

**CATAWBA COUNTY  
NORTH CAROLINA**

**COMPLIANCE LETTERS**

**FOR THE YEAR ENDED JUNE 30, 2024**

# CATAWBA COUNTY, NORTH CAROLINA

## COMPLIANCE LETTERS FOR THE YEAR ENDED JUNE 30, 2024

### TABLE OF CONTENTS

	<u>Page</u>
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1-2
Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; Report on the Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the State Single Audit Implementation Act	3-5
Report on Compliance for Each Major State Program; Report on Internal Control Over Compliance; Report on the Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the State Single Audit Implementation Act	6-8
Schedule of Findings, Responses, and Questioned Costs	9-10
Schedule of Prior Year Audit Findings	11
Schedule of Expenditures of Federal and State Awards	12-16

# MARTIN ♦ STARNES & ASSOCIATES, CPAs, P.A.

*"A Professional Association of Certified Public Accountants and Management Consultants"*

## **Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

### **Independent Auditor's Report**

To the Board of County Commissioners  
Catawba County  
Newton, 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 (*Government Auditing Standards*), 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 Catawba County, North Carolina, as of and for the year ended June 30, 2024, not presented here, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated November 22, 2024. Our report includes a reference to other auditors who audited the financial statements of the Catawba Valley Medical Center and Catawba County ABC Board, as described in our report on Catawba County's financial statements. The financial statements of the Catawba Valley Medical Center and Catawba County ABC Board were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with the financial statements of the Catawba Valley Medical Center or Catawba County ABC Board or that are reported on separately by those auditors who audited the financial statements of the Catawba Valley Medical Center or Catawba County ABC Board.

### **Report on Internal Control Over Financial Reporting**

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

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

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

### **Report on Compliance and Other Matters**

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

### **Purpose of this Report**

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

*Martin Starnes & Associates, CPAs, P.A.*

Martin Starnes & Associates, CPAs, P.A.  
Hickory, North Carolina  
November 22, 2024

# MARTIN STARNES & ASSOCIATES, CPAs, P.A.

*"A Professional Association of Certified Public Accountants and Management Consultants"*

## **Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; Report on the Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the State Single Audit Implementation Act**

### **Independent Auditor's Report**

To the Board of Commissioners  
Catawba County  
Newton, North Carolina

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

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

We have audited Catawba County, North Carolina's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission that could have a direct and material effect on each of Catawba County's major federal programs for the year ended June 30, 2024. Catawba County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings, Responses, and Questioned Costs.

In our opinion, Catawba County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

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

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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) and the State Single Audit Implementation Act. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

### ***Responsibilities of Management for Compliance***

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

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

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

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance and the State Single Audit Implementation Act, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material non-compliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Catawba County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of Catawba County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the State Single Audit Implementation Act, but not for the purpose of expressing an opinion on the effectiveness of Catawba County's internal control over compliance. Accordingly, no such opinion is expressed.

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

### **Report on Internal Control Over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, non-compliance 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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material non-compliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material

weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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

#### **Report on the Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the State Single Audit Implementation Act**

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 Catawba County, North Carolina, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Catawba County's basic financial statements. We issued our report thereon dated November 22, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal and State Awards is presented for purposes of additional analysis as required by the Uniform Guidance and the State Single Audit Implementation Act 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 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal and State Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Martin Starnes & Associates, CPAs, P.A.*

Martin Starnes & Associates, CPAs, P.A.  
Hickory, North Carolina  
November 22, 2024

# MARTIN ♦ STARNES & ASSOCIATES, CPAs, P.A.

*"A Professional Association of Certified Public Accountants and Management Consultants"*

## **Report on Compliance for Each Major State Program; Report on Internal Control Over Compliance; Report on the Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the State Single Audit Implementation Act**

### **Independent Auditor's Report**

To the Board of Commissioners  
Catawba County  
Newton, North Carolina

### **Report on Compliance for Each Major State Program**

#### ***Opinion on Each Major State Program***

We have audited Catawba County, North Carolina's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission that could have a direct and material effect on each of Catawba County's major state programs for the year ended June 30, 2024. Catawba County's major state programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings, Responses, and Questioned Costs.

In our opinion, Catawba County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2024.

#### ***Basis for Opinion on Each Major State Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); 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), and the State Single Audit Implementation Act. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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



### ***Responsibilities of Management for Compliance***

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

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

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

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the State Single Audit Implementation Act, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material non-compliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Catawba County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of Catawba County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the State Single Audit Implementation Act, but not for the purpose of expressing an opinion on the effectiveness of Catawba County's internal control over compliance. Accordingly, no such opinion is expressed.

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

### **Report on Internal Control Over Compliance**

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, non-compliance with a type of compliance requirement of a state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material non-compliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in

internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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

#### **Report on the Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the State Single Audit Implementation Act**

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 Catawba County, North Carolina, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Catawba County's basic financial statements. We issued our report thereon dated November 22, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal and State Awards is presented for purposes of additional analysis as required by the Uniform Guidance and the State Single Audit Implementation Act 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 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal and State Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Martin Starnes & Associates, CPAs, P.A.*

Martin Starnes & Associates, CPAs, P.A.  
Hickory, North Carolina  
November 22, 2024

# CATAWBA COUNTY, NORTH CAROLINA

## SCHEDULE OF FINDINGS, RESPONSES, AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2024

### 1. Summary of Auditor's Results

#### Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

- Material weakness (es) identified? No
- Significant deficiency (s) identified? None reported

Non-compliance material to financial statements noted?

No

#### Federal Awards

Internal control over major federal programs:

- Material weakness (es) identified? No
- Significant deficiency (s) identified? None reported

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

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

No

Identification of major federal programs:

<u>Program Name</u>	<u>AL #</u>
Medicaid Cluster	93.778
COVID-19 Coronavirus State and Local Fiscal Recovery Fund	21.027
Social Services Block Grant	93.667
Temporary Assistance to Needy Families (TANF)	93.558
SNAP Cluster	10.561
Low Income Home Energy Assistance	93.568
Dollar threshold used to distinguish between Type A and Type B programs	<u>\$775,835</u>
Auditee qualified as low-risk auditee?	Yes

# CATAWBA COUNTY, NORTH CAROLINA

## SCHEDULE OF FINDINGS, RESPONSES, AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2024

### 1. Summary of Auditor's Results (continued)

#### State Awards

Internal control over major state programs:

- Material weakness(es) identified? No
- Significant deficiency (s) identified? None reported

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

Any audit findings disclosed that are required to be reported in accordance with the State Single Audit Implementation Act? No

Auditee qualified as low-risk auditee? Yes

Identification of major state programs:

#### Program Name

Medicaid Cluster

Public School Building Capital Fund- Lottery Funds/Needs Based

Special Appropriations (OSBM)

State Foster Home / Maximization

### 2. Findings Related to the Audit of the Basic Financial Statements

None reported.

### 3. Federal Award Findings and Questioned Costs

None.

### 4. State Award Findings and Questioned Costs

None.

**CATAWBA COUNTY, NORTH CAROLINA**

**SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2024**

**Finding 2023-001**

**Status:** Corrected.

**Finding 2023-002**

**Status:** Corrected.

**CATAWBA COUNTY, NORTH CAROLINA**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Year Ended June 30, 2024**

<u>Grantor/Program Title</u>	<u>Federal AL Number</u>	<u>State Grantor's Number</u>	<u>Federal (Direct &amp; Pass-through) Expenditures</u>	<u>State Expenditures</u>	<u>Pass-through to Subrecipient</u>
<u>U.S. Department of Agriculture</u> Passed through N.C. Department of Health and Human Services <u>Division of Public Health</u>					
WIC Special Supplemental Nutrition Program for Women Infant and Children	10.557	13A218	\$ 783,233	\$ -	\$ -
Total Division of Public Health			<u>783,233</u>	<u>-</u>	<u>-</u>
<u>Division of Social Services</u> <u>Supplemental Nutrition Assistance Program (SNAP) Cluster:</u> State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	175NC406S2514	1,793,787	-	-
Total SNAP Cluster			<u>1,793,787</u>	<u>-</u>	<u>-</u>
Total Division of Social Services			<u>1,793,787</u>	<u>-</u>	<u>-</u>
<u>U.S. Department of Treasury</u> <u>Division of Public Health</u> COVID-19 Coronavirus State Local Fiscal Recovery Funds	21.027	30-21002-ORH-01	17,359	-	-
<u>U.S. Department of Treasury</u>  Direct Program: COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	n/a	5,542,292	-	428,923
<u>U.S. Department of Treasury</u> Direct Program: Equitable Sharing Program	21.016	n/a	35,685	-	-
<u>U.S. Department of Health and Human Services</u> <u>Administration of Children and Families</u> Passed through N.C. Department of Health and Human Services Division of Child Development and Early Education: Subsidized Child Care <u>Child Care Development Fund Cluster:</u> <sup>3</sup> <u>Division of Social Services</u> Child Care Development Mandatory and Matching Funds of the Child Care and Development Fund -Administration <sup>3</sup> (Note 3)	93.596	G1701NCCCDF	244,035	-	-
Total Child Care Development Fund/Subsidized Child Care Cluster (Note 3)			<u>244,035</u>	<u>-</u>	<u>-</u>
<u>Foster Care, Adoption, and Guardianship Assistance Program Cluster (Note 3)</u> <sup>3</sup> <u>Foster Care Title IV-E</u>					
Title IV-E Foster Care	93.658	1701NCFOST	1,586,820	120,418	-
Title IV-E Foster Care Extend Regular- Direct Benefit Payments	93.658	1701NCFOST	668,279	221,086	-
<u>Adoption Assistance</u> Title IV-E Adoption	93.659	WC-302	217,662	-	-
Total Foster Care, Adoption, and Guardianship Assistance Program Cluster <sup>3</sup>			<u>2,472,761</u>	<u>341,504</u>	<u>-</u>
Social Services Block Grant - Adult Day Care	93.667	G1701NCSOSR	98,620	49,363	-
Social Services Block Grant - Adult Protective Services Essential	93.667	G1701NCSOSR	3,444	3,090	-
Social Services Block Grant - Child Protective Services	93.667	G1701NCSOSR	227,208	-	-
Social Services Block Grant - In Home Services	93.667	G1701NCSOSR	47,053	-	-
Social Services Block Grant - Other Services and Training	93.667	G1701NCSOSR	796,518	-	-
Total Block Grant			<u>1,172,843</u>	<u>52,453</u>	<u>-</u>
John H. Chafee Foster Care Program for Successful Transition to Adulthood <sup>3</sup> Administrative and Services	93.674	1701NC1420	46,940	11,735	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood <sup>3</sup> - Direct Benefit Payments	93.674	1701NC1420	72,918	-	-
Total John H. Chafee Foster Care Program for Successful Transition to Adulthood <sup>3</sup>			<u>119,858</u>	<u>11,735</u>	<u>-</u>
<u>Temporary Assistance for Needy Families</u> Temporary Assistance for Needy Families - Public Health	93.558	13A1515118	19,732	-	-
Temporary Assistance for Needy Families - DSS Work First Pass Thru	93.558	1701NCTANF	2,299,606	-	-
Total TANF			<u>2,319,338</u>	<u>-</u>	<u>-</u>
Special Children Adoption Fund Cluster (Note 3) Mary Lee Allen Promoting Safe and Stable Families	93.556	1701NCFPSS	86,886	-	-
Mary Lee Allen Promoting Safe and Stable Families Post Adoption Support Services	93.556	2303NCFPSS	640,329	-	-
Stephanie Tubbs Jones Child Welfare Services Program					-
- Permanency Planning - Families for Kids	93.645	G1701NCCWSS	13,473	18,444	-
Total Special Children Adoption Fund Cluster			<u>740,688</u>	<u>18,444</u>	<u>-</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Year Ended June 30, 2024**

<u>Grantor/Program Title</u>	<u>Federal AL Number</u>	<u>State Grantor's Number</u>	<u>Federal (Direct &amp; Pass-through) Expenditures</u>	<u>State Expenditures</u>	<u>Pass-through to Subrecipient</u>
<u>Administration</u>					
Child Support Enforcement	93.563	1704NC4005	1,429,545	-	-
Child Support Enforcement - incentives	93.563	1704NC4005	233,811	-	-
Total Administration		G17B1NCLIEA	1,663,356	-	-
Community Services Block Grant	93.569	32179	259,612	-	-
Low Income Home Energy Assistance					
Crisis Intervention Payments	93.568	G17B1NCLIEA	22,252	-	-
Weatherization Assistance and Heating and Air Repair	93.568	G17B1NCLIEA	130,461	300	-
COVID - 19 Weatherization Assistance and Heating and Air Repair	93.568	G17B1NCLIEA	42,191	-	-
Total Low-Income Home Energy Assistance <sup>3</sup>		G17B1NCLIEA	194,904	300	-
<u>Centers for Medicare and Medicaid Services</u>					
Passed through N.C. Department of Health and Human Services					
<u>Medicaid Cluster:</u>					
<u>Division of Medical Assistance</u>					
Medical Assistance Program - Case Management Medicaid Waiver	93.778	XIX-MAP24	620,805	-	-
Medical Assistance Program - Medical Equipment and Supplies	93.778	XIX-MAP24	104,886	-	-
Medical Assistance Program - Medical Assistance Program3	93.778	XIX-MAP24	5,249,974	148,857	-
Total Medicaid Cluster			5,975,665	148,857	-
<u>Children's Health Insurance Program</u>					
Children's Health Insurance Program	93.767	CHIP24	530,290	9,063	-
<u>Centers for Disease Control and Prevention</u>					
Passed through N.C. Department of Health and Human Services					
<u>Division of Public Health</u>					
COVID-19 Public Health Emergency Preparedness Affordable Care Act (ACA) Personal Responsibility Education Program	93.069	12642680	37,270	-	-
Maternal and Child Health Federal Consolidated Programs	93.110	13A1588AMZ18	8,000	-	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	14602720NF 1460UK77NF	1,693	-	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	11758380DH18	36,000	-	-
Immunization Cooperative Agreements	93.268	1331631EEJ18	34,122	-	-
COVID-19 Immunization Cooperative Agreements	93.268	1331631518	49,597	-	-
		1175870A 1175871A 1175878A			
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	1175883A	11,589	-	-
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	13203100D7	27,025	-	-
HIV Care Formula Grants - Ryan White Care Act	93.917	1460559818 1460851A18	15,829	-	-
Centers of Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967	NE110E000015	57,963	-	-
Sexually transmitted diseases (STD) Prevention and control grants	93.977	1311463A18	58	-	-
Preventive Health and Health Services Block Grant	93.991	13114536PH18 12615503PH18	30,431	-	-
Passed through National Association of County and City Health Officials					
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	6NU380T000306-05-01	25,555	-	-
Total			335,132	-	-
<u>Office of Assistant Secretary for Health</u>					
Family Planning Services	93.217	13A15900FP18	86,191	-	-
<u>Health Resources and Service Administration</u>					
Passed through N.C. Department of Health and Human Services					
<u>Division of Public Health</u>					
		12715318AR18 12715745AR18			
Maternal and Child Health Services Block Grant to the States	93.994	13A15735AP18	87,620	825	-
<u>Administration for Community Living</u>					
Passed through Western Piedmont Council of Governments					
<u>Aging Cluster</u>					
<u>Division of Social Services</u>					
Title III B					
Special Programs for the Aging - under Title III, Part B of the Older Americans Act - Grants for Supportive Services and Senior Centers, CARES Act for Supportive Services under Title III-B of the Older Americans Act, and American Rescue Plan for Supportive Services Under Title III-B of the Older Americans Act - Information & Options					
Counseling	93.044	23/24 AANCT3SS	5,663	12,334	-
Title III C					
Nutrition Services and CARES Act for Nutrition Services Under Title III-C of the Older Americans Act, CARES Act for Nutrition Services Under Title III-C of the Older Americans Act, and American Rescue Plan for Nutrition Services Under Title III-C of the Older Americans Act.	93.044	23/24 AANCT3CM	49,813	-	-
Nutrition Services and CARES Act for Nutrition Services Under Title III-C of the Older Americans Act, CARES Act for Nutrition Services Under Title III-C of the Older Americans Act, and American Rescue Plan for Nutrition Services Under Title III-C of the Older Americans Act - Home Delivered Nutrition	93.045	23/24 AANCT3HD	201,646	11,862	-

**CATAWBA COUNTY, NORTH CAROLINA**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Year Ended June 30, 2024**

<u>Grantor/Program Title</u>	<u>Federal AL Number</u>	<u>State Grantor's Number</u>	<u>Federal (Direct &amp; Pass-through) Expenditures</u>	<u>State Expenditures</u>	<u>Pass-through to Subrecipient</u>
Nutrition Services and CARES Act for Nutrition Services Under Title III-C of the Older Americans Act, Cares Act for Nutrition Services Under Title III-C of the Older Americans Act, and American Rescue Plan for Nutrition Services Under Title III-C of the Older Americans Act. - Congregate Nutrition	93.045	23/24 AANCT3CM	126,647	7,450	-
Nutrition Services and CARES Act for Nutrition Services Under Title III-C of the Older Americans Act, Cares Act for Nutrition Services Under Title III-C of the Older Americans Act, and American Rescue Plan for Nutrition Services Under Title III-C of the Older Americans Act. - Home Delivered Meals	93.053	23/24 AANCT3CM	59,093	-	-
Nutrition Services and CARES Act for Nutrition Services Under Title III-C of the Older Americans Act, Cares Act for Nutrition Services Under Title III-C of the Older Americans Act, and American Rescue Plan for Nutrition Services Under Title III-C of the Older Americans Act. - Nutrition - USDA - Congregate	93.053	23/24 AANCT3CM	16,415	-	-
Total Aging cluster			459,277	31,646	-
Total U.S. Department of Health and Human Services			16,661,570	614,827	-
<u>Department of Homeland Security</u>					
Passed through N.C. Department of Public Safety					
<u>Federal Emergency Management Agency</u>					
<u>Division of Crime Control and Public Safety</u>					
Homeland Security Program Grant	97.067	2141015	9,000	-	-
State and Local Cybersecurity Grant Program Tribal Cybersecurity Grant Program	97.137	2280030	28,634	-	-
Emergency Management Performance Grant	97.042	1500-8016-35HD	54,073	-	-
Total Department of Homeland Security			91,707	-	-
<u>Department of Justice</u>					
<u>Office of Justice Programs</u>					
Direct Program: Comprehensive Opioid, Stimulant, and Substance Abuse Site-based Program (COSSAP)					
	16.838	2020-AR-BX-0127	186,898	-	186,898
Direct Program: Treatment Court Discretionary Grant Program	16.585	15PJDP-23-GG006566-COAP	32,638	-	32,638
Direct Program: Treatment Court Discretionary Grant Program	16.585	15PJDP-23-GG-00877-DGCT	22,906	-	22,906
Direct Program: Treatment Court Discretionary Grant Program	16.585	2020-VC-BX-0118	114,825	-	114,825
Direct Program: Treatment Court Discretionary Grant Program	16.585	15PBJA-22-GG-03965-DGCT	169,854	-	169,854
Direct Program: Treatment Court Discretionary Grant Program	16.585	15PBJA-23-GG-05240-VTCX	41,500	-	41,500
Direct Program: State Criminal Alien Assistance Program	16.606	15PBJA-22-RR-05038-SCAA	14,530	-	-
Direct Program: State Criminal Alien Assistance Program	16.606	15PBJA-23-RR-05756-SCAA	18,184	-	-
Direct Program: Equitable Sharing Program	16.922	1123-0022	127,563	-	-
Total			728,898	-	568,621
<u>U.S. Department of Transportation</u>					
<u>Federal Transit Administration</u>					
Passed through N.C. Department of Transportation					
<u>Transit Services Programs Cluster</u>					
Enhanced Mobility of Seniors & Individuals with Disabilities	20.513	51001.68.6.3/51001.68.7.3	158,970	19,068	-
Total Transit Services Program Cluster			158,970	19,068	-
<u>The Institute of Museum and Library Services</u>					
Passed through N.C. Department of Natural and Cultural Resources					
Grants to States					
Library Services & Technology Act (LSTA) State Grants -Scholarships	45.310	nc-21-04	47,674	-	-
Total Federal Awards and State Matches			25,861,175	633,895	997,544
<b>State Awards:</b>					
<u>N.C. Department of Health and Human Services</u>					
<u>Division of Public Health</u>					
Other Receipts/State Supported Expenditures					
Breast and Cervical Cancer Program	n/a	132055990018	-	16,250	-
Care Management for High-Risk Pregnancies	n/a	13A151070018	-	50,000	-
Child Health	n/a	127157450018.00	-	9,267	-
Aid-to-Counties	n/a	116141100018.00	-	102,745	-
Family Planning - State	n/a	13A157350018	-	4,622	-
Food and Lodging Fees	n/a	115347525Z18	-	73,086	-
General Communicable Disease Control	n/a	117545100018.00	-	8,197	-
Healthy Communities	n/a	126155030018.00	-	3,747	-
High Risk Maternity Clinic	n/a	13A157460018	-	101,772	-
HIV/STD State	n/a	131145368N18 131146018N18	-	13,881	-
Maternal Health	n/a	13A157400018	-	8,635	-
School Nursing Funding Initiative	n/a	133253580018.00	-	200,000	-
State Fiscal Recovery Funds	n/a	131204-28T5190	-	122,546	-
Tuberculosis Control	n/a	146045510018 146045540018	-	24,926	-
Women's Health Service Fund	n/a	13A16021FR18	-	10,503	-
<u>Division of Mental Health/Developmental Disabilities and Substance Abuse Services</u>					
<u>Grantor/Program Title</u>					
<u>Division of Social Services</u>					
Child Protective Services Caseload Reduction	n/a	WC 302	-	323,565	-
Extended Foster Care Maximization Non Title IV-E-	n/a	WC 306	-	79,631	-
Foster Care at Risk Maximization- Direct Benefit Payments	n/a	WC 302	-	5,448	-
SFHF Maximization- Direct Benefit Payments	n/a	WC 302	-	703,377	-



**CATAWBA COUNTY, NORTH CAROLINA**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Year Ended June 30, 2024**

<u>Grantor/Program Title</u>	<u>Federal AL Number</u>	<u>State Grantor's Number</u>	<u>Federal (Direct &amp; Pass-through) Expenditures</u>	<u>State Expenditures</u>	<u>Pass-through to Subrecipient</u>
State Foster Home- Direct Benefit Payments	n/a	WC 302	-	201,504	-
<u>NC Partnership for Children</u>					
Smart Start - Public Health	n/a	1711174040.00	-	175,000	-
Smart Start - Division of Social Services Administration	n/a	1711174040.00	-	52,050	-
Smart Start - Early Childhood Support Team	n/a	WC 302	-	617,028	-
<u>N.C. Department of Public Safety</u>					
<u>Division of Juvenile Justice</u>					
Conflict Resolution	n/a	1901-536301	-	88,623	-
Mentoring	n/a	1901-536301	-	24,523	-
Planning	n/a	1901-536301	-	14,000	-
Cognitive Connections	n/a	1901-536301	-	71,725	-
Repay-Psych Services	n/a	1901-536301	-	15,716	-
Repay Just Girls	n/a	1901-536301	-	27,985	-
Repay	n/a	1901-536301	-	53,127	-
Justice Assistance Grant	n/a	1901-536301	-	13,463	-
Aspire Vocational Direction	n/a	1901-536301	-	67,556	-
Aspire Kids at Work	n/a	1901-536301	-	67,970	-
<u>N.C. Department of Agriculture and Consumer Services</u>					
Soil and Water Technical Assistance	n/a	10PN0003604959	-	23,319	-
Soil and Water Conservation Matching Fund	n/a	G401002890155	-	3,600	-
Streamflow Rehabilitation Assistance Program	n/a	22-080-0158	-	165,935	-
<u>N.C. Department of Natural and Cultural Resources</u>					
<u>Library Department</u>					
Library State Aid Grant	n/a	46PT0006550034	-	185,912	-
<u>N.C. Department of Administration</u>					
<u>Division of Veterans Affairs</u>					
Veterans Service Community Grant	n/a	13PT0011467165	-	2,174	-
<u>N.C. Department of Commerce</u>					
Community Development Block Grant - Scattered Site Housing	n/a	19-c-3125	-	253,217	-
<u>N.C. Department of Public Instruction</u>					
Public School Building Capital Fund - Needs Based	n/a	LEA 182	-	6,730,329	-
Public School Building Capital Fund - Lottery Funds	n/a	LEA 180,181,182	-	2,713,060	-
<u>N.C. Office of State Budget and Management</u>					
Register of Deeds Preservation Grant	n/a	2027RD3	-	2,000	-
Special Appropriations					
Direct Grant - Catawba County Sheriff Department		20931	-	225,000	-
Direct Grant - Catawba County Schools - Bandy's High School		20931	-	200,000	200,000
Direct Grant - United Arts Council		20931	-	175,000	175,000
Direct Grant - YMCA Hickory		20931	-	175,000	175,000
Direct Grant - Harts Square		20931	-	225,000	225,000
<u>N.C. Housing Trust Fund</u>					
Passes through NC Housing Finance Agency					
Urgent Repair	n/a	URP2022	-	58,337	-
Urgent Repair	n/a	URP2023	-	79,446	-
<u>N.C. Department of Justice</u>					
Opioid Settlement	n/a		-	63,920	-
Total State Awards			-	14,633,717	775,000
Total Federal and State Awards			\$ 25,861,175	\$ 15,267,612	\$ 1,772,544

**CATAWBA COUNTY, NORTH CAROLINA**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Year Ended June 30, 2024**

Notes to the Schedule of Expenditures of Federal and State Financial Awards

1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal and State Awards (SEFSA) includes the federal and state grant activity of Catawba County under the programs of the federal government and the state of North Carolina for the year ended June 30, 2024. The information in this SEFSA is presented in accordance with the requirements of Title 2 US *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the State Single Audit Implementation Act. Because the Schedule presents only a selected portion of the operations of Catawba County, it is not intended to and does not present the financial position, changes in net position or cash flows of Catawba County.

2. Summary of Significant Accounting Policies

Expenditures reported in the SEFSA are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Catawba County has elected not to use the 10-percent de minimis cost rate as allowed under the Uniform Guidance.

3. Cluster of Programs

The following are clustered by the NC Department of Health and Human Services and are treated separately for state audit requirement purposes: Subsidized Child Care, Special Children Adoption Fund and Foster Care, Adoption, and Guardianship Assistance Program.