

Agency Matrix for State Programs

Supple- ment Number (Note A)	State Project/Program	Division If Applicable	Types of Compliance Requirements (Note B)													
			CC	1	2	3	4	5	6	7	8	9	10	12	13	14
			Cross cutting	Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Conflict of Interest	Eligibility	Equipment Real Property Management	Matching, Level of Effort, Earmarking	Period of Performance	Procurement Suspension & Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
N. C. Department of Agriculture (6)																
AGRI-1	NC ADFP Trust Fund		N	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	N
AGRI-5	Stream Debris Removal Grants		N	Y	Y	Y	Y	Y	Y	Y	Y	N	N	Y	Y	N
AGRI-6	Hurricane Florence Watershed Restoration Project		N	Y	Y	Y	Y	Y	Y	Y	Y	N	N	Y	Y	N
AGRI-7	Streamflow-Rehabilitation Assistance Program		N	Y	Y	Y	Y	Y	Y	Y	Y	N	N	Y	Y	N
AGRI-8	State Fiscal Recovery Funds		N	Y	Y	Y	Y	N	Y	N	Y	Y	Y	Y	N	Y
AGRI-9	State Appropriations		N	Y	Y	Y	Y	N	N	N	Y	Y	Y	Y	N	N
N. C. Department of Commerce (7)																
COM-2	Special Appropriations		N	Y	Y	Y	Y	N	N	Y	N	N	N	Y	N	N
COM-5	Disaster Recovery Act of 2016		N	Y	Y	N	Y	N	N	N	Y	Y	N	Y	N	N
COM-6	One North Carolina Fund Program		N	N	Y	N	N	Y	Y	Y	Y	N	N	Y	N	N

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COM-7	Industrial Development Fund Utility Account		N	Y	Y	N	Y	Y	N	Y	Y	Y	N	Y	N	N
COM-8	Rural Building Reuse Program		N	Y	Y	N	Y	N	N	N	Y	Y	N	Y	N	N
COM-9	Rural Infrastructure Program		N	Y	Y	N	Y	N	N	N	Y	Y	N	Y	N	N
COM-10	Downtown Revitalization and Economic Development		N	Y	Y	N	Y	N	N	N	N	Y	N	Y	N	N

NC Department of Environment Quality (11)

DEQ-8	Scrap Tire Disposal Account Grants Scrap Tire Program	DWM	N	Y	Y	N	Y	N	Y	N	Y	N	N	Y	N	Y
DEQ-10	N.C. Clean Water Revolving Loan & Grant Program	DWI	N	Y	Y	Y	Y	N	N	N	N	Y	Y	Y	Y	N
DEQ-14	Solid Waste Management Outreach Grant Program	DEACS	N	Y	Y	Y	Y	N	Y	Y	Y	Y	N	Y	N	Y
DEQ-19	Water Resources Development Project Grant Program	DWR	N	Y	Y	N	Y	N	Y	Y	Y	Y	N	Y	N	N
DEQ-22	Public Beach & Coastal Waterfront Access Program	DCM	N	Y	Y	Y	Y	N	N	Y	N	N	Y	Y	N	Y
DEQ-28	Electronics Management Fund Distribution / Electronics Management Program	DWM	N	Y	Y	N	Y	N	Y	N	Y	N	N	Y	N	Y
DEQ-30	Connect NC Bond	DWI	N	Y	Y	Y	Y	N	N	N	N	Y	Y	Y	N	Y

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DEQ-31	Volkswagen Mitigation Settlement	DAQ	N	Y	Y	N	Y	Y	Y	Y	Y	Y	N	Y	N	N
DEQ-32	NC Viable Utility Reserve Program (VUR)	DWR	N	Y	Y	Y	Y	N	N	N	N	Y	Y	Y	N	Y
DEQ-33	Coastal Resilience - NC Resilient Coastal Communities Program	DCM	N	Y	Y	Y	Y	Y	N	N	N	N	N	Y	N	Y
DEQ-34	Drinking Water Reserve and the Wastewater Reserve – S.L. 2023-134	DWR	N	Y	Y	N	Y	N	N	N	N	Y	N	Y	Y	Y

N. C. Department of Health and Human Services (17)

DHHS-8	Smart Start -Local Partnerships	DCDEE	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
DHHS-8a	Smart Start - Direct Service Providers	DCDEE	N	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	N	Y
DHHS-28	State Foster Care and Guardian Assistance Benefits Program	DSS	Y	Y	N	N	N	Y	N	Y	N	N	N	Y	N	N
DHHS-30	State/County Special Assistance for Adults	DSS	Y	Y	N	N	Y	Y	N	Y	N	N	N	Y	N	Y
DHHS-41	Foster Care – At Risk Funds / Comprehensive Treatment Services Program	DSS	Y	Y	Y	N	N	Y	N	Y	N	N	N	Y	N	N
DHHS-50	NC Pre-Kindergarten Program	DCDEE	N	Y	Y	Y	N	Y	Y	N	Y	N	N	Y	Y	Y
DHHS-54	Crisis and Inpatient Services	DMH	Y	Y	Y	N	Y	Y	Y	N	N	N	N	Y	Y	Y
DHHS-55	LME Systems Performance	DMH	Y	Y	Y	N	Y	Y	Y	N	N	N	N	Y	Y	Y
DHHS-58	Children's Trust Fund	DSS	Y	Y	Y	N	Y	Y	N	Y	Y	Y	N	Y	Y	N

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DHHS-62	State Maternity Home Fund	DSS	N	Y	Y	N	N	Y	N	Y	N	N	N	Y	N	N
DHHS-63	Telemedicine / Statewide Telepsychiatry Program	ORH	N	Y	Y	Y	Y	Y	Y	N	Y	N	Y	Y	Y	N
DHHS-67	Improving Community Outcomes for Maternal and Child Health	DPH	N	Y	Y	Y	N	Y	Y	Y	Y	Y	N	Y	Y	Y
DHHS-68	NC MEDAssist	ORH	N	Y	Y	Y	Y	N	Y	N	Y	N	N	Y	Y	N
DHHS-69	State Fiscal Recovery Funds	DBA	N	Y	Y	N	N	N	N	N	Y	Y	N	Y	N	N
DHHS-70	Virtual Behavioral Health Services Program	ORH	N	Y	Y	Y	Y	Y	Y	N	Y	N	Y	Y	Y	N
DHHS-71	North Carolina Child Treatment Program (NC CTP)	DCFWD	N	Y	Y	N	Y	Y	Y	N	N	Y	Y	Y	Y	Y
DHHS-72	Reimbursement for Unlicensed Kinship Providers	DSS	N	Y	Y	N	N	Y	N	N	N	N	N	N	N	N
N. C. Department of Justice (1)																
DOJ-1	Opioid Settlement Agreement		N	Y	Y	Y	Y	N	N	N	N	Y	Y	Y	Y	Y
N. C. Department of Natural and Cultural Resources (7)																
DNCR-4	Aid to Public Libraries Fund		N	Y	Y	Y	N	Y	N	Y	N	N	N	Y	N	N
DNCR-5	N.C. Land and Water Fund		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
DNCR-6	Parks and Recreation Trust Fund		N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y
DNCR-8	Special Appropriation		N	Y	Y	N	Y	N	Y	N	Y	Y	N	Y	Y	Y
DNCR-9	Complete the Trails Program Fund: Grant Funds for State Trails		N	Y	Y	Y	Y	N	Y	N	Y	Y	N	Y	N	N

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DNCR-10	PARTF – Accessible Parks Grant		N	Y	Y	Y	Y	N	Y	N	Y	Y	N	Y	N	N
DNCR-11	Arts in Communities/Grassroots Arts Program		N	Y	Y	N	N	N	N	Y	Y	Y	N	Y	N	Y

N. C. Department of Public Instruction (9)

DPI-3	State Public School Fund (LEAs)		N	Y	N	N	N	N	Y	N	Y	Y	N	Y	N	Y
DPI-4	State Public School Fund (Charter Schools)		Y	Y	Y	N	Y	Y	Y	N	Y	Y	N	Y	N	Y
DPI-5	Career Technical Education – State: Program Support Funds (PRC 014)		Y	Y	N	N	Y	N	Y	N	Y	Y	N	Y	N	N
DPI-6	Career and Technical Education State: Months of Employment (PRC013)		N	Y	Y	Y	N	N	N	N	N	N	N	Y	N	N
DPI-8	Driver Training (PRC 012)		N	Y	N	Y	N	N	Y	Y	Y	Y	N	Y	N	Y
DPI-9	School Technology Fund (PRC015)		N	Y	N	N	N	N	Y	N	Y	Y	N	Y	N	N
DPI-10	Hurricane Relief and Recovery State Funds (PRC 0230)		Y	N	N	N	N	N	N	Y	Y	N	Y	N	N	Y
DPI-11	Charter School Funding (PRC 0036)		Y	N	N	N	N	N	N	N	N	N	Y	N	N	Y
*GOV-1	Public School Building Capital Fund		N	Y	N	Y	N	N	N	Y	N	N	N	Y	Y	N

N. C. Department of Public Safety (4)

DPS-1	State Acquisition Relocation Fund (SARF)	DEM	N	Y	Y	Y	Y	Y	N	N	Y	N	N	Y	N	N
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DPS-2	Transportation Infrastructure Resiliency Fund 2021	DEM	N	Y	Y	Y	N	Y	N	N	Y	N	N	Y	N	Y
DPS-3	Disaster Relief and Mitigation Fund (DRMG)	DEM	N	Y	Y	Y	N	Y	N	N	Y	N	N	Y	N	Y
*GOV-5	Juvenile Crime Prevention Program	DJJDP	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N

N. C. Department of Transportation (11)

DOT-4	Non-State System Street-Aid Allocation (State Street Aid to Municipalities "Powell Bill")		Y	Y	Y	Y	Y	Y	Y	N	Y	Y	N	Y	N	Y
DOT-8	State Aid to Airports Program		N	Y	Y	Y	Y	N	Y	Y	Y	Y	N	N	N	Y
DOT-9	State Maintenance Assistance for Urban and Small Urban Program		Y	Y	Y	Y	Y	N	N	Y	Y	Y	N	Y	Y	N
DOT-11	Rideshares		Y	N	Y	Y	Y	N	N	Y	Y	Y	N	N	N	N
DOT-16CL	Rural Operating Assistance Program (ROAP) Cluster - Elderly and Disabled Transportation Assistance Program (E&DTAP) - Rural General Public Program (RGP) - Work First Transitional / Employment Transportation Assistance		Y	N	N	N	Y	Y	N	Y	Y	Y	N	Y	Y	N
DOT-18	Statewide Contingency		Y	Y	Y	Y	Y	N	Y	Y	Y	Y	N	Y	N	Y
DOT-19	Urban State Match		Y	N	Y	Y	Y	N	Y	Y	Y	Y	N	Y	N	N

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DOT-23	Freight Rail & Rail Crossing Safety Improvement Program: Industrial Access and Short Line Infrastructure Assistance		N	Y	Y	N	Y	Y	N	Y	Y	Y	N	Y	N	N
DOT-25	Economic Development		Y	Y	Y	Y	Y	N	Y	Y	Y	Y	N	Y	N	Y
DOT-26	High Impact / Low Cost		Y	Y	Y	Y	Y	N	Y	Y	Y	Y	N	Y	N	Y
North Carolina Housing Finance Agency (1)																
NCHFA-3	Essential Single-family rehabilitation Loan Pool– Disaster recovery		N	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y
N. C. Office of the Governor (1)																
GOV-2	Special Appropriations		N	Y	Y	N	N	N	N	Y	Y	Y	N	Y	Y	N
North Carolina Tobacco Trust Fund Commission (1)																
AGRI-3	Tobacco Trust Fund Commission		N	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	N	N

State Program Matrix – 2025

Division

DEQ-DAQ	Department of Environmental Quality	Division of Air Quality
DEQ-DCM	Department of Environmental Quality	Division of Coastal Management
DEQ-EACS	Department of Environmental Quality	Division of Environmental Assistance and Customer Service
DEQ-DWI	Department of Environmental Quality	Division of Water Infrastructure
DEQ-DWM	Department of Environmental Quality	Division of Waste Management
DEQ-DWR	Department of Environmental Quality	Division of Water Resources
DHHS-DBA	Department of Health and Human Services	Division of Budget and Analysis
DHHS-DCDEE	Department of Health and Human Services	Division of Child Development and Early Education
DHHS-DCFWB	Department of Health and Human Services	Division of Child and Family Well Being
DHHS-DMH	Department of Health and Human Services	Division of Mental Health, Developmental Disabilities and Substance Abuse Services
DHHS-DPH	Department of Health and Human Services	Division of Public Health
DHHS-DSS	Department of Health and Human Services	Division of Social Services
DHHS- ORH	Department of Health and Human Services	Office of Rural Health
DPS-DEM	Department of Public Safety	Division of Emergency Management
DPS-DJJDP	Department of Public Safety	Division of Juvenile Justice and Delinquency Prevention
DPS-GCC	Department of Public Safety	Governor's Crime Commission

State Program Matrix – 2025

Types of Compliance Requirements

CC	Crosscutting Requirements (see Section D)	4	Conflict of Interest	8	Period of Performance of State Funds	12	Reporting
1	Activities Allowed or Unallowed	5	Eligibility	9	Procurement and Suspension and Debarment	13	Subrecipient Monitoring
2	Allowable Costs/Cost Principles	6	Equipment and Real Property Management	10	Program Income	14	Special Tests and Provisions
3	Cash Management	7	Matching, Level of Effort, Earmarking	11	Reserve		

Notes

- A The presence of “CL” in the supplement number indicates that the program is a cluster. See the compliance supplement for composition of the cluster.
- B The presence of “Y” on the matrix indicates this type of compliance requirement may apply to the State program. The auditor should use the compliance supplements in Section C in planning and performing the tests of compliance required by state agencies.

The presence of a “N” indicates the program normally does not have activity subject to this type of compliance requirement. Auditors should determine the compliance requirements applicable to the program. The auditor is responsible for reviewing applicable laws, regulations, contract and grant agreements, notifications from awarding agencies and any other applicable documentation in order to determine compliance requirements which could have a direct and material effect on major programs.