NORTH CAROLINA

Social Services Block Grant

Pre-Expenditure Report

Fiscal Year 2021

CONTENTS:

I. State/Federal Fiscal Year covered in Pre-Expenditure Plan

II. Letter of Transmittal

III. Public Inspection

IV. Narrative

- A. Administrative Operations
- B. Fiscal Operations
- C. Program Operations

V. Pre-Expenditure Reporting Form

VI. Appendices

- Appendix A: Documentation of Public Hearing
- Appendix B: Certifications
- Appendix C: Proof of Audit

VII. Additional Information

I. State/Federal Fiscal Year covered in Pre-Expenditure Plan

Specify the fiscal year, including start and end dates, of the pre-expenditure plan.

Fiscal Year (*select one*):

☒ State

☐ Federal

Dates (*provide start and end date of fiscal year*):

Start Date: 07/01/20

End Date: 06/30/21

II. Letter of Transmittal

Provide a letter of transmittal that includes contact information for the SSBG contact person and the State SSBG official receiving the SSBG Grant Award.

III. Public Inspection

Provide a description of how the State made the current pre-expenditure report available for public inspection and comment. Also provide documentation of public hearing (e.g., copies of public hearing notices, letters, newspaper articles, etc.) in Appendix A.

North Carolina has made the current pre-expenditure report available for public inspection and comment by issuing a public notice announcing the publication of the draft report and inviting public comment on any aspect of the report prior to finalizing the report. The notice announced the availability of the pre-expenditure report. Due to COVID-19 social distancing requirements, the notice was made available on the Department's website, at county departments of social services websites and contact information was provided with a deadline for the public to offer input.

Also, due to COVID-19, North Carolina's public hearing, held on July 27th, 2020 at 1:00 PM EDT was held via webinar and conference call.

IV. Narrative

A. Administrative Operations

1. State Administrative Agency

Outline the mission and responsibilities, as well as the goal and objectives, of the agency designated to administer the State's SSBG program.

Agency Designated to Administer SSBG Program:
North Carolina Department of Health and Human Services (NCDHHS)

Mission of Agency:
In collaboration with our partners, NCDHHS provides essential services to improve the health, safety and well-being of all North Carolinians.

Agency Responsibilities:
The department's 13 divisions touch the lives of virtually every North Carolinian, providing prenatal programs, child development, residential care, services for mental health, services for Deaf and blind individuals and their families, people with intellectual and developmental disabilities, and helping people achieve economic independence. NCDHHS also provides employment-related services, medical assistance, child welfare, adult community care services, treatment and programs for youth at risk, vocational rehabilitation, independent living rehabilitation, and disability determination.

NCDHHS Goals and Objectives:

- Strengthen health care
  - Promote access to services for eligible populations
  - Improve health care quality and patient safety
  - Emphasize primary and preventive care, linked with community prevention services
  - Reduce the growth of healthcare costs while promoting high-value, whole-person care
  - Ensure access to quality, culturally competent care, including long-term services and supports for vulnerable populations
  - Improve health care and population health through meaningful use of health information technology
  - Focus on the social determinants of health to achieve positive health outcomes.

- Advance knowledge and innovation
  - Enhance our technological and data capabilities for current and future needs

- Foster and apply innovative solutions to health, public health and human services challenges
- Increase our understanding of what works in public health and human services practice
- Improve laboratory, surveillance and epidemiology capacity
- Improve our integrated data system practices

- Advance the health, safety and well-being of North Carolinians
  - Promote the safety, well-being, resilience and healthy development of children and youth
  - Promote economic and social well-being for individuals, families and communities
  - Improve the accessibility and quality of supportive services for people with disabilities and older adults
  - Promote prevention and well-being across the life span
  - Reduce the occurrence of infectious diseases
  - Protect North Carolinians' health and safety during emergencies and foster resilience to withstand and respond to emergencies

- Ensure the efficiency, transparency and accountability of NCDHHS programs
  - Financial and results reporting are straightforward and understandable to managers, decision makers and taxpayers
  - Enhance access to and use of data to improve NCDHHS programs and to support improvements in the health and well-being of North Carolinians
  - Continuously enhance our agency-wide comprehensive communication plan for internal staff and external stakeholders
  - Exercise good stewardship in utilization of resources to create a positive impact for those we serve.

2. State Offices/Departments

Identify the State entities allocated SSBG funds and provide a brief description of the services supported by each of the entities.

SSBG funds are allocated to the following State entities:

Entities & Services Supported:

Division of Social Services (DSS): Adoption Services; Child Protective Services; Family Support Services; Foster Care Services for Children; Family Planning Services, Independent Living Services (for Youth), Special Services for Youth at Risk. DSS provides training, technical assistance, and consultation to the local staff who work in programs for

families and children including Child Welfare, Family Support, Work First, Child Support, and Food and Nutrition Services.

Division of Aging and Adult Services (DAAS): Adult Protective Services, Guardianship, Individual and Family Adjustment Services, Health Support Services and Adult Placement Services. DAAS provides training, technical assistance, and consultation for the local staff who work in these programs as well as in other programs and services that assist older adults and adults with disabilities in remaining as independent as possible.

Division of Central Management and Support (under the NCDHHS Office of the Secretary): Administers competitive block grants to nonprofits that have the capacity to provide services on a statewide basis that support the State health and wellness initiatives that comply with SSBG goals.

Division of Child Development and Early Education (DCDEE): DCDEE regulates child care facilities. Child care providers are required to have a criminal background check completed. DCDEE oversees the child care subsidy services program, administered by local purchasing agencies. SSBG funds are used to support these to support criminal background checks to child care providers and foster parents in child welfare services.

Division of Mental Health, Mental Health, Developmental Disability and Substance Abuse Services: Administration of Special Services – Disabled; and Substance Abuse Services. Provides for administration of services to support individuals living with mental illness and their families. These services include the necessary prevention, intervention, treatment, and supportive services to live successfully in communities of their choice. DMH also provides medically monitored detoxification, crisis stabilization, and short-term treatment to prepare adults with substance abuse and co-occurring disorders for ongoing community-based recovery services. DMH also provides services to individuals with developmental disabilities.

Division of Services for the Blind (DSB): Counseling Services; Home-Based Services; and Special Services - Disabled. DSB provides services statewide through staff in seven DSB District Offices and Social Workers for the Blind located in all North Carolina counties. Services include but are not limited to counseling regarding vision loss, information and referral services and Independent Living Services which assist persons of all ages who are blind, visually impaired or deafblind to develop skills that enable them to independently manage their activities of daily living.

Division of Health Service Regulation (DHSR): Administration. Adult Care Facility Star Ratings; Adult Care Home Violations and Penalties; Licensure for Adult Care Homes and Mental Health facilities. This Division oversees the licensure and/or certification of medical, mental health, and adult care facilities, emergency medical services, and local jails. DHSR monitors healthcare providers and facilities to ensure people receiving care from these providers/facilities are safe and receive appropriate care.

DISTRIBUTION OF NORTH CAROLINA'S SOCIAL SERVICES BLOCK GRANT FUNDS

For purposes of the Social Services Block Grant Plan, it is estimated that North Carolina will receive $50,913,370 in federal SSBG funding for State Fiscal Year 2020-21. An additional $23,142,002 from the Temporary Assistance for Needy Families (TANF) Block Grant will be transferred to SSBG for a total available amount of $74,055,372. The distribution of funds to the various NCDHHS Divisions and the Grant-in-Aid providers is as follows:

Local Program Expenditures

Divisions of Social Services and Aging and Adult Services

01.	County Departments of Social Services (Transfer from TANF $13,097,783)	$33,003,632
02.	EBCI Tribal Public Health and Human Services	$244,740
03.	Child Protective Services (Transfer from TANF)	$5,040,000
04.	State In-Home Services Fund	$1,943,950
05.	Adult Protective Services	$2,138,404
06.	State Adult Day Care Fund	$1,994,084
07.	Child Protective Services/CPS Investigative Services – Child Medical Evaluation Program	$901,868
08.	Special Children Adoption Incentive Fund	$462,600
09.	Child Protective Services – Child Welfare Training for Counties (Transfer from TANF)	$1,300,000
10.	Child Protective Services – Child Welfare Training for Counties (Transfer from TANF)	$737,067
11.	Home and Community Care Block Grant (HCCBG)	$2,696,888
12.	Child Advocacy Centers (Transfer from TANF)	$1,582,000
13.	Guardianship – Division of Social Services	$1,802,671
14.	Foster Care Services (Transfer from TANF)	$1,385,152

Division of Central Management and Support		
15.	NCDHHS Competitive Block Grants for Nonprofits	$4,774,525
Division of Mental Health, Developmental Disabilities, and Substance Abuse Services		
16.	Mental Health Services – Adult and Child/Developmental Disabilities Program/Substance Abuse Services - Adult	$4,149,595
NCDHHS Program Expenditures		
Division of Services for the Blind		
17.	Independent Living Program	$3,603,793
Division of Health Service Regulation		
18.	Adult Care Licensure Program	$402,951
19.	Mental Health Licensure and Certification Program	$200,880
Division of Aging and Adult Services		
20.	Guardianship	$3,825,443
NCDHHS Administration		
21.	Division of Aging and Adult Services	$679,541
22.	Division of Social Services	$654,220
23.	Office of the Secretary/Controller's Office	$132,047
24.	Legislative Increases/Fringe Benefits	$236,278
25.	Division of Child Development and Early Education	$13,878
26.	Division of Mental Health, Developmental Disabilities, and Substance Abuse Services	$27,446
27.	Division of Health Service Regulation	$121,719
TOTAL SOCIAL SERVICES BLOCK GRANT		**$74,055,372**

If the Congress of the United States decreases the federal fund availability for the Social Services Block Grant as described above, the Department of Health and Human Services shall reduce the State administration amount(s) by at least the percentage of the reduction in federal funds. After determining the reduction in the State administration, the remaining reductions shall be allocated proportionately across the program and activity appropriations identified above. In allocating a decrease in the federal fund availability, the Department shall not eliminate the funding for a program or activity as allocated by the NC General Assembly unless it is related to the State administration.

B. Fiscal Operations

1. Criteria for Distribution

Describe the State's criteria for allocation of SSBG funds to State entities.

In allocating funds to State entities, NCDHHS considers funds available through SSBG, TANF transfer, and other funding sources. Funds are then allocated in such a way as to sustain community-based services aimed at protecting vulnerable adults and children and supporting the services for youth at risk.

2. Planning Process for Use and Distribution of Funds:

Describe the planning process for determining the State's use and distribution of SSBG funds.

NCDHHS sets program and budget priorities by reviewing the program and budget plans for administration. NCDHHS personnel also consult with and gather input from stakeholders and community partners. This information is used to make decisions about how to allocate resources to meet the goals and objective specified by NCDHHS.

3. Financial Operations System:

Describe the State's process of assigning costs (e.g., cost allocation plan) and method of calculating costs (e.g., Random Moment in Time).

North Carolina uses a cost allocation plan to assign costs and calculates costs using the 100% Time Reporting method.

C. Program Operations

1. SSBG Statutory Goals the State Plans to Achieve

Indicate which of the statutory goals the State plans to achieve, and provide a description of how services funded by the SSBG will be directed at one or more of these goals.

SSBG Statutory Goals:

☒ 1. Achieving or maintaining economic self-support to prevent, reduce, or eliminate dependency

☒ 2. Achieving or maintaining self-sufficiency, including reduction or prevention of dependency

☒ 3. Preventing or remedying neglect, abuse, or exploitation of children and adults unable to protect their own interests, or preserving, rehabilitating or reuniting families

☒ 4. Preventing or reducing in appropriate institutional care by providing for community-based care, home-based care or other forms of less intensive care

☒ 5. Securing referral or admission for institutional care when other forms of care are not appropriate, or providing services to individuals in institutions

How Services Funded by the SSBG will be directed at these goals:

SSBG funds will be used to support all these goals by providing services to children, youth, and adults that will help individuals achieve and maintain self-sufficiency, prevent or remedy neglect, abuse and exploitation, prevent or reduce inappropriate institutional care, and direct individuals to institutional care when appropriate.

2. Characteristics of Individuals to be Served

Describe the characteristics of individuals to be served, including: definitions of child, adult, and family; eligibility criteria; and income guidelines.

Definitions

Child: A person who is less than 18 years of age

Adult: An individual who has reached the age of majority, age 18 in North Carolina, or who has been emancipated by a court order.

Family: One or more parents and children related by blood, marriage, or adoption, and residing in the same household; or a parent substitute, such as a related caregiver or legal guardian, who has responsibility for the 24-hour care and supervision of a child.

Eligibility Criteria & Income Guidelines:

There are three *primary* eligibility categories defined by the State through which individuals may be eligible to receive Social Services Block Grant-funded services. The first eligibility category defined by the State is based on an individual's status in terms of two major income maintenance programs - the Temporary Assistance for Needy Families (TANF) and the Supplemental Security Income (SSI) programs. The second category is based on the income status and size of the income unit.[1] In the third category, services may be provided "Without Regard to Income," based solely on an individual's need, although for some services the recipient may be asked (but not required) to share in the cost of providing the service. A fourth eligibility category results from the transfer of a percentage of the State's allocation of TANF (Temporary Assistance for Needy Families) funding to the Social Services Block Grant. Adhering to federal eligibility requirements for persons receiving assistance through the TANF program, these funds will be used only for programs and services to children and their families whose incomes are at or below 200% of the Federal Poverty Level, applicable to family size. The four eligibility categories are described as follows:

Income Maintenance Status

Individuals considered eligible as income maintenance recipients are:

- Current recipients of Temporary Assistance to Needy Families, known as Work First Family Assistance (WFFA) in North Carolina;
- Persons whose needs are taken into account in determining the needs of WFFA recipients;
- Applicants for or current recipients of Supplemental Security Income (SSI) benefits;
- Persons who receive regular Optional State Supplementation payments from the State, known in North Carolina as State/County Special Assistance for Adults, to supplement SSI benefits;
- Children for whom adoption assistance payments or foster care maintenance payments are made under provisions of Public Law 96-272 and are thus considered WFFA recipients.

---

[1] Unless otherwise excepted, the following are defined as separate income units for purposes of determining eligibility and cost sharing contributions: biological or adoptive parents and their minor children; a minor parent and his or her children; each adult, whether related or unrelated, other than spouses; children living with adults other than their biological or adoptive parents; and minors who are emancipated through a court proceeding, marriage or participation in the armed services. For Family Planning Services, "family" will be defined in accordance with federal regulation, 10A NCAC 71R .0908 for Family Planning Services. For Nutrition Services, "family" will be defined in accordance with 10A NCAC 71R .0913.

All these income maintenance recipients are categorically eligible for services. For services such as child care, in which various federal and state funding sources have been blended to maximize funding and streamline service delivery to families, policies specific to that program shall apply. An individual applying for child care services is no longer considered income eligible on the basis of income maintenance status. Although income received from an income maintenance payment such as WFFA or SSI may continue after these individuals are employed, it is not included in the amount of family's income used to determine eligibility for child care services. Income from employment and other sources available to the family is counted toward determining eligibility.

Income Status (Income Eligible Clients)

Eligibility for certain services requires consideration of the income unit's monthly gross income. These services include 1) Child Care Services, 2) In-Home Aide Services for the Blind, 3) Voluntary Sterilization (funded under SSBG as an optional resource item of Health Support Services) and 4) Transportation Services.

Families *who qualify on the basis of income eligibility* pay fees based on their income, family size, and the amount of time child care is needed each month. Income eligibility is 200% FPL for children 0 to 5, and 133% for children 6-12

For the other services listed above, the State has adopted application of the Federal Poverty Level for use in determining eligibility based on the number of individuals in an income unit. In-Home Services for the Blind is the only one of the services listed above that is available to individuals in income units earning up to 100% of the of the State's established income which is 150% of the Federal Poverty Level. Voluntary Sterilization is an option for individuals in income units earning up to 80% of the Federal Poverty Level. Only those who earn less than 60% of the Federal Poverty Level for their family or income unit are eligible for *all* services, including Transportation, offered through the Social Services Block Grant.

Without Regard to Income

The provision of services "Without Regard to Income" is based solely on the individual's need for the service; however, for some services, clients are requested to voluntarily contribute to the cost of services provided. Services supported by the Social Services Block Grant and made available on a "Without Regard to Income" basis may include, depending on each year's allocation:

- Adjustment Services for the Blind and Visually Impaired
- Adoption Services
- Adult Placement Services
- Community Living Services
- Day Care Services for Adults
- Child Care Services
  (Service is available without regard to income only when needed to support child protective services, child welfare services and for children receiving foster care services.)
- Children and Adults Needing Mental Health, Developmental Disability and/or Substance Abuse Services
- Delinquency Prevention Services
- Employment and Training Support Services
- Family Planning Services
- Family Preservation Services
- Family Support Services
- Foster Care Services for Adults
- Foster Care Services for Children
- Health Support Services (excluding the optional voluntary sterilization component)
- Home Health Services (includes Skilled Nursing, Physical Therapy, Speech Therapy, Occupational Therapy, Medical Social Services, and Nutrition Care)
- Housing and Home Improvement Services
- Individual and Family Adjustment Services
- In-Home Aide Services

- Intensive Family Preservation Services
- Personal and Family Counseling
- Preparation and Delivery of Meals
- Problem Pregnancy Services
- Protective Services for Adults (including all appropriate services)
- Protective Services for Children (including all appropriate services)
- Residential Treatment for the Emotionally Disturbed
- Respite Care Services
- Transportation Services Provided by the NC Commission of Indian Affairs
- Youth Services

TANF Funds Transferred to the Social Services Block Grant

Federal regulations allow certain TANF monies to be transferred into the Social Services Block Grant. However, welfare reform law stipulates that any TANF funds transferred to SSBG must be used for families with incomes no higher than 200% of the Federal poverty guidelines. Following this requirement, Social Services Block Grant funds transferred from TANF will only be used for the provision of programs and services to children and their families or income units who earn less than or up to 200% of the Federal Poverty Level, applicable to the size of the family/income unit served.

TANF-to-SSBG funds will be used to support Adoption Services, Foster Care Services for Children, and Other Child Welfare Services where income for families or income units receiving the services does not exceed 200% of the Federal Poverty Level. Activities funded under these service categories include Non-residential Diagnostic and Treatment Services, Recruitment, Assessment and Training of Adoptive and Foster Parents; Adoption Assistance and Post-Adoption Case Management; Case Planning and Case Management, Preparation for and Participation in Judicial Determinations, and other services to youth in foster care or former foster care recipients.

For State Fiscal Year 2019 funds transferred from TANF to SSBG will also be used to support training for child welfare services and to maintain the level of expenditures for Child Protective Services workers.

Consumer Contribution

Individuals determined eligible to receive services subject to the consumer contribution policy shall be informed of the requirement that all such recipients are given the opportunity to contribute to the cost of services provided, based on their gross family income and desire to voluntarily contribute. Income, size of income unit, cost of services, and other factors that affect ability to contribute may be taken into account. Services are not terminated if the individual decides not to contribute. The following is a list of services for which consumer contribution is applicable.

- Adult Day Care and Day Health Services
- Housing and Home Improvement Services (Renovations or Repair and Furnishings or Appliance Purchases only)
- In-Home Aide Services
- Personal and Family Counseling
- Preparation & Delivery of Meals

When any of the above services are provided to adults or children as part of a Protective Services Plan, these individuals will be excluded from consumer contributions, up to a maximum of 12 months. Consumer contributions do not apply to children in foster care, children who have been approved to receive adoption assistance, persons receiving Work First assistance, or federally administered Supplemental Security Income (SSI) applicants or recipients.

Fees

Under North Carolina's social services program, any service available through the county department of social services where the individual lives, when provided in conjunction with Protective Services for Children or Adults, will be provided without cost sharing and without regard to income during the first twelve months after Protective Services for Children or Adults is initiated, or until the case is closed, if it remains open for less than a year.

3. Types of Activities to be Supported

Describe the types of activities to be provided using SSBG funds. Organize the services by the Uniform Definition of Services and the corresponding State service title. Also provide method of delivery (i.e., public, private, or both) and the geographic area/location where services will be provided.

Depending on SFY allocation, funding could support administrative activities, direct services, or both. (Refer to Section IV. A. 2., Distribution of Funds.)

Adoption Services are those services or activities provided to assist in bringing about the adoption of a child. Component services and activities may include, but are not limited to, counseling the biological parent(s), recruitment of adoptive homes, and pre- and post- placement training and/or counseling and adoption program evaluation.

- SSBG Statutory Goal(s) Supported: 3, 5
- Method of Provision: Public and Private (direct delivery and purchase of service)
- Geographic Area: Statewide

Case Management Services are services or activities for the arrangement, coordination, and monitoring of services to meet the needs of individuals and families. Component services and activities may include individual service plan development; counseling; monitoring, developing, securing, and coordinating services; monitoring and evaluating client progress; and assuring that clients' rights are protected.

- SSBG Statutory Goal(s) Supported: 1, 2, 3, 4, 5
- Method of Provision: Public and Private (direct delivery and purchase of service)
- Geographic Area: Statewide

Home-Delivered Meals (Preparation and Delivery of Meals) are those services or activities designed to prepare and deliver one or more meals a day to an individual's residence in order to prevent institutionalization, malnutrition, and feelings of isolation. Component services or activities may include the cost of personnel, equipment, and food; assessment of nutritional and dietary needs; nutritional education and counseling; socialization services; and information and referral.

- SSBG Statutory Goal(s) Supported: 1, 2, 4
- Method of Provision: Public and Private (direct delivery and purchase of service)
- Geographic Area: Optional service based on individual county need and available resources.

Counseling Services (Personal and Family Counseling and Individual and Family Adjustment Services) are those services or activities that apply therapeutic processes to personal, family, situational, or occupational problems in order to bring about a positive resolution of the problem or improved individual or family functioning or circumstances. Problem areas may include family and marital relationships, parent-child problems, or drug abuse. Services may also include assistance to individuals and their family members to utilize community resources and natural support systems; to participate in structured group activities to develop capacities for improved personal and social functioning and to relieve social isolation; and to support their ability to remain in their own homes and maintain independent living.

- SSBG Statutory Goal(s) Supported: 1, 2, 3, 4, 5
- Method of Provision: Public and Private (direct delivery and purchase of service)
- Geographic Area: Optional service based on individual county need and available resources.

Day Care Services for Adults are those services or activities provided to adults who require care and supervision in a protective setting for a portion of a 24-hour day. Component services or activities may include opportunity for social interaction, companionship and self-education; health support or assistance in obtaining health services; counseling; recreation and general leisure time activities; meals; personal care services; plan development; and transportation.

- SSBG Statutory Goal(s) Supported: 1, 2, 3, 4, 5
- Method of Provision: Public and Private (direct delivery and purchase of service)
- Geographic Area: Optional service based on individual county need and available resources.

Employment Services (Employment and Training Support Services) are those services or activities provided to assist individuals in securing employment or acquiring or learning skills that promote opportunities for employment. Component services or activities may include employment screening, assessment, or testing; structured job skills and job seeking skills; specialized therapy (occupational, speech, physical); special training and tutoring, including literacy training and pre-vocational training; provision of books, supplies and instructional material; counseling, transportation; and referral to community resources.

- SSBG Statutory Goal(s) Supported: 1, 2

- Method of Provision: Public and Private (direct delivery and purchase of service)
- Geographic Area: Optional service based on individual county need and available resources.

Family Planning Services are those educational, comprehensive medical or social services or activities which enable individuals, including minors, to determine freely the number and spacing of their children and to select the means by which this may be achieved. These services and activities include a broad range of acceptable and effective methods and services to limit or enhance fertility, including contraceptive methods (including natural family planning and abstinence), and the management of infertility (including referral to adoption). Specific component services and activities may include pre-conception counseling, education, and general reproductive health care, including diagnosis and treatment of infections which threaten reproductive capability. Family planning services do not include pregnancy care (including obstetric or prenatal care).

- SSBG Statutory Goal(s) Supported: 1, 2
- Method of Provision: Public and Private (direct delivery and purchase of service)
- Geographic Area: Statewide

Foster Care Services for Adults (including Adult Placement Services) are those services or activities that assess the need and arrange for the substitute care and alternate living situation of adults in a setting suitable to the individual's needs. Individuals may need such services because of social, physical or mental disabilities, or as a consequence of abuse or neglect. Care may be provided in a community-based setting, or such services may arrange for institutionalization when necessary. Component services or activities include assessment of the individual's needs; case planning and case management to assure that the individual receives proper care in the placement; counseling to help with personal problems and adjusting to new situations; assistance in obtaining other necessary supportive services; determining, through periodic reviews, the continued appropriateness of and need for placement; and recruitment and licensing of foster care homes and facilities.

- SSBG Statutory Goal(s) Supported: 1, 2
- Method of Provision: Public and Private (direct delivery and purchase of service)
- Geographic Area: Statewide

Foster Care Services for Children are those services or activities associated with the provision of an alternative family life experience for abused, neglected or dependent children, between birth and the age of

majority, on the basis of a court commitment or a voluntary placement agreement signed by the parent or guardian. Services may be provided to children in foster family homes, foster homes of relatives, group homes, emergency shelters, residential facilities, child care institutions, pre-adoptive homes or supervised independent living situation. Component services or activities may include assessment of the child's needs; case planning and case management to assure that the child receives proper care in the placement; medical care as an integral but subordinate part of the service; counseling of the child, the child's parents, and the foster parents; referral and assistance in obtaining other necessary supportive services; periodical reviews to determine the continued appropriateness and need for placement; recruitment and licensing of foster homes and child care institutions, and foster care program evaluation.

- SSBG Statutory Goal(s) Supported: 1, 2, 3, 5
- Method of Provision: Public and Private (direct delivery and purchase of service)
- Geographic Area: Statewide

Health Related (Health Support Services) and Home Health Services are those in-home or out-of- home services or activities designed to assist individuals and families to attain and maintain a favorable condition of health. Component services and activities may include providing an analysis or assessment of an individual's health problems and the development of a treatment plan; assisting individuals to identify and understand their health needs; assisting individuals to locate, provide or secure, and utilize appropriate medical treatment, preventive medical care, and health maintenance services, including in-home health services and emergency medical services; and providing follow-up services as needed.

- SSBG Statutory Goal(s) Supported: 1, 2, 3, 5
- Method of Provision: Public and Private (direct delivery and purchase of service)
- Geographic Area: Health Support Services – Statewide; Home Health Services are optional services based on individual county need and available resources.

Home Based Services (In-Home Aide Services & In-Home Aide Services for the Blind) are those in-home services or activities provided to individuals or families to assist with household or personal care activities that improve or maintain adequate family well-being. These services may be provided for reasons of illness, incapacity, frailty, absence of a caretaker relative, or to prevent abuse and neglect of a child or adult. Major service components include homemaker services, chore services, home maintenance services, and household management services. Component services or activities may include protective supervision of adults and/or children to

help prevent abuse, temporary non-medical personal care, house-cleaning, essential shopping, simple household repairs, yard maintenance, teaching of homemaking skills, training in self-help and self-care skills, assistance with meal planning and preparation, sanitation, budgeting, and general household management.

- SSBG Statutory Goal(s) Supported: 1, 2, 3, 4, 5
- Method of Provision: Public and Private (direct delivery and purchase of service)
- Geographic Area: Statewide

Housing Services (Housing and Home Improvement Services) are those services or activities designed to assist individuals or families in locating, obtaining, or retaining suitable housing. Component services or activities may include tenant counseling; helping individuals and families to identify and correct substandard housing conditions on behalf of individuals and families who are unable to protect their own interests; and assisting individuals and families to understand leases, secure utilities, make moving arrangements and minor renovations.

- SSBG Statutory Goal(s) Supported: 1, 2, 3
- Method of Provision: Public and Private (direct delivery and purchase of service)
- Geographic Area: Optional service based on individual county need and available resources.

Independent and Transitional Living Services (Individual and Family Adjustment Services and Community Living Services, Youth Services) are those services and activities designed to help older youth in foster care or homeless youth make the transition to independent living, or to help adults make the transition from an institution, or from homelessness, to independent living. Component services or activities may include educational and employment assistance, training in daily living skills, and housing assistance. Specific component services and activities may include supervised practice living and post-foster care services.

- SSBG Statutory Goal(s) Supported: 1, 2, 3, 5
- Method of Provision: Public and Private (direct delivery and purchase of service)
- Geographic Area: Individual and Family Adjustment Services – Statewide; Community Living Services and Youth Services are optional services based on individual county need and available resources.

Pregnancy and Parenting Services (Problem Pregnancy Services) are those services or activities for married or unmarried adolescent parents and

their families designed to assist young parents in coping with the social, emotional, and economic problems related to pregnancy and in planning for the future. Component services or activities may include securing necessary health care and living arrangements; obtaining legal services; and providing counseling, child care education, and training in and development of parenting skills.

- SSBG Statutory Goal(s) Supported: 1, 2, 3, 4
- Method of Provision: Public and Private (direct delivery and purchase of service)
- Geographic Area: Optional service based on individual county need and available resources.

Prevention and Intervention Services (Respite Care, Transportation Services, Family Support Services) are those services or activities designed to provide early identification and/or timely intervention to support families and prevent or ameliorate the consequences of, abuse, neglect, or family violence, or to assist in making arrangement for alternate placements or living arrangements where necessary. Such services may also be provided to prevent the removal of a child or adult from the home. Component services and activities may include investigation; assessment and/or evaluation of the extent of the problem; counseling, including mental health counseling or therapy as needed; developmental and parenting skills training; respite care; and other services including supervision, case management, transportation, and family support services program evaluation.

- SSBG Statutory Goal(s) Supported: 1, 2, 3, 4, 5
- Method of Provision: Public and Private (direct delivery and purchase of service)
- Geographic Area: Optional service based on individual county need and available resources.

Protective Services for Adults (including Guardianship) are those services or activities designed to prevent or remedy abuse, neglect or exploitation of adults who are unable to protect their own interests. Examples of situations that may require protective services are injury due to maltreatment or family violence; lack of adequate food, clothing or shelter; lack of essential medical treatment or rehabilitation services; and lack of necessary financial or other resources. Component services or activities may include investigation; immediate intervention; emergency medical services; emergency shelter; developing case plans; initiation of legal action (if needed); counseling for the individual and the family; assessment/evaluation of family circumstances; arranging alternative or improved living arrangements; preparing for foster placement, if needed;

and case management and referral to service providers. Guardianship services to an adult individual alleged to be in need of a guardian or who has been appointed a guardian may also be provided.

- SSBG Statutory Goal(s) Supported: 1, 2, 3, 4, 5
- Method of Provision: Public and Private (direct delivery and purchase of service)
- Geographic Area: Statewide

Protective Services for Children are those services or activities designed to prevent or remedy abuse, neglect, or exploitation of children who may be harmed through physical or mental injury, sexual abuse or exploitation, and negligent treatment or maltreatment, including failure to be provided with adequate food, clothing, shelter, or medical care. Component services or activities may include immediate investigation and intervention; emergency medical services; emergency shelter; developing case plans; initiation of legal action (if needed); counseling for the child and the family; assessment/evaluation of family circumstances; arranging alternative living arrangement; preparing for foster placement, if needed; case management and referral to service providers, and child protective services program evaluation.

- SSBG Statutory Goal(s) Supported: 1, 2, 3, 4, 5
- Method of Provision: Public and Private (direct delivery and purchase of service)
- Geographic Area: Statewide

Special Services for Persons With Developmental or Physical Disabilities, or Persons With Visual or Auditory Impairments (Adjustment Services for the Blind and Visually Impaired) - Special services for persons with developmental or physical disabilities, or persons with visual or auditory impairments, are services or activities to maximize the potential of persons with disabilities, help alleviate the effects of physical, mental or emotional disabilities, and to enable these persons to live in the least restrictive environment possible. Component services or activities may include personal and family counseling; respite care; family support; recreation; transportation; aid to assist with independent functioning in the community; and training in mobility, communication skills, the use of special aids and appliances, and self-sufficiency skills. Residential and medical services may be included only as an integral, but subordinate, part of the services.

- SSBG Statutory Goal(s) Supported: 1, 2, 3, 4, 5
- Method of Provision: Public and Private (direct delivery and purchase of service)
- Geographic Area: Statewide

Special Services for Youth (Delinquency Prevention Services) involved in or at risk of involvement with criminal activity are those services or activities for youth who are, or who may become, involved with the juvenile justice system and their families. Component services or activities are designed to enhance family functioning and/or modify the youth's behavior with the goal of developing socially appropriate behavior and may include counseling, intervention therapy, and residential and medical services if included as an integral but subordinate part of the service.

- SSBG Statutory Goal(s) Supported: 1, 2, 3, 5
- Method of Provision: Public and Private (direct delivery and purchase of service)
- Geographic Area: Optional service based on individual county need and available resources.

Substance Abuse Services (Children and Adults Needing Mental Health, Developmental Disability and/or Substance Abuse Services) administration of services or activities that are primarily designed to deter, reduce, or eliminate substance abuse or chemical dependence. Except for initial detoxification services, medical and residential services may be included but only as an integral but subordinate part of the service. Component substance abuse services or activities may include a comprehensive range of personal and family counseling methods, methadone treatment for opiate abusers, or detoxification treatment for alcohol abusers. Services may be provided in alternative living arrangements such as institutional settings and community-based halfway houses.

- SSBG Statutory Goal(s) Supported: 1, 2, 3, 4, 5
- Method of Provision: Public and Private (direct delivery and purchase of service)
- Geographic Area: Optional service based on individual county need and available resources.

Transportation Services are services or activities that provide or arrange for the travel, including travel costs, of individuals in order to access services, or obtain medical care or employment. Component services or activities may include special travel arrangements such as special modes of transportation and personnel to accompany or assist individuals or families to utilize transportation.

- SSBG Statutory Goal(s) Supported: 1, 2, 3, 4
- Method of Provision: Public and Private (direct delivery and purchase of service)

- Geographic Area: Optional service based on individual county need and available resources.

Other Services include Individual and Family Adjustment Paraprofessional Services, Individual and Family Adjustment – Representative Payee and Services Intake.

Individual and Family Adjustment Paraprofessional Services include:

- Supervising visits between parent and child;
- Supervising children (while parents attend therapy, parenting classes, etc.,) in absence of caregiver;
- Teaching, coaching, modeling parenting skills, home management skills, communication skills with resources to parents and caretakers and placement providers;
- Teaching, coaching, modeling advocacy skills (especially as related to housing, school system, services agencies);
- Supporting case management of neglected, abused, dependent, delinquent children;
- Transporting/supervising/providing in loco parentis to children going to doctor visits, schools;
- Communicating information between service providers and case managers/placement providers; and
- Testifying in court related to specific assigned duties and client interaction (supervised visits, school visits, etc.).

Individual and Family Adjustment - Representative Payee activities include services offered to individuals for whom the DSS has been appointed the representative payee, including assurance of the appropriate use of income for the client's needs, and strengthening the client's basic skills in money management.

Services Intake activities include receiving requests for services; exploring with the client his request in terms of the services available; taking applications; and such elements of case management as establishing eligibility for services, initiating the Service Client Information Record and certifying clients for purchased services.

- SSBG Statutory Goal(s) Supported: 1, 2, 3, 4, 5
- Method of Provision: Public and Private (direct delivery and purchase of service)
- Geographic Area: Statewide

V. Pre-Expenditure Reporting Form

Attach completed pre-expenditure reporting form in Microsoft Excel (available on the SSBG website, http://www.acf.hhs.gov/programs/ocs/ssbg/ under "Guidance, Policies and Procedures").

See attached.

Part A. Expenditures and Provision Method

OMB NO.: 0970-0234

EXPIRATION DATE: 11/30/2017

STATE: North Carolina	FISCAL YEAR: 2021	REPORT PERIOD: 07/20 to 06/21
Contact Person: Susan.Osborne@dhhs.nc.gov	Phone Number: (919) 527-6336	
Title: Assistance Secretary for County Operations	E-Mail Address: Susan.Osborne@dhhs.nc.gov	
Agency: NC DHHS	Submission Date: 07/14/2020	

	Service Supported with SSBG Expenditures	SSBG Expenditures		Expenditures of All Other Federal, State and Local funds**	Total Expenditures	Provision Method	
		SSBG Allocation	Funds transferred into SSBG*			Public	Private
1	Adoption Services	662,600.00	1,817,219.00	7,435,961.00	9,915,780.00	X	X
2	Case Management	1,421,670.00	-	713,770.00	2,135,440.00	X	X
3	Congregate Meals	-	-	-	-		
4	Counseling Services	2,590,390.00	-	651,677.00	3,242,067.00	X	X
5	Day Care--Adults	124,362.00	-	2,860,641.00	2,985,003.00	X	X
6	Day Care--Children	-	-	-	-		
7	Education and Training Services	-	-	-	-		
8	Employment Services	138.00	-	-	138.00	X	X
9	Family Planning Services	27.00	-	-	27.00	X	X
10	Foster Care Services--Adults	912,674.00	-	4,972.00	917,646.00	X	X
11	Foster Care Services--Children	920,536.00	9,074,842.00	97,424,295.00	107,419,673.00	X	X
12	Health-Related Services	2,637,788.00	-	9,969,592.00	12,607,380.00	X	X
13	Home-Based Services	2,116,978.00	-	39,159,306.00	41,276,284.00	X	X
14	Home-Delivered Meals	9,981.00	-	134,016.00	143,997.00	X	X
15	Housing Services	11,357.00	-	-	11,357.00	X	
16	Independent/Transitional Living Services	56,832.00	432,824.00	4,598,275.00	5,087,931.00	X	
17	Information & Referral	-	-	-	-		
18	Legal Services	-	-	-	-		
19	Pregnancy & Parenting	727.00	-	777.00	1,504.00	X	X
20	Prevention & Intervention	173,029.00	-	13,784,692.00	13,957,721.00	X	X
21	Protective Services--Adults	14,366,491.00	-	14,579,555.00	28,946,046.00	X	
22	Protective Services--Children	1,727,593.00	7,301,022.00	177,413,927.00	186,442,542.00	X	
23	Recreation Services	-	-	-	-		
24	Residential Treatment	561,563.00	-	-	561,563.00	X	
25	Special Services--Disabled	8,273,437.00	-	213,516,290.00	221,789,727.00	X	
26	Special Services--Youth at Risk	19.00	-	-	19.00	X	
27	Substance Abuse Services	3,671,342.00	-	5,830,049.00	9,501,391.00	X	
28	Transportation	2,468,724.00	2,457,123.00	3,759,374.00	8,685,221.00	X	X
29	Other Services***	2,785,382.00	-	50,356,810.00	53,142,192.00	X	X
30	SUM OF EXPENDITURES FOR SERVICES	45,493,637.00	21,083,030.00	642,193,979.00	708,770,646.00		
31	Administrative Costs	5,419,733.00	2,058,972.00				
32	SUM OF EXPENDITURES FOR SERVICES AND ADMINISTRATIVE COSTS	50,913,370.00	23,142,002.00				

* From which block grant(s) were these funds transferred?

** Please list the sources of these funds:

*** Please list other serivces:

Part B. Recipients

OMB NO.: 0970-0234

EXPIRATION DATE: 11/30/2017

STATE: North Carolina
FISCAL YEAR: 2021

	Service Supported with SSBG Expenditures	Children	Adults			Total Adults	Total
			Adults Age 59 Years & Younger	Adults Age 60 Years & Older	Adults of Unknown Age		
1	Adoption Services	38,237	7,491	0	0	7,491	45,728
2	Case Management	22	939	1,845	0	2,784	2,806
3	Congregate Meals	0	0	0	0	0	0
4	Counseling Services	688	3,692	4,665	0	8,357	9,045
5	Day Care--Adults	0	359	1,302	0	1,661	1,661
6	Day Care--Children	0	0	0	0	0	0
7	Education and Training Services	0	0	0	0	0	0
8	Employment Services	0	0	2	0	2	2
9	Family Planning Services	0	0	0	0	0	0
10	Foster Care Services--Adults	0	114	313	0	427	427
11	Foster Care Services--Children	33,628	3,811	2	0	3,814	37,441
12	Health-Related Services	124	2,927	9,678	0	12,605	12,729
13	Home-Based Services	337	579	8,455	0	9,034	9,372
14	Home-Delivered Meals	0	76	633	0	709	709
15	Housing Services	10	164	121	0	285	296
16	Independent/Transitional Living Services	4,150	5,331	18	0	5,349	9,499
17	Information & Referral	0	0	0	0	0	0
18	Legal Services	0	0	0	0	0	0
19	Pregnancy & Parenting	7	163	0	0	163	169
20	Prevention & Intervention	8,381	651	33	0	685	9,066
21	Protective Services--Adults	0	10,875	22,925	0	33,800	33,800
22	Protective Services--Children	197,556	0	0	0	0	197,556
23	Recreation Services	0	0	0	0	0	0
24	Residential Treatment	9,258	0	0	29,637	29,637	38,894
25	Special Services--Disabled	5,061	76,502	9,934	0	86,436	91,497
26	Special Services--Youth at Risk	14	79	0	0	79	93
27	Substance Abuse Services	326	43,343	1,451	2,608	47,402	47,728
28	Transportation	13,525	14,307	7,971	0	22,278	35,803
29	Other Services***	529	3,783	3,173	0	6,956	7,485
30	SUM OF RECIPIENTS OF SERVICES	311,855	175,189	72,521	32,244	279,954	591,809

VI. Appendices

Attach the following appendices:

Appendix A: Documentation of Public Hearing (REQUIRED)
Appendix B: Certifications (REQUIRED)
Appendix C: Proof of Audit (REQUIRED)

Appendix A: Documentation of Public Hearing (REQUIRED)

Attach documentation of public hearing, such as public hearing notices, letters, newspaper articles, etc.

See attached.

NC DEPARTMENT OF
HEALTH AND
HUMAN SERVICES

ROY COOPER • Governor

MANDY COHEN, MD, MPH • Secretary

SUSAN OSBORNE • Assistant Secretary for County Operations for Human Services

Public Notice

Public Invited to Comment on Proposed Social Services Block Grant Plan

July 15, 2020

RALEIGH — Public comment is sought on the proposed Social Services Block Grant Plan, which outlines how $74 million in federal Social Services Block Grant funds will be spent in North Carolina for the FY20-21 state fiscal year. The Social Services Block Grant is the major source of federal funding for several programs, including adoption, counseling, adult day care and foster care, protective services for adults, housing and residential treatment. Other uses may include child care for child welfare cases, community-based services for elderly and disabled adults, mental health services, transportation and other human services programs. Due to COVID-19 safety concerns, the written plan will be available for review online, July 15 – 27, 2020, at the following websites:

- Online at https://www.ncdhhs.gov/divisions/social-services/public-notices
- Online at each county department of social services website

Comments on the report must be submitted in writing no later than July 27, 2020 by one of the following methods:

Mail: Re: SSBG Plan Comments
Susan G. Osborne
Assistant Secretary for County Support
2420 Mail Service Center
Raleigh, NC 27699-2420

Email: ssbg.comments@dhhs.nc.gov

Fax: (919) 334-1052

Public Hearing: Also due to COVID-19, North Carolina DHHS will hold the public hearing via online webinar and conference call. Hearing for comments on the report will be held on July 27, 2020 at 1:00 PM EDT.

To participate in the online webinar, please register at:
https://attendee.gotowebinar.com/register/4294212339785134607
After registering, you will receive a confirmation email containing information about joining the webinar.

Conference Call number: 919-662-4657

Appendix B: Certifications (REQUIRED)

Attach signed copies of the following certifications (available on the SSBG website at http://www.acf.hhs.gov/programs/ocs/ssbg/procedures/Certifications.htm.)

1. Drug-Free Workplace Requirements
2. Environmental Tobacco Smoke
3. Lobbying
4. Debarment, Suspension and Other Responsibility Matters

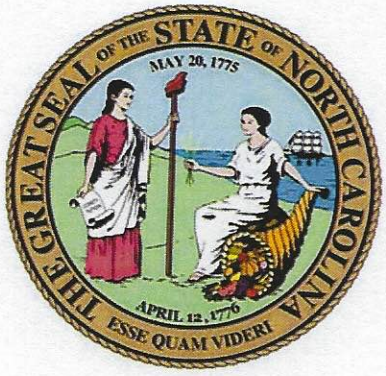
Certifications attached.

Appendix C: Proof of Audit (REQUIRED)

Federal regulations state that: "Each State shall, not less often than every two years, audit its expenditures from amounts received (or transferred for use) under this title…Within 30 days following the completion of each audit, the State shall submit a copy of that audit to the legislature of the State and to the Secretary." *(Sec. 2006 [42 U.S.C. 1397a, Sec. 2006]).*

Appendix D: Letter

STATE OF NORTH CAROLINA



SINGLE AUDIT REPORT

2 0 1 9

OFFICE OF THE STATE AUDITOR

BETH A. WOOD, CPA

STATE AUDITOR

TABLE OF CONTENTS

TRANSMITTAL 1

AUDITOR'S SECTION

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* 2

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 Uniform Guidance 4

Schedule of Findings and Questioned Costs 12

AUDITEE'S SECTION

Schedule of Expenditures of Federal Awards 118

Summary 119

Detail 131

By State Agency 193

Notes to the Schedule of Expenditures of Federal Awards 267

Summary Schedule of Prior Audit Findings 270

Corrective Action Plan 287

Ordering Information 314

North Carolina
Office of the State Auditor

Our Mission and Our Commitment

The Office of the State Auditor protects the interests of taxpayers and others who provide financial resources to the State of North Carolina. Specifically, we provide objective information to interested parties about whether economic resources are properly accounted for, reported and managed; as well as whether publically-funded programs are achieving desired results.

The Office of the State Auditor's mission is accomplished by conducting thorough audits and investigations. These audits and investigations are performed by highly competent and professional staff and result in useful and practical recommendations to improve services provided by North Carolina state government.

This office will always strive for the highest standards in professional conduct, independence and integrity as we pursue our mission. If we find financial management deficiencies, we will report them without apology because our ultimate responsibility is to the citizens and taxpayers of North Carolina.

Beth A. Wood

Beth A. Wood, CPA
State Auditor

STATE OF NORTH CAROLINA
Office of the State Auditor

Beth A. Wood, CPA
State Auditor

2 S. Salisbury Street
20601 Mail Service Center
Raleigh, NC 27699-0600
Telephone: (919) 807-7500
Fax: (919) 807-7647
Internet
https://www.auditor.nc.gov

AUDITOR'S TRANSMITTAL

The Honorable Roy Cooper, Governor
Members of the North Carolina General Assembly

We are pleased to submit the *Single Audit Report* for the State of North Carolina for the fiscal year ended June 30, 2019. We conducted our audit in accordance with the 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).

This *Single Audit Report* reflects federal awards of $21.5 billion. This report includes significant deficiencies and material weaknesses in internal control relating to major federal programs and instances of noncompliance, including several that we believe constitute material noncompliance, that meet the criteria of the Uniform Guidance.

The North Carolina *Comprehensive Annual Financial Report* for the fiscal year ended June 30, 2019, has been issued in a separate report by the Office of the State Controller. In accordance with *Government Auditing Standards*, we are issuing our report on our consideration of the State of North Carolina's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements that have an effect on the financial statements

The deficiencies in internal control and instances of noncompliance arising from our audit that are required to be reported by *Government Auditing Standards* or the Uniform Guidance are described in the Schedule of Findings and Questioned Costs.

We wish to acknowledge the assistance of the North Carolina Office of the State Controller and the cooperation of other state agencies, community colleges, and universities in the preparation of this report.

Respectfully submitted,

Beth A. Wood

Beth A. Wood, CPA

AUDITOR'S SECTION

STATE OF NORTH CAROLINA
Office of the State Auditor

Beth A. Wood, CPA
State Auditor

2 S. Salisbury Street
20601 Mail Service Center
Raleigh, NC 27699-0600
Telephone: (919) 807-7500
Fax: (919) 807-7647
Internet
https://www.auditor.nc.gov

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*

The Honorable Roy Cooper, Governor
The General Assembly of North 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 the State of North Carolina, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the State's basic financial statements (not presented herein), and have issued our report thereon dated December 5, 2019.

Our report includes a reference to other auditors who audited the financial statements of the North Carolina State Lottery Fund, the North Carolina Turnpike Authority, the North Carolina Housing Finance Agency, the State Education Assistance Authority, the University of North Carolina System – University of North Carolina Health Care System – Rex Healthcare, the Supplemental Retirement Income Plan of North Carolina, the North Carolina Public Employee Deferred Compensation Plan, and the North Carolina Department of State Treasurer Investment Programs, as described in our report on the State'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 State of North 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 basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the State's internal control. Accordingly, we do not express an opinion on the effectiveness of the State'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 State of North 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 result 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 State of North Carolina's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Beth A. Wood

Beth A. Wood, CPA
State Auditor

Raleigh, North Carolina

December 5, 2019

STATE OF NORTH CAROLINA
Office of the State Auditor

Beth A. Wood, CPA
State Auditor

2 S. Salisbury Street
20601 Mail Service Center
Raleigh, NC 27699-0600
Telephone: (919) 807-7500
Fax: (919) 807-7647
Internet
https://www.auditor.nc.gov

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 UNIFORM GUIDANCE

The Honorable Roy Cooper, Governor
The General Assembly of North Carolina

Report on Compliance for Each Major Federal Program

We have audited the State of North Carolina's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the State of North Carolina's major federal programs for the year ended June 30, 2019. The State of North Carolina's major federal programs are identified in Section I, Summary of Auditor's Results, in the accompanying Schedule of Findings and Questioned Costs.

The State of North Carolina's financial reporting entity includes the operations of the State Education Assistance Authority, the North Carolina Housing Finance Agency and the Economic Development Partnership of North Carolina, Inc. These agencies reported $1.27 billion, $237 million and $974 thousand, respectively, in federal awards which are not included in the Schedule of Expenditures of Federal Awards during the year ended June 30, 2019. Our audit, described below, did not include the operations of the State Education Assistance Authority, the North Carolina Housing Finance Agency or the Economic Development Partnership of North Carolina, Inc. because these agencies 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 State of North Carolina's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major

federal program occurred. An audit includes examining, on a test basis, evidence about the State of North 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 qualified and unmodified opinions on compliance for each major federal program. However, our audit does not provide a legal determination of the State of North Carolina's compliance.

Basis for Qualified Opinion on Certain Major Federal Programs

As described in Section III, Federal Award Findings and Questioned Costs, in the accompanying Schedule of Findings and Questioned Costs, the State of North Carolina did not comply with several compliance requirements that are applicable to several of its major federal programs, as follows:

Finding Number	Type of Compliance Requirement	CFDA	Major Federal Program
2019-001	Allowable Costs/Cost Principles; Subrecipient Monitoring	16.575	Crime Victim Assistance
2019-013	Reporting	84.010	Title I Grants to Local Education Agencies
2019-024	Special Tests and Provisions	84.063	Federal Pell Grant Program
2019-029	Special Tests and Provisions	84.063	Federal Pell Grant Program
2019-031	Special Tests and Provisions	84.063	Federal Pell Grant Program
2019-033	Special Tests and Provisions	84.063	Federal Pell Grant Program
2019-035	Special Tests and Provisions	84.063	Federal Pell Grant Program
2019-039	Special Tests and Provisions	84.268	Federal Direct Student Loans
2019-042	Special Tests and Provisions	84.268	Federal Direct Student Loans
2019-044	Special Tests and Provisions	84.268	Federal Direct Student Loans
2019-047	Subrecipient Monitoring	84.287	Twenty-First Century Community Learning Centers
2019-051	Cash Management	84.377	School Improvement Grants
2019-070	Allowable Costs/Cost Principles; Subrecipient Monitoring	97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)

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

Qualified Opinion on Certain Major Programs

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph above, the State of North Carolina complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on those programs listed above for the year ended June 30, 2019.

Unmodified Opinion of Each of the Other Major Federal Programs

In our opinion, the State of North 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 other major federal programs identified in Section I, Summary of Auditor's Results, in the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 2019.

Other Matters

Other Instances of Noncompliance:

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as items:

Finding Number	Type of Compliance Requirement	CFDA	Federal Program
2019-016	Period of Performance	84.027	Special Education - Grants to States
2019-055	Eligibility	93.558	Temporary Assistance for Needy Families
2019-058	Activities Allowed or Unallowed; Allowable Costs/ Cost Principles; Eligibility	93.778	Medical Assistance Program
2019-059	Allowable Costs	93.778	Medical Assistance Program
2019-063	Eligibility	93.778	Medical Assistance Program

Our opinion on each major federal program is not modified with respect to these matters.

The State of North Carolina's responses to the noncompliance findings identified in our audit are described in Section III, Federal Award Findings and Questioned Costs, of the accompanying Schedule of Findings and Questioned Costs. The State of North Carolina's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Verification of Information for Medicaid Eligibility:

As described in finding 2019-063 in the Schedule of Findings and Questioned Costs, auditors identified $61,044 of Medicaid funds that were paid on behalf of ineligible beneficiaries. **However, the amount of Medicaid funds paid on behalf of ineligible beneficiaries is likely greater than the $61,044 that is reported in this finding.**

As defined in the North Carolina Medicaid State Plan (approved by U.S. Department of Health and Human Services, Centers for Medicare and Medicaid Services), **self-attestation by applicants is accepted for certain elements of the Modified Adjusted Gross Income (MAGI) methodology of determining participant eligibility. Further verification or documentation is not required**. Approximately $4.0 billion, or 35%, of total Medicaid benefit expenditures were for beneficiaries whose eligibility was determined via the MAGI methodology.

Auditors tested participant eligibility using the documentation contained in client files, which includes self-attested data that **could not be verified** by the auditor. Elements for which self-

attestation is accepted, are **critical to determining eligibility**, and **were not verified** by auditors include:

- Age
- Household composition (i.e. number in household)
- Tax filer status
- Certain income types (including various unearned income)

Since auditors were not able to verify this information, it is **likely that there are more beneficiaries in the Medicaid program that received benefits but were not eligible.**

Our opinion is not modified with respect to this matter.

Report on Internal Control Over Compliance

Management of the State of North 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 of compliance, we considered the State of North 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 an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of North Carolina's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is 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. We consider the deficiencies in internal control over compliance described in Section III, Federal Award Findings and Questioned Costs, of the accompanying Schedule of Findings and Questioned Costs as the items below to be material weaknesses:

Finding Number	Type of Compliance Requirement	CFDA	Major Federal Program
2019-001	Allowable Costs/Cost Principles; Subrecipient Monitoring	16.575	Crime Victim Assistance

Finding Number	Type of Compliance Requirement	CFDA	Major Federal Program
2019-013	Reporting	84.010	Title I Grants to Local Education Agencies
2019-024	Special Tests and Provisions	84.063	Federal Pell Grant Program
2019-029	Special Tests and Provisions	84.063	Federal Pell Grant Program
2019-031	Special Tests and Provisions	84.063	Federal Pell Grant Program
2019-033	Special Tests and Provisions	84.063	Federal Pell Grant Program
2019-035	Special Tests and Provisions	84.063	Federal Pell Grant Program
2019-039	Special Tests and Provisions	84.268	Federal Direct Student Loans
2019-042	Special Tests and Provisions	84.268	Federal Direct Student Loans
2019-044	Special Tests and Provisions	84.268	Federal Direct Student Loans
2019-047	Subrecipient Monitoring	84.287	Twenty-First Century Community Learning Centers
2019-051	Cash Management	84.377	School Improvement Grants
2019-054	Activities Allowed or Unallowed; Allowable Costs/ Cost Principles	93.556	Promoting Safe and Stable Families
2019-070	Allowable Costs/Cost Principles; Subrecipient Monitoring	97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in Section III, Federal Award Findings and Questioned Costs, of the accompanying Schedule of Findings and Questioned Costs as the items below to be significant deficiencies:

Finding Number	Type of Compliance Requirement	CFDA	Major Federal Program
2019-002	Special Tests and Provisions	17.225	Unemployment Insurance
2019-003	Special Tests and Provisions	84.007	Federal Supplemental Educational Opportunity Grants
2019-004	Special Tests and Provisions	84.007	Federal Supplemental Educational Opportunity Grants
2019-005	Special Tests and Provisions	84.007	Federal Supplemental Educational Opportunity Grants
2019-006	Special Tests and Provisions	84.007	Federal Supplemental Educational Opportunity Grants
2019-007	Special Tests and Provisions	84.007	Federal Supplemental Educational Opportunity Grants
2019-008	Special Tests and Provisions	84.007	Federal Supplemental Educational Opportunity Grants

Finding Number	Type of Compliance Requirement	CFDA	Major Federal Program
2019-009	Special Tests and Provisions	84.007	Federal Supplemental Educational Opportunity Grants
2019-010	Cash Management	84.007	Federal Supplemental Educational Opportunity Grants
2019-011	Special Tests and Provisions	84.007	Federal Supplemental Educational Opportunity Grants
2019-012	Period of Performance	84.010	Title I Grants to Local Educational Agencies
2019-014	Subrecipient Monitoring	84.010	Title I Grants to Local Educational Agencies
2019-015	Subrecipient Monitoring	84.010	Title I Grants to Local Educational Agencies
2019-017	Special Tests and Provisions	84.033	Federal Work-Study Program
2019-018	Special Tests and Provisions	84.033	Federal Work-Study Program
2019-019	Special Tests and Provisions	84.033	Federal Work-Study Program
2019-020	Special Tests and Provisions	84.033	Federal Work-Study Program
2019-021	Special Tests and Provisions	84.033	Federal Work-Study Program
2019-022	Cash Management	84.033	Federal Work-Study Program
2019-023	Special Tests and Provisions	84.063	Federal Pell Grant Program
2019-025	Special Tests and Provisions	84.063	Federal Pell Grant Program
2019-026	Special Tests and Provisions	84.063	Federal Pell Grant Program
2019-027	Special Tests and Provisions	84.063	Federal Pell Grant Program
2019-028	Special Tests and Provisions	84.063	Federal Pell Grant Program
2019-030	Special Tests and Provisions	84.063	Federal Pell Grant Program
2019-032	Special Tests and Provisions	84.063	Federal Pell Grant Program
2019-034	Cash Management	84.063	Federal Pell Grant Program
2019-036	Special Tests and Provisions	84.063	Federal Pell Grant Program
2019-037	Special Tests and Provisions	84.063	Federal Pell Grant Program
2019-038	Special Tests and Provisions	84.268	Federal Direct Student Loans
2019-040	Special Tests and Provisions	84.268	Federal Direct Student Loans
2019-041	Special Tests and Provisions	84.268	Federal Direct Student Loans
2019-043	Cash Management	84.268	Federal Direct Student Loans
2019-045	Special Tests and Provisions	84.268	Federal Direct Student Loans
2019-046	Special Tests and Provisions	84.268	Federal Direct Student Loans
2019-048	Subrecipient Monitoring	84.287	Twenty-First Century Community Learning Centers
2019-049	Subrecipient Monitoring	84.367	Supporting Effective Instruction State Grants
2019-050	Subrecipient Monitoring	84.367	Supporting Effective Instruction State Grants
2019-052	Subrecipient Monitoring	84.377	School Improvement Grants
2019-053	Cash Management	93.364	Nursing Student Loans

Finding Number	Type of Compliance Requirement	CFDA	Major Federal Program
2019-055	Eligibility	93.558	Temporary Assistance for Needy Families
2019-056	Reporting	93.558	Temporary Assistance for Needy Families
2019-057	Subrecipient Monitoring	93.667	Social Services Block Grant
2019-058	Activities Allowed or Unallowed; Allowable Costs/ Cost Principles; Eligibility	93.778	Medical Assistance Program
2019-059	Allowable Costs/Cost Principles	93.778	Medical Assistance Program
2019-060	Allowable Costs/Cost Principles; Special Tests and Provisions	93.778	Medical Assistance Program
2019-061	Allowable Costs/Cost Principles; Special Tests and Provisions	93.778	Medical Assistance Program
2019-062	Allowable Costs/Cost Principles; Special Tests and Provisions	93.778	Medical Assistance Program
2019-063	Eligibility	93.778	Medical Assistance Program
2019-064	Special Tests and Provisions	93.778	Medical Assistance Program
2019-065	Special Tests and Provisions	93.778	Medical Assistance Program
2019-066	Special Tests and Provisions	93.778	Medical Assistance Program
2019-067	Subrecipient Monitoring	93.788	State Targeted Response to the Opioid Crisis
2019-068	Cash Management	93.925	Scholarships for Health Professions Students from Disadvantaged Backgrounds – Scholarships for Disadvantaged Students
2019-069	Subrecipient Monitoring	93.959	Block Grants for Prevention and Treatment of Substance Abuse

The State of North Carolina's responses to the internal control over compliance findings identified in our audit are described in Section III, Federal Award Findings and Questioned Costs, of the accompanying Schedule of Findings and Questioned Costs. The State of North Carolina's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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 governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the

aggregate remaining fund information of the State of North Carolina as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the State of North Carolina's basic financial statements (not presented herein). We issued our report thereon dated December 5, 2019, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors.

As discussed in Note 2 to the financial statements, during the year ended June 30, 2019, the State adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 83, *Certain Asset Retirement Obligations* and Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. Our opinion is not modified with respect to these matters.

We conducted our audit in accordance with 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. Other auditors audited the financial statements of the North Carolina State Lottery Fund, the North Carolina Turnpike Authority, the North Carolina Housing Finance Agency, the State Education Assistance Authority, the University of North Carolina System – University of North Carolina Health Care System – Rex Healthcare, the Supplemental Retirement Income Plan of North Carolina, the North Carolina Public Employee Deferred Compensation Plan, and the North Carolina Department of State Treasurer Investment Programs, as described in our report on the State's 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 Expenditure of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Beth A. Wood

Beth A. Wood, CPA
State Auditor

Raleigh, North Carolina

March 20, 2020 (except as related to the Report on
The Schedule of Expenditures of Federal Awards,
As to which is dated December 5, 2019)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Fiscal Year Ended June 30, 2019

I. Summary of Auditor's Results 13

II. Financial Statement Findings 15

III. Federal Award Findings and Questioned Costs 16

- 16.575 Crime Victim Assistance 17
- 17.225 Unemployment Insurance 21
- 84.007 Federal Supplemental Educational Opportunity Grants 23
- 84.010 Title I Grants to Local Educational Agencies 38
- 84.027 Special Education - Grants to States 47
- 84.033 Federal Work-Study Program 49
- 84.063 Federal Pell Grant Program 54
- 84.268 Federal Direct Student Loans 67
- 84.287 Twenty-First Century Community Learning Centers 72
- 84.367 Supporting Effective Instruction State Grants 75
- 84.377 School Improvement Grants 76
- 93.364 Nursing Student Loans 79
- 93.556 Promoting Safe and Stable Families 80
- 93.558 Temporary Assistance for Needy Families 81
- 93.667 Social Services Block Grant 86
- 93.778 Medical Assistance Program 89
- 93.788 State Targeted Response to the Opioid Crisis 101
- 93.925 Scholarships for Health Professions Students from Disadvantaged Backgrounds - Scholarships for Disadvantaged Students 103
- 93.959 Block Grants for Prevention and Treatment of Substance Abuse 104
- 97.036 Disaster Grants – Public Assistance (Presidentially Declared Disasters) 107

Summary of Findings and Questioned Costs 110

- By Federal Agency 111
- By State Agency 114

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2019

Federal CFDA Number	Program Expenditures	Subrecipient Expenditures	CFDA Program Title or Cluster Title
93.314	114,792		Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program
93.319	280,085		Outreach Programs to Reduce the Prevalence of Obesity in High Risk Rural Areas
93.323	3,313,882	435,651	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
93.324	1,359,183	507,237	State Health Insurance Assistance Program
93.336	274,715		Behavioral Risk Factor Surveillance System
93.350	41,083		National Center for Advancing Translational Sciences
93.351	1,058,442	28,652	Research Infrastructure Programs
93.354	1,335,894	1,115,414	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response
93.359	1,013,022	232,741	Nurse Education, Practice Quality and Retention Grants
93.361	231,575		Nursing Research
93.389	255,325		National Center for Research Resources
93.391	18,349		Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises
93.393	1,347,845	257,511	Cancer Cause and Prevention Research
93.394	281,708		Cancer Detection and Diagnosis Research
93.395	1,822,127	481,408	Cancer Treatment Research
93.396	1,007,451	75,867	Cancer Biology Research
93.397	200,545		Cancer Centers Support Grants
93.398	38,550		Cancer Research Manpower
93.399	12,700		Cancer Control
93.426	940,708		Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke-Financed in part by 2018 Prevention and Public Health Funds
93.433	42,939		ACL National Institute on Disability, Independent Living, and Rehabilitation Research
93.434	193,342	20,580	Every Student Succeeds Act/Preschool Development Grants
93.435	48,471		Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke
93.436	356,397	144,246	Well-Integrated Screening and Evaluation for Women Across the Nation (Wisewoman)
93.439	186,442	32,924	State Physical Activity and Nutrition (SPAN
93.500	44,662		Pregnancy Assistance Fund Program
93.505	2		Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program
93.516	53,639		Public Health Training Centers Program
93.521	45,321		The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements; PPHF
93.539	4,347	4,347	PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds
93.556	14,407,832	12,135,997	Promoting Safe and Stable Families
93.560	(17,264)		Family Support Payments to States Assistance Payments
93.563	108,010,581	92,601,789	Child Support Enforcement
93.566	4,698,617	3,685,753	Refugee and Entrant Assistance State/Replacement Designee Administered Programs
93.568	94,548,828	90,746,387	Low-Income Home Energy Assistance
93.569	17,171,581	15,715,045	Community Services Block Grant
93.576	322,476	239,221	Refugee and Entrant Assistance Discretionary Grants
93.584	477,745	457,518	Refugee and Entrant Assistance Targeted Assistance Grants
93.586	556,458		State Court Improvement Program
93.590	1,229,777	1,110,193	Community-Based Child Abuse Prevention Grants
93.597	320,466		Grants to States for Access and Visitation Programs
93.599	958,475	958,475	Chafee Education and Training Vouchers Program (ETV)
93.600	239,354		Head Start
93.603	309,950		Adoption and Legal Guardianship Incentive Payments
93.610	24,031		Health Care Innovation Awards (HCIA)
93.630	1,801,470	672,701	Developmental Disabilities Basic Support and Advocacy Grants
93.643	290,139	88,142	Children's Justice Grants to States
93.645	8,046,498	4,295,428	Stephanie Tubbs Jones Child Welfare Services Program
93.647	79,284		Social Services Research and Demonstration
93.652	47,087		Adoption Opportunities
93.658	109,457,726	98,043,496	Foster Care Title IV-E
93.659	62,233,346	4,360,954	Adoption Assistance
93.667	69,827,335	63,106,531	Social Services Block Grant
93.669	671,182	18,722	Child Abuse and Neglect State Grants
93.671	2,751,947	2,626,583	Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services
93.674	2,854,347	2,664,659	Chafee Foster Care Independence Program
93.732	2,599,282		Mental and Behavioral Health Education and Training Grants
93.734	236,918	84,282	Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs - financed by Prevention and Public Health Funds (PPHF)
93.735	553,380		State Public Health Approaches for Ensuring Quitline Capacity - Funded in part by Prevention and Public Health Funds (PPHF)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2019

Federal CFDA Number	Direct / Indirect	Program Expenditures	Amount Provided to Subrecipients	CFDA Program Title	Pass-Through Entity Number	Pass-Through Entity Name	Additional Award Information
93.395	I	199,037	-	Cancer Treatment Research	2037365	Duke University	
93.395	I	2,382	-	Cancer Treatment Research	NRG-BR003	NRG Oncology	
93.395	I	9,696	-	Cancer Treatment Research	Protocol NSABP-51 / RTOG-1304	NRG Oncology	
93.395	I	2,296	-	Cancer Treatment Research	B-43	Natl Surgical Adjuvant Breast and Bowel Project	
93.395	I	226,333	117,485	Cancer Treatment Research	PO1CA125066	Ohio State University	
93.395	I	143,446	-	Cancer Treatment Research	GB10232. 156228	Univ of Virginia	
93.396	D	1,007,451	75,867	Cancer Biology Research			
93.397	D	180,478	-	Cancer Centers Support Grants			
93.397	I	15,574	-	Cancer Centers Support Grants	ASUB08	Arizona State Univ.	
93.397	I	4,493	-	Cancer Centers Support Grants	PROTOCOL A011202 / ALLIANCE	Cancer and Leukemia Group B	
93.398	D	38,550	-	Cancer Research Manpower			
93.399	I	301	-	Cancer Control	8461	Univ of Chicago	
93.399	I	12,399	-	Cancer Control	N107C ALLIANCE	Univ of Chicago	
93.426	D	940,708	-	Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke-Financed in part by 2018 Prevention and Public Health Funds			
93.433	I	6,334	-	ACL National Institute on Disability, Independent Living, and Rehabilitation Research	5601	Rehabilitation Inst Of Chicago	
93.433	I	27,824	-	ACL National Institute on Disability, Independent Living, and Rehabilitation Research	SRALAB Ref # 7249 / 82261	Rehabilitation Inst Of Chicago	
93.433	I	8,781	-	ACL National Institute on Disability, Independent Living, and Rehabilitation Research	PO# WA00768510	University of Massachusetts	
93.434	D	193,342	20,580	Every Student Succeeds Act/Preschool Development Grants			
93.435	D	48,471	-	Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke-			
93.436	D	356,397	144,246	WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN)			
93.439	D	186,442	32,924	State Physical Activity and Nutrition (SPAN			
93.500	D	44,662	-	Pregnancy Assistance Fund Program			
93.505	I	2	-	Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	14-07-5-01-078-0	Montana State Government	
93.516	I	28,879	-	Public Health Training Centers Program	T657422(T470332)	Emory University	
93.516	I	24,760	-	Public Health Training Centers Program	T983739	Emory University	
93.521	D	45,321	-	The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements; PPHF			
93.539	D	4,347	4,347	PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds			
93.556	D	14,407,832	12,135,997	Promoting Safe and Stable Families			
93.560	D	(17,264)	-	Family Support Payments to States Assistance Payments			
93.563	D	108,010,581	92,601,789	Child Support Enforcement			
93.566	D	4,698,617	3,685,753	Refugee and Entrant Assistance State/Replacement Designee Administered Programs			
93.568	D	94,548,828	90,746,387	Low-Income Home Energy Assistance			
93.569	D	17,171,581	15,715,045	Community Services Block Grant			
93.576	D	322,476	239,221	Refugee and Entrant Assistance Discretionary Grants			
93.584	D	477,745	457,518	Refugee and Entrant Assistance Targeted Assistance Grants			
93.586	D	556,458	-	State Court Improvement Program			
93.590	D	1,229,777	1,110,193	Community-Based Child Abuse Prevention Grants			
93.597	D	320,466	-	Grants to States for Access and Visitation Programs			
93.599	D	958,475	958,475	Chafee Education and Training Vouchers Program (ETV)			
93.600	D	171,383	-	Head Start			
93.600	I	67,971	-	Head Start	F-205782	Guilford Child Development	
93.603	D	309,950	-	Adoption and Legal Guardianship Incentive Payments			
93.610	I	24,031	-	Health Care Innovation Awards (HCIA)	2016-1866	Community Care Of Nc Services	
93.630	D	1,801,470	672,701	Developmental Disabilities Basic Support and Advocacy Grants			
93.643	D	290,139	88,142	Children's Justice Grants to States			
93.645	D	8,046,498	4,295,428	Stephanie Tubbs Jones Child Welfare Services Program			
93.647	I	24,533	-	Social Services Research and Demonstration	90PH0025-02-00	Child Trends	
93.647	I	54,751	-	Social Services Research and Demonstration	90PH0028-01-00	Child Trends	
93.652	I	10,420	-	Adoption Opportunities	183405361	University of Wisconsin Board of Regents	
93.652	I	36,667	-	Adoption Opportunities	193405403	University of Wisconsin Board of Regents	
93.658	D	109,457,726	98,043,496	Foster Care Title IV-E			
93.659	D	62,233,346	4,360,954	Adoption Assistance			
93.667	D	69,827,335	63,106,531	Social Services Block Grant			
93.669	D	671,182	18,722	Child Abuse and Neglect State Grants			
93.671	D	2,751,947	2,626,583	Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services			
93.674	D	2,854,347	2,664,659	Chafee Foster Care Independence Program			

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2019

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass -Through Number	Pass -Through Entity Name	Additional Award Information
93.521	D	45,321	The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements; PPHF			
93.539	D	4,347	PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds			
93.556	D	14,407,832	Promoting Safe and Stable Families			
93.558	D	295,500,382	Temporary Assistance for Needy Families			
93.560	D	(17,264)	Family Support Payments to States Assistance Payments			
93.563	D	108,010,581	Child Support Enforcement			
93.566	D	4,698,617	Refugee and Entrant Assistance State/Replacement Designee Administered Programs			
93.568	D	94,548,828	Low-Income Home Energy Assistance			
93.569	D	17,171,581	Community Services Block Grant			
93.575	D	193,770,603	Child Care and Development Block Grant			
93.576	D	322,476	Refugee and Entrant Assistance Discretionary Grants			
93.584	D	477,745	Refugee and Entrant Assistance Targeted Assistance Grants			
93.590	D	1,229,777	Community-Based Child Abuse Prevention Grants			
93.596	D	121,638,946	Child Care Mandatory and Matching Funds of the Child Care and Development Fund			
93.597	D	320,466	Grants to States for Access and Visitation Programs			
93.599	D	958,475	Chafee Education and Training Vouchers Program (ETV)			
93.603	D	309,950	Adoption and Legal Guardianship Incentive Payments			
93.630	D	1,801,470	Developmental Disabilities Basic Support and Advocacy Grants			
93.645	D	8,046,498	Stephanie Tubbs Jones Child Welfare Services Program			
93.658	D	109,457,726	Foster Care Title IV-E			
93.659	D	62,233,346	Adoption Assistance			
93.667	D	69,827,335	Social Services Block Grant			
93.669	D	671,182	Child Abuse and Neglect State Grants			
93.674	D	2,854,347	Chafee Foster Care Independence Program			
93.735	D	553,380	State Public Health Approaches for Ensuring Quitline Capacity - Funded in part by Prevention and Public Health Funds (PPHF)			
93.753	D	57,987	Child Lead Poisoning Prevention Surveillance financed in part by Prevention and Public Health (PPHF) Program			
93.757	D	1,360,063	State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF)			
93.758	D	(1,718,682)	Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)			
93.767	D	516,564,270	Children's Health Insurance Program			
93.777	D	16,422,700	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare			
93.778	D	9,561,523,366	Medical Assistance Program			
93.788	D	26,814,389	Opioid STR			
93.791	D	5,368,415	Money Follows the Person Rebalancing Demonstration			
93.817	D	1,008,586	Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities			
93.870	D	3,189,057	Maternal, Infant and Early Childhood Home Visiting Grant Program			
93.898	D	4,271,018	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations			
93.913	D	139,800	Grants to States for Operation of State Offices of Rural Health			
93.917	D	46,020,107	HIV Care Formula Grants			
93.926	D	1,822,148	Healthy Start Initiative			
93.940	D	9,621,792	HIV Prevention Activities Health Department Based			
93.944	D	588,527	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance			
93.945	D	37,977	Assistance Programs for Chronic Disease Prevention and Control			
93.946	D	134,148	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs			
93.958	D	12,636,014	Block Grants for Community Mental Health Services			
93.959	D	40,408,654	Block Grants for Prevention and Treatment of Substance Abuse			
93.977	D	2,761,798	Sexually Transmitted Diseases (STD) Prevention and Control Grants			
93.991	D	6,437,404	Preventive Health and Health Services Block Grant			
93.994	D	19,770,945	Maternal and Child Health Services Block Grant to the States			
96.001	D	57,331,817	Social Security Disability Insurance			