

County of Dauphin, Pennsylvania

Schedules and Exhibits Prepared for Compliance with
Federal and State Guidelines

Year Ended December 31, 2018
With Independent Auditor's Reports

MaherDuessel

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COUNTY OF DAUPHIN, PENNSYLVANIA

SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2018

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COUNTY OF DAUPHIN, PENNSYLVANIA

SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2018

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**Independent Auditor’s Report on Internal Control over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with Government Auditing Standards**

**Board of County
Commissioners
County Controller
County of Dauphin,**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Dauphin, Pennsylvania (County), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements, and have issued our report thereon dated June 27, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County’s internal control. Accordingly, we do not express an opinion on the effectiveness of the County’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Board of County Commissioners
County Controllers
County of Dauphin, Pennsylvania
Independent Auditor's Report on Internal Control over
Financial Reporting and on Compliance and Others Matters

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Mahe Duessel

Pittsburgh, Pennsylvania
June 27, 2019

Independent Auditor's Report on Compliance for Each Major Federal Program and Pennsylvania Department of Human Services (DHS) Program and on Internal Control over Compliance Required by the Uniform Guidance and the DHS Single Audit Supplement and on the Schedule of Expenditures of Federal Awards and Schedule of DHS Expenditures

**Board of County Commissioners
County Controller
County of Dauphin,
Pennsylvania**

Report on Compliance for Each Major Federal and DHS Program

We have audited the County of Dauphin, Pennsylvania's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the Pennsylvania Department of Human Services (DHS) *Single Audit Supplement* that could have a direct and material effect on each of the County's major federal and DHS programs for the year ended December 31, 2018. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal and DHS programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal and DHS programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit 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); and the DHS *Single Audit Supplement*. Those standards, the Uniform Guidance, and the DHS *Single Audit Supplement* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or DHS program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and DHS program. However, our audit does not provide a legal determination of the County's compliance.

Board of County Commissioners
County Controller
County of Dauphin, Pennsylvania
Independent Auditor's Report on Compliance for Each Major Federal
Program and Pennsylvania Department of Human Services (DHS)
Program and on Internal Control over Compliance

Opinion on Each Major Federal and DHS Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and DHS programs for the year ended December 31, 2018.

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or DHS program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal or DHS program and to test and report on internal control over compliance in accordance with the Uniform Guidance and the DHS *Single Audit Supplement*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or DHS program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or DHS program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or DHS program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Board of Commissioners
County Controller
County of Dauphin, Pennsylvania
Independent Auditor's Report on Compliance for Each Major
Program and Pennsylvania Department of Human Services
Program and on Internal Control over Compliance

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the DHS *Single Audit Supplement*. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and on the Schedule of Department of Human Services Expenditures required by the Commonwealth of Pennsylvania Department of Human Services

We have audited the financial statements, issued under separate cover, of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 27, 2019, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards and the Schedule of the Department of Human Services expenditures are presented for purposes of additional analysis as required by the Uniform Guidance and Commonwealth of Pennsylvania Department of Human Services, respectively, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and the schedule of DHS expenditures are fairly stated in all material respects in relation to the basic financial statements as a whole.

Maheer Duessel

Pittsburgh, Pennsylvania
September 26, 2019

COUNTY OF DAUPHIN, PENNSYLVANIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2018

<u>Federal Grantor / Pass-Through Grantor / Project Title</u>	<u>Pass-Through Agency</u>	<u>Pass-Through Grantor's Number</u>	<u>Federal CFDA Number</u>	<u>Accrued (Unearned) Revenue at January 1, 2018</u>	<u>Federal Grant Receipts</u>	<u>Federal Grant Expenditures</u>	<u>Accrued (Unearned) Revenue at December 31, 2018</u>	<u>Passed Through to Subrecipients</u>
<u>U.S. Department of Agriculture</u>								
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	PA Department of Human Services	DC17209430	10.561	\$ -	\$ 5,060	\$ 5,060	\$ -	\$ 4,240
Total SNAP Cluster				-	5,060	5,060	-	4,240
Emergency Food Assistance Program (Administrative Costs)	PA Department of Agriculture	4100075176	10.568	12,741	25,109	28,567	16,199	28,567
Emergency Food Assistance Program (Food Commodities)	PA Department of Agriculture	8-06-22-090	10.569	-	269,488	269,488	-	269,488
Total Food Distribution Cluster				12,741	294,597	298,055	16,199	298,055
Environmental Quality Incentives Program	PA Department of Environmental Protection	4100071177	10.912	4,252	5,663	6,030	4,619	-
Total U.S. Department of Agriculture				<u>16,993</u>	<u>305,320</u>	<u>309,145</u>	<u>20,818</u>	<u>302,295</u>
<u>U.S. Department of Housing and Urban Development</u>								
Community Development Block Grant - Disaster Recovery	N/A	B-12-UT-42-0001	14.218	-	889,518	889,518	-	889,518
Community Development Block Grant	N/A	B-14-UC-42-0009	14.218	-	17,744	17,744	-	17,744
Community Development Block Grant	N/A	B-15-UC-42-0009	14.218	-	169,739	169,739	-	169,739
Community Development Block Grant	N/A	B-16-UC-42-0009	14.218	-	417,917	417,917	-	417,917
Community Development Block Grant	N/A	B-17-UC-42-0009	14.218	-	438,815	438,815	-	438,815
Total CFDA #14.218 - CDBG - Entitlement Grants Cluster				-	1,933,733	1,933,733	-	1,933,733
Community Development Block Grants/State's Programs	PA Department of Comm. & Econ Development	C000056517	14.228	-	650,110	650,110	-	650,110
Emergency Shelter Grant	PA Department of Comm. & Econ Development	C000064444	14.231	24,060	112,826	88,766	-	88,766
Supportive Housing Program	N/A	PA0090L3T011405	14.235	(31,511)	-	-	(31,511)	-
Home Investment Partnerships Program	N/A	M11-UC420214	14.239	-	84,092	84,092	-	84,092
Home Investment Partnerships Program	N/A	M14-UC420214	14.239	-	25,000	25,000	-	25,000
Home Investment Partnerships Program	N/A	M16-UC420214	14.239	-	33,569	33,569	-	33,569
Home Investment Partnerships Program	N/A	M17-UC420214	14.239	139,695	331,956	192,261	-	192,261
Total CFDA #14.239				139,695	474,617	334,922	-	334,922
Hurricane Sandy Community Development Block Grant Disaster Recover Grants (CDBG-DR)	N/A	B-13-US-42-0001	14.269	-	690,486	690,486	-	690,486
Total CDBG - Disaster Recover Grants - Pub. L. No. 113-2 Cluster				-	690,486	690,486	-	690,486
Total U.S. Department of Housing and Urban Development				<u>132,244</u>	<u>3,861,772</u>	<u>3,698,017</u>	<u>(31,511)</u>	<u>3,698,017</u>
<u>U.S. Department of Justice</u>								
Crime Victim Assistance	PA Commission on Crime & Delinquency	26591	16.575	93,980	266,840	269,623	96,763	269,623
Crime Victim Assistance	PA Commission on Crime & Delinquency	27302	16.575	70,737	274,086	299,570	96,221	299,570
Total CFDA #16.575				164,717	540,926	569,193	192,984	569,193
Edward Byrne Memorial Justice Assistance Grant Program	PA Commission on Crime & Delinquency	27133	16.738	13,593	18,900	22,317	17,010	22,317
Edward Byrne Memorial Justice Assistance Grant Program	PA Commission on Crime & Delinquency	27807	16.738	-	16,012	16,012	-	16,012
Total CFDA #16.738				13,593	34,912	38,329	17,010	38,329
Total U.S. Department of Justice				<u>178,310</u>	<u>575,838</u>	<u>607,522</u>	<u>209,994</u>	<u>607,522</u>
<u>U.S. Department of Labor</u>								
WIA/WIOA Adult Program	South Central Workforce Investment Board	N/A	17.258	-	33,309	33,309	-	-
Total WIOA Cluster				-	33,309	33,309	-	-
Total U.S. Department of Labor				-	<u>33,309</u>	<u>33,309</u>	-	-

(Continued)

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF DAUPHIN, PENNSYLVANIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

YEAR ENDED DECEMBER 31, 2018

<u>Federal Grantor / Pass-Through Grantor / Project Title</u>	<u>Pass-Through Agency</u>	<u>Pass-Through Grantor's Number</u>	<u>Federal CFDA Number</u>	<u>Accrued (Unearned) Revenue at January 1, 2018</u>	<u>Federal Grant Receipts</u>	<u>Federal Grant Expenditures</u>	<u>Accrued (Unearned) Revenue at December 31, 2018</u>	<u>Passed Through to Subrecipients</u>
<u>U.S. Department of Transportation</u>								
Highway Planning and Construction	PA Department of Transportation	089633	20.205	353,967	1,922,564	1,605,289	36,692	-
Total Highway Planning and Construction Cluster				353,967	1,922,564	1,605,289	36,692	-
National Priority Safety Programs	PA Department of Transportation	IDP-G-2017-Dauphin-00047	20.616	-	27,865	27,865	-	-
Total Highway Safety Cluster				-	27,865	27,865	-	-
Total U.S. Department of Transportation				353,967	1,950,429	1,633,154	36,692	-
<u>U.S. General Services Administration</u>								
Donation of Federal Surplus Property	PA Department of State	N/A	39.003	-	6,416	6,416	-	-
Total U.S. General Services Administration				-	6,416	6,416	-	-
<u>Environmental Protection Agency</u>								
Chesapeake Bay Program	PA Department of Environmental Protection	4100078409	66.466	35,102	81,082	45,980	-	-
Chesapeake Bay Program	PA Department of Environmental Protection	4100079379	66.466	12,342	112,712	101,803	1,433	94,430
Chesapeake Bay Program	PA Department of Environmental Protection	4100079583	66.466	-	20,000	20,000	-	-
Chesapeake Bay Program	PA Department of Environmental Protection	4100081680	66.466	-	24,009	47,996	23,987	-
Total CFDA #66.466				47,444	237,803	215,779	25,420	94,430
Total Environmental Protection Agency				47,444	237,803	215,779	25,420	94,430
<u>U.S. Department of Education</u>								
Special Education Grants for Infants and Families with Disabilities	PA Department of Human Services	N/A	84.181	-	239,940	239,940	-	239,940
Adult Education - Basic Grants to States	Tri-County Opportunities Industrialization Center, Inc	N/A	84.002	-	11,933	11,933	-	-
Total U.S. Department of Education				-	251,873	251,873	-	239,940
<u>U.S. Department of Health and Human Services</u>								
Special Programs for the Aging - Title VII, Chapter 3 - Programs for the Prevention of Elder Abuse, Neglect, and Exploitation	PA Department of Aging	4100072802	93.041	-	3,500	3,500	-	-
Special Programs for the Aging - Title VII - Long Term Care Ombudsman Services for Older Individuals	PA Department of Aging	4100072802	93.042	-	8,750	8,750	-	-
Special Programs for the Aging - Title III, Part F - Disease Prevention and Health Promotion Services	PA Department of Aging	4100072802	93.043	-	5,067	5,067	-	-
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	PA Department of Aging	4100072802	93.044	-	349,797	349,797	-	-
Special Programs for the Aging - Title III, Part C - Nutrition Services	PA Department of Aging	4100072802	93.045	-	261,626	261,626	-	-
Nutrition Services Incentive Program	PA Department of Aging	4100072802	93.053	-	136,190	136,190	-	-
Total Aging Cluster				-	747,613	747,613	-	-
National Family Caregiver Support	PA Department of Aging	4100072802	93.052	-	95,756	95,756	-	-
Medicare Enrollment Assistance Program	PA Department of Aging	4100072802	93.071	(24,816)	17,656	42,472	-	-
Guardianship Assistance	PA Department of Human Services	N/A	93.090	24,885	138,290	113,405	-	-
Projects for Assistance in Transition from Homelessness (PATH)	PA Department of Human Services	N/A	93.150	-	104,350	104,350	-	104,350
State Health Insurance Assistance Program	PA Department of Aging	4100072802	93.324	-	18,822	18,822	-	-
Promoting Safe and Stable Families	PA Department of Human Services	4100067005	93.556	-	168,001	168,001	-	168,001
Promoting Safe and Stable Families	PA Department of Human Services	4100067957	93.556	7,638	16,320	16,320	7,638	16,320
Promoting Safe and Stable Families	PA Department of Human Services	N/A	93.556	(396)	15,857	16,674	421	-
Total CFDA #93.556				7,242	200,178	200,995	8,059	184,321

(Continued)

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF DAUPHIN, PENNSYLVANIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

YEAR ENDED DECEMBER 31, 2018

<u>Federal Grantor / Pass-Through Grantor / Project Title</u>	<u>Pass-Through Agency</u>	<u>Pass-Through Grantor's Number</u>	<u>Federal CFDA Number</u>	<u>Accrued (Unearned) Revenue at January 1, 2018</u>	<u>Federal Grant Receipts</u>	<u>Federal Grant Expenditures</u>	<u>Accrued (Unearned) Revenue at December 31, 2018</u>	<u>Passed Through to Subrecipients</u>
Temporary Assistance for Needy Families	PA Department of Human Services	N/A	93.558	-	1,729,655	1,551,080	(178,575)	-
Temporary Assistance for Needy Families	PA Department of Human Services	DC17209430	93.558	-	2,322,863	2,322,863	-	2,322,863
Total TANF Cluster				-	4,052,518	3,873,943	(178,575)	2,322,863
Child Support Enforcement	PA Department of Human Services	4100070462	93.563	671,041	4,130,511	4,000,459	540,989	-
Community Based Child Abuse Prevention Grants	PA Department of Human Services	4100066951	93.590	-	30,600	30,600	-	30,600
Child Care Block Grant and Development Fund	PA Department of Human Services	DC17209430	93.575	-	5,195,427	5,195,427	-	5,195,427
Child Care Block Grant and Development Fund	PA Department of Human Services	DC17209430	93.596	-	852,966	852,966	-	852,966
Total CCDF Cluster				-	6,048,393	6,048,393	-	6,048,393
Grants to States for Access and Visitation Programs	PA Department of Human Services	4100065569	93.597	15,958	90,547	74,589	-	74,589
Child Welfare Services	PA Department of Human Services	N/A	93.645	-	99,375	99,375	-	-
Foster Care Title IV-E	PA Department of Human Services	N/A	93.658	2,421,141	4,565,940	4,289,598	2,144,799	-
Adoption Assistance	PA Department of Human Services	N/A	93.659	592,364	2,507,329	2,579,117	664,152	-
Social Services Block Grant - Title XX	PA Department of Human Services	N/A	93.667	-	338,234	422,791	84,557	422,791
Social Services Block Grant - Title XX	PA Department of Human Services	DC17209430	93.667	-	881,469	881,469	-	881,469
Total CFDA #93.667				-	1,219,703	1,304,260	84,557	1,304,260
Foster Care Independent Living	PA Department of Human Services	N/A	93.674	26,511	132,555	106,044	-	-
Medical Assistance Program	PA Department of Human Services	4100078243	93.778	-	189,412	189,412	-	-
Medical Assistance Program	PA Department of Human Services	4100070462	93.778	918	5,946	5,028	-	-
Medical Assistance Program	PA Department of Human Services	N/A	93.778	-	16,912	16,912	-	-
Medical Assistance Program	PA Department of Human Services	N/A	93.778	-	26,316	26,316	-	-
Medical Assistance Program	PA Department of Human Services	N/A	93.778	14,513	1,529,025	1,514,512	-	1,514,512
Total Medicaid Cluster				15,431	1,767,611	1,752,180	-	1,514,512
Opioid STR	PA Department of Drug & Alcohol Programs	4100070707	93.788	-	463,894	463,894	-	-
Block Grants for Community Mental Health Services	PA Department of Human Services	N/A	93.958	-	869,533	869,533	-	869,533
Block Grants for Prevention and Treatment of Substance Abuse	PA Department of Drug & Alcohol Programs	4100070707	93.959	525,190	1,855,582	1,645,515	315,123	-
Total U.S. Department of Health and Human Services				4,274,947	29,174,073	28,478,230	3,579,104	12,453,421
<u>U.S. Department of Homeland Security</u>								
National Urban Search and Rescue Response System	City of Philadelphia, Pennsylvania	PA-TF1	97.025	1,261	-	-	1,261	-
Homeland Security Grant Program	PA Emergency Management Agency	4100070935	97.067	92,190	1,377,916	1,463,262	177,536	1,463,262
Total U.S. Department of Homeland Security				93,451	1,377,916	1,463,262	178,797	1,463,262
Total Expenditures of Federal Awards				\$ 5,097,356	\$ 37,774,749	\$ 36,696,707	\$ 4,019,314	\$ 18,858,887

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF DAUPHIN, PENNSYLVANIA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2018

1. Reporting Entity

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of the County of Dauphin, Pennsylvania (County) under programs of the federal government for the year ended December 31, 2018. The information in this Schedule is presented 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.

Cash receipts are shown on the Schedule on the cash basis of accounting as required by the Pennsylvania Department of Human Services, the Pennsylvania Department of Community and Economic Development, the Pennsylvania Department of Agriculture, the Pennsylvania Department of Transportation, the Pennsylvania Commission on Crime and Delinquency and the Pennsylvania Emergency Management Agency (PEMA).

2. Basis of Accounting

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

The County has elected not to use the 10 percent de minimis indirect cost rate.

Schedule of Findings and Questioned Costs

COUNTY OF DAUPHIN, PENNSYLVANIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED DECEMBER 31, 2018

I. Summary of Audit Results

1. Type of auditor's report issued: Unmodified, prepared in accordance with Generally Accepted Accounting Principles

2. Internal control over financial reporting:

Material weakness(es) identified? yes no

Significant deficiencies identified that are not considered to be material weakness(es)?
 yes none reported

3. Noncompliance material to financial statements noted? yes no

4. Internal control over major programs:

Material weakness(es) identified? yes no

Significant deficiencies identified that are not considered to be material weakness(es)?
 yes none reported

5. Type of auditor's report issued on compliance for major programs: Unmodified

6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)? yes no

7. Major Programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.218	Community Development Block Grant
93.044, 93.045, 93.053	Aging Cluster
93.563	Child Support Enforcement
93.658	Foster Care – Title IV-E
93.659	Adoption Assistance – Title IV-E
93.959	Block Grants for Prevention and Treatment of Substance Abuse
93.788	Opioid STR

8. Dollar threshold used to distinguish between type A and type B programs: \$1,100,901

9. Auditee qualified as low-risk auditee? yes no

COUNTY OF DAUPHIN, PENNSYLVANIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED DECEMBER 31, 2018

- II. Findings related to the financial statements which are required to be reported in accordance with GAGAS.

No matters were reported.

- III. Findings and questioned costs for federal awards.

No matters were reported.

COUNTY OF DAUPHIN, PENNSYLVANIA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED DECEMBER 31, 2018

**2017-001 U.S. Department of Health and Human Services
CFDA #93.044, #93.045, and #93.053 – Aging Cluster**

Condition: The County of Dauphin, Pennsylvania did not maintain supporting documentation related to the valuation of donated third-party in-kind matching contributions.

Status: Corrective action taken; the County provided supporting documentation for the in-kind matching contributions.

County of Dauphin, Pennsylvania

DHS–Funded Financial Assistance
Program Exhibits

Independent Accountant’s Report on Applying Agreed-Upon Procedures

**Board of County
Commissioners
County Controller
County of Dauphin,
Pennsylvania**

We have performed the procedures enumerated below, which were agreed to by the Commonwealth of Pennsylvania Department of Human Services (DHS) and the County of Dauphin, Pennsylvania (County), on the financial schedules and exhibits required by the DHS *Single Audit Supplement*. The sufficiency of the procedures is solely the responsibility of the parties specified in this report.

Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

- A) We have verified by comparison of the amounts and classifications that the supplemental financial schedules, listed below, which summarize amounts reported to DHS for fiscal year ended June 30, 2018, supplemental period of July 1, 2018 through August 31, 2018 and calendar year ended December 31, 2018, have been accurately compiled based on the audited books and records of the County. We have also verified by comparison to the example schedules that these schedules are presented, at a minimum, at the level of detail and in the format required by the DHS *Single Audit Supplement* pertaining to this period.

<u>Program Name</u>	<u>Exhibit Number</u>	<u>Referenced Schedule/Exhibit</u>
Child Support Enforcement	A-1(a)	Comparison of Single Audit Expenditures with Reported Expenditures
	A-1(b)	PACSES OCSE 157 Data Reliability Validation
	A-1(c)	Comparison of Reported Incentives to Incentives on Deposit
	A-1(d)	Comparison of Single Audit Title IV-D Account with Reported Title IV-D Account
Medical Assistance Transportation	III	Schedule of Revenues and Expenditures
Early Intervention Services	V(a)EI	Schedule of Revenues, Expenditures, and Carryover Funds - EI
	V(b)EI	Report of Income and Expenditures - EI

Board of County Commissioners
 County Controller
 County of Dauphin, Pennsylvania
 Independent Accountant’s Report on Applying
 Agreed-Upon Procedures

<u>Program Name</u>	<u>Exhibit Number</u>	<u>Referenced Schedule/Exhibit</u>
Human Services Block Grant	VI(a)BG-S	Block Grant Summary Report
	VI(b)BG-S	Non-Block Grant Summary Report
Child Care Information Services	VIII	Final CCIS Recap
		Extension CCIS Recap

- B) We have inquired of management regarding adjustments to reported revenues or expenditures which were not reflected on the reports submitted to DHS for the period in question.
- C) Except for the items noted below, the processes detailed in paragraphs (A) through (B) disclosed no adjustments and/or findings.
- In Exhibit A-1(d), reimbursements were understated in the amount of \$84,166, incentives were overstated in the amount of \$103,579, Title XIX incentives were overstated in the amount of \$3,589, other receipts were overstated in the amount of \$335,403, transfers from the General Fund were understated by \$1,998,063, salaries and benefits were understated by \$5,402,590, vendor payments were understated by \$246,816, and other costs were understated by \$283,557.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an audit or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the financial schedules and exhibits. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Commonwealth of Pennsylvania Department of Human Services and County of Dauphin and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. This report is not intended to be, and should not be, used by anyone other than these specified parties.

Maher Duessel

Pittsburgh, Pennsylvania
 September 26, 2019

COUNTY OF DAUPHIN, PENNSYLVANIA

CHILD SUPPORT ENFORCEMENT
COMPARISON OF SINGLE AUDIT EXPENDITURES WITH REPORTED EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2018

Exhibit A-1(a)

	Single Audit Expenditures					Reported Expenditures					Single Audit Over/(Under) Reported				
	A. Total	B. Unallowable	C. Incentive Paid Costs	Net (A - B - C)	Amt. Paid	A. Total	B. Unallowable	C. Incentive Paid Costs	Net (A - B - C)	Amt. Paid	A. Total	B. Unallowable	C. Incentive Paid Costs	Net (A - B - C)	Amt. Paid
Quarter Ending: 3/31/2018															
1. Salary & Overhead	\$ 1,546,004	\$ 41,045	\$ 106,287	\$ 1,398,672	\$ 923,124	\$ 1,546,004	\$ 41,045	\$ 106,287	\$ 1,398,672	\$ 923,124	\$ -	\$ -	\$ -	\$ -	\$ -
2. Fees & Costs	-	-	-	-	3	-	-	-	-	-	-	-	-	-	3
3. Interest & Program Income	24,341	646	-	23,695	15,639	24,341	646	-	23,695	15,639	-	-	-	-	-
4. Blood Testing Fees	622	-	-	622	411	622	-	-	622	411	-	-	-	-	-
5. Blood Testing Costs	853	-	-	853	563	853	-	-	853	563	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total (1-2-3-4+5+6)	\$ 1,521,894	\$ 40,399	\$ 106,287	\$ 1,375,208	\$ 907,634	\$ 1,521,894	\$ 40,399	\$ 106,287	\$ 1,375,208	\$ 907,637	\$ -	\$ -	\$ -	\$ -	\$ (3)
Quarter Ending: 6/30/2018															
1. Salary & Overhead	\$ 1,878,165	\$ 49,251	\$ 108,880	\$ 1,720,034	\$ 1,135,221	\$ 1,878,165	\$ 49,251	\$ 108,880	\$ 1,720,034	\$ 1,135,222	\$ -	\$ -	\$ -	\$ -	\$ (1)
2. Fees & Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3. Interest & Program Income	25,447	665	-	24,782	16,356	25,447	665	-	24,782	16,356	-	-	-	-	-
4. Blood Testing Fees	1,344	-	-	1,344	887	1,344	-	-	1,344	887	-	-	-	-	-
5. Blood Testing Costs	2,672	-	-	2,672	1,764	2,672	-	-	2,672	1,764	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total (1-2-3-4+5+6)	\$ 1,854,046	\$ 48,586	\$ 108,880	\$ 1,696,580	\$ 1,119,742	\$ 1,854,046	\$ 48,586	\$ 108,880	\$ 1,696,580	\$ 1,119,743	\$ -	\$ -	\$ -	\$ -	\$ (1)
Quarter Ending: 9/30/2018															
1. Salary & Overhead	\$ 1,713,288	\$ 44,026	\$ 108,245	\$ 1,561,017	\$ 1,030,271	\$ 1,713,288	\$ 44,026	\$ 108,245	\$ 1,561,017	\$ 1,030,271	\$ -	\$ -	\$ -	\$ -	\$ -
2. Fees & Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3. Interest & Program Income	22,460	578	-	21,882	14,442	22,460	578	-	21,882	14,442	-	-	-	-	-
4. Blood Testing Fees	1,471	-	-	1,471	971	1,471	-	-	1,471	971	-	-	-	-	-
5. Blood Testing Costs	1,308	-	-	1,308	863	1,308	-	-	1,308	863	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total (1-2-3-4+5+6)	\$ 1,690,665	\$ 43,448	\$ 108,245	\$ 1,538,972	\$ 1,015,721	\$ 1,690,665	\$ 43,448	\$ 108,245	\$ 1,538,972	\$ 1,015,721	\$ -	\$ -	\$ -	\$ -	\$ -
Quarter Ending: 12/31/2018															
1. Salary & Overhead	\$ 1,259,160	\$ 31,210	\$ 242,654	\$ 985,296	\$ 650,295	\$ 1,259,160	\$ 31,210	\$ 242,654	\$ 985,296	\$ 650,295	\$ -	\$ -	\$ -	\$ -	\$ -
2. Fees & Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3. Interest & Program Income	20,939	521	-	20,418	13,476	20,939	521	-	20,418	13,476	-	-	-	-	-
4. Blood Testing Fees	1,262	-	-	1,262	833	1,262	-	-	1,262	833	-	-	-	-	-
5. Blood Testing Costs	1,629	-	-	1,629	1,076	1,629	-	-	1,629	1,076	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total (1-2-3-4+5+6)	\$ 1,238,588	\$ 30,689	\$ 242,654	\$ 965,245	\$ 637,062	\$ 1,238,588	\$ 30,689	\$ 242,654	\$ 965,245	\$ 637,062	\$ -	\$ -	\$ -	\$ -	\$ -

COUNTY OF DAUPHIN, PENNSYLVANIA

CHILD SUPPORT ENFORCEMENT
PACES OCSE 157 DATA RELIABILITY VALIDATION

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

Exhibit A-1(b)

OCSE 157 Report Line Number	Number of Cases Reviewed	Case Problems Found
Line #1 IV-D cases open at the end of the fiscal year.	5	None
Line #2 IV-D cases open at the end of the fiscal year with support orders established.	5	None
Line #5 Children in IV-D cases open at the end of the fiscal year that were born out of wedlock.	5	None
Line #6 Children in IV-D cases open at the end of the fiscal year who were born out of wedlock with paternity resolved.	5	None
Line #24 Total amount of current support due for the fiscal year for IV-D cases, excluding emancipated children	5	None
Line #25 Total amount of support disbursed as current support during the fiscal year for IV-D cases, excluding emancipated children.	5	None
Line #28 Cases with arrears due during the fiscal year (10/01/17 - 9/30/18)	5	None
Line #29 Cases with disbursements on arrears during the fiscal year (10/01/17 - 9/30/18)	5	None

COUNTY OF DAUPHIN, PENNSYLVANIA

COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT

FOR THE YEAR ENDED DECEMBER, 2018

Exhibit A-1(c)

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Type of Account Structure
January 1	\$ -	\$ -	<input type="checkbox"/> Separate Bank Account <input checked="" type="checkbox"/> Restricted Fund - General Ledger <input type="checkbox"/> Other: _____
March 31	-	-	
June 30	-	-	
September 30	-	-	
December 31	\$ -	\$ -	

Note: County spends all incentive funds upon final receipt and therefore does not carry a cash balance for incentive funds. Incentive deposits were properly recorded in the general ledger and deposited in the Title IV-D bank account.

COUNTY OF DAUPHIN, PENNSYLVANIA

COMPARISON OF SINGLE AUDIT TITLE IV-D ACCOUNT WITH REPORTED TITLE IV-D ACCOUNT

FOR THE YEAR ENDED DECEMBER, 2018

Exhibit A-1(d)

	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
Balance at January 1	\$ 50	\$ 50	\$ -
Receipts:			
Reimbursements	3,853,241	3,769,075	(84,166)
Incentives	462,487	566,066	103,579
Title XIX Incentives	-	3,589	3,589
Interest	-	-	-
Program Income	-	-	-
Genetic Testing Costs	-	-	-
Transfer from General Fund	1,998,063	-	(1,998,063)
Other:	52,142	387,545	335,403
Total Receipts	6,365,933	4,726,275	(1,639,658)
Intra-fund Transfers - In	-	-	-
Funds Available	6,365,983	4,726,325	(1,639,658)
Disbursements:			
Salaries and benefits	5,402,590	-	(5,402,590)
Incentive Paid Costs	-	-	-
Vendor Payments	679,786	432,970	(246,816)
Bank Charges	-	-	-
Other: Indirect costs	283,557	-	(283,557)
Total Disbursements	6,365,933	432,970	(5,932,963)
Intra-fund Transfers - Out	-	-	-
Balance at December 31	\$ 50	\$ 4,293,355	\$ 4,293,305

The Title IV-D account consists of 1 accounts.

The Title IV-D account is comprised of 1 checking, 0 savings, 0 CD, and 0 other accounts.

COUNTY OF DAUPHIN, PENNSYLVANIA

SCHEDULE OF REVENUES AND EXPENDITURES MEDICAL ASSISTANCE TRANSPORTATION PROGRAM

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Exhibit III

	<u>Reported</u>	<u>Actual</u>
<u>Service Data</u>		
Expenditures:		
Group I Clients	\$ 2,815,325	\$ 2,815,325
Group II Clients	76,939	76,939
	<u>2,892,264</u>	<u>2,892,264</u>
Total expenditures	<u>\$ 2,892,264</u>	<u>\$ 2,892,264</u>
<u>Allocation Data</u>		
Revenues:		
Department of Human Services	\$ 2,892,264	\$ 2,892,264
Interest income	-	-
	<u>2,892,264</u>	<u>2,892,264</u>
Total revenues	<u>2,892,264</u>	<u>2,892,264</u>
Funds Expended:		
Operating costs	2,808,049	2,808,049
Administrative costs	52,617	52,617
Indirect costs	31,598	31,598
	<u>2,892,264</u>	<u>2,892,264</u>
Total funds expended	<u>2,892,264</u>	<u>2,892,264</u>
Excess of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>
Indirect Cost Rate	60.05%	

COUNTY OF DAUPHIN, PENNSYLVANIA

EARLY INTERVENTION SERVICES SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Exhibit V (a) EI

Sources of DHS Funding	Appropriation	DHS Funds Available			Cost Eligible for DHS Participation (4)	Balance of Funds (5)	Grant Fund Adjustments (6)	Total Fund Balance (7)
		Carryover (1)	Allotment (2)	Total Allocation (3)				
A Early Intervention								
1. Early Intervention Services	10235	\$ 10,682	\$ 1,825,455	\$ 1,836,137	\$ 1,793,319	\$ 42,818	\$ -	\$ 42,818
2. Early Intervention Training	10235	629	11,185	11,814	10,233	1,581	-	1,581
3. Early Intervention Administration	10235	-	216,327	216,327	216,327	-	-	-
4. Infants & Toddlers w/ Disabilities (Part C)	70170	-	239,940	239,940	239,940	-	-	-
5. IT&F Waiver Admin.	10235/70184	-	59,730	59,730	59,730	-	-	-
6. Reserved	00001	-	-	-	-	-	-	-
7 TOTAL		\$ 11,311	\$ 2,352,637	\$ 2,363,948	\$ 2,319,549	\$ 44,399	\$ -	\$ 44,399

COUNTY OF DAUPHIN, PENNSYLVANIA

EARLY INTERVENTION SERVICES REPORT OF INCOME AND EXPENDITURES

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Exhibit V (b) EI

	Administrator's Office	Early Intervention	Supports Coordination	Totals
I. TOTAL ALLOCATION				\$ 2,363,948
II. TOTAL EXPENDITURES	\$ 300,093	\$ 1,670,180	\$ 880,679	2,850,952
III. Costs Over Allocation				
A. County Funded Eligible	-	-	-	-
B. County Funded Ineligible	-	-	-	-
C. Other Eligible	-	-	-	-
D. Other Ineligible	-	-	-	-
Subtotal Costs Over Allocation	-	-	-	-
IV. REVENUES				
A. Program Service Fees	-	-	-	-
B. Private Insurance	-	-	-	-
C. Medical Assistance	-	-	260,255	260,255
D. Earned Interest	-	-	-	-
E. Other	-	20,058	-	20,058
Subtotal Revenues	-	20,058	260,255	280,313
V. DHS REIMBURSEMENT				
A. DHS Categorical Funding 90%	216,327	1,485,110	558,382	2,259,819
B. DHS Categorical Funding 100%	59,730	-	-	59,730
VI. 10% County Match	24,036	165,012	62,042	251,090
VII. TOTAL DHS REIMBURSEMENT AND COUNTY MATCH	300,093	1,650,122	620,424	2,570,639
VIII. TOTAL CARRYOVER				\$ 44,399

COUNTY OF DAUPHIN, PENNSYLVANIA

BLOCK GRANT SUMMARY REPORT
COUNTY HUMAN SERVICES BLOCK GRANT

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Exhibit VI (a) BG-S

County Match	2.53%
Actual County Match (\$)	\$ 588,752
Actual County Match (%)	2.69%

Schedule of Fund Balances - Summary Report

Block Grant Reporting	Appropriation	DHS Allocation	Costs Eligible for DHS Participation						Balance of Funds	Adjustments	Total Fund Balance
			Mental Health	Intellectual Disabilities	Homeless Assistance	HSS	D & A	Total			
Sources of Funding:											
1. State Human Services Block Grant	Multiple	\$ 22,236,722	\$ 17,098,518	\$ 2,613,836	\$ 996,259	\$ 248,531	\$ 831,591	\$ 21,788,735	\$ 447,987	\$ 547	\$ 448,534
2. SSBG	Multiple	338,232	201,902	136,330	-	-	-	338,232	-	-	-
3. SABG	80884	-	-	-	-	-	-	-	-	-	-
4. CMHSBG	70167	143,545	143,545	-	-	-	-	143,545	-	-	-
5. MA	70175	629,564	-	629,554	-	-	-	629,554	10	-	10
6. Crisis Counseling	80222	-	-	-	-	-	-	-	-	-	-
Total for Block Grant		\$ 23,348,063	\$ 17,443,965	\$ 3,379,720	\$ 996,259	\$ 248,531	\$ 831,591	\$ 22,900,066	\$ 447,997	\$ -	\$ 448,544

Retained Earnings	
I. Unexpended Allocation	\$ 447,987
II. Maximum Retained Earnings (5%)	1,111,836
III. Waiver Requested Money (if applicable)	-
IV. Total Requested Retained Earnings	\$ 447,987

Prior Year Retained Earnings	
I. FY 16-17 Retained Earnings	\$ 71,125
II. Total Expended Retained Earnings (3%)	71,125
III. Total Expended Retained Earnings Waiver of 3%	-
III. Amount to be Returned to DHS	\$ -

COUNTY OF DAUPHIN, PENNSYLVANIA

HUMAN SERVICES BLOCK GRANT
NON-BLOCK GRANT SUMMARY REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Exhibit VI (b) BG-S

Sources of Funding	Appropriation	Total Carryover	Allotment	DHS Allocation	Costs Eligible for DHS Participation	Balance of Funds	Adjustments	Total Fund Balance
Mental Health Services								
1 State - Project STARR NSH	10248	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 Federal - Infusing Peer Specialist into Crisis Services - TTI	70127	-	-	-	-	-	-	-
3 Federal - PATH Homeless Grant	70154	-	83,480	83,480	83,480	-	-	-
4 Federal - CMHSBG - Doctor Adair Project	70167	146,474	26,000	172,474	104,661	67,813	-	67,813
5 Federal - CMHSBG - Network of Care	70167	-	580,000	580,000	580,000	-	-	-
6 Federal - CMHSBG - Survey Project	70167	-	-	-	-	-	-	-
7 Federal - SMHSBG - Training	70167	-	-	-	-	-	-	-
8 Federal - Capitalization of POMS	70522	-	-	-	-	-	-	-
9 Federal - PA System of Care Grant	70976	-	-	-	-	-	-	-
10 Federal - Project Launch	71021	-	-	-	-	-	-	-
11 Federal - Hospital Preparedness Program	80222	-	-	-	-	-	-	-
12 Federal - Bio-Terrorism Hospital Preparedness	80343	-	-	-	-	-	-	-
Subtotal Mental Health Services		146,474	689,480	835,954	768,141	67,813	-	67,813
Intellectual Disabilities Services								
1 Temporary NBG Funds for Regional Collaboratives	10255	-	-	-	-	-	-	-
2 Elwyn	10236	-	-	-	-	-	-	-
3 One Time Pass Through Non-Block Grant	10263	-	9,500	9,500	9,500	-	-	-
Subtotal Intellectual Disabilities Services		-	9,500	9,500	9,500	-	-	-
Drug & Alcohol Services								
1 State-Centers of Excellence	10255	170,000	500,000	670,000	170,000	500,000	-	500,000
Subtotal Drug & Alcohol Services		170,000	500,000	670,000	170,000	500,000	-	500,000
Total for Non-Block Grant Reporting		\$ 316,474	\$ 1,198,980	\$ 1,515,454	\$ 947,641	\$ 567,813	\$ -	\$ 567,813

COUNTY OF DAUPHIN, PENNSYLVANIA

CHILD CARE INFORMATION SERVICES
FINAL CCIS RECAP

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Exhibit VIII

CONTRACTOR Dauphin County Commissioners/Child Care Network, Inc
FEDERAL ID NO: 23-6003043
CONTRACT NO: DC-17-209430

COUNTY Cumberland/Dauphin/Perry
PREPARED BY Judy Maietta - Shirley Stum - Susana Shepior
PHONE NO.: 717-385-0675

	LOW INCOME		FORMER TANF		LI & FT TOTAL
	ADMIN	SERVICE	ADMIN/FFS	SERVICE	
REVENUE					
DHS Funds	\$ 1,159,330	\$ 15,167,220	\$ 634,764	\$ 9,588,243	\$ 26,549,557
Interest		-		-	-
Audit Adjustments	-		-		-
Other (e.g., Penalties)	-		-		-
Stop Payment		140			140
Misc. Income	3,382	-			3,382
					-
					-
TOTAL REVENUE	\$ 1,162,712	\$ 15,167,360	\$ 634,764	\$ 9,588,243	\$ 26,553,079
EXPENDITURES					
Final Report Totals	\$ 1,195,227	\$ 15,066,518	\$ 642,194	\$ 9,575,521	\$ 26,479,460
Adjustment after FFS closed	\$ (4,611)	-	(3,091)	-	(7,702)
					-
					-
TOTAL EXPENDITURES	\$ 1,190,616	\$ 15,066,518	\$ 639,103	\$ 9,575,521	\$ 26,471,758
TOTAL LI/FT	\$ (27,904)	\$ 100,842	\$ (4,339)	\$ 12,722	\$ 81,321

(Continued)

COUNTY OF DAUPHIN, PENNSYLVANIA

CHILD CARE INFORMATION SERVICES
FINAL CCIS RECAP

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Exhibit VIII
(Continued)

CONTRACTOR Dauphin County Commissioners/Child Care Network, Inc
FEDERAL ID NO: 23-6003043
CONTRACT NO: DC-17-209430

COUNTY Cumberland/Dauphin/Perry
PREPARED BY Judy Maietta - Shirley Stum - Susana Shepier
PHONE NO.: 717-385-0675

		TANF TRAINING	TANF WORKING	TANF STATE MOE	FOOD STAMPS	GENERAL ASSISTANTS 2	TANF TOTAL
REVENUE							
	DHS Funds	\$ 1,100,529	\$ 562,121	\$ 744,488	\$ 18,575	\$ -	\$ 2,425,712
	Interest						-
	TANF/FS/GA SERVICE						-
							-
	TOTAL SERVICE	1,100,529	562,121	744,488	18,575	-	2,425,712
	TANF/FS/FSS						
	DHS Funds	113,129	53,801	81,486	348		248,764
	Audit Adjustments						-
	Other (eg Penalties)						-
	TOTAL FSS	113,129	63,801	81,486	348		258,764
TOTAL REVENUE		\$ 1,213,657	\$ 625,922	\$ 825,974	\$ 18,923	\$ -	\$ 2,684,476
EXPENDITURES							
	Final Report Totals	\$ 1,096,190	\$ 579,444	\$ 766,453	\$ 20,224	\$ -	\$ 2,462,310
	Carry Forward Amount						-
	TANF/FS/GA SERVICE						-
							-
	TOTAL SERVICE	1,096,190	579,444	766,453	20,224	-	2,462,310
	TANF/FS/FSS						
	Final Report Totals	109,893	61,976	79,155	338		251,362
	Carry Forward Amount						-
	Adjustment after FFS closed	(1,256)					(1,256)
	TOTAL FSS	108,637	61,976	79,155	338		250,107
TOTAL EXPENDITURES		1,204,827	641,420	845,608	20,562	-	2,712,417
SUBTOTAL-TANF/FS/GA/WS2		\$ 8,830	\$ (15,498)	\$ (19,634)	\$ (1,639)	\$ -	\$ (27,941)

(Concluded)

COUNTY OF DAUPHIN, PENNSYLVANIA

CHILD CARE INFORMATION SERVICES
EXTENSION CCIS RECAP

FOR THE SUPPLEMENTAL PERIOD JULY 1, 2018 TO AUGUST 31, 2018

Exhibit VIII

CONTRACTOR Dauphin County Commissioners/Child Care Network, Inc
 FEDERAL ID NO: 23-6003043
 CONTRACT NO: DC-17-209430

COUNTY Cumberland/Dauphin/Perry
 PREPARED BY Judy Maietta - Shirley Stum - Susana Shepier
 PHONE NO.: 717-385-0675

Revenue	
DHS Funds	\$ 56,646
Expenditures	
Salaries and Wages	41,765
Employee Benefits	7,046
Total Personnel	48,811
Supplies	325
TOTAL EXPENDITURES	49,136
TOTAL DUE DHS	\$ 7,510

**DHS – SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS RECONCILIATION**

Independent Accountant's Report on Applying Agreed-Upon Procedures

**Board of County
Commissioners
County Controller
County of Dauphin,
Pennsylvania**

We have performed the procedures enumerated below, which were agreed to by the Commonwealth of Pennsylvania Department of Human Services (DHS) and the County of Dauphin, Pennsylvania (County), solely to assist you with respect to the reconciliation schedule required by the DHS *Single Audit Supplement* for the year ended December 31,

2018. The County's management is responsible for the financial schedules and exhibits. The sufficiency of the procedures is solely the responsibility of those specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures to be performed on the reconciliation schedule are as follows:

- A.) Agree the expenditure amounts listed on the reconciliation schedule under the "Federal Expenditures per the SEFA" column to the audited Schedule of Expenditures of Federal Awards (SEFA).
- B.) Agree the receipt amounts listed on the reconciliation schedule under the "Federal Awards Received per the audit confirmation reply from Pennsylvania" column to the subrecipient federal amounts that were reflected in the audit confirmation reply from the Office of Budget, Comptroller Operations.
- C.) Recalculate the amounts listed under the "Difference" column and the "% Difference" column.
- D.) Agree the amounts listed under the "Difference" column to the audited books and records of the County.
- E.) Agree the "Detailed Explanation of the Differences" to the audited books and records of the County.
- F.) Based on the procedures detailed in paragraphs (A) through (E) above, disclose any adjustments and/or findings which have not been reflected on the corresponding schedules (list each separately).

See the attached Exhibit XX for the results of the procedures performed.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an audit or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the reconciliation schedule required by

Board of County Commissioners
County Controller
County of Dauphin, Pennsylvania
Independent Accountant's Report on Applying
Agreed-Upon Procedures

this agreement. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Commonwealth of Pennsylvania Department of Human Services and County of Dauphin and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. This report is not intended to be, and should not be, used by anyone other than these specified parties.

Maier Duessel

Pittsburgh, Pennsylvania
September 26, 2019

COUNTY OF DAUPHIN, PENNSYLVANIA

SUPPLEMENTAL SCHEDULE

YEAR ENDED DECEMBER 31, 2018

Exhibit XX

RECONCILIATION

Federal Awards Passed through the Pennsylvania Department of Human Services
Expenditures per the SEFA to Revenue Received per the Audit Confirmation Reply

(A) CFDA Name	(B) CFDA Number	(C) Federal Expenditures per the SEFA	(D) Federal Awards Received per the audit confirmation reply from Pennsylvania	(E) Difference (C-D)	(F) % Difference (E/D)	(G) Detailed Explanation of the Differences
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	\$ 5,060	\$ 4,167	\$ 893	21.43%	Difference is due to timing of receipts
Special Education Grants for Infants and Families with Disabilities	84.181	239,940	239,940	-	0.00%	No explanation necessary as the difference is \$0
Guardianship Assistance	93.090	113,405	89,747	23,658	26.36%	Difference is due to timing of receipts
Projects for Assistance in Transition from Homelessness (PATH)	93.150	104,350	83,480	20,870	25.00%	Difference is due to timing of receipts
Promoting Safe and Stable Families	93.556	200,995	200,178	817	0.41%	Difference is due to timing of receipts
Temporary Assistance for Needy Families	93.558	3,873,943	4,010,295	(136,352)	-3.40%	Difference is due to timing of receipts
Child Support Enforcement	93.563	4,000,459	4,660,934	(660,475)	-14.17%	Difference is due to timing of receipts
Community Based Child Abuse Prevention Grants	93.590	30,600	38,250	(7,650)	-20.00%	Difference is due to timing of receipts
Child Care Block Grant and Development Fund	93.575	5,195,427	4,100,190	1,095,237	26.71%	Difference is due to timing of receipts
Child Care Block Grant and Development Fund	93.596	852,966	852,966	-	0.00%	No explanation necessary as the difference is \$0
Grants to States for Access and Visitation Programs	93.597	74,589	82,621	(8,032)	-9.72%	Difference is due to timing of receipts
Child Welfare Services	93.645	99,375	99,375	-	0.00%	No explanation necessary as the difference is \$0
Foster Care Title IV-E	93.658	4,289,598	4,529,762	(240,164)	-5.30%	Difference is due to timing of receipts
Adoption Assistance	93.659	2,579,117	2,507,464	71,653	2.86%	Difference is due to timing of receipts
Social Services Block Grant - Title XX	93.667	1,304,260	1,291,648	12,612	0.98%	Difference is due to timing of receipts
Foster Care Independent Living	93.674	106,044	118,420	(12,376)	-10.45%	Difference is due to timing of receipts
Medical Assistance Program	93.778	1,752,180	2,234,002	(481,822)	-21.57%	Difference is due to timing of receipts
Block Grants for Community Mental Health Services	93.958	869,533	342,744	526,789	153.70%	Difference is due to timing of receipts
Total Federal Awards Passed Through the Pennsylvania Department of Human Services		<u>\$ 25,691,841</u>	<u>\$ 25,486,183</u>	<u>\$ 205,658</u>		

**Information Required by
Pennsylvania Department of
Human Services**

Year Ended December 31, 2018
with Independent Accountant's Report

County Children and Youth Agency Monitoring Schedule

Independent Accountant's Report on Applying Agreed-Upon Procedures

**Board of County
Commissioners
County Controller
County of Dauphin,
Pennsylvania**

We have performed the procedures enumerated below, which were agreed to by the Commonwealth of Pennsylvania Department of Human Services (DHS) and the County of Dauphin, Pennsylvania (County), solely to assist you with respect to the reconciliation schedule required by the DHS *Single Audit Supplement* for the year ended December 31, 2018. The County's management is responsible for the reconciliation schedule. The sufficiency of these procedures is solely the responsibility of those specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested, or for any other purpose.

The procedures to be performed on the reconciliation schedule are as follows:

- A) Reconcile the list of providers under "Provider Name" column A to the providers who were paid for In-Home Purchased Services during the year according to the County's general ledger, cash disbursements journal, or similar record. Note any providers who were paid during the year, but were not included on this schedule.
- B) Agree the response in column B to the appropriate Provider contract.
- C) Agree the information in columns C through I to the County's monitoring records for In-Home Purchased Service Providers.
- D) Based on the procedures detailed in paragraphs (a) through (c) above, disclose any exceptions or findings which have not been reflected on the corresponding schedule (List each separately.).

See attached Exhibit XXI for the results of the procedures performed.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an audit or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the reconciliation schedule. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Board of County Commissioners
County Controller
County of Dauphin, Pennsylvania
Independent Accountant's Report on Applying
Agreed-Upon Procedures

This report is intended solely for the information and use of the Commonwealth of Pennsylvania Department of Human Services and the County of Dauphin, Pennsylvania, and is not intended to be, and should not be, used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Mahe Duessel

Pittsburgh, Pennsylvania
September 26, 2019

COUNTY OF DAUPHIN, PENNSYLVANIA

COUNTY CHILDREN AND YOUTH AGENCY
CHILD PROTECTIVE SERVICES LAW (CPSL) MONITORING
OF IN-HOME PURCHASED SERVICE PROVIDERS

YEAR ENDED DATE

EXHIBIT XXI

County:	Dauphin			Period Ended: December 31, 2018					
A	B	C	D	E		F	G	H	I
Provider Name	Does Provider Contract Include CPSL Requirements	Most Recent Monitoring Date	Monitored During the Current Year (Yes/No)	List Any Exceptions Noted During Current Year Monitoring		If Applicable Was CAP Submitted	Is CAP Acceptable to CCYA	Date Follow-Up Was Done On Prior Year Monitoring	Has Provider Implemented the CAP
International Service Center	yes. Paragraph C.1. CPSL section 6344	3/7/2018	Yes	GENERAL/FORMS		Yes	Yes	03/7/2018 8/6/2019	Provider is currently implementing the CAP recommended by CCYA. GENERAL/FORMS
Samara	yes. Paragraph C.1. CPSL section 6344	3/12/2018	Yes	GENERAL/FORMS		Yes	Pending	TBD upon receipt of the CAP response from Provider	CAP is in progress; working toward implementation and next steps; GENERAL/FORMS
BTS	yes. Paragraph C.1. CPSL section 6344	7/6/2018	Yes	GENERAL/FORMS		Yes	Yes	7/19/2019	Provider is currently implementing the CAP recommended by CCYA. GENERAL/FORMS
Pinnacle Health Systems	yes. Paragraph C.1. CPSL section 6344	7/17/2018	Yes	GENERAL.		Yes	Yes	7/18/2019	YES
Community Action Commission	yes. Paragraph C.1. CPSL section 6344	8/15/2018	Yes	GENERAL/RECORD KEEPING		Yes	Yes	7/25/2019	Implementation in Progress. GENERAL/RECORD KEEPING
Bethany Christian Services of Central PA	yes. Paragraph C.1. CPSL section 6344	8/24/2018	Yes	GENERAL.		Yes	Yes	7/12/2019	CAP completed
Sound Community Solutions	yes. Paragraph C.1. CPSL section 6344	8/31/2018	Yes	GENERAL/RECORD KEEPING.		Yes	Yes	8/20/2019	Implementation in Progress. GENERAL/RECORD KEEPING.
Program for Female Offenders	yes. Paragraph C.1. CPSL section 6344	9/6/2018	Yes	GENERAL.		Yes	Yes	9/4/2019	CAP is complete
Boys & Girls Club of Harrisburg	yes. Paragraph C.1. CPSL section 6344	9/14/2018	Yes	GENERAL.		Yes	Yes	9/4/2019	CAP is complete
Hamilton Health Center	yes. Paragraph C.1. CPSL section 6344	9/18/2018	Yes	None		N/A	N/A	NN	No CAP was needed
Families United Network	yes. Paragraph C.1. CPSL section 6344	10/10/2018	Yes	GENERAL.		Yes	Pending	Pending	Pending response from provider. GENERAL.
Justice Works Youth Care	yes. Paragraph C.1. CPSL section 6344	10/19/2018	Yes	GENERAL.		Yes	Pending	Pending	Pending response from provider. GENERAL.
Martin Luther KING Community Center	yes. Paragraph C.1. CPSL section 6344	10/22/2018	Yes	GENERAL/RECORD KEEPING/INVOICES.		Yes	Pending	7/25/2019	Provider requested an extension to respond to the CAP request, which was granted. GENERAL/RECORD KEEPING/INVOICES.
Pressley Ridge	yes. Paragraph C.1. CPSL section 6344	11/15/2018	Yes	In Home Services required additional documentation to support service deliverables as requested by the Agency		Pending Determination	Pending	7/30/2019	Agency requested additional information
Preventative Aftercare Inc.	yes. Paragraph C.1. CPSL section 6344	11/19/2018	Yes	None		N/A	N/A	N/A	No CAP was needed. Provider was in compliance
Steelton-Highspire School District	yes. Paragraph C.1. CPSL section 6344	11/29/2018	Yes	None		N/A	N/A	9/10/2019	No CAP requested, however, recommendations made and a response requested. GENERAL.
PA Counseling	yes. Paragraph C.1. CPSL section 6344	12/6/2018	Yes	None		N/A	N/A	NN	Recommendations from Fiscal due to Contracting for closing letter. INVOICES/RECORD KEEPING.
Amiracle4sure	yes. Paragraph C.1. CPSL section 6344	12/18/2018	Yes	GENERAL/RECORD KEEPING.		Yes	Pending	Pending	CAP is going to be requested due to missing documentation. GENERAL/RECORD KEEPING.
Alternative Rehabilitation Center Inc.	yes. Paragraph C.1. CPSL section 6344	1/7/2019	Yes	None		N/A	N/A	NN	Recommendations on continued monitoring will be made. RECORD KEEPING.
Abraxas Community Based Programs	yes. Paragraph C.1. CPSL section 6344	1/14/2019	Yes	None		N/A	N/A	NN	Recommendations made by CYA on noting when/why deliverables are unable to be met within case dictation. GENERAL/RECORD KEEPING.
Diakon Lutheran Social Ministries	yes. Paragraph C.1. CPSL section 6344	1/28/2019	Yes	SPIN documentation was not made available during onsite review despite CYA's request; documentation was later forwarded for desk review.		N/A	N/A	N/A	N/A.
YWCA - Harrisburg	yes. Paragraph C.1. CPSL section 6344	2/7/2019	Yes	None		N/A	N/A	N/A	N/A.
Hempfield Behavioral	yes. Paragraph C.1. CPSL section 6344	2/13/2019	Yes	Healthy Families Program reviewed. Provider did not make MST documentation available despite CYA's request. FO3 and PSL at CYA Agency pulled a random review of 3 fiscal years of MST billing and confirmed with Perform Care that payments were not made for the service periods paid by CYA to Hempfield Behavioral Health.		N/A	N/A	N/A	Healthy Families Program did not meet all service deliverables. RECORD KEEPING/INVOICES/GENERAL. Provider voluntarily terminated program following the review. Recommendations made: cooperate with Agency during audits/reviews, support participating in and implementation of any recommendations of SPEP process.
Commonwealth Clinical Group	yes. Paragraph C.1. CPSL section 6344	2/28/2019	Yes	None		N/A	N/A	N/A	In compliance. No CAP
Youth Advocate Program	yes. Paragraph C.1. CPSL section 6344	4/17/2018	Yes	None		N/A	N/A	N/A	JPO completed the review. In compliance. No CAP.