

STATE OF NORTH CAROLINA

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

For the Fiscal Year Ended June 30, 2015

State Agency		Finding Numbers	Questioned Costs	
Caldwell Community College:	1 Enrollment Reporting Errors	2015-035	-	
		Total State Agency	-	
Craven Community College:	2 Error in Calculation for Return to Title IV Funds	2015-036	1,957	
	3 Enrollment Reporting Errors	2015-037	-	
		Total State Agency	1,957	
Durham Technical Community College:	4 College Disbursed Funds to Ineligible Students	2015-024, 2015-029, 2015-038, 2015-050	5,915	
	5 Errors in Calculation for Return of Title IV Funds	2015-025, 2015-030, 2015-040, 2015-052	-	
	6 Disbursements Not Timely Reported to Federal Government	2015-039, 2015-051	-	
	7 Errors in Enrollment Status Reporting	2015-041, 2015-054	-	
	8 Students Were Not Notified About Loan Information	2015-053	-	
		Total State Agency	5,915	
	Environmental Quality	9 Construction Project Inspections Were Not Monitored by Management to Ensure Public Health is Protected	2015-022, 2015-023	-
			Total State Agency	-
Health and Human Services:	10 Deficiencies in System Access Controls	2015-002	-	
	11 Deficiencies in NC FAST Program Change Controls	2015-003	-	
	12 Management Decisions Were Not Communicated Timely	2015-004, 2015-009, 2015-011, 2015-061, 2015-062, 2015-063, 2015-064, 2015-069, 2015-070, 2015-073, 2015-074, 2015-080, 2015-085, 2015-095	-	
	13 Duplicate Payments Made to SNAP Participants	2015-005	352,613	

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For the Fiscal Year Ended June 30, 2015

State Agency		Finding Numbers	Questioned Costs
Health and Human Services: (continued)	14 Changes Made to Cases Result in Payments Made Outside of Certification Period	2015-006	1,323
	15 SNAP Eligibility Determinations and Benefit Calculations Not Performed Accurately	2015-007	-
	16 Deficiencies in System Access Controls	2015-008	-
	17 Monitoring of Child and Adult Care Facilities Had Weaknesses	2015-010	-
	18 Errors in Claims Payment Process	2015-043	82,066
	19 Deficiencies in BEAM Program Change Controls	2015-044	-
	20 Deficiencies in System Access Controls	2015-045	-
	21 Management Did Not Take Full Corrective Action on Prior Recommendations	2015-046, 2015-087, 2015-093	-
	22 Deficiencies in Participant Eligibility Determinations	2015-047	-
	23 Deficiencies in Participant Plan for Employment Documentation	2015-048	-
	24 Department Did Not Ensure Corrective Actions	2015-065	-
	25 Deficiencies in System Access Controls	2015-066	-
	26 Deficiencies in County Eligibility Determination Processes	2015-067	16,872
	27 Inaccurate Performance Reports Could Potentially Result in Penalties of Up To \$75 Million	2015-068	-
	28 Deficiencies in County Eligibility Determination Processes	2015-072	9,614
	29 Errors in Children's Health Insurance Provider Billing and Payment Process	2015-075	3,670
	30 Deficiencies in Provider Enrollment and Termination Processes	2015-076	-
	31 Deficiencies with the Rate Change Process	2015-077	-
	32 Deficiencies in County Eligibility Determination Processes	2015-078	21,156
	33 Deficiencies in System Access Controls	2015-079	-
	34 Errors in Medicaid Provider Billing and Payment Process	2015-081	2,824
	35 Deficiencies with the Rate Change Process	2015-082	-
	36 Deficiencies in County Eligibility Determination Processes	2015-083	74,072
	37 Deficiencies in System Access Controls	2015-084	-
	38 Deficiencies in Provider Enrollment and Termination Processes	2015-086	-
	39 Benefits Paid to Ineligible Participants	2015-088	55,727
	40 Deficiencies in Rate Change Process	2015-089	-
	41 Deficiencies in File Maintenance Request Change Controls	2015-090	-
	42 Deficiencies and Errors in Provider Billing and Payment Process	2015-091	271
	43 Maintenance of Effort Spending Not Supported	2015-092	-
	44 Monitoring Procedures Need Improvement	2015-094	-
		Total State Agency	<u>620,208</u>
Information Technology:	45 Vulnerability to Unauthorized Changes Detected in a System	2015-071	-
		Total State Agency	<u>-</u>
North Carolina Central University:	46 Students May Not Be Notified About Loan Cancellation Rights	2015-031, 2015-056	-
	47 Errors in Enrollment Status Reporting	2015-042, 2015-055	-
		Total State Agency	<u>-</u>

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State Agency		Finding Numbers	Questioned Costs	
Public Instruction:	48 Fiscal Monitoring Results Were Not Communicated Timely	2015-026,	-	
		2015-028,		
		2015-032,		
		2015-049,		
		2015-058,		
		2015-060		
				Total State Agency
Public Safety:	49 Required Verification of Adjustments to Graduation Rates Was Not Performed	2015-027	-	
			-	
		50 Career and Technical Education Grant Submonitoring Visits Were Not Documented	2015-033	-
		51 Performance Indicators Were Not Verified	2015-034	-
		52 Department Failed to Fully Document Subrecipient Monitoring Visits	2015-057	-
		53 Documentation Did Not Support Salary Payments	2015-059	-
	Total State Agency	-		
Transportation:	54 Lack of Salary and Wage Certifications Increases Risk of Inaccurate Charges to Federal Grants	2015-012	-	
		55 Review of Subrecipient Audit Reports Needs Improvement	2015-096	-
				-
				-
				-
				-
	Total State Agency	-		
University of North Carolina at Chapel Hill:	61 Lack of Salary and Wage Certifications Increases Risk of Inappropriate Charges to Federal Grants	2015-017	-	
		2015-018	-	
		2015-019	-	
		2015-020	-	
		2015-021	-	
			Total State Agency	-
Wildlife Resources Commission:	62 The Commission Did Not Ensure Vendors Were Not Suspended or Debarred	2015-013,	-	
		2015-015	-	
		2015-016	-	
	63 The Commission Did Not Follow State Procurement Policies	2015-014,	-	
		2015-016	-	
	Total State Agency	-		
		Total Questioned Costs	\$ <u>628,080</u>	