

**COUNTY OF DAUPHIN  
PENNSYLVANIA**

**SINGLE AUDIT REPORT**

**YEAR ENDED DECEMBER 31, 2021**

COUNTY OF DAUPHIN, PENNSYLVANIA  
SINGLE AUDIT REPORT  
YEAR ENDED DECEMBER 31, 2021

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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 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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 22, 2022. 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 does not include 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.

## Report on 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 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the schedule of findings and questioned costs as finding 2021-001 that we consider to be a material weakness.



# *Zelenkofske Axlerod LLC*

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## **Report on 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*.

## **Dauphin County's Response to Findings**

*Government Auditing Standards* require the auditor to perform limited procedures on the County's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

## **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  
July 22, 2022



# Zelenkofske Axellrod 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 and DHS Program**

***Opinion on Each Major Federal and DHS Program***

We have audited County of Dauphin, Pennsylvania's (the "County") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the Pennsylvania Department of Human ("DHS") Services *Single Audit Supplement* that could have a direct and material effect on the County's major federal and DHS programs for the year ended December 31, 2021. 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.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal and DHS programs for the year ended December 31, 2021.

***Basis for Opinion on Each Major Federal and DHS Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the Pennsylvania Department of Human Services *Single Audit Supplement*. Our responsibilities under those standards, the Uniform Guidance, and the Pennsylvania Department of Human Services *Single Audit Supplement* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and DHS program. Our audit does not provide a legal determination the County's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal and DHS programs.



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## ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the Pennsylvania Department of Human Services *Single Audit Supplement* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal and DHS program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the Pennsylvania Department of Human Services *Single Audit Supplement*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## ***Report on 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 and DHS programs on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a 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 and DHS programs 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 and DHS programs that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.



# *Zelenkofske Axlerod LLC*

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Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 Department of Human Services *Single Audit Supplement*. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's primary government financial statements. We issued our report thereon, dated July 22, 2022, 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 County's primary government 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 primary government 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 primary government financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the primary government financial statements or to the primary government 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 primary government financial statements as a whole.

*Zelenkofske Axlerod LLC*

ZELENKOFSCHE AXELROD LLC

Harrisburg, Pennsylvania  
September 29, 2022

COUNTY OF DAUPHIN, PENNSYLVANIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2021

Federal Grantor/Pass-through Grantor/Program Title	Fund	Pass-Through Agency	Pass-Through Award Number	Federal AL Number	(Accrued)/ Deferred Revenue at December 31, 2020	Federal Grant Receipts	Federal Grant Expenditures	Accrued/ (Deferred) Revenue at December 31, 2021	Amount Passed Through to Subrecipients
<b>U.S. Department of Treasury</b>									
COVID-19 Emergency Rental Assistance Program	General	PA DHS	N/A	21.023	\$ -	\$ 13,187,781	\$ 8,824,177	\$ (4,363,604)	\$ 310,411
COVID-19 Emergency Rental Assistance Program	General	N/A	N/A	21.023	-	10,917,028	7,085,852	(3,831,176)	373,319
Total AL #21.023					-	24,104,809	15,910,029	(8,194,780)	683,730
COVID-19 American Rescue Plan	General	N/A	N/A	21.027	-	27,028,159	26,278,159	(750,000)	1,728,994
Total U.S. Department of Treasury					-	51,132,968	42,188,188	(8,944,780)	2,410,724
<b>U.S. Department of Agriculture</b>									
<u>Food Distribution Cluster</u>									
Emergency Food Assistance Program (Administrative Costs)	General	PA Depart. Of Agric.	4100075176	10.568	-	16,260	106,936	90,676	102,635
Emergency Food Assistance Program (Food Commodities)	General	PA Depart. Of Agric.	8-06-22-090	10.569	-	299,189	299,189	-	299,189
Total Food Distribution Cluster					-	315,449	406,125	90,676	401,824
Total U.S. Department of Agriculture					-	315,449	406,125	90,676	401,824
<b>U.S. Department of Housing and Urban Development</b>									
<u>CDBG Entitlement Grants Cluster</u>									
Community Development Block Grant/Entitlement Grants	General	N/A	B-14-UC-42-0009	14.218	-	149,358	149,358	-	149,358
Community Development Block Grant/Entitlement Grants	General	N/A	B-15-UC-42-0009	14.218	6,584	-	-	(6,584)	-
Community Development Block Grant/Entitlement Grants	General	N/A	B-16-UC-42-0009	14.218	(11,020)	31,601	20,214	(367)	20,214
Community Development Block Grant/Entitlement Grants	General	N/A	B-17-UC-42-0009	14.218	54,010	3,095	3,095	(54,010)	3,095
Community Development Block Grant/Entitlement Grants	General	N/A	B-18-UC-42-0009	14.218	(45,014)	127,212	122,244	40,046	122,244
Community Development Block Grant/Entitlement Grants	General	N/A	B-19-UC-42-0009	14.218	(244,660)	957,838	709,866	(3,312)	709,866
Community Development Block Grant/Entitlement Grants	General	N/A	B-20-UC-42-0009	14.218	-	597,035	710,901	113,866	710,901
Community Development Block Grant/Entitlement Grants	General	N/A	B-21-UC-42-0009	14.218	-	195,203	195,203	-	195,203
COVID-19 Community Development Block Grant/Entitlement Grants	General	N/A	B-20-UW-42-0009	14.218	(93,625)	1,581,654	1,488,529	500	1,488,529
Community Development Block Grant/Entitlement Grants - Disaster Recovery	General	N/A	B-12-UT-42-0001	14.218	15,198	-	-	(15,198)	-
Total CDBG Entitlement Grants Cluster					(318,527)	3,642,996	3,399,410	74,941	3,399,410
COVID-19 Emergency Shelter Grant	General	PA DCED	N/A	14.231	-	470,347	849,264	378,917	849,264
Emergency Shelter Grant	General	PA DCED	C000060149	14.231	(6,171)	62,728	86,110	29,553	86,110
Total AL #14.231					(6,171)	533,075	935,374	408,470	935,374
Home Investment Partnerships Program		N/A	M15-UC420214	14.239	-	2,904	2,904	-	2,904
Home Investment Partnerships Program	Low Income Housing	N/A	M16-UC420214	14.239	(1,500)	31,557	30,057	-	30,057
Home Investment Partnerships Program	Low Income Housing	N/A	M17-UC420214	14.239	(1,669)	31,761	30,261	169	30,261
Home Investment Partnerships Program	Low Income Housing	N/A	M18-UC420214	14.239	(26,968)	68,648	60,853	19,173	60,853
Home Investment Partnerships Program	Low Income Housing	N/A	M19-UC420214	14.239	(21,973)	182,165	175,710	15,518	175,710
Home Investment Partnerships Program	Low Income Housing	N/A	M20-UC420214	14.239	-	48,732	41,232	(7,500)	41,232
Total AL #14.239					(52,110)	365,767	341,017	27,360	341,017
Total U.S. Department of Housing and Urban Development					(376,808)	4,541,838	4,675,801	510,771	4,675,801
<b>U.S. Department of Justice</b>									
COVID-19 Coronavirus Emergency Supplemental Relief	General	PCCD	33240	16.034	-	-	80,892	80,892	80,892
Crime Victim Assistance	General	PCCD	28911	16.575	(30,136)	88,387	58,251	-	58,251
Crime Victim Assistance	General	PCCD	29142	16.575	(97,828)	193,056	-	(95,228)	-
Crime Victim Assistance	General	PCCD	30692	16.575	82,456	-	-	(82,456)	-
Crime Victim Assistance	General	PCCD	32967	16.575	-	508,257	584,811	76,554	584,811
Crime Victim Assistance	General	PCCD	34270	16.575	-	193,232	322,761	129,529	322,761
Total AL #16.575					(45,508)	982,932	965,823	28,399	965,823
Crime Victim Assistance	General	PCCD	28678	16.593	405	-	405	-	405
Edward Bryne Memorial Justice Assistance Grant Program	General	PCCD	28674	16.738	(14,173)	14,173	-	-	-
Edward Bryne Memorial Justice Assistance Grant Program	General	PCCD	28674-2	16.738	(22,581)	42,689	20,108	-	20,108
Edward Bryne Memorial Justice Assistance Grant Program	General	PCCD	30997	16.738	-	35,623	35,623	-	35,623
Edward Bryne Memorial Justice Assistance Grant Program	General	PCCD	32921	16.738	-	10,575	10,575	-	10,575
Edward Bryne Memorial Justice Assistance Grant Program	General	PCCD	32924	16.738	-	79,521	97,955	18,434	97,955
Total AL #16.738					(36,754)	182,581	164,261	18,434	164,261
Implementing Opioid Overdose Reduction Strategies	General	PCCD	30761	16.838	-	38,858	38,858	-	38,858
Implementing Opioid Overdose Reduction Strategies	General	PCCD	36411	16.838	-	5,745	5,745	5,745	-
Total AL #16.838					-	38,858	44,603	5,745	38,858
Total U.S. Department of Justice					(81,857)	1,204,371	1,255,984	133,470	1,250,239

COUNTY OF DAUPHIN, PENNSYLVANIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2021

Federal Grantor/Pass-through Grantor/Program Title	Fund	Pass-Through Agency	Pass-Through Award Number	Federal AL Number	(Accrued)/ Deferred Revenue at December 31, 2020	Federal Grant Receipts	Federal Grant Expenditures	Accrued/ (Deferred) Revenue at December 31, 2021	Amount Passed Through to Subrecipients
<b>U.S. Department of Transportation</b>									
Highway Planning and Construction	Capital Projects	PENNDOT	089633	20.205	(2,552)	62,323	59,771	-	-
Highway Planning and Construction	Liquid Fuels	PENNDOT	089633	20.205	-	147,635	255,171	107,536	-
Total Highway Planning and Construction Cluster					(2,552)	209,958	314,942	107,536	-
State and Community Highway Safety	General	PENNDOT	N/A	20.600	-	12,601	64,985	52,384	-
National Priority Safety Programs	General	PENNDOT	IDP-G-2019-Dauphin-00047	20.616	-	-	514	514	-
Total Highway Safety Cluster					-	12,601	65,499	52,898	-
Total U.S. Department of Transportation					(2,552)	222,559	380,441	160,434	-
<b>U.S. Department of Education</b>									
Special Education Grants for Infants and Families with Disabilities	MH/A/DP	PA DHS	N/A	84.181	-	213,850	213,850	-	213,850
Total U.S. Department of Education					-	213,850	213,850	-	213,850
<b>U.S. Election Assistance Commission</b>									
COVID-19 Election Security	General	PA State Dept.	N/A	90.404	(24,736)	24,736	-	-	-
HAVA Election Security Grants	General	PA State Dept.	N/A	90.404	(40,169)	40,169	-	-	-
Total U.S. Election Assistance Commission					(64,905)	64,905	-	-	-
<b>U.S. Department of Health and Human Services</b>									
Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	Aging	PDA	4100072802	93.041	(292)	2,919	3,500	873	-
Special Programs for the Aging - Title VII - Long Term Care Ombudsman Services for Older Individuals	Aging	PDA	4100072802	93.042	(729)	7,292	8,750	2,187	-
COVID-19 Special Programs for the Aging - Title VII - Long Term Care Ombudsman Services for Older Individuals	Aging	PDA	4100072802	93.042	-	740	740	-	-
Total AL #93.042					(729)	8,032	9,490	2,187	-
Special Programs for the Aging - Title III, Part F - Disease Prevention and Health Promotion Services	Aging	PDA	4100072802	93.043	-	3,802	8,596	4,794	-
<b>Aging Cluster</b>									
COVID-19 Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	Aging	PDA	4100072802	93.044	-	36,197	168,278	132,081	-
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	Aging	PDA	4100072802	93.044	(29,150)	291,499	349,798	87,449	-
Total AL #93.044					(29,150)	327,696	518,076	219,530	-
COVID-19 Special Programs for the Aging - Title III, Part C - Nutrition Services	Aging	PDA	4100072802	93.045	-	136,596	333,149	196,553	-
Special Programs for the Aging - Title III, Part C - Nutrition Services	Aging	PDA	4100072802	93.045	(21,802)	218,022	261,626	65,406	-
Total AL #93.045					(21,802)	354,618	594,775	261,959	-
Nutrition Services Incentive Program	Aging	PDA	4100072802	93.053	(15,132)	118,532	142,658	39,258	-
Total Aging Cluster					(66,084)	800,846	1,255,509	520,747	-
COVID-19 National Family Caregiver Support	Aging	PDA	4100072802	93.052	-	51,409	83,501	32,092	-
National Family Caregiver Support	Aging	PDA	4100072802	93.052	(7,980)	89,125	98,451	17,306	-
Total AL #93.052					(7,980)	140,534	181,952	49,398	-
National Center for Injury Prevention and Control	Coroner	PA DOH		93.136	-	10,000	10,000	-	-
Medicare Enrollment Assistance Program	Aging	PDA	4100072802	93.071	-	6,038	6,038	-	-
COVID-19 Guardianship Assistance (SPLC)	Children & Youth	PA DHS	N/A	93.090	-	12,957	17,286	4,329	-
Guardianship Assistance	Children & Youth	PA DHS	N/A	93.090	-	114,341	150,843	36,502	-
Total AL #93.090					-	127,298	168,129	40,831	-
Projects for Assistance in Transition from Homelessness (PATH)	MH/A/DP	PA DHS	N/A	93.150	-	62,610	83,480	20,870	80,535
Substance Abuse and Mental Health Services	MH/A/DP	PA DHS	N/A	93.243	-	1,000	1,000	-	1,000
State Health Insurance Assistance Program	Aging	PDA	4100072802	93.324	-	17,442	19,049	1,607	-
Promoting Safe and Stable Families (Family Cen)	General	PA DHS	4100067005	93.556	-	256,382	344,393	88,011	344,393
Promoting Safe and Stable Families (Safe Haven)	Children & Youth - SH	PA DHS	4100067957	93.556	-	16,320	16,320	-	16,000
Promoting Safe and Stable Families (Caseworker Visitation)	Children & Youth - CV	PA DHS	N/A	93.556	-	14,387	14,387	-	-
Promoting Safe and Stable Families (Family First Transition)	Children & Youth - FF	PA DHS	N/A	93.556	-	71,162	283,747	212,585	-
Total AL #93.556					-	358,251	658,847	300,596	360,393
Temporary Assistance for Needy Families	Children & Youth	PA DHS	N/A	93.558	(1,273,280)	47,877	1,856,433	3,081,836	-
Child Support Enforcement	Domestic Relations	PA DHS	4100070462	93.563	(722,798)	3,342,983	3,431,495	811,310	-
Community Based Child Abuse Prevention Grants	General	PA DHS	4100066951	93.590	-	38,250	38,250	-	38,250
Child Welfare Services	Children & Youth	PA DHS	N/A	93.645	-	74,531	99,375	24,844	-
COVID-19 Foster Care Title IV-E	Children & Youth FC	PA DHS	N/A	93.658	-	106,367	135,088	28,721	-
Foster Care Title IV-E	Children & Youth FC	PA DHS	N/A	93.658	(2,644,265)	5,123,938	4,325,684	1,846,011	-
Total AL #93.658					(2,644,265)	5,230,305	4,460,772	1,874,732	-
COVID-19 Adoption Assistance	Children & Youth	PA DHS	N/A	93.659	-	161,235	246,646	85,411	-
Adoption Assistance	Children & Youth	PA DHS	N/A	93.659	(2,226,579)	3,019,908	3,068,202	2,274,873	-
Total AL #93.659					(2,226,579)	3,181,143	3,314,848	2,360,284	-

COUNTY OF DAUPHIN, PENNSYLVANIA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED DECEMBER 31, 2021

Federal Grantor/Pass-through Grantor/Program Title	Fund	Pass-Through Agency	Pass-Through Award Number	Federal AL Number	(Accrued/Deferred Revenue at December 31, 2020)	Federal Grant Receipts	Federal Grant Expenditures	Accrued/ (Deferred) Revenue at December 31, 2021	Amount Passed Through to Subrecipients
Social Services Block Grant - Title XX	Children & Youth	PA DHS	N/A	93.667	-	132,135	176,180	44,045	-
Social Services Block Grant - Title XX	MH/A/DP	PA DHS	N/A	93.667	-	151,427	201,902	50,475	201,902
Social Services Block Grant - Title XX	MH/A/DP	PA DHS	DC16209430	93.667	-	102,248	136,330	34,082	136,330
Total AL #93.667					-	385,810	514,412	128,602	338,232
COVID-19 Supporting Foster Youth and Families-Div X	Children & Youth	PA DHS	N/A	93.674	-	-	303,595	303,595	-
Foster Care Independent Living	Children & Youth	PA DHS	N/A	93.674	-	80,148	134,402	54,254	-
Total AL #93.674					-	80,148	437,997	357,849	-
Medical Assistance Program	Aging	PDA	4100078243	93.778	-	26,028	29,608	3,580	-
Medical Assistance Program	DRS Medical Incentives	PA DHS	4100070462	93.778	-	1,095	1,095	-	-
Medical Assistance Program	General - MATP	PA DHS	N/A	93.778	-	897,843	897,843	-	885,977
Medical Assistance Program	Children & Youth MED	PA DHS	N/A	93.778	-	5,392	11,516	6,124	-
Medical Assistance Program	Children & Youth Title XIX	PA DHS	N/A	93.778	-	-	-	-	-
Medical Assistance Program	MH/A/DP	PA DHS	N/A	93.778	(105,335)	579,486	611,977	137,826	498,231
Total AL #93.778					(105,335)	1,509,844	1,552,039	147,530	1,384,208
Opioid STR	Drug & Alcohol	PA DDAP	4100070707	93.788	(50,171)	279,089	409,028	180,110	-
Block Grants for Community Mental Health Services	MH/A/DP	PA DHS	N	93.958	-	816,152	899,933	83,781	892,596
Block Grants for Prevention and Treatment of Substance Abuse	Drug and Alcohol	PA DDAP	4100070707	93.959	-	1,547,675	1,761,704	214,029	-
Total U.S. Department of Health and Human Services					(7,097,513)	18,072,579	21,181,876	10,206,810	3,095,214
<b>U.S. Department of Homeland Security</b>									
COVID-19 Disaster Relief	General	PEMA	N/A	97.036	-	111,019	111,019	-	-
Emergency Management Performance Grants	General	PEMA	N/A	97.042	-	65,068	65,068	-	-
Pre-Disaster Mitigation Grant	General	PEMA	N/A	97.047	-	-	13,790	13,790	-
Homeland Security Grant Program	General	PEMA	N/A	97.067	(682,903)	751,463	68,560	-	-
Total U.S. Department of Homeland Security					(682,903)	927,550	258,437	13,790	-
<b>TOTAL FEDERAL AWARDS</b>					<b>\$ (8,306,538)</b>	<b>\$ 76,696,069</b>	<b>\$ 70,560,702</b>	<b>\$ 2,171,171</b>	<b>\$ 12,047,652</b>

\* - Indicates audited as major

COUNTY OF DAUPHIN, PENNSYLVANIA  
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 YEAR ENDED DECEMBER 31, 2021

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 2021 threshold for determining Type A and Type B Programs is \$2,116,821.

The following major programs were audited as major:

<u>ALN</u>	<u>Program</u>
14.218	CDBG - Entitlement Grants Cluster
21.023	Emergency Rental Assistance
21.027	American Rescue Plan
93.658	Foster Care IV-E
93.659	Adoption Assistance

The amount expended under programs audited as major federal programs for the year ended December 31, 2021, totaled \$53,363,218 or 75.63% 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 on the financial schedules and exhibits of the County of Dauphin, Pennsylvania (the "County") required by the Commonwealth of Pennsylvania Department of Human Services ("DHS") DHS Single Audit Supplement for the fiscal year ended June 30, 2021 and calendar year ended December 31, 2021. The County's management is responsible for the financial schedules and exhibits required by the DHS Single Audit Supplement

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, 2021 and calendar year ended December 31, 2021, 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
Early Intervention Services	V(a)EI	Schedule of Revenues, Expenditures, and Carryover Funds – EI
	V(b)EI	Report of Income and Expenditures - EI
Human Services Block Grant	VI(a)BG-S	Block Grant Report of Income and Expenditures
	VI(b)BG-S	Non-Block Grant Summary Report



# 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>
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.
  3. Agreed the information in columns C through I to the CCYA’s monitoring records for In-Home Purchased Service Providers.
- e) The process detailed in paragraph (a) through (d) above disclosed the findings below:
1. Exhibit A-1 (d) included incorrect amounts reported for Program Income, Genetic Testing Costs, Other: County Share, Vendor Payments, and Disbursements Other. Program Income was misstated by (\$36,766), Genetic Testing Costs were misstated by (\$3,746), Other County Share was misstated by \$40,512, Vendor Payments was misstated by (\$5,012,918) and Disbursements Other was misstated by \$5,021,918. The total of the differences netted to \$0.



# *Zelenkofske Axlerod LLC*

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

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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*

ZELENKOFSCHE AXELROD LLC

Harrisburg, Pennsylvania  
September 29, 2022

County of Dauphin  
SUMMARY OF EXPENDITURES - TITLE IV-D CHILD SUPPORT ENFORCEMENT PROGRAM  
FOR THE YEAR ENDED DECEMBER 31, 2021

	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)
	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)
<b>Calendar Quarter Ended 3/31/20</b>																		
Salary/Overhead (Exclude Blood Tests)	\$ 1,416,612	\$ 37,586	\$ 106,467	\$ 1,272,559	66%	\$ 839,889	\$ 1,416,612	\$ 37,586	\$ 106,467	\$ 1,272,559	66%	\$ 839,889	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	-	-	-	-	66%	-	-	-	-	66%	-	-	-	-	-	-	66%	-
Interest/Program Income	10,467	278	-	10,189	66%	6,725	10,467	278	-	10,189	66%	6,725	-	-	-	-	66%	-
Blood Testing Fees	910	-	-	910	66%	601	910	-	-	910	66%	601	-	-	-	-	66%	-
Subtotal (1-2-3-4)	1,405,235	37,308	106,467	1,261,460	-	832,563	1,405,235	37,308	106,467	1,261,460	-	832,563	-	-	-	-	-	-
Blood Testing	400	-	-	400	66%	264	400	-	-	400	66%	264	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	1,405,635	37,308	106,467	1,261,860	-	832,827	1,405,635	37,308	106,467	1,261,860	-	832,827	-	-	-	-	-	-
<b>Calendar Quarter Ended 6/30/20</b>																		
Salary/Overhead (Exclude Blood Tests)	1,528,948	38,950	184,136	1,305,862	66%	861,868	1,528,948	38,950	184,136	1,305,862	66%	861,868	-	-	-	-	66%	-
Fees/Costs	-	-	-	-	66%	-	-	-	-	66%	-	-	-	-	-	-	66%	-
Interest/Program Income	11,405	292	-	11,113	66%	7,335	11,405	292	-	11,113	66%	7,335	-	-	-	-	66%	-
Blood Testing Fees	1,629	-	-	1,629	66%	1,075	1,629	-	-	1,629	66%	1,075	-	-	-	-	66%	-
Subtotal (1-2-3-4)	1,515,914	38,658	184,136	1,293,120	-	853,458	1,515,914	38,658	184,136	1,293,120	-	853,458	-	-	-	-	-	-
Blood Testing	2,636	-	-	2,636	66%	1,739.76	2,636	-	-	2,636	66%	1,740	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	1,518,550	38,658	184,136	1,295,756	-	855,198	1,518,550	38,658	184,136	1,295,756	-	855,198	-	-	-	-	-	-
<b>Calendar Quarter Ended 9/30/20</b>																		
Salary/Overhead (Exclude Blood Tests)	1,570,151	41,092	108,758	1,420,301	66%	937,399	1,570,151	41,092	108,758	1,420,301	66%	937,399	-	-	-	-	66%	-
Fees/Costs	2	-	-	2	66%	1	2	-	-	2	66%	1	-	-	-	-	66%	-
Interest/Program Income	9,274	242	-	9,032	66%	5,961	9,274	242	-	9,032	66%	5,961	-	-	-	-	66%	-
Blood Testing Fees	760	-	-	760	66%	501	760	-	-	760	66%	501	-	-	-	-	66%	-
Subtotal (1-2-3-4)	1,560,115	40,850	108,758	1,410,507	-	930,935	1,560,115	40,850	108,758	1,410,507	66%	930,935	-	-	-	-	-	-
Blood Testing	1,778	-	-	1,778	66%	1,173	1,778	-	-	1,778	66%	1,173	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	1,561,893	40,850	108,758	1,412,285	-	932,109	1,561,893	40,850	108,758	1,412,285	-	932,109	-	-	-	-	-	-
<b>Calendar Quarter Ended 12/31/20</b>																		
Salary/Overhead (Exclude Blood Tests)	1,380,300	37,886	110,087	1,232,327	66%	813,335	1,380,300	37,886	110,087	1,232,327	66%	813,335	-	-	-	-	66%	-
Fees/Costs	3	-	-	3	66%	2	3	-	-	3	66%	2	-	-	-	-	66%	-
Interest/Program Income	5,665	155	-	5,510	66%	3,637	5,665	155	-	5,510	66%	3,637	-	-	-	-	66%	-
Blood Testing Fees	447	-	-	447	66%	296	447	-	-	447	66%	296	-	-	-	-	66%	-
Subtotal (1-2-3-4)	1,374,185	37,731	110,087	1,226,367	-	809,400	1,374,185	37,731	110,087	1,226,367	-	809,400	-	-	-	-	-	-
Blood Testing	2,970	-	-	2,970	66%	1,960	2,970	-	-	2,970	66%	1,960	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 1,377,155	\$ 37,731	\$ 110,087	\$ 1,229,337	-	\$ 811,360	\$ 1,377,155	\$ 37,731	\$ 110,087	\$ 1,229,337	-	\$ 811,360	\$ -	\$ -	\$ -	\$ -	-	\$ -

CHILD SUPPORT ENFORCEMENT  
COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT

EXHIBIT A-1 ( c )

County DauphinYear Ended 12/31/2021

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Type of Account Structure
January 1	\$ -	\$ -	
March 31	\$ -	\$ -	( ) Separate Bank Account
June 30	\$ -	\$ -	( X ) Restricted Fund - General Ledger
September 30	\$ -	\$ -	( ) Other: _____
December 31	\$ -	\$ -	

**EXHIBIT A-1 (d)**

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

County DauphinYear Ended 12/31/2021

	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
<b>Balance at January 1</b>	\$ 95,138	\$ 95,138	\$ -
<b>Receipts:</b>			
Reimbursements	3,342,932	3,342,932	-
Incentives	509,449	509,449	-
Title XIX Incentives	1,095	1,095	-
Interest	45	45	-
Program Income	-	36,766	(36,766)
Genetic Testing Costs	-	3,746	(3,746)
Maintenance of Effort (MOE)	1,775,571	1,775,571	-
Other: County Share	488,248	447,736	40,512
<b>Total Receipts</b>	<b>6,117,340</b>	<b>6,117,340</b>	<b>-</b>
<b>Intra-fund Transfers - In</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Funds Available</b>	<b>6,212,478</b>	<b>6,212,478</b>	<b>-</b>
<b>Disbursements:</b>			
Incentive Paid Costs	509,449	509,449	-
Transfers to General Fund	-	-	-
Vendor Payments	76,941	5,098,859	(5,021,918)
Bank Charges	-	-	-
Other:	5,021,918	-	5,021,918
<b>Total Disbursements</b>	<b>5,608,308</b>	<b>5,608,308</b>	<b>-</b>
<b>Intra-fund Transfers - Out</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Balance at December 31</b>	<b>\$ 604,170</b>	<b>\$ 604,170</b>	<b>\$ -</b>

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 1 checking, \_\_\_\_\_ savings, \_\_\_\_\_ CD, and \_\_\_\_\_ other accounts.

COUNTY OF DAUPHIN  
SCHEDULE OF REVENUES AND EXPENDITURES  
MEDICAL ASSISTANCE TRANSPORTATION SERVICE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

<u>Service Data</u>	<u>Reported</u>	<u>Actual</u>
Expenditures ( Line 5 ) *		
Group I Clients	\$ 1,884,069	\$ 1,884,069
Group II Clients	<u>55,618</u>	<u>55,618</u>
Total Expenditures	<u>\$ 1,939,687</u>	<u>\$ 1,939,687</u>
<u>Allocation Data:</u>		
Revenues		
Department of Human Services	\$ 1,947,497	\$ 1,947,497
Interest Income	<u>-</u>	<u>-</u>
Total Revenues	<u>1,947,497</u>	<u>1,947,497</u>
Funds Expended		
Operating Costs	1,900,532	1,900,532
Administrative Cost	7,011	7,011
Senior Shared Ride	31,527	31,527
Allowable Indirect Cost Rate	<u>617</u>	<u>617</u>
Total funds expensed	<u>1,939,687</u>	<u>1,939,687</u>
Excess of Revenues Under Expenditures	<u>\$ 7,810</u>	<u>\$ 7,810</u>

\* Line number correspond to quarterly report.

COUNTY OF DAUPHIN, PENNSYLVANIA  
COUNTY HUMAN SERVICES BLOCK GRANT  
BLOCK GRANT SUMMARY REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

County Match 2.53%  
Actual County Match (\$) \$ 584,233  
Actual County Match (%) 2.53%

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	HSS	D&A	Total	(3)	(5)		
1 State Human Services Block Grant	Multiple	\$ 25,015,440	\$ 18,715,892	\$ 2,227,695	\$ 918,095	\$ 248,531	\$ 392,942	\$ 22,503,155	\$ 2,512,285	\$ 2,655	\$ 2,514,940	
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	-	-	-	-	-	-	-	-	-	-	
<b>Total for Block Grant</b>		<b>\$ 25,688,797</b>	<b>\$ 19,252,919</b>	<b>\$ 2,364,025</b>	<b>\$ 918,095</b>	<b>\$ 248,531</b>	<b>\$ 392,942</b>	<b>\$ 23,176,512</b>	<b>\$ 2,512,285</b>	<b>\$ 2,655</b>	<b>\$ 2,514,940</b>	

Retained Earnings	
I. Unexpended Allocation	\$ 2,512,285
II. Maximum Retained Earnings (5%)	\$ 1,250,772
III. Amount to be Returned to DHS	\$ 1,261,513
IV. Total Requested Retained Earnings	\$ 1,250,772

Prior Year Retained Earnings	
I. FY 19-20 Retained Earnings	\$ 653,311
II. Total Expended Retained Earnings - 5%	\$ 634,773
III. Amounts to be Returned to DHS	\$ 18,538.00

COUNTY OF DAUPHIN, PENNSYLVANIA  
COUNTY HUMAN SERVICES BLOCK GRANT  
NON-BLOCK GRANT SUMMARY REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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 - 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	158,279	171,023	329,302	114,346	214,956	-	214,956
6. Federal - CMHSBG-IECMH Endorsement	70167	5,085	3,915	9,000	-	9,000	-	9,000
7. Federal - CMHSBG-Housing Training Scholarships	70167	10,000	-	10,000	-	10,000	-	10,000
8. Federal - CMHSBG-Network of Care	70167	-	580,000	580,000	580,000	-	-	-
9. Federal - CMHSBG-TCM On-line Training	70167	-	-	-	-	-	-	-
10. Federal - 988 Planning Initiative	70651	-	1,000	1,000	-	1,000	-	1,000
11. Federal - PA System of Care Grant	70976	-	-	-	-	-	-	-
12. Federal - Project Launch	71021	-	-	-	-	-	-	-
13. Federal - Public Health Emergency Preparedness	80343	-	-	-	-	-	-	-
14. Federal - SERG - Tree of Life	82583	-	-	-	-	-	-	-
15. Reserved		-	-	-	-	-	-	-
Subtotal Mental Health Services		\$ 173,364	\$ 839,418	\$ 1,012,782	\$ 777,826	\$ 234,956	\$ -	\$ 234,956
<b>B. Intellectual Disabilities Services</b>								
1 Reserved		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 Elwyn	10236	-	-	-	-	-	-	-
3 One Time Pass Through Non-Block Grant	10255	-	-	-	-	-	-	-
4 Reserved		-	-	-	-	-	-	-
Subtotal Intellectual Disabilities Services		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>D. Total for Non-Block Grant Reporting</b>		<b>\$ 173,364</b>	<b>\$ 839,418</b>	<b>\$ 1,012,782</b>	<b>\$ 777,826</b>	<b>\$ 234,956</b>	<b>\$ -</b>	<b>\$ 234,956</b>

COUNTY OF DAUPHIN, PENNSYLVANIA  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS - EARLY INTERVENTION SERVICES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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	\$ 13,420	\$ 2,213,068	\$ 2,226,488	\$ 2,198,495	\$ 27,993	\$ 3,878	\$ 31,871
2. Early Intervention Training	10235	670	11,144	11,814	11,814	-	-	-
3. Early Intervention Administration	10235	-	48,565	48,565	48,565	-	-	-
4. Infants & Toddlers w/Disabilities (Part C)	70170	-	213,850	213,850	213,850	-	-	-
5. IT&F Waiver Administration	10235/70184	9,201	104,545	113,746	113,746	-	-	-
6. Reserved	00001	-	-	-	-	-	-	-
Total Early Intervention Services		\$ 23,291	\$ 2,591,172	\$ 2,614,463	\$ 2,586,470	\$ 27,993	\$ 3,878	\$ 31,871

COUNTY OF DAUPHIN, PENNSYLVANIA  
 REPORT OF INCOME AND EXPENDITURES - EARLY INTERVENTION PROGRAM  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Admin Office	Early Intervention	Supports Coordination	Total
I. TOTAL ALLOCATION				<u>\$ 2,614,463</u>
II. TOTAL EXPENDITURES	\$ 281,453	\$ 1,848,447	\$ 1,132,354	\$ 3,262,254
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	-	-	191,011	191,011
D. Medical Assistance Admin Claims -EI Waiver	18,996	-	-	18,996
E. Medical Assistance Admin Claims - EI Other	94,750	-	-	94,750
F. Earned Interest	-	-	-	-
G. Other	-	2,089	94,191	96,280
Subtotal Revenues	113,746	2,089	285,202	401,037
V. DHS REIMBURSEMENT				
A. DHS Cat. Funding 90%	48,565	1,661,722	762,437	2,472,724
B. DHS Cat. Funding 100%	113,746	-	-	113,746
Subtotal DHS Reimbursement	162,311	1,661,722	762,437	2,586,470
VI. 10% COUNTY MATCH	5,396	184,636	84,715	274,747
Subtotal County Match	5,396	184,636	84,715	274,747
VII. TOTAL DHS REIMB. & COUNTY MATCH	167,707	1,846,358	847,152	2,861,217
VIII. TOTAL CARRYOVER				<u>\$ 27,993</u>

COUNTY OF DAUPHIN, PENNSYLVANIA  
FOR THE YEAR ENDED DECEMBER 31, 2021  
SUPPLEMENTAL SCHEDULE RECONCILIATION  
Federal Awards Passed through the Pennsylvania Department of Human Services  
Expenditures per the SEFA to Revenue per the Pennsylvania Audit Confirmation Reply

AL Name	AL 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
Emergency Rental Assistance Program	21.023	General Fund	\$ 13,187,781	\$ 8,824,177	\$ (4,363,604)	-49.45%	Difference is deferred revenue at year end.
Special Education Grants for Infants and Families with Disabilities	84.181	MH/ID	213,850	213,850	-	0.00%	Explanation not necessary as difference is \$0.
Guardianship Assistance (SPLC)	93.090	CYF	127,298	127,298	-	0.00%	Explanation not necessary as difference is \$0.
Projects for Assistance in Transition from Homelessness (PATH)	93.150	CYF	83,480	62,610	(20,870)	-33.33%	Difference is accrued revenue at year end.
Substance Abuse and Mental Health Services	93.243	MH/ID	1,000	1,000	-	0.00%	Explanation not necessary as difference is \$0.
Child Welfare Services Title IV-B	93.645	CYF	99,375	74,531	(24,844)	-33.33%	Difference is accrued revenue at year end.
Promoting Safe and Stable Families (Caseworker Visitation)	93.556	CYF	658,847	358,251	(300,596)	-83.91%	Difference is accrued revenue at year end.
Temporary Assistance for Needy Families	93.558	CYF	1,856,433	47,877	(1,808,556)	-3777.50%	Difference is due to timing of receipts and difference in prior year and current year accrual
Child Support Enforcement	93.563	DRO	3,431,495	3,342,983	(88,512)	-2.65%	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	38,250	38,250	-	0.00%	Explanation not necessary as difference is \$0.
Foster Care - Title IV-E	93.658	CYF	4,460,772	5,230,305	769,533	14.71%	Difference is due to timing of receipts and difference in prior year and current year accrual
Adoption Assistance	93.659	CYF	3,314,848	3,181,143	(133,705)	-4.20%	Difference is due to timing of receipts and difference in prior year and current year accrual
Social Services Block Grant	93.667	CYF/MH/ID	514,412	385,810	(128,602)	0.00%	Difference is accrued revenue at year end.
Chafee Foster Care Independence Program	93.674	CYF	437,997	80,148	(357,849)	-446.49%	Difference is accrued revenue at year end.
Medical Assistance Program	93.778	CYF/DRO/ MATP/MH/ID	1,522,430	1,483,816	(38,614)	-2.60%	Difference is due to timing of receipts and difference in prior year and current year accrual
<b>TOTAL</b>			<u>\$ 29,948,268</u>	<u>\$ 23,452,049</u>	<u>\$ (6,496,219)</u>		

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

Supplemental Schedule

County: Dauphin

Period Ended: December 31, 2021

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
Alternative Rehabilitation Center Inc.	Yes	6/30/2021	Yes	None	N/A	N/A	1/31/2022	Contract with provider ended 6/6/22. The owner of the organization has a disqualification but she is not in direct service. CCYA will need to see a plan for organizational restructuring.
Amiracle4sure	Yes	12/10/2021	Yes	None	N/A	N/A	6/30/2022	In Compliance
Bethany Christian Services of Central PA	Yes	12/23/2021	Yes	None	N/A	N/A	6/30/2022	In Compliance
Big Brothers Big Sisters	Yes	6/9/2021	Yes	None	N/A	N/A	1/24/2022	In Compliance
Boys & Girls Club of Harrisburg	Yes	N/A	Yes	None	N/A	N/A	6/30/2022	In Compliance
Breaking the Chainz	Yes	12/23/2021	Yes	None	N/A	N/A	6/30/2022	In Compliance
Brethren Housing	Yes	6/11/2021	Yes	None	N/A	N/A	1/31/2022	In Compliance
BTS	Yes	6/30/2021	Yes	None	N/A	N/A	1/31/2022	In Compliance
Child First Family Services	Yes	8/23/2021	Yes	None	N/A	N/A	2/17/2022	In Compliance
Commonwealth Clinical Group	Yes	6/30/2021	Yes	None	N/A	N/A	1/31/2022	In Compliance
Communities in Schools	Yes	6/9/2021	Yes	None	N/A	N/A	1/11/2022	In Compliance
Diakon Lutheran Social Ministries	Yes	6/30/2021	Yes	None	N/A	N/A	1/31/2022	In Compliance
Families United Network	Yes	12/28/2021	Yes	None	Yes	Yes	6/30/2022	In Compliance
Halifax United	Yes	12/10/2021	Yes	None	Yes	Yes	6/30/2022	In Compliance
Harrisburg Area Learning Academy	Yes	6/30/2021	Yes	None	Yes	Yes	6/30/2022	In Compliance
Hamilton Health Center	Yes	6/30/2021	Yes	None	N/A	N/A	5/24/2022	In Compliance
Hugh Smith and Associates	Yes	6/30/2021	Yes	None	N/A	N/A	1/31/2022	In Compliance
It Takes A Village	Yes	12/10/2021	Yes	None	N/A	N/A	6/30/2022	In Compliance
Justice Works Youth Care	Yes	12/8/2021	Yes	None	Yes	Yes	6/30/2022	In Compliance
LivingWell	Yes	12/14/2021	Yes	None	Yes	Yes	6/30/2022	In Compliance
Pressley Ridge	Yes	12/7/2021	Yes	None	N/A	N/A	6/30/2022	In Compliance
Program for Female Offenders	Yes	N/A	Yes	None	N/A	N/A	N/A	In Compliance
Samara	Yes	12/10/2021	Yes	None	Yes	Yes	6/30/2022	In Compliance
Sound Community Solutions	Yes	N/A	Yes	None	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.
PA Counseling	Yes	6/9/2021	Yes	None	Yes	Yes	1/31/2022	In Compliance
Valley Youth House	Yes	6/30/2021	Yes	None	Yes	Yes	1/31/2022	In Compliance
Youth Advocate	Yes	6/30/2021	Yes	None	N/A	N/A	1/31/2022	In Compliance
YMCA	Yes	6/30/2021	Yes	None	N/A	N/A	1/31/2022	In Compliance
YWCA - Harrisburg	Yes	6/10/2021	Yes	None	N/A	N/A	1/26/2022	In Compliance

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

COUNTY OF DAUPHIN, PENNSYLVANIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2021

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  no

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

Noncompliance material to financial statements noted?  yes  no

*Federal Awards*

Internal control over major programs:

Material weakness(es) identified?  yes  no

Significant deficiency(s) identified that are not considered to be material weaknesses?  
 yes  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  no

Identification of Major Federal Programs

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.218	CDBG - Entitlement Grants Cluster
21.023	Emergency Rental Assistance
21.027	American Rescue Plan
93.658	Foster Care IV-E
93.659	Adoption Assistance

Name of DHS Programs

County Children, Youth and Families Program

Dollar threshold used to distinguish between Type A and Type B programs: \$2,116,821

Auditee qualified as low-risk auditee?  yes  no

COUNTY OF DAUPHIN, PENNSYLVANIA  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2021

Section II – Financial Statement Findings

Finding 2021-001

Segregation of Duties

Criteria: Proper internal control dictates that accounting functions should be segregated to serve as a check and balance on the employee's integrity and to maintain the best control system as possible.

Condition: During the audit, it was noted that bank reconciliations in the Sheriff's Office are not performed by someone who is independent of the receipts or bookkeeping function.

Cause: The Sheriff's Office has a limited number of people working in the office which makes it difficult to completely segregate all duties.

Effect: The duties that are not segregated may result in a material misstatement of the financial statements.

Recommendation: The County should ensure that duties are properly segregated to the best extent possible.

Management's Response: Management is in agreement with the above finding. Management has segregated duties to the extent possible with the limited number of Sheriff's Office Administrative Employees. Management has deemed that the hiring of additional employees to further segregate duties would not be cost beneficial to the County. Management will take steps to add a second review of the bank reconciliations by an independent office employee.

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, 2021

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>
None			