

**ANDERSON COUNTY, SOUTH CAROLINA**

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

**YEAR ENDED JUNE 30, 2024**



ANDERSON COUNTY, SOUTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND COMPLIANCE REPORTS

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ANDERSON COUNTY, SOUTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2024

Program	Assistance Listing Number	Grant / Contract Number	Expenditures	Expenditures to Subrecipients
<b>US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
Direct:				
Home Investment Partnerships Program - HOME Program	14.239	M18-DC-45-0212	\$ 180,120	\$ 112,230
Home Investment Partnerships Program - HOME Program	14.239	M19-DC-45-0212	409,755	110,318
COVID-19 - Home Investment Partnerships Program - HOME Program	14.239	M21-DP-45-0212	1,904	-
	Total 14.239		591,779	222,548
Passed Through SC Department of Commerce:				
COVID-19 - Community Development Block Grant (CDBG)	14.218	B-20-DW-45-0001	54,978	-
<b>Total US Department of Housing and Urban Development</b>			<b>646,757</b>	<b>222,548</b>
<b>US DEPARTMENT OF THE INTERIOR</b>				
Passed Through SC Department of Parks, Recreation, and Tourism:				
Land and Water Conservation Fund	15.916	45-01157	33,561	-
<b>Total US Department of the Interior</b>			<b>33,561</b>	<b>-</b>
<b>US DEPARTMENT OF JUSTICE</b>				
Direct:				
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	15PBJA-23-GG-00808-SLFO	28,114	-
Equitable Sharing Program	16.922	SC0040000	175,275	-
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	15PBJA-22-GG-03028-MENT	53,088	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-22-GG-02292-JAGX	26,491	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-23-GG-03767-JAGX	55,235	-
	Total 16.738		81,726	-
Passed Through SC Department of Crime Victim Assistance Grants:				
Victims of Crime Act	16.575	1V22049	25,176	-
Victims of Crime Act	16.575	1S24020	130,142	-
	Total 16.575		155,318	-
<b>Total US Department of Justice Programs</b>			<b>493,521</b>	<b>-</b>
<b>US DEPARTMENT OF TRANSPORTATION</b>				
Direct:				
Airport Improvement Program	20.106	3-45-0004-025-2021	24,762	-
Airport Improvement Program	20.106	3-45-0004-028-2023	2,432,819	-
	Total 20.106		2,457,581	-
Passed Through South Carolina Emergency Management Division:				
Hazardous Materials Emergency Preparedness Training and Planning Grants	20.703	693JK32240041HMEP	15,900	-
Passed Through South Carolina Department of Transportation:				
Highway Planning and Construction	20.205	PO42255	99,028	-
<b>Total US Department of Transportation</b>			<b>2,572,509</b>	<b>-</b>
<b>APPALACHIAN REGIONAL COMMISSION</b>				
Passed Through SC Department of Commerce:				
Appalachian Area Development	23.002	4-G-21-20313	380,000	-
<b>Total Appalachian Regional Commission</b>			<b>380,000</b>	<b>-</b>
<b>US DEPARTMENT OF TREASURY</b>				
Direct:				
COVID-19 - Coronavirus State and Local Fiscal Recovery Fund	21.027	SLFRP2824	8,812,755	-
COVID-19 - Emergency Rental Assistance Program	21.023	ERA2-7410	585,589	-
COVID-19 - Local Assistance and Tribal Consistency Fund	21.032	LATCF-1314	129,139	-
<b>Total US Department of Treasury</b>			<b>\$ 9,527,483</b>	<b>\$ -</b>

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2024

Program	Assistance Listing Number	Grant / Contract Number	Expenditures	Expenditures to Subrecipients
<b>US DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Passed Through SC Department of Social Services:				
Child Support Enforcement IV-D Transaction Reimbursement	93.563	N/A	\$ 405,430	\$ -
Child Support Enforcement IV-D Incentive Payments	93.563	N/A	95,317	-
Child Support Enforcement IV-D Service of Process Payments	93.563	N/A	38,874	-
Child Support Enforcement IV-D Filing Fees	93.563	N/A	34,000	-
	Total 93.563		<u>573,621</u>	<u>-</u>
<b>Total US Department of Health and Human Services</b>			<b><u>573,621</u></b>	<b><u>-</u></b>
<b>US DEPARTMENT OF HOMELAND SECURITY</b>				
Passed Through SC Emergency Management Division:				
Emergency Management Performance Grants (EMPG)	97.042	22EMPG01	15,378	-
Emergency Management Performance Grants (EMPG)	97.042	23EMPG01	73,989	-
	Total 97.042		<u>89,367</u>	<u>-</u>
Passed Through the SC Law Enforcement Division:				
Homeland Security Grant Program (HSGP and THSGP)	97.067	21SHSP02	196,348	-
Homeland Security Grant Program (HSGP and THSGP)	97.067	22SHSP20	11,178	-
Homeland Security Grant Program (HSGP and THSGP)	97.067	22SHSP13	4,344	-
Homeland Security Grant Program (HSGP and THSGP)	97.067	22SHSP06	161,000	-
Homeland Security Grant Program (HSGP and THSGP)	97.067	23SHSP13	3,470	-
Homeland Security Grant Program (HSGP and THSGP)	97.067	23SHSP20	20,000	-
Homeland Security Grant Program (HSGP and THSGP)	97.067	23SHSP06	12,359	-
	Total 97.067		<u>408,699</u>	<u>-</u>
<b>Total US Department of Homeland Security</b>			<b><u>498,066</u></b>	<b><u>-</u></b>
<b>TOTAL FEDERAL FINANCIAL ASSISTANCE</b>			<b><u>\$ 14,725,518</u></b>	<b><u>\$ 222,548</u></b>

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, 2024**

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**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, 2024. 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 in the General Fund and special revenue funds and as expenses and/or capital assets additions in the 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.





**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, 2024, 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 20, 2024.

**Report on 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) as a basis for designing 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 or significant deficiencies may exist that were not identified.

**Report on 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 financial statements. 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 Cauley, LLP*

Greene Finney Cauley, LLP  
Mauldin, South Carolina  
December 20, 2024



**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**

***Opinion on Each Major Federal Program***

We have audited Anderson County, South Carolina's (the "County") compliance with the types of compliance requirements identified as subject to audit 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, 2024. 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.

In our opinion, the County complied, in all material respects, with the 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, 2024.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America ("GAAS"); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States ("*Government Auditing Standards*"); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost of Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

## ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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, 2024, and have issued our report thereon dated December 20, 2024, which contained an unmodified opinion on those financial statements. Our audit was performed 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 Cauley, LLP*

Greene Finney Cauley, LLP  
Mauldin, South Carolina  
December 20, 2024



ANDERSON COUNTY, SOUTH CAROLINA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED JUNE 30, 2024

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**2023-001: RECORDING OF DONATED INFRASTRUCTURE**

- Condition:** While preparing for the fiscal year 2023 audit, the finance staff of Anderson County (the “County”) discovered sewer infrastructure that had been donated to the County in prior years had not been recorded in the Sewer Fund’s capital assets. These donated assets had a net book value of \$7,438,117 at June 30, 2022.
- Criteria:** The County should have adequate internal controls in place to ensure that all donated capital assets are properly recorded in a timely manner.
- Context, Cause and Effect:** The finance staff was not aware of the donated sewer infrastructure; therefore the capital assets were not recorded. As a result, the County’s capital assets balances in the June 30, 2022 financial statements were understated. As a result of this error, the County restated the net position of the Sewer Fund and Business-Type Activities as of June 30, 2022 with a prior period adjustment of \$7,438,117 to reflect the donations of sewer infrastructure in prior years.
- Status:** The County has reminded all applicable parties to be aware of donated assets going forward. There were no unrecorded donations noted during the fiscal year 2024 audit.

**ANDERSON COUNTY, SOUTH CAROLINA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 2024**

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**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
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Identification of major programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
20.106	Airport Improvement Program
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>
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Auditee qualified as low-risk auditee?	_____ Yes	_____ <u>X</u> No
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**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.