Total		\$ 346,330	\$ -
12.217 Electronic Absentee Systems for Elections			
Direct		\$ 8,652	\$ -
12.217 Electronic Absentee Systems for Elections Total		\$ 8,652	\$ -
Department of Defense Total		\$ 354,982	\$ -
<b>Department of Energy</b>			
81.089 Fossil Energy Research and Development			
Southern States Energy Board			
	SSEB-SOSRA-981-SCGS-2015-001	\$ -	\$ -
Southern States Energy Board Total		\$ -	\$ -
81.089 Fossil Energy Research and Development Total		\$ -	\$ -
81.214 Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis			
Direct		\$ 112,872	\$ -
81.214 Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis Total		\$ 112,872	\$ -
Department of Energy Total		\$ 112,872	\$ -
<b>Department of Health and Human Services</b>			
93.103 Food and Drug Administration_Research			
Direct		\$ 315,052	\$ -
93.103 Food and Drug Administration_Research Total		\$ 315,052	\$ -
93.283 Centers for Disease Control and Prevention_Investigations and Technical Assistance			
Medical University of South Carolina			
	5U01DP003251-04; MUSC13-018 3	\$ 17,991	\$ -
Medical University of South Carolina Total		\$ 17,991	\$ -
93.283 Centers for Disease Control and Prevention_Investigations and Technical Assistance Total		\$ 17,991	\$ -

Grantor/CFDA/CFDA Title Cluster	Pass-Through Entity Identifying Number	Federal Expenditures	Subrecipient Expenditures
93.315 Rare Disorders: Research, Surveillance, Health Promotion, and Education Direct		\$ 441,417	\$ 188,400
93.315 Rare Disorders: Research, Surveillance, Health Promotion, and Education Total		\$ 441,417	\$ 188,400
93.505 Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program Medical University of South Carolina			
	06-12-MIEC-2; MUSC12-037	\$ 17,607	\$ -
	S-MIEC-E-2013-5-1; MUSC14-087	\$ 33,453	\$ -
Medical University of South Carolina Total		\$ 51,060	\$ -
93.505 Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program Total		\$ 51,060	\$ -
93.564 Child Support Enforcement Research Direct		\$ 356,036	\$ -
93.564 Child Support Enforcement Research Total		\$ 356,036	\$ -
93.946 Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs Direct		\$ 126,987	\$ -
93.946 Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs Total		\$ 126,987	\$ -
Department of Health and Human Services Total		\$ 1,308,543	\$ 188,400
<b>Department of Justice</b>			
16.543 Missing Children's Assistance Medical University of South Carolina			
	MUSC12-059	\$ 14,149	\$ -
Medical University of South Carolina Total		\$ 14,149	\$ -
16.543 Missing Children's Assistance Total		\$ 14,149	\$ -
Department of Justice Total		\$ 14,149	\$ -
<b>Department of the Interior</b>			
15.408 Bureau of Ocean Energy Management Renewable Energy Direct		\$ 304,203	\$ 304,203
15.408 Bureau of Ocean Energy Management Renewable Energy Total		\$ 304,203	\$ 304,203
15.424 Marine Minerals Activities - Hurricane Sandy Direct		\$ 86,003	\$ -
15.424 Marine Minerals Activities - Hurricane Sandy Total		\$ 86,003	\$ -
15.605 Sport Fish Restoration Direct		\$ 4,242,415	\$ -
Southeast Aquatic Resources Partnership			
	090114-01	\$ 34,852	\$ 16,916
Southeast Aquatic Resources Partnership Total		\$ 34,852	\$ 16,916
15.605 Sport Fish Restoration Total		\$ 4,277,267	\$ 16,916
15.608 Fish and Wildlife Management Assistance Direct		\$ 53,678	\$ -
Gulf States Marine Fisheries Commission			
	FWS-800-037-2015-SC	\$ 22,815	\$ -
Gulf States Marine Fisheries Commission Total		\$ 22,815	\$ -
15.608 Fish and Wildlife Management Assistance Total		\$ 76,493	\$ -
15.611 Wildlife Restoration and Basic Hunter Education Direct		\$ 6,337,185	\$ 59,913
15.611 Wildlife Restoration and Basic Hunter Education Total		\$ 6,337,185	\$ 59,913
15.615 Cooperative Endangered Species Conservation Fund Direct		\$ 153,862	\$ -

Grantor/CFDA/CFDA Title Cluster	Pass-Through Entity Identifying Number	Federal Expenditures	Subrecipient Expenditures
15.615 Cooperative Endangered Species Conservation Fund Total		\$ 153,862	\$ -
15.630 Coastal Direct		\$ 38,006	\$ -
15.630 Coastal Total		\$ 38,006	\$ -
15.634 State Wildlife Grants Direct		\$ 864,481	\$ 95,207
15.634 State Wildlife Grants Total		\$ 864,481	\$ 95,207
15.657 Endangered Species Conservation (Recovery Implementation Funds) Direct		\$ 17,984	\$ -
15.657 Endangered Species Conservation (Recovery Implementation Funds Total)		\$ 17,984	\$ -
15.660 Endangered Species - Candidate Conservation Action Funds Direct		\$ 20,000	\$ -
15.660 Endangered Species - Candidate Conservation Action Funds Total		\$ 20,000	\$ -
15.663 National Fish and Wildlife Foundation Direct		\$ 112,134	\$ -
15.663 National Fish and Wildlife Foundation Total		\$ 112,134	\$ -
15.667 Highlands Conservation Virginia Polytechnic Institute and State University	432940-19835	\$ 29,939	\$ -
Virginia Polytechnic Institute and State University Total		\$ 29,939	\$ -
15.667 Highlands Conservation Total		\$ 29,939	\$ -
15.810 National Cooperative Geologic Mapping Direct		\$ 165,569	\$ -
15.810 National Cooperative Geologic Mapping Total		\$ 165,569	\$ -
15.812 Cooperative Research Units Direct		\$ 19,178	\$ 19,178
15.812 Cooperative Research Units Total		\$ 19,178	\$ 19,178
15.817 National Geospatial Program: Building The National Map Direct		\$ -	\$ -
15.817 National Geospatial Program: Building The National Map Total		\$ -	\$ -
15.980 National Ground-Water Monitoring Network Direct		\$ 22,733	\$ -
15.980 National Ground-Water Monitoring Network Total		\$ 22,733	\$ -
Department of the Interior Total		\$ 12,525,037	\$ 495,417
<b>Environmental Protection Agency</b>			
66.461 Regional Wetland Program Development Grants Direct		\$ 131,362	\$ 46,569
66.461 Regional Wetland Program Development Grants Total		\$ 131,362	\$ 46,569
66.951 Environmental Education Grants Direct		\$ 11,832	\$ 10,197
66.951 Environmental Education Grants Total		\$ 11,832	\$ 10,197
Environmental Protection Agency Total		\$ 143,194	\$ 56,766
<b>National Foundation on the Arts and Humanities</b>			
45.129 Promotion of the Humanities_Federal/State Partnership The Humanities Council	15-1600-1	\$ -	\$ -
The Humanities Council Total		\$ -	\$ -

<b>Grantor/CFDA/CFDA Title</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Federal Expenditures</b>		<b>Subrecipient Expenditures</b>
<b>Cluster</b>				
45.129 Promotion of the Humanities_Federal/State Partnership Total		\$	-	\$ -
National Foundation on the Arts and Humanities Total		\$	-	\$ -
<b>National Science Foundation</b>				
47.050 Geosciences				
Direct		\$	139,050	\$ 51,269
South Carolina State University				
	GEO-0703702NSF	\$	-	\$ -
South Carolina State University Total		\$	-	\$ -
47.050 Geosciences Total		\$	139,050	\$ 51,269
National Science Foundation Total		\$	139,050	\$ 51,269
<b>Total Research and Development Cluster</b>		\$	<b>21,338,010</b>	\$ <b>1,395,297</b>
<b>Total Cluster</b>		\$	<b>6,639,709,845</b>	\$ <b>558,670,232</b>

Grantor/CFDA/CFDA Title	Pass-Through Entity Identifying Number	Federal Expenditures	Subrecipient Expenditures
<b>NonCluster Program</b>			
<b>Department of Agriculture</b>			
<b>10.054 Emergency Conservation Program</b>			
Clemson University	1810-207-2020791	\$ 6,563	\$ -
Clemson University Total		\$ 6,563	\$ -
10.054 Emergency Conservation Program Total		\$ 6,563	\$ -
<b>10.069 Conservation Reserve Program</b>			
Direct		\$ 140,039	\$ -
10.069 Conservation Reserve Program Total		\$ 140,039	\$ -
<b>10.153 Market News</b>			
Direct		\$ -	\$ -
10.153 Market News Total		\$ -	\$ -
<b>10.156 Federal-State Marketing Improvement Program</b>			
Direct		\$ 22,849	\$ -
10.156 Federal-State Marketing Improvement Program Total		\$ 22,849	\$ -
<b>10.162 Inspection Grading and Standardization</b>			
Direct		\$ 255,672	\$ -
10.162 Inspection Grading and Standardization Total		\$ 255,672	\$ -
<b>10.170 Specialty Crop Block Grant Program - Farm Bill</b>			
Direct		\$ 494,905	\$ 269,729
10.170 Specialty Crop Block Grant Program - Farm Bill Total		\$ 494,905	\$ 269,729
<b>10.171 Organic Certification Cost Share Programs</b>			
Direct		\$ 13,396	\$ -
10.171 Organic Certification Cost Share Programs Total		\$ 13,396	\$ -
<b>10.557 Special Supplemental Nutrition Program for Women, Infants, and Children</b>			
Direct		\$ 86,169,446	\$ 746,157
10.557 Special Supplemental Nutrition Program for Women, Infants, and Children Total		\$ 86,169,446	\$ 746,157
<b>10.558 Child and Adult Care Food Program</b>			
Direct		\$ 36,057,471	\$ 34,049,248
10.558 Child and Adult Care Food Program Total		\$ 36,057,471	\$ 34,049,248
<b>10.560 State Administrative Expenses for Child Nutrition</b>			
Direct		\$ 5,465,121	\$ -
10.560 State Administrative Expenses for Child Nutrition Total		\$ 5,465,121	\$ -
<b>10.572 WIC Farmers' Market Nutrition Program (FMNP)</b>			
Direct		\$ 122,969	\$ -
10.572 WIC Farmers' Market Nutrition Program (FMNP) Total		\$ 122,969	\$ -
<b>10.574 Team Nutrition Grants</b>			
Direct		\$ 75,272	\$ -
10.574 Team Nutrition Grants Total		\$ 75,272	\$ -
<b>10.575 Farm to School Grant Program</b>			
Direct		\$ 5,126	\$ -
10.575 Farm to School Grant Program Total		\$ 5,126	\$ -
<b>10.576 Senior Farmers Market Nutrition Program</b>			
Direct		\$ 689,508	\$ -
10.576 Senior Farmers Market Nutrition Program Total		\$ 689,508	\$ -
<b>10.578 WIC Grants To States (WGS)</b>			
Direct		\$ 145,666	\$ -
10.578 WIC Grants To States (WGS) Total		\$ 145,666	\$ -

<b>Grantor/CFDA/CFDA Title</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Federal Expenditures</b>	<b>Subrecipient Expenditures</b>
<b>NonCluster Program</b>			
<b>10.579 Child Nutrition Discretionary Grants Limited Availability</b>			
Direct		\$ 279,661	\$ 279,661
10.579 Child Nutrition Discretionary Grants Limited Availability Total		\$ 279,661	\$ 279,661
<b>10.582 Fresh Fruit and Vegetable Program</b>			
Direct		\$ 2,804,288	\$ 2,804,288
10.582 Fresh Fruit and Vegetable Program Total		\$ 2,804,288	\$ 2,804,288
<b>10.599 South Carolina SNAP Recipient Trafficking Prosecution Pilot</b>			
Direct		\$ 192,973	\$ -
10.599 South Carolina SNAP Recipient Trafficking Prosecution Pilot Total		\$ 192,973	\$ -
<b>10.652 Forestry Research</b>			
Direct		\$ 316,263	\$ -
10.652 Forestry Research Total		\$ 316,263	\$ -
<b>10.664 Cooperative Forestry Assistance</b>			
Direct		\$ 2,374,863	\$ 563,974
10.664 Cooperative Forestry Assistance Total		\$ 2,374,863	\$ 563,974
<b>10.676 Forest Legacy Program</b>			
Direct		\$ 37,478	\$ -
10.676 Forest Legacy Program Total		\$ 37,478	\$ -
<b>10.678 Forest Stewardship Program</b>			
Direct		\$ 278,883	\$ -
10.678 Forest Stewardship Program Total		\$ 278,883	\$ -
<b>10.680 Forest Health Protection</b>			
Direct		\$ 332,117	\$ 256,458
10.680 Forest Health Protection Total		\$ 332,117	\$ 256,458
<b>10.769 Rural Business Enterprise Grants</b>			
Direct		\$ 28,198	\$ -
10.769 Rural Business Enterprise Grants Total		\$ 28,198	\$ -
<b>10.855 Distance Learning and Telemedicine Loans and Grants</b>			
Direct		\$ -	\$ -
10.855 Distance Learning and Telemedicine Loans and Grants Total		\$ -	\$ -
<b>10.890 Rural Development Cooperative Agreement Program</b>			
Direct		\$ 5,358	\$ 5,358
10.890 Rural Development Cooperative Agreement Program Total		\$ 5,358	\$ 5,358
<b>10.902 Soil and Water Conservation</b>			
Direct		\$ 85,542	\$ -
10.902 Soil and Water Conservation Total		\$ 85,542	\$ -
<b>10.912 Environmental Quality Incentives Program</b>			
Direct		\$ 21,839	\$ -
10.912 Environmental Quality Incentives Program Total		\$ 21,839	\$ -
<b>10.931 Agricultural Conservation Easement Program</b>			
Direct		\$ 13,559	\$ -
10.931 Agricultural Conservation Easement Program Total		\$ 13,559	\$ -
<b>Department of Agriculture Total</b>		<b>\$ 136,435,025</b>	<b>\$ 38,974,873</b>
<b>Department of Commerce</b>			
<b>11.303 Economic Development_Technical Assistance</b>			
Direct		\$ 65,073	\$ -
11.303 Economic Development_Technical Assistance Total		\$ 65,073	\$ -
<b>11.419 Coastal Zone Management Administration Awards</b>			

Grantor/CFDA/CFDA Title	Pass-Through Entity Identifying Number	Federal Expenditures	Subrecipient Expenditures
<b>NonCluster Program</b>			
Direct		\$ 2,322,251	\$ -
Florida Department of Environmental Protection	NA12NOS4190053; G0415	\$ 7,630	\$ -
Florida Department of Environmental Protection Total		\$ 7,630	\$ -
11.419 Coastal Zone Management Administration Awards Total		\$ 2,329,881	\$ -
<b>11.429 Marine Sanctuary Program</b>			
National Marine Sanctuary Foundation	NA14NOS4290112; 15-08-B-00034	\$ 1,492	\$ -
National Marine Sanctuary Foundation Total		\$ 1,492	\$ -
11.429 Marine Sanctuary Program Total		\$ 1,492	\$ -
<b>11.469 Congressionally Identified Awards and Projects</b>			
Atlantic States Marine Fisheries Commission 15-0902		\$ 27,452	\$ -
Atlantic States Marine Fisheries Commission Total		\$ 27,452	\$ -
11.469 Congressionally Identified Awards and Projects Total		\$ 27,452	\$ -
<b>11.473 Office for Coastal Management</b>			
Direct		\$ 32,049	\$ 3,947
11.473 Office for Coastal Management Total		\$ 32,049	\$ 3,947
<b>11.474 Atlantic Coastal Fisheries Cooperative Management Act</b>			
Atlantic States Marine Fisheries Commission	12-0704	\$ -	\$ -
Atlantic States Marine Fisheries Commission Total		\$ -	\$ -
11.474 Atlantic Coastal Fisheries Cooperative Management Act Total		\$ -	\$ -
<b>11.549 State and Local Implementation Grant Program</b>			
Direct		\$ 2,220	\$ -
11.549 State and Local Implementation Grant Program Total		\$ 2,220	\$ -
<b>11.999 Marine Debris Program</b>			
Direct		\$ 469,933	\$ -
11.999 Marine Debris Program Total		\$ 469,933	\$ -
<b>Department of Commerce Total</b>		<b>\$ 2,928,100</b>	<b>\$ 3,947</b>
<b>Department of Defense</b>			
<b>12.107 Navigation Projects</b>			
Direct		\$ 236,761	\$ -
12.107 Navigation Projects Total		\$ 236,761	\$ -
<b>12.113 State Memorandum of Agreement Program for the Reimbursement of Technical Services</b>			
Direct		\$ 881,481	\$ -
12.113 State Memorandum of Agreement Program for the Reimbursement of Technical Services Total		\$ 881,481	\$ -
<b>12.401 National Guard Military Operations and Maintenance (O&amp;M) Projects</b>			
Direct		\$ 25,902,371	\$ -
12.401 National Guard Military Operations and Maintenance (O&M) Projects Total		\$ 25,902,371	\$ -
<b>12.404 National Guard ChalleNge Program</b>			
Direct		\$ 3,188,182	\$ -
12.404 National Guard ChalleNge Program Total		\$ 3,188,182	\$ -
<b>12.400 Military Construction, National Guard</b>			
Direct		\$ 15,626,574	\$ -
12.400 Military Construction, National Guard Total		\$ 15,626,574	\$ -
<b>Department of Defense Total</b>		<b>\$ 45,835,369</b>	<b>\$ -</b>
<b>Department of Housing and Urban Development</b>			
<b>14.228 Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii</b>			
Direct		\$ 14,515,769	\$ 13,802,594
14.228 Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii Total		\$ 14,515,769	\$ 13,802,594

Grantor/CFDA/CFDA Title	Pass-Through Entity Identifying Number	Federal Expenditures	Subrecipient Expenditures
<b>NonCluster Program</b>			
<b>14.231 Emergency Solutions Grant Program</b>			
Direct		\$ 2,961,546	\$ 2,775,624
14.231 Emergency Solutions Grant Program Total		\$ 2,961,546	\$ 2,775,624
<b>14.241 Housing Opportunities for Persons with AIDS</b>			
Direct		\$ 1,530,228	\$ 1,480,380
14.241 Housing Opportunities for Persons with AIDS Total		\$ 1,530,228	\$ 1,480,380
<b>14.267 Continuum of Care Program</b>			
Direct		\$ 1,214,778	\$ 1,214,778
14.267 Continuum of Care Program Total		\$ 1,214,778	\$ 1,214,778
<b>14.401 Fair Housing Assistance Program_State and Local</b>			
Direct		\$ 227,344	\$ -
14.401 Fair Housing Assistance Program_State and Local Total		\$ 227,344	\$ -
<b>Department of Housing and Urban Development Total</b>		<b>\$ 20,449,665</b>	<b>\$ 19,273,376</b>
<b>Department of the Interior</b>			
<b>15.608 Fish and Wildlife Management Assistance</b>			
Direct		\$ 39,336	\$ -
15.608 Fish and Wildlife Management Assistance Total		\$ 39,336	\$ -
<b>15.616 Clean Vessel Act</b>			
Direct		\$ 658,322	\$ -
15.616 Clean Vessel Act Total		\$ 658,322	\$ -
<b>15.622 Sportfishing and Boating Safety Act</b>			
Direct		\$ 59,819	\$ -
15.622 Sportfishing and Boating Safety Act Total		\$ 59,819	\$ -
<b>15.626 Enhanced Hunter Education and Safety</b>			
Direct		\$ 426,583	\$ -
15.626 Enhanced Hunter Education and Safety Total		\$ 426,583	\$ -
<b>15.630 Coastal</b>			
Direct		\$ 14,077	\$ -
15.630 Coastal Total		\$ 14,077	\$ -
<b>15.634 State Wildlife Grants</b>			
Direct		\$ 62,121	\$ -
15.634 State Wildlife Grants Total		\$ 62,121	\$ -
<b>15.644 Federal Junior Duck Stamp Conservation and Design</b>			
Direct		\$ 1,555	\$ -
15.644 Federal Junior Duck Stamp Conservation and Design Total		\$ 1,555	\$ -
<b>15.657 Endangered Species Conservation (Recovery Implementation Funds</b>			
Direct		\$ 10,284	\$ -
15.657 Endangered Species Conservation (Recovery Implementation Funds Total		\$ 10,284	\$ -
<b>15.904 Historic Preservation Fund Grants-In-Aid</b>			
Direct		\$ 742,630	\$ 110,826
15.904 Historic Preservation Fund Grants-In-Aid Total		\$ 742,630	\$ 110,826
<b>15.916 Outdoor Recreation_Acquisition, Development and Planning</b>			
Direct		\$ 589,397	\$ 589,397
15.916 Outdoor Recreation_Acquisition, Development and Planning Total		\$ 589,397	\$ 589,397
<b>15.954 National Park Service Conservation, Protection, Outreach, and Education</b>			
Direct		\$ 982	\$ -
15.954 National Park Service Conservation, Protection, Outreach, and Education Total		\$ 982	\$ -

<b>Grantor/CFDA/CFDA Title</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Federal Expenditures</b>	<b>Subrecipient Expenditures</b>
<b>NonCluster Program</b>			
<b>Department of the Interior Total</b>		<b>\$ 2,605,106</b>	<b>\$ 700,223</b>
<b>Department of Justice</b>			
<b>16.017 Sexual Assault Services Formula Program</b>			
Direct		\$ 313,711	\$ 300,185
16.017 Sexual Assault Services Formula Program Total		\$ 313,711	\$ 300,185
<b>16.523 Juvenile Accountability Block Grants</b>			
Direct		\$ 245,468	\$ 224,093
16.523 Juvenile Accountability Block Grants Total		\$ 245,468	\$ 224,093
<b>16.540 Juvenile Justice and Delinquency Prevention_Allocation to States</b>			
Direct		\$ 391,535	\$ 353,787
16.540 Juvenile Justice and Delinquency Prevention_Allocation to States Total		\$ 391,535	\$ 353,787
<b>16.543 Missing Children's Assistance</b>			
Direct		\$ 311,602	\$ -
16.543 Missing Children's Assistance Total		\$ 311,602	\$ -
<b>16.550 State Justice Statistics Program for Statistical Analysis Centers</b>			
Direct		\$ 54,029	\$ -
16.550 State Justice Statistics Program for Statistical Analysis Centers Total		\$ 54,029	\$ -
<b>16.554 National Criminal History Improvement Program (NCHIP)</b>			
Direct		\$ 204,103	\$ -
16.554 National Criminal History Improvement Program (NCHIP) Total		\$ 204,103	\$ -
<b>16.575 Crime Victim Assistance</b>			
Direct		\$ 7,038,084	\$ 6,774,196
16.575 Crime Victim Assistance Total		\$ 7,038,084	\$ 6,774,196
<b>16.576 Crime Victim Compensation</b>			
Direct		\$ 2,466,572	\$ -
16.576 Crime Victim Compensation Total		\$ 2,466,572	\$ -
<b>16.582 Crime Victim Assistance/Discretionary Grants</b>			
Direct		\$ 5,000	\$ -
16.582 Crime Victim Assistance/Discretionary Grants Total		\$ 5,000	\$ -
<b>16.586 Violent Offender Incarceration and Truth in Sentencing Incentive Grants</b>			
Direct		\$ -	\$ -
16.586 Violent Offender Incarceration and Truth in Sentencing Incentive Grants Total		\$ -	\$ -
<b>16.588 Violence Against Women Formula Grants</b>			
Direct		\$ 1,891,403	\$ 1,684,144
16.588 Violence Against Women Formula Grants Total		\$ 1,891,403	\$ 1,684,144
<b>16.593 Residential Substance Abuse Treatment for State Prisoners</b>			
Direct		\$ 167,715	\$ 157,161
16.593 Residential Substance Abuse Treatment for State Prisoners Total		\$ 167,715	\$ 157,161
<b>16.606 State Criminal Alien Assistance Program</b>			
Direct		\$ 387,905	\$ -
16.606 State Criminal Alien Assistance Program Total		\$ 387,905	\$ -
<b>16.607 Bulletproof Vest Partnership Program</b>			
Direct		\$ -	\$ -
16.607 Bulletproof Vest Partnership Program Total		\$ -	\$ -
<b>16.727 Enforcing Underage Drinking Laws Program</b>			
Direct		\$ 95,182	\$ 54,614
16.727 Enforcing Underage Drinking Laws Program Total		\$ 95,182	\$ 54,614

Grantor/CFDA/CFDA Title	Pass-Through Entity Identifying Number	Federal Expenditures	Subrecipient Expenditures
<b>NonCluster Program</b>			
<b>16.735 PREA Program: Demonstration Projects to Establish "Zero Tolerance" Cultures for Sexual Assault in Correctional Facilities</b>			
Direct		\$ 97,862	\$ -
16.735 PREA Program: Demonstration Projects to Establish "Zero Tolerance" Cultures for Sexual Assault in Correctional Facilities Total		\$ 97,862	\$ -
<b>16.738 Edward Byrne Memorial Justice Assistance Grant Program</b>			
Direct		\$ 5,037,908	\$ 4,555,269
<b>National Juvenile Defender Center</b>			
	2015-MUBXK002	\$ 17,768	\$ -
National Juvenile Defender Center Total		\$ 17,768	\$ -
16.738 Edward Byrne Memorial Justice Assistance Grant Program Total		\$ 5,055,676	\$ 4,555,269
<b>16.740 Statewide Automated Victim Information Notification (SAVIN) Program</b>			
Direct		\$ -	\$ -
16.740 Statewide Automated Victim Information Notification (SAVIN) Program Total		\$ -	\$ -
<b>16.741 DNA Backlog Reduction Program</b>			
Direct		\$ 1,252,601	\$ -
16.741 DNA Backlog Reduction Program Total		\$ 1,252,601	\$ -
<b>16.742 Paul Coverdell Forensic Sciences Improvement Grant Program</b>			
Direct		\$ 115,260	\$ 99,715
16.742 Paul Coverdell Forensic Sciences Improvement Grant Program Total		\$ 115,260	\$ 99,715
<b>16.750 Support for Adam Walsh Act Implementation Grant Program</b>			
Direct		\$ 457,875	\$ -
16.750 Support for Adam Walsh Act Implementation Grant Program Total		\$ 457,875	\$ -
<b>16.751 Edward Byrne Memorial Competitive Grant Program</b>			
Direct		\$ 23,854	\$ 12,659
16.751 Edward Byrne Memorial Competitive Grant Program Total		\$ 23,854	\$ 12,659
<b>16.758 Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers</b>			
Direct		\$ 9,000	\$ -
16.758 Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers Total		\$ 9,000	\$ -
<b>16.812 Second Chance Act Reentry Initiative</b>			
Direct		\$ 172,760	\$ -
16.812 Second Chance Act Reentry Initiative Total		\$ 172,760	\$ -
<b>16.813 NICS Act Record Improvement Program</b>			
Direct		\$ 295,869	\$ -
16.813 NICS Act Record Improvement Program Total		\$ 295,869	\$ -
<b>16.816 John R. Justice Prosecutors and Defenders Incentive Act</b>			
Direct		\$ 34,140	\$ -
16.816 John R. Justice Prosecutors and Defenders Incentive Act Total		\$ 34,140	\$ -
<b>16.922 Equitable Sharing Program</b>			
Direct		\$ 565,307	\$ -
16.922 Equitable Sharing Program Total		\$ 565,307	\$ -
<b>16.999 DEA Marijuana Eradication Program-2016</b>			
Direct		\$ 94,795	\$ -
16.999 DEA Marijuana Eradication Program-2016 Total		\$ 94,795	\$ -
<b>16.560 National Institute of Justice Research, Evaluation, and Development Project Grants</b>			
WestEd	30279	\$ 402,262	\$ 402,262
WestEd Total		\$ 402,262	\$ 402,262
16.560 National Institute of Justice Research, Evaluation, and Development Project Grants Total		\$ 402,262	\$ 402,262

Grantor/CFDA/CFDA Title	Pass-Through Entity Identifying Number	Federal Expenditures	Subrecipient Expenditures
<b>NonCluster Program</b>			
<b>Department of Justice Total</b>		<b>\$ 22,149,570</b>	<b>\$ 14,618,085</b>
<b>Department of Labor</b>			
<b>17.005 Compensation and Working Conditions</b>			
Direct		\$ 76,298	\$ -
17.005 Compensation and Working Conditions Total		\$ 76,298	\$ -
<b>17.235 Senior Community Service Employment Program</b>			
Direct		\$ 1,252,046	\$ 1,165,205
17.235 Senior Community Service Employment Program Total		\$ 1,252,046	\$ 1,165,205
<b>17.261 WIA/WIOA Pilots, Demonstrations, and Research Projects</b>			
Direct		\$ 795,654	\$ -
17.261 WIA/WIOA Pilots, Demonstrations, and Research Projects Total		\$ 795,654	\$ -
<b>17.267 Incentive Grants - WIA Section 503</b>			
SC Department of Employment and Workforce 13L2E001		\$ 500,922	\$ -
<b>SC Department of Employment and Workforce Total</b>		<b>\$ 500,922</b>	<b>\$ -</b>
17.267 Incentive Grants - WIA Section 503 Total		\$ 500,922	\$ -
<b>17.268 H-1B Job Training Grants</b>			
Direct		\$ 91,154	\$ -
Midlands Tech			
Midlands Tech Total	HG-22708-12-60-A-45	\$ 2,100	\$ -
17.268 H-1B Job Training Grants Total		\$ 93,254	\$ -
<b>17.503 Occupational Safety and Health_State Program</b>			
Direct		\$ 1,834,780	\$ -
17.503 Occupational Safety and Health_State Program Total		\$ 1,834,780	\$ -
<b>17.504 Consultation Agreements</b>			
Direct		\$ 764,205	\$ -
17.504 Consultation Agreements Total		\$ 764,205	\$ -
<b>17.600 Mine Health and Safety Grants</b>			
Direct		\$ 66,906	\$ -
17.600 Mine Health and Safety Grants Total		\$ 66,906	\$ -
<b>Department of Labor Total</b>		<b>\$ 5,384,065</b>	<b>\$ 1,165,205</b>
<b>Department of Transportation</b>			
<b>20.106 Airport Improvement Program</b>			
Direct		\$ 1,431,297	\$ 734,775
20.106 Airport Improvement Program Total		\$ 1,431,297	\$ 734,775
<b>20.218 National Motor Carrier Safety</b>			
Direct		\$ 2,947,650	\$ -
20.218 National Motor Carrier Safety Total		\$ 2,947,650	\$ -
<b>20.232 Commercial Driver's License Program Improvement Grant</b>			
Direct		\$ 356,913	\$ -
20.232 Commercial Driver's License Program Improvement Grant Total		\$ 356,913	\$ -
<b>20.237 Commercial Vehicle Information Systems and Networks</b>			
Direct		\$ 22,500	\$ -
20.237 Commercial Vehicle Information Systems and Networks Total		\$ 22,500	\$ -
<b>20.238 Commercial Drivers License Information System (CDLIS) Modernization Grant</b>			
Direct		\$ -	\$ -
20.238 Commercial Drivers License Information System (CDLIS) Modernization Grant Total		\$ -	\$ -
<b>20.240 Fuel Tax Evasion-Intergovernmental Enforcement Effort</b>			

<b>Grantor/CFDA/CFDA Title</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Federal Expenditures</b>	<b>Subrecipient Expenditures</b>
<b>NonCluster Program</b>			
Direct		\$ 2,100	\$ -
20.240 Fuel Tax Evasion-Intergovernmental Enforcement Effort Total		\$ 2,100	\$ -
<b>20.608 Minimum Penalties for Repeat Offenders for Driving While Intoxicated</b>			
Direct		\$ 500,000	\$ 500,000
20.608 Minimum Penalties for Repeat Offenders for Driving While Intoxicated Total		\$ 500,000	\$ 500,000
<b>20.614 National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants</b>			
Direct		\$ 66,685	\$ 66,685
20.614 National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants Total		\$ 66,685	\$ 66,685
<b>20.703 Interagency Hazardous Materials Public Sector Training and Planning Grants</b>			
Direct		\$ 257,141	\$ 257,141
20.703 Interagency Hazardous Materials Public Sector Training and Planning Grants Total		\$ 257,141	\$ 257,141
<b>Department of Transportation Total</b>		<b>\$ 5,584,286</b>	<b>\$ 1,558,601</b>
<b>Appalachian Regional Commission</b>			
<b>23.002 Appalachian Area Development</b>			
Direct		\$ 630,094	\$ 630,094
23.002 Appalachian Area Development Total		\$ 630,094	\$ 630,094
<b>23.011 Appalachian Research, Technical Assistance, and Demonstration Projects</b>			
Direct		\$ 255,702	\$ -
23.011 Appalachian Research, Technical Assistance, and Demonstration Projects Total		\$ 255,702	\$ -
<b>Appalachian Regional Commission Total</b>		<b>\$ 885,796</b>	<b>\$ 630,094</b>
<b>General Services Administration</b>			
<b>39.003 Donation of Federal Surplus Personal Property</b>			
Direct		\$ 6,561,260	\$ -
39.003 Donation of Federal Surplus Personal Property Total		\$ 6,561,260	\$ -
<b>39.011 Election Reform Payments</b>			
Direct		\$ 46,362	\$ -
39.011 Election Reform Payments Total		\$ 46,362	\$ -
<b>General Services Administration Total</b>		<b>\$ 6,607,622</b>	<b>\$ -</b>
<b>National Foundation on the Arts and Humanities</b>			
<b>45.025 Promotion of the Arts_Partnership Agreements</b>			
Direct		\$ 819,118	\$ 163,600
45.025 Promotion of the Arts_Partnership Agreements Total		\$ 819,118	\$ 163,600
<b>45.310 Grants to States</b>			
Direct		\$ 2,746,600	\$ 271,764
45.310 Grants to States Total		\$ 2,746,600	\$ 271,764
<b>National Foundation on the Arts and Humanities Total</b>		<b>\$ 3,565,718</b>	<b>\$ 435,364</b>
<b>Small Business Administration</b>			
<b>59.061 State Trade and Export Promotion Pilot Grant Program</b>			
Direct		\$ 221,123	\$ 202,594
59.061 State Trade and Export Promotion Pilot Grant Program Total		\$ 221,123	\$ 202,594
<b>Small Business Administration Total</b>		<b>\$ 221,123</b>	<b>\$ 202,594</b>
<b>Department of Veterans' Affairs</b>			
<b>64.005 Grants to States for Construction of State Home Facilities</b>			
Direct		\$ 502,294	\$ -
64.005 Grants to States for Construction of State Home Facilities Total		\$ 502,294	\$ -
<b>64.124 All-Volunteer Force Educational Assistance</b>			
Direct		\$ 228,291	\$ -
64.124 All-Volunteer Force Educational Assistance Total		\$ 228,291	\$ -

<b>Grantor/CFDA/CFDA Title</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Federal Expenditures</b>	<b>Subrecipient Expenditures</b>
<b>NonCluster Program</b>			
<b>Department of Veterans' Affairs Total</b>		<b>\$ 730,585</b>	<b>\$ -</b>
<b>Environmental Protection Agency</b>			
<b>66.034 Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act</b>			
Direct		\$ 470,563	\$ -
66.034 Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act		\$ 470,563	\$ -
Total			
<b>66.040 State Clean Diesel Grant Program</b>			
Direct		\$ 173,833	\$ 142,208
66.040 State Clean Diesel Grant Program Total		\$ 173,833	\$ 142,208
<b>66.419 Water Pollution Control State, Interstate, and Tribal Program Support</b>			
Direct		\$ 117,202	\$ -
66.419 Water Pollution Control State, Interstate, and Tribal Program Support Total		\$ 117,202	\$ -
<b>66.454 Water Quality Management Planning</b>			
Direct		\$ 168,275	\$ 106,300
66.454 Water Quality Management Planning Total		\$ 168,275	\$ 106,300
<b>66.460 Nonpoint Source Implementation Grants</b>			
Direct		\$ 2,677,633	\$ 1,584,169
66.460 Nonpoint Source Implementation Grants Total		\$ 2,677,633	\$ 1,584,169
<b>66.461 Regional Wetland Program Development Grants</b>			
Direct		\$ 315,267	\$ -
66.461 Regional Wetland Program Development Grants Total		\$ 315,267	\$ -
<b>66.472 Beach Monitoring and Notification Program Implementation Grants</b>			
Direct		\$ 268,607	\$ -
66.472 Beach Monitoring and Notification Program Implementation Grants Total		\$ 268,607	\$ -
<b>66.605 Performance Partnership Grants</b>			
Direct		\$ 7,049,309	\$ -
66.605 Performance Partnership Grants Total		\$ 7,049,309	\$ -
<b>66.608 Environmental Information Exchange Network Grant Program and Related Assistance</b>			
Direct		\$ 34,262	\$ -
66.608 Environmental Information Exchange Network Grant Program and Related Assistance Total		\$ 34,262	\$ -
<b>66.802 Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements</b>			
Direct		\$ 627,691	\$ -
66.802 Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements Total		\$ 627,691	\$ -
<b>66.804 Underground Storage Tank Prevention, Detection and Compliance Program</b>			
Direct		\$ 578,115	\$ -
66.804 Underground Storage Tank Prevention, Detection and Compliance Program Total		\$ 578,115	\$ -
<b>66.805 Leaking Underground Storage Tank Trust Fund Corrective Action Program</b>			
Direct		\$ 984,419	\$ -
66.805 Leaking Underground Storage Tank Trust Fund Corrective Action Program Total		\$ 984,419	\$ -
<b>66.809 Superfund State and Indian Tribe Core Program Cooperative Agreements</b>			
Direct		\$ 167,860	\$ -
66.809 Superfund State and Indian Tribe Core Program Cooperative Agreements Total		\$ 167,860	\$ -
<b>66.817 State and Tribal Response Program Grants</b>			
Direct		\$ 701,573	\$ -
66.817 State and Tribal Response Program Grants Total		\$ 701,573	\$ -
<b>66.818 Brownfields Assessment and Cleanup Cooperative Agreements</b>			
Direct		\$ 46,999	\$ -
66.818 Brownfields Assessment and Cleanup Cooperative Agreements Total		\$ 46,999	\$ -

Grantor/CFDA/CFDA Title	Pass-Through Entity Identifying Number	Federal Expenditures	Subrecipient Expenditures
<b>NonCluster Program</b>			
<b>Environmental Protection Agency Total</b>		<b>\$ 14,381,608</b>	<b>\$ 1,832,677</b>
<b>Department of Energy</b>			
<b>81.041 State Energy Program</b>			
Direct		\$ 574,964	\$ 14,144
81.041 State Energy Program Total		\$ 574,964	\$ 14,144
<b>81.042 Weatherization Assistance for Low-Income Persons</b>			
Direct		\$ 1,450,032	\$ 1,278,726
81.042 Weatherization Assistance for Low-Income Persons Total		\$ 1,450,032	\$ 1,278,726
<b>81.106 Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions</b>			
Direct		\$ 51,082	\$ -
<b>Southern States Energy Board</b>			
	DE-EM-0003189; SSEB-930WIPP-SC-DHEC-2015-006amd	\$ 81,758	\$ -
	SSEB-WIPP-SC-SCEMD	\$ 50,210	\$ -
	SSEB-WIPP-SC-SCEMD-04-09	\$ -	\$ -
Southern States Energy Board Total		\$ 131,968	\$ -
81.106 Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions Total		\$ 183,050	\$ -
<b>81.119 State Energy Program Special Projects</b>			
Direct		\$ 305,969	\$ 155,852
81.119 State Energy Program Special Projects Total		\$ 305,969	\$ 155,852
<b>81.214 Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis</b>			
Direct		\$ 3,143,294	\$ 121,327
81.214 Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis Total		\$ 3,143,294	\$ 121,327
<b>81.502 Stripper Well Funds</b>			
Direct		\$ 74,945	\$ 19,924
81.502 Stripper Well Funds Total		\$ 74,945	\$ 19,924
<b>Department of Energy Total</b>		<b>\$ 5,732,254</b>	<b>\$ 1,589,973</b>
<b>Department of Education</b>			
<b>84.002 Adult Education - Basic Grants to States</b>			
Direct		\$ 7,527,917	\$ 6,678,953
84.002 Adult Education - Basic Grants to States Total		\$ 7,527,917	\$ 6,678,953
<b>84.010 Title I Grants to Local Educational Agencies</b>			
Direct		\$ 242,560,316	\$ 240,843,262
84.010 Title I Grants to Local Educational Agencies Total		\$ 242,560,316	\$ 240,843,262
<b>84.011 Migrant Education_State Grant Program</b>			
Direct		\$ 481,015	\$ 440,290
84.011 Migrant Education_State Grant Program Total		\$ 481,015	\$ 440,290
<b>84.013 Title I State Agency Program for Neglected and Delinquent Children and Youth</b>			
Direct		\$ 1,122,819	\$ 1,122,819
84.013 Title I State Agency Program for Neglected and Delinquent Children and Youth Total		\$ 1,122,819	\$ 1,122,819
<b>84.048 Career and Technical Education -- Basic Grants to States</b>			
Direct		\$ 17,095,427	\$ 15,283,422
84.048 Career and Technical Education -- Basic Grants to States Total		\$ 17,095,427	\$ 15,283,422
<b>84.126 Rehabilitation Services_Vocational Rehabilitation Grants to States</b>			
Direct		\$ 67,557,694	\$ -
84.126 Rehabilitation Services_Vocational Rehabilitation Grants to States Total		\$ 67,557,694	\$ -
<b>84.144 Migrant Education_Coordination Program</b>			
Direct		\$ 73,228	\$ -

<b>Grantor/CFDA/CFDA Title</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Federal Expenditures</b>	<b>Subrecipient Expenditures</b>
<b>NonCluster Program</b>			
84.144 Migrant Education_Coordination Program Total		\$ 73,228	\$ -
<b>84.161 Rehabilitation Services_Client Assistance Program</b>			
Direct		\$ 149,774	\$ -
84.161 Rehabilitation Services_Client Assistance Program Total		\$ 149,774	\$ -
<b>84.169 Independent Living_State Grants</b>			
Direct		\$ -	\$ -
84.169 Independent Living_State Grants Total		\$ -	\$ -
<b>84.177 Rehabilitation Services_Independent Living Services for Older Individuals Who are Blind</b>			
Direct		\$ 447,776	\$ -
84.177 Rehabilitation Services_Independent Living Services for Older Individuals Who are Blind Total		\$ 447,776	\$ -
<b>84.181 Special Education-Grants for Infants and Families</b>			
Direct		\$ 5,959,986	\$ 3,898,202
84.181 Special Education-Grants for Infants and Families Total		\$ 5,959,986	\$ 3,898,202
<b>84.184 Safe and Drug-Free Schools and Communities_National Programs</b>			
Direct		\$ 947,446	\$ 756,261
84.184 Safe and Drug-Free Schools and Communities_National Programs Total		\$ 947,446	\$ 756,261
<b>84.187 Supported Employment Services for Individuals with the Most Significant Disabilities</b>			
Direct		\$ 340,664	\$ -
84.187 Supported Employment Services for Individuals with the Most Significant Disabilities Total		\$ 340,664	\$ -
<b>84.196 Education for Homeless Children and Youth</b>			
Direct		\$ 967,047	\$ 864,926
84.196 Education for Homeless Children and Youth Total		\$ 967,047	\$ 864,926
<b>84.265 Rehabilitation Training_State Vocational Rehabilitation Unit In-Service Training</b>			
Direct		\$ 57,432	\$ -
84.265 Rehabilitation Training_State Vocational Rehabilitation Unit In-Service Training Total		\$ 57,432	\$ -
<b>84.282 Charter Schools</b>			
Direct		\$ 3,060,664	\$ 2,901,226
84.282 Charter Schools Total		\$ 3,060,664	\$ 2,901,226
<b>84.287 Twenty-First Century Community Learning Centers</b>			
Direct		\$ 14,462,492	\$ 13,937,651
84.287 Twenty-First Century Community Learning Centers Total		\$ 14,462,492	\$ 13,937,651
<b>84.305 Education Research, Development and Dissemination</b>			
Direct		\$ 94,003	\$ -
84.305 Education Research, Development and Dissemination Total		\$ 94,003	\$ -
<b>84.323 Special Education - State Personnel Development</b>			
Direct		\$ 579,484	\$ 363,954
84.323 Special Education - State Personnel Development Total		\$ 579,484	\$ 363,954
<b>84.326 Special Education_Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities</b>			
Direct		\$ 351,232	\$ -
84.326 Special Education_Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		\$ 351,232	\$ -
Total			
<b>84.334 Gaining Early Awareness and Readiness for Undergraduate Programs</b>			
Direct		\$ 3,213,129	\$ 2,537,577
84.334 Gaining Early Awareness and Readiness for Undergraduate Programs Total		\$ 3,213,129	\$ 2,537,577
<b>84.358 Rural Education</b>			
Direct		\$ 2,054,811	\$ 2,036,932
84.358 Rural Education Total		\$ 2,054,811	\$ 2,036,932

Grantor/CFDA/CFDA Title	Pass-Through Entity Identifying Number	Federal Expenditures	Subrecipient Expenditures
<b>NonCluster Program</b>			
<b>84.365 English Language Acquisition State Grants</b>			
Direct		\$ 3,639,142	\$ 3,534,905
84.365 English Language Acquisition State Grants Total		\$ 3,639,142	\$ 3,534,905
<b>84.366 Mathematics and Science Partnerships</b>			
Direct		\$ 2,775,238	\$ 2,718,647
84.366 Mathematics and Science Partnerships Total		\$ 2,775,238	\$ 2,718,647
<b>84.367 Improving Teacher Quality State Grants</b>			
Direct		\$ 27,862,686	\$ 27,743,984
84.367 Improving Teacher Quality State Grants Total		\$ 27,862,686	\$ 27,743,984
<b>84.369 Grants for State Assessments and Related Activities</b>			
Direct		\$ 8,492,095	\$ -
84.369 Grants for State Assessments and Related Activities Total		\$ 8,492,095	\$ -
<b>84.374 Teacher Incentive Fund</b>			
Direct		\$ 12,211,834	\$ 12,162,120
84.374 Teacher Incentive Fund Total		\$ 12,211,834	\$ 12,162,120
<b>84.377 School Improvement Grants</b>			
Direct		\$ 86,014	\$ 74,856
84.377 School Improvement Grants Total		\$ 86,014	\$ 74,856
<b>84.378 College Access Challenge Grant Program</b>			
Direct		\$ -	\$ -
84.378 College Access Challenge Grant Program Total		\$ -	\$ -
<b>84.390 Rehabilitation Services-Vocational Rehabilitation Grants to States, Recovery Act</b>			
Direct		\$ -	\$ -
84.390 Rehabilitation Services-Vocational Rehabilitation Grants to States, Recovery Act Total		\$ -	\$ -
<b>84.397 State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act</b>			
Direct		\$ -	\$ -
84.397 State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act Total		\$ -	\$ -
<b>84.399 Independent Living Services for Older Individuals Who are Blind, Recovery Act</b>			
Direct		\$ -	\$ -
84.399 Independent Living Services for Older Individuals Who are Blind, Recovery Act Total		\$ -	\$ -
<b>Department of Education Total</b>		<b>\$ 424,171,365</b>	<b>\$ 337,899,987</b>
<b>Election Assistance Commission</b>			
<b>90.401 Help America Vote Act Requirements Payments</b>			
Direct		\$ 3,958	\$ -
90.401 Help America Vote Act Requirements Payments Total		\$ 3,958	\$ -
<b>Election Assistance Commission Total</b>		<b>\$ 3,958</b>	<b>\$ -</b>
<b>Department of Health and Human Services</b>			
<b>93.008 Medical Reserve Corps Small Grant Program</b>			
National Association of County and City Health Officials			
	1 MRCSG061001-02; MRC 08 1142	\$ 3,135	\$ -
	1 MRCSG061001-03; MRC 090558	\$ 33	\$ -
	1 MRCSG061001-03; MRC 091125	\$ 3,833	\$ -
	1 MRCSG061001-03; MRC 091142	\$ 3,617	\$ -
	5 MRCSG101005-04-00; MRC 14-1151	\$ 3,500	\$ -
	5 MRCSG101005-04-00; MRC14-0558	\$ 3,500	\$ -
	5MRCSG101005-02; MRC 12 1142	\$ 4,481	\$ -
	5MRCSG101005-02; MRC 12 1151	\$ 2,731	\$ -
	5MRCSG101005-02; MRC 12 1191	\$ 1,172	\$ -
	5MRCSG101005-02; MRC 12 558	\$ 4,834	\$ -
	5MRCSG101005-03; MRC 13-0558	\$ 3,589	\$ -
	5MRCSG101005-03; MRC 13-1137	\$ 2,196	\$ -
	5MRCSG101005-03; MRC 13-1142	\$ 2,749	\$ -
	5MRCSG101005-03; MRC 13-1151	\$ 4,000	\$ -
	5MRCSG101005-03; MRC 13-1191	\$ 3,848	\$ -

Grantor/CFDA/CFDA Title	Pass-Through Entity Identifying Number	Federal Expenditures	Subrecipient Expenditures
<b>NonCluster Program</b>			
	5MRCSG101005-04-00; MRC 14-1137	\$ 1,004	\$ -
	6 MRCSG061001-03; MRC 10 0149	\$ 1,053	\$ -
	6 MRCSG061001-03; MRC 10 0558	\$ 2,036	\$ -
	6 MRCSG061001-03; MRC 10 1125	\$ 4,471	\$ -
	6 MRCSG061001-03; MRC 10 1142	\$ 4,707	\$ -
	IMRCSG1001005-01; MRC 11 1174	\$ 691	\$ -
	IMRCSG101005-01; MRC 11 1142	\$ 4,952	\$ -
	IMRCSG101005-01; MRC 11 1151	\$ 4,056	\$ -
	IMRCSG101005-01; MRC 11 149	\$ 1,920	\$ -
	IMRCSG101005-01; MRC 11 558	\$ 2,542	\$ -
National Association of County and City Health Officials Total		\$ 74,650	\$ -
93.008 Medical Reserve Corps Small Grant Program Total		\$ 74,650	\$ -
<b>93.041 Special Programs for the Aging_ Title VII, Chapter 3_Programs for Prevention of Elder Abuse, Neglect, and Exploitation</b>			
Direct		\$ 67,662	\$ 65,247
93.041 Special Programs for the Aging_ Title VII, Chapter 3_Programs for Prevention of Elder Abuse, Neglect, and Exploitation Total		\$ 67,662	\$ 65,247
<b>93.042 Special Programs for the Aging_ Title VII, Chapter 2_Long Term Care Ombudsman Services for Older Individuals</b>			
Direct		\$ 236,720	\$ 234,637
93.042 Special Programs for the Aging_ Title VII, Chapter 2_Long Term Care Ombudsman Services for Older Individuals Total		\$ 236,720	\$ 234,637
<b>93.043 Special Programs for the Aging_ Title III, Part D_Disease Prevention and Health Promotion Services</b>			
Direct		\$ 267,170	\$ 256,656
93.043 Special Programs for the Aging_ Title III, Part D_Disease Prevention and Health Promotion Services Total		\$ 267,170	\$ 256,656
<b>93.048 Special Programs for the Aging_ Title IV_and Title II_Discretionary Projects</b>			
Direct		\$ 178,273	\$ 138,997
93.048 Special Programs for the Aging_ Title IV_and Title II_Discretionary Projects Total		\$ 178,273	\$ 138,997
<b>93.052 National Family Caregiver Support, Title III, Part E</b>			
Direct		\$ 2,118,900	\$ 2,025,401
93.052 National Family Caregiver Support, Title III, Part E Total		\$ 2,118,900	\$ 2,025,401
<b>93.070 Environmental Public Health and Emergency Response</b>			
Direct		\$ 767,630	\$ -
93.070 Environmental Public Health and Emergency Response Total		\$ 767,630	\$ -
<b>93.071 Medicare Enrollment Assistance Program</b>			
Direct		\$ 580,234	\$ 580,234
93.071 Medicare Enrollment Assistance Program Total		\$ 580,234	\$ 580,234
<b>93.072 Lifespan Respite Care Program</b>			
Direct		\$ 136,636	\$ 114,692
93.072 Lifespan Respite Care Program Total		\$ 136,636	\$ 114,692
<b>93.074 Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements</b>			
Direct		\$ 13,902,845	\$ 1,818,622
93.074 Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Total		\$ 13,902,845	\$ 1,818,622
<b>93.079 Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance</b>			
Direct		\$ 45,363	\$ -
93.079 Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance Total		\$ 45,363	\$ -
<b>93.092 Affordable Care Act (ACA) Personal Responsibility Education Program</b>			
Direct		\$ 655,714	\$ 416,378
93.092 Affordable Care Act (ACA) Personal Responsibility Education Program Total		\$ 655,714	\$ 416,378
<b>93.093 Affordable Care Act (ACA) Health Profession Opportunity Grants</b>			
Direct		\$ 1,530,556	\$ -

Grantor/CFDA/CFDA Title	Pass-Through Entity Identifying Number	Federal Expenditures	Subrecipient Expenditures
<b>NonCluster Program</b>			
93.093 Affordable Care Act (ACA) Health Profession Opportunity Grants Total		\$ 1,530,556	\$ -
<b>93.094 Well-Integrated Screening and Evaluation for Women Across the Nation</b>			
Direct		\$ 485,524	\$ 107,614
93.094 Well-Integrated Screening and Evaluation for Women Across the Nation Total		\$ 485,524	\$ 107,614
<b>93.103 Food and Drug Administration_Research</b>		\$ 298,602	
Direct			
93.103 Food and Drug Administration_Research Total		\$ 298,602	\$ -
<b>93.104 Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)</b>			
Direct		\$ 292,988	\$ -
93.104 Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED) Total		\$ 292,988	\$ -
<b>93.110 Maternal and Child Health Federal Consolidated Programs</b>			
Direct		\$ 195,709	\$ -
93.110 Maternal and Child Health Federal Consolidated Programs Total		\$ 195,709	\$ -
<b>93.116 Project Grants and Cooperative Agreements for Tuberculosis Control Programs</b>			
Direct		\$ 901,089	\$ -
93.116 Project Grants and Cooperative Agreements for Tuberculosis Control Programs Total		\$ 901,089	\$ -
<b>93.127 Emergency Medical Services for Children</b>			
Direct		\$ 140,739	\$ -
93.127 Emergency Medical Services for Children Total		\$ 140,739	\$ -
<b>93.130 Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices</b>			
Direct		\$ 206,886	\$ -
93.130 Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices Total		\$ 206,886	\$ -
<b>93.136 Injury Prevention and Control Research and State and Community Based Programs</b>			
Direct		\$ 716,219	\$ 487,519
93.136 Injury Prevention and Control Research and State and Community Based Programs Total		\$ 716,219	\$ 487,519
<b>93.150 Projects for Assistance in Transition from Homelessness (PATH)</b>			
Direct		\$ 704,006	\$ -
93.150 Projects for Assistance in Transition from Homelessness (PATH) Total		\$ 704,006	\$ -
<b>93.153 Coordinated Services and Access to Research for Women, Infants, Children, and Youth</b>			
Direct		\$ 114,852	\$ 111,901
93.153 Coordinated Services and Access to Research for Women, Infants, Children, and Youth Total		\$ 114,852	\$ 111,901
<b>93.217 Family Planning_Services</b>			
Direct		\$ 6,445,979	\$ 43,600
93.217 Family Planning_Services Total		\$ 6,445,979	\$ 43,600
<b>93.235 Affordable Care Act (ACA) Abstinence Education Program</b>			
Direct		\$ 963,866	\$ 757,983
93.235 Affordable Care Act (ACA) Abstinence Education Program Total		\$ 963,866	\$ 757,983
<b>93.242 Mental Health Research Grants</b>			
University of South Carolina	14-2563	\$ 6,323	\$ -
University of South Carolina Total		\$ 6,323	\$ -
93.242 Mental Health Research Grants Total		\$ 6,323	\$ -
<b>93.243 Substance Abuse and Mental Health Services_Projects of Regional and National Significance</b>			
Direct		\$ 4,101,476	\$ 2,461,805
93.243 Substance Abuse and Mental Health Services_Projects of Regional and National Significance Total		\$ 4,101,476	\$ 2,461,805

Grantor/CFDA/CFDA Title	Pass-Through Entity Identifying Number	Federal Expenditures	Subrecipient Expenditures
<b>NonCluster Program</b>			
<b>93.251 Universal Newborn Hearing Screening</b>			
Direct		\$ 269,921	\$ -
93.251 Universal Newborn Hearing Screening Total		\$ 269,921	\$ -
<b>93.268 Immunization Cooperative Agreements</b>			
Direct		\$ 61,571,559	\$ 31,314
93.268 Immunization Cooperative Agreements Total		\$ 61,571,559	\$ 31,314
<b>93.270 Adult Viral Hepatitis Prevention and Control</b>			
Direct		\$ 66,355	\$ -
93.270 Adult Viral Hepatitis Prevention and Control Total		\$ 66,355	\$ -
<b>93.283 Centers for Disease Control and Prevention_ Investigations and Technical Assistance</b>			
Direct		\$ 365,636	\$ 15,000
Medical University of South Carolina	MUSC11-093	\$ 13,897	\$ -
Medical University of South Carolina Total		\$ 13,897	\$ -
93.283 Centers for Disease Control and Prevention_ Investigations and Technical Assistance Total		\$ 379,533	\$ 15,000
<b>93.297 Teenage Pregnancy Prevention Program</b>			
Mary Black Foundation	TP1AH000119-01-00;UP-6-460	\$ 56,887	\$ -
Mary Black Foundation Total		\$ 56,887	\$ -
SC Campaign to Prevent Teen Pregnancy	1 TP1AH000126-01-00: ML-6-528 1 TP1AH000126-01-00: UP-6-529 1 TP1AH000126-01-00: LC-6-527 1U58DP002913; R2-2-1112 5 1U58DP002913; R6-2-1143 3	\$ 487 \$ 3,902 \$ 321 \$ 2,404 \$ 5,272	\$ - \$ - \$ - \$ - \$ -
SC Campaign to Prevent Teen Pregnancy Total		\$ 12,386	\$ -
SC Program to Prevent Teen Pregnancy	1 TP1AH000133-01-00	\$ -	\$ -
SC Program to Prevent Teen Pregnancy Total		\$ -	\$ -
93.297 Teenage Pregnancy Prevention Program Total		\$ 69,273	\$ -
<b>93.305 National State Based Tobacco Control Programs</b>			
Direct		\$ 1,144,512	\$ 333,732
93.305 National State Based Tobacco Control Programs Total		\$ 1,144,512	\$ 333,732
<b>93.314 Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program</b>			
Direct		\$ -	\$ -
93.314 Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program Total		\$ -	\$ -
<b>93.323 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)</b>			
Direct		\$ 1,496,654	\$ -
93.323 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) Total		\$ 1,496,654	\$ -
<b>93.324 State Health Insurance Assistance Program</b>			
Direct		\$ 652,800	\$ 461,412
93.324 State Health Insurance Assistance Program Total		\$ 652,800	\$ 461,412
<b>93.369 ACL Independent Living State Grants</b>			
Direct		\$ 356,202	\$ 290,688
93.369 ACL Independent Living State Grants Total		\$ 356,202	\$ 290,688
<b>93.393 Cancer Cause and Prevention Research</b>			
Medical University of South Carolina	7R01CA142081-06; MUSC15-073	\$ 17,668	\$ -
Medical University of South Carolina Total		\$ 17,668	\$ -
93.393 Cancer Cause and Prevention Research Total		\$ 17,668	\$ -
<b>93.505 Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program</b>			
Children's Trust of South Carolina	X02MC27415; S-MIEC-F-2014-5-1	\$ 72,101	\$ -
Children's Trust of South Carolina Total		\$ 72,101	\$ -

<b>Grantor/CFDA/CFDA Title</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Federal Expenditures</b>	<b>Subrecipient Expenditures</b>
<b>NonCluster Program</b>			
93.505 Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program Total		\$ 72,101	\$ -
<b>93.521 The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements; PPHF</b>			
Direct		\$ 73,228	\$ -
93.521 The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements; PPHF		\$ 73,228	\$ -
<b>93.539 PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds</b>			
Direct		\$ 364,031	\$ 10,438
93.539 PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds Total		\$ 364,031	\$ 10,438
<b>93.556 Promoting Safe and Stable Families</b>			
Direct		\$ 6,996,872	\$ 10,019
93.556 Promoting Safe and Stable Families Total		\$ 6,996,872	\$ 10,019
<b>93.563 Child Support Enforcement</b>			
Direct		\$ 38,677,168	\$ 14,603,811
93.563 Child Support Enforcement Total		\$ 38,677,168	\$ 14,603,811
<b>93.566 Refugee and Entrant Assistance_State Administered Programs</b>			
Direct		\$ 475,012	\$ -
93.566 Refugee and Entrant Assistance_State Administered Programs Total		\$ 475,012	\$ -
<b>93.568 Low-Income Home Energy Assistance</b>			
Direct		\$ 33,201,850	\$ 31,877,726
93.568 Low-Income Home Energy Assistance Total		\$ 33,201,850	\$ 31,877,726
<b>93.569 Community Services Block Grant</b>			
Direct		\$ 10,861,832	\$ 10,383,012
93.569 Community Services Block Grant Total		\$ 10,861,832	\$ 10,383,012
<b>93.586 State Court Improvement Program</b>			
Direct		\$ 343,848	\$ -
93.586 State Court Improvement Program Total		\$ 343,848	\$ -
<b>93.597 Grants to States for Access and Visitation Programs</b>			
Direct		\$ 106,517	\$ -
93.597 Grants to States for Access and Visitation Programs Total		\$ 106,517	\$ -
<b>93.599 Chafee Education and Training Vouchers Program (ETV)</b>			
Direct		\$ 338,938	\$ -
93.599 Chafee Education and Training Vouchers Program (ETV) Total		\$ 338,938	\$ -
<b>93.603 Adoption and Legal Guardianship Incentive Payments</b>			
Direct		\$ 2,260,158	\$ -
93.603 Adoption and Legal Guardianship Incentive Payments Total		\$ 2,260,158	\$ -
<b>93.628 Affordable Care Act Implementation Support for State Demonstrations to Integrate Care for Medicare-Medicaid Enrollees</b>			
Direct		\$ 2,231,188	\$ -
93.628 Affordable Care Act Implementation Support for State Demonstrations to Integrate Care for Medicare-Medicaid Enrollees		\$ 2,231,188	\$ -
Total			
<b>93.634 ACA Support for Demonstration Ombudsman Programs Serving Beneficiaries of State Demonstrations to Integrate Care for Medicare-Medicaid</b>			
Direct		\$ 104,224	\$ -
93.634 ACA Support for Demonstration Ombudsman Programs Serving Beneficiaries of State Demonstrations to Integrate Care for Medicare-Medicaid Total		\$ 104,224	\$ -
<b>93.643 Children's Justice Grants to States</b>			
Direct		\$ 183,546	\$ -

<b>Grantor/CFDA/CFDA Title</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Federal Expenditures</b>	<b>Subrecipient Expenditures</b>
<b>NonCluster Program</b>			
93.643 Children's Justice Grants to States Total		\$ 183,546	\$ -
<b>93.645 Stephanie Tubbs Jones Child Welfare Services Program</b>			
Direct		\$ 6,008,942	\$ -
93.645 Stephanie Tubbs Jones Child Welfare Services Program Total		\$ 6,008,942	\$ -
<b>93.658 Foster Care_Title IV-E</b>			
Direct		\$ 43,665,159	\$ 612,504
93.658 Foster Care_Title IV-E Total		\$ 43,665,159	\$ 612,504
<b>93.659 Adoption Assistance</b>			
Direct		\$ 16,974,428	\$ -
93.659 Adoption Assistance Total		\$ 16,974,428	\$ -
<b>93.667 Social Services Block Grant</b>			
Direct		\$ 21,011,324	\$ 406,666
93.667 Social Services Block Grant Total		\$ 21,011,324	\$ 406,666
<b>93.669 Child Abuse and Neglect State Grants</b>			
Direct		\$ 233,238	\$ -
93.669 Child Abuse and Neglect State Grants Total		\$ 233,238	\$ -
<b>93.671 Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services</b>			
Direct		\$ 1,483,570	\$ 1,126,104
93.671 Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services Total		\$ 1,483,570	\$ 1,126,104
<b>93.674 Chafee Foster Care Independence Program</b>			
Direct		\$ 1,783,539	\$ -
93.674 Chafee Foster Care Independence Program Total		\$ 1,783,539	\$ -
<b>93.734 Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs financed by Prevention and Public Health Funds (PPHF)</b>			
Direct		\$ 227,784	\$ 198,033
93.734 Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs financed by Prevention and Public Health Funds (PPHF) Total		\$ 227,784	\$ 198,033
<b>93.745 PPHF: Health Care Surveillance/Health Statistics Surveillance Program Announcement: Behavioral Risk Factor Surveillance System Financed in Part by Prevention and Public Health Fund</b>			
Direct		\$ 233,901	\$ -
93.745 PPHF: Health Care Surveillance/Health Statistics Surveillance Program Announcement: Behavioral Risk Factor Surveillance System Financed in Part by Prevention and Public Health Fund Total		\$ 233,901	\$ -
<b>93.752 Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations financed in part by Prevention and Public Health Funds</b>			
Direct		\$ 4,007,563	\$ 598,086
93.752 Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations financed in part by Prevention and Public Health Funds Total		\$ 4,007,563	\$ 598,086
<b>93.757 State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF)</b>			
Direct		\$ 3,986,915	\$ 1,315,345
93.757 State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF) Total		\$ 3,986,915	\$ 1,315,345
<b>93.758 Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)</b>			
Direct		\$ 2,200,837	\$ 347,556
93.758 Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF) Total		\$ 2,200,837	\$ 347,556
<b>93.767 Children's Health Insurance Program</b>			
Direct		\$ 133,650,922	\$ -
93.767 Children's Health Insurance Program Total		\$ 133,650,922	\$ -
<b>93.789 Alternatives to Psychiatric Residential Treatment Facilities for Children</b>			
Direct		\$ -	\$ -

<b>Grantor/CFDA/CFDA Title</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Federal Expenditures</b>	<b>Subrecipient Expenditures</b>
<b>NonCluster Program</b>			
93.789 Alternatives to Psychiatric Residential Treatment Facilities for Children Total		\$ -	\$ -
<b>93.791 Money Follows the Person Rebalancing Demonstration</b>			
Direct		\$ 472,324	\$ -
93.791 Money Follows the Person Rebalancing Demonstration Total		\$ 472,324	\$ -
<b>93.815 Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC).</b>			
Direct		\$ 264,507	\$ -
93.815 Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC). Total		\$ 264,507	\$ -
<b>93.817 Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities</b>			
Direct		\$ 501,868	\$ 501,073
93.817 Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities Total		\$ 501,868	\$ 501,073
<b>93.917 HIV Care Formula Grants</b>			
Direct		\$ 21,786,363	\$ 11,555,817
93.917 HIV Care Formula Grants Total		\$ 21,786,363	\$ 11,555,817
<b>93.944 Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance</b>			
Direct		\$ 1,072,521	\$ -
93.944 Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance Total		\$ 1,072,521	\$ -
<b>93.945 Assistance Programs for Chronic Disease Prevention and Control</b>			
Direct		\$ 330,833	\$ 22,764
93.945 Assistance Programs for Chronic Disease Prevention and Control Total		\$ 330,833	\$ 22,764
<b>93.958 Block Grants for Community Mental Health Services</b>			
Direct		\$ 7,310,363	\$ -
93.958 Block Grants for Community Mental Health Services Total		\$ 7,310,363	\$ -
<b>93.959 Block Grants for Prevention and Treatment of Substance Abuse</b>			
Direct		\$ 23,409,648	\$ 21,478,611
93.959 Block Grants for Prevention and Treatment of Substance Abuse Total		\$ 23,409,648	\$ 21,478,611
<b>93.977 Preventive Health Services_Sexually Transmitted Diseases Control Grants</b>			
Direct		\$ 1,590,706	\$ 50,123
93.977 Preventive Health Services_Sexually Transmitted Diseases Control Grants Total		\$ 1,590,706	\$ 50,123
<b>93.982 Mental Health Disaster Assistance and Emergency Mental Health</b>			
Direct		\$ 1,016,034	\$ -
93.982 Mental Health Disaster Assistance and Emergency Mental Health Total		\$ 1,016,034	\$ -
<b>93.994 Maternal and Child Health Services Block Grant to the States</b>			
Direct		\$ 11,181,155	\$ 230,622
93.994 Maternal and Child Health Services Block Grant to the States Total		\$ 11,181,155	\$ 230,622
<b>93.999 State Tobacco Compliance Check Inspection Program</b>			
Direct		\$ 840,705	\$ 164,298
93.999 State Tobacco Compliance Check Inspection Program Total		\$ 840,705	\$ 164,298
<b>93.276 Drug-Free Communities Support Program Grants</b>			
Direct		\$ -	\$ -
93.276 Drug-Free Communities Support Program Grants Total		\$ -	\$ -
<b>93.600 Head Start</b>			
Direct		\$ 1,905,877	\$ -
93.600 Head Start Total		\$ 1,905,877	\$ -
<b>93.630 Developmental Disabilities Basic Support and Advocacy Grants</b>			
Direct		\$ 1,556,597	\$ 1,252,373
93.630 Developmental Disabilities Basic Support and Advocacy Grants Total		\$ 1,556,597	\$ 1,252,373
<b>93.940 HIV Prevention Activities_Health Department Based</b>			

<b>Grantor/CFDA/CFDA Title</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Federal Expenditures</b>	<b>Subrecipient Expenditures</b>
<b>NonCluster Program</b>			
Direct		\$ 5,481,491	\$ 1,742,687
93.940 HIV Prevention Activities_Health Department Based Total		\$ 5,481,491	\$ 1,742,687
<b>Department of Health and Human Services Total</b>		<b>\$ 512,640,715</b>	<b>\$ 109,241,100</b>
<b>Executive Office of the President</b>			
<b>95.001 High Intensity Drug Trafficking Areas Program</b>			
Direct		\$ 243,538	\$ -
95.001 High Intensity Drug Trafficking Areas Program Total		\$ 243,538	\$ -
<b>Executive Office of the President Total</b>		<b>\$ 243,538</b>	<b>\$ -</b>
<b>Social Security Administration</b>			
<b>96.008 Social Security - Work Incentives Planning and Assistance Program</b>			
Direct		\$ 34,973	\$ -
96.008 Social Security - Work Incentives Planning and Assistance Program Total		\$ 34,973	\$ -
<b>Social Security Administration Total</b>		<b>\$ 34,973</b>	<b>\$ -</b>
<b>Department of Homeland Security</b>			
<b>97.012 Boating Safety Financial Assistance</b>			
Direct		\$ 2,993,623	\$ 15,072
97.012 Boating Safety Financial Assistance Total		\$ 2,993,623	\$ 15,072
<b>97.023 Community Assistance Program State Support Services Element (CAP-SSSE)</b>			
Direct		\$ 130,709	\$ -
97.023 Community Assistance Program State Support Services Element (CAP-SSSE) Total		\$ 130,709	\$ -
<b>97.029 Flood Mitigation Assistance</b>			
Direct		\$ 244,232	\$ -
97.029 Flood Mitigation Assistance Total		\$ 244,232	\$ -
<b>97.032 Crisis Counseling</b>			
Direct		\$ 594,729	\$ 594,729
97.032 Crisis Counseling Total		\$ 594,729	\$ 594,729
<b>97.036 Disaster Grants - Public Assistance (Presidentially Declared Disasters)</b>			
Direct		\$ 53,861,136	\$ 41,911,392
97.036 Disaster Grants - Public Assistance (Presidentially Declared Disasters) Total		\$ 53,861,136	\$ 41,911,392
<b>97.039 Hazard Mitigation Grant</b>			
Direct		\$ 499,766	\$ 140,740
97.039 Hazard Mitigation Grant Total		\$ 499,766	\$ 140,740
<b>97.041 National Dam Safety Program</b>			
Direct		\$ 214,217	\$ -
97.041 National Dam Safety Program Total		\$ 214,217	\$ -
<b>97.042 Emergency Management Performance Grants</b>			
Direct		\$ 6,119,480	\$ 6,119,480
97.042 Emergency Management Performance Grants Total		\$ 6,119,480	\$ 6,119,480
<b>97.043 State Fire Training Systems Grants</b>			
Direct		\$ 35,327	\$ -
97.043 State Fire Training Systems Grants Total		\$ 35,327	\$ -
<b>97.045 Cooperating Technical Partners</b>			
Direct		\$ 1,859,596	\$ -
97.045 Cooperating Technical Partners Total		\$ 1,859,596	\$ -
<b>97.046 Fire Management Assistance Grant</b>			
Direct		\$ -	\$ -
97.046 Fire Management Assistance Grant Total		\$ -	\$ -
<b>97.047 Pre-Disaster Mitigation</b>			

<b>Grantor/CFDA/CFDA Title</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Federal Expenditures</b>	<b>Subrecipient Expenditures</b>
<b>NonCluster Program</b>			
<b>Direct</b>		\$ 611,555	\$ 519,346
97.047 Pre-Disaster Mitigation Total		\$ 611,555	\$ 519,346
<b>97.056 Port Security Grant Program</b>			
SC State Ports Authority	EMW-2014-PU-00451	\$ -	\$ -
SC State Ports Authority Total		\$ -	\$ -
97.056 Port Security Grant Program Total		\$ -	\$ -
<b>97.067 Homeland Security Grant Program</b>			
<b>Direct</b>		\$ 3,162,623	\$ 2,961,505
97.067 Homeland Security Grant Program Total		\$ 3,162,623	\$ 2,961,505
<b>97.082 Earthquake Consortium</b>			
<b>Direct</b>		\$ 19,237	\$ 19,237
97.082 Earthquake Consortium Total		\$ 19,237	\$ 19,237
<b>97.088 Disaster Assistance Projects</b>			
<b>Direct</b>		\$ 314,954	\$ -
97.088 Disaster Assistance Projects Total		\$ 314,954	\$ -
<b>97.089 Driver's License Security Grant Program</b>			
<b>Direct</b>		\$ 216,754	\$ -
97.089 Driver's License Security Grant Program Total		\$ 216,754	\$ -
<b>Department of Homeland Security Total</b>		<b>\$ 70,877,938</b>	<b>\$ 52,281,501</b>
<b>Grand Total NonCluster</b>		<b>\$ 1,281,468,379</b>	<b>\$ 580,407,600</b>
<b>TOTAL FEDERAL EXPENDITURES</b>		<b>\$ 7,921,178,224</b>	<b>\$ 1,139,077,832</b>

**NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS**

**STATE OF SOUTH CAROLINA**  
Notes to the Schedules of Expenditures of Federal Awards  
For the Year Ended June 30, 2016

**NOTE 1 - BASIS OF PRESENTATION**

***Entity***

For purposes of complying with the Single Audit Act Amendments of 1996, the State of South Carolina (the State) is defined in a manner consistent with the entity defined in the basic financial statements as of and for the year ended June 30, 2016, except that certain agencies and component units included in the basic financial statements are excluded in the accompanying schedules of expenditures of federal awards because these agencies and component units engaged other auditors to perform an audit in accordance with the Single Audit Act, as applicable. The excluded agencies and component units and their federal expenditures for the year ended June 30, 2016 are as follows:

<u>Agency</u>	<u>Federal Expenditures</u>
Department of Employment and Workforce	113,537,447
Department of Transportation	625,716,244
South Carolina State Education Assistance Authority	6,087,570
State Housing Finance and Development Authority	150,698,453
The Citadel	32,087,205
Clemson University	197,614,589
Coastal Carolina University	95,391,148
College of Charleston	84,336,842
Francis Marion University	40,241,199
Lander University	22,090,127
Medical University of South Carolina	221,068,513
South Carolina State University	53,603,168 (Unaudited)
University of South Carolina	509,060,082
Winthrop University	54,647,336
Aiken Technical College	8,974,980
Central Carolina Technical College	18,139,255
Denmark Technical College	7,240,388
Florence-Darlington Technical College	30,936,660
Greenville Technical College	59,247,087
Horry-Georgetown Technical College	41,020,292
Midlands Technical College	46,059,020
Northeastern Technical College	3,604,270
Orangeburg-Calhoun Technical College	11,568,410
Piedmont Technical College	30,952,078
Spartanburg Community College	15,445,883
Technical College of the Lowcountry	9,222,924
Tri-County Technical College	18,267,277
Trident Technical College	68,873,665
Williamsburg Technical College	2,115,380
York Technical College	17,875,610
Total Federal Expenditures for Excluded Agencies	<u>\$2,595,723,102</u>

**STATE OF SOUTH CAROLINA**  
Notes to the Schedules of Expenditures of Federal Awards  
For the Year Ended June 30, 2016

**NOTE 1 - BASIS OF PRESENTATION (CONTINUED)**

***Entity (Continued)***

Accordingly, the accompanying schedules of expenditures of federal awards present the federal financial assistance programs administered by the State, as defined on the previous page, for the year ended June 30, 2016.

***Non-Cash Federal Programs***

The State is the recipient of federal financial assistance programs that do not result in cash receipts or disbursements, termed "non-cash programs". The distributions under these programs are included in the accompanying schedules of expenditures of federal awards.

***Loan Programs***

Loan and loan guarantees states that since the Federal Government is at risk for loans until the debt is repaid it must be used to calculate the value of Federal award expended under loan programs. There were no outstanding federal loan balances and loan guarantees at the end of the year to include in the footnotes of the Schedule.

***Other Federal Assistance***

The "Other Federal Assistance" presented in the accompanying schedules of expenditures of federal awards consists of federal financial assistance programs that have not been assigned CFDA numbers.

**NOTE 2 - BASIS OF ACCOUNTING**

The expenditures presented in the accompanying schedules of expenditures of federal awards were developed from the South Carolina Enterprise Information System (SCEIS). SCEIS is the State's accounting system which serves as the primary source of information in the preparation of the State's financial statements. Generally accepted accounting principles for governments require the use of the accrual and modified accrual basis of accounting. The expenditures reported in Schedule 1 and the related note disclosures are reported in accordance with 2 CFR 200.502.

Federal revenues and expenditures are included primarily in the governmental funds in the State's financial statements.

**NOTE 3 - MATCHING COST**

Matching costs, i.e. the non-federal share of certain program costs, are included in the accompanying schedules of expenditures of federal awards when the federal and state portions of costs are combined and the state portion cannot be separately identified.

**NOTE 4 - PETROLEUM OVERCHARGE RECOVERIES**

In the current and prior years the State received monies relating to recoveries from petroleum companies which had overcharged customers when price controls were in effect. These monies are expended under specific federal programs in accordance with the federal laws and regulations pertaining to such programs. Accordingly, these amounts are included in the accompanying schedules of expenditures of federal awards under the specific federal program to which they relate.

**STATE OF SOUTH CAROLINA**  
Notes to the Schedules of Expenditures of Federal Awards  
For the Year Ended June 30, 2016

**NOTE 5 - RELATIONSHIP TO FEDERAL FINANCIAL REPORTS**

The regulations and guidelines governing the preparation of federal financial reports vary by federal agency and among programs administered by the same agency. Accordingly, the amounts reported in the federal financial reports do not necessarily agree with the amounts reported in the accompanying schedules of expenditures of federal awards which are prepared on the basis explained in Notes 1 and 2. The federal financial reports have been reconciled to amounts included in the schedules of expenditures for all major programs.

**NOTE 6 - WIC REBATES**

During the fiscal year ended June 30, 2016 the South Carolina Department of Health and Environmental Control received cash rebates from infant formula manufacturers in the amount of \$28,281,900 on sales of formula to participants in the WIC program (CFDA 10.557). Rebate contracts with infant formula manufacturers are authorized by 7 CFR 246.16a as a cost containment measure. Rebates represent a reduction of expenditures previously incurred for WIC food benefit costs. Applying the rebates received to such costs enabled the South Carolina Department of Health and Environmental Control to serve 421,300 people.

**NOTE 7 – DE MINIMUS INDIRECT COST RATE**

There were no major program agencies in the State of South Carolina that elected to use the de minimus indirect cost rate per 2 CFR 200.414 of the Uniform Guidance for the fiscal year ended June 30, 2016.

## **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**STATE OF SOUTH CAROLINA**  
 Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2016

**SECTION I – SUMMARY OF AUDITORS’ RESULTS****Financial Statements**

Type of auditors’ report issued:

***Unmodified***

Internal control over financial reporting:

Material weaknesses identified?

X\_yes    \_\_noSignificant deficiencies identified that  
are not considered to be material  
weaknesses?X\_yes    \_\_none reportedNoncompliance material to financial  
statements noted?X\_yes    \_\_no**Federal Awards**

Internal control over major programs:

Material weaknesses identified?

X\_yes    \_\_noSignificant deficiencies identified that  
are not considered to be material  
weaknesses?X\_yes    \_\_none reportedType of auditors’ report issued on compliance  
for major programs:***Unmodified*** for all major  
programs except for the following  
programs which were ***qualified***:Special Education Cluster,  
84.048, 84.287,  
84.367, and Research  
and Development Cluster

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**SECTION I – SUMMARY OF AUDITOR’S RESULTS (CONTINUED)**

Any audit findings disclosed that are required  
 to be reported in accordance with 2 CFR 200.516(a)  
 of the Uniform Guidance? Xyes   no

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
12.401	National Guard Military Operations and Maintenance (O&M) Projects
84.048	Career and Technical Education – Basic Grants to States
84.287	Twenty-First Century Community Learning Centers
84.367	Supporting Effective Instruction State Grant (formerly Improving Teacher Quality State Grants)
93.074	Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements
93.268	Immunization Cooperative Agreements
97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)
Various <sup>1</sup>	CCDF Cluster
Various <sup>1</sup>	Disability Insurance/SSI Cluster
Various <sup>1</sup>	Medicaid Cluster
Various <sup>1</sup>	Research and Development Cluster
Various <sup>1</sup>	Special Education Cluster (IDEA)

<sup>1</sup> – See Schedule of Expenditures of Federal Awards for CFDA Numbers

Dollar threshold used to distinguish between  
 Type A and Type B programs: \$ 23,763,535

Auditee qualified as low-risk auditee?   yes Xno

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**SOUTH CAROLINA COMPTROLLER GENERAL'S OFFICE (E12)**

**2016-001. Financial Reporting - Preparation of Statewide Accounting Records and Comprehensive Annual Financial Report (CAFR) Comptroller General's Office**

*Criteria:* Section 1.6, An Overview of the Year-End Reporting Process, of the Comptroller General's Reporting Policies and Procedures Manual, states, "The Comptroller General's Office will use SCEIS functionality to compile the statewide financial statements. Specifically, they will evaluate the completeness of SCEIS and identify and post entries necessary for GAAP compliance in SCEIS." This policy acts as a control over financial reporting for the State's financial statements.

*Condition:* Internal controls over financial reporting were inadequate to prevent or detect multiple misstatements during the preparation of the State's CAFR and in the supporting accounting records, requiring the Comptroller General's Office to post material adjustments to the State's CAFR.

*Context:* The Comptroller General's Office is responsible for the reporting of State financial accounting data in the CAFR. Upon receipt of State agencies' financial accounting data, the Comptroller General's Office compiles the State's CAFR using the State agencies' data, and records statewide accounting adjustments to that data to properly reflect the State's overall financial position at year end. There were misstatements in the compilation of the CAFR and the related financial accounting data which were not detected or corrected by the Comptroller General's Office supervisory staff during the review process, and as a result, audit adjustments were recorded. These misstatements consisted of:

- The reporting of balances related to tax receivables and payables included in the general ledger that did not agree to the underlying accounting records and which could not be substantiated.
- The reporting and classification of general ledger account balances included in the State's accounting system but related to an enterprise fund that is separately audited.
- The omission of an entity which was determined to qualify as a discretely presented component unit.
- Elimination of certain revenue and expenditure activity which should not have been eliminated.

*Cause:* Accounting data compiled by the Comptroller General's Office staff during preparation of the CAFR contained errors. These errors were not detected during Office supervisory staff review and the internal controls of the Office failed to document that all Office transactions had been reviewed.

*Effect:* Internal controls related to the preparation and fair presentation of the financial statements did not facilitate management's identification of material misstatements. As a result, audit adjustments were required.

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**SOUTH CAROLINA COMPTROLLER GENERAL'S OFFICE (E12) (CONTINUED)**

**2016-001. Financial Reporting - Preparation of Statewide Accounting Records and Comprehensive Annual Financial Report (CAFR) Comptroller General's Office (Continued)**

*Recommendation:* We recommend that additional procedures and controls be developed and implemented to ensure that the State's financial accounting data is reported accurately, including properly defining the reporting entity, in accordance with Section 1.6 of the procedures manual referenced above and that the data compiled by the Comptroller General's Office staff is adequately reviewed by appropriate personnel.

*Views of Responsible Officials and Corrective Action Plan:* See page 10 of Independent Auditors' 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 for fiscal year end June 30, 2016 dated December 12, 2016.

**SOUTH CAROLINA STATE TREASURER'S OFFICE (E16)**

**2016-002. Financial Reporting – South Carolina Enterprise Information System (SCEIS) Implementation of Cash, Cash Equivalents, and Investments f- State Treasurer's Office**

*Criteria:* The Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Control Framework states that control activities are a component of internal control. Control activities are policies and procedures established to ensure that management directives are carried out, and consist of two elements, a policy that establishes what should be done and the procedure that implements the policy. COSO Framework states that control activities must be in place for there to be adequate internal control procedures over financial reporting. Internal control procedures affect the State's ability to ensure financial transactions are authorized and accurate. The preparation of reconciliations between ledgers and sub-ledgers is a key component of an entity's internal control framework.

*Condition:* Internal controls over financial reporting were inadequate to prevent or detect misstatements of cash, cash equivalents, and investment balances while reconciling the amounts included the South Carolina Enterprise Information System (SCEIS) to the support provided by the State Treasurer's Office (STO).

*Context:* During fiscal year 2016 the STO converted legacy systems used to account for cash, cash equivalents and investments to SCEIS. This implementation was not completed by the end of the fiscal year and as a result adjustments were required to be posted in order to compile the State's CAFR.

*Cause:* SCEIS was not fully implemented by June 30, 2016, resulting in unreconciled variances between the supporting documentation and SCEIS balances related to cash, cash equivalents and investments.

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**SOUTH CAROLINA STATE TREASURER'S OFFICE (E16) (CONTINUED)**

**2016-002. Financial Reporting – South Carolina Enterprise Information System (SCEIS) Implementation of Cash, Cash Equivalents, and Investments f- State Treasurer's Office (Continued)**

*Effect:* Cash, cash equivalents, and investments reported in SCEIS did not reconcile to the amount of cash, cash equivalents, and investment balances supported by the STO, and as a result audit adjustments were required to be recorded. Inadequate reconciliation may prevent management from identifying misstatements, due to error or fraud.

*Recommendation:* We recommend that the STO fully complete its SCEIS implementation and that any variances be investigated and adjusted. Upon full implementation, we recommend the STO review its policies and procedure related to the reconciliation and review of year end balances.

*Views of Responsible Officials and Corrective Action Plan:* Management agrees with the finding. See page 13 of Independent Auditors' 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 for fiscal year end June 30, 2016 dated December 12, 2016.

**SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04)/DEPARTMENT OF PUBLIC SAFETY(K05)/DEPARTMENT OF HEALTH AND HUMAN SERVICES(J02)**

**2016-003. Financial Reporting – Reporting of Grant Receivables and Unearned Grant Revenue – Department of Social Services/Department of Public Safety/Department of Health and Human Services**

*Criteria:* Internal control procedures affect an agency's ability to process financial transactions that are authorized and accurate. Section 1.7 of the Comptroller General's Reporting Policies and Procedures Manual states, "Each agency's executive director and finance director are responsible for submitting to the Comptroller General's Office reporting packages that are accurate and prepared in accordance with instructions, complete, and timely." This requirement acts as a control over financial reporting for the State's financial statements.

*Condition:* Grant receivables and unearned revenue should be calculated at the individual grant award level, as determined by the original award document from the grantor, in order to accurately capture the grant receivable and unearned grant revenue balances as of the fiscal year end. In order to properly report receivable and unearned revenue balances cash receipts must be posted against the correct account. During our review of the grant receivable and unearned revenue reporting packages we became aware of grants that had both receivable and unearned revenue amounts reported in the general ledger.

*Context:* Cash receipts for several grants were not properly recorded, these errors created a receivable balance in one subledger and unearned revenue in another

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**SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04)/DEPARTMENT OF PUBLIC SAFETY(K05)/DEPARTMENT OF HEALTH AND HUMAN SERVICES(J02)**  
**(CONTINUED)**

**2016-003. Financial Reporting – Reporting of Grant Receivables and Unearned Grant Revenue – Department of Social Services/Department of Public Safety/Department of Health and Human Services (Continued)**

subledger account, which caused an overstated asset and liability balances by approximately \$2.7 million, \$1.4 million, and \$7.9 million for the Department of Health and Human Services, Department of Public Safety, and the Department of Social Services, respectively.

*Cause:* The agencies record revenue and receivables by Catalog of Federal Domestic Assistance (CFDA) number and grant year in a subledger account when expenditures are incurred. When cash is received by the State Treasurer's Office the agencies research these cash receipts and then either post against a receivable balance or record unearned revenue. There was a lack of adequate review by supervisory personnel that failed to detect the overstatement.

*Effect:* Agencies are causing the overstatement of grant receivables and unearned revenue balances by not properly recording grant transactions in the accounting system.

*Recommendation:* We recommend that additional procedures and controls be developed and implemented to ensure that the grant managers are accurately reporting grant activity to the correct subledger within the general ledger and that grant activity is accurately reported in the reporting package in accordance with Section 1.7 of the manual referenced above.

*Views of Responsible Officials and Corrective Action Plan:* Management agrees with the finding. See pages 14 – 16 of Independent Auditors' 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 for fiscal year end June 30, 2016 dated December 12, 2016.

**SOUTH CAROLINA DEPARTMENT OF EDUCATION (H63)**

**2016-004. Subrecipient Monitoring**

Federal Agency: Department of Education

Federal Program Title: Special Education Cluster (IDEA)

CFDA No.: 84.027, 84.173

Federal Grant ID Number: H027A130165-13A, H027A140081, H027A150081-15A, H173A130085, H173A140085, H173A150085

Pass-Through Entity: Not applicable

Award Period: July 1, 2013 through September 30, 2016

Type of Finding: Material weakness in internal control over compliance, material noncompliance

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**SOUTH CAROLINA DEPARTMENT OF EDUCATION (H63) (CONTINUED)**

**2016-004. Subrecipient Monitoring (Continued)**

*Criteria:* Per 2 CFR § 200.331 (d) all pass-through entities must Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.

Additionally, per 2 CFR § 200.331 (b) all pass-through entities must evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring described in paragraph (e) of this section, which may include consideration of such factors as: (1) The subrecipient's prior experience with the same or similar subawards; (2) The results of previous audits including whether or not the subrecipient receives a Single Audit in accordance with Subpart F—Audit Requirements of this part, and the extent to which the same or similar subaward has been audited as a major program; (3) Whether the subrecipient has new personnel or new or substantially changed systems; and (4) The extent and results of Federal awarding agency monitoring (e.g., if the subrecipient also receives Federal awards directly from a Federal awarding agency).

*Condition:* The Department did not perform and/or retain documentation of monitoring performed during the audit period for program subrecipients. Additionally, the Department did not have a formal rotation plan/risk assessment process in place for Tier II or Tier III monitoring as part of the Department's monitoring policies and procedures.

*Questioned Costs:* Unknown

*Context:* For 13 of the 13 subrecipients selected for testing, the Department did not perform subrecipient monitoring procedures during the year.

*Cause:* The Department did not perform subrecipient monitoring in accordance with their policies and procedures.

*Effect:* The Department is not in compliance with its Federal subrecipient monitoring requirements.

*Recommendation:* We recommend that the Department implement a formal rotation plan/risk assessment process to ensure Tier II and Tier III monitoring is performed periodically as necessary. The Department must follow the implemented rotation plan/risk assessment as well as implement necessary internal controls to verify its execution. Additionally, we recommend that the Department maintain all monitoring documentation performed.

*Prior Year Single Audit Report Finding Number.* 2015-003.

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**SOUTH CAROLINA DEPARTMENT OF EDUCATION (H63) (CONTINUED)**

**2016-004. Subrecipient Monitoring (Continued)**

*Views of Responsible Officials and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 97.

**2016-005. Subrecipient Monitoring**

Federal Agency: Department of Education

Federal Program Title: Supporting Effective Instruction State Grant (formerly Improving Teacher Quality State Grants)

CFDA No.: 84.367

Federal Grant ID Number: S367A130038, S367A140038, S367A150038

Pass-Through Entity: Not applicable

Award Period: July 1, 2013 through September 30, 2016

Type of Finding: Material weakness in internal control over compliance, material noncompliance

*Criteria:* Per 2 CFR § 200.331 (d) all pass-through entities must Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.

*Condition:* The Department did not perform monitoring during the audit period in accordance with their rotation schedule.

*Questioned Costs:* Unknown

*Context:* For 11 of the 13 subrecipients selected for testing, monitoring was not conducted in accordance with the Department's rotation schedule for the program as indicated in their risk assessment plan.

*Cause:* The Department did not perform subrecipient monitoring in accordance with their policies and procedures.

*Effect:* The Department is not in compliance with its federal subrecipient monitoring requirements.

*Recommendation:* We recommend that the Department follow its established rotation plan to ensure periodic monitoring is performed for all subrecipients.

*Prior Year Single Audit Report Finding Number.* Not applicable

*Views of Responsible Officials and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 100.

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**SOUTH CAROLINA DEPARTMENT OF EDUCATION (H63) (CONTINUED)**

**2016-006. Subrecipient Monitoring**

Federal Agency: Department of Education

Federal Program Title: Twenty-First Century Community Learning Centers

CFDA No.: 84.287

Federal Grant ID Number: S287130041, S287C140041, S287C150041

Pass-Through Entity: Not applicable

Award Period: July 1, 2013 through September 30, 2016

Type of Finding: Material weakness in internal control over compliance, material noncompliance

*Criteria:* Per 2 CFR § 200.331 (d) all pass-through entities must Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.

*Condition:* The Department did not perform monitoring during the audit period in accordance with their program policies and procedures.

*Questioned Costs:* Unknown

*Context:* For 15 of the 18 subrecipients selected for testing, monitoring was not conducted in accordance with the Department's procedures for the program as indicated in their risk assessment plan.

*Cause:* The Department did not perform subrecipient monitoring in accordance with their policies and procedures.

*Effect:* The Department is not in compliance with its federal subrecipient monitoring requirements.

*Recommendation:* We recommend that the Department follow its established policies and procedures for the program to ensure periodic monitoring is performed for all subrecipients.

*Prior Year Single Audit Report Finding Number.* Not applicable

*Views of Responsible Officials and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 101.

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**SOUTH CAROLINA DEPARTMENT OF EDUCATION (H63) (CONTINUED)**

**2016-007. Subrecipient Monitoring**

Federal Agency: Department of Education

Federal Program Title: Career and Technical Education (Perkins IV)

CFDA No.: 84.048

Federal Grant ID Number: V048A130040-13A, V048A140040-14A, V048A150040-15A

Pass-Through Entity: Not applicable

Award Period: July 1, 2013 through September 30, 2016

Type of Finding: Material weakness in internal control over compliance, material noncompliance

*Criteria:* Per 2 CFR § 200.331 (d) all pass-through entities must monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.

Additionally, per 2 CFR § 200.331 (b) all pass-through entities must evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring described in paragraph (e) of this section, which may include consideration of such factors as: (1) The subrecipient's prior experience with the same or similar subawards; (2) The results of previous audits including whether or not the subrecipient receives a Single Audit in accordance with Subpart F—Audit Requirements of this part, and the extent to which the same or similar subaward has been audited as a major program; (3) Whether the subrecipient has new personnel or new or substantially changed systems; and (4) The extent and results of Federal awarding agency monitoring (e.g., if the subrecipient also receives Federal awards directly from a Federal awarding agency).

*Condition:* The Department did not perform monitoring during the audit period in accordance with their program policies and procedures. Additionally, the Department did not incorporate the formal risk assessment process for its postsecondary award allocations to determine the appropriate subrecipient monitoring to perform.

*Questioned Costs:* Unknown

*Context:* For 1 of the 18 subrecipients selected for testing, monitoring was not conducted in accordance with the Department's policies and procedures for the program. Further discussions revealed that the formal risk assessment of subrecipients for postsecondary award allocations was not incorporated to determine the appropriate subrecipient monitoring to perform.

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**SOUTH CAROLINA DEPARTMENT OF EDUCATION (H63) (CONTINUED)**

**2016-007. Subrecipient Monitoring (Continued)**

*Cause:* The Department did not perform subrecipient monitoring in accordance with their policies and procedures. The Department also did not incorporate the risk assessment process for postsecondary program subrecipients to use in determining the appropriate subrecipient monitoring to perform.

*Effect:* The Department is not in compliance with its federal subrecipient monitoring requirements.

*Recommendation:* We recommend that the Department follow its established policies and procedures for the program to ensure periodic monitoring is performed for all subrecipients. Additionally, we recommend that the Department incorporate the risk assessment for all postsecondary program subrecipients for purposes of determining the appropriate subrecipient monitoring to perform.

*Prior Year Single Audit Report Finding Number.* Not applicable

*Views of Responsible Officials and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 101.

**2016-008. Matching, Level of Effort, Earmarking**

Federal Agency: Department of Education

Federal Program Title: Career and Technical Education (Perkins IV)

CFDA No.: 84.048

Federal Grant ID Number: V048A130040-13A, V048A140040-14A, V048A150040-15A

Pass-Through Entity: Not applicable

Award Period: July 1, 2013 through September 30, 2016

Type of Finding: Material weakness in internal control over compliance

*Criteria:* Per 2 CFR § 200.303 (a) the non-Federal entity must Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal “Government” issued by the Comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

*Condition:* The Department does not have a process to ensure that they are meeting the Level of Effort - Maintenance of Effort provisions for the award. These provisions require a State to maintain its fiscal effort in the preceding year from State sources for career

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**SOUTH CAROLINA DEPARTMENT OF EDUCATION (H63) (CONTINUED)**

**2016-008. Matching, Level of Effort, Earmarking (Continued)**

and technical education on either an aggregate or a per-student basis when compared with such effort in the second preceding year.

*Questioned Costs:* None

*Context:* The State was deemed to be in compliance with these provisions for the audit period; however, no internal control process was noted to be in place to ensure such compliance

*Cause:* The Department has not implemented policies and procedures to ensure that they are meeting the Level of Effort – Maintenance of Effort provisions for the award.

*Effect:* The Department met the requirements for Level of Effort – Maintenance of Effort during 2016, but there are no controls in place to prevent or detect noncompliance.

*Recommendation:* We recommend that the Department implement a process to ensure that the Level of Effort – Maintenance of Effort provisions is met.

*Prior Year Single Audit Report Finding Number.* Not applicable

*Views of Responsible Officials and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 102.

**SOUTH CAROLINA DEPARTMENT OF EDUCATION (H63)**

**2016-009. Activities Allowed or Unallowed & Allowable Costs/Cost Principles**

Federal Agency: Department of Education

Federal Program Title: Special Education Cluster (IDEA)

CFDA No.: 84.027, 84.173

Federal Grant ID Number: H027A130165-13A, H027A140081, H027A150081-15A, H173A130085, H173A140085, H173A150085

Pass-Through Entity: Not applicable

Award Period: July 1, 2013 through September 30, 2016

Type of Finding: Significant deficiency in internal control over compliance

*Criteria:* Per 2 CFR § 200.302 (b)(3) the financial management system of each non-Federal entity must provide records that identify adequately the source and application of funds for federally-funded activities.

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**SOUTH CAROLINA DEPARTMENT OF EDUCATION (H63) (CONTINUED)**

**2016-009. Activities Allowed or Unallowed & Allowable Costs/Cost Principles (Continued)**

Additionally, per 2 CFR § 200.510 (b)(4) the auditee must prepare a schedule of expenditures of Federal awards which includes the total amount provided to subrecipients from each Federal program.

*Condition:* The Department incorrectly posted program expenses to improper accounts within their financial management system.

*Questioned Costs:* None

*Context:* The Department incorrectly posted \$8,072,060 of subrecipient payment expenses to the Data Processing expense account within their financial management system.

*Cause:* The Department's internal controls failed to detect the journal entry error in a timely manner.

*Effect:* The Department inaccurately reported the amount of program funds passed through to subrecipients, and an adjustment was required to correct.

*Recommendation:* We recommend that the Department strengthen its internal control process for posting journal entries to Federal awards.

*Prior Year Single Audit Report Finding Number.* Not applicable

*Views of Responsible Officials and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 103.

**2016-010. Procurement and Suspension and Debarment**

Federal Agency: Department of Education

Federal Program Title: Special Education Cluster (IDEA); Career and Technical Education (Perkins IV)

CFDA No.: 84.027 and 84.173; 84.048

Federal Grant ID Number: H027A130165-13A, H027A140081, H027A150081-15A, H173A130085, H173A140085, H173A150085; V048A130040-13A, V048A140040-14A, V048A150040-15A

Pass-Through Entity: Not applicable

Award Period: Various

Type of Finding: Significant deficiency in internal control over compliance

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**SOUTH CAROLINA DEPARTMENT OF EDUCATION (H63) (CONTINUED)**

**2016-010. Procurement and Suspension and Debarment (Continued)**

*Criteria:* Per 2 CFR § 200.318 (h) the non-Federal entity must award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement.

*Condition:* The Department does not have a process to verify that outside entities are not suspended or debarred prior to entering into a covered transaction.

*Questioned Costs:* None

*Context:* The State was deemed to be in compliance with these provisions for the audit period; however, no internal control process was noted to be in place to ensure such compliance. For 4 of the 4 procurements selected for testing, there were no checks of suspension or debarment performed.

*Cause:* The Department has not implemented a process to verify that vendors awarded contracts from Federal funds were not suspended or debarred.

*Effect:* The Department may enter into a covered transaction with a contractor that is suspended or debarred.

*Recommendation:* We recommend that the Department implement a process to verify that vendors awarded contracts from federal funds are not suspended or debarred prior to entering into a covered transaction.

*Prior Year Single Audit Report Finding Number.* Not applicable

*Views of Responsible Officials and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 103.

**2016-011. Period of Performance**

Federal Agency: Department of Education

Federal Program Title: Career and Technical Education (Perkins IV)

CFDA No.: 84.048

Federal Grant ID Number: V048A130040-13A, V048A140040-14A, V048A150040-15A

Pass-Through Entity: Not applicable

Award Period: July 1, 2013 through September 30, 2016

Type of Finding: Significant deficiency in internal control over compliance, nonmaterial noncompliance

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**SOUTH CAROLINA DEPARTMENT OF EDUCATION (H63) (CONTINUED)**

**2016-011. Period of Performance (Continued)**

*Criteria:* Per 2 CFR § 200.309 A non-Federal entity may charge to the Federal award only allowable costs incurred during the period of performance and any costs incurred before the Federal awarding agency or passthrough entity made the Federal award that were authorized by the Federal awarding agency or pass-through entity.

*Condition:* The Department incorrectly posted program expenses from a prior period to the new award allocation prior to the beginning of its period of performance.

*Questioned Costs:* \$3,522

*Context:* For 1 of the 20 transactions selected for testing, it was noted that the expense related to a period prior to the period of performance for the award it was charged.

*Cause:* The Department's internal controls failed to identify that the transaction related to a period prior to the period of performance for the award it was charged.

*Effect:* The Department charged an expense to an award prior to its period of performance.

*Recommendation:* We recommend that the Department strengthen its internal control process for reviewing program expenses charged to federal awards to ensure they were incurred during the grant period of performance.

*Prior Year Single Audit Report Finding Number.* Not applicable

*Views of Responsible Officials and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 104.

**2016-012. Cash Management**

Federal Agency: Department of Education

Federal Program Title: Special Education Cluster (IDEA); Career and Technical Education (Perkins IV); Supporting Effective Instruction State Grant (formerly Improving Teacher Quality State Grants); Twenty-First Century Community Learning Centers

CFDA No.: 84.027 and 84.173; 84.048; 84.367; 84.287

Federal Grant ID Number: H027A130165-13A, H027A140081, H027A150081-15A, H173A130085, H173A140085, H173A150085; V048A130040-13A, V048A140040-14A, V048A150040-15A; S367A130038, S367A140038, S367A150038; S287130041, S287C140041, S287C150041

Pass-Through Entity: Not applicable

Award Period: Various

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**SOUTH CAROLINA DEPARTMENT OF EDUCATION (H63) (CONTINUED)**

**2016-012. Cash Management (Continued)**

Type of Finding: Significant deficiency in internal control over compliance

*Criteria:* Per 2 CFR § 200.333 Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or passthrough entity in the case of a subrecipient.

*Condition:* The Department did not retain documentation from their financial management system to support the level of expenses prompting a drawdown of funds.

*Questioned Costs:* None

*Context:* For 16 of the 64 drawdowns selected for testing, it was noted that there was no documentation maintained to support the level of expenditures prompting the drawdown of funds. We were able to verify the compliance of drawdowns in total, separate from our individual selections.

*Cause:* The Department did not follow their policies and procedures regarding the maintenance of documentation for each Federal reimbursement draw request.

*Effect:* The Department may draw funds that are not supported by the actual level of expenses.

*Recommendation:* We recommend that the Department implement policies/procedures to ensure that proper documentation is maintained to support the level of expenses prompting a drawdown of funds.

*Prior Year Single Audit Report Finding Number.* Not applicable

*Views of Responsible Officials and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 105.

**2016-013. Matching, Level of Effort, Earmarking**

Federal Agency: Department of Education

Federal Program Title: Special Education Cluster (IDEA)

CFDA No.: 84.027 and 84.173

Federal Grant ID Number: H027A130165-13A, H027A140081, H027A150081-15A, H173A130085, H173A140085, H173A150085

Pass-Through Entity: Not applicable

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**SOUTH CAROLINA DEPARTMENT OF EDUCATION (H63) (CONTINUED)**

**2016-013. Matching, Level of Effort, Earmarking (Continued)**

Award Period: July 1, 2013 through September 30, 2016

Type of Finding: Significant deficiency in internal control over compliance, nonmaterial noncompliance

*Criteria:* Per 20 USC § 1411, the State may reserve, for each fiscal year, not more than the maximum amount the State was eligible to reserve for State administration under 20 USC 1411 for FY 2004, or \$800,000 (adjusted for inflation in accordance with 20 USC 1411(e)(1)(B)), whichever is greater.

Additionally, per 20 USC § 1411, the maximum amount the State may reserve for State-level activities in fiscal year 2007 and subsequent fiscal years is an amount equal to 9 percent of the State's allocation for fiscal year 2006 under 20 USC 1411(d), adjusted cumulatively for inflation.

*Condition:* The Department budgeted and expended funds for Administration in excess of the maximum allowed per the program's earmarking requirements. Additionally, the Department budgeted for State-level activities in excess of the maximum amount allowed per the program's earmarking requirements.

*Questioned Costs:* \$26,137

*Context:* For the 1 program allocation of funds received during State fiscal year 2014 which was closed out during the State fiscal year 2016, the amount budgeted and expended for Administration was in excess of the maximum allowed for this purpose. Additionally, for the 1 program allocation of funds received during State fiscal year 2016, the amount budgeted for State-level activities were in excess of the maximum allowed for this purpose.

*Cause:* The Department's internal controls failed to detect that an amount in excess of the maximum allowed for Administration and State-level activities per the program's earmarking requirements were budgeted within the State's financial management system.

*Effect:* The Department expended funds for Administration in excess of the maximum allowed and failed to detect that federal program funds for both Administration and State-level activities were budgeted in excess of the maximum allowed.

*Recommendation:* We recommend that the Department implement policies/procedures to ensure that proper amounts are budgeted within the State financial management system to adhere to the various program earmarking requirements in order to prevent and detect noncompliance.

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**SOUTH CAROLINA DEPARTMENT OF EDUCATION (H63) (CONTINUED)**

**2016-013. Matching, Level of Effort, Earmarking (Continued)**

*Prior Year Single Audit Report Finding Number.* Not applicable

*Views of Responsible Officials and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 105.

**SOUTH CAROLINA DEPARTMENT OF HEALTH AND HUMAN SERVICES (J02)**

**2016-014. Matching, Level of Effort, Earmarking**

Federal Agency: Department of Health and Human Services

Federal Program Title: Medicaid Cluster

CFDA No.: 93.775, 93.777, and 93.778

Federal Grant ID Number: 05-1505SC5MAP, 05-1605SC5MAP

Pass-Through Entity: Not applicable

Award Period: July 1, 2015 through June 30, 2016

Type of Finding: Significant deficiency in internal control over compliance, nonmaterial noncompliance

*Criteria:* 42 CFR 433.10 (c) (1) states, "Under Section 1905 (a) (5) of the Act, the Federal share of State expenditures for family planning services is 90 percent."

*Condition:* The Department was not in compliance with the Federal matching requirement for family planning services.

*Questioned Costs:* None

*Context:* We tested sixty individual claims to ensure the Department was in compliance with matching requirements. We determined the Department did not use the proper Federal financial participation rate for five of the six contraceptive services selected for testing.

*Cause:* There is an error in the Department's MMIS (Medicaid Management Information System) which has caused contraceptive services to map to the incorrect internal fund code and Federal financial participation rate.

*Effect:* The Department's control procedures did not detect the error identified in our testing which could lead to further improper payments.

*Recommendation:* We recommend the Department correct the error in MMIS to ensure compliance with the Federal matching requirement for family planning services.

*Prior Year Single Audit Finding Number.* N/A – Not a repeat finding.

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**SOUTH CAROLINA DEPARTMENT OF HEALTH AND HUMAN SERVICES (J02)**  
**(CONTINUED)**

**2016–014. Matching, Level of Effort, Earmarking (Continued)**

*Views of Responsible Officials and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 107.

**2016–015. Documentation of Eligibility (Eligibility)**

Federal Agency: Department of Health and Human Services

Federal Program Title: Medicaid Cluster

CFDA No.: 93.775, 93.777, and 93.778

Federal Grant ID Number: 05-1505SC5MAP, 05-1605SC5MAP

Pass-Through Entity: Not applicable

Award Period: July 1, 2015 through June 30, 2016

Type of Finding: Significant deficiency in internal control over compliance, nonmaterial noncompliance

*Criteria:* 42 CFR 435.914 (a) states, “The agency must include in each applicant’s case record facts to support the agency’s decision on his application.” In addition, Section 4.7 of the Department’s State Plan (Maintenance of Records) affirms that it meets the requirements outlined in 42 CFR 431.17 (b), which states, “A State Plan must provide that the Medicaid agency will maintain or supervise the maintenance of records necessary for the proper and efficient operation of the plan.”

*Condition:* Eligibility files did not contain adequate documentation to support the Medicaid recipients’ eligibility statuses.

*Questioned Costs:* Unknown

*Context:* We tested sixty individual claims to ensure the Department was in compliance with applicable eligibility requirements. We determined the Department did not maintain adequate documentation of eligibility for three Medicaid recipients.

*Cause:* The Department transitioned to an online eligibility system, MEDS (Medicaid Eligibility Determination System), in July 2013. According to Department personnel, documentation in some of the paper files may not have been scanned in during the transition.

*Effect:* The Department could not support eligibility determinations in accordance with its State plan.

*Recommendation:* We recommend the Department maintain documentation to support its eligibility determinations in accordance with its State plan.

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**SOUTH CAROLINA DEPARTMENT OF HEALTH AND HUMAN SERVICES (J02)**  
**(CONTINUED)**

**2016–015. Documentation of Eligibility (Eligibility) (Continued)**

*Prior Year Single Audit Finding Number:* 2015-006

*Views of Responsible Officials and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 108.

**2016–016. Discontinuation of Medicaid Benefits (Eligibility)**

Federal Agency: Department of Health and Human Services

Federal Program Title: Medicaid Cluster

CFDA No.: 93.775, 93.777, and 93.778

Federal Grant ID Number: 05-1505SC5MAP, 05-1605SC5MAP

Pass-Through Entity: Not applicable

Award Period: July 1, 2015 through June 30, 2016

Type of Finding: Significant deficiency in internal control over compliance, nonmaterial noncompliance

*Criteria:* Section 4.32 of the Department's State plan (Income and Eligibility Verification System) affirms that it meets the requirements outlined in 42 CFR 435.930 (b), which states in part, "The agency must...continue to furnish Medicaid regularly to all eligible individuals until they are found to be ineligible."

*Condition:* The Department did not discontinue the Medicaid benefits of ineligible recipients.

*Questioned Costs:* \$23,496

*Context:* We tested sixty individual claims to ensure the Department was in compliance with applicable eligibility requirements. We determined the Department did not discontinue the Medicaid benefits of three recipients on the dates they became ineligible.

*Cause:* The Department identified and input the dates the recipients were no longer eligible into MEDS (Medicaid Eligibility Determination System); however, due to case backlog and the continued prioritization of applications, an eligibility worker has not completed the closure process for these recipients.

*Effect:* The Department is not in compliance with applicable eligibility requirements. In addition, Medicaid payments were made on behalf of ineligible recipients.

*Recommendation:* We recommend the Department discontinue the Medicaid benefits of ineligible recipients in accordance with its State plan and Federal regulations.

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**SOUTH CAROLINA DEPARTMENT OF HEALTH AND HUMAN SERVICES (J02)**  
**(COUNTINUED)**

**2016–016. Discontinuation of Medicaid Benefits (Eligibility) (Continued)**

*Prior Year Single Audit Finding Number:* N/A – Not a repeat finding.

*Views of Responsible Officials and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 108.

**2016–017. Annual Eligibility Reviews (Eligibility)**

Federal Agency: Department of Health and Human Services

Federal Program Title: Medicaid Cluster

CFDA No.: 93.775, 93.777, and 93.778

Federal Grant ID Number: 05-1505SC5MAP, 05-1605SC5MAP

Pass-Through Entity: Not applicable

Award Period: July 1, 2015 through June 30, 2016

Type of Finding: Significant deficiency in internal control over compliance, nonmaterial noncompliance

*Criteria:* Section 101.10 of the South Carolina Medicaid Policies and Procedures Manual states that the Department must complete an annual review for payment categories 32, 57, and 85. In addition the Manual states the annual review requirement for payment category 54 is to: “Annually, pull SDX and file in case record to confirm continued SSI eligibility”.

*Condition:* The Department did not perform annual eligibility reviews for Medicaid recipients in accordance with Section 101.10 of the South Carolina Medicaid Policies and Procedures Manual.

*Questioned Costs:* Unknown

*Context:* We tested sixty individual claims to ensure the Department was in compliance with applicable eligibility requirements. We determined the Department did not comply with the annual review requirement for eleven Medicaid recipients (payment categories 32, 54, 57 and 85).

*Cause:* Per discussion with Department personnel, due to backlog in case processing and the prioritization of initial applications, the Department was not compliant in meeting the annual review requirement for these cases.

*Effect:* In the absence of an annual review, Medicaid recipients may continue to receive benefits without meeting eligibility requirements.

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**SOUTH CAROLINA DEPARTMENT OF HEALTH AND HUMAN SERVICES (J02)**  
**(CONTINUED)**

**2016–017. Annual Eligibility Reviews (Eligibility) (Continued)**

*Recommendation:* We recommend the Department ensure that eligibility reviews are performed annually in accordance with the South Carolina Medicaid Policies and Procedures Manual.

*Prior Year Single Audit Finding Number:* 2015-005

*Views of Responsible Officials and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 109.

**SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04)**

**2016-018 Child Support Automated System and OCSE 34A Report (Reporting)**

Federal Agency: Department of Health and Human Services

Federal Program Title: Child Support Enforcement

CFDA No.: 93.563

Federal Grant ID Number: 1404SC4005, 1504SC4005, 1604SC4006

Pass-Through Entity: Not applicable

Award Period: October 1, 2012 through September 30, 2016

Type of Finding: Material weakness in internal control over compliance, material noncompliance

*Criteria:* Section 454 (24) (B) of the Social Security Act (the Act), as amended, by the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PRWORA), requires states to have an operational automated data processing and information retrieval system for child and spousal support. The system must be in place by October 1, 1997, and meet all the requirements of paragraph (16) of the Act. The secretary of the U.S. Department of Health and Human Services (USDHHS) must approve the system.

*Condition:* The automated data processing and information retrieval system has not been implemented.

*Questioned Costs:* Unknown

*Context:* The Department did not implement the automated data processing and information retrieval system as required by Section 454 (24) (B). As a result, the Department received a letter from the USDHHS Division of Administration for Children and Families (ACF), dated January 27, 1998, providing formal notice that ACF intends to “disapprove South Carolina’s State IV-D Plan.” The letter states that the basis for this

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**SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04) (CONTINUED)**

**2016-018 Child Support Automated System and OCSE 34A Report (Reporting)  
 (Continued)**

decision is “South Carolina’s failure to submit a State plan amendment by December 31, 1997, certifying that it is operating an automated child support enforcement system that meets all the requirements enacted on or before the date of enactment of the Family Support Act in accordance with Section 454 (24) (A) of the Act, as amended by the PRWORA.” The Department and USDHHS have reached an agreement in which the Department pays penalties to USDHHS for their noncompliance. Because the automated information and retrieval system has not yet been implemented, certain data necessary for proper completion of the OCSE 34A financial report is not available. The Department used the best available data and estimates in completing the report but we could not attest to the accuracy of that data.

*Cause:* The Department has contracted with an outside vendor to implement an automated data processing and information retrieval system, but implementation did not occur during 2016.

*Effect:* Certain data necessary for proper completion of the OCSE 34A financial report is not available and as a result the Department is not in compliance with its Federal requirements.

*Recommendation:* We recommend that the Department continue its progress in implementing a data processing and retrieval system that complies with Section 454 (24) (B) of the Act.

*Prior Year Single Audit Report Finding Number:* 2015-011.

*Views of Responsible Officials and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 111.

**SOUTH CAROLINA DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL (J04)**

**2016-019 Late Payment of Invoices (Allowable Cost/Cost Principles)**

Federal Grantor: Department of Health and Human Services  
 Federal Program Title: Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements  
 CFDA No.: 93.074  
 Federal Grant ID Number: 5U90TP000551-04 REVISED  
 Pass-Through Entity: Not applicable  
 Award Period: July 1, 2015 through June 30, 2016  
 Type of Finding: Significant deficiency in internal control over compliance, nonmaterial noncompliance

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**SOUTH CAROLINA DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL (J04)**  
**(CONTINUED)**

**2016-019 Late Payment of Invoices (Allowable Cost/Cost Principles) (Continued)**

*Criteria:* Section 11-35-45 of the South Carolina Code of Laws states: “All vouchers for payment of purchases of services, supplies, or information technology must be delivered to the Comptroller General’s office within thirty work days from acceptance of the goods or services and proper invoice. After the thirtieth work day, following acceptance or the postmark on the invoice, the Comptroller General shall levy an amount not to exceed fifteen percent each year from the funds available to the agency, this amount to be applied to the unpaid balance to be remitted to the vendor unless the vendor waives imposition of the interest penalty.”

*Condition:* The Department did not pay invoices within the time limits set by South Carolina Code of Laws. The aggregate total of the invoices in question was \$652.

*Questioned Costs:* Unknown

*Context:* During our test of non-payroll disbursements, in which we tested forty items, we noted two disbursement transactions for which payment was not processed within thirty working days of the date of invoice. These two invoices were neither paid nor posted to SCEIS within thirty working days of the applicable invoice dates.

One invoice was not stamped as received by the originating health department. The invoice was not paid within thirty working days of the invoice date. The second invoice was not paid within thirty working days of the stamped received date as well as the invoice date.

This is a repeat finding from the FY15 Single Audit. The Department stated on their Summary Schedule of Prior Year Audit Findings that this issue was “Fully Corrected with Previously Reported Corrective Action Implemented.” Due to this issue repeating for FY16, this issue has not been fully corrected.

*Cause:* Per discussion with Department staff, the invoices are received by regional health departments and are not sent to the Bureau of Financial Management in a timely manner for payment.

*Effect:* The Department is not in compliance with South Carolina Procurement Code Section 11-35-45.

*Recommendation:* We recommend that the Department establish and monitor controls over compliance within the payables department and across regional health departments in order to ensure compliance with South Carolina Procurement Code as set forth in the South Carolina Code of Laws.

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**SOUTH CAROLINA DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL (J04)**  
**(CONTINUED)**

**2016-019 Late Payment of Invoices (Allowable Cost/Cost Principles) (Continued)**

*Prior Year Single Audit Report Finding Number:* 2015-007

*Views of Responsible Officials and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 116.

**SOUTH CAROLINA OFFICE OF THE ADJUTANT GENERAL (E24)**

**2016-020. Allowable Costs/Cost Principles**

Federal Agency: Department of Homeland Security

Federal Program Title: Disaster Grants – Public Assistance (Presidentially Declared Disasters)

CFDA No.: 97.036

Federal Grant ID Number: FEMA-4241-DR-SC

Pass-Through Entity: Not applicable

Award Period: October 8, 2015 through September 30, 2018

Type of Finding: Material weakness in internal control over compliance

*Criteria:* 2 CFR 200.510 (b) (3) requires the auditee to prepare a schedule of expenditures of Federal awards for the period covered which provides total awards expended for each individual Federal program.

*Condition:* Program expenditures reported by the Office for the schedule of expenditures of Federal awards were overstated and required an audit adjustment.

*Questioned Costs:* None.

*Context:* State agencies prepare a schedule of Federal financial assistance as the basis for the State's schedule of expenditures of Federal awards. In agreeing the Office's schedule to the accounting records, several discrepancies were noted, including an overstatement of approximately \$4.5 million.

*Cause:* The report generated from the accounting system and used by the Office to report program expenditures included the recognition of expenditures for an amount transferred from one division of the Office to another division of the Office and spent by the receiving division.

*Effect:* The total expenditures reported by the office required an audit adjustment of approximately \$4.5 million to the schedule of expenditures of Federal awards.

*Recommendation:* We recommend that Office policies and procedures are put into place to ensure that expenditures reported on its schedule of Federal financial

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**SOUTH CAROLINA OFFICE OF THE ADJUTANT GENERAL (E24) (CONTINUED)**

**2016-020. Allowable Costs/Cost Principles (Continued)**

assistance accurately report the total awards expended by the Office for each individual Federal program.

*Repeat Finding:* No.

*Views of Responsible Officials and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 118.

**2016-021. Allowable Costs/Cost Principles**

Federal Agency: Department of Homeland Security

Federal Program Title: Disaster Grants – Public Assistance (Presidentially Declared Disasters)

CFDA No.: 97.036

Federal Grant ID Number: FEMA-4241-DR-SC

Pass-Through Entity: Not applicable

Award Period: October 8, 2015 through September 30, 2018

Type of Finding: Significant deficiency in internal control over compliance, nonmaterial noncompliance

*Criteria:* 2 CFR 200.430 (a) (1) includes the requirement that compensation be reasonable for services rendered for costs of compensation to be allowable.

2 CFR 200.426 states, in part “Bad debts (debts which have determined to be uncollectable), including losses (whether actual or estimated) arising from uncollectable accounts and other claims, are unallowable.

*Condition:* Payment, which was not due, was made to a special contract employee of the grant and was subsequently written off as uncollectable.

*Questioned Costs:* \$1,036.

*Context:* One of forty payroll system disbursements charged to the grant and randomly selected for testing paid a special contract employee for working nine days instead of four days due to a billing error. When the billing error was discovered the Office proceeded with collection efforts but ultimately wrote-off the overpayment as uncollectable.

*Cause:* A billing error resulted in an overpayment for special contract employees utilized by the grant. The overpayment was identified but collection efforts did not result in a correction to the overcharge to the grant.

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**SOUTH CAROLINA OFFICE OF THE ADJUTANT GENERAL (E24) (CONTINUED)**

**2016-021. Allowable Costs/Cost Principles (Continued)**

*Effect:* The grant was overcharged for services without a subsequent correction for the overcharged amount.

*Recommendation:* We recommend that the Office ensure policies and procedures are in place to correct charges to grants for overpayments as part of its collection efforts process.

*Repeat Finding:* No.

*Views of Responsible Officials and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 118.

**2016-022. Allowable Costs/Cost Principles**

Federal Agency: Department of Defense

Federal Program Title: National Guard Military Operations and Maintenance (O&M) Projects

CFDA No.: 12.401

Federal Grant ID Number: W912QG-15-2-1024 and W912QG-16-2-1024

Pass-Through Entity: Not applicable

Award Period: October 1, 2014 through September 30, 2016

Type of Finding: Significant deficiency in internal control over compliance, nonmaterial noncompliance

*Criteria:* 2 CFR 200.430 (a) (1) includes the requirement that compensation be reasonable for services rendered for costs of compensation to be allowable.

*Condition:* Certain employees were paid for overtime at a rate exceeding their approved overtime pay rate.

*Questioned Costs:* \$191.

*Context:* Three of forty paychecks tested included overtime premium for the employee which was calculated based on a rate that exceeded the employee's approved hourly overtime rate.

*Cause:* For certain employees, the hourly rate calculated in the payroll accounting system was inflated due to the system calculating the hourly rate using a standard number of annual work hours which did not match the annual scheduled work hours of the employee.

*Effect:* Overtime payments are inflated for certain employees.

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**SOUTH CAROLINA OFFICE OF THE ADJUTANT GENERAL (E24) (CONTINUED)**

**2016-022. Allowable Costs/Cost Principles (Continued)**

*Recommendation:* We recommend that the Office develop and implement policies and procedures which will ensure that all employee payments are being disbursed based on the employees' approved wages.

*Repeat Finding:* No.

*Views of Responsible Officials and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 119.

**SOUTH CAROLINA COMMISSION FOR THE BLIND (L24)**

**2016-023. Reporting**

Federal Agency: Department of Education

Federal Program Title: Rehabilitation Services – Vocational Rehabilitation Grants to States

CFDA No.: 84.126

Federal Grant ID Number: Various

Pass-Through Entity: Not applicable

Award Period: July 1, 2015 through June 30, 2016

Type of Finding: Significant deficiency in internal control over compliance, nonmaterial noncompliance

*Criteria:* 34 CFR 361.40(b), states, "The designated State agency must comply with any requirements necessary to ensure the accuracy and verification of reports."

*Condition:* Follow-up testing of the RSA-911 federal report filed by the Commission revealed several discrepancies which were consistent with the finding in the prior year.

*Questioned Costs:* None

*Context:* We selected a sample of forty case closure participants to compare application date and case closure date in the case file to the case management information used for RSA-911 reporting. Discrepancies between case file written documentation and the case management system were noted for three of the forty participants. Two discrepancies were for a difference of one day and one discrepancy was undeterminable because the Commission did not have the initial application.

*Cause:* Although the Commission has started a corrective action process to address the cause of reporting discrepancies noted in the prior year, the process was not in place to prevent the noted discrepancies as of the current year RSA-911 testing.

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**SOUTH CAROLINA COMMISSION FOR THE BLIND (L24) (CONTINUED)**

**2016-023. Reporting**

*Effect:* Two closure dates were submitted with errors and do not agree to applicable Commission supporting documentation. One application date could not be verified due to a lack of adequate documentation.

*Recommendation:* We recommend the Commission continue implementation of corrective action to eliminate RSA-911 reporting discrepancies.

*Repeat Finding:* 2015-015.

*Views of Responsible Officials and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 120.

**SOUTH CAROLINA DEPARTMENT OF NATURAL RESOURCES (P24) & SOUTH CAROLINA SEA GRANTS CONSORTIUM (P26)**

**2016-024 Subrecipient Monitoring**

Federal Agency: Various

Federal Program Title: Research and Development Cluster

CFDA No.: Various

Federal Grant ID Number: Various

Pass-Through Entity: Various

Award Period: Various

Type of Finding: Material weakness in internal control over compliance, material noncompliance

*Criteria:* Per 2 CFR § 200.330 a pass-through entity must make case-by-case determinations whether each agreement it makes for the disbursement of Federal program funds casts the party receiving the funds in the role of a subrecipient or a contractor.

Additionally, per 2 CFR § 200.331 all pass-through entities must: (a) Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes all of the required information at the time of the subaward (b) Evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring described in paragraph (e) of this section, (c) Consider imposing specific subaward conditions upon a subrecipient if appropriate as described in § 200.207 Specific conditions. (d) Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward

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**SOUTH CAROLINA DEPARTMENT OF NATURAL RESOURCES (P24) & SOUTH CAROLINA SEA GRANTS CONSORTIUM (P26) (CONTINUED)**

**2016-024. Subrecipient Monitoring (CONTINUED)**

performance goals are achieved. (f) Verify that every subrecipient is audited as required by Subpart F— Audit Requirements of this part when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in § 200.501 Audit requirements. (g) Consider whether the results of the subrecipient's audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to the pass-through entity's own records. (h) Consider taking enforcement action against noncompliant subrecipients as described in § 200.338 Remedies for noncompliance of this part and in program regulations.

*Condition:* The Department and Consortium do not have the necessary policies and procedures in place regarding subrecipient monitoring to facilitate compliance with federal requirements.

Questioned Costs: Unknown

*Context:* For 7 of the 7 subrecipients selected for testing, monitoring procedures were not completed to satisfy the federal requirements.

*Cause:* The Department and Consortium have not established subrecipient monitoring policies and procedures to facilitate compliance with federal requirements.

*Effect:* The Department and Consortium are not in compliance with the Federal subrecipient monitoring requirements.

*Recommendation:* We recommend that the Department and Consortium implement policies and procedures to facilitate compliance with federal subrecipient monitoring requirements.

*Views of Responsible Officials and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plans at page 121 and 124.

**SOUTH CAROLINA SEA GRANTS CONSORTIUM (P26)**

**2016-025. Cash Management**

Federal Agency: Various

Federal Program Title: Research and Development Cluster

CFDA No.: Various

Federal Grant ID Number: Various

Pass-Through Entity: Various

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**SOUTH CAROLINA SEA GRANTS CONSORTIUM (P26) (CONTINUED)**

**2016-025. Cash Management (Continued)**

Award Period: Various

Type of Finding: Material weakness in internal control over compliance

*Criteria:* Per 2 CFR § 200.303 (a) the non-Federal entity must Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

*Condition:* The Consortium does not have adequate internal controls in place regarding the reimbursement request process.

*Questioned Costs:* None

*Context:* The State was deemed to be in compliance with these provisions for the audit period; however, no internal control process was noted to be in place to ensure such compliance. For 28 of the 28 reimbursement requests selected for testing, it was noted that there was no review process in place to ensure the appropriate amount was requested based on allowable expenses.

*Cause:* The Consortium has not implemented policies and procedures to ensure that reimbursement requests are proper and for allowable costs.

*Effect:* The Consortium may request funds that are not supported by the actual level of allowable expenses.

*Recommendation:* We recommend that the Consortium implement internal controls regarding the reimbursement request process.

*Views of Responsible Officials and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 122.

**2016-026. Activities Allowed or Unallowed & Allowable Costs/Cost Principles**

Federal Agency: Various

Federal Program Title: Research and Development Cluster

CFDA No.: Various

Federal Grant ID Number: Various

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**SOUTH CAROLINA SEA GRANTS CONSORTIUM (P26) (CONTINUED)**

**2016-026. Activities Allowed or Unallowed & Allowable Costs/Cost Principles (Continued)**

Pass-Through Entity: Various

Award Period: Various

Type of Finding: Significant deficiency in internal control over compliance, nonmaterial noncompliance

*Criteria:* Per 2 CFR § 200.430 (a) Costs of compensation are allowable to the extent that they satisfy the specific requirements of this part, and that the total compensation for individual employees: (1) Is reasonable for the services rendered and conforms to the established written policy of the non-Federal entity consistently applied to both Federal and non-Federal activities; (2) Follows an appointment made in accordance with a non-Federal entity's laws and/or rules or written policies and meets the requirements of Federal statute, where applicable; and (3) Is determined and supported as provided in paragraph (i) of this section, Standards for Documentation of Personnel Expenses, when applicable.

*Condition:* The Consortium does not have adequate review and approval processes in place regarding the payroll and human resource functions. Additionally, there is no process in place to document time and effort devoted to grants for salaried employees.

*Questioned Costs:* \$46,354

*Context:* For 27 of the 40 expenses selected for testing, it was noted that there was not adequate documentation maintained to support the work performed to the designated grant.

*Cause:* The Consortium does not have adequate processes/procedures or internal control structure in place to ensure compliance with requirements.

*Effect:* The Consortium may charge a grant for unrelated payroll expenses.

*Recommendation:* We recommend that the Consortium implement policies/procedures to ensure that adequate documentation is maintained to support payroll charges to grants.

*Views of Responsible Officials and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 122.

**STATE OF SOUTH CAROLINA**  
 Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2016

**SOUTH CAROLINA SEA GRANTS CONSORTIUM (P26) (CONTINUED)**

**2016-027. Matching, Level of Effort, Earmarking**

Federal Agency: Various

Federal Program Title: Research and Development Cluster

CFDA No.: Various

Federal Grant ID Number: Various

Pass-Through Entity: Various

Award Period: Various

Type of Finding: Significant deficiency in internal control over compliance, nonmaterial noncompliance

*Criteria:* Per 2 CFR § 200.306 (b) For all Federal awards, any shared costs or matching funds and all contributions, including cash and third party in-kind contributions, must be accepted as part of the non-Federal entity's cost sharing or matching when such contributions meet all of the following criteria: (1) Are verifiable from the non-Federal entity's records; (2) Are not included as contributions for any other Federal award; (3) Are necessary and reasonable for accomplishment of project or program objectives; (4) Are allowable under Subpart E— Cost Principles of this part; (5) Are not paid by the Federal government under another Federal award, except where the Federal statute authorizing a program specifically provides that Federal funds made available for such program can be applied to matching or cost sharing requirements of other Federal programs; (6) Are provided for in the approved budget when required by the Federal awarding agency; and (7) Conform to other provisions of this part, as applicable.

*Condition:* The Consortium did not maintain proper documentation to support the dollar value of donated supplies actually received from third parties.

*Questioned Costs:* \$110,447

*Context:* For 1 of 2 grants selected for testing that had matching requirements, it was noted that volunteer services and donated supplies used to fulfill the matching requirements were not verifiable from the Consortium's records.

*Cause:* The Consortium does not have policies and procedures to ensure that verifiable records are maintained to support volunteer services and donated supplies used to fulfill matching requirements.

*Effect:* The Consortium may not meet designated matching requirements.

*Recommendation:* We recommend the Consortium implement policies and procedures to ensure verifiable records are maintained for all volunteer services and donated supplies used to fulfill matching requirements.

**STATE OF SOUTH CAROLINA**  
 Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2016

**SOUTH CAROLINA SEA GRANTS CONSORTIUM (P26) (CONTINUED)**

**2016-027. Matching, Level of Effort, Earmarking (Continued)**

*Views of Responsible Officials and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 123.

**SOUTH CAROLINA DEPARTMENT OF NATURAL RESOURCES (P24)**

**2016-028. Cash Management**

Federal Agency: Various

Federal Program Title: Research and Development Cluster

CFDA No.: Various

Federal Grant ID Number: Various

Pass-Through Entity: Various

Award Period: Various

Type of Finding: Significant deficiency in internal control over compliance

*Criteria:* Per 2 CFR § 200.333 Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or passthrough entity in the case of a subrecipient.

*Condition:* Documentation from the Department's financial management system to support the level of expenses prompting a drawdown of funds was not readily available due to their lack of standardized policies/procedures in the area.

*Questioned Costs:* None

*Context:* The Department was deemed to be in compliance with these provisions for the audit period; however, standardized internal control processes did not exist to ensure that the relevant documentation was readily available to support compliance.

*Cause:* The Department has not implemented a process to maintain documentation supporting each reimbursement request.

*Effect:* The Department may draw funds in excess of the allowable expenses.

*Recommendation:* We recommend that the Department implement a process to ensure that proper and consistent documentation is maintained to support the level of expenses prompting a drawdown of funds. This documentation must be readily available upon request.

**STATE OF SOUTH CAROLINA**  
 Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2016

**SOUTH CAROLINA DEPARTMENT OF NATURAL RESOURCES (P24) (CONTINUED)**

**2016-028. Cash Management (Continued)**

*Views of Responsible Officials and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 124.

**2016-029. Allowable Costs/Cost Principles**

Federal Agency: Various

Federal Program Title: Research and Development Cluster

CFDA No.: Various

Federal Grant ID Number: Various

Pass-Through Entity: Various

Award Period: Various

Type of Finding: Significant deficiency in internal control over compliance, nonmaterial noncompliance

*Criteria:* Per 2 CFR § 200.302 (b)(3) the financial management system of each non-Federal entity must provide records that identify adequately the source and application of funds for federally-funded activities.

*Condition:* The Department was unable to provide documentation to adequately support various grant expenses.

*Questioned Costs:* \$144,407

*Context:* For 5 of the 40 expenses selected for testing, it was noted that there was not adequate documentation maintained to support fuel charge expenditures that were charged to grants as allowable activities.

*Cause:* The Department has not implemented a process to verify and review that expenditures charged to the grants for fuel costs are related to personnel performing grant related activities.

*Effect:* The Department may charge a grant for fuel charges that are not allowable activities or costs.

*Recommendation:* We recommend that the Department implement a process to verify that fuel costs charged to federal grants are reviewed to verify that the charges are related to Department personnel that are performing allowable grant activities and are allowable costs.

*Views of Responsible Officials and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 125.

**STATE OF SOUTH CAROLINA**  
 Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2016

**SOUTH CAROLINA DEPARTMENT OF NATURAL RESOURCES (P24) (CONTINUED)**

**2016-030. Procurement and Suspension and Debarment**

Federal Agency: Various

Federal Program Title: Research and Development Cluster

CFDA No.: Various

Federal Grant ID Number: Various

Pass-Through Entity: Various

Award Period: Various

Type of Finding: Material weakness in internal control over compliance

*Criteria:* Per 2 CFR § 200.318 (h) the non-Federal entity must award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement.

*Condition:* The Department does not have a process to verify that outside entities are not suspended or debarred prior to entering into a covered transaction.

*Questioned Costs:* None

*Context:* The Department was deemed to be in compliance with these provisions for the audit period; however, no internal control process was noted to be in place to ensure such compliance. For 8 of the 8 procurements selected for testing, there were no procedures performed to verify outside entities were not suspended or debarred.

*Cause:* The Department has not implemented a process to verify that vendors awarded contracts from federal funds were not suspended or debarred.

*Effect:* The Department may enter into a covered transaction with a contractor that is suspended or debarred.

*Recommendation:* We recommend that the Department implement a process to verify that vendors awarded contracts from federal funds are not suspended or debarred prior to entering into a covered transaction.

*Views of Responsible Officials and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 125.

**SOUTH CAROLINA DEPARTMENT OF NATURAL RESOURCES (P24) (CONTINUED)**

**2016-031. Period of Performance**

Federal Agency: Various

Federal Program Title: Research and Development Cluster

**STATE OF SOUTH CAROLINA**  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2016

**SOUTH CAROLINA DEPARTMENT OF NATURAL RESOURCES (P24) (CONTINUED)**

**2016-031. Period of Performance (Continued)**

CFDA No.: Various

Federal Grant ID Number: Various

Pass-Through Entity: Various

Award Period: Various

Type of Finding: Significant deficiency in internal control over compliance, nonmaterial noncompliance

*Criteria:* Per 2 CFR § 200.309 A non-Federal entity may charge to the Federal award only allowable costs incurred during the period of performance and any costs incurred before the Federal awarding agency or passthrough entity made the Federal award that were authorized by the Federal awarding agency or pass-through entity.

Condition: The Department charged expenditures to a federal grant that were incurred outside of the grant's period of performance.

*Questioned Costs:* Unknown

*Context:* For 1 of the 40 transactions selected for testing, the expense charged to the grant related to a time period subsequent to the federal award's period of performance.

*Cause:* The Department's internal controls failed to identify that the transaction related to a period subsequent to the period of performance for the award it was charged.

*Effect:* The Department charged an expense to an award subsequent to its period of performance.

*Recommendation:* We recommend that the Department strengthen its internal control process for reviewing program expenses charged to federal awards to ensure they were incurred during the grant period of performance.

*Views of Responsible Officials and Corrective Action Plan:* Management agrees with the finding. See Corrective Action Plan at page 126.

**AUDITEE SECTION  
MANAGEMENT'S SUMMARY SCHEDULE  
OF PRIOR AUDIT FINDINGS**

**State of South Carolina**  
**Summary Schedule of Prior Audit Findings**  
**6/30/2016**

Uniform Grant Guidance (2CFR Part 200) requires the auditee to prepare a Summary Schedule of Prior Audit Findings (Schedule). This Schedule identifies the status of all findings included in the prior audit's Schedule of Findings and Questioned Costs and the findings reported in the prior audit's Summary Schedule of Prior Audit Findings that were identified as unresolved or partially resolved.

- **Fully Corrected with Previously Reported Corrective Action Implemented** - Select status if the finding is fully corrected by implementing the corrective action as previously reported. Additional comments are not required for findings with this status.
- **Fully Corrected with Significantly Differing Corrective Action Implemented** - Select status if the finding is fully corrected but, the corrective action that was implemented was significantly different than the corrective action originally reported. Comments should be provided below the status to explain the corrective action taken.
- **Partially Resolved** - Select status if the finding is only partially corrected. The planned corrective action that was implemented only partially corrected the deficiency and certain aspects of the problem remain; or only partial corrective action was taken during the fiscal year to correct the stated deficiency. Comments should be provided to describe the planned corrective action as well as the partial corrective action that was implemented during the fiscal year.
- **Unresolved** - Select status if the finding is not corrected. The planned corrective action was implemented but did not correct the deficiency and the stated condition remains; or no corrective action was taken to correct the problem. Comments should be provided to describe the planned corrective action.
- **Further Action Not Warranted** - The finding is no longer valid or does not warrant further action. Comments should be provided to explain the reason for this position. A federal award finding does not warrant further action when each of the following three situations has occurred:
  1. Two years have passed since the audit report containing the finding was submitted to the Federal Audit Clearinghouse;
  2. The federal agency or pass-through agency is not currently following up on the finding; and
  3. A management decision by the federal agency was not issued within six months of receipt of the report.

**STATE OF SOUTH CAROLINA**  
**Summary Schedule of Prior Audit Findings**  
**For the Year Ended June 30, 2016**

Fiscal Year	Page Number	Finding Number	Title of Finding	CFDA Number	State Agency	Agency Response	Current Status
<b><u>FEDERAL AWARD FINDINGS AND QUESTIONED COSTS</u></b>							
<b><u>US DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>							
2015	112	2015-001	Earmarking	93.044 and 93.045	E04	Fully Corrected with Previously Reported Corrective Action Implemented	Resolved
2015	118	2015-005	Annual Eligibility Reviews	93.767, 93.775, 93.777, and 93.778	J02	Partially Resolved	See Finding Number 2016-017
2015	119	2015-006	Eligibility	93.775, 93.777, and 93.778	J02	Fully Corrected with Previously Reported Corrective Action Implemented	Per Auditor testing, this finding was not fully corrected, see Finding Number 2016-015.
2015	124	2015-009	Time and Effort Reporting	93.959	J20	Fully Corrected with Previously Reported Corrective Action Implemented	Resolved
2015	126	2015-010	Subrecipient DUNS Numbers	93.959	J20	Fully Corrected with Previously Reported Corrective Action Implemented	Resolved
2015	127	2015-011	Child Support Automated System and OCSE 34A Report	93.563	L04	Unresolved	See Finding Number 2016-018
2015	131	2015-014	Matching and Allowable Cost	93.575 and 93.596	L04	Further Action Not Warranted	Resolved
<b><u>US DEPARTMENT OF HOMELAND SECURITY</u></b>							
2015	114	2015-002	Subrecipient Monitoring	97.036	E24	Fully Corrected with Previously Reported Corrective Action Implemented	Resolved

**STATE OF SOUTH CAROLINA**  
**Summary Schedule of Prior Audit Findings**  
**For the Year Ended June 30, 2016**

Fiscal Year	Page Number	Finding Number	Title of Finding	CFDA Number	State Agency	Agency Response	Current Status
<b><u>FEDERAL AWARD FINDINGS AND QUESTIONED COSTS</u></b>							
<b><u>US DEPARTMENT OF EDUCATION</u></b>							
2015	115	2015-003	Subrecipient Monitoring	84.027 and 84.173	H63	Partially Resolved	See Finding Number 2016-004
2015	117	2015-004	Individualized Plan for Employment (IPE)	84.126	H73	Partially Resolved	Corrective Action is Ongoing
2015	134	2015-015	Reporting	84.126	L24	Fully Corrected with Previously Reported Corrective Action Implemented	Per Auditor testing, this finding was not fully corrected, see Finding Number 2016-023.
<b><u>US DEPARTMENT OF AGRICULTURE</u></b>							
2015	121	2015-007	Late Payment of Invoices	10.557	J04	Fully Corrected with Previously Reported Corrective Action Implemented	Per Auditor testing, this finding was not fully corrected, see Finding Number 2016-019.
2015	128	2015-012	Subrecipient Monitoring	10.558	L04	Fully Corrected with Previously Reported Corrective Action Implemented	Resolved
2015	130	2015-013	Federal Finding Accountability and Transparency Act of 2006 (FFATA) Reporting	10.558	L04	Fully Corrected with Previously Reported Corrective Action Implemented	Resolved
<b><u>US ENVIRONMENTAL PROTECTION AGENCY</u></b>							
2015	122	2015-008	Reporting	66.468	J04	Fully Corrected with Previously Reported Corrective Action Implemented	Resolved

**State of South Carolina**  
**Summary Schedule of Prior Audit Findings**  
**6/30/2016**

<b>Reference Number</b>	2015-001
<b>Federal Agency</b>	Department of Health and Human Services
<b>State Agency</b>	South Carolina Lieutenant Governor's Office on Aging
<b>CFDA Number</b>	93.044 & 93.045
<b>Federal Program Name</b>	Aging Cluster
<b>Compliance Requirement</b>	Earmarking
<b>Type of Finding</b>	Compliance & Control

**Condition**

The Lieutenant Governor's Office on Aging (the Office) internal controls did not prevent noncompliance for the following earmarking requirements:

- Amounts expended for administration of area plans should not exceed the 10 percent earmarked for administration of area plans.
- Funding of program development cost should not occur prior to all required funding of administration of area plans.

**Current Status**

Fully Corrected with Previously Reported Corrective Action Implemented

**State of South Carolina**  
**Summary Schedule of Prior Audit Findings**  
**6/30/2016**

<b>Reference Number</b>	2015-002
<b>Federal Agency</b>	Department of Homeland Security
<b>State Agency</b>	Adjutant General's Office
<b>CFDA Number</b>	97.036
<b>Federal Program Name</b>	Disaster Grants - Public Assistance (Presidentially Declared Disasters)
<b>Compliance Requirement</b>	M. Subrecipient Monitoring
<b>Type of Finding</b>	Control

**Condition**

The Office monitoring controls did not adequately ensure that all subrecipients meeting the requirements for an OMB Circular A-133 audit submitted the required audits within nine months of the end of the subrecipient's audit period.

**Current Status**

Fully Corrected with Previously Reported Corrective Action Implemented

**State of South Carolina**  
**Summary Schedule of Prior Audit Findings**  
**6/30/2016**

<b>Reference Number</b>	2015-003
<b>Federal Agency</b>	Department of Education
<b>State Agency</b>	South Carolina Department of Education
<b>CFDA Number</b>	84.027 & 84.173
<b>Federal Program Name</b>	Special Education Cluster (IDEA)
<b>Compliance Requirement</b>	M. Subrecipient Monitoring
<b>Type of Finding</b>	Compliance & Control

**Condition**

The Department does not have a formal rotation plan in place for Tier II subrecipient monitoring and does not have a formal risk assessment in place for Tier III subrecipient monitoring as part of the Department's subrecipient monitoring policies and procedures.

**Current Status**

Partially Resolved - Comment Below

**Comment**

The Office of Special Education is continuing to work with the USDE in completing all of the work needed associated with the finding.

**State of South Carolina**  
**Summary Schedule of Prior Audit Findings**  
**6/30/2016**

<b>Reference Number</b>	2015-004
<b>Federal Agency</b>	Department of Education
<b>State Agency</b>	South Carolina Vocational Rehabilitation Department
<b>CFDA Number</b>	84.126
<b>Federal Program Name</b>	Rehabilitation Services - Vocational Rehabilitation Grants to States
<b>Compliance Requirement</b>	N. Special Tests and Provisions
<b>Type of Finding</b>	Compliance & Control

**Condition**

The Department did not complete its Individualized Plan for Employment (IPEs) timely in accordance with federal regulations and Department written procedures.

**Current Status**

Partially Resolved - Comment Below

**Comment**

In June 2016, changes were made to the Client Management System (CMS) to automate extension letters and track timeframes with email notifications to Area Supervisors (AS) and Area Client Services Managers (ACSM) if cases are extended over 120 days from eligibility. Additional email notifications were developed and implemented on 9/12/16 which provide a weekly notification of cases coming due or overdue for IPE development. A follow-up query completed on 10/25/16 for the time period 7/1/16 - 9/30/16 revealed that cases were still exceeding the allowable timeframe of 90 days without a timely extension letter.

This query was discussed in the Area Supervisors' meeting on 11/3/16 with the Area Development Directors conducting follow up with each AS. A meeting was held on 11/14/16 with the Director of Field Operations, Area Development Directors, Director of Planning and Program Evaluation and the Assistant Commissioner of Client Services to review the findings from the follow up meetings. An updated query will be run through 10/31/16 to assess individual caseload performance with the Director of Field Operations determining appropriate actions needed. In addition, this query will be run monthly and reviewed in the Commissioner's Executive Staff meeting for additional actions.

**State of South Carolina**  
**Summary Schedule of Prior Audit Findings**  
**6/30/2016**

<b>Reference Number</b>	2015-005
<b>Federal Agency</b>	Department of Health and Human Services
<b>State Agency</b>	South Carolina Department of Health and Human Services
<b>CFDA Number</b>	93.767, 93.775, 93.777, and 93.778
<b>Federal Program Name</b>	Children's Health Insurance Program & Medicaid Cluster
<b>Compliance Requirement</b>	E. Eligibility
<b>Type of Finding</b>	Compliance & Control

**Condition**

The Department did not perform annual eligibility reviews for Medicaid and CHIP recipients in accordance with Section 101.10 of the South Carolina Medicaid Policies and Procedures Manual.

**Current Status**

Partially Resolved - Comment Below

**Comment**

In FY 2015-16, nearly 200,000 reviews were completed by eligibility staff. In addition, on average, 50% of all redeterminations each month are completed through an ex parte data matching process, allowing for the continuation of benefits without the need for a beneficiary to complete a review form. A Periodic Auto Renewal process currently in development, will allow for improved data matching capabilities to be used to attempt to renew based on data matches for reviews waiting to be worked. In addition, the state is developing policies, procedures and coordinating data sharing with the state's SNAP agency to facilitate targeted enrollment of SNAP-eligible adults who meet criteria as Parent Caretaker Relatives. The state has developed multiple processing centers throughout the state, allowing for 24 hour operations. A large, centralized processing center is in development to further increase capacity. Operation is expected to begin early 2017.

**State of South Carolina**  
**Summary Schedule of Prior Audit Findings**  
**6/30/2016**

<b>Reference Number</b>	2015-006
<b>Federal Agency</b>	Department of Health and Human Services
<b>State Agency</b>	South Carolina Department of Health and Human Services
<b>CFDA Number</b>	93.775, 93.777, and 93.778
<b>Federal Program Name</b>	Medicaid Cluster
<b>Compliance Requirement</b>	E. Eligibility
<b>Type of Finding</b>	Compliance & Control

**Condition**

Eligibility files did not contain adequate documentation to support Medicaid recipients' eligibility statuses.

**Current Status**

Fully Corrected with Previously Reported Corrective Action Implemented

**State of South Carolina**  
**Summary Schedule of Prior Audit Findings**  
**6/30/2016**

<b>Reference Number</b>	2015-007
<b>Federal Agency</b>	Department of Agriculture
<b>State Agency</b>	South Carolina Department of Health and Environmental Control
<b>CFDA Number</b>	10.557
<b>Federal Program Name</b>	Supplemental Nutrition Program for Women, Infants, and Children
<b>Compliance Requirement</b>	I. Procurement and Suspension and Debarment
<b>Type of Finding</b>	Control

**Condition**

The Department did not pay invoices within the time limits set by South Carolina Code of Laws. The aggregate total of the invoices in question was \$243.

**Current Status**

Fully Corrected with Previously Reported Corrective Action Implemented

**State of South Carolina**  
**Summary Schedule of Prior Audit Findings**  
**6/30/2016**

<b>Reference Number</b>	2015-008
<b>Federal Agency</b>	Environmental Protection Agency
<b>State Agency</b>	South Carolina Department of Health and Environmental Control
<b>CFDA Number</b>	66.468
<b>Federal Program Name</b>	Capitalization Grants for Drinking Water State Revolving Funds
<b>Compliance Requirement</b>	L. Reporting
<b>Type of Finding</b>	Compliance & Control

**Condition**

The Department did not update the drinking water state revolving fund (DWSRF) annual report (the report) with current year data. The data reported in Attachment 1 of the report reflected fiscal year 2014 data instead of fiscal year 2015. The Department's internal review process did not detect the error prior to submission of the report.

**Current Status**

Fully Corrected with Previously Reported Corrective Action Implemented

**State of South Carolina**  
**Summary Schedule of Prior Audit Findings**  
**6/30/2016**

<b>Reference Number</b>	2015-009
<b>Federal Agency</b>	Department of Health and Human Services
<b>State Agency</b>	South Carolina Department of Alcohol & Other Drug Abuse Services
<b>CFDA Number</b>	93.959
<b>Federal Program Name</b>	Block Grants for Prevention and Treatment of Substance Abuse
<b>Compliance Requirement</b>	B. Allowable Costs/Cost Principles
<b>Type of Finding</b>	Compliance

**Condition**

The Department could not provide the required time and effort certifications for certain employees that work solely on a single federal award or multiple cost objectives for a single federal award.

**Current Status**

Fully Corrected with Previously Reported Corrective Action Implemented

**State of South Carolina**  
**Summary Schedule of Prior Audit Findings**  
**6/30/2016**

<b>Reference Number</b>	2015-010
<b>Federal Agency</b>	Department of Health and Human Services
<b>State Agency</b>	South Carolina Department of Alcohol & Other Drug Abuse Services
<b>CFDA Number</b>	93.959
<b>Federal Program Name</b>	Block Grants for Prevention and Treatment of Substance Abuse
<b>Compliance Requirement</b>	M. Subrecipient Monitoring
<b>Type of Finding</b>	Compliance

**Condition**

The Department did not obtain Data Universal Numbering System (DUNS) numbers from certain subrecipients prior to making subawards.

**Current Status**

Fully Corrected with Previously Reported Corrective Action Implemented

**State of South Carolina**  
**Summary Schedule of Prior Audit Findings**  
**6/30/2016**

<b>Reference Number</b>	2015-011
<b>Federal Agency</b>	Department of Health and Human Services
<b>State Agency</b>	South Carolina Department of Social Services
<b>CFDA Number</b>	93.563
<b>Federal Program Name</b>	Child Support Enforcement
<b>Compliance Requirement</b>	L. Reporting
<b>Type of Finding</b>	Compliance & Control

**Condition**

The automated data processing and information retrieval system has not been implemented.

**Current Status**

Unresolved - Comment Below

**Comment**

The timeline for implementing the Child Support system is 4 years, with a 3 year design, development and testing phase along with a 1 year implementation phase. The DSS Project team received final approval for required spending/activity plans in February 2016.

**State of South Carolina**  
**Summary Schedule of Prior Audit Findings**  
**6/30/2016**

<b>Reference Number</b>	2015-012
<b>Federal Agency</b>	Department of Agriculture
<b>State Agency</b>	South Carolina Department Of Social Services
<b>CFDA Number</b>	10.558
<b>Federal Program Name</b>	Child and Adult Care Food Program
<b>Compliance Requirement</b>	M. Subrecipient Monitoring
<b>Type of Finding</b>	Compliance & Control

**Condition**

The prior year single audit reported that the Department did not adequately monitor its subrecipients. During the current period we performed tests of the Department's subrecipient monitoring procedures to determine if the Department had corrected the prior year deficiency. We noted that during the current year subrecipient monitoring procedures were not conducted in the required timeframe.

**Current Status**

Fully Corrected with Previously Reported Corrective Action Implemented

**State of South Carolina**  
**Summary Schedule of Prior Audit Findings**  
**6/30/2016**

<b>Reference Number</b>	2015-013
<b>Federal Agency</b>	Department of Agriculture
<b>State Agency</b>	South Carolina Department Of Social Services
<b>CFDA Number</b>	10.558
<b>Federal Program Name</b>	Child and Adult Care Food Program
<b>Compliance Requirement</b>	L. Reporting
<b>Type of Finding</b>	Compliance

**Condition**

The Department did not report subaward information for subrecipients of the Child and Adult Care Program as required by the Federal Finding Accountability and Transparency Act of 2006 (FFATA).

**Current Status**

Fully Corrected with Previously Reported Corrective Action Implemented

**State of South Carolina**  
**Summary Schedule of Prior Audit Findings**  
**6/30/2016**

<b>Reference Number</b>	2015-014
<b>Federal Agency</b>	Department of Health and Human Services
<b>State Agency</b>	South Carolina Department Of Social Services
<b>CFDA Number</b>	93.575 & 93.596
<b>Federal Program Name</b>	CCDF Cluster
<b>Compliance Requirement</b>	A. Activities Allowed or Unallowed G. Matching, Level of Effort, Earmarking
<b>Type of Finding</b>	Compliance & Control

**Condition**

The Department has entered into a contractual agreement with a not-for-profit (NFP) entity to perform certain services which may include the following:

- Initiatives that improve child care providers' ability to meet and/or remain compliant with applicable state health and safety requirements
- Initiatives that improve child care providers' ability to meet and/or remain compliant with higher performance requirements
- Afterschool activities (for children up to age 13, or 19 if special needs)
- Initiatives that improve the quality of child care for all children
- Initiatives that improve the quality of child care for infants and toddlers
- Advocacy efforts for child care (but not lobbying activities designed to influence proposed or pending Federal or State legislation)
- Child care vouchers (children in low-income families of parents who are working, in school, or in training)
- Grants to child care providers to improve the quality of child care
- Child care media campaigns

The contract requires the NFP to furnish the Department a list of funded programs or activities to meet the programs listed above. The agreement requires the NFP to provide a monetary match.

**Current Status**

Further Action Not Warranted - Comment Below

**Comment**

(a) DSS & NFP organization reached a consensus and agreed that the donation to be "unrestricted" and the goals of a non-restricted donation were met. (b) DSS Executive management stopped the practice of contracting with NFP's and receiving monetary unrestricted donations.

**State of South Carolina**  
**Summary Schedule of Prior Audit Findings**  
**6/30/2016**

<b>Reference Number</b>	2015-015
<b>Federal Agency</b>	Department of Education
<b>State Agency</b>	South Carolina Commission For The Blind
<b>CFDA Number</b>	84.126
<b>Federal Program Name</b>	Rehabilitation Services - Vocational Rehabilitation Grants to States
<b>Compliance Requirement</b>	L. Reporting
<b>Type of Finding</b>	Compliance & Control

**Condition**

Testing of federal reports filed by the Commission revealed several reporting discrepancies. Among the discrepancies noted were errors associated with RSA-911 and RSA-2 reporting.

**Current Status**

Fully Corrected with Previously Reported Corrective Action Implemented

**APPENDIX A**

**LISTING OF AGENCIES INCLUDED IN SCHEDULE OF  
EXPENDITURES OF FEDERAL AWARDS**

**STATE OF SOUTH CAROLINA**  
 Listing of State Agencies Included in Schedule of Expenditures of  
 Federal Awards  
For the Year Ended June 30, 2016

<u>Agency Code</u>	<u>Agency Name</u>
B04	Judicial Department
D10	State Law Enforcement Division (SLED)
D50	Department of Administration
E04	Lieutenant Governor's Office
E20	Attorney General's Office
E21	Commission on Prosecution Coordination
E23	Commission on Indigent Defense
E24	Adjutant General's Office
E28	State Election Commission
E50	Revenue & Fiscal Affairs Office
H03	State Commission on Higher Education
H59	State Board for Technical and Comprehensive Education
H63	Department of Education
H67	Educational Television Commission
H71	Wil Lou Gray Opportunity School
H73	Vocational Rehabilitation Department
H75	School for the Deaf and the Blind
H79	Department of Archives and History
H87	State Library
H91	Arts Commission
J02	Department of Health and Human Services
J04	Department of Health and Environmental Control
J12	State Department of Mental Health
J16	Department of Disabilities and Special Needs
J20	Department of Alcohol and Other Drug Abuse Services
K05	Department of Public Safety
L04	Department of Social Services
L12	John de la Howe School
L24	Commission for the Blind
L36	State Human Affairs Commission
L46	Commission for Minority Affairs
N04	Department of Corrections
N08	Department of Probation, Parole and Pardon Services
N12	Department of Juvenile Justice
N20	Criminal Justice Academy
P12	State Forestry Commission
P16	Department of Agriculture
P24	Department of Natural Resources
P26	Sea Grant Consortium
P28	Department of Parks, Recreation, and Tourism
P32	Department of Commerce
P45	Rural Infrastructure Authority
R06	Office of Regulatory Staff
R20	Department of Insurance
R36	Department of Labor, Licensing, and Regulation
R40	Department of Motor Vehicles
R44	Department of Revenue
U30	Division of Aeronautics

## **APPENDIX B**

### **AGENCY CORRECTIVE ACTION PLANS TO FINDINGS AND RECOMMENDATIONS - FEDERAL AWARD PROGRAMS AUDIT**



**STATE OF SOUTH CAROLINA**  
**DEPARTMENT OF EDUCATION**

**MOLLY M. SPEARMAN**  
*STATE SUPERINTENDENT OF EDUCATION*

March 22, 2017

Mr. George Kennedy, III, CPA  
State Auditor  
Office of the State Auditor  
1401 Main Street, Suite 1200  
Columbia, SC 29201

Dear Mr. Kennedy:

We have reviewed the findings reported for the recently concluded Single Audit of the South Carolina Department of Education (SCDE) for the period ending June 30, 2016. We sincerely appreciate the objectivity and professionalism of your audit team, and we thank you for thorough review of our internal controls. We believe that our operations will be improved as a result of your findings.

US Department of Education

South Carolina Department of Education respectfully submits the following corrective action plan for the year ended June 30, 2016.

Audit period: June 30, 2016

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

**FINDINGS—FEDERAL AWARD PROGRAMS AUDITS**

**SOUTH CAROLINA DEPARTMENT OF EDUCATION**

2016-004      Special Education Cluster (IDEA) – CFDA. No. 84.027, 84.173

Recommendation: We recommend that the Department implement a formal rotation plan/risk assessment process to ensure Tier II and Tier III monitoring is performed periodically as necessary. The Department must follow the implemented rotation plan/risk assessment as well as implement necessary internal controls to verify its execution. Additionally, we recommend that the Department maintain all monitoring documentation performed.

Management's Response: Management agrees with this audit finding. The Office of Special Education Services (OSES) put forth great effort in 2016 to redevelop a new and improved formal rotation plan/risk assessment. Copies of all protocols, assessment rubrics, and revised procedures for the improved monitoring process were shared with the auditors during their on-site visit. Details are provided in the actions taken response below.

Actions taken which respond to the finding:

- The OSES monitoring protocol actually begins with approval of the IDEA sub-recipient application and budget submitted by each local educational agency (LEA) and state-operated program (SOP) each year. The application allows the OSES to gather required information about local maintenance of effort (MOE) eligibility, excess costs, coordinated early intervening services (CEIS), and proportionate share for parentally-placed private school children (PPPSC). This work began in summer 2016.
- Budgets are entered into the SCDE's Grants Accountability Processing System (GAPS) in most cases by the LEA's Special Education Director and then approved by the LEA's School Business Official before submission to the OSES for approval. Budgets are compared to the grant application to ensure that budgets for items such as CEIS and PPPSC match; and the description of activities are reviewed for each budget item to ensure that the activities meet applicable IDEA regulations and guidelines prior to budget approval. This work also began in summer/fall 2016.
- The OSES has established a new three-tiered monitoring protocol along with a risk assessment rubric. The OSES has embraced the "Leading by Convening" concept and utilized stakeholder input in establishing this protocol. The OSES made several presentations and solicited feedback from groups such as new LEA Special Education Directors during key training sessions, all Special Education Directors during South Carolina Association of School Administrators meetings, the South Carolina's Special Education Advisory Council, and school business officials during their semi-annual School Business Officials' meeting. Feedback from these stakeholder groups led to the development of a monitoring protocol

that was transparent and meaningful for the provision of services to students with disabilities while still adhering to state and federal mandates. Tier 1 began in fall 2016; and Tier 2 will begin in spring 2017.

- The fiscal monitoring process includes three tiers with increasing scrutiny of processes and documentation through the tier progression. A risk assessment rubric has been established to make determinations as to progression from Tier 1 to Tier 2 and from Tier 2 to Tier 3. Scores will be assigned for all monitoring components. Baseline data is being collected during FY 2016–17 for Tier 1; and Tier 2 monitoring will begin in the spring of 2017. Baseline data will be collected for Tier 2 during the spring and fall of 2017; and Tier 3 monitoring will begin in the fall of 2017.
- Tier 1 monitoring will be conducted annually with all LEAs/SOPs and includes items such as a self-assessment of policies and procedures; timely and accurate submission of IDEA applications, data, and budgets; submission of MOE compliance information; timely submission of expenditures; and percentage of sub-grants budgeted for salaries. All submissions are filed electronically on an office shared drive in readily identifiable folders and various checklists have been developed to track the timeliness of submissions for the submission of the self-assessment questionnaire, MOE compliance calculator, and IDEA application and budget.
- In addition, sub-recipient budgets and expenditures are monitored through the GAPS system and reports are readily available to track the timeliness of expenditure requests and award balances. The OSES Fiscal and Grants Management (FGM) team has developed a spreadsheet that monitors the amount of funds that have been expended and claimed to determine that quarterly expenditures are being submitted in a timely manner and that large balances do not remain at the end of the grant period.
- Tier 2 monitoring will apply to approximately 30 LEAs/SOPs per year (dependent upon analysis of risk assessment criteria) and will involve a more detailed review of policies, procedures, financial ledgers, and timeliness and accuracy of data submissions. A request for a written plan of action to address deficiencies will be issued. Up to 10 LEAs/SOPs will be selected for Tier 2 monitoring during the spring of 2017.
- Tier 3 monitoring will apply to approximately 10 LEAs/SOPs (dependent upon analysis of risk assessment criteria) and will involve an on-site, thorough review of policies and procedures, financial ledgers, and timeliness and accuracy of data submissions. An official Corrections and Ongoing Improvement Plan (COIP) will be issued to the LEA/SOP for any deficiencies noted with a specific timeline established for correction. Up to 5 LEAs/SOPs will be selected for Tier 3 monitoring beginning in the fall of 2017.

- The OSES is confident that this new monitoring protocol will ensure that sub-recipients of IDEA funds have proper internal controls, written policies and procedures, adherence to IDEA regulations for the proper use of funds, and recognition of the consequences for late submission of data or submission of incomplete/incorrect data. The components of the monitoring process are transparent, meaningful, and most importantly, trackable.

Name(s) of the contact person(s) responsible for corrective action: Susan Flanagan, Office of Special Education Services

Planned completion date for correction action plan: December 31, 2017  
For monitoring activities of all three Tiers: June 30, 2017

## **SOUTH CAROLINA DEPARTMENT OF EDUCATION**

2016-005 Supporting Effective Instruction State Grant (formerly Improving Teacher Quality State Grants) – CFDA. No.: 84.367

Recommendation: We recommend that the Department follow its established rotation plan to ensure periodic monitoring is performed for all sub recipients.

Management’s Response: Management concurs with this finding.

Action taken in response to finding: The Supporting Effective Instruction Program personnel audit sub recipients’ use of federal funds, activities and performance goals by monitoring Local Education Agencies (LEAs) once every three years. While monitoring did take place during the time period tested, the established rotation was altered due to a decrease in personnel. In 2015, twenty-nine LEAs were to be monitored. Ten of these LEAs were monitored in the spring of 2016 and the remaining nineteen are on the current audit schedule for spring 2017. The twenty-nine LEAs on the 2016 rotation will be monitored summer 2017, the twenty eight LEAs on the 2017 rotation will be monitored in fall 2017 and by spring 2018, the three year cycle should be back in alignment. This is a robust audit schedule, but will be completed as scheduling allows.

Name(s) of the contact person(s) responsible for corrective action: Karen Cook, Office of Federal and State Accountability

Planned completion date for corrective action plan: January 31, 2018

## **SOUTH CAROLINA DEPARTMENT OF EDUCATION**

2016-006      21st Century Community Learning Centers – CFDA No.: 84.287

Recommendation: It is recommended that the Department follow its established policies and procedures for the program to ensure periodic monitoring is performed for all subrecipients.

Management’s Response: Management agrees with this finding.

Action taken in response to finding: During the 2015–16 school year, two of the three 21st Century Community Learning Centers’ (21st CCLC) program monitors resigned from the 21st CCLC office. As a result, the subrecipients assigned to them were not monitored in 2015–16 in accordance with the established policy which requires all programs to be monitored at least once each fiscal year. The staffing shortage has been corrected. Beginning in 2017–18, the 21st CCLC monitoring procedure will require that subrecipients be monitored every other year, unless the results of the risk assessment indicate the need for more frequent monitoring. The current risk assessment tool is being revised to clarify the differences between low, middle, and high risk programs and the associated impacts on the frequency and depth of onsite monitoring visits. A desktop review will be conducted for each subrecipient during the years when onsite monitoring is not scheduled.

Name(s) of the contact person(s) responsible for corrective action: Joyce Patterson and Sabrina Moore, Office of Student Intervention Services

Planned completion date for corrective action plan: Currently in progress.

## **SOUTH CAROLINA DEPARTMENT OF EDUCATION**

2016-007      Career and Technical Education (Perkins IV) – CFDA No.: 84.048

Recommendation: It was determined that the Department follow its established policies and procedures for the program to ensure periodic monitoring is performed for all subrecipients. Additionally, we recommend that the Department incorporate the risk assessment for all postsecondary program subrecipients for purposes of determining the appropriate subrecipient monitoring to perform.

Management’s Response: Management concurs with this finding.

Action taken in response to finding: The Office Career and Technical Education (OCTE) concurs that internal controls related to the periodic monitoring of all

subrecipients needs to be strengthened, especially with regards to the postsecondary alignment. During the Fiscal Year 2016 audit period, the SC Technical College Board (SCTCS), the postsecondary programmatic office lacked sufficient staff during much of the audit period. Over the last year, staff at the SCTCS has been hired and received training to ensure completeness and accuracy of the monitoring policies and procedures.

In addition, the OCTE has assessed its internal controls and implemented measures to ensure compliance with reporting requirements through clearly defined expectations and access to the appropriate information.

The OCTE is developing processes to review the preparation of monitoring schedule and relevant policies and procedures. The OCTE will oversee the function and perform the necessary quality assurance reviews on the SCTCS monitoring. These reviews will be implemented to ensure audits are compliant with state policies and procedures for the agency.

Furthermore, the communications between OCTE and the Office of Audit Services will be sufficient to ensure the staff is aware of how the postsecondary institutions are incorporated into the agency risk assessment. The OCTE will also share this risk assessment with the SCTCS to provide continued communication and internal controls.

Name(s) of the contact person(s) responsible for corrective action: Ron Roveri, Office of Career and Technical Education (OCTE) and Office of Academic and Student Affairs at the SC Technical College System Office (SCTCS).

Planned completion date for corrective action plan: June 2017

## **SOUTH CAROLINA DEPARTMENT OF EDUCATION**

2016-008 Career and Technical Education (Perkins IV) – CFDA No.: 84.048

Recommendation: We recommend that the Department implement a process to ensure that the Level of Effort – Maintenance of Effort provisions is met.

Management’s Response: Management concurs with this finding.

Action taken in response to finding: The OCTE concurs that internal controls related to the reported local Maintenance of Effort of all subrecipients needs to be strengthened. The OCTE is developing processes to ensure all subrecipients list and claim their local funds in the GAPS.

In addition, the OCTE has assessed its internal controls and implemented measures to ensure compliance with reporting requirements through clearly defined expectations and access to the appropriate information.

Name(s) of the contact person(s) responsible for corrective action: Ron Roveri, Office of Career and Technical Education (OCTE) and Office of Finance at the SC Department of Education

Planned completion date for corrective action plan: June 2017

**SOUTH CAROLINA DEPARTMENT OF EDUCATION**

2016-009 Special Education Cluster (IDEA) – CFDA No.: 84.027, 84.173

Recommendation: We recommend that the Department strengthen its internal control process for posting journal entries to Federal awards.

Management’s Response: Management concurs with this finding.

Action taken in response to finding: The Grants Accounting Section has changed the actual way the line items in a journal entry are documented as backup and entered into SCEIS. All expenditures being moved by journal entry are now being moved in line item detail and the text field is being copied in full detail to allow for clear documentation of what is being moved by journal entry. The amounts entered into SCEIS are compared closely to the backup provided and the reason for the journal entry.

Name(s) of the contact person(s) responsible for corrective action: Diane House, Office of Finance

Planned completion date for corrective action plan: Process was changed in FY 16 as soon as this error was found. Therefore, the process was changed prior to the close out of FY 16.

**SOUTH CAROLINA DEPARTMENT OF EDUCATION**

2016-010 Special Education Cluster (IDEA); Career and Technical Education (Perkins IV) – CFDA No.: 84.027 and 84.173; 84.048

Recommendation: We recommend that the Department implement a process to verify that vendors awarded contracts from federal funds are not suspended or debarred prior to entering into a covered transaction.

Management’s Response: Management concurs with this finding.

Action taken in response to finding: The OCTE concurs that internal controls related to the verification of vendors awarded contracts from federal funds needs to be strengthened. The agency has developed processes as Purchase Orders are issued, the Office of Procurement will verify that vendors are not suspended or debarred by using SAM.gov to search Federal records.

In addition, the OCTE has assessed its internal controls and implemented measures to ensure compliance with reporting requirements through clearly defined expectations and access to the appropriate information.

Name(s) of the contact person(s) responsible for corrective action: Ron Roveri, Office of Career and Technical Education (OCTE) and Elsie Montgomery, Office of Procurement, at the SC Department of Education.

Planned completion date for corrective action plan: June 2017

## **SOUTH CAROLINA DEPARTMENT OF EDUCATION**

2016-011 Career and Technical Education (Perkins IV) – CFDA No.: 84.048

Recommendation: We recommend that the Department strengthen its internal control process for reviewing program expenses charged to federal awards to ensure they were incurred during the grant period of performance.

Management's Response: Management concurs with this finding.

Action taken in response to finding: The Grants Accounting Section now requests a copy of the source document for any charges that are being coded for payment. In the past, the grants accountants were only provided a spreadsheet and had assumed that the utility payments were for the current fiscal year when it was discovered through this audit that these were historically charges for the previous fiscal year.

Name(s) of the contact person(s) responsible for corrective action: Diane House, Office of Finance

Planned completion date for corrective action plan: January 2017

## **SOUTH CAROLINA DEPARTMENT OF EDUCATION**

2016-012 Special Education Cluster (IDEA); Career and Technical Education (Perkins IV); Supporting Effective Instruction State Grant (formerly Improving Teacher Quality State Grants); Twenty-First Century Community Learning Centers – CFDA No.: 84.027 and 84.173; 84.048; 84.367; 84.287

Recommendation: We recommend that the Department implement policies/procedures to ensure that proper documentation is maintained to support the level of expenses prompting a drawdown of funds.

Management’s Response: Management concurs with this finding.

Action taken in response to finding: The Grants Accounting Section changed the method of the drawdown process after recognizing this problem in January 2016. The current method is to process a drawdown of funds once a week after the claims have been approved in GAPS and the interface with SCEIS has processed. We now base our request for reimbursement on a General Ledger Report showing current cash balance and an Expenditure Detail Report from GAPS showing the approved claims for the week. This process was shown to the auditors and they said it would be sufficient to ensure no repeat finding for FY17.

Name(s) of the contact person(s) responsible for corrective action: Diane House, Office of Finance

Planned completion date for corrective action plan: Process was changed in January 2016.

## **SOUTH CAROLINA DEPARTMENT OF EDUCATION**

2016-013 Special Education Cluster (IDEA) – CFDA No.: 84.027

Recommendation: We recommend that the Department implement policies/procedures to ensure that proper amounts are budgeted within the state financial management system to adhere to the various program earmarking requirements in order to prevent and detect noncompliance.

Management’s Response: Management concurs with this finding.

Action taken in response to finding: A table is provided to OSES every year by the US Department of Education indicating the maximum amount that may be reserved for Administration and State-Level Set Aside. As a result of this finding, it was discovered that current Finance staff members were not aware of the

Single Audit Findings Correction Action Plan

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existence of this table. Consequently, the table will be provided to the Office of Finance each year when new year's award is budgeted. While the budgeting of grant funds is the responsibility of OSES Finance and Grants Management (FGM) team lead, knowledge of the budgeting process will be shared with at least one other team member as an internal control process for accuracy. The FGM team is also updating both internal and external fiscal policies and projected completion date is June 30, 2017.

Name(s) of the contact person(s) responsible for corrective action: Susan Flanagan, Office of Special Education Services

Planned completion date for corrective action plan: Budget has been corrected for the FY 16 award for state-level activities.

If the US Department of Education has questions regarding this plan, please contact Nancy Williams at 803-734-8108.

Sincerely,



Molly M. Spearman  
State Superintendent of Education

MMS/nww

Department of Health and Human Services

South Carolina Department of Health and Human Services respectfully submits the following corrective action plan for the year ended June 30, 2016.

Audit period: State Fiscal Year End June 30, 2016

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

## FINDINGS—FEDERAL AWARD PROGRAMS AUDITS

### 2016 – 014. Matching

Medicaid Cluster— CFDA No. 93.775, 93.777, and 93.778

**Recommendation:** It was recommended that SCDHHS correct the error in MMIS to ensure compliance with the Federal matching requirement for family planning services.

**Explanation of disagreement with audit finding:** There is no disagreement with the audit finding.

#### Action taken in response to finding:

1. *Identification of MMIS error.* SCDHHS MMIS staff identified coding that assigns the fund code of “ES” to all pharmacy claims for family planning items with a date of service greater than 01/01/2011. The “ES” fund code is associated with the standard service match rate of approximately 70%.
2. *Correction of MMIS error.* SCDHHS is correcting the fund code assignment algorithm to appropriately assign the “EB” fund code to pharmacy claims for family planning items. The “EB” fund code is associated with the appropriate 90% federal match rate for family planning. This system change is currently in design and testing and will be implemented by July 1, 2017.
3. *Resubmission for appropriate match rate.* For claims paid within the last 2 years, SCDHHS will submit an adjustment to the CMS 64 report to adjust the federal match rate for the effected claims during that period. Federal regulations only allow this adjustment for up to 2 years after the date of original submission.
4. *Safeguards against future fund code assignment errors.* SCDHHS has developed a series of quarterly reports to identify potential fund code assignment issues related to pharmacy claims. SCDHHS pharmacy staff will be responsible for reviewing this analysis and taking any necessary actions on a quarterly basis.



Name(s) of the contact person(s) responsible for corrective action: Bryan Amick

Planned completion date for corrective action plan: July 1, 2017

## 2016 – 015. Documentation of Eligibility

Medicaid Cluster - CFDA Nos.: 93.775, 93.777, and 93.778

**Recommendation:** It was recommended that the Department maintain documentation to support its eligibility determinations in accordance with its State plan.

**Explanation of disagreement with audit finding:** There is no disagreement with the audit finding.

**Action taken in response to finding:** All findings were with case files that initiated in paper and were then converted to SC DHHS' Electronic Document Management System (EDMS). While existing paper files continue to be scanned and archived in the EDMS statewide, workers must still often attempt to retrieve documents from the paper case file. SC DHHS will continue to scan existing paper case files. The agency will also continue to ask that workers review the contents of the case file and attempt to retrieve missing key documents from paper files in storage where possible or from the agency contracted to administer one of the agency's home and community based waiver, from whom Levels of Care are obtained. Policy to be released Q1 2017 provides guidance for staff to retrieve historical documents from paper case files for scanning when not present in the electronic case file.

Name(s) of the contact person(s) responsible for corrective action: Lori Risk

Planned completion date for corrective action plan: Q1 2017 for policy release.

## 2016 – 016. Discontinuation of Medicaid Benefits

Medicaid Cluster - CFDA Nos.: 93.775, 93.777, and 93.778

**Recommendation:** It was recommended the Department discontinue the Medicaid benefits of ineligible recipients in accordance with its State plan and Federal regulations.

**Explanation of disagreement with audit finding:** There is no disagreement with the audit finding.

**Action planned/taken in response to finding:** SC DHHS continues to work closely with CMS to address backlog. Current strategies include:

- Creation of processing centers focused solely on case processing and running 24 hours per workday with three shifts of workers
- Immediate re-posting of vacated positions
- SCDHHS is analyzing the automated interfaces that are populating data that may lead to ineligibility.
- Based on that analysis, DHHS will determine strategies to target the required actions to complete those decisions.

**Name(s) of the contact person(s) responsible for corrective action:** Lori Risk

**Planned completion date for corrective action plan:** End of Calendar Year 2017

## **2016 – 0017. Annual Eligibility Reviews**

Medicaid Cluster - CFDA Nos.: 93.775, 93.777, and 93.778

**Recommendation:** It was recommended that the Department ensure that eligibility reviews are performed annually in accordance with the South Carolina Medicaid Policies and Procedures Manual.

**Explanation of disagreement with audit finding:** There is no disagreement with the audit finding.

**Action planned/taken in response to finding:** SC DHHS continues to work closely with CMS to address backlog, including reviews. While the agency's primary focus has been on initial determinations, in FY 2015-16, nearly 200,000 reviews were completed by eligibility staff. In addition, on average, 50% of all redeterminations each month are completed through an ex parte data matching process, allowing for the continuation of benefits without the need for a beneficiary to complete a review form. A Periodic Auto Renewal process currently in development, will allow for improved data matching capabilities to be used to attempt to renew based on data matches for reviews waiting to be worked. Implementation is scheduled for calendar year 2017. In addition, the state is developing policies, procedures and coordinating data sharing with the state's SNAP agency to facilitate targeted enrollment and reviews of SNAP-eligible adults who meet criteria as Parent Caretaker Relatives. This is also scheduled for implementation in 2017. The state has developed multiple processing centers throughout the state, allowing for 24 hour operations.

Henry McMaster GOVERNOR  
Christian L. Soura DIRECTOR  
P.O. Box 8206 > Columbia, SC 29202  
[www.scdhhs.gov](http://www.scdhhs.gov)

**Name(s) of the contact person(s) responsible for corrective action:** Lori Risk

**Planned completion date for corrective action plan:** End of Calendar Year 2017

If the Department of Health and Human Services has questions regarding this plan, please call Erin Boyce at 803-898-1574.





March 13, 2017

Department of Health and Human Services

The South Carolina Department of Social Services (SCDSS) respectfully submits the following corrective action plan for the year ended June 30, 2016.

Audit period: June 30, 2016

The finding from the schedule of findings and questioned costs are discussed below. The finding is numbered consistently with the numbers assigned in the schedule.

#### **FINDING—FEDERAL AWARD PROGRAMS AUDITS**

##### **DEPARTMENT OF HEALTH AND HUMAN SERVICES**

2016-018 Child Support Enforcement – CFDA No. 93.563

**Recommendation:** We recommend that the Department continue its progress in implementing a data processing and retrieval system that complies with Section 454 (24) (B) of the Act.

**Explanation of disagreement with audit finding:** There is no disagreement with the audit finding.

**Action taken in response to finding:** The contract to design, develop, and implement a statewide child support system has been assigned to Xerox Corporation (now Conduent). The federal Office of Child Support Enforcement (OCSE) approved this contract in August of 2015. SCDSS will work with Xerox to transfer the child support system that is currently operational in Delaware. Additionally, fully operational versions of this system currently exist in Michigan and New Jersey.

Moreover, another system, Family Court Case Management System (FCCMS), will also be delivered through the project with Conduent (Xerox). SCDSS will work with Conduent to make the necessary modifications to this product for use in South Carolina and will deploy this system in parallel with the Child Support Enforcement System.

Department of Health and Human Services  
March 13, 2017  
Page 2

The state's federal FY2017 budget requests and spending plan have been approved by the Office of Child Support Enforcement (OCSE) and an updated projected schedule shows a Pilot for the Child Support System beginning on October 1, 2018. The system will be updated statewide before September 30, 2019.

Please find enclosed a detailed Status Report of the Child Support Project.

**Name(s) of the contact person(s)** responsible for corrective action: Jimmy Earley, Project Director.

**Planned completion date for corrective action plan:** September 30, 2019

If the Department of Health and Human Services has questions regarding this plan, please call Jimmy Earley, Project Director at (803) 734-7933.

Sincerely,



Barbara Derrick  
Deputy Director of Administration

BD:gb

Enclosure

# CFS STATUS REPORT

SUBMITTED BY: JIMMY EARLEY – PROJECT DIRECTOR

DATE: FEBRUARY 14, 2017

**PROJECT STATUS**

	<b>SUMMARY</b>
<b>Overall Status</b>	<p>Overall, we are making good progress and are well positioned to meet the target deadlines for system implementation</p> <p>We have completed system design/development for 6 of 14 total system components</p> <p>The State has tested and accepted 3 of these components; another 2 components being tested now by Xerox (now Conduent)</p> <p>Completed initial data conversion work for first 5 components; State now testing with subset of converted data</p> <p>Beginning to plan for system training and implementation</p>
<b>Schedule</b>	<p>The project is on schedule</p> <p>Conduent recently delivered the updated project schedule to the State (shows next phase of work at a detail level over the next 9-12 month period) ; Final adjustments are now being made</p> <p>The updated schedule shows that the Pilot for PACSS will begin on October 1, 2018. The system will be updated statewide before September 30, 2019. These are our original target implementation dates</p>
<b>Scope</b>	<p>Conduent will deliver two systems through the project:</p> <ul style="list-style-type: none"> <li>◦ Palmetto Automated Child Support System (PACSS) - system will be transferred from Delaware (DE)</li> <li>◦ Family Court Case Management System (FCCMS) - Xerox commercially available system</li> </ul> <p>An interface to the State Disbursement Unit (SDU) will also be implemented through PACSS</p> <p>The SDU is central payment/disbursement center required for federal certification</p> <p>To date, no new requirements have been added to the project – Project scope has not increased</p> <p>Our “Adoption Rate” is the percentage of SC functional requirements (5800+) that are met by existing DE functionality</p> <p>The current “Adoption Rate” of DE system functionality is still tracking ahead of projections in the feasibility study; Current rate remains at 68%</p>
<b>Budget</b>	<p>The State’s federal FY 2017 project budget request and spending plan has been approved by the Office of Child Support Enforcement (OCSE)</p>

**KEY ACTIVITIES/ACCOMPLISHMENTS**

- Design and Development Activities - The chart below shows project progress at each stage of system development across the first 7 of 14 total system components.

Completion Date	8/24/2016	11/8/2016	12/29/2016	3/8/2017	1/19/2017	6/6/2017	7/31/2017
State Testing							
Xerox Testing							
Development							
Design Review/Approval							
(# of Requirements)	(774)	(353)	(330)	(293)	(231)	0	(473)
	Sprint 1	Sprint 2	Sprint 3	Sprint 4	Sprint 5	Sprint 6	Sprint 7
	NPA Case Intake	CSENet	IV-A	Locate	Paternity Establishment	Backlog	Support Establishment
		Completed Work		Work In Progress		Scheduled Work	

- Due to the tight integration between Sprints 5 and 7, the State has decided to combine our testing activities for these components. This will not adversely impact the schedule as all testing for these two Sprints will be completed before the scheduled completion date for component 7
- Conduent and the State have started on the next phase of design/development work for the Financial and Enforcement system components. This design and development work will consist of 7 additional Sprints and will continue through summer of 2018
- Data Conversion Activities
  - At the same time a system component is being developed (a development Sprint), the associated data for that system component is being converted by the Conduent/State data conversion team
  - Mapping rules approved for first 5 Sprints
  - State validated conversion code and test results for Sprints 1-4
  - State validating conversion code and test results for the 5<sup>th</sup> Sprint
  - For the first time, State now testing with a subset of converted data
  - First drafts of Data Cleansing Reports are under review by the State

- Family Court Case Management System (FCCMS) Activities
  - Completing the initial planning phase of this project
  - Conduent (Conduent) is scheduled to deliver the baseline Off the Shelf application to the State in July 2017
  - State and Conduent will work to make SC specific modification to this baseline product
  - All 2500+ requirements have been verified and validated
  - Initial data conversion analysis/evaluation of county data is underway
  - State/Conduent will complete project schedule and key project plans within the next 30 days



**DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL  
CORRECTIVE ACTION PLAN  
YEAR ENDED 06/30/2016**

US Department of Health and Human Services

The Department of Health and Environmental Control respectfully submits the following corrective action plan for the year ended 6/30/2016.

Audit period: FY2016

The finding from the schedule of findings and questioned costs is discussed below. The finding is numbered consistently with the numbers assigned in the schedule.

**FINDINGS—FEDERAL AWARD PROGRAMS AUDITS**

DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL

2016-019 Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements – CFDA No. 93.074

Recommendation: We recommend that the Department establish and monitor controls over compliance within the payables department and across regional health departments in order to ensure compliance with South Carolina Procurement Code as set forth in the South Carolina Code of Laws.

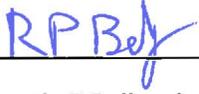
Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: The SC DHEC has already taken steps to communicate this issue to the various staff involved in the accounts payable process. On Thursday, February 23, 2017 this issue was presented at our Regional Administrative managers meeting. Additional contact was made to the Regional Administrative managers via Email on March 1, 2017. We have begun a continuous improvement process to identify workflow issues effecting the timely payment of documents. The Agency has secured the services of a consultant to implement a process engineering study of our administrative functions. We will also include the necessary training with best practice tools at our semi-annual a/p and purchasing training which occurs in March and October each year.

Name(s) of the contact person(s) responsible for corrective action: Ronnie P. Belleggia, Director for the Bureau of Financial Management.

Planned completion date for corrective action plan: June 30, 2017 (continuous).

If the US Department of Health and Human Services has questions regarding this plan, please contact Ronnie P. Belleggia at (803) 898-3390, or Email [Bellegrp@dhec.sc.gov](mailto:Bellegrp@dhec.sc.gov).



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Ronnie P Belleggia,  
Director, Bureau of Financial Management

The State of South Carolina  
Military Department



1 NATIONAL GUARD ROAD  
COLUMBIA, SOUTH CAROLINA 29201-4752

09 March 2017

**ADJUTANT GENERAL'S OFFICE  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2016**

**FINDINGS—FEDERAL AWARD PROGRAMS AUDITS**

ADJUTANT GENERAL'S OFFICE

2016-020 Disaster Grants – Public Assistance (Presidentially Declared Disasters) – CFDA No. 97.036

Recommendation: We recommend that Office policies and procedures are put into place to ensure that expenditures reported on its schedule of Federal financial assistance accurately report the total awards expended by the Office for each individual Federal program.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: When the Office of the Adjutant General is a sub-recipient of the Emergency Management Division; an adjustment will be made to Emergency Management Division's expenditures so the expense does not post twice.

Name(s) of the contact person(s) responsible for corrective action: Robin Hopkins, Mo Denny, Frank Garrick

Planned completion date for corrective action plan: 3/9/17

ADJUTANT GENERAL'S OFFICE

2016-021 Disaster Grants – Public Assistance (Presidentially Declared Disasters) – CFDA No. 97.036

**ADJUTANT GENERAL'S OFFICE  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2016**

Recommendation: We recommend the Office ensure policies and procedures are in place to correct charges to grants for overpayments as part of its collection efforts process.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: In the event the collection for an overpayment for an expense cannot be collected, that expense will be corrected from the Grant to a State Expense.

Name(s) of the contact person(s) responsible for corrective action: Alex Counts, Mo Denny, Robin Hopkins, Frank Garrick

Planned completion date for corrective action plan: 3/9/17

**ADJUTANT GENERAL'S OFFICE**

2016-022 National Guard Military Operations and Maintenance (O&M) Projects – CFDA No. 12.401

Recommendation: We recommend that the Office develop and implement policies and procedures which will ensure that all employee payments are being disbursed based on the employees' approved wages.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: The overtime payments for Appendix 24 (ANG Fire Protection Activities) are not calculated by SCEIS properly due to a programming error. SCEIS has made a decision not to correct the error resulting in a minor overpayment in some overtime. We agree this is an error; unfortunately SCEIS has determined this error cannot be economically corrected.

Name(s) of the contact person(s) responsible for corrective action: Frank Garrick

Planned completion date for corrective action plan: Ongoing.

The Point Of Contact at The Office of the Adjutant General is Frank Garrick, Chief Financial Officer, at (803) 299-2031 or garrickfl@tag.scmd.state.sc.us.



# South Carolina Commission for the Blind

1430 CONFEDERATE AVENUE • P.O. BOX 2467 COLUMBIA, SC 29202  
PHONE: (803) 898-8822 • FAX: (803) 898-8845

Commissioner  
James M. Kirby

March 9, 2017

## STATE OF SOUTH CAROLINA CORRECTIVE ACTION PLAN YEAR ENDED JUNE 30, 2016

### FINDINGS-FEDERAL AWARD PROGRAMS AUDITS

#### COMMISSION FOR THE BLIND

2016-023      Rehabilitation Services – Vocational Rehabilitation Grants to States –CFDA No. 84.126

Recommendation: We recommend the Commission continue implementation of corrective action to eliminate RSA-911 reporting discrepancies.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: The Commission for the Blind will continue with its implemental plan of corrective action to eliminate RSA-911 reporting errors. SCCB will have an assigned staff member review reports and supporting documentation before submission to RSA. Also, data extracted from SCEIS and and AWARE will be reviewed accordingly.

Name(s) of the contact person(s) responsible for correction action:

Shana Robinson	Shana.Robinson@sccb.sc.gov	(803) 898-8593
Juan Sims	Juan.Sims@sccb.sc.gov	(803) 898-7701

Planned completion date for corrective action plan: Continuous

If the Office of the State Auditor has questions regarding this plan, please call Juan Sims at (803) 898-7701.

Regards,

Juan Sims  
Controller



287 meeting street  
charleston, sc 29401

p. 843.953.2078  
f. 843.953.2080  
www.scseagrant.org

**Member Institutions**

Clemson University

Coastal Carolina  
University

College of Charleston

Medical University  
of South Carolina

S.C. Department of  
Natural Resources

S.C. State University

The Citadel

University of South Carolina

**Chairman**

**Dr. Harris Pastides**  
President,  
University of  
South Carolina

**Executive Director**

**M. Richard DeVoe**



*Enhancing practical  
use and conservation of  
South Carolina's coastal  
and marine resources  
that foster a sustainable  
economy and environment.*

March 21, 2017

U.S. Department of Commerce  
1401 Constitution Avenue NW  
Washington, D.C. 20230

To whom it may concern:

The South Carolina Sea Grant Consortium (P26) respectfully submits the following corrective action plan in response to the Findings as outlined in the Single Agency Audit report prepared by CliftonLarsonAllen LLP for the year ended June 30, 2016.

- **Audit Period:** June 30, 2016
- **Corrective Action Plans Initiated:** July 1, 2017

The Findings from the schedule of findings and questioned costs are discussed below. The Findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS—FEDERAL AWARD PROGRAMS AUDITS

<b>Finding Number:</b>	<b>2016-024</b>
<b>Federal Agency:</b>	Various
<b>Federal Program Title:</b>	Research and Development Cluster
<b>CFDA Number:</b>	Various
<b>Federal Grant ID Number:</b>	Various
<b>Pass-Through Entity:</b>	Various
<b>Award Period:</b>	Various
<b>Type of Finding:</b>	Material weakness in internal control over compliance, material noncompliance.

Recommendation: We recommend that the Consortium implement policies and procedures to facilitate compliance with federal sub-recipient monitoring requirements.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: Per this finding, the Consortium will initiate process improvements to our internal controls for pass-through sub-recipients and ensure compliance with federal guidelines as detailed within the OMB 2-CFR-200. The Consortium will utilize monitoring strategies including remote desk audits, risk assessment questionnaires, and a rotating schedule for on-site visits to our sub-recipient's sponsored program offices. All sub-recipients will be required to provide copies of annual audit reports and, where appropriate, corresponding actions resulting from any findings. From these results, the Consortium will determine if additional investigation is warranted.

In addition to our current policy of holding ten (10%) percent of project reimbursement costs until all work has been satisfactorily completed and all financial information is provided, the Consortium will require more detailed fiscal information upon fulfilling reimbursement requests. The Consortium will require that sub-recipient reimbursement requests be presented on a line-item level and include detailed updates on matching support provide to date.

Name(s) of the contact person(s) responsible for corrective action: Ryan C. Bradley, Assistant Director for Administration

Planned completion date for corrective action plan: July 1, 2017

<b>Finding Number:</b>	<b>2016-025</b>
<b>Federal Agency:</b>	Various
<b>Federal Program Title:</b>	Research and Development Cluster
<b>CFDA Number:</b>	Various
<b>Federal Grant ID Number:</b>	Various
<b>Pass-Through Entity:</b>	Various
<b>Award Period:</b>	Various
<b>Type of Finding:</b>	Material weakness in internal control over compliance.

Recommendation: We recommend that the Consortium implement internal controls regarding the reimbursement request process.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: Per this finding, the Consortium will implement a two-step authorization process for agency reimbursement/payment requests to federal (e.g., ASAP) and other fund sources. The process will be initiated through quarterly budget meetings with Consortium Administrative staff, including the Executive Director and Program Manager. Upon review by the Administrative staff, the Assistant Director for Administration will initiate the reimbursement/payment request and the Program Manager will provide a secondary authorization prior to the submission of the request.

Name(s) of the contact person(s) responsible for corrective action: Ryan C. Bradley, Assistant Director for Administration

Planned completion date for corrective action plan: July 1, 2017

<b>Finding Number:</b>	<b>2016-026</b>
<b>Federal Agency:</b>	Various
<b>Federal Program Title:</b>	Research and Development Cluster
<b>CFDA Number:</b>	Various
<b>Federal Grant ID Number:</b>	Various
<b>Pass-Through Entity:</b>	Various
<b>Award Period:</b>	Various
<b>Type of Finding:</b>	Significant deficiency in internal control over compliance, other matters.

Recommendation: We recommend that the Consortium implement policies/procedures to ensure that adequate documentation is maintained to support payroll charges to grants.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: Per this finding, the Consortium will develop and implement a time-sheet process to document level-of-effort for its employees. This process will allow Consortium staff to validate their time and effort per each award (s)he is funded through. Supervisors will be

required to approve time-sheets of their subdominants and the Human Resources Manager will provide the second and final approval level.

Name(s) of the contact person(s) responsible for corrective action: Ryan C. Bradley, Assistant Director for Administration

Planned completion date for corrective action plan: July 1, 2017

<b>Finding Number:</b>	<b>2016-027</b>
<b>Federal Agency:</b>	Various
<b>Federal Program Title:</b>	Research and Development Cluster
<b>CFDA Number:</b>	Various
<b>Federal Grant ID Number:</b>	Various
<b>Pass-Through Entity:</b>	Various
<b>Award Period:</b>	Various
<b>Type of Finding:</b>	Significant deficiency in internal control over compliance, other matters.

Recommendation: We recommend the Consortium implement policies and procedures to ensure verifiable records are maintained for all volunteer services and donated supplies used to fulfill matching requirements.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: Per this finding, the Consortium will create an in-house document to capture the support of volunteer hours with regards to matching fund resources. Volunteer hours will be calculated based upon data available from Independent Sector (<http://independentsector.org/>). With regards to supplies or other material items, the Consortium will require a signed copy of all receipts provided as matching support. All documentation will require a two-step approval process; an initial authorization from the Principal Investigator verifying resources have been provided and a secondary authorization from the Assistant Director for Administration.

Name(s) of the contact person(s) responsible for corrective action: Ryan C. Bradley, Assistant Director for Administration

Planned completion date for corrective action plan: July 1, 2017

We trust that our responses address the findings outlined in the report. If, however, there are any questions, please contact Ryan Bradley at (843) 953-2078.

Sincerely,



M. Richard DeVoe  
Executive Director

Cc: Ryan Bradley

# South Carolina Department of Natural Resources



Department of Interior

South Carolina Department of Natural Resources respectfully submits the following corrective action plan for the year ended June 30, 2016.

Audit period: June 30, 2016

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

Alvin A. Taylor  
Director

Angie Cassella  
Audit Services

## **FINDINGS—FEDERAL AWARD PROGRAMS AUDITS**

Federal Agency – Various

**2016-024**      Research and Development Cluster – CFDA No. Various

**Recommendation:** The Department implement policies and procedures to facilitate compliance with federal subrecipient monitoring requirements.

**Explanation of disagreement with audit finding:** There is no disagreement with the audit finding.

**Action taken in response to finding:** Policies and procedures will be implemented to ensure each federal subrecipient is monitored in compliance with the federal requirements.

**Name(s) of the contact person(s) responsible for corrective action:** Angie Cassella  
**Planned completion date for corrective action plan:** July 1, 2017

Federal Agency – Various

**2016-028**      Research and Development Cluster – CFDA No. Various

**Recommendation:** The Department implement a process to ensure that proper and consistent documentation is maintained to support the level of expenses prompting a drawdown of funds and that this documentation is readily available upon request.

**Explanation of disagreement with audit finding:** There is no disagreement with the audit finding.

Action taken in response to finding: Policies and procedures will be implemented to ensure drawdowns are properly and consistently documented and that this documentation is readily available.

Name(s) of the contact person(s) responsible for corrective action: Angie Cassella  
Planned completion date for corrective action plan: July 1, 2017

Federal Agency – Various

**2016-029**      Research and Development Cluster – CFDA No. Various

Recommendation: The Department implement a process to verify that fuel costs charged to federal grants are reviewed to verify that the charges are related to Department personnel that are performing allowable grant activities and are allowable costs.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: Policies and procedures will be implemented to ensure that fuel costs charged to federal grants are allowable and adequately documented.

Name(s) of the contact person(s) responsible for corrective action: Angie Cassella  
Planned completion date for corrective action plan: July 1, 2017

Federal Agency – Various

**2016-030**      Research and Development Cluster – CFDA No. Various

Recommendation: The Department implement a process to verify that vendors awarded contracts from federal funds are not suspended or debarred prior to entering into a covered transaction.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: Policies and procedures will be implemented to ensure that vendors awarded contracts from federal funds are not suspended or debarred prior to entering into a covered transaction.

Name(s) of the contact person(s) responsible for corrective action: Angie Cassella  
Planned completion date for corrective action plan: July 1, 2017

Federal Agency – Various

**2016-031** Research and Development Cluster – CFDA No. Various

Recommendation: The Department strengthen its internal control process for reviewing program expenses charged to federal awards to ensure they were incurred during the grant period of performance.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: Policies and procedures will be implemented to ensure program expenses charged to federal awards were incurred during the grant period of performance.

Name(s) of the contact person(s) responsible for corrective action: Angie Cassella  
Planned completion date for corrective action plan: July 1, 2017

---

If the Department of Interior has questions regarding this plan, please call Angie Cassella at (803) 734-3948.

Sincerely,

A handwritten signature in blue ink that reads "Angie Cassella". The signature is written in a cursive, flowing style.

Angie Cassella  
Senior Auditor

## **APPENDIX C**

### **INDEX OF FINDINGS BY FEDERAL GRANTOR AND PROGRAM NAME**

**STATE OF SOUTH CAROLINA**  
 Index of Findings by Federal Grantor and Program Name  
For the Year Ended June 30, 2016

<u>CFDA Number</u>	<u>Federal Grantor/Program Name</u>	<u>Finding Number</u>	<u>Compliance<sup>1</sup> Requirement</u>	<u>Type of Internal Control Finding</u>		<u>Page</u>
				<u>Significant Deficiency</u>	<u>Material Weakness</u>	
	<u>State of South Carolina</u>	2016-001	(CAFR)		X	43
		2016-002	(CAFR)		X	44
		2016-003	(CAFR)	X		45
	<u>Department of Defense</u>					
12.401	National Guard Military Operations and Maintenance (O&M)	2016-022	B	X		67
	<u>Department of Education</u>					
84.027	Special Education Grants States	2016-004	M		X	46
		2016-012	C	X		55
		2016-013	G	X		56
		2016-009	A, B	X		52
		2016-010	I	X		53
84.048	Career and Technical Education	2016-007	M		X	50
		2016-008	G		X	51
		2016-010	I	X		53
		2016-011	H	X		54
		2016-012	C	X		55

<sup>1</sup> Compliance Requirement Legend – See page 130

**STATE OF SOUTH CAROLINA**  
 Index of Findings by Federal Grantor and Program Name  
For the Year Ended June 30, 2016

<u>CFDA Number</u>	<u>Federal Grantor/Program Name</u>	<u>Finding Number</u>	<u>Compliance<sup>1</sup> Requirement</u>	<u>Type of Internal Control Finding</u>		<u>Page</u>
				<u>Significant Deficiency</u>	<u>Material Weakness</u>	
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	2016-023	L	X		68
84.173	Special Education Preschool Grants	2016-004	M		X	46
		2016-012	C	X		55
		2016-013	G	X		56
		2016-009	A, B	X		52
		2016-010	I	X		53
84.287	Twenty-First Century Community Learning Center	2016-006	M		X	49
		2016-012	C	X		55
84.367	Supporting Effective Instruction State Grant	2016-005	M		X	48
		2016-012	C	X		55
<u>Department of Health and Human Services</u>						
93.074	Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness	2016-019	B	X		63
93.563	Child Support Enforcement	2016-018	L		X	62

<sup>1</sup> Compliance Requirement Legend – See page 130

**STATE OF SOUTH CAROLINA**  
 Index of Findings by Federal Grantor and Program Name  
For the Year Ended June 30, 2016

<u>CFDA Number</u>	<u>Federal Grantor/Program Name</u>	<u>Finding Number</u>	<u>Compliance<sup>1</sup> Requirement</u>	<u>Type of Internal Control Finding</u>		<u>Page</u>
				<u>Significant Deficiency</u>	<u>Material Weakness</u>	
93.775	State Medicaid Fraud Control Units	2016-014	G	X		58
		2016-015	E	X		59
		2016-016	E	X		60
		2016-017	E	X		61
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	2016-014	G	X		58
		2016-015	E	X		59
		2016-016	E	X		60
		2016-017	E	X		61
93.778	Medical Assistance Program	2016-014	G	X		58
		2016-015	E	X		59
		2016-016	E	X		60
		2016-017	E	X		61
97.036	<u>Department of Homeland Security</u> Disaster Grants – Public Assistance (Presidentially Declared Disaster)	2016-020	B		X	65
		2016-021	B	X		66
<u>Various CFDA Numbers</u>						
Various	Research and Development Cluster	2016-024	M		X	69
		2016-025	C		X	70
		2016-026	A, B	X		71
		2016-027	G	X		73
		2016-028	C	X		74
		2016-029	B	X		75
		2016-030	I		X	76
2016-031	H	X		76		

<sup>1</sup> Compliance Requirement Legend – See page 130

**STATE OF SOUTH CAROLINA**  
Index of Findings by Federal Grantor and Program Name  
For the Year Ended June 30, 2016

<sup>1</sup> **Compliance Requirement Legend**

**A – Activities allowed or unallowed**

**B – Allowable costs/cost principles**

**C – Cash management**

**D – Reserved**

**E – Eligibility**

**F – Equipment and real property management**

**G – Matching, level of effort, earmarking**

**H – Period of Performance**

**I – Procurement and suspension and debarment**

**J – Program income**

**K – Reserved**

**L – Reporting**

**M – Subrecipient monitoring**

**N – Special tests and provisions**

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