

**Summary of Findings and Questioned Costs
By State Agency**

For the Fiscal Year Ended June 30, 2013

State Agency		Finding Numbers	Questioned Costs	
Commerce:	1	Inaccurate Cash Management Improvement Act Analysis	2013-007	-
	2	Inability to Support Compliance with Earmarking Requirements	2013-008	-
	3	Management's Implementation of Corrective Action Was Inadequate	2013-009, 2013-015, 2013-018, 2013-020, 2013-022	-
	4	Lack of Segregation of Duties in the Administration of Grants Management System	2013-010	-
	5	Inaccurate Federal Reporting	2013-011	-
	6	Deficiencies in Subrecipient Monitoring	2013-012	-
	7	Deficiencies in Processing and Monitoring of Overpayment Investigations	2013-016	602
	8	Inaccurate Federal Reporting	2013-017	-
	9	Deficiencies in Subrecipient Monitoring	2013-019, 2013-021, 2013-023	-
			Total State Agency	<u>602</u>
Elizabeth City State University:	10	Lack of Controls Over Federal Suspension and Debarment Verification	2013-045	-
			Total State Agency	<u>-</u>
Environment and Natural Resources:	11	Federal Funds Expended After the Period of Availability	2013-034	15,512
	12	Monitoring of Subrecipient Cash Management Needs Improvement	2013-035	-
	13	Federal Funds Used for Unallowable Activity	2013-036	1,652,657
	14	Subrecipient Monitoring Needs Improvement	2013-037	-
		Total State Agency	<u>1,668,169</u>	
Fayetteville State University:	15	Cash Management Controls Need Improvement	2013-046	-
	16	Expenditures Understated on Annual Performance Report	2013-047	-
		Total State Agency	<u>-</u>	
Health and Human Services:	17	Noncompliance with SNAP Requirements	2013-001	2,694
	18	Deficiencies in County Eligibility Determination Processes	2013-005	-
	19	Federal Funding Accountability Transparency Act Reporting Not Completed Timely	2013-006	-
	20	Errors in Claims Payment Process	2013-052	2,064
	21	Deficiencies in Participant Eligibility Determinations	2013-053	-
	22	Deficiencies in County Eligibility Determination Processes	2013-071	1,063
	23	Deficiencies in County Eligibility Determination Processes	2013-072	90,273
	24	Deficiency in Subrecipient Monitoring	2013-073	-

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Health and Human Services: (continued)	25 Errors in Provider Billing and Payment Process	2013-074	1,030
	26 Deficiencies in County Eligibility Determination Processes	2013-075	50
	27 Errors in Provider Billing and Payment Process	2013-076	287,925
	28 Medicaid Disproportionate Share Hospital Payments Made Incorrectly	2013-077	2,243
	29 Deficiencies in the Eligibility System Interface Process	2013-078	-
	30 Deficiencies in County Eligibility Determination Processes	2013-079	6,126
	31 Deficiencies with Program Integrity Functions	2013-080	-
	32 Deficiencies in Provider Enrollment and Termination Processes	2013-081	-
	33 Untimely Use of Rebates	2013-082	-
	34 Deficiencies in Eligibility Determinations	2013-083	23,212
	35 Noncompliance with DUNS Number Requirement	2013-084	-
	36 Monitoring Procedures Need Improvement	2013-085	-
		Total State Agency	<u>416,680</u>
James Sprunt Community College:	37 Weakness in the Student Financial Aid Application Verification Process	2013-051, 2013-057	16,552
		Total State Agency	<u>16,552</u>
North Carolina Agricultural and Technical State University:	38 Improvements Needed in Direct Loan Notification Process	2013-058	-
		Total State Agency	<u>-</u>
North Carolina State University:	39 Untimely Notice to Lenders of Changes in Enrollment Status	2013-059	-
	40 Lack of Controls Over Required Reporting of Federal Grant Data	2013-088	-
		Total State Agency	<u>-</u>
Public Instruction:	41 Monitoring Results Not Reported Timely	2013-002, 2013-003, 2013-004, 2013-040, 2013-044, 2013-050, 2013-056, 2013-061, 2013-063, 2013-065, 2013-067, 2013-070	-

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Public Instruction: (continued)	42 Noncompliance with Cash Management Requirements	2103-038, 2013-042, 2013-048, 2013-054, 2013-060, 2013-062, 2013-064, 2013-066, 2013-068	-	
	43 Noncompliance with Period of Availability Requirements	2013-039	-	
	44 Deficiencies in Title I Program Monitoring	2013-041	-	
	45 Deficiencies in Special Education Cluster Monitoring	2013-043, 2013-055	-	
	46 Noncompliance with Maintenance of Effort Requirements	2013-049	-	
	47 Subrecipients Not Notified of Budget Overruns	2013-069	-	
		Total State Agency	-	
	Public Safety:	48 Review of Subrecipient Audit Reports Needs Improvement	2013-013, 2013-014, 2013-087	-
		49 Deficiencies in Federal Reporting	2013-086	-
			Total State Agency	-
Transportation:	50 Justification for Awarding Contracts Not Documented	2013-024	-	
	51 Quality Assurance Procedures Not Followed	2013-025	-	
	52 Certified Payrolls Not Obtained	2013-026	-	
	53 Buy-American Provisions Excluded From Contract Terms	2013-027	-	
	54 Justification for Awarding Contracts Not Documented	2013-028	-	
	55 Federal Reports Contained Errors	2013-029	-	
	56 Review of Subrecipient Applications Not Always Documented	2013-030	-	
	57 Subrecipient Data in Federal Reports Not Reviewed	2013-031	-	
	58 Schedule of Expenditures of Federal Awards Not Accurate	2013-032	-	
59 Subrecipient Monitoring Not Adequately Performed	2013-033	-		
	Total State Agency	-		
University of North Carolina at Chapel Hill:	60 Internal Controls Over Equipment Need Improvement	2013-089	-	
	61 Internal Control Deficiencies Related to Subrecipient Audit Findings	2013-090	-	
	62 For-Profit Subrecipient Monitoring Not Adequate	2013-091	-	
	Total State Agency	-		
		Total Questioned Costs	\$ <u>2,102,003</u>	