

**COUNTY OF DAUPHIN  
PENNSYLVANIA**

**SINGLE AUDIT REPORT**

**YEAR ENDED DECEMBER 31, 2019**

COUNTY OF DAUPHIN, PENNSYLVANIA  
SINGLE AUDIT REPORT  
YEAR ENDED DECEMBER 31, 2019

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# *Zelenkofske Axlerod LLC*

CERTIFIED PUBLIC ACCOUNTANTS

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

INDEPENDENT AUDITOR'S REPORT

County Commissioners  
County of Dauphin  
Harrisburg, Pennsylvania

We have audited, in accordance with 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 (the "County") as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated August 21, 2020. Our report includes a reference to other auditors who audited the financial statements of the Dauphin County General Authority, as described in our report on the County's financial statements. The financial statements of the Dauphin County General Authority and Dauphin County Industrial Development Authority were not audited in accordance with *Government Auditing Standards*. This report includes our consideration of the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. However, this report, insofar as it relates to the results of other auditors, is based only on the reports of the other auditors.

### **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) as a basis for designing 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 over financial reporting 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.

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## **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 financial statements. 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.

Harrisburg, Pennsylvania  
August 21, 2020

*Zelenkofske Axlerod LLC*

ZELENKOFKSKE AXELROD LLC



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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE AND THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES SINGLE AUDIT SUPPLEMENT, AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

INDEPENDENT AUDITOR'S REPORT

County Commissioners  
Dauphin County  
Harrisburg, Pennsylvania

**Report on Compliance for Each Major Federal Program and Pennsylvania Department of Human Services Program**

We have audited the County of Dauphin's (the "County") compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (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, 2019. The County's major federal and DHS 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 and state statutes, regulations, and the terms and conditions of its federal and DHS 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 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* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the Pennsylvania 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 and 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 qualified and unmodified opinions on compliance for each major federal and DHS program. However, our audit does not provide a legal determination of the County's compliance.



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## Basis for Qualified Opinion on the Major Federal Program Listed in the Table Below

As described in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding the following:

Finding Number	CFDA Number	Program (or Cluster) Name	Compliance Requirement
2019-001	16.575	Crime Victim Assistance	Subrecipient Monitoring

Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

## Qualified Opinion on the Major Federal Program Listed in the Table Above

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, 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 the major federal program listed in the table above for the year ended December 31, 2019.

## Unmodified Opinion on Each of the Other Major Federal and DHS Programs

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 other major federal and DHS programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2019.

## Other Matters

The County's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

## 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 and 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 and DHS program and to test and report on internal control over compliance in accordance with the Uniform Guidance and the Pennsylvania 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.



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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, and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as finding 2019-001, that we consider to be a material weakness.

The County's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 Pennsylvania DHS *Single Audit Supplement*. Accordingly, this report is not suitable for any other purpose.

## **Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited 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 as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated August 21, 2020, 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 is presented for purposes of additional analysis as required by the Uniform Guidance and is 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 is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Zelenkofske Axlerod LLC*

ZELENKOFSCHE AXELROD LLC

Harrisburg, Pennsylvania  
November 9, 2020

COUNTY OF DAUPHIN, PENNSYLVANIA SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2019								
Federal Grantor/Pass-through Grantor/Program Title	Pass-Through Agency	Pass-Through Award Number	Federal CFDA Number	(Accrued)/ Deferred Revenue at December 31, 2018	Federal Grant Receipts	Federal Grant Expenditures	Accrued/ (Deferred) Revenue at December 31, 2019	Amount Passed Through to Subrecipients
<u>U.S. Department of Agriculture</u>								
Emergency Food Assistance Program (Administrative Costs)	PA Department of Agriculture	4100075176	10.568	\$ (16,199)	\$ 47,356	\$ 38,955	\$ 7,798	\$ 38,955
Emergency Food Assistance Program (Food Commodities)	PA Department of Agriculture	8-06-22-090	10.569	-	399,299	399,299	-	399,299
Total Food Distribution Cluster				(16,199)	446,655	438,254	7,798	438,254
Environmental Quality Incentives Program	PA Department of Environmental Protection	4100071177	10.912	(4,619)	24,469	25,701	5,851	-
Total U.S. Department of Agriculture				(20,818)	471,124	463,955	13,649	438,254
<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	-	711,855	711,855	-	711,855
Community Development Block Grant	N/A	B-14-UC-42-0009	14.218	-	6,145	6,145	-	6,145
Community Development Block Grant	N/A	B-16-UC-42-0009	14.218	-	219,190	219,190	-	219,190
Community Development Block Grant	N/A	B-17-UC-42-0009	14.218	-	639,688	639,688	-	639,688
Community Development Block Grant	N/A	B-18-UC-42-0009	14.218	-	808,524	808,524	-	808,524
Total CFDA CDBG-Entitlement Grants Cluster				-	2,385,402	2,385,402	-	2,385,402
Emergency Shelter Grant	PA Department of Comm and Econ. Development	C000060149	14.231	-	117,845	148,825	30,980	148,825
Supportive Housing Program	N/A	PA0090L3T011405	14.235	31,511	-	-	(31,511)	-
Home Investment Partnerships Program	N/A	M14-UC420214	14.239	-	44,000	44,000	-	44,000
Home Investment Partnerships Program	N/A	M16-UC420214	14.239	-	106	106	-	106
Home Investment Partnerships Program	N/A	M17-UC420214	14.239	-	96,747	96,747	-	96,747
Home Investment Partnerships Program	N/A	M18-UC420214	14.239	-	254,744	277,781	23,037	277,781
Total CFDA #14.239				-	395,597	418,634	23,037	418,634
Total U.S. Department of Housing and Urban Development				31,511	2,898,844	2,952,861	22,506	2,952,861
<u>U.S. Department of Justice</u>								
Crime Victim Assistance	PA Commission on Crime & Delinquency	28911	16.575	(96,763)	578,357	529,461	47,867	529,461
Crime Victim Assistance	PA Commission on Crime & Delinquency	28087	16.575	(96,221)	335,013	268,232	-	268,232
Total CFDA #16.575				(192,984)	913,370	797,693	47,867	797,693
Edward Byrne Memorial Justice Assistance Grant Program	PA Commission on Crime & Delinquency	27133	16.738	(17,010)	21,975	56,102	51,137	-
				(17,010)	21,975	56,102	51,137	-
Total U.S. Department of Justice				(209,994)	935,345	853,795	99,004	797,693
<u>U.S. Department of Transportation</u>								
Highway Planning and Construction	PA Department of Transportation	089633	20.205	-	3,058,686	3,058,686	-	-
Highway Planning and Construction	PA Department of Transportation	089633	20.205	(36,692)	247,337	210,645	-	-
Total Highway Planning and Construction Cluster				(36,692)	3,306,023	3,269,331	-	-
National Priority Safety Programs	PA Department of Transportation	IDP-G-2019-Dauphin-00047	20.616	-	35,397	35,397	-	-
Total Highway Safety Cluster				-	35,397	35,397	-	-
Total U.S. Department of Transportation				(36,692)	3,341,420	3,304,728	-	-
<u>PA Emergency Management Agency</u>								
Interagency Hazardous Materials Training and Planning Grants	PA Emergency Management Agency	4100072868	20.703	-	12,680	12,680	-	-
Total of PA Emergency Management Agency				-	12,680	12,680	-	-

COUNTY OF DAUPHIN, PENNSYLVANIA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2019 (Accrued/  
 Deferred Revenue at

Federal Grantor/Pass-through Grantor/Program Title	Pass-Through Agency	Pass-Through Award Number	Federal CFDA Number	Deferred Revenue at December 31, 2018	Federal Grant Receipts	Federal Grant Expenditures	Accrued/ (Deferred) Revenue at December 31, 2019	Amount Passed Through to Subrecipients
<u>U.S. General Services Administration</u>								
Donation of Federal Surplus Property	PA Dept. of State	N/A	39.003	\$ -	\$ 1,967	\$ 1,967	\$ -	\$ -
Total U.S. General Services Administration				-	1,967	1,967	-	-
<u>Environmental Protection Agency</u>								
Chesapeake Bay Program	PA Department of Environmental Protection	4100079583	66.466	-	23,308	23,308	-	-
Chesapeake Bay Program	PA Department of Environmental Protection	4100079379	66.466	(1,433)	4,689	3,256	-	-
Chesapeake Bay Program	PA Department of Environmental Protection	4100081680	66.466	(23,987)	78,614	75,515	20,888	-
Total CFDA # 66.460				(25,420)	106,611	102,079	20,888	-
Total Environmental Protection Agency				(25,420)	106,611	102,079	20,888	-
<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	-	200,805	200,805	-	200,805
Total U.S. Department of Education				-	200,805	200,805	-	200,805
<u>U.S. Department of Health and Human Services</u>								
Pass-through Pennsylvania Department of Aging								
Prevention of Elder Abuse, Neglect, and Exploitation	PA Department of Aging	4100072802	93.041	-	3,208	3,208	-	-
Total CFDA #93.041				-	3,208	3,208	-	-
Services for Older Individuals	PA Department of Aging	4100072802	93.042	-	8,021	8,021	-	-
Total CFDA #93.042				-	8,021	8,021	-	-
<u>Aging Cluster</u>								
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	PA Department of Aging	4100072802	93.044	-	320,649	320,649	-	-
Special Programs for the Aging - Title III, Part C Nutrition Services	PA Department of Aging	4100072802	93.045	-	239,824	239,824	-	-
Nutrition Services Incentive Program	PA Department of Aging	4100072802	93.053	-	104,892	104,892	-	-
Total Aging Cluster				-	665,365	665,365	-	-
National Family Caregiver Support	PA Department of Aging	4100072802	93.052	-	63,836	63,836	-	-
Total CFDA #93.052				-	63,836	63,836	-	-
Medicare Enrollment Assistance Program	PA Department of Aging	4100072802	93.071	-	4,999	4,999	-	-
Guardianship Assistance	PA Department of Human Services	N/A	93.090	-	103,838	103,838	-	-
Projects for Assistance in Transition from Homelessness (PATH)	PA Department of Human Services	N/A	93.150	-	83,480	83,480	-	83,480
State Health Insurance Assistance Program	PA Department of Aging	4100072802	93.324	-	17,255	17,255	-	-
Total CFDA #93.324				-	17,255	17,255	-	-
Promoting Safe and Stable Families	PA Department of Human Services	4100067005	93.556	-	176,821	176,821	-	176,821
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	(421)	14,494	14,073	-	-
Total CFDA #93.556				(8,059)	207,635	207,214	7,638	193,141
Temporary Assistance for Needy Families	PA Department of Human Services	N/A	93.558	-	1,203,304	1,568,696	365,392	-
Total TANF Cluster				-	1,203,304	1,568,696	365,392	-
Child Support Enforcement	PA Department of Human Services	4100070462	93.563	-	18,367	18,367	-	-
Child Support Enforcement	PA Department of Human Services	4100070462	93.563	(540,989)	4,318,251	4,147,721	370,459	-
Total CFDA #93.563				(540,989)	4,336,618	4,166,088	370,459	-

COUNTY OF DAUPHIN, PENNSYLVANIA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2019 (Accrued/

Federal Grantor/Pass-through Grantor/Program Title	Pass-Through Agency	Pass-Through Award Number	Federal CFDA Number	Deferred Revenue at December 31, 2018	Federal Grant Receipts	Federal Grant Expenditures	Accrued/ (Deferred) Revenue at December 31, 2019	Amount Passed Through to Subrecipients
Community Based Child Abuse Prevention Grants Total CFDA #93.590	PA Department of Human Services	4100066951	93.590	\$ -	\$ 30,600	\$ 30,600	\$ -	\$ 30,600
				-	30,600	30,600	-	30,600
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	-	76,742	76,742	-	-
Foster Care Title IV-E	PA Department of Human Services	N/A	93.658	(1,841,453)	3,635,501	4,099,528	2,305,480	-
				(1,841,453)	3,712,243	4,176,270	2,305,480	-
Adoption Assistance	PA Department of Human Services	N/A	93.659	(612,000)	2,723,785	2,890,086	778,301	-
Social Services Block Grant - Title XX	PA Department of Human Services	N/A	93.667	-	176,180	176,180	-	-
Social Services Block Grant - Title XX Total CFDA #93.667	PA Department of Human Services	N/A	93.667	(84,557)	422,789	338,232	-	338,232
				(84,557)	598,969	514,412	-	338,232
Foster Care Independent Living	PA Department of Human Services	N/A	93.674	-	116,235	116,235	-	-
Medical Assistance Program	PA Department of Aging	4100078243	93.778	-	17,352	17,352	-	-
Medical Assistance Program	PA Department of Human Services	N/A	93.778	-	1,670,500	1,670,500	-	1,670,500
Medical Assistance Program	PA Department of Human Services	N/A	93.778	-	7,073	7,073	-	-
Medical Assistance Program	PA Department of Human Services	N/A	93.778	-	29,865	29,865	-	-
Medical Assistance Program Total Medicaid Cluster	PA Department of Human Services	N/A	93.778	-	637,407	637,407	-	637,407
				-	2,362,197	2,362,197 *	-	2,307,907
Opioid STR	PA Department of Drug & Alcohol Programs	4100070707	93.788	-	94,785	94,785	-	-
Opioid STR Total CFDA #93.788	PA Department of Drug & Alcohol Programs	4100070707	93.788	-	1,024,599	1,024,599	-	-
				-	1,119,384	1,119,384	-	-
Block Grants for Community Mental Health Services	PA Department of Human Services	N/A	93.958	-	744,186	744,186	-	744,186
Block Grants for Prevention and Treatment of Substance Abuse	PA Department of Drug & Alcohol Programs	4100070707	93.959	(315,123)	1,356,329	1,663,221	622,015	-
Total U.S. Department of Health and Human Services				(3,402,181)	19,560,862	20,607,966	4,449,285	3,697,546
<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)	31,650	31,650	1,261	-
Emergency Management Performance Grants	PA Emergency Management Agency	N/A	97.042	-	64,608	129,364	64,756	-
Homeland Security Grant Program Total CFDA #97.067	PA Emergency Management Agency	N/A	97.067	(177,536)	1,288,132	1,208,969	98,373	1,208,969
				(177,536)	1,288,132	1,208,969 *	98,373	1,208,969
Total U.S. Department of Homeland Security				(178,797)	1,384,390	1,369,983	164,390	1,208,969
TOTAL FEDERAL AWARDS				\$ (3,842,391)	\$ 29,814,048	\$ 29,870,819	\$ 4,769,722	\$ 9,296,128

\* - Denotes program tested as a major program

COUNTY OF DAUPHIN, PENNSYLVANIA  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2019

NOTE 1: REPORTING ENTITY

The County of Dauphin, Pennsylvania (the "County") as the reporting entity for financial reporting purposes is defined in Note 1 to the County's financial statements. For purposes of preparing the schedule of expenditures of federal awards, the County's reporting entity differs from that used for financial purposes, in that awards received and expended, if any, by the following entities are excluded:

- a) Dauphin County Case Management Unit
- b) Dauphin County General Authority
- c) Dauphin County Economic Development Corporation
- d) Dauphin County Industrial Development Authority

Direct awards pertaining to these entities have been excluded from the accompanying schedules principally because the County is not directly involved in maintaining the accounting records or systems of internal accounting and administrative controls for these entities. Where applicable, these entities have arranged for the issuance of separate Single Audit Reports containing their audited financial statements and schedule of expenditures of federal awards and all required audit reports.

Except as indicated above, the accompanying schedule of expenditures of federal awards present the activity of all federal award programs of the County. The County did not use the 10% de minimis indirect cost rate.

NOTE 2: BASIS OF ACCOUNTING

The accompanying schedules of awards are presented using the modified accrual basis of accounting, which is described in Note 1 to the County's financial statements.

NOTE 3: RISK-BASED AUDIT APPROACH

The 2019 threshold for determining Type A and Type B Programs is \$896,125. The following high-risk Type B Programs were audited as major:

<u>CFDA</u>	<u>Program</u>
16.575	Crime Victim Witness
14.239	Home Investment Partnership Program

The following low-risk Type A Programs were not audited as major:

<u>CFDA</u>	<u>Program</u>
14.218	Community Development Block Grant – Entitlement Grants Cluster
93.558	TANF Cluster
93.658	Foster Care IV-E
93.659	Adoption Assistance
93.788	Opioid STR
93.959	Block Grants for Prevention of Substance Abuse

The amount expended under programs audited as major federal programs for the year ended December 31, 2019, totaled \$12,222,912 or 40.9% of total federal awards.



# Zelenkofske Axlerod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES TO THE FINANCIAL SCHEDULES AND EXHIBITS REQUIRED BY THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES

County Commissioners  
Dauphin County  
Harrisburg, 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 (the "County"), on the financial schedules and exhibits required by the DHS *Single Audit Supplement* for the fiscal year ended June 30, 2019 and calendar year ended December 31, 2019. The County's management is responsible for 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 enumerate 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, 2019 and calendar year ended December 31, 2019, 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)	PASCES 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



# Zelenkofske Axlerod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

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<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
County Children and Youth Agency Programs	XXI	Child Protective Services Law (CPSL) Monitoring of In-Home Purchased Service Providers

- 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) In regard to the Reconciliation Schedule included as Exhibit XX, we have performed the following procedures:
- Agreed 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”).
  - Agreed 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 Commonwealth of Pennsylvania Office of Budget, Comptroller Operations.
  - Recalculate the amounts listed under the “Difference” column and the “% Difference” column.
  - Agreed the amounts listed under the “Difference” column to the audited books and records of the County.
  - Agreed the “Detailed Explanation of the Differences” to the audited books and records of the County.
- d) In regard to the Children and Youth Agency Child Protective Services Law (CPSL) Monitoring of In-Home Purchased Services Provider schedule included as Exhibit XXI, we have performed the following procedures:
1. Reconciled 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 Children and Youth Agency’s (CCYA) general ledger, cash disbursements journal or similar record.
  2. Agreed the response in column B to the appropriate Provider contract.



# *Zelenkofske Axlerod LLC*

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

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3. Agreed the information in columns C through I to the CCYA's monitoring records for In-Home Purchased Service Providers.

e) The processes noted in (a) through (d) above disclosed that no adjustments and/or findings were necessary.

This engagement to apply agreed-upon procedures 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 examination or review, the objective of which would be the expression of an opinion or conclusion on the financial schedules and exhibits required by the DHS *Single Audit Supplement*. 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 County of Dauphin's management and the Pennsylvania Department of Human Services, and is not intended to be and should not be used by anyone other than these specified parties.

*Zelenkofske Axlerod LLC*

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania  
November 9, 2020

County of Dauphin  
SUMMARY OF EXPENDITURES - TITLE IV-D CHILD SUPPORT ENFORCEMENT PROGRAM  
FOR THE YEAR ENDED DECEMBER 31, 2019

Calendar Quarter Ended	Single Audit Expenditures						Reported Expenditures						Single Audit Over(Under) Reported					
	(A) Total	(B) Unallowable	(C) Incentive Paid Cost	(D) Net (A-B-C)	(E) FFP	(F) Amount Paid (D x E)	(A) Total	(B) Unallowable	(C) Incentive Paid Cost	(D) Net (A-B-C)	(E) FFP	(F) Amount Paid (D x E)	(A) Total	(B) Unallowable	(C) Incentive Paid Cost	(D) Net (A-B-C)	(E) FFP	(F) Amount Paid (D x E)
Calendar Quarter Ended 3/31/19																		
Salary/Overhead (Exclude Blood Tests)	\$ 1,653,383	\$ 40,337	\$ 108,776	\$ 1,504,270	66%	\$ 992,818	\$ 1,653,383	\$ 40,337	\$ 108,776	\$ 1,504,270	66%	\$ 992,818	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Interest/Program Income	13,052	318	-	12,734	66%	8,404	13,052	318	-	12,734	66%	8,404	-	-	-	-	66%	-
Blood Testing Fees	320	-	-	320	66%	211	320	-	-	320	66%	211	-	-	-	-	66%	-
Subtotal (1-2-3-4)	1,640,011	40,019	108,776	1,491,216	-	984,202	1,640,011	40,019	108,776	1,491,216	-	984,202	-	-	-	-	-	-
Blood Testing	1,137	-	-	1,137	66%	750	1,137	-	-	1,137	66%	750	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	1,641,148	40,019	108,776	1,492,353	-	984,952	1,641,148	40,019	108,776	1,492,353	-	984,952	-	-	-	-	-	-
Calendar Quarter Ended 6/30/19																		
Salary/Overhead (Exclude Blood Tests)	1,689,691	41,156	107,892	1,540,643	66%	1,016,824	1,689,691	41,156	107,892	1,540,643	66%	1,016,824	-	-	-	-	66%	-
Fees/Costs	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Interest/Program Income	17,373	423	-	16,950	66%	11,187	17,373	423	-	16,950	66%	11,187	-	-	-	-	66%	-
Blood Testing Fees	751	-	-	751	66%	495	751	-	-	751	66%	495	-	-	-	-	66%	-
Subtotal (1-2-3-4)	1,671,567	40,733	107,892	1,522,942	-	1,005,142	1,671,567	40,733	107,892	1,522,942	-	1,005,142	-	-	-	-	-	-
Blood Testing	1,611	-	-	1,611	66%	1,063,26	1,611	-	-	1,611	66%	1,063	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	1,673,178	40,733	107,892	1,524,553	-	1,006,205	1,673,178	40,733	107,892	1,524,553	-	1,006,205	-	-	-	-	-	-
Calendar Quarter Ended 9/30/19																		
Salary/Overhead (Exclude Blood Tests)	1,715,189	41,438	108,242	1,565,509	66%	1,033,236	1,715,189	41,438	108,242	1,565,509	66%	1,033,236	-	-	-	-	66%	-
Fees/Costs	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Interest/Program Income	12,319	298	-	12,021	66%	7,934	12,319	298	-	12,021	66%	7,934	-	-	-	-	66%	-
Blood Testing Fees	459	-	-	459	66%	302	459	-	-	459	66%	302	-	-	-	-	66%	-
Subtotal (1-2-3-4)	1,702,411	41,140	108,242	1,553,029	-	1,025,000	1,702,411	41,140	108,242	1,553,029	66%	1,025,000	-	-	-	-	-	-
Blood Testing	1,762	-	-	1,762	66%	1,163	1,762	-	-	1,762	66%	1,163	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	1,704,173	41,140	108,242	1,554,791	-	1,026,163	1,704,173	41,140	108,242	1,554,791	-	1,026,163	-	-	-	-	-	-
Calendar Quarter Ended 12/31/19																		
Salary/Overhead (Exclude Blood Tests)	1,366,899	32,973	215,937	1,117,989	66%	737,872	1,366,899	32,973	215,937	1,117,989	66%	737,872	-	-	-	-	66%	-
Fees/Costs	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Interest/Program Income	12,889	311	-	12,578	66%	8,301	12,889	311	-	12,578	66%	8,301	-	-	-	-	66%	-
Blood Testing Fees	251	-	-	251	66%	167	251	-	-	251	66%	167	-	-	-	-	66%	-
Subtotal (1-2-3-4)	1,353,759	32,662	215,937	1,105,160	-	729,404	1,353,759	32,662	215,937	1,105,160	-	729,404	-	-	-	-	-	-
Blood Testing	1,213	-	-	1,213	66%	801	1,213	-	-	1,213	66%	801	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 1,354,972	\$ 32,662	\$ 215,937	\$ 1,106,373	-	\$ 730,205	\$ 1,354,972	\$ 32,662	\$ 215,937	\$ 1,106,373	-	\$ 730,205	\$ -	\$ -	\$ -	\$ -	-	\$ -

COUNTY OF DAUPHIN, PENNSYLVANIA  
 CHILD SUPPORT ENFORCEMENT  
 PACSES OCSE 157 DATA RELIABILITY VALIDATION

County: Dauphin County

Year Ended: 2019

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 Who Were Born Out of Wedlock	5	None
Line #6- Children in IV-D Cases Open at the End of the Fiscal Year that 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	5	None
Line #29- Cases With Cash Disbursements on Arrears During the Fiscal Year	5	None

CHILD SUPPORT ENFORCEMENT  
COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT

EXHIBIT A-1 (c)

County Dauphin

Year Ended 12/31/2019

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: Do not include income received from interest or Medical Incentives.

**EXHIBIT A-1 (d)**

**CHILD SUPPORT ENFORCEMENT  
COMPARISON OF SINGLE AUDIT TITLE IV-D ACCOUNT WITH REPORTED TITLE IV-D ACCOUNT**

County Dauphin Year Ended 12/31/2019

	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
<b>Balance at January 1</b>	\$ 50	\$ 50	\$ -
<b>Receipts:</b>			
Reimbursements	3,522,786	3,522,786	-
Incentives	540,847	540,847	-
Title XIX Incentives	1,212	1,212	-
Interest	454	454	-
Program Income	21,611	21,611	-
Genetic Testing Costs	-	-	-
Maintenance of Effort (MOE)	2,282,476	2,282,476	-
Other:	(72,232)	(72,232)	-
<b>Total Receipts</b>	6,297,154	6,297,154	-
<b>Intra-fund Transfers - In</b>	-	-	-
<b>Funds Available</b>	6,297,204	6,297,204	-
<b>Disbursements:</b>			
Incentive Paid Costs	540,847	540,847	-
Transfers to General Fund	-	-	-
Vendor Payments	5,756,307	5,756,307	-
Bank Charges	-	-	-
Other:	-	-	-
<b>Total Disbursements</b>	6,297,154	6,297,154	-
<b>Intra-fund Transfers - Out</b>	-	-	-
<b>Balance at December 31</b>	\$ 50	\$ 50	\$ -

The Title IV-D account consists of 1 account. Please indicate here the total number of accounts that make up the Title IV-D account.

The Title IV-D account is comprised of a X checking, \_\_\_\_\_ savings, \_\_\_\_\_ CD, and \_\_\_\_\_ other accounts. Please indicate here the type of accounts that the Title IV-D account is comprised of.

PY - Traced to prior year final IV-D statement provided by client

T - Traced and agreed to supporting documentation, provided by Nichol Forney, then to the General Ledger. No exception noted.

COUNTY OF DAUPHIN  
SCHEDULE OF REVENUES AND EXPENDITURES  
MEDICAL ASSISTANCE TRANSPORTATION SERVICE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>Service Data</u>	<u>Reported</u>	<u>Actual</u>
Expenditures ( Line 5 ) *		
Group I Clients	\$ 2,914,562	\$ 2,914,562
Group II Clients	<u>84,903</u>	<u>84,903</u>
Total Expenditures	<u>\$ 2,999,465</u>	<u>\$ 2,999,465</u>
 <u>Allocation Data:</u>		
Revenues		
Department of Human Services	\$ 2,999,465	\$ 2,999,465
Interest Income	<u>-</u>	<u>-</u>
Total Revenues	<u>2,999,465</u>	<u>2,999,465</u>
Funds Expended		
Operating Costs	2,931,816	2,931,816
Administrative Cost	22,061	22,061
Senior Shared Ride	34,535	34,535
Allowable Indirect Cost Rate	<u>11,053</u>	<u>11,053</u>
Total funds expensed	<u>2,999,465</u>	<u>2,999,465</u>
 Excess of Revenues Under Expenditures	 <u>\$ -</u>	 <u>\$ -</u>

\* Line number correspond to quarterly report.

COUNTY OF DAUPHIN, PENNSYLVANIA  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS - EARLY INTERVENTION SERVICES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Sources of DHS Funds	App	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	\$ 42,818	\$ 1,997,428	\$ 2,040,246	\$ 2,016,670	\$ 23,576	\$ -	\$ 23,576
2. Early Intervention Training	10235	1,581	10,233	11,814	10,551	1,263	-	1,263
3. Early Intervention Administration	10235	-	216,327	216,327	216,327	-	-	-
4. Infants & Toddlers w/Disabilities (Part C)	70170	-	213,850	213,850	213,850	-	-	-
5. IT&F Waiver Administration	10235/70184	-	59,730	59,730	59,730	-	-	-
<b>Total Early Intervention Services</b>		<b>\$ 44,399</b>	<b>\$ 2,497,568</b>	<b>\$ 2,541,967</b>	<b>\$ 2,517,128</b>	<b>\$ 24,839</b>	<b>\$ -</b>	<b>\$ 24,839</b>

COUNTY OF DAUPHIN, PENNSYLVANIA  
 REPORT OF INCOME AND EXPENDITURES - EARLY INTERVENTION PROGRAM  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Admin Office	Early Intervention	Supports Coordination	Total
I. TOTAL ALLOCATION				<u>\$ 2,541,967</u>
II. TOTAL EXPENDITURES	\$ 304,996	\$ 1,833,804	\$ 905,261	<u>\$ 3,044,061</u>
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	-	-	213,892	213,892
D. Earned Interest	-	-	-	-
E. Other	4,903	35,094	-	39,997
Subtotal Revenues	4,903	35,094	213,892	253,889
V. DHS REIMBURSEMENT				
A. DHS Cat. Funding 90%	216,327	1,618,839	622,232	2,457,398
B. DHS Cat. Funding 100%	59,730	-	-	59,730
Subtotal DHS Reimbursement	276,057	1,618,839	622,232	2,517,128
VI. 10% COUNTY MATCH	24,036	179,871	69,137	273,044
Subtotal County Match	24,036	179,871	69,137	273,044
VII. TOTAL DHS REIMB. & COUNTY MATCH	300,093	1,798,710	691,369	2,790,172
VIII. TOTAL CARRYOVER				<u>\$ 24,839</u>

COUNTY OF DAUPHIN, PENNSYLVANIA  
COUNTY HUMAN SERVICES BLOCK GRANT  
BLOCK GRANT SUMMARY REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

County Match 2.53%  
Actual County Match (\$) \$ 628,578  
Actual County Match (%) 2.79%

Block Grant Reporting		Costs Eligible for DHS Participation (2)									Balance of Funds		Total Fund Balance
Sources of Funding:	Appropriation	DHS Allocation (1)	Mental Health	Intellectual Disabilities	Homeless Assistance	Child Welfare	HSS	D&A	Total	(3)	Adjustments (4)	(5)	
1 State Human Services Block Grant	Multiple	\$ 22,368,642	\$ 17,474,700	\$ 2,491,015	\$ 978,034	\$ -	\$ 248,531	\$ 850,405	\$ 22,042,685	\$ 325,957	\$ 154	\$ 326,111	
2 SSBG	Multiple	338,232	201,902	136,330	-	-	-	-	338,232	-	-	-	
3 SABG	80884	-	-	-	-	-	-	-	-	-	-	-	
4 CMHSBG	70167	238,845	238,845	-	-	-	-	-	238,845	-	-	-	
5 MA	70175	620,180	-	620,180	-	-	-	-	620,180	-	-	-	
6 Crisis Counseling	80222	-	-	-	-	-	-	-	-	-	-	-	
<b>Total for Block Grant</b>		<b>\$ 23,565,899</b>	<b>\$ 17,915,447</b>	<b>\$ 3,247,525</b>	<b>\$ 978,034</b>	<b>\$ -</b>	<b>\$ 248,531</b>	<b>\$ 850,405</b>	<b>\$ 23,239,942</b>	<b>\$ 325,957</b>	<b>\$ 154</b>	<b>\$ 326,111</b>	

Retained Earnings	
I. Unexpended Allocation	\$ 325,957
II. Maximum Retained Earnings (5%)	\$ 1,118,432
III. Amount to be Returned to DHS	\$ -
IV. Total Requested Retained Earnings	\$ 325,957

Prior Year Retained Earnings	
I. FY 17-18 Retained Earnings	\$ 447,987
II. Total Expended Retained Earnings - 5%	\$ 447,987
III. Amounts to be Returned to DHS	\$ -

COUNTY OF DAUPHIN, PENNSYLVANIA  
COUNTY HUMAN SERVICES BLOCK GRANT  
NON-BLOCK GRANT SUMMARY REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Sources of Funding	Appr	Total Carryover (1)	Allotment (2)	DHS Allocation (3)	Costs Eligible for DHS Participation (4)	Balance of Funds (5)	Adjustments (6)	Total Fund Balance (7)
<b>A. Mental Health Services</b>								
1. State - Employment	10248	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. State - Network of Care	10248	\$ -	\$ 580,000	\$ 580,000	\$ 580,000	\$ -	\$ -	\$ -
3. Federal - Infusing Peer Specialist into Crisis Services - TTI	70127	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Federal - PATH Homeless Grant	70154	\$ -	\$ 83,480	\$ 83,480	\$ 83,480	\$ -	\$ -	\$ -
5. Federal - CMHSBG-FEP/Doctor Adair Project	70154	\$ 67,813	\$ 161,176	\$ 228,989	\$ 64,490	\$ 164,499	\$ -	\$ 164,499
6. Federal - CMHSBG=ECMH Endorsement	70167	\$ -	\$ 4,500	\$ 4,500	\$ 3,915	\$ 585	\$ -	\$ 585
7. Federal - CMHSBG-Housing Training Scholarships	70167	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000
8. Federal - CMHSBG-Allegheny Family Network	70167	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Federal - CMHSBG-TCM On-line Training	70167	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10. Federal - CMHSBG-Survey Project	70167	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11. Federal - Capitalization of POMS	70522	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12. Federal - PA System of Care Grant	70976	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13. Federal - Project Lunch	71021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14. Federal - Hospital Preparedness Program	80222	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15. Federal - Bio-Terrorism Hospital Preparedness	80343	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Mental Health Services		\$ 67,813	\$ 834,156	\$ 901,969	\$ 731,885	\$ 170,084	\$ -	\$ 170,084
<b>B. Intellectual Disabilities Services</b>								
1. Temporary NBG Funds for Regional Collaboratives	10255	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. Elwyn	10236	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3. One Time Pass Through Non-Block Grant	10255	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Intellectual Disabilities Services		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>C. Drug &amp; Alcohol Services</b>								
1. State- Centers of Excellence	10262	\$ 500,000	\$ 500,000	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -
Subtotal Drug & Alcohol Services		\$ 500,000	\$ 500,000	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -
<b>D. Total for Non-Block Grant Reporting</b>		\$ 567,813	\$ 1,334,156	\$ 1,901,969	\$ 1,731,885	\$ 170,084	\$ -	\$ 170,084

County Children and Youth Agency  
 Children Protective Services Law (CPSL) Monitoring  
 of In-Home Purchased Service Providers

Supplemental Schedule

County: Dauphin

Period Ended: June 30, 2019

A	B	C	D	E	F	G	H	I
<u>Provider Name</u>	<u>Does Provider Contract Include CPSL Requirements</u>	<u>Most Recent Monitoring Date</u>	<u>Monitored During the Current Year (Yes/No)</u>	<u>List Any Exceptions Noted During Current Year Monitoring</u>	<u>If Applicable Was CAP Submitted</u>	<u>Is CAP Acceptable to CCYA</u>	<u>Date Follow-up Was Done On Prior Year Monitoring</u>	<u>Has Provider Implemented the CAP</u>
Abraxas Community Based Programs	Yes	1/14/2019	Yes	None	N/A	N/A	10/15/2019	In compliance-Recommendations made by CYA on noting when/why deliverables are unable to be met within case dication-GENERAL/RECORD KEEPING
Alternative Rehabilitation Center Inc.	Yes	1/7/2019	Yes	N/A	N/A	N/A	11/5/2019	In compliance--Recommendations made to continue monitoring clearances to ensure compliance-RECORD KEEPING
Amiracle4sure	Yes	12/18/2018	Yes	(1)	Yes	Yes	10/2/2019	In compliance-GENERAL/RECORD KEEPING
Bethany Christian Services of Central PA	Yes	8/24/2018	Yes	(2)	Yes	Yes	7/12/2019	In compliance-RECORD KEEPING/FORMS
Boys & Girls Club of Harrisburg	Yes	9/14/2018	Yes	(3)	Yes	Yes	9/4/2019	In compliance-RECORD KEEPING
BTS	Yes	7/6/2018	Yes	(4)	Yes	Yes	7/19/2019	In compliance-GENERAL/FORMS
Commonwealth Clinical Group	Yes	2/28/2019	Yes	N/A	N/A	N/A	7/1/2019	In compliance
Community Action Commission	Yes	8/15/2018	Yes	(5)	Yes	Yes	10/31/2019	In compliance-GENERAL/RECORD KEEPING
Diakon Lutheran Social Ministries	Yes	1/28/2019	Yes	N/A	N/A	N/A	7/1/2019	In compliance
Families United Network	Yes	10/10/2018	Yes	(6)	Yes	Yes	10/11/2019	In compliance-GENERAL
Hamilton Health Center	Yes	9/18/2018	Yes	N/A	N/A	N/A	3/2/2020	In compliance
Hempfield Behavioral	Yes	2/13/2019	Yes	N/A	N/A	N/A	N/A	Provider voluntarily terminated program following the review Provider did not provide FBI Clearances and is questioning the need despite having signed a contract that has clearly stated CPSL language-GENERAL/FORMS
International Service Center	Yes	3/7/2018	Yes	(7)	Yes	Yes	8/6/2019	In compliance-GENERAL
Justice Works Youth Care	Yes	10/19/2018	Yes	(8)	Yes	Yes	12/3/2019	In compliance-GENERAL/RECORD KEEPING/INVOICES
KING Community Center	Yes	10/22/2018	Yes	(9)	Yes	Yes	11/8/2019	Provider was found in Compliance with CPSL law and contractual obligations to ensure all employees have clean clearances and records
Pinnacle Health Systems	Yes	7/17/2018	Yes	N/A	N/A	N/A	N/A	In compliance
Pressley Ridge	Yes	11/15/2018	Yes	N/A	N/A	N/A	12/20/2019	In compliance
Program for Female Offenders	Yes	9/6/2018	Yes	N/A	N/A	N/A	9/4/2019	In compliance-GENERAL/FORMS
Samara	Yes	3/2/2018	Yes	N/A	Yes	Yes	10/30/2019	In Compliance
Steeltown-Highspire School District	Yes	11/29/2018	Yes	N/A	N/A	N/A	11/15/2019	Since provider is an adult driven type and no child interaction occurs, treatment and clearances did not need to be reviewed and therefore a CAP would not be applicable.
Sound Community Solutions	Yes	8/31/2018	Yes	N/A	N/A	N/A	N/A	In compliance-GENERAL/RECORD KEEPING
PA Counseling	Yes	12/6/2018	Yes	(10)	Yes	Yes	10/8/2019	In compliance
YWCA - Harrisburg	Yes	2/7/2019	Yes	N/A	N/A	N/A	1/28/2020	In compliance

(1) - This is a inschool mentoring and afterschool program.  
 (2) - This program offers host families to parents who need to temporarily place their children due to unmanageable or critical circumstances.  
 (3) - All 16 employee State Police and/or FBI Histories revealed RECORDS that DID NOT prohibit work in a child care setting.  
 (4) - This is a transportation service. Drivers transport CYS/JPO dependent and delinquent youth to placement, court hearings, etc. and therefore all 3 clearances are required per CPSL and Dauphin County Contract requirements.  
 (5) -This is a parenting as well as as mentoring program and it involves contact with both parents and children and therefore is expected to comply with CPSL and Contracting requirements of having all employees screened through the State, Childline and FBI checks.  
 (6) - The County transferred the case management responsibility to the provider and therefore clearances are required for both FUN staff and foster families. The Provider full assumed the transfer of Agency Foster Homes and is no longer providing in home services.  
 (7) - It is the Agency's intent the provider will continue to be screened against CPSL requirements, but due to the immediate need for translation in emergency circumstances in a variety of languages and dialects, at times, the only translator readily available may not yet have an FBI clearance.  
 (8) - A total of 21 employee clearances were reviewed. 5 out of 21 had RAP sheets attached to the clearances that had a record. It is important to note that the clearances that had a record that existed did not prohibit hire in a childcare setting.  
 (9) -This is a visitation service.  
 (10) - This is a truancy prevention and mentoring program delivered onsite at the schools. Employee and Volunteer Background Clearances were reviewed.

COUNTY OF DAUPHIN, PENNSYLVANIA  
RECONCILIATION SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2019

CFDA Name	CFDA NO.	Dept.	Federal Expenditures per the SEFA	Federal Awards Received per the audit confirmation reply from Pennsylvania	Difference	% of Difference	Detailed Explanation of the Differences
Special Education Grants for Infants and Families with Disabilities	84.181	MH/ID	\$ 200,805	\$ 194,283	\$ (6,522)	-3.36%	Difference is due to timing of receipts.
Guardianship Assistance (SPLC)	93.090	CYF	103,838	103,745	(93)	-0.09%	Difference is due to timing of receipts.
Projects for Assistance in Transition from Homelessness (PATH)	93.150	CYF	83,480	83,480	-	0.00%	Explanation not necessary as difference is \$0.
Child Welfare Services Title IV-B	93.645	CYF	99,375	99,375	-	0.00%	Explanation not necessary as difference is \$0.
Promoting Safe and Stable Families (Caseworker Visitation)	93.556	CYF	207,214	294,846	87,632	29.72%	Difference is due to timing of receipts.
Temporary Assistance for Needy Families	93.558	CYF	1,568,696	1,544,343	(24,353)	-1.58%	Difference is due to timing of receipts.
Child Support Enforcement	93.563	DRO	4,166,088	4,318,251	152,163	3.52%	Difference is due to timing of receipts and difference in prior year and current year accrual
Community Based Child Abuse Prevention Grants	93.590	CYF	30,600	30,600	-	0.00%	Explanation not necessary as difference is \$0.
Foster Care - Title IV-E	93.658	CYF	4,176,270	3,446,915	(729,355)	-21.16%	Difference relates to prior year accrual and due to timing of receipts.
Adoption Assistance	93.659	CYF	2,890,086	2,680,887	(209,199)	-7.80%	Difference relates to prior year accrual and due to timing of receipts.
Social Services Block Grant	93.667	CYF	514,412	514,412	-	0.00%	Explanation not necessary as difference is \$0.
Chafee Foster Care Independence Program	93.674	CYF	116,235	106,042	(10,193)	-9.61%	Difference is due to timing of receipts
Medical Assistance Program	93.778	CYF & / DRO/ AGING	2,362,197	2,366,551	4,354	0.18%	Difference is due to timing of receipts.
<b>TOTAL</b>			<u>\$ 16,318,491</u>	<u>\$ 15,589,447</u>	<u>\$ (729,044)</u>		

## **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

COUNTY OF DAUPHIN, PENNSYLVANIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

Section I - Summary of Auditor's Results

*Financial Statements*

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? \_\_\_ yes  X  no

Significant deficiency(s) identified that are not considered to be material weaknesses?  
\_\_\_ yes  X  none reported

Noncompliance material to financial statements noted? \_\_\_ yes  X  no

*Federal Awards*

Internal control over major programs:

Material weakness(es) identified?  X  yes \_\_\_ no

Significant deficiency(s) identified that are not considered to be material weaknesses?  
\_\_\_ yes  X  none reported

Type of auditor's report issued on compliance for major programs: Qualified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)  
 X  yes \_\_\_ no

Identification of Major Federal Programs

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.239	Home Investment Partnership Program
16.575	Crime Victim Witness Program
20.205	Highway Planning and Construction Cluster
93.563	Child Support Enforcement
93.778	Medicaid Cluster
97.067	Homeland Security Grant Program

Identification of Major DHS Programs

Child Support Enforcement  
Medical Assistance Transportation Program  
Mental Health Programs  
Intellectual Disabilities Programs

Dollar threshold used to distinguish between Type A and Type B programs: \$896,125

Auditee qualified as low-risk auditee? \_\_\_ yes  X  no

COUNTY OF DAUPHIN, PENNSYLVANIA  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2019

Section II – Financial Statement Findings

None

Section III – Federal and Pennsylvania Department of Human Services Awards’ Findings and Questioned Costs

Finding 2019-001:      Matching, Level of Effort, Earmarking

CFDA #s 16.575 Crime Victim Witness Program  
 U.S Department of Justice Programs  
 Pass-through Pennsylvania Commission on Crime and Delinquency

Criteria:                      Pursuant to 2 CFR part 200 Section 331(b)(4), an entity is required to monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes in compliance with Federal statutes, regulations, and the terms and conditions of the subaward. Monitoring of the subrecipient must include: reviewing financial and programmatic reports required by the pass-through entity, following-up and ensuring that the subrecipient takes timely and appropriate action on deficiencies detected, and issuing management decisions for audit findings pertaining to the Federal award provided to the subrecipient.

Condition:                    As a result of our testing of subrecipient monitoring, we noted the County did not obtain the required audit report for the program subrecipient or perform any additional monitoring procedures.

Cause:                         Due to oversight, the subrecipient did not obtain the correct audit (Single Audit) to ensure compliance with federal awards passed through.

Effect:                         Internal controls were not operating effectively and the County is not in compliance with subrecipient monitoring requirements of the program.

Questioned Costs:         No known questioned costs

Recommendation:         The County should review procedures in place with responsible employees and revise procedures, as necessary, to ensure subrecipients are monitored and any subrecipient deficiencies are followed-up upon in a timely manner.

Management’s  
 Response:                    The County agrees with the finding and will implement procedures to track the receipt of audit reports from our sub-recipients including following up with any sub-recipients who have not provided audit reports. The County will implement monitoring procedures for sub-recipients who do not have an audit performed.

COUNTY OF DAUPHIN, PENNSYLVANIA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2019

The summary which follows indicates the current year status of findings identified in the prior year Single Audit Report.

No prior year audit findings.