

**COUNTY OF DAUPHIN
PENNSYLVANIA**

SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2020

COUNTY OF DAUPHIN, PENNSYLVANIA
SINGLE AUDIT REPORT
YEAR ENDED DECEMBER 31, 2020

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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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated September 29, 2021. 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.

Zelenkofske Axlerod LLC

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania
September 29, 2021



Zelenkofske 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, 2020. 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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Opinion on the Major Federal 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 the major federal program for the year ended December 31, 2020.

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.

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.

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.



Zelenkofske Axlerod LLC

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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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated September 29, 2021, 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

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania
December 13, 2021

COUNTY OF DAUPHIN, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020

| Federal Grantor/Pass-through Grantor/Program Title | Pass-Through Agency | Pass-Through Grantor's Number | Federal Assistance Listing ("AL") Number | (Accrued)/ Deferred Revenue at December 31, 2019 | Federal Grant Receipts | Federal Grant Expenditures | Accrued/ (Deferred) Revenue at December 31, 2020 | Subrecipients Expenditures |
|--|----------------------|-------------------------------|--|--|------------------------|----------------------------|--|----------------------------|
| U.S. Department of Treasury | | | | | | | | |
| Coronavirus Relief Fund | PA Human Services | N/A | 21.019 | \$ - | \$ 420,000 | \$ 420,000 | \$ - | \$ - |
| Coronavirus Relief Fund | PA DCED | N/A | 21.019 | - | 25,132,865 | 25,132,865 | - | - |
| Total Coronavirus Relief Fund | | | | - | 25,552,865 | 25,552,865 | - | - |
| Total U.S. Department of Treasury | | | | - | 25,552,865 | 25,552,865 | - | - |
| U.S. Department of Agriculture | | | | | | | | |
| Emergency Food Assistance Program (Administrative Costs) | PA Depart. Of Agric. | 4100075176 | 10.568 | (7,798) | 22,493 | 49,229 | 34,534 | 49,229 |
| Emergency Food Assistance Program (Food Commodities) | PA Depart. Of Agric. | 8-06-22-090 | 10.568 | - | 165,044 | 165,044 | - | 165,044 |
| Total Food Distribution Cluster | | | | (7,798) | 187,537 | 214,273 | 34,534 | 214,273 |
| Environmental Quality Incentives Program | PA DEP | 4100071177 | 10.912 | (5,851) | 21,130 | 23,299 | 8,020 | - |
| Total U.S. Department of Agriculture | | | | (13,649) | 208,667 | 237,572 | 42,554 | 214,273 |
| U.S. Department of Housing and Urban Development | | | | | | | | |
| Community Development Block Grant/Entitlement Grants | N/A | B-14-UC-42-0009 | 14.218 | 10,365 | - | 10,365 | - | 10,365 |
| Community Development Block Grant/Entitlement Grants | N/A | B-15-UC-42-0009 | 14.218 | 6,584 | 15,281 | 15,281 | (6,584) | 15,281 |
| Community Development Block Grant/Entitlement Grants | N/A | B-16-UC-42-0009 | 14.218 | 367 | 247,931 | 259,318 | 11,020 | 259,318 |
| Community Development Block Grant/Entitlement Grants | N/A | B-17-UC-42-0009 | 14.218 | 52,258 | 112,359 | 110,607 | (54,010) | 110,607 |
| Community Development Block Grant/Entitlement Grants | N/A | B-18-UC-42-0009 | 14.218 | (219,348) | 464,980 | 290,646 | 45,014 | 290,646 |
| Community Development Block Grant/Entitlement Grants | N/A | B-19-UC-42-0009 | 14.218 | (2,342) | 145,430 | 387,748 | 244,660 | 387,748 |
| COVID-19 Community Development Block Grant/Entitlement Grants | N/A | B-20-UW-42-0009 | 14.218 | - | 765,558 | 859,183 | 93,625 | 859,183 |
| Community Development Block Grant/Entitlement Grants - Disaster Recovery | N/A | B-12-UT-42-0001 | 14.218 | 5,448 | - | (9,750) | (15,198) | (9,750) |
| Total AL #14.218 | | | | (146,668) | 1,751,539 | 1,923,398 | 318,527 | 1,923,398 |
| Emergency Shelter Grant | PA DCED | C000060149 | 14.231 | (30,980) | 131,330 | 109,762 | 9,412 | 109,762 |
| Supportive Housing Program | N/A | PA0090L3T011405 | 14.235 | 31,511 | - | - | - | - |
| Home Investment Partnerships Program | N/A | M15-UC420214 | 14.239 | - | 24,000 | 24,000 | - | 24,000 |
| Home Investment Partnerships Program | N/A | M16-UC420214 | 14.239 | - | 142,434 | 143,934 | 1,500 | 143,934 |
| Home Investment Partnerships Program | N/A | M17-UC420214 | 14.239 | (169) | 58,361 | 59,861 | 1,669 | 59,861 |
| Home Investment Partnerships Program | N/A | M18-UC420214 | 14.239 | (53,927) | 244,009 | 217,050 | 26,968 | 217,050 |
| Home Investment Partnerships Program | N/A | M19-UC420214 | 14.239 | - | 25,000 | 46,973 | 21,973 | 46,973 |
| Total AL #14.239 | | | | (54,096) | 493,804 | 491,818 | 52,110 | 491,818 |
| Total U.S. Department of Housing and Urban Development | | | | (200,233) | 2,376,673 | 2,524,978 | 380,049 | 2,524,978 |
| U.S. Department of Justice | | | | | | | | |
| Crime Victim Assistance | PCCD | 28087 | 16.575 | - | 161,819 | 137,453 | (24,366) | 137,453 |
| Crime Victim Assistance | PCCD | 28911 | 16.575 | (47,867) | 86,124 | 92,759 | 54,502 | 92,759 |
| Crime Victim Assistance | PCCD | 29142 | 16.575 | - | 427,930 | 525,758 | 97,828 | 525,758 |
| Crime Victim Assistance | PCCD | 30692 | 16.575 | - | 390,724 | 308,268 | (82,456) | 308,268 |
| Total AL #16.575 | | | | (47,867) | 1,066,597 | 1,064,238 | 45,508 | 1,064,238 |
| Crime Victim Assistance | PCCD | 28678 | 16.593 | - | - | 405 | 405 | 405 |
| Edward Bryne Memorial Justice Assistance Grant Program | PCCD | 28674 | 16.738 | (43,480) | 78,022 | 48,715 | 14,173 | - |
| Edward Bryne Memorial Justice Assistance Grant Program | PCCD | 28674-2 | 16.738 | - | 36,038 | 58,619 | 22,581 | 58,619 |
| Edward Bryne Memorial Justice Assistance Grant Program | PCCD | 30997 | 16.738 | (7,657) | 7,785 | 128 | - | 128 |
| Total AL #16.738 | | | | (51,137) | 121,845 | 107,462 | 36,754 | 58,747 |
| Implementing Opioid overdose Reduction Strategies | PCCD | 30761 | 16.838 | - | 9,040 | 9,040 | - | 9,040 |
| Total AL #16.838 | | | | - | 9,040 | 9,040 | - | 9,040 |
| Total U.S. Department of Justice | | | | (99,004) | 1,197,482 | 1,181,145 | 82,667 | 1,132,430 |

COUNTY OF DAUPHIN, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020

| Federal Grantor/Pass-through Grantor/Program Title | Pass-Through Agency | Pass-Through Grantor's Number | Federal Assistance Listing ("AL") Number | (Accrued)/ Deferred Revenue at December 31, 2019 | Federal Grant Receipts | Federal Grant Expenditures | Accrued/ (Deferred) Revenue at December 31, 2020 | Subrecipients Expenditures |
|---|---------------------|-------------------------------|--|--|------------------------|----------------------------|--|----------------------------|
| <u>U.S. Department of Transportation</u> | | | | | | | | |
| Highway Planning and Construction | PENNDOT | 089633 | 20.205 | \$ - | \$ 1,213,210 | \$ 1,213,210 | \$ - | \$ - |
| Highway Planning and Construction | PENNDOT | 089633 | 20.205 | - | 75,619 | 75,619 | - | - |
| Total Highway Planning and Construction Cluster | | | | - | 1,288,829 | 1,288,829 | - | - |
| National Priority Safety Programs | PENNDOT | IDP-G-2019-Dauphin-00047 | 20.616 | - | 10,845 | 10,845 | - | - |
| Total Highway Safety Cluster | | | | - | 10,845 | 10,845 | - | - |
| Total U.S. Department of Transportation | | | | - | 1,299,674 | 1,299,674 | - | - |
| Chesapeake Bay Program | PA DEP | | 66.466 | - | - | 1,398 | 1,398 | - |
| Chesapeake Bay Program | PA DEP | 4100079583 | 66.466 | - | 10,003 | 20,000 | 9,997 | - |
| Chesapeake Bay Program | PA DEP | 4100081680 | 66.466 | (20,888) | 66,778 | 80,843 | 34,953 | - |
| Total AL # 66.460 | | | | (20,888) | 76,781 | 102,241 | 46,348 | - |
| Total Environmental Protection Agency | | | | (20,888) | 76,781 | 102,241 | 46,348 | - |
| <u>U.S. Department of Education</u> | | | | | | | | |
| Special Education Grants for Infants and Families with Disabilities | PA DHS | N/A | 84.181 | - | 160,387 | 160,387 | - | 160,387 |
| Total U.S. Department of Education | | | | - | 160,387 | 160,387 | - | 160,387 |
| <u>U.S. Election Assistance Commission</u> | | | | | | | | |
| HAVA Election Security Grants | | N/A | 90.404 | - | 290,517 | 305,807 | 15,290 | - |
| Total U.S. Election Assistance Commission | | | | - | 290,517 | 305,807 | 15,290 | - |
| <u>U.S. Department of Health and Human Services</u> | | | | | | | | |
| Pass-through Pennsylvania Department of Aging | | | | | | | | |
| Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation | PDA | 4100072802 | 93.041 | - | - | - | - | - |
| Total AL #93.041 | PDA | 4100072802 | 93.041 | - | 3,208 | 3,500 | 292 | - |
| Special Programs for the Aging - Title VII - Long Term Care Ombudsman Services for Older Individuals | PDA | 4100072802 | 93.042 | - | - | - | - | - |
| Total AL #93.042 | PDA | 4100072802 | 93.042 | - | 8,021 | 8,750 | 729 | - |
| Special Programs for the Aging - Title III, Part F - Disease Prevention and Health Promotion Services | PDA | 4100072802 | 93.043 | - | - | - | - | - |
| Total AL #93.043 | PDA | 4100072802 | 93.043 | - | 3,801 | 3,801 | - | - |
| <u>Aging Cluster</u> | | | | | | | | |
| COVID-19 Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers | PDA | 4100072802 | 93.044 | - | 115,271 | 115,271 | - | - |
| Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers | PDA | 4100072802 | 93.044 | - | 320,648 | 349,798 | 29,150 | - |
| COVID-19 Special Programs for the Aging - Title III, Part C - Nutrition Services | PDA | 4100072802 | 93.045 | - | 408,687 | 408,687 | - | - |
| Special Programs for the Aging - Title III, Part C - Nutrition Services | PDA | 4100072802 | 93.045 | - | 239,824 | 261,626 | 21,802 | - |
| Nutrition Services Incentive Program | PDA | 4100072802 | 93.053 | - | - | - | - | - |
| Nutrition Services Incentive Program | PDA | 4100072802 | 93.053 | - | 136,866 | 151,998 | 15,132 | - |
| Total Aging Cluster | | | | - | 1,221,296 | 1,287,380 | 66,084 | - |
| COVID-19 National Family Caregiver Support | PDA | 4100072802 | 93.052 | - | 57,796 | 57,796 | - | - |
| National Family Caregiver Support | PDA | 4100072802 | 93.052 | - | 87,776 | 95,756 | 7,980 | - |
| Total AL #93.052 | | | | - | 145,572 | 153,552 | 7,980 | - |
| PH Emerg Prep-Resp | | | 93.069 | - | 10,343 | 10,343 | - | - |
| Medicare Enrollment Assistance Program | PDA | 4100072802 | 93.071 | - | 5,103 | 5,103 | - | - |
| COVID-19 Guardianship Assistance | PA DHS | N/A | 93.090 | - | 8,680 | 8,680 | - | - |
| Guardianship Assistance | PA DHS | N/A | 93.090 | - | 157,740 | 157,740 | - | - |
| | | | | - | 166,420 | 166,420 | - | - |
| Projects for Assistance in Transition from Homelessness (PATH) | PA DHS | N/A | 93.150 | - | 62,610 | 62,610 | - | 62,610 |
| State Health Insurance Assistance Program | PDA | 4100072802 | 93.324 | - | - | - | - | - |
| State Health Insurance Assistance Program | PDA | 4100072802 | 93.324 | - | 17,254 | 18,823 | 1,569 | - |
| Total AL #93.324 | | | | - | 17,254 | 18,823 | 1,569 | - |
| Promoting Safe and Stable Families | PA DHS | 4100067005 | 93.556 | - | 184,003 | 184,003 | - | 184,003 |
| Promoting Safe and Stable Families | PA DHS | 4100067957 | 93.556 | (7,638) | - | - | - | - |
| Promoting Safe and Stable Families | PA DHS | N/A | 93.556 | - | 15,423 | 18,439 | 3,016 | - |
| Total AL #93.556 | | | | (7,638) | 199,426 | 202,442 | 3,016 | 184,003 |
| <u>U.S. Department of Health and Human Services (continued)</u> | | | | | | | | |
| Temporary Assistance for Needy Families | PA DHS | N/A | 93.558 | (365,392) | 527,225 | 1,435,113 | 1,273,280 | - |

COUNTY OF DAUPHIN, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 2020

| Federal Grantor/Pass-through Grantor/Program Title | Pass-Through Agency | Pass-Through Grantor's Number | Federal Assistance Listing ("AL") Number | (Accrued)/ Deferred Revenue at December 31, 2019 | Federal Grant Receipts | Federal Grant Expenditures | Accrued/ (Deferred) Revenue at December 31, 2020 | Subrecipients Expenditures |
|--|---------------------|-------------------------------|--|--|------------------------|----------------------------|--|----------------------------|
| Total TANF Cluster | | | | (365,392) | 527,225 | 1,435,113 | 1,273,280 | - |
| Child Support Enforcement | PA DHS | 4100070462 | 93.563 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Child Support Enforcement | PA DHS | 4100070462 | 93.563 | (370,459) | 2,856,560 | 3,922,142 | 1,436,041 | - |
| Total AL #93.563 | | | | (370,459) | 2,856,560 | 3,922,142 | 1,436,041 | - |
| Community Based Child Abuse Prevention Grants | PA DHS | 4100066951 | 93.590 | - | 22,950 | 22,950 | - | 22,950 |
| Total AL #93.590 | | | | - | 22,950 | 22,950 | - | 22,950 |
| COVID-19 Child Welfare Services | PA DHS | N/A | 93.645 | - | 40,179 | 40,179 | - | - |
| Child Welfare Services | PA DHS | N/A | 93.645 | - | 74,531 | 74,531 | - | - |
| | | | | - | 114,710 | 114,710 | - | - |
| COVID-19 Foster Care Title IV-E | PA DHS | N/A | 93.658 | - | 65,593 | 65,593 | - | - |
| Foster Care Title IV-E | PA DHS | N/A | 93.658 | (2,305,480) | 5,051,504 | 4,189,482 | 1,443,458 | - |
| | | | | (2,305,480) | 5,117,097 | 4,255,075 | 1,443,458 | - |
| COVID-19 Adoption Assistance | PA DHS | N/A | 93.659 | - | 154,174 | 154,174 | - | - |
| Adoption Assistance | PA DHS | N/A | 93.659 | (778,301) | 2,143,367 | 3,591,645 | 2,226,579 | - |
| | | | | (778,301) | 2,297,541 | 3,745,819 | 2,226,579 | - |
| Social Services Block Grant - Title XX | PA DHS | N/A | 93.667 | - | 132,135 | 176,180 | 44,045 | - |
| Social Services Block Grant - Title XX | PA DHS | N/A | 93.667 | - | 151,427 | 151,427 | - | 151,427 |
| Social Services Block Grant - Title XX | PA DHS | DC16209430 | 93.667 | - | 102,248 | 102,248 | - | 102,248 |
| Total AL #93.667 | | | | - | 385,810 | 429,855 | 44,045 | 253,675 |
| Foster Care Independent Living | PA DHS | N/A | 93.674 | - | 27,127 | 27,127 | - | - |
| Medical Assistance Program | PA DHS | N/A | 93.778 | - | 1,677,580 | 1,677,580 | - | 1,677,580 |
| Medical Assistance Program | PA DHS | N/A | 93.778 | - | 7,230 | 7,230 | - | - |
| Medical Assistance Program | PA DHS | N/A | 93.778 | - | - | - | - | - |
| Medical Assistance Program | PA DHS | N/A | 93.778 | - | 183,402 | 183,402 | - | 183,402 |
| Total AL #93.778 | | | | - | 1,868,212 | 1,868,212 | - | 1,860,982 |
| Opioid STR | PCCD | 28679 | 93.788 | - | 41,881 | 24,139 | (17,742) | - |
| Opioid STR | PA DDAP | 4100070707 | 93.788 | (94,107) | 304,460 | 260,524 | 50,171 | - |
| Total AL #93.788 | | | | (94,107) | 346,341 | 284,663 | 32,429 | - |
| Block Grants for Community Mental Health Services | PA DHS | N/A | 93.958 | - | 655,967 | 655,967 | - | 655,967 |
| Block Grants for Prevention and Treatment of Substance Abuse | PA DDAP | 4100070707 | 93.959 | (622,015) | 1,503,614 | 909,975 | 28,376 | - |
| Total U.S. Department of Health and Human Services | | | | (4,543,392) | 17,566,208 | 19,594,332 | 6,563,878 | 3,040,187 |
| <u>U.S. Department of Homeland Security</u> | | | | | | | | |
| National Urban Search and Rescue Response System | Philadelphia | PA-TF1 | 97.025 | (1,261) | - | 2,045 | 3,306 | - |
| Emergency Management Performance Grants | PEMA | | 97.042 | (64,756) | 64,756 | - | - | - |
| Homeland Security Grant Program | PEMA | N/A | 97.067 | (98,373) | 932,716 | 1,436,302 | 601,959 | - |
| Total AL #97.067 | | | | (98,373) | 932,716 | 1,436,302 | 601,959 | - |
| Total U.S. Department of Homeland Security | | | | (164,390) | 997,472 | 1,438,347 | 605,265 | - |
| TOTAL FEDERAL AWARDS | | | | \$ (5,041,556) | \$ 49,726,726 | \$ 52,397,348 | \$ 7,736,051 | 7,072,255 |

* Denotes tested as a major program

COUNTY OF DAUPHIN, PENNSYLVANIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2020

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 2020 threshold for determining Type A and Type B Programs is \$1,571,920.

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

| <u>ALN</u> | <u>Program</u> |
|------------|---|
| 14.218 | Community Development Block Grant – Entitlement Grants Cluster |
| 93.563 | Child Support Enforcement |
| 93.658 | Foster Care IV-E |
| 93.659 | Adoption Assistance |
| 93.778 | Medicaid Cluster |

The amount expended under programs audited as major federal programs for the year ended December 31, 2020, totaled \$25,552,865 or 48.8% 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 County, solely to assist you with respect to the financial schedules and exhibits required by the DHS *Single Audit Supplement* for the fiscal year ended June 30, 2020 and calendar year ended December 31, 2020. 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 DHS and the management of the County. 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 County has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting DHS in determining whether the County complied with the reporting requirements as specified by the procedures in the DHS *Single Audit Supplement*. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their 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, 2020 and calendar year ended December 31, 2020, 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(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 Referenced |



Zelenkofske Axlerod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

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| <u>Program Name</u> | <u>Exhibit Number</u> | <u>Schedule/Exhibit</u> |
|---|-----------------------|--|
| Early Intervention Services | V(a)EI | Schedule of Revenues, Expenditures, and Carryover Funds – EI |
| Human Services Block Grant | V(b)EI | Income and Expenditure - EI Block Grant Summary Report |
| | VI(a)BG-S | |
| 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.



Zelenkofske Axlerod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

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2. Agreed the response in column B to the appropriate Provider contract.
 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.

We were engaged by the County to perform this agreed-upon procedures engagement and conducted our engagement 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, respectively, 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.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the County management and Commissioners and the Pennsylvania Department of Human Services and is not intended to be, and should not be, used by anyone other than those specified parties.

Zelenkofske Axlerod LLC

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania
December 13, 2021

County of Dauphin
SUMMARY OF EXPENDITURES - TITLE IV-D CHILD SUPPORT ENFORCEMENT PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2020

| | Single Audit Expenditures | | | | | | Reported Expenditures | | | | | | Single Audit Over(Under) Reported | | | | | | |
|---------------------------------------|---------------------------|-------------|---------------------|--------------|-----|---------------------|-----------------------|-------------|---------------------|--------------|-----|---------------------|-----------------------------------|-------------|---------------------|-------------|-----|---------------------|---|
| | (A) | (B) | (C) | (D) | (E) | (F) | (A) | (B) | (C) | (D) | (E) | (F) | (A) | (B) | (C) | (D) | (E) | (F) | |
| Calendar Quarter Ended 3/31/20 | Total | Unallowable | Incentive Paid Cost | Net (A-B-C) | FFP | Amount Paid (D x E) | Total | Unallowable | Incentive Paid Cost | Net (A-B-C) | FFP | Amount Paid (D x E) | Total | Unallowable | Incentive Paid Cost | Net (A-B-C) | FFP | Amount Paid (D x E) | |
| Salary/Overhead (Exclude Blood Tests) | \$ 1,701,275 | \$ 41,719 | \$ 104,683 | \$ 1,554,873 | 66% | \$ 1,026,216 | \$ 1,701,275 | \$ 41,719 | \$ 104,683 | \$ 1,554,873 | 66% | \$ 1,026,216 | \$ - | \$ - | \$ - | \$ - | 66% | \$ - | |
| Fees/Costs | - | - | - | - | 66% | - | - | - | - | - | 66% | - | - | - | - | - | - | 66% | - |
| Interest/Program Income | 10,941 | 268 | - | 10,673 | 66% | 7,044 | 10,941 | 268 | - | 10,673 | 66% | 7,044 | - | - | - | - | 66% | - | |
| Blood Testing Fees | 416 | - | - | 416 | 66% | 275 | 416 | - | - | 416 | 66% | 275 | - | - | - | - | 66% | - | |
| Subtotal (1-2-3-4) | 1,689,918 | 41,451 | 104,683 | 1,543,784 | - | 1,018,896 | 1,689,918 | 41,451 | 104,683 | 1,543,784 | - | 1,018,896 | - | - | - | - | - | - | |
| Blood Testing | 1,137 | - | - | 1,137 | 66% | 750 | 1,137 | - | - | 1,137 | 66% | 750 | - | - | - | - | 66% | - | |
| ADP | - | - | - | - | 66% | - | - | - | - | - | 66% | - | - | - | - | - | 66% | - | |
| Net Total (5+6+7) | 1,691,055 | 41,451 | 104,683 | 1,544,921 | - | 1,019,647 | 1,691,055 | 41,451 | 104,683 | 1,544,921 | - | 1,019,647 | - | - | - | - | - | - | |
| Calendar Quarter Ended 6/30/20 | | | | | | | | | | | | | | | | | | | |
| Salary/Overhead (Exclude Blood Tests) | 1,342,688 | 32,958 | 108,096 | 1,201,634 | 66% | 793,078 | 1,342,688 | 32,958 | 108,096 | 1,201,634 | 66% | 793,078 | - | - | - | - | 66% | - | |
| Fees/Costs | - | - | - | - | 66% | - | - | - | - | - | 66% | - | - | - | - | - | - | 66% | - |
| Interest/Program Income | 14,648 | 359 | - | 14,289 | 66% | 9,431 | 14,648 | 359 | - | 14,289 | 66% | 9,431 | - | - | - | - | 66% | - | |
| Blood Testing Fees | 1,248 | - | - | 1,248 | 66% | 823 | 1,248 | - | - | 1,248 | 66% | 823 | - | - | - | - | 66% | - | |
| Subtotal (1-2-3-4) | 1,326,792 | 32,599 | 108,096 | 1,186,097 | - | 782,824 | 1,326,792 | 32,599 | 108,096 | 1,186,097 | - | 782,824 | - | - | - | - | - | - | |
| Blood Testing | 878 | - | - | 878 | 66% | 579,48 | 878 | - | - | 878 | 66% | 579 | - | - | - | - | 66% | - | |
| ADP | - | - | - | - | 66% | - | - | - | - | - | 66% | - | - | - | - | - | 66% | - | |
| Net Total (5+6+7) | 1,327,670 | 32,599 | 108,096 | 1,186,975 | - | 783,403 | 1,327,670 | 32,599 | 108,096 | 1,186,975 | - | 783,403 | - | - | - | - | - | - | |
| Calendar Quarter Ended 9/30/20 | | | | | | | | | | | | | | | | | | | |
| Salary/Overhead (Exclude Blood Tests) | 1,398,885 | 35,348 | 198,509 | 1,165,028 | 66% | 768,918 | 1,398,885 | 35,348 | 198,509 | 1,165,028 | 66% | 768,918 | - | - | - | - | 66% | - | |
| Fees/Costs | - | - | - | - | 66% | - | - | - | - | - | 66% | - | - | - | - | - | - | 66% | - |
| Interest/Program Income | 15,176 | 382 | - | 14,794 | 66% | 9,764 | 15,176 | 382 | - | 14,794 | 66% | 9,764 | - | - | - | - | 66% | - | |
| Blood Testing Fees | 2,028 | - | - | 2,028 | 66% | 1,338 | 2,028 | - | - | 2,028 | 66% | 1,338 | - | - | - | - | 66% | - | |
| Subtotal (1-2-3-4) | 1,381,681 | 34,966 | 198,509 | 1,148,206 | - | 757,816 | 1,381,681 | 34,966 | 198,509 | 1,148,206 | 66% | 757,816 | - | - | - | - | - | - | |
| Blood Testing | - | - | - | - | 66% | - | - | - | - | - | 66% | - | - | - | - | - | 66% | - | |
| ADP | - | - | - | - | 66% | - | - | - | - | - | 66% | - | - | - | - | - | 66% | - | |
| Net Total (5+6+7) | 1,381,681 | 34,966 | 198,509 | 1,148,206 | - | 757,816 | 1,381,681 | 34,966 | 198,509 | 1,148,206 | - | 757,816 | - | - | - | - | - | - | |
| Calendar Quarter Ended 12/31/20 | | | | | | | | | | | | | | | | | | | |
| Salary/Overhead (Exclude Blood Tests) | 1,391,727 | 37,367 | 109,892 | 1,244,468 | 66% | 821,348 | 1,391,727 | 37,367 | 109,892 | 1,244,468 | 66% | 821,348 | - | - | - | - | 66% | - | |
| Fees/Costs | - | - | - | - | 66% | - | - | - | - | - | 66% | - | - | - | - | - | - | 66% | - |
| Interest/Program Income | 12,694 | 341 | - | 12,353 | 66% | 8,153 | 12,694 | 341 | - | 12,353 | 66% | 8,153 | - | - | - | - | 66% | - | |
| Blood Testing Fees | 1,138 | - | - | 1,138 | 66% | 752 | 1,138 | - | - | 1,138 | 66% | 752 | - | - | - | - | 66% | - | |
| Subtotal (1-2-3-4) | 1,377,895 | 37,026 | 109,892 | 1,230,977 | - | 812,443 | 1,377,895 | 37,026 | 109,892 | 1,230,977 | - | 812,443 | - | - | - | - | - | - | |
| Blood Testing | 2,750 | - | - | 2,750 | 66% | 1,815 | 2,750 | - | - | 2,750 | 66% | 1,815 | - | - | - | - | 66% | - | |
| ADP | - | - | - | - | 66% | - | - | - | - | - | 66% | - | - | - | - | - | 66% | - | |
| Net Total (5+6+7) | \$ 1,380,645 | \$ 37,026 | \$ 109,892 | \$ 1,233,727 | - | \$ 814,258 | \$ 1,380,645 | \$ 37,026 | \$ 109,892 | \$ 1,233,727 | - | \$ 814,258 | \$ - | \$ - | \$ - | \$ - | - | \$ - | |

CHILD SUPPORT ENFORCEMENT
COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT

EXHIBIT A-1 (c)

County Dauphin

Year Ended 12/31/2020

| 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 12/31/2020

| | Single Audit TITLE IV-D Account | Reported TITLE IV-D Account | Single Audit Over/(Under) Reported |
|-----------------------------------|--|-----------------------------------|---|
| Balance at January 1 | \$ 50 | \$ 50 | \$ - |
| Receipts: | | | |
| Reimbursements | 3,216,305 | 3,216,305 | - |
| Incentives | 521,181 | 521,181 | - |
| Title XIX Incentives | 1,398 | 1,398 | - |
| Interest | 8 | 8 | - |
| Program Income | 21,382 | 21,382 | - |
| Genetic Testing Costs | - | - | - |
| Maintenance of Effort (MOE) | 2,024,262 | 2,024,262 | - |
| Other: | (108,769) | (108,769) | - |
| Total Receipts | <u>5,675,767</u> | <u>5,675,767</u> | - |
| Intra-fund Transfers - In | - | - | - |
| Funds Available | <u>5,675,817</u> | <u>5,675,817</u> | - |
| Disbursements: | | | |
| Incentive Paid Costs | 521,181 | 521,181 | - |
| Transfers to General Fund | - | - | - |
| Vendor Payments | 5,154,586 | 5,154,586 | - |
| Bank Charges | - | - | - |
| Other: | - | - | - |
| Total Disbursements | <u>5,675,767</u> | <u>5,675,767</u> | - |
| Intra-fund Transfers - Out | - | - | - |
| Balance at December 31 | <u>\$ 50</u> | <u>\$ 50</u> | <u>\$ -</u> |

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.

COUNTY OF DAUPHIN
SCHEDULE OF REVENUES AND EXPENDITURES
MEDICAL ASSISTANCE TRANSPORTATION SERVICE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

| <u>Service Data</u> | <u>Reported</u> | <u>Actual</u> |
|---------------------------------------|---------------------|---------------------|
| Expenditures (Line 5) * | | |
| Group I Clients | \$ 2,482,185 | \$ 2,482,185 |
| Group II Clients | <u>63,450</u> | <u>63,450</u> |
| Total Expenditures | <u>\$ 2,545,635</u> | <u>\$ 2,545,635</u> |
| <u>Allocation Data:</u> | | |
| Revenues | | |
| Department of Human Services | \$ 3,355,160 | \$ 3,355,160 |
| Interest Income | <u>-</u> | <u>-</u> |
| Total Revenues | <u>3,355,160</u> | <u>3,355,160</u> |
| Funds Expended | | |
| Operating Costs | 2,485,661 | 2,485,661 |
| Administrative Cost | 10,951 | 10,951 |
| Senior Shared Ride | 31,460 | 31,460 |
| Allowable Indirect Cost Rate | <u>17,563</u> | <u>17,563</u> |
| Total funds expended | <u>2,545,635</u> | <u>2,545,635</u> |
| Excess of Revenues Under Expenditures | <u>\$ 809,525</u> | <u>\$ 809,525</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, 2020

| 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 | \$ 23,576 | \$ 2,102,912 | \$ 2,126,488 | \$ 2,113,068 | \$ 13,420 | \$ - | \$ 13,420 |
| 2. Early Intervention Training | 10235 | 1,263 | 10,551 | 11,814 | 11,144 | 670 | - | 670 |
| 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 | 41,328 | 18,402 | - | 18,402 |
| 6. Reserved | 00001 | - | - | - | - | - | - | - |
| Total Early Intervention Services | | \$ 24,839 | \$ 2,603,370 | \$ 2,628,209 | \$ 2,595,717 | \$ 32,492 | \$ - | \$ 32,492 |

COUNTY OF DAUPHIN, PENNSYLVANIA
 REPORT OF INCOME AND EXPENDITURES - EARLY INTERVENTION PROGRAM
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

| | Admin Office | Early Intervention | Supports Coordination | Total |
|--------------------------------------|--------------|--------------------|--------------------------|---------------------|
| I. TOTAL ALLOCATION | | | | <u>\$ 2,628,209</u> |
| II. TOTAL EXPENDITURES | \$ 281,691 | \$ 1,865,651 | \$ 1,107,909 | \$ 3,255,251 |
| 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 | - | - | 239,774 | 239,774 |
| D. Earned Interest | - | - | - | - |
| E. Other | - | 26,000 | 109,939 | 135,939 |
| Subtotal Revenues | - | 26,000 | 349,713 | 375,713 |
| V. DHS REIMBURSEMENT | | | | |
| A. DHS Cat. Funding 90% | 216,327 | 1,655,686 | 682,376 | 2,554,389 |
| B. DHS Cat. Funding 100% | 41,328 | - | - | 41,328 |
| Subtotal DHS Reimbursement | 257,655 | 1,655,686 | 682,376 | 2,595,717 |
| VI. 10% COUNTY MATCH | 24,036 | 183,965 | 75,820 | 283,821 |
| Subtotal County Match | 24,036 | 183,965 | 75,820 | 283,821 |
| VII. TOTAL DHS REIMB. & COUNTY MATCH | 281,691 | 1,839,651 | 758,196 | 2,879,538 |
| VIII. TOTAL CARRYOVER | | | | <u>\$ 32,492</u> |

COUNTY OF DAUPHIN, PENNSYLVANIA
COUNTY HUMAN SERVICES BLOCK GRANT
BLOCK GRANT SUMMARY REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

County Match 2.53%
Actual County Match (\$) \$ 738,027
Actual County Match (%) 3.19%

| Block Grant Reporting | | | Costs Eligible for DHS Participation (2) | | | | | | | | Balance of Funds | Adjustments (4) | Total Fund Balance |
|------------------------------------|---------------|----------------------|--|---------------------------|---------------------|---------------|-------------------|-------------------|----------------------|-------------------|------------------|-------------------|--------------------|
| Sources of Funding: | Appropriation | DHS Allocation (1) | Mental Health | Intellectual Disabilities | Homeless Assistance | Child Welfare | HSS | D&A | Total | (3) | (5) | | |
| 1 State Human Services Block Grant | Multiple | \$ 23,430,987 | \$ 18,620,040 | \$ 2,288,104 | \$ 888,814 | \$ - | \$ 180,350 | \$ 800,368 | \$ 22,777,676 | \$ 653,311 | \$ 1,843 | \$ 655,154 | |
| 2 SSBG | Multiple | 338,232 | 201,902 | 136,330 | - | - | - | - | 338,232 | - | - | - | |
| 3 SABG | 80884 | - | - | - | - | - | - | - | - | - | - | - | |
| 4 CMHSBG | 70167 | 335,125 | 335,125 | - | - | - | - | - | 335,125 | - | - | - | |
| 5 MA | 70175 | 629,079 | - | 629,079 | - | - | - | - | 629,079 | - | - | - | |
| 6 Reserved | | - | - | - | - | - | - | - | - | - | - | - | |
| Total for Block Grant | | \$ 24,733,423 | \$ 19,157,067 | \$ 3,053,513 | \$ 888,814 | \$ - | \$ 180,350 | \$ 800,368 | \$ 24,080,112 | \$ 653,311 | \$ 1,843 | \$ 655,154 | |

| Retained Earnings | |
|---------------------------------------|--------------|
| I. Unexpended Allocation | \$ 653,311 |
| II. Maximum Retained Earnings (5%) | \$ 1,171,549 |
| III. Amount to be Returned to DHS | \$ - |
| IV. Total Requested Retained Earnings | \$ 653,311 |

| Prior Year Retained Earnings | |
|---|------------|
| I. FY 19-20 Retained Earnings | \$ 325,957 |
| II. Total Expended Retained Earnings - 5% | \$ 325,957 |
| 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, 2020

| 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) |
|--|-------|------------------------|-------------------|--------------------------|---|----------------------------|--------------------|------------------------------|
| A. Mental Health Services | | | | | | | | |
| 1. State - Employment | 10248 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2. State - Prevention/Early Intervention/Recovery | 10248 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 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-First Episode Psychosis | 70167 | \$ 164,499 | \$ 87,943 | \$ 252,442 | \$ 94,163 | \$ 158,279 | \$ - | \$ 158,279 |
| 6. Federal - CMHSBG=IECMH Endorsement | 70167 | \$ 585 | \$ 4,500 | \$ 5,085 | \$ - | \$ 5,085 | \$ - | \$ 5,085 |
| 7. Federal - CMHSBG-Housing Training Scholarships | 70167 | \$ 5,000 | \$ 5,000 | \$ 10,000 | \$ - | \$ 10,000 | \$ - | \$ 10,000 |
| 8. Federal - CMHSBG-Network of Care | 70167 | \$ - | \$ 795,000 | \$ 795,000 | \$ 795,000 | \$ - | \$ - | \$ - |
| 9. Federal - CMHSBG-TCM On-line Training | 70167 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10. Federal - PA System of Care Grant | 70976 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 11. Federal - Project Launch | 71021 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 12. Federal - Bio-Terrorism Hospital Preparedness | 80343 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 13. Federal - SERG - Tree of Life | 82583 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 14. Resereved | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Subtotal Mental Health Services | | \$ 170,084 | \$ 975,923 | \$ 1,146,007 | \$ 972,643 | \$ 173,364 | \$ - | \$ 173,364 |
| B. Intellectual Disabilities Services | | | | | | | | |
| 1 Reserved | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2 Elwyn | 10236 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3 One Time Pass Through Non-Block Grant | 10255 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 4 Reserved | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Subtotal Intellectual Disabilities Services | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| D. Total for Non-Block Grant Reporting | | \$ 170,084 | \$ 975,923 | \$ 1,146,007 | \$ 972,643 | \$ 173,364 | \$ - | \$ 173,364 |

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

Supplemental Schedule

County: Dauphin Period Ended: June 30, 2020

| 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 |
| Abraxas Community Based Programs | Yes | 6/1/2020 | Yes | None | N/A | N/A | 12/14/2020 | In Compliance |
| Alternative Rehabilitation Center Inc. | Yes | 6/1/2020 | Yes | None | N/A | N/A | 12/14/2020 | In Compliance |
| Amiracle4sure | Yes | 3/6/2020 | Yes | None | N/A | N/A | N/A | In compliance-Due to COVID, programming did not continue for the remainder of calendar year |
| Bethany Christian Services of Central PA | Yes | 6/12/2020 | Yes | None | N/A | N/A | 12/7/2020 | In compliance |
| Big Brothers Big Sisters | Yes | 6/16/2020 | Yes | None | N/A | N/A | 12/7/2020 | In compliance |
| Boys & Girls Club of Harrisburg | Yes | 2/12/2020 | Yes | (1) | N/A | N/A | N/A | Due to COVID, programming was suspended and later closed |
| BTS | Yes | 6/1/2020 | Yes | None | N/A | N/A | 12/14/2020 | In Compliance |
| Commonwealth Clinical Group | Yes | 6/1/2020 | Yes | None | N/A | N/A | 12/14/2020 | In Compliance |
| Community Action Commission | Yes | 6/15/2020 | Yes | None | N/A | N/A | 12/7/2020 | In compliance |
| Diakon Lutheran Social Ministries | Yes | 6/1/2020 | Yes | None | N/A | N/A | 12/14/2020 | In Compliance |
| Families United Network | Yes | 7/8/2020 | Yes | None | N/A | N/A | 12/11/2020 | In compliance |
| Harrisburg Area Learning Academy | Yes | 6/1/2020 | Yes | None | N/A | N/A | 12/14/2020 | In compliance |
| Hamilton Health Center | Yes | 3/2/2020 | Yes | (2) | N/A | N/A | N/A | Provider discontinued service as of 1/29/21 |
| It Takes A Village | Yes | 6/15/2020 | Yes | None | N/A | N/A | 12/18/2020 | In Compliance |
| Justice Works Youth Care | Yes | 6/1/20-JPO 7/14/20-CYS | Yes | (3) | N/A | N/A | 12/14/2020-JPO | In Compliance-Case Aides program ended in November 2020 |
| KING Community Center | Yes | 2/12/2020 | Yes | | N/A | N/A | N/A | Provider discontinued services |
| LivingWell | Yes | 6/15/2020 | Yes | None | N/A | N/A | 12/16/2020 | In Compliance |
| Pressley Ridge | Yes | 2/12/2020 | Yes | None | N/A | N/A | 2/24/2021 | In compliance |
| Program for Female Offenders | Yes | 2/18/2020 | Yes | None | N/A | N/A | 12/8/2020 | In compliance-Due to Covid, programming was suspended in March 2020. |
| Samara | Yes | 7/1/2020 | Yes | None | N/A | N/A | 12/8/2020 | In Compliance |
| Sound Community Solutions | Yes | N/A | Yes | (4) | N/A | N/A | N/A | 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. |
| PA Counseling | Yes | 7/1/2020 | Yes | None | N/A | N/A | 12/8/2020 | In Compliance |
| Youth Advocate | Yes | 6/1/2020 | Yes | None | N/A | N/A | 12/14/2020 | In Compliance |
| YMCA | Yes | 6/1/2020 | Yes | None | N/A | N/A | 12/14/2020 | In compliance |
| YWCA - Harrisburg | Yes | 6/15/2020 | Yes | None | N/A | N/A | 12/8/2021 | In compliance |

(1) - Per Provider in March 2020, Mandated Reporter Training recently held, clearances being updated in April.

(2) - This is an evidence based parenting service. All employee clearances were free of criminal and child abuse records.

(3) - Clearances for YES/VIP are monitored by JPO. Clearances for Case Aides are monitored by CYS.

(4) - Community based service to non-clients, marketing is to adult participation. Seminars are provided to families and childcare provided to children while parents attend seminars. Several employees did not have the necessary clearance documentation citing that those employees did not have direct contract with children.

COUNTY OF DAUPHIN, PENNSYLVANIA
RECONCILIATION SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2020

| 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 | \$ 160,387 | \$ 160,387 | \$ - | 0.00% | Explanation not necessary as difference is \$0. |
| Guardianship Assistance (SPLC) | 93.090 | CYF | 166,420 | 166,341 | (79) | -0.05% | Difference is due to timing of receipts. |
| Projects for Assistance in Transition from Homelessness (PATH) | 93.150 | CYF | 62,610 | 62,610 | - | 0.00% | Explanation not necessary as difference is \$0. |
| Child Welfare Services Title IV-B | 93.645 | CYF | 114,710 | 114,710 | - | 0.00% | Explanation not necessary as difference is \$0. |
| Promoting Safe and Stable Families (Caseworker Visitation) | 93.556 | CYF | 202,442 | 199,426 | (3,016) | -1.51% | Difference is due to timing of receipts. |
| Temporary Assistance for Needy Families | 93.558 | CYF | 1,435,113 | 527,225 | (907,888) | -172.20% | Difference is due to timing of receipts and difference in prior year and current year accrual |
| Child Support Enforcement | 93.563 | DRO | 3,922,142 | 2,856,560 | (1,065,582) | -37.30% | 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 | 22,950 | 22,950 | - | 0.00% | Explanation not necessary as difference is \$0. |
| Foster Care - Title IV-E | 93.658 | CYF | 4,255,075 | 4,439,599 | 184,524 | 4.16% | Difference relates to prior year accrual and due to timing of receipts. |
| Adoption Assistance | 93.659 | CYF | 3,745,819 | 2,295,313 | (1,450,506) | -63.19% | Difference is due to timing of receipts and difference in prior year and current year accrual |
| Social Services Block Grant | 93.667 | CYF | 429,855 | 385,510 | (44,345) | 0.00% | Difference is due to timing of receipts |
| Chafee Foster Care Independence Program | 93.674 | CYF | 27,127 | 27,127 | - | 0.00% | Explanation not necessary as difference is \$0. |
| Medical Assistance Program | 93.778 | CYF & / DRO/ AGING | 1,868,212 | 1,868,212 | - | 0.00% | Explanation not necessary as difference is \$0. |
| TOTAL | | | <u>\$ 16,412,862</u> | <u>\$ 13,125,970</u> | <u>\$ (3,286,892)</u> | | |

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

COUNTY OF DAUPHIN, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2020

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? ___ yes X 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: Unmodified

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

Identification of Major Federal Programs

| <u>AL Number(s)</u> | <u>Name of Federal Program or Cluster</u> |
|---------------------|---|
| 21.019 | Coronavirus Relief Program |

Dollar threshold used to distinguish between Type A and Type B programs: \$1,571,920

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, 2020

Section II – Financial Statement Findings

None

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

None

COUNTY OF DAUPHIN, PENNSYLVANIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2020

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

| <u>County Program</u> | <u>Prior Year Finding</u> | <u>Brief Description of Finding</u> | <u>Current Year Status</u> |
|------------------------|---------------------------|-------------------------------------|----------------------------|
| Victim Witness Program | 2019-001 | Subrecipient Monitoring | Resolved |