

**COUNTY OF GEORGETOWN, SOUTH CAROLINA**

**Schedule of Expenditures of Federal Awards**  
For the Year Ended June 30, 2020

	<u>Federal CFDA Number</u>	<u>Grantor or Pass-Through Agency Award Number</u>	<u>Expenditures</u>
<b>U.S. Department of Agriculture</b>			
<b>Direct Programs</b>			
Community Facilities Program - Plantersville PPE	10.766	N/A	\$ 30,700
Community Facilities Program - Santee/Sampit PPE	10.766	N/A	30,600
Community Facilities Program - Rose Hill PPE	10.766	N/A	22,600
Community Facilities Program - Yauhannah PPE	10.766	N/A	30,500
Community Facilities Program - Big Dam PPE	10.766	N/A	50,000
Community Facilities Program - Plantersville Truck & Equip	10.766	N/A	47,600
Community Facilities Program - Santee/Sampit Truck & Equip	10.766	N/A	47,500
Community Facilities Program - Rose Hill Truck & Equip	10.766	N/A	34,900
Community Facilities Program - Yauhannah Truck & Equip	10.766	N/A	44,507
			<u>338,907</u>
Emergency Watershed Protection Program - Sandy Island Bulkhead Project	10.923	NR194639XXXXC005	164,679
			<u>503,586</u>
<b>Passed through State</b>			
<b>S.C. Department of Social Services</b>			
Food Nutrition Service (FNS)			
USDA Food Nutrition Service (FNS) - Child and Adult Care Food Program	10.558	20SC329N2020	36,864
			<u>36,864</u>
			<u>540,450</u>
<b>U.S. Department of Housing &amp; Urban Development</b>			
<b>Direct Programs</b>			
Home Investment Partnership	14.239	N/A	431,791
			<u>431,791</u>
<b>Passed through State</b>			
<b>S.C. Department of Commerce</b>			
CDBG - Community Planning	14.228	4-RP-18-008	50,000
CDBG - Carters Crossroads Water Extension	14.228	4-CI-18-004	353,321
			<u>403,321</u>
			<u>835,112</u>
<b>U.S. Fish and Wildlife Service</b>			
<b>Passed through State</b>			
<b>S.C. Department of Natural Resources</b>			
South Island Boat Landing Improvements	15.605	P24012401719	279,518
			<u>279,518</u>

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**COUNTY OF GEORGETOWN, SOUTH CAROLINA**

**Schedule of Expenditures of Federal Awards**  
For the Year Ended June 30, 2020

	<u>Federal CFDA Number</u>	<u>Grantor or Pass-Through Agency Award Number</u>	<u>Expenditures</u>
<b>U.S. Department of Justice</b>			
<b>Direct Programs</b>			
Byrne Law Enforcement Enhancement	16.738	2017-DJ-BX-0903	1,800
Byrne Law Enforcement Enhancement	16.738	2018-DJ-BX-0084	11,851
			<u>13,651</u>
<b>Passed through State</b>			
<b><i>S.C. Office of Attorney General</i></b>			
Victims Advocate Program	16.575	1V18080	31,575
Victims Advocate Program	16.575	1V19037	82,727
			<u>114,302</u>
	<b>Total U.S. Department of Justice</b>		<u><b>127,953</b></u>
 <b>U.S. Department of Transportation</b>			
<b>Direct Programs</b>			
Georgetown Airport - Master Plan Update	20.106	3-45-0025-018-2016	4,246
Georgetown Airport - Easement Acquisition for Runway 5/23	20.106	3-45-0025-021-2019	63,095
Airports - COVID-19	20.106	3-45-0005-008-2020	1,000
Airports - COVID-19	20.106	3-45-0025-023-2020	69,000
			<u>137,341</u>
<b>Passed through State</b>			
<b><i>S.C. Department of Public Safety</i></b>			
Traffic Grant	20.600	PT-2020-HS-30-20	159,067
			<u>159,067</u>
	<b>Total U.S. Department of Transportation</b>		<u><b>296,408</b></u>
 <b>U.S. Department of Treasury</b>			
<b>Passed through State</b>			
<b><i>S.C. Department of Administration</i></b>			
COVID-19	21.019	N/A	61,678
	<b>Total U.S. Department of Treasury</b>		<u><b>61,678</b></u>

*continued*

**COUNTY OF GEORGETOWN, SOUTH CAROLINA**

**Schedule of Expenditures of Federal Awards**  
For the Year Ended June 30, 2020

	<u>Federal CFDA Number</u>	<u>Grantor or Pass-Through Agency Award Number</u>	<u>Expenditures</u>
<b>National Endowment for the Humanities</b>			
Passed through State			
<i>S.C. Humanities Council</i>			
COVID-19 Bridge	45.129	BER-20-40-6	7,500
			<u>7,500</u>
	<b>Total National Endowment for the Humanities</b>		<b><u>7,500</u></b>
<b>Institute of Museums &amp; Library Services</b>			
Passed through State			
<i>S.C. State Library</i>			
LSTA - Moonrise Project	45.310	IID-18-03	1,738
LSTA - Summer Reading	45.310	IID-18-107	38
LSTA - New Literacy Dimension	45.310	IID-19-02	35,373
LSTA - Summer Reading	45.310	IID-19-121	982
LSTA - Discovering Collections, Discovering Communities	45.310	IIIA-19-10	1,000
			<u>39,131</u>
	<b>Total Institute of Museums &amp; Library Services</b>		<b><u>39,131</u></b>
<b>U.S. Department of Health &amp; Human Services</b>			
Direct Programs			
Provider Relief Fund	93.498	N/A	96,119
			<u>96,119</u>
Passed through State			
<i>S.C. Department of Social Services</i>			
Child Support Enforcement IV-D			
Filing Fees	93.563	2001SCCES	11,400
Service of Process Payments	93.563	2001SCCES	6,551
Transaction Reimbursement	93.563	2001SCCES	176,101
Incentive Payments	93.563	2001SCCES	39,508
			<u>233,560</u>
<i>S.C. Department of Health &amp; Environmental Control</i>			
NOMAD Grant	93.889	PD-0-404	290,173
			<u>290,173</u>
	<b>Total U.S. Department of Health &amp; Human Services</b>		<b><u>619,852</u></b>

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**COUNTY OF GEORGETOWN, SOUTH CAROLINA**

**Schedule of Expenditures of Federal Awards**  
For the Year Ended June 30, 2020

	<u>Federal CFDA Number</u>	<u>Grantor or Pass-Through Agency Award Number</u>	<u>Expenditures</u>
<b>U.S. Department of Homeland Security</b>			
<b>Passed through State</b>			
<i>S.C. Office of the Adjutant General, Emergency Management Division</i>			
FEMA Public Assistance - Hurricane Matthew	97.036	FEMA-4286-DR-SC	13,387
FEMA Public Assistance - Hurricane Irma	97.036	FEMA-4346-DR-SC	197,028
FEMA Public Assistance - Hurricane Dorian	97.036	FEMA-4385-DR-SC	428,753
FEMA Public Assistance - Hurricane Florence	97.036	FEMA-4394-DR-SC	47,352
FEMA Public Assistance - COVID-19 Response	97.036	N/A	<u>59,123</u>
			745,643
FEMA Mitigation - Andrews Flood Reduction	97.039	4286-DR-SC-16R139	85,157
FEMA Mitigation - Recreation Center Generators	97.039	4286-DR-SC-75R92	66,162
FEMA Mitigation - Fire Station Generators	97.039	4286-DR-SC-33R91	<u>168,119</u>
			319,438
LEMPG	97.042	18EMPG01	11,479
LEMPG	97.042	19EMPG01	31,741
LEMPG	97.042	19EMPG01	<u>36,438</u>
			79,658
<b>Total U.S. Department of Homeland Security</b>			<u><u>1,144,739</u></u>
		<b>Grand Total</b>	<u><u>\$ 3,952,341</u></u>

## **COUNTY OF GEORGETOWN, SOUTH CAROLINA**

### **Notes to Schedule of Expenditures of Federal Awards**

For the Year Ended June 30, 2020

#### **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, 2020, 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 \$56,909 outstanding as of June 30, 2020. 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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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 Auditors' Report

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 accompanying 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, 2020, 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 1, 2020.

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 (internal control) 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's internal control.

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

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Our consideration of the 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 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 of 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.

*Thompson, Price, Scott, Adams & Co., P.A.*

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Thompson, Price, Scott, Adams & Co., P.A.

Whiteville, NC

December 1, 2020





Report On Compliance For Each Major Federal Program; Report on  
Program And Internal Control Over Compliance with OMB Uniform Guidance

Independent Auditors' Report

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, 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 of Georgetown, South Carolina's major federal programs for the year ended June 30, 2020. The County of Georgetown, South Carolina's major federal programs are identified in the summary of auditors' 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 the 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 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, the Uniform Guidance, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County 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 the County of Georgetown, South Carolina's compliance.

## Opinion on Each Major Federal Program

In our opinion, the 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, 2020.

## Report on Internal Control Over Compliance

Management of the 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 the County of Georgetown, South Carolina's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a 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 combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than 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 significant deficiencies or material weaknesses. 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.

*Thompson, Price, Scott, Adams & Co., P.A.*

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Thompson, Price, Scott, Adams & Co., P.A.  
Whiteville, NC  
December 1, 2020

Georgetown County, South Carolina  
 Schedule of Findings and Questioned Costs  
 For the Year Ended June 30, 2020

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**Section I - Summary of Auditors' Results**

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Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?  yes  no
- Significant deficiency(ies) identified that are not considered to be material weaknesses  yes  none reported
- Noncompliance material to financial statements noted  yes  no

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified?  yes  no
- Significant deficiency(ies) identified that are not considered to be material weaknesses  yes  none reported
- Noncompliance material to federal awards  yes  no

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)  yes  no

Identification of major federal programs:

<u>CFDA #</u>	<u>Program Name</u>
97.036	FEMA Public Assistance
97.039	FEMA Mitigation

Dollar threshold used to distinguish between Type A and Type B Programs \$ 750,000

Auditee qualified as low-risk auditee?  yes  no

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**Section II - Financial Statement Findings**

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None Reported.

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**Section III - Federal Award Findings and Questioned Costs**

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None Reported.

Georgetown County, South Carolina  
Summary Schedule of Prior Year Audit Findings  
For the Year Ended June 30, 2020

None reported.