



Dave Yost • Auditor of State

KNOX COUNTY

DECEMBER 31, 2017

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KNOX COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Agriculture:				
<i>Passed through Ohio Department of Job and Family Services:</i>				
Supplemental Nutrition Assistance Program (SNAP) Cluster				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1617-11-5532/G-1819-11-5759	\$ -	\$ 301,744
Total U.S. Department of Agriculture			-	301,744
U.S. Department of Housing and Urban Development:				
<i>Passed through Ohio Development Services Agency:</i>				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii				
	14.228	B-F-14-1BM-1	-	593
		B-F-15-1BM-1	-	164,043
		B-F-16-1BM-1	-	88,139
		B-D-16-1BM-1	-	250,000
Total Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii			-	502,775
Total U.S. Department of Housing and Urban Development			-	502,775
U.S. Department of Justice:				
<i>Passed through the Ohio Attorney General:</i>				
Crime Victim Assistance				
	16.575	2016-VOCA-10203463	-	49,963
Total U.S. Department of Justice			-	49,963
U.S. Department of Labor:				
<i>Passed-through Ohio Department of Job and Family Services:</i>				
<i>Passed-through Montgomery County Auditor, WIA Area 7 Board</i>				
Employment Service/Wagner-Peyser Funded Activities	17.207	31-6400072	-	2,753
Workforce Investment Act Cluster				
Workforce Investment Act - Adult Program	17.258	2016-7242-1 / 2017-7242-1	-	61,929
Workforce Investment Act - Youth	17.259	2016-7242-1 / 2017-7242-1	-	73,108
Workforce Investment Act - Dislocated Worker Formula Grants	17.278	2016-7242-1 / 2017-7242-1	-	47,963
Total WIA Cluster			-	183,000
Total U.S. Department of Labor			-	185,753
U.S. Department of Transportation:				
<i>Passed-through Ohio Department of Transportation:</i>				
Highway Planning and Construction Grant				
	20.205	PID 97572	-	37,615
		PID 97709	-	108,600
		PID 104353	-	375,003
		PID 96737	-	255,893
		PID 98626	-	712
Total Highway Planning and Construction Grant Cluster			-	775,823
Formula Grants for Rural Areas	20.509	RPTF-0106-036-161	-	34,683
		RPTF-4106-050-171	-	530,000
		RPTM-0106-050-171	-	105,000
Total Formula Grants for Rural Areas			-	669,683
Bus and Bus Facilities Formula Program	20.526	BABF-0106-019-161	-	247,975
Total U.S. Department of Transportation			-	1,693,481

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017
(Continued)

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Education:				
<i>Passed through Ohio Department of Health:</i>				
Special Education-Grants for Infants and Families	84.181	04210021HG514	-	86,954
Total U.S. Department of Education			-	86,954
U.S. Department of Health and Human Services:				
<i>Passed-through Ohio Department of Jobs and Family Services:</i>				
Promoting Safe and Stable Families	93.556	G-1617-11-5532/G-1819-11-5759	-	26,540
Temporary Assistance for Needy Families Cluster				
Temporary Assistance for Needy Families	93.558	G-1617-11-5532/G-1819-11-5759	242,747	1,597,282
Total Temporary Assistance for Needy Families Cluster			242,747	1,597,282
Child Support Enforcement	93.563	G-1617-11-5532/G-1819-11-5759	-	632,838
Child Care and Development Fund Cluster				
Child Care and Development Block Grant	93.575	G-1617-11-5532/G-1819-11-5759	-	63,431
Total Child Care and Development Fund Cluster			-	63,431
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1617-11-5532/G-1819-11-5759	-	58,840
Foster Care_Title IV-E	93.658	G-1617-11-5532/G-1819-11-5759	-	1,238,941
Adoption Assistance	93.659	G-1617-11-5532/G-1819-11-5759	-	25,597
<i>Passed-through Ohio Department of Jobs and Family Services:</i>				
Social Services Block Grant	93.667	G-1617-11-5532/G-1819-11-5759	-	495,532
<i>Passed-through Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	N/A	-	42,148
Total Social Services Block Grant			-	537,680
Chafee Foster Care Independence Program	93.674	G-1617-11-5532/G-1819-11-5759	-	14,486
Children's Health Insurance Program	93.767	G-1617-11-5532/G-1819-11-5759	-	189,996
<i>Passed-through Ohio Department of Jobs and Family Services:</i>				
Medical Assistance Program	93.778	G-1617-11-5532/G-1819-11-5759	-	774,933
<i>Passed-through Ohio Department of Developmental Disabilities</i>				
Medical Assistance Program	93.778	N/A	-	159,378
Total Medical Assistance Program			-	934,311
Total U.S. Department of Health and Human Services			242,747	5,319,942
U.S. Department of Homeland Security:				
<i>Passed through Ohio Emergency Management Agency:</i>				
Emergency Management Performance Grants	97.042	EMC-2016-EP-00002-S01 EMC-2017-EP-00006-S01	-	43,045
Total Emergency Management Performance Grants			-	16,447
Total U.S. Department of Homeland Security			-	59,492
Total Expenditures of Federal Awards			\$ 242,747	\$ 8,200,104

The accompanying notes are an integral part of this schedule.

KNOX COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS 2 CFR 200.510(b)(6) FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Knox County (the County) under programs of the federal government for the year ended December 31, 2017. The information on this Schedule is prepared 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 financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C - SUBRECIPIENTS

The County passes certain federal awards received from the Ohio Department of Jobs and Family Services to other governments or not-for-profit agencies (subrecipients). As Note B describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE D - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) with REVOLVING LOAN CASH BALANCE

The current cash balance on the County's local program income account as of December 31, 2017 is \$15,010.

NOTE E - MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

KNOX COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2017
(Continued)

NOTE F - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2017, the County made allowable transfers of \$422,194 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$1,531,403 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2017 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$2,019,476
Transfer to Social Services Block Grant	<u>(422,194)</u>
Total Temporary Assistance for Needy Families	<u>\$1,597,282</u>

NOTE G – MAC RECONCILIATION PAYMENT/LIABILITIES

During the calendar year, the Knox County Board of Developmental Disabilities received a settlement from the 2012 and 2013 Cost Report from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amount of \$5,876.26 and \$5,824.89 respectively. The Cost Report Settlements were for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This revenue is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in prior reporting periods.