

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

For the Fiscal Year Ended June 30, 2014

State Agency		Finding Numbers	Questioned Costs
Commerce:	1 Subaward Obligations Were Not Reported Timely	2014-007	\$ -
	2 Documentation to Support Benefit Overpayment Investigations Was Not Maintained	2014-008	-
	3 Subaward Obligations Were Not Reported Timely and Contained Errors	2014-009, 2014-011, 2014-013	-
	4 Procedures Not Established to Track and Verify the Receipt of Subrecipient Site-Visit Action Plans	2014-010, 2014-012, 2014-014	-
		Total State Agency	-
Elizabeth City State University:	5 Error in Calculation for Return of Title IV Funds	2014-038, 2014-047	14,135
	6 Lack of Controls Over Required Direct Loan Reconciliations	2014-048	-
		Total State Agency	14,135
Environment and Natural Resources:	7 Construction Project Inspections Were Not Monitored by Management to Ensure Timely Performance and Public Health is Protected	2014-024	-
		Total State Agency	-
Fayetteville State University:	8 Lack of Verification to Ensure the University is Not Contracting with Debarred Vendors	2014-032	-
		Total State Agency	-
Health and Human Services:	9 Deficiencies in Eligibility System Access Controls	2014-001	-
	10 SNAP Eligibility Determinations Not Performed Accurately	2014-002	12,671
	11 Deficiencies in County Eligibility Determination Processes	2014-003	-
	12 Facilities Not Properly Monitored	2014-004	-
	13 Subaward Obligations Were Not Reported Timely and Report Contained Errors	2014-005	-
	14 Counties Not Properly Monitored	2014-006	-
	15 Errors in Claims Payment Process	2014-043	3,586
	16 Management Did Not Take Full Corrective Action on Prior Recommendations	2014-044, 2014-081, 2014-088	-
	17 Deficiencies in Participant Eligibility Documentation	2014-045	-
	18 Subaward Obligations Were Not Reported Timely	2014-061, 2014-062, 2014-063	-
	19 Required Level of Service Not Reported Accrately	2014-064	-
20 Subaward Obligations Were Not Reported Timely and Reports Contained Errors	2014-065	-	
21 Deficiencies in County Eligibility Determination Processes	2014-066	5,972	

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Health and Human Services: (continued)	22 Deficiencies in County Eligibility Determination Processes	2014-067	62,181
	23 Monitoring of Child Abuse Registry Not Being Performed	2014-068	-
	24 Errors in Children's Health Insurance Provider Billing and Payment Process	2014-069	186
	25 Deficiencies with Rate Implementation in the Claims Processing System	2014-070	21,538
	26 Deficiencies in NCTracks Program Change Controls	2014-071	-
	27 Deficiencies in Provider Enrollment and Termination Processes	2014-072	-
	28 Deficiencies with Program Integrity Functions	2014-073	-
	29 Deficiencies in County Eligibility Determination Processes	2014-074	-
	30 Errors in Medicaid Provider Billing and Payment Process	2014-075	303,169
	31 Medicaid Disproportionate Share Hospital Payments Made Incorrectly	2014-076	8,629,597
	32 Deficiencies with Rate Implementation in the Claims Processing System	2014-077	480,361
	33 Deficiencies in NCTracks Program Change Controls	2014-078	-
	34 Deficiencies in County Eligibility Determination Processes	2014-079	13,082
	35 Deficiencies in Provider Enrollment and Termination Processes	2014-080	-
	36 Deficiencies with Program Integrity Functions	2014-082	-
	37 Deficiencies in Subrecipient Monitoring Procedures	2014-083	10,327
	38 Improper Reclassification of Refunds	2014-084	74,997
	39 Errors in Substance Abuse Provider Billing and Payment	2014-085	40
	40 Deficiencies in NCTracks Program Change Controls	2014-086	-
	41 Deficiencies in Level of Effort and Earmarking Processes	2014-087	-
	42 Monitoring Procedures Need Improvement	2014-089	-
	43 Deficiencies in the Independent Peer Review Process	2014-090	-
		Total State Agency	<u>9,617,707</u>
Public Instruction:	44 Fiscal Monitoring Results Were Not Communicated Timely	2014-027, 2014-031, 2014-037, 2014-046, 2014-056, 2014-057, 2014-058, 2014-060	-
	45 Title I Program Monitoring Visits Not Timely Reviewed for Completeness	2014-028	-
	46 Inaccurate School Status Reporting Could Impact Parental School Decision	2014-029	-
	47 Required Verification of Graduation Rates Was Not Performed	2014-030	-
	48 Department Failed to Fully Document Subrecipient Monitoring Visits	2014-055	-
	49 Documentation Did Not Support Salary Payments	2014-059	-
		Total State Agency	<u>-</u>
Public Safety:	50 Subaward Obligations Were Not Reported Timely	2014-091, 2014-093	-
	51 Subrecipient Audit Reports Were Not Obtained and Reviewed	2014-092	-
		Total State Agency	<u>-</u>

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State Agency		Finding Numbers	Questioned Costs
Transportation:	52 Controls Were Not Operating Effectively to Ensure Payment of Minimum Pay Rates	2014-015	-
	53 Quality Assurance Testing Standards Not Met	2014-016	-
	54 Controls Were Not Operating Effectively to Ensure Payment of Minimum Pay Rates	2014-017	-
	55 Federal Reports Contained Errors	2014-018	-
	56 Subaward Obligations Were Not Reported	2014-019	-
	57 Subrecipient Data in Federal Reports Not Reviewed	2014-020	-
	58 Failure to Verify DUNS Number and Valid Local Match Prior to Award	2014-021	-
	59 Subrecipient Monitoring Not Adequately Performed	2014-022	-
	60 Subrecipient Charter Service Reports Submitted Late to the Federal Transit Authority	2014-023	-
		Total State Agency	-
University of North Carolina at Chapel Hill:	61 Satisfactory Academic Progress Policy Did Not Meet Federal Requirements	2014-025, 2014-033, 2014-035, 2014-039, 2014-049	-
	62 Lack of Controls Over Required Direct Loan Reconciliations	2014-050	-
	63 Lack of Salary and Wage Certifications Increases Risk of Inappropriate Charges to Federal Grants	2014-094	-
		Total State Agency	-
University of North Carolina at Pembroke:	64 Enrollment Reporting Errors Threaten Eligibility for Title IV Student Aid	2014-040, 2014-051	-
		Total State Agency	-
Winston-Salem State University	65 Required Written Notifications Were Not Supplied to Students	2014-026, 2014-034, 2014-036, 2014-042, 2014-054	-
	66 Enrollment Reporting Errors Threaten Eligibility for Title IV Student Aid	2014-041, 2014-052	-
	67 Required Direct Loan Reconciliations Were Not Properly Performed	2014-053	-
		Total State Agency	-
		Total Questioned Costs	\$ <u>9,631,842</u>