

ANDERSON COUNTY, SOUTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND COMPLIANCE REPORTS**

YEAR ENDED JUNE 30, 2021

ANDERSON COUNTY, SOUTH CAROLINA

TABLE OF CONTENTS

YEAR ENDED JUNE 30, 2021

COMPLIANCE SECTION

	<u>Page</u>
Schedule of Expenditures of Federal Awards	1
Notes to Schedule of Expenditures of Federal Awards	3
Independent Auditor's Report - Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	5
Independent Auditor's Report - 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	7
Summary Schedule of Prior Audit Findings	9
Schedule of Findings and Questioned Costs	10

ANDERSON COUNTY, SOUTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2021

Program	Assistance Listing Number	Grant / Contract Number	Expenditures	Expenditures to Subrecipients
US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Direct:				
Home Investment Partnerships Program - HOME Program	14.239	M16-DC-45-0212	\$ 76,549	\$ -
Home Investment Partnerships Program - HOME Program	14.239	M17-DC-45-0212	250,898	-
	Total 14.239		<u>327,447</u>	<u>-</u>
Total US Department of Housing and Urban Development			<u>327,447</u>	<u>-</u>
US DEPARTMENT OF THE INTERIOR				
Passed Through SC Department of Natural Resources:				
Sport Fish Restoration	15.605	F20AF11646	237,578	-
Total US Department of the Interior			<u>237,578</u>	<u>-</u>
US DEPARTMENT OF JUSTICE				
Direct:				
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1230	110,002	-
Passed Through SC Department of Public Safety:				
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	ICF20027	97,750	-
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	ICF20007	185,000	-
	Total 16.034		<u>392,752</u>	<u>-</u>
Direct:				
Equitable Sharing Program	16.922	SC0040000	203,710	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0470	3,979	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-BX-0356	55,680	-
Passed Through SC Department of Public Safety:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-MU-BX-0049	33,804	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-MU-BX-0008	35,753	-
	Total 16.738		<u>129,216</u>	<u>-</u>
Passed Through SC Department of Crime Victim Assistance Grants:				
Victims of Crime Act	16.575	1V17097	43,439	-
Victims of Crime Act	16.575	1V20033	118,319	-
	Total 16.575		<u>161,758</u>	<u>-</u>
Total US Department of Justice Programs			<u>887,436</u>	<u>-</u>
US DEPARTMENT OF TRANSPORTATION				
Direct:				
COVID-19 - Airport Improvement Program	20.106	3-45-0004-026-2021	23,000	-
Passed Through South Carolina Emergency Management Division:				
Hazardous Materials Emergency Preparedness Training and Planning Grants	20.703	HMEP693JK319400338	11,900	-
Total US Department of Transportation			<u>34,900</u>	<u>-</u>
US DEPARTMENT OF TREASURY				
Passed Through State of South Carolina:				
COVID-19 - Coronavirus Relief Fund	21.019	SA-0864	365,313	-
Direct:				
COVID-19 - Emergency Rental Assistance	21.023	ERA-2101070497	2,160,821	2,155,200
COVID-19 - Coronavirus State and Local Fiscal Recovery Fund	21.027	SLFRP2824	5,455,496	-
Total US Department of Treasury			<u>7,981,630</u>	<u>2,155,200</u>
US DEPARTMENT OF LABOR				
Passed Through SC Department of Employment and Workforce:				
WIOA Adult Program	17.258	19F295A1	37,213	-
Total US Department of Labor			<u>\$ 37,213</u>	<u>\$ -</u>

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2021

Program	Assistance Listing Number	Grant / Contract Number	Expenditures	Expenditures to Subrecipients
US DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed Through SC Department of Health and Environmental Control:				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	UP-0-283	\$ 2,010	\$ -
Passed Through SC Department of Social Services:				
Child Support Enforcement IV-D Transaction Reimbursement	93.563	N/A	492,960	-
Child Support Enforcement IV-D Incentive Payments	93.563	N/A	128,874	-
Child Support Enforcement IV-D Service of Process Payments	93.563	N/A	22,490	-
Child Support Enforcement IV-D Filing Fees	93.563	N/A	19,600	-
	Total 93.563		663,924	-
Total US Department of Health and Human Services			665,934	-
US DEPARTMENT OF HOMELAND SECURITY				
Passed Through SC Emergency Management Division:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4479-DR	301,456	-
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4492-DR	18,241	-
	Total 97.036		319,697	-
Emergency Management Performance Grants (EMPG)	97.042	20EMPG01	70,484	-
COVID-19 - Emergency Management Performance Grants (EMPG)	97.042	20EMPG01 Supplemental	22,863	-
	Total 97.042		93,347	-
Passed Through the SC Law Enforcement Division:				
Homeland Security Grant Program (HSGP and THSGP)	97.067	19SHSP03	7,420	-
Homeland Security Grant Program (HSGP and THSGP)	97.067	19SHSP10	23,689	-
Homeland Security Grant Program (HSGP and THSGP)	97.067	19SHSP17	38,048	-
Homeland Security Grant Program (HSGP and THSGP)	97.067	20SHSP03	16,747	-
Homeland Security Grant Program (HSGP and THSGP)	97.067	20SHSP10	59,884	-
Homeland Security Grant Program (HSGP and THSGP)	97.067	20SHSP19	59,582	-
	Total 97.067		205,370	-
Total US Department of Homeland Security			618,414	-
TOTAL FEDERAL FINANCIAL ASSISTANCE			\$ 10,790,552	\$ 2,155,200

See accompanying notes to the schedule of expenditures of federal awards.

ANDERSON COUNTY, SOUTH CAROLINA

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2021

A. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) presents the activity of all federal award programs of Anderson County, South Carolina (the “County”) for the year ended June 30, 2021. Expenditures for federal financial assistance awarded directly from federal agencies, as well as those passed through other government agencies, are included on the Schedule. The information in this Schedule is presented in accordance with the 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”).

B. BASIS OF ACCOUNTING

The accompanying Schedule is presented using the modified accrual basis of accounting, which is described in the notes to the County’s financial statements.

C. RELATIONSHIP TO THE FINANCIAL STATEMENTS

Federal award expenditures are reported in the County’s financial statements generally as expenditures or expenses in the County’s General Fund, special revenue funds, and enterprise funds.

D. MATCHING COSTS

Matching costs (i.e., the non-federal share of certain program costs) are not included in the accompanying Schedule.

E. INDIRECT COST RATE

The County has elected not to use the 10-percent de minimus indirect cost rate allowed under the Uniform Guidance.

F. OUTSTANDING LOAN BALANCES

The County’s South Carolina Water Pollution Control Revolving Fund Loans were received in previous fiscal years and have no significant continuing compliance requirements. The County did not make or receive any new loans during the current fiscal year and thus no amounts are shown as federal assistance expended in the accompanying Schedule as required by the Uniform Guidance.



**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

INDEPENDENT AUDITOR'S REPORT

The Members of County Council
Anderson County
Anderson, South Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Anderson County, South Carolina (the "County") as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 17, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Greene Finney, LLP

Greene Finney, LLP
Mauldin, South Carolina
December 17, 2021



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

INDEPENDENT AUDITOR'S REPORT

The Members of County Council
Anderson County
Anderson, South Carolina

Report on Compliance for Each Major Federal Program

We have audited Anderson County, South Carolina's (the "County") 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 County's major federal programs for the year ended June 30, 2021. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with 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 County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). 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 County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County'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 County's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of 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 audited the financial statements of the County as of and for the year ended June 30, 2021, and have issued our report thereon dated December 17, 2021, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion 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 is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



Greene Finney, LLP
Mauldin, South Carolina
December 17, 2021

ANDERSON COUNTY, SOUTH CAROLINA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED JUNE 30, 2021

2020-001: REPORTING INFORMATION IN THE SEFA

Repeat Finding from the Prior Year? No

Condition: It was noted that significant information was missing from the original Schedule of Expenditures of Federal Awards (“SEFA”) that was provided to us. These instances were identified through conversations with the Finance staff, review of the minutes, and in audit work performed in various audit sections.

Criteria: The County should have appropriate internal controls in place to ensure that all federal awards are identified and reported on the SEFA.

Status: The County addressed this comment to ensure that all federal awards were included on the current year’s SEFA.

ANDERSON COUNTY, SOUTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021

Section I - Summary of Auditor's Results

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	_____ Yes	_____ <u>X</u> No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	_____ Yes	_____ <u>X</u> None Reported
Noncompliance material to financial statements noted?	_____ Yes	_____ <u>X</u> No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?	_____ Yes	_____ <u>X</u> No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	_____ Yes	_____ <u>X</u> None Reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516 (Uniform Guidance)?	_____ Yes	_____ <u>X</u> No
--	-----------	-------------------

Identification of major programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.023	COVID-19 - Emergency Rental Assistance
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Fund

Dollar threshold used to distinguish between type A and type B programs:	\$ <u>750,000</u>
--	-------------------

Auditee qualified as low-risk auditee?	_____ Yes	_____ <u>X</u> No
--	-----------	-------------------

Section II - Current Year Financial Statement Findings

No matters to report.

Section III - Findings and Questioned Costs - Major Federal Awards Programs Audit

No matters to report.