

**GREENVILLE COUNTY, SOUTH CAROLINA**

**REPORT OF INDEPENDENT CERTIFIED  
PUBLIC ACCOUNTANTS IN ACCORDANCE  
WITH THE UNIFORM GUIDANCE AND  
*GOVERNMENT AUDITING STANDARDS***

**FOR THE FISCAL YEAR ENDED  
JUNE 30, 2020**

# GREENVILLE COUNTY, SOUTH CAROLINA

## SINGLE AUDIT REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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**INDEPENDENT AUDITOR'S 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**

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**To the County Council  
of Greenville County  
Greenville, 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Greenville County, South Carolina** (the "County"), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated November 3, 2020. Our report includes a reference to other auditors who audited the financial statements of the Greenville County Redevelopment Authority and the Greenville County Library System, as described in our report on the County'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 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.

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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 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.



Columbia, South Carolina  
November 3, 2020



**INDEPENDENT AUDITOR'S 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**

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**To the County Council  
of Greenville County  
Greenville, South Carolina**

**Report on Compliance for Each Major Federal Program**

We have audited **Greenville 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, 2020. 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.

Greenville County's basic financial statements include the operations of the Greenville County Redevelopment Authority, which expended \$4,147,534 in federal awards which is not included in the schedule of expenditures of federal awards of the County for the year ended June 30, 2020. Our audit, described below, did not include the operations of the Greenville County Redevelopment Authority as the component unit engaged other auditors to perform an audit in accordance with the *Uniform Guidance*.

***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* (CFR) 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.

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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, 2020.

**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.

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

We have 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 Greenville County, South Carolina as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Greenville County's basic financial statements. We issued our report thereon dated November 3, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. 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 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 basic 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 basic financial statements or to the basic 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Mauldin & Jenkins, LLC*

Columbia, South Carolina

March 17, 2021 except for our report on the schedule of expenditures of federal awards, for which the date is November 3, 2020

**GREENVILLE COUNTY, SOUTH CAROLINA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Grant Identification Number	Expenditures	Passed Thru to Subrecipients
<b><u>U.S. Department of Housing and Urban Development</u></b>				
<b>(Direct)</b>				
Fair Housing Initiatives	14.169	HC190421061	\$ 31,534	\$ -
<b>(Passed through National Community Reinvestment Coalition)</b>				
Fair Housing Initiatives	14.169	N/A	11,243	-
<b>(Passed through Greenville County Redevelopment Authority)</b>				
Community Development Block Grant/Entitlement Grants Cluster	14.218	N/A	63,391	-
<b>(Passed through City of Greenville)</b>				
Community Development Block Grant/Entitlement Grants Cluster	14.218	N/A	7,050	-
Total Community Development Block Grant/Entitlement Grants Cluster			<u>70,441</u>	<u>-</u>
<b>(Passed through Greenville County Redevelopment Authority)</b>				
Homeless Prevention Rapid Rehousing	14.231	N/A	24,683	-
<b>Total U.S. Department of Housing and Urban Development</b>			<u>137,901</u>	<u>-</u>
<b><u>U.S. Department of the Interior</u></b>				
<b>(Passed through S.C. Land and Water Conservation Fund)</b>				
Expansion, Realignment, or Closure of a Military Installation	15.916	45-01120	290,303	-
<b>Total U.S. Department of the Interior</b>			<u>290,303</u>	<u>-</u>
<b><u>U.S. Department of Justice</u></b>				
<b>(Passed through S.C. Office of the Attorney General)</b>				
Crime Victim Assistance	16.575	1V18085	11,651	-
Crime Victim Assistance	16.575	1V19061	35,536	-
<b>(Direct)</b>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2016-DJ-BX-0625	2,052	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-DJ-BX-0002	9,459	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DJ-BX-0631	23,828	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0213	94,253	-
<b>(Passed through National Institute of Justice)</b>				
DNA Backlog Reduction Program	16.741	2017-DN-BX-0041	50,532	-
DNA Backlog Reduction Program	16.741	2018-DN-BX-0089	63,441	-
DNA Backlog Reduction Program	16.741	2019-DN-BX-0058	41,662	-
<b>(Direct)</b>				
Equitable Sharing Program	16.922	N/A	25,582	-
<b>Total U.S. Department of Justice</b>			<u>357,996</u>	<u>-</u>
<b><u>U.S. Department of Labor</u></b>				
<b>(Passed through S.C. Office of Employment and Workforce)</b>				
WIOA Cluster				
WIOA Adult Program	17.258	18A004	126,259	58,494
WIOA Adult Program	17.258	F5A005	543,903	457,801
WIOA Adult Program	17.258	18IWT04	62,991	62,991
WIOA Adult Program	17.258	19SET04	2,665	-
WIOA Youth Activities	17.259	18Y004	140,764	111,441
WIOA Youth Activities	17.259	19Y004	373,675	291,884
WIOA Dislocated Worker Formula Grants	17.278	18DW004	231,862	189,141
WIOA Dislocated Worker Formula Grants	17.278	19DW004	439,014	325,350
WIOA Dislocated Worker Formula Grants	17.278	18RRIWT05	15,600	15,600
WIOA Dislocated Worker Formula Grants	17.278	19RRIWT03	44,326	44,326
WIOA Dislocated Worker Formula Grants	17.278	18RRIWT08	53,187	53,187
WIOA Dislocated Worker Formula Grants	17.278	18RRIWT11	55,309	55,309
Total WIOA Cluster			<u>2,089,555</u>	<u>1,665,524</u>
<b>Total U.S. Department of Labor</b>			<u>2,089,555</u>	<u>1,665,524</u>

(continued)



**GREENVILLE COUNTY, SOUTH CAROLINA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Grant Identification Number	Expenditures	Passed Thru to Subrecipients
<b><u>U.S. Department of Transportation</u></b>				
<b>(Passed through S.C. Department of Transportation)</b>				
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	PO38997	\$ 489,392	\$ 160,000
Highway Planning and Construction	20.205	SC201802001	376,989	376,989
Total Highway Planning and Construction Cluster			<u>866,381</u>	<u>536,989</u>
<b>Total U.S. Department of Transportation</b>			<u>866,381</u>	<u>536,989</u>
<b><u>U.S. Department of the Treasury</u></b>				
<b>(Direct)</b>				
Equitable Sharing	21.016	N/A	12,083	-
<b>(Direct)</b>				
COVID-19 Coronavirus Relief Fund	21.019	N/A	<u>8,034,632</u>	-
<b>Total U.S. Department of the Treasury</b>			<u>8,046,715</u>	-
<b><u>Appalachian Regional Commission</u></b>				
<b>(Passed through S.C. Department of Transportation)</b>				
Appalachian Area Development	23.002	SC1810821415	500,000	-
Appalachian Area Development	23.002	23PO26998	<u>269,842</u>	-
<b>Total Appalachian Regional Commission</b>			<u>769,842</u>	-
<b><u>U.S. Department of Health and Human Services</u></b>				
<b>(Passed through Department of Social Services)</b>				
Child Support Enforcement	93.563	N/A	832,100	-
Child Support Enforcement	93.563	C20023CSP	12,692	-
<b>(Passed through Department of Health and Environmental Control)</b>				
National Bioterrorism Hospital Preparedness Program	93.889	UP-0-328	19,473	-
<b>(Passed through S.C. Emergency Management Division)</b>				
COVID-19 National Bioterrorism Hospital Preparedness Program	93.889	N/A	<u>126,249</u>	-
<b>Total U.S. Department of Health and Human Services</b>			<u>990,514</u>	-
<b><u>U.S. Department of Homeland Security</u></b>				
<b>(Passed through S.C. Emergency Management Division)</b>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4479-DR	260,016	-
<b>(Passed through S.C. Military Department)</b>				
Hazard Mitigation Grant Program	97.039	DR-4166-SC-054	1,137,195	-
<b>(Passed through S.C. Emergency Management Division)</b>				
Emergency Management Performance Grant	97.042	18EMPG01	7,069	-
Emergency Management Performance Grant	97.042	19EMPG01	85,078	-
<b>(Passed through S.C. Law Enforcement Division)</b>				
Homeland Security Grant Program	97.067	17SHSP05	40,003	-
Homeland Security Grant Program	97.067	18SHSP05	33,652	-
Homeland Security Grant Program	97.067	19SHSP06	<u>25,639</u>	-
<b>Total U.S. Department of Homeland Security</b>			<u>1,588,652</u>	-
<b>Total Expenditures of Federal Awards</b>			<u>\$ 15,137,859</u>	<u>\$ 2,202,513</u>

# GREENVILLE COUNTY, SOUTH CAROLINA

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2020

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### **NOTE 1. BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Greenville County, South Carolina (the "County"), and is presented on the modified accrual basis of accounting for governmental fund types and the accrual basis of accounting for the proprietary fund types. The County reporting entity is described in Note 1 to the County's basic financial statements.

The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in the schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

### **NOTE 2. DE MINIMIS INDIRECT COST RATE**

The County chose not to use the ten percent de Minimis indirect cost rate for the year ended June 30, 2020.

### **NOTE 3. NON-CASH AWARDS AND LOANS**

There were no federal awards expended in the form of noncash assistance during the fiscal year. There were also no loans or loan guarantees outstanding at year end.

# GREENVILLE COUNTY, SOUTH CAROLINA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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### SECTION I SUMMARY OF AUDITOR'S RESULTS

#### **Financial Statements**

Type of auditor's report issued

Unmodified

Internal control over financial reporting:

Material weaknesses identified?

Yes  No

Significant deficiencies identified not considered  
to be material weaknesses?

Yes  No

Noncompliance material to financial statements noted?

Yes  No

#### **Federal Awards**

Internal Control over major programs:

Material weaknesses identified?

Yes  No

Significant deficiencies identified not considered  
to be material weaknesses?

Yes  No

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

Unmodified

Any audit findings disclosed that are required to  
be reported in accordance with the Uniform Guidance?

Yes  No

Identification of major programs:

CFDA Number

Name of Federal Program or Cluster

21.019

**U.S. Department of the Treasury**  
COVID-19 Coronavirus Relief Fund

17.258/17.259/17.278

**U.S. Department of Labor**  
WIOA Cluster

97.039

**U.S. Department of Homeland Security**  
Hazard Mitigation Grant Program

23.002

**Appalachian Regional Commission**  
Appalachian Area Development

Dollar threshold used to distinguish between  
Type A and Type B programs:

\$750,000

Auditee qualified as low-risk auditee?

Yes  No

**GREENVILLE COUNTY, SOUTH CAROLINA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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**SECTION II**  
**FINANCIAL STATEMENT FINDINGS**

None Reported.

**SECTION III**  
**FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None Reported.

# GREENVILLE COUNTY, SOUTH CAROLINA

## SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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### **2019-001 Proper Reporting of Special Revenue Fund Activities**

**Criteria:** Generally accepted accounting principles require special revenue funds be used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

**Condition:** The County operates a detention center which houses inmates. The detention center provided certain services to inmates, such as commissary services, through the use of certain commissary vendors. The County charges a fee for such services which is restricted or committed by County Council to be used on jail projects and improvements. The activities associated with the detention center inmate fund was previously reported by the County as an agency fund. The activity of the detention center relative to the inmate commissary meets the GASB established criteria for reporting as a special revenue fund.

**Status:** Resolved.

### **2019-002 Proper Reporting of Internal Service Fund Activities**

**Criteria:** Generally accepted accounting principles requires internal service funds be used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis.

**Condition:** The County operates a health and dental internal service fund in which it has previously reported the effects of other postemployment benefits (OPEB) for certain County retirees. Such OPEB activities do not meeting the established criteria for reporting in an internal service fund.

**Status:** Resolved.