

COMPLIANCE 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**

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

We have audited, 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, 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 **Greenville County, South Carolina** (the "County") as of and for the year ended June 30, 2023, 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 30, 2023. Our report includes a reference to other auditors who audited the financial statements of the Greenville County Redevelopment Authority, the Greenville Area Development Commission, and the Greenville County Library System as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of the internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the Greenville Area Development Commission 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 Greenville Area Development Commission or that are reported on separately by those auditors who audited the financial statements of the Greenville Area Development Commission.

Report on Internal Control over Financial Reporting

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

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

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

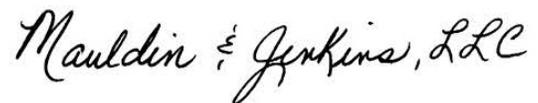
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Report on Compliance and Other Matters

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

Purpose of this Report

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



Columbia, South Carolina
November 30, 2023

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER
COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited **Greenville County, South Carolina's** (the "County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2023. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Greenville County, South Carolina complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Greenville County's basic financial statements include the operations of the Greenville County Redevelopment Authority, which expended \$7,642,157 in federal awards which is not included in the schedule of expenditures of federal awards of the County for the year ended June 30, 2023. Our audit, described below, did not include the operations of the Greenville County Redevelopment Authority as the component unit engaged other auditors to perform an audit in accordance with the Uniform Guidance.

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 and the audit requirements of Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibility for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

Mauldin & Jenkins, LLC

Columbia, South Carolina
November 30, 2023

GREENVILLE COUNTY, SOUTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing Number	Grant Identification Number	Expenditures	Passed through to Subrecipients
U.S. Department of Housing and Urban Development				
(Direct)				
Fair Housing Initiatives	14.169	HC200421021	\$ 12,060	\$ -
Fair Housing Initiatives	14.169	HC210421052	23,400	-
(Passed through Greenville County Redevelopment Authority)				
Community Development Block Grant/Entitlement Grants Cluster	14.218	N/A	30,000	-
(Passed through City of Greenville)				
Community Development Block Grant/Entitlement Grants Cluster	14.218	N/A	35,000	-
Community Development Block Grant/Entitlement Grants Cluster	14.218	N/A	290,557	-
Total Community Development Block Grant/Entitlement Grants Cluster			<u>355,557</u>	<u>-</u>
(Passed through Greenville County Redevelopment Authority)				
COVID-19 Homeless Prevention Rapid Rehousing	14.231	N/A	49,298	-
Homeless Prevention Rapid Rehousing	14.231	N/A	35,000	-
(Direct)				
Education and Outreach Initiatives	14.416	FEOI210059	68,200	-
Total U.S. Department of Housing and Urban Development			<u>543,515</u>	<u>-</u>
U.S. Department of the Interior				
(Passed through S.C. Land and Water Conservation Fund)				
Expansion, Realignment, or Closure of a Military Installation	15.916	45-01133	276,331	-
Total U.S. Department of the Interior			<u>276,331</u>	<u>-</u>
U.S. Department of Justice				
(Passed through S.C. Office of the Attorney General)				
Crime Victim Assistance	16.575	1V20044	26,466	-
Crime Victim Assistance	16.575	1V19117	1,849	-
(Passed through S.C. Department of Public Safety)				
Project Safe Neighborhoods	16.609	5P000518	8,220	-
(Direct)				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0213	752	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21-GG-01809-JAGX	29,953	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-22-GG-02135-JAGX	94,819	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-22-GG-00595-MUMU	121,400	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-MU-BX-0008	74,809	-
(Passed through National Institute of Justice)				
DNA Backlog Reduction Program	16.741	2020DNBX0105	103,973	-
DNA Backlog Reduction Program	16.741	15PBJA-21-GG-03183-DNAX	157,274	-
DNA Backlog Reduction Program	16.741	15PBJA-22-GG-01718-DNAX	50,115	-
(Passed through Office of Justice Programs)				
Comprehensive Opioid, Stimulant, and Other Substances Use Program	16.741	15PBJA-22-GG-04413-COAP	310,719	-
(Direct)				
Equitable Sharing Program	16.922	N/A	202,633	-
Total U.S. Department of Justice			<u>1,182,982</u>	<u>-</u>
U.S. Department of Labor				
(Passed through S.C. Department of Employment and Workforce)				
WIOA Cluster				
WIOA Adult Program	17.258	21A004	187,044	133,634
WIOA Adult Program	17.258	22A004	421,025	339,589
WIOA Adult Program	17.258	22EBA04	45,530	-
WIOA Youth Activities	17.259	22EBY04	4,558	-
WIOA Youth Activities	17.259	20IWT04	24,583	-
WIOA Youth Activities	17.259	21Y004	177,499	44,469
WIOA Youth Activities	17.259	22Y004	481,166	498,022
WIOA Dislocated Worker Formula Grants	17.278	21DW004	136,421	103,385
WIOA Dislocated Worker Formula Grants	17.278	22DW004	552,501	437,828
WIOA Dislocated Worker Formula Grants	17.278	21LRA04	298,222	-
WIOA Dislocated Worker Formula Grants	17.278	22RRIWT01	24,156	-
Total WIOA Cluster			<u>2,352,705</u>	<u>1,556,927</u>
Total U.S. Department of Labor			<u>2,352,705</u>	<u>1,556,927</u>

(continued)

GREENVILLE COUNTY, SOUTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing Number	Grant Identification Number	Expenditures	Passed through to Subrecipients
<u>U.S. Department of Transportation</u>				
(Passed through S.C. Department of Transportation)				
Highway Planning and Construction	20.205	P041682	\$ 160,000	\$ 160,000
Highway Planning and Construction	20.205	P041682	287,134	-
Highway Planning and Construction	20.205	SC201802001	105,678	-
(Passed through S.C. Department of Parks, Recreation & Tourism)				
Recreational Trails Program	20.219	P28052101021	100,000	-
(Direct)				
Federal Transit Cluster				
Federal Transit - Capital Investment Grants	20.500	SC-2019-026-00	21,273	-
Total Federal Transit Cluster			<u>21,273</u>	<u>-</u>
(Passed through Greenville-Pickens Area Transportation Study)				
Public Transportation Innovation	20.530	N/A	130,500	-
Total U.S. Department of Transportation			<u>804,585</u>	<u>160,000</u>
<u>U.S. Department of the Treasury</u>				
(Direct)				
Equitable Sharing	21.016	N/A	18,975	-
(Direct)				
COVID-19 Emergency Rental Assistance Program 1	21.023	N/A	12,000	-
COVID-19 Emergency Rental Assistance Program 2	21.023	N/A	7,508,825	7,508,825
(Direct)				
COVID-19 State and Local Fiscal Recovery Program	21.027	N/A	44,500,000	14,500,000
Total U.S. Department of the Treasury			<u>52,039,800</u>	<u>22,008,825</u>
<u>U.S. Department of Education</u>				
(Passed through S.C. Afterschool Alliance)				
Education Stabilization Fund	84.425	227022A	45,000	-
Total U.S. Department of Education			<u>45,000</u>	<u>-</u>
<u>U.S. Department of Health and Human Services</u>				
(Passed through S.C. Department of Health and Environmental Control)				
Injury Prevention and Control Research and State and Community Based Progr	93.136	6NU17CE925021-01-03	102,751	-
Injury Prevention and Control Research and State and Community Based Progr	93.136	EM-0-537	16,100	-
(Passed through S.C. Department of Social Services)				
Child Support Enforcement	93.563	N/A	21,216	-
Child Support Enforcement	93.563	N/A	694,109	-
Child Support Enforcement	93.563	N/A	8,882	-
(Passed through S.C. Department of Health and Environmental Control)				
National Bioterrorism Hospital Preparedness Program	93.889	UP-2-517	113,857	-
Total U.S. Department of Health and Human Services			<u>956,915</u>	<u>-</u>
<u>U.S. Department of Homeland Security</u>				
(Passed through S.C. Military Department)				
Hazard Mitigation Grant Program	97.039	FEMA-5162-FM-SC	7,078	-
(Passed through S.C. Emergency Management Division)				
Emergency Management Performance Grant	97.042	21EMPG-ARPA01	38,057	-
Emergency Management Performance Grant	97.042	21EMPG01	6,876	-
Emergency Management Performance Grant	97.042	22EMPG01	110,456	-
(Passed through S.C. Law Enforcement Division)				
Homeland Security Grant Program	97.067	22SHSP16	9,563	-
Homeland Security Grant Program	97.067	21SHSP05	379,172	-
Homeland Security Grant Program	97.067	F3B22	15,000	-
Homeland Security Grant Program	97.067	F3W22	18,192	-
Homeland Security Grant Program	97.067	19SHSP13	15,244	-
Total U.S. Department of Homeland Security			<u>599,638</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 58,801,471</u>	<u>\$ 23,725,752</u>

GREENVILLE COUNTY, SOUTH CAROLINA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1. BASIS OF PRESENTATION

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

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

NOTE 2. DE MINIMIS INDIRECT COST RATE

The County chose not to use the ten percent de Minimis indirect cost rate for the year ended June 30, 2023.

NOTE 3. NON-CASH AWARDS AND LOANS

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

GREENVILLE COUNTY, SOUTH CAROLINA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

SECTION I SUMMARY OF AUDITOR'S RESULTS

Financial Statements

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

Internal control over financial reporting:
Material weaknesses identified? Yes No

Significant deficiencies identified? Yes No

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal Control over major programs:
Material weaknesses identified? Yes No

Significant deficiencies? Yes No

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes No

Identification of major programs:

<u>AL Number</u>	<u>Name of Federal Program or Cluster</u>
21.027	U.S. Department of the Treasury COVID-19 State and Local Fiscal Recovery Program
21.023	U.S. Department of the Treasury COVID-19 Emergency Rental Assistance Program
17.258/17.259/17.278	U.S. Department of Labor WIOA Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$1,764,044

Auditee qualified as low-risk auditee? Yes No

GREENVILLE COUNTY, SOUTH CAROLINA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

**SECTION II
FINANCIAL STATEMENT FINDINGS**

None reported.

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

None reported.

**SECTION IV
SCHEDULE OF PRIOR YEAR FINDINGS**

Not applicable.