

ANDERSON COUNTY, SOUTH CAROLINA

SINGLE AUDIT REPORT

**YEAR ENDED
JUNE 30, 2013**

ANDERSON COUNTY, SOUTH CAROLINA

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JUNE 30, 2013**

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**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**

To the Honorable Members of County Council of
Anderson County, 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, each major fund, and the aggregate remaining fund information of Anderson County, South Carolina, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Anderson County, South Carolina's basic financial statements, and have issued our report thereon dated December 23, 2013. Our report includes a reference to other auditors who audited the financial statements of Anderson County Library System, a discretely presented component unit, as described in our report on Anderson County, South Carolina's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Anderson County, South Carolina'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 Anderson County, South Carolina's internal control. Accordingly, we do not express an opinion on the effectiveness of Anderson County, South Carolina'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.

Internal Control Over Financial Reporting (Continued)

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 Anderson County, South Carolina'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.

Columbia, South Carolina
December 23, 2013

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

Anderson County Council
Anderson County, South Carolina

To the Honorable Members of County Council:

Report on Compliance for Each Major Program

We have audited Anderson County, South Carolina's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Anderson County, South Carolina's major federal programs for the year ended June 30, 2013. Anderson County, South Carolina's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Anderson County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 Anderson County, South Carolina'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 Anderson County, South Carolina's compliance.

Opinion on Each Major Federal Program

In our opinion, Anderson County, South Carolina, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

Report on Internal Control over Compliance

Management of Anderson County, South Carolina 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, we considered Anderson County, South Carolina'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 our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Anderson County, South Carolina'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 weakness may exist that have not been identified.

Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Anderson County, South Carolina, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Anderson County, South Carolina's basic financial statements. We have issued our report thereon dated December 23, 2013, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133, and is not a required part of the basic financial statements. Such information is the responsibility of Anderson County, South Carolina's management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic 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 as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Columbia, South Carolina
December 23, 2013

ANDERSON COUNTY, SOUTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2013

SECTION I – SUMMARY OF AUDITORS’ RESULTS

Financial Statements

Type of auditors’ report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified: No

Significant deficiencies identified: No

Noncompliance material to financial statements noted: No

Federal Awards

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

Internal control over major programs:

Material weakness(es) identified: No

Significant deficiencies identified: No

Any audit findings disclosed that are required to be reported
in accordance with Section 510(a) of OMB Circular A-133: No

Identification of major programs:

<u>CFDA No.</u>	<u>Name of Federal Program or Cluster</u>	<u>Expenditures</u>
14.228	Community Development Block Grants / State's Program And Non-Entitlement Grants in Hawaii.....	\$ 310,486
20.205	Highway Planning and Construction.....	354,744
23.002	Appalachian Area Development.....	450,000
66.818	Brownsfields Assessment and Cleanup Cooperative Agreements.....	387,978
93.563	Child Support Enforcement.....	583,325

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualify as low risk auditee: No

ANDERSON COUNTY, SOUTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2013

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters were required to be reported.

ANDERSON COUNTY, SOUTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2013

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were required to be reported.

ANDERSON COUNTY, SOUTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2013
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

FINDING NO. 2012-1

Compliance Requirement: *Reporting*

Type of Deficiency: *Significant Deficiency – Federal Reporting*

US DEPARTMENT OF TRANSPORTATION
CFDA No. 20.205: Highway Planning and Construction
SC Grant No: SC-70-0003-00

Criteria: Financial reports should include all activity of the reporting period, supported by applicable accounting or performance records, and fairly presented in accordance with governing documents. Information included in the reporting of federal expenditures should be accurate, complete, and reconciled to financial information that is used in the preparation of audited financial statements and the Schedule of Expenditures of Federal Awards.

Condition: In reviewing the quarterly *Federal Financial Report (FFR)* for the quarters ended December 31, 2011 and June 30, 2012, federal expenditures reported did not agree with amounts used to produce audited financial statements and the Schedule of Expenditures of Federal Awards. The federal expenditures reported for the quarter ended December 31, 2011, included expenditures incurred for the years ended June 30, 2010 and 2011. The amount of the cumulative correction adjustment included with recorded federal expenditures for the quarter ended December 31, 2011 totaled \$199,812. The federal expenditures reported for the quarter ended June 30, 2012, did not contain an additional expenditure recorded by the County at June 30, 2012. The additional liability was recorded after the submission of the Federal Financial Report. The additional liability recorded by the County and included in the account balances used to prepare audited financial statements and the Schedule of Expenditures of Federal Awards totaled \$26,695.

Cause: The Federal Financial Reports were not reviewed and checked for accuracy and completeness by an individual not responsible for report preparation prior to submission. Appropriate procedures, including reconciling recorded expenditures with reported expenditures for these periods were not performed.

Effect: The Federal Financial Reports for the quarters ended December 31, 2011 and June 30, 2012, contained differences between recorded expenditures used to prepare audited financial statements and the Schedule of Expenditures of Federal Awards and expenditures reported to the Federal Government of \$199,812 and \$26,695, respectively.

Questioned Costs: None.

Recommendation: We recommend that the County implement a process to obtain the support of finance department personnel to verify the accuracy and completeness of the quarterly Federal Financial Reports prior to submission.

Follow Up: A corrective action plan including additional operational and monitoring controls was implemented during the fiscal year ended June 30, 2013. There was no repeat finding to report for the year ended June 30, 2013.

ANDERSON COUNTY, SOUTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2013

Federal Grantor/Pass-Through Grantor/Program Title	Federal Grant or CFDA Number	Pass-Through Grantor's Number	Program or Award Amount	Expenditures
US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Direct				
Home Investment Partnerships Program - HOME Program	14.239	M10-DC-45-0212	\$ 620,516	\$ 229,193
Home Investment Partnerships Program - HOME Program	14.239	M11-DC-45-0212	\$ 545,645	\$ 310,136
Pass Through SC Department of Commerce				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	4-CI-12-003	\$ 500,000	<u>\$ 310,486</u>
Total US Department of Housing and Urban Development				<u>\$ 849,815</u>
APPALACHIAN REGIONAL COMMISSION				
Pass Through SC Department of Commerce				
Appalachian Area Development	23.002	4-G-11-001	\$ 500,000	<u>450,000</u>
Total Appalachian Regional Commission				<u>\$ 450,000</u>

See Notes to Schedule of Expenditures of Federal Awards

ANDERSON COUNTY, SOUTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2013

Federal Grantor/Pass-Through Grantor/Program Title	Federal Grant or CFDA Number	Pass-Through Grantor's Number	Program or Award Amount	Expenditures
US ENVIRONMENTAL PROTECTION AGENCY				
Direct				
Brownfields Assessment and Cleanup Cooperative Agreements	66.818	BF-95462410-0	\$ 400,000	<u>\$ 387,978</u>
Total US Department of Environmental Protection Agency				<u><u>\$ 387,978</u></u>
US DEPARTMENT OF DEFENSE				
Direct				
Protection of Essential Highways, Highway Bridge Approaches and Public Works	12.105	N/A	\$ 6,477	<u>\$ 6,477</u>
Total US Department of Defense				<u><u>6,477</u></u>
US DEPARTMENT OF AGRICULTURE				
Passed Through South Carolina Department of Social Services:				
State Admin Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) & SNAP Fraud	10.561	NA	\$ 37,314	<u>\$ 37,314</u>
Total US Department of Agriculture				<u><u>\$ 37,314</u></u>

See Notes to Schedule of Expenditures of Federal Awards

ANDERSON COUNTY, SOUTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2013

Federal Grantor/Pass-Through Grantor/Program Title	Federal Grant or CFDA Number	Pass-Through Grantor's Number	Program or Award Amount	Expenditures
US DEPARTMENT OF TRANSPORTATION				
Direct				
Highway Planning & Construction	20.205	SC-70-0003-00	\$ 2,980,500	\$ 354,744
Airport Improvement Program	20.106	3-45-0004-17-2010	\$ 4,075,854	\$ 2,750
Passed through SC Department of Commerce:				
Airport Improvement Program	20.106	3-45-4500-014-2010	\$ 388,100	\$ 54,479
Passed through the SC Dept. of Public Safety:				
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	2H12025	\$ 126,327	\$ 27,083
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	2JCS1326	\$ 75,000	\$ 17,853
Total US Department of Transportation				<u>\$ 456,909</u>

See Notes to Schedule of Expenditures of Federal Awards

ANDERSON COUNTY, SOUTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2013

Federal Grantor/Pass-Through Grantor/Program Title	Federal Grant or CFDA Number	Pass-Through Grantor's Number	Program or Award Amount	Expenditures
US DEPARTMENT OF ENERGY				
Direct				
Energy Efficiency & Conservation Block Grant Program - ARRA	81.128	DE-SC0002670	\$ 751,200	\$ 9,340
Total US Department of Energy				\$ 9,340
US DEPARTMENT OF JUSTICE				
Direct				
JAG Grant Cluster				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2011-DJ-BX-3029	\$ 76,381	\$ 38,706
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2012-DJ-BX-0333	\$ 64,289	\$ 63,531
State Criminal Alien Assistance Program	16.606	2012-AP-BX-0234	\$ 2,372	\$ 2,372
Joint Law Enforcement Operations	16.111	M-13-D71-O-000087	\$ 6,079	\$ 6,079
Passed through the SC Dept. of Public Safety:				
Project Safe Neighborhoods - PSN	16.609	1P11004	\$ 47,631	\$ 12,369
Paul Coverdell Forensic Science Improvement Grant Program	16.742	1NF11007	\$ 46,000	\$ 255
Total US Department of Justice Programs				\$ 123,312

See Notes to Schedule of Expenditures of Federal Awards

ANDERSON COUNTY, SOUTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2013

Federal Grantor/Pass-Through Grantor/Program Title	Federal Grant or CFDA Number	Pass-Through Grantor's Number	Program or Award Amount	Expenditures
US DEPARTMENT OF HOMELAND SECURITY				
Passed through the SC Law Enforcement Division:				
Homeland Security Cluster				
Homeland Security Grant Program (HSGP and THSGP)	97.067	10SHSP41	\$ 49,076	\$ 49,076
Homeland Security Grant Program (HSGP and THSGP)	97.067	8SHSP66	\$ 85,528	\$ 85,528
Homeland Security Grant Program (HSGP and THSGP)	97.067	10SHSP20	\$ 80,000	\$ 80,000
Homeland Security Grant Program (HSGP and THSGP)	97.067	11SHSP16	\$ 100,000	\$ 69,560
Homeland Security Grant Program (HSGP and THSGP)	97.067	9SHSP55	\$ 68,373	\$ 68,373
Homeland Security Grant Program (HSGP and THSGP)	97.067	9SHSP51	\$ 8,694	\$ 8,694
Homeland Security Grant Program (HSGP and THSGP)	97.067	11SHSP02	\$ 80,000	<u>\$ 80,000</u>
Total Homeland Security Cluster				\$ 441,231
Passed through SC Emergency Management Division:				
Emergency Management Performance Grants (EMPG)	97.042	12EMPG01	\$ 65,187	\$ 65,187
Emergency Management Performance Grants (EMPG)	97.042	11EMPG01	\$ 10,000	<u>\$ 10,000</u>
Total US Department of Homeland Security				<u>\$ 516,418</u>

See Notes to Schedule of Expenditures of Federal Awards

ANDERSON COUNTY, SOUTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2013

Federal Grantor/Pass-Through Grantor/Program Title	Federal Grant or CFDA Number	Pass-Through Grantor's Number	Program or Award Amount	Expenditures
US DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed Through South Carolina Department of Social Services:				
Child Support Enforcement	93.563	N/A	\$ 449,881	\$ 449,881
Child Support Enforcement	93.563	N/A	\$ 73,800	\$ 73,800
Child Support Enforcement	93.563	N/A	\$ 20,376	\$ 20,376
Child Support Enforcement	93.563	N/A	\$ 39,204	\$ 39,204
Administration Expense				
Promoting Safe and Stable Families	93.556	N/A	\$ 402	\$ 402
Temporary Assistance for Needy Families (TANF)	93.558	N/A	\$ 48,198	\$ 48,198
Child Support Enforcement	93.563	N/A	\$ 64	\$ 64
Stephanie Tubbs Jones Child Welfare Services Program	93.645	N/A	\$ 2,122	\$ 2,122
Foster Care - Title IV-E	93.658	N/A	\$ 19,614	\$ 19,614
Social Service Block Grant	93.667	N/A	\$ 13,247	\$ 13,247
Centers For Medicare And Medicaid Services (CMS)				
Medical Assistance Program - Medicaid - Title XIX	93.778	N/A	\$ 30,256	\$ 30,256
Total Department of Health and Human Services				<u>\$ 697,164</u>
TOTAL FEDERAL FINANCIAL ASSISTANCE				<u>\$ 3,534,727</u>

See Notes to Schedule of Expenditures of Federal Awards

ANDERSON COUNTY, SOUTH CAROLINA

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2013**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards is presented in accordance with requirements of Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Federal CFDA numbers are from the Catalog of Federal Domestic Assistance published by the Office of Management and Budget and the General Services Administration.

The accompanying schedule of expenditures of federal awards presents the activity of federal programs administered by Anderson County, South Carolina, and is presented using the accrual basis of accounting. Federal awards that are included in the schedule may be received directly from federal agencies, as well as federal awards that are passed through from other government agencies.

Matching costs (the County's share of certain program costs) are not included in the reported federal expenditures.

The amounts reported as federal expenditures were obtained from the federal financial reports for the applicable program and periods. The amounts reported in these reports are prepared from records maintained for each program, which are reconciled with the County's financial reporting system.

B. Reporting Entity

Anderson County, South Carolina financial reporting entity is fully described in Note 1 to the financial statements. The financial reporting entity includes (1) the primary government and (2) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the primary government's financial statements to be misleading or incomplete.

NOTE 2: SUBRECIPIENTS

No amounts were provided to subrecipients during the year ended June 30, 2013.

ANDERSON COUNTY, SOUTH CAROLINA

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
YEAR ENDED JUNE 30, 2013

NOTE 3: LOANS AND LOAN GUARANTEES

Anderson County, South Carolina had the following federal loan balances outstanding as of June 30, 2013:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Outstanding</u>
US Environmental Protection Agency Capitalization Grants for State Revolving Funds passed through the South Carolina Budget & Control Board		
Clean Water State Revolving Fund	66.458	\$ 1,103,240
Clean Water State Revolving Fund	66.458	1,046,967
Clean Water State Revolving Fund	66.458	573,733