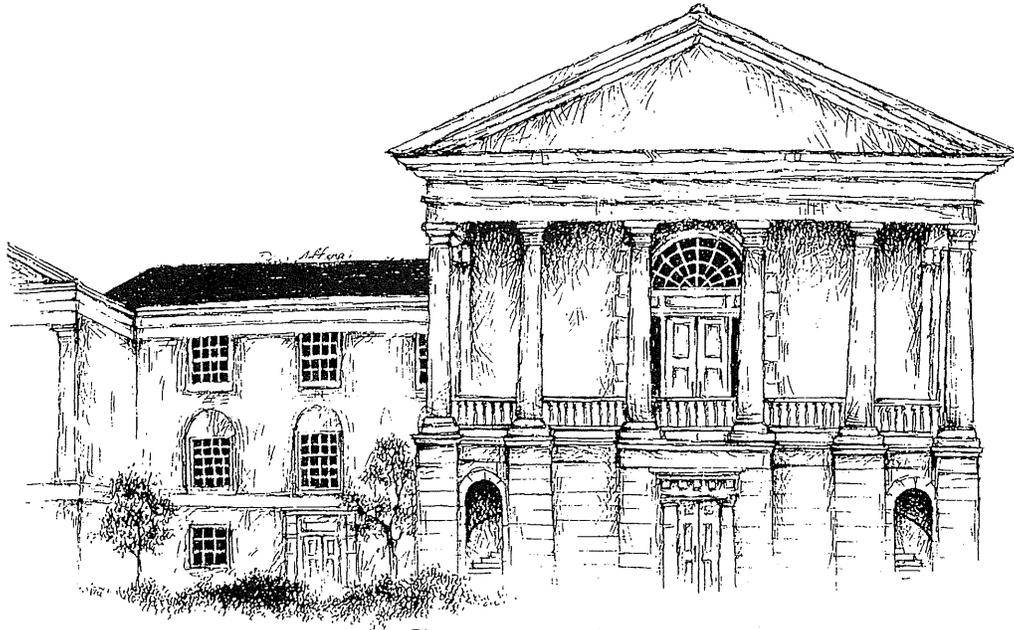

SINGLE AUDIT SECTION



Georgetown County
Georgetown, SC

COUNTY OF GEORGETOWN, SOUTH CAROLINA

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2019

	Federal CFDA Number	Grantor or Pass-Through Agency Award Number	Expenditures
U.S. Department of Agriculture			
Passed through State			
S.C. Department of Social Services			
Food Nutrition Service (FNS)			
USDA Food Nutrition Service (FNS) -			
Child and Adult Care Feeding Program			
	10.556	19SC329N2020	\$ 72,519
Total U.S. Department of Agriculture			72,519
 U.S. Department of Housing & Urban Development			
Direct Programs			
Home Investment Partnership	14.239	N/A	816,851
			<u>816,851</u>
Passed through State			
S.C. Department of Commerce			
CDBG - Community Planning	14.228	4-RP-17-008	50,000
CDBG - Big Dam Fire Truck	14.228	4-CE-15-002	4,520
			<u>54,520</u>
Total U.S. Department of Housing & Urban Development			871,371
 U.S. Fish and Wildlife Service			
Passed through State			
S.C. Department of Natural Resources			
Rocky Point Boat Landing	15.605	N/A	139,500
Total U.S. Fish and Wildlife Service			139,500
 U.S. Department of Justice			
Direct Programs			
Byrne Law Enforcement Enhancement	16.738	2017-DJ-BX-0903	3,600
			<u>3,600</u>
Passed through State			
S.C. Department of Public Safety			
Department of Public Safety - Victim's Advocate Program	16.575	1V17020	27,816
Department of Public Safety - Victim's Advocate Program	16.575	1V18060	78,785
			<u>106,601</u>
Total U.S. Department of Justice			110,201

continued

COUNTY OF GEORGETOWN, SOUTH CAROLINA

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2019

	Federal CFDA Number	Grantor or Pass-Through Agency Award Number	Expenditures
U.S. Department of Transportation			
Direct Programs			
Georgetown Airport - Master Plan Update	20.106	3-45-0025-018-2016	38,018
Georgetown Airport - Apron Expansion, Runway 5/23 Analysis, and Drainage Improvements	20.106	3-45-0025-019-2017	14,452
Georgetown Airport - Expand General Aviation Apron	20.106	3-45-0025-020-2018	605,003
Georgetown Airport - Easement Acquisition for Runway 5/23	20.106	3-45-0025-021-2019	67,256
		Total U.S. Department of Transportation	724,729
National Endowment for the Humanities			
Passed through State			
S.C. Humanities Council			
Lebanese Legacy of Georgetown County	45.129	18-1816-1	4,391
		Total National Endowment for the Humanities	4,391
Institute of Museums & Library Services			
Passed through State			
S.C. State Library			
LSTA - Prison Library Project	45.310	IID-17-03	7,084
LSTA - Moonrise Project	45.310	IID-18-03	34,262
LSTA - Summer Reading	45.310	IID-18-107	962
LSTA - Bookmobile Conference	45.310	IIIA-18-07	1,000
LSTA - ALA Midwinter Conference	45.310	IIIA-18-19	990
LSTA - Continuing Education ALA Conference	45.310	IIIA-18-36	1,000
			45,298
		Total Institute of Museums & Library Services	45,298
U.S. Department of Health & Human Services			
Passed through State			
S.C. Department of Health & Environmental Control			
Midway Hurricane Conference	93.074	PD-9-294	765
HVA Plans	93.074	PD-9-296	19,945
HHP Inflatable Lighting	93.074	PD-9-297	19,132
			39,842

continued

COUNTY OF GEORGETOWN, SOUTH CAROLINA

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2019

	Federal CFDA Number	Grantor or Pass-Through Agency Award Number	Expenditures
U.S. Department of Health & Human Services (continued)			
Passed through State (continued)			
<i>S.C. Department of Social Services</i>			
Child Support Enforcement IV-D			
Filing Fees	93.563	1901SCCES	20,500
Service of Process Payments	93.563	1901SCCES	12,920
Transaction Reimbursement	93.563	1901SCCES	179,605
			<u>213,025</u>
Total U.S. Department of Health & Human Services			<u>252,867</u>
U.S. Department of Homeland Security			
Passed through State			
<i>S.C. Office of the Adjutant General, Emergency Management Division</i>			
Public Assistance - Hurricane Irma	97.036	FEMA-4346-DR-SC	6,000
Public Assistance - Hurricane Florence	97.036	FEMA-4394-DR-SC	724,163
			<u>730,163</u>
 LEMPG	 97.042	 18EMPG01	 67,155
			<u>67,155</u>
Total U.S. Department of Homeland Security			<u>797,318</u>
Grand Total			<u><u>\$ 3,018,194</u></u>

COUNTY OF GEORGETOWN, SOUTH CAROLINA

Notes to Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2019

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant award activity of the County of Georgetown, South Carolina, under programs of the federal government for the year ended June 30, 2019, in accordance with the 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)**. Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the net position or changes in net position, of the County.

Note 2 - Summary of Significant Accounting Policies

The schedule of expenditures of federal awards is presented on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the **Uniform Guidance**, wherein certain types of expenditures are not allowed or are limited as to reimbursement. Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 3 – Federal Loan Program Balance

The County has an Energy Efficiency & Conservation Loan Program (CFDA #81.041) loan balance in the amount of \$112,159 outstanding as of June 30, 2019. The loan proceeds, funded by a U.S. Department of Energy Loan Program pass-through from the S.C. Budget & Control Board, were completely expended and reported in the Schedule of Expenditures of Federal Awards in prior years.

Note 4 - Subrecipients

The County had no subrecipients of federal awards:

Note 5 - Indirect Cost Allowances

The County does not utilize an indirect rate or charge any indirect costs to grant programs.



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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

County Council
County of Georgetown, South Carolina
Georgetown, South Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Georgetown, South Carolina, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the County of Georgetown, South Carolina's basic financial statements, and have issued our report thereon dated December 5, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County of Georgetown, South Carolina's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County of Georgetown, South Carolina's internal control. Accordingly, we do not express an opinion on the effectiveness of the County of Georgetown, South Carolina's internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in black ink that reads "Baird Audit Group, LLC". The signature is written in a cursive, flowing style.

The Baird Audit Group, LLC
Certified Public Accountants

Augusta, Georgia
December 5, 2019



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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

County Council
County of Georgetown, South Carolina
Georgetown, South Carolina

Report on Compliance for Each Major Federal Program

We have audited County of Georgetown, South 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 County of Georgetown, South Carolina's major federal programs for the year ended June 30, 2019. County of Georgetown, South Carolina's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of County of Georgetown, South 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 County of Georgetown, South Carolina's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of County of Georgetown, South Carolina's compliance.

Opinion on Each Major Federal Program

In our opinion, County of Georgetown, 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, 2019.

Report on Internal Control over Compliance

Management of County of Georgetown, South Carolina is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered County of Georgetown, South Carolina's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing 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 County of Georgetown, South Carolina's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.



THE BAIRD AUDIT GROUP, LLC
Certified Public Accountants

Augusta, Georgia
December 5, 2019

COUNTY OF GEORGETOWN, SOUTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019

I. Summary of Auditors' Results

- A. The auditors' report expresses an unmodified opinion on the financial statements of the County of Georgetown, South Carolina.
- B. Our audit of the financial statements disclosed no significant deficiencies and no material weaknesses in internal control over financial reporting.
- C. No instances of noncompliance material to the financial statements of the County of Georgetown, South Carolina, which would be required to be reported in accordance with Government Auditing Standards, were disclosed during the audit.
- D. No significant deficiencies or material weaknesses in internal controls over major federal award programs were disclosed during the audit.
- E. The auditors' report on compliance for the major federal award programs of the County of Georgetown, South Carolina expresses an unmodified opinion on all major federal programs.
- F. Our audit disclosed no audit findings which relate to the federal awards which are required to be reported under section 2 CFR section 200.516(a).
- G. Major federal program for the County of Georgetown, South Carolina for the fiscal year ended June 30, 2019 is:

<u>Program Name</u>	<u>CFDA#</u>
Home Investment Partnership	14.239

- H. The threshold for determining Type A programs for the County of Georgetown, South Carolina is \$750,000.
- I. The County of Georgetown, South Carolina qualified as a low risk auditee.

II. Findings and Questioned Costs Related to the Audit of the Financial Statements of the County of Georgetown, South Carolina:

There were no findings noted for the year ended June 30, 2019, which are required to be reported in accordance with *Government Auditing Standards*.

III. Findings and Questioned Costs Related to the Audit of Federal Awards of the County of Georgetown, South Carolina:

There were no findings noted for the year ended June 30, 2019, which are required to be reported in accordance with 2 CFR section 200.516(a).

IV. Prior Audit Findings Related to the Audit of the Financial Statements of the County of Georgetown, South Carolina:

There were no findings noted for the year ended June 30, 2018, which were required to be reported in accordance with *Government Auditing Standards*.

