

**COUNTY OF DAUPHIN
PENNSYLVANIA**

SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2022

COUNTY OF DAUPHIN, PENNSYLVANIA
SINGLE AUDIT REPORT
YEAR ENDED DECEMBER 31, 2022

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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 (*Government Auditing Standards*), 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, 2022, 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 XX, 2023. 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 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.

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 2022-001 that we consider to be a material weakness.



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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 requires 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.

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania

September XX, 2023



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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, 2022. 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, 2022.

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.



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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, 2022, and the related notes to the financial statements, which collectively comprise the County's primary government financial statements. We issued our report thereon, dated **September XX, 2023**, 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.

ZELINKOFSKE AXELROD LLC

Harrisburg, Pennsylvania
September XX, 2023

COUNTY OF DAUPHIN, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

Federal Grantor/Pass-through Grantor/Program Title	Fund	Pass-Through Agency	Pass-Through Award Number	Federal AL Number	(Accrued)/ Deferred Revenue at December 31, 2021	Federal Grant Receipts	Federal Grant Expenditures	Accrued/ (Deferred) Revenue at December 31, 2022	Amount Passed Through to Subrecipients
U.S. Department of Treasury									
COVID-19 Emergency Rental Assistance Program	General	PA DHS	N/A	21.023	\$ 4,363,604	\$ 6,473,885	\$ 2,729,124	\$ (8,108,365)	\$ 591,870
COVID-19 Emergency Rental Assistance Program	General	N/A	N/A	21.023	3,831,176	4,786,859	4,709,742	(3,908,293)	583,361
Total AL #21.023					8,194,780	11,260,744	7,438,866	(12,016,658)	1,175,231
COVID-19 American Rescue Plan	General	N/A	N/A	21.027	750,000	27,028,159	27,778,159	-	750,000
Local Assistance and Tribal Consistency Funds	General	N/A	N/A	21.032	-	50,000	50,000	-	-
Total U.S. Department of Treasury					8,944,780	38,338,903	35,267,025	(12,016,658)	1,925,231
U.S. Department of Agriculture									
<u>Food Distribution Cluster</u>									
Emergency Food Assistance Program (Administrative Costs)	General	PA Depart. Of Agric.	4100075176	10.568	(90,676)	116,526	106,248	80,398	106,247
Emergency Food Assistance Program (Food Commodities)	General	PA Depart. Of Agric.	8-06-22-090	10.569	-	389,151	389,151	-	389,151
Total Food Distribution Cluster					(90,676)	505,677	495,399	80,398	495,398
Senior Farm Market Nutrition Program	Aging	PA Depart. Of Agric.	N/A	10.576	-	2,032	2,032	-	-
Total U.S. Department of Agriculture					(90,676)	507,709	497,431	80,398	495,398
U.S. Department of Housing and Urban Development									
<u>CDBG Entitlement Grants Cluster</u>									
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	367	4	4	(367)	-
Community Development Block Grant/Entitlement Grants	General	N/A	B-17-UC-42-0009	14.218	54,010	-	-	(54,010)	-
Community Development Block Grant/Entitlement Grants	General	N/A	B-18-UC-42-0009	14.218	-	26,465	26,465	-	26,465
Community Development Block Grant/Entitlement Grants	General	N/A	B-19-UC-42-0009	14.218	(36,734)	290,582	251,301	(2,547)	248,412
Community Development Block Grant/Entitlement Grants	General	N/A	B-20-UC-42-0009	14.218	(113,866)	593,001	488,311	9,176	314,273
Community Development Block Grant/Entitlement Grants	General	N/A	B-21-UC-42-0009	14.218	-	574,537	606,635	32,098	590,143
COVID-19 Community Development Block Grant/Entitlement Grants	General	N/A	B-20-UW-42-0009	14.218	(500)	307,916	307,416	-	287,416
Community Development Block Grant/Entitlement Grants - Disaster Recovery	General	N/A	B-12-UT-42-0001	14.218	15,198	309,146	309,146	(15,198)	309,146
Total CDBG Entitlement Grants Cluster					(74,941)	2,101,651	1,989,278	(37,432)	1,775,855
COVID-19 Emergency Shelter Grant	General	PA DCED	N/A	14.231	(374,843)	980,458	709,858	104,243	709,858
Emergency Shelter Grant	General	PA DCED	C000060149	14.231	(29,553)	89,193	63,167	3,527	63,167
Total AL #14.231					(404,396)	1,069,651	773,025	107,770	773,025
Home Investment Partnerships Program	Low Income Housing	N/A	M16-UC420214	14.239	-	1	1	-	1
Home Investment Partnerships Program	Low Income Housing	N/A	M17-UC420214	14.239	(169)	20,000	20,000	169	20,000
Home Investment Partnerships Program	Low Income Housing	N/A	M18-UC420214	14.239	(19,173)	30,222	30,222	19,173	30,222
Home Investment Partnerships Program	Low Income Housing	N/A	M19-UC420214	14.239	(15,518)	120,467	104,949	-	104,948
Home Investment Partnerships Program	Low Income Housing	N/A	M20-UC420214	14.239	7,500	153,448	167,039	6,091	103,090
Home Investment Partnerships Program	Low Income Housing	N/A	M21-UC420214	14.239	-	-	1,000	1,000	-
Home Investment Partnerships Program	Low Income Housing	N/A	M21-UP420214	14.239	-	41,790	41,790	-	-
Total AL #14.239					(27,360)	365,928	365,001	26,433	258,261
Total U.S. Department of Housing and Urban Development					(506,697)	3,537,230	3,127,304	96,771	2,807,141
U.S. Department of Justice									
COVID-19 Coronavirus Emergency Supplemental Relief	General	PCCD	33240	16.034	(80,892)	154,172	73,280	-	73,280
Crime Victim Assistance	General	PCCD	29142	16.575	95,228	-	-	(95,228)	-
Crime Victim Assistance	General	PCCD	30692	16.575	82,456	-	-	(82,456)	-
Crime Victim Assistance	General	PCCD	32967	16.575	(76,554)	408,002	473,627	142,179	473,627
Crime Victim Assistance	General	PCCD	34270	16.575	(129,529)	437,280	454,101	146,350	454,101
Total AL #16.575					(28,399)	845,282	927,728	110,845	927,728
Edward Byrne Memorial Justice Assistance Grant Program	General	PCCD	32924	16.738	(18,434)	18,434	-	-	-
Edward Byrne Memorial Justice Assistance Grant Program	General	PCCD	32924-2	16.738	-	53,696	53,696	-	53,696
Edward Byrne Memorial Justice Assistance Grant Program	General	PCCD	37260	16.738	-	-	3,044	3,044	3,044
Total AL #16.738					(18,434)	72,130	56,740	3,044	56,740
Implementing Opioid Overdose Reduction Strategies	General	PCCD	36411	16.838	(5,745)	62,338	78,951	22,358	-
Total U.S. Department of Justice					(133,470)	1,133,922	1,136,699	136,247	1,057,748

COUNTY OF DAUPHIN, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 2022

Federal Grantor/Pass-through Grantor/Program Title	Fund	Pass-Through Agency	Pass-Through Award Number	Federal AL Number	(Accrued)/ Deferred Revenue at December 31, 2021	Federal Grant Receipts	Federal Grant Expenditures	Accrued/ (Deferred) Revenue at December 31, 2022	Amount Passed Through to Subrecipients
U.S. Department of Transportation									
Highway Planning and Construction	Liquid Fuels	PENNDOT	089633	20.205	(107,536)	231,998	136,866	12,404	
State and Community Highway Safety	General	PENNDOT	N/A	20.600	(52,384)	84,851	61,329	28,862	-
National Priority Safety Programs	General	PENNDOT	IDP-G-2019-Dauphin-00047	20.616	(514)	1,035	521	-	-
Total Highway Safety Cluster					(52,898)	85,886	61,850	28,862	-
Total U.S. Department of Transportation					(160,434)	317,884	198,716	41,266	-
U.S. Department of Education									
Special Education Grants for Infants and Families with Disabilities	MH/A/DP	PA DHS	N/A	84.181	-	223,159	267,705	44,546	267,705
Total U.S. Department of Education					-	223,159	267,705	44,546	267,705
U.S. Election Assistance Commission									
HAVA Election Security Grants	General	PA State Dept.	N/A	90.404	-	130,473	130,473	-	-
Total U.S. Election Assistance Commission					-	130,473	130,473	-	-
U.S. Department of Health and Human Services									
Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	Aging	PDA	4100072802	93.041	(873)	4,158	3,614	329	-
Special Programs for the Aging - Title VII - Long Term Care Ombudsman Services for Older Individuals	Aging	PDA	4100072802	93.042	(2,187)	10,284	8,864	767	-
COVID-19 Special Programs for the Aging - Title VII - Long Term Care Ombudsman Services for Older Individuals	Aging	PDA	4100072802	93.042	-	11,640	11,640	-	-
Total AL #93.042					(2,187)	21,924	20,504	767	-
Special Programs for the Aging - Title III, Part F - Disease Prevention and Health Promotion Services	Aging	PDA	4100072802	93.043	(4,794)	18,782	15,536	1,548	-
Aging Cluster									
COVID-19 Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	Aging	PDA	4100072802	93.044	(132,081)	332,833	206,255	5,503	-
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	Aging	PDA	4100072802	93.044	(87,449)	420,232	368,000	35,217	-
Total AL #93.044					(219,530)	753,065	574,255	40,720	-
COVID-19 Special Programs for the Aging - Title III, Part C - Nutrition Services	Aging	PDA	4100072802	93.045	(196,553)	447,670	259,307	8,190	-
Special Programs for the Aging - Title III, Part C - Nutrition Services	Aging	PDA	4100072802	93.045	(65,406)	300,534	261,388	26,280	-
Total AL #93.045					(261,959)	748,204	520,695	34,450	-
Nutrition Services Incentive Program	Aging	PDA	4100072802	93.053	(39,258)	165,492	140,586	14,352	-
Total Aging Cluster					(520,747)	1,666,761	1,235,536	89,522	-
COVID-19 National Family Caregiver Support	Aging	PDA	4100072802	93.052	(32,092)	78,630	48,143	1,605	-
National Family Caregiver Support	Aging	PDA	4100072802	93.052	(17,306)	111,795	103,802	9,313	-
Total AL #93.052					(49,398)	190,425	151,945	10,918	-
National Center for Injury Prevention and Control	Coroner	PA DOH		93.136	-	5,000	5,000	-	-
Medicare Enrollment Assistance Program	Aging	PDA	4100072802	93.071	-	7,869	7,869	-	-
COVID-19 Guardianship Assistance (SPLC)	Children & Youth	PA DHS	N/A	93.090	(4,329)	16,348	16,507	4,488	-
Guardianship Assistance	Children & Youth	PA DHS	N/A	93.090	(70,658)	145,352	159,265	84,571	-
Total AL #93.090					(74,987)	161,700	175,772	89,059	-
Projects for Assistance in Transition from Homelessness (PATH)	MH/A/DP	PA DHS	N/A	93.150	(20,870)	83,480	62,610	-	61,506
State Health Insurance Assistance Program	Aging	PDA	4100072802	93.324	(1,607)	6,429	4,822	-	-
Prevention Program Title IV-E	Children & Youth	PA DHS	N/A	93.472	-	2,285	26,571	24,286	-
Promoting Safe and Stable Families (Family Cen)	General	PA DHS	4100067005	93.556	(88,011)	324,181	277,228	41,058	277,228
Promoting Safe and Stable Families (Caseworker Visitation)	Children & Youth - CV	PA DHS	N/A	93.556	-	14,847	14,847	-	-
Promoting Safe and Stable Families (Family First Transition)	Children & Youth - FF	PA DHS	N/A	93.556	(212,585)	212,585	68,560	68,560	-
Total AL #93.556					(300,596)	551,613	360,635	109,618	293,228
Temporary Assistance for Needy Families	Children & Youth	PA DHS	N/A	93.558	(3,081,836)	3,344,622	1,493,974	1,231,188	-
Child Support Enforcement	Domestic Relations	PA DHS	4100070462	93.563	(811,310)	3,352,399	2,838,012	296,923	-
Community Based Child Abuse Prevention Grants	General	PA DHS	4100066951	93.590	-	15,300	15,300	-	15,300
Child Welfare Services	Children & Youth	PA DHS	N/A	93.645	(24,844)	172,497	147,653	-	-
COVID-19 Foster Care Title IV-E	Children & Youth FC	PA DHS	N/A	93.658	(28,721)	170,484	151,343	9,580	-
Foster Care Title IV-E	Children & Youth FC	PA DHS	N/A	93.658	(3,182,814)	4,670,266	3,642,924	2,155,472	-
Total AL #93.658					(3,211,535)	4,840,750	3,794,267	2,165,052	-
COVID-19 Adoption Assistance	Children & Youth	PA DHS	N/A	93.659	(85,411)	252,366	251,971	85,016	-
Adoption Assistance	Children & Youth	PA DHS	N/A	93.659	(1,680,238)	3,152,927	3,135,556	1,662,867	-
Total AL #93.659					(1,765,649)	3,405,293	3,387,527	1,747,883	-

COUNTY OF DAUPHIN, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 2022

Federal Grantor/Pass-through Grantor/Program Title	Fund	Pass-Through Agency	Pass-Through Award Number	Federal AL Number	(Accrued)/ Deferred Revenue at December 31, 2021	Federal Grant Receipts	Federal Grant Expenditures	Accrued/ (Deferred) Revenue at December 31, 2022	Amount Passed Through to Subrecipients
Social Services Block Grant - Title XX	Children & Youth	PA DHS	N/A	93.667	(44,045)	176,180	132,135	-	-
Social Services Block Grant - Title XX	MH/A/DP	PA DHS	N/A	93.667	(50,475)	201,902	151,427	-	151,427
Social Services Block Grant - Title XX	MH/A/DP	PA DHS	DC16209430	93.667	(34,082)	136,330	102,248	-	102,248
Total AL #93.667					(128,602)	514,412	385,810	-	253,675
Child Abuse and Neglect State Grants	Children & Youth	PA DHS	N/A	93.669	-	50,000	50,000	-	-
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	(54,254)	162,761	108,507	-	-
Total AL #93.674					(357,849)	466,356	108,507	-	-
Medical Assistance Program	Aging	PDA	4100078243	93.778	(3,580)	30,156	32,153	5,577	-
Medical Assistance Program	DRS Medical Incentives	PA DHS	4100070462	93.778	-	2,919	2,919	-	-
Medical Assistance Program	General - MATP	PA DHS	N/A	93.778	-	1,443,794	1,443,794	-	1,435,336
Medical Assistance Program	Children & Youth MED	PA DHS	N/A	93.778	(6,124)	12,209	43,913	37,827	-
Medical Assistance Program	MH/A/DP	PA DHS	N/A	93.778	(137,826)	689,139	650,924	99,611	567,193
Total AL #93.778					(147,530)	2,178,217	2,173,703	143,015	2,002,529
Centers for Medicare and Medicaid Services (CMS Research Overview Analysis)	Aging	PDA	N/A	93.779	-	13,088	14,765	1,677	-
Opioid STR	Drug & Alcohol	PCCD	36057	93.788	-	32,785	56,795	24,010	-
Opioid STR	Drug & Alcohol	PA DDAP	4100070707	93.788	(180,110)	1,581,991	1,662,253	260,372	-
Total AL #93.788					(180,110)	1,614,776	1,719,048	284,382	-
COVID-19 Block Grants for Community Mental Health Services	MH/A/DP	PA DHS	N/A	93.958	-	530,000	530,000	-	530,000
Block Grants for Community Mental Health Services	MH/A/DP	PA DHS	N/A	93.958	(83,781)	407,152	323,371	-	275,327
Total AL #93.958					(83,781)	937,152	853,371	-	805,327
Block Grants for Prevention and Treatment of Substance Abuse	Drug and Alcohol	PA DDAP	4100070707	93.959	(214,029)	1,240,128	1,207,660	181,561	-
Total U.S. Department of Health and Human Services					(10,983,134)	24,865,416	20,260,011	6,377,728	3,431,565
U.S. Department of Homeland Security									
COVID-19 Disaster Relief	General	PEMA	N/A	97.036	-	890,197	890,197	-	-
Emergency Management Performance Grants	General	PEMA	N/A	97.042	-	65,138	65,138	-	-
Pre-Disaster Mitigation Grant	General	PEMA	N/A	97.047	(13,790)	54,477	40,687	-	-
Homeland Security Grant Program	General	PEMA	N/A	97.067	-	1,211,881	1,228,006	16,125	-
Total U.S. Department of Homeland Security					(13,790)	2,221,693	2,224,028	16,125	-
TOTAL FEDERAL AWARDS					\$ (2,943,421)	\$ 71,276,389	\$ 63,109,392	\$ (5,223,577)	\$ 9,984,788

* - Indicates audited as major

COUNTY OF DAUPHIN, PENNSYLVANIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2022

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 2022 threshold for determining Type A and Type B Programs is \$1,893,282.

The following major programs were audited as major:

<u>ALN</u>	<u>Program</u>
21.023	Emergency Rental Assistance Program
21.027	American Rescue Plan
93.563	Child Support Enforcement
93.778	Medicaid Cluster

The amount expended under programs audited as major federal programs for the year ended December 31, 2022, totaled \$40,228,740 or 63.74% of total federal awards.



Zelenkofske Axlerod LLC

CERTIFIED PUBLIC ACCOUNTANTS

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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, 2022 and calendar year ended December 31, 2022. 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, 2022 and calendar year ended December 31, 2022, have been accurately compiled based on the audited books and records of the County. We have also verified by comparison to the example schedules that these schedules are presented, at a minimum, at the level of detail and in the format required by the DHS *Single Audit Supplement* pertaining to this period.

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



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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. Based on the processes detailed in paragraphs (a) through (d) above, no adjustments and/or findings which have not been reflected on the corresponding schedules were noted.



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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.

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania
September XX, 2023

County of Dauphin
SUMMARY OF EXPENDITURES - TITLE IV-D CHILD SUPPORT ENFORCEMENT PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2022

	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)
Calendar Quarter Ended 3/31/22																		
Salary/Overhead (Exclude Blood Tests)	\$ 1,451,125	\$ 39,191	\$ 185,187	\$ 1,226,747	66%	\$ 809,653	\$ 1,451,125	\$ 39,191	\$ 185,187	\$ 1,226,747	66%	\$ 809,653	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	3	-	-	3	66%	2	3	-	-	3	66%	2	-	-	-	-	66%	-
Interest/Program Income	4,902	132	-	4,770	66%	3,148	4,902	132	-	4,770	66%	3,148	-	-	-	-	66%	-
Blood Testing Fees	494	-	-	494	66%	326	494	-	-	494	66%	326	-	-	-	-	66%	-
Subtotal (1-2-3-4)	1,445,726	39,059	185,187	1,221,480	-	806,176	1,445,726	39,059	185,187	1,221,480	-	806,176	-	-	-	-	-	-
Blood Testing	1,941	-	-	1,941	66%	1,281	1,941	-	-	1,941	66%	1,281	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	1,447,667	39,059	185,187	1,223,421	-	807,457	1,447,667	39,059	185,187	1,223,421	-	807,457	-	-	-	-	-	-
Calendar Quarter Ended 6/30/22																		
Salary/Overhead (Exclude Blood Tests)	1,372,989	37,086	100,394	1,235,509	66%	815,435	1,372,989	37,086	100,394	1,235,509	66%	815,435	-	-	-	-	66%	-
Fees/Costs	3	-	-	3	66%	2	3	-	-	3	66%	2	-	-	-	-	66%	-
Interest/Program Income	4,194	112	-	4,082	66%	2,694	4,194	112	-	4,082	66%	2,694	-	-	-	-	66%	-
Blood Testing Fees	-	-	-	-	66%	(1)	-	-	-	-	66%	(1)	-	-	-	-	66%	-
Subtotal (1-2-3-4)	1,368,792	36,974	100,394	1,231,424	-	812,740	1,368,792	36,974	100,394	1,231,424	-	812,740	-	-	-	-	-	-
Blood Testing	3,314	-	-	3,314	66%	2,187.24	3,314	-	-	3,314	66%	2,187	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	1,372,106	36,974	100,394	1,234,738	-	814,927	1,372,106	36,974	100,394	1,234,738	-	814,927	-	-	-	-	-	-
Calendar Quarter Ended 9/30/22																		
Salary/Overhead (Exclude Blood Tests)	1,487,067	39,826	104,683	1,342,558	66%	886,088	1,487,067	39,826	104,683	1,342,558	66%	886,088	-	-	-	-	66%	-
Fees/Costs	3	-	-	3	66%	2	3	-	-	3	66%	2	-	-	-	-	66%	-
Interest/Program Income	5,438	145	-	5,293	66%	3,493	5,438	145	-	5,293	66%	3,493	-	-	-	-	66%	-
Blood Testing Fees	654	-	-	654	66%	431	654	-	-	654	66%	431	-	-	-	-	66%	-
Subtotal (1-2-3-4)	1,480,972	39,681	104,683	1,336,608	-	882,162	1,480,972	39,681	104,683	1,336,608	66%	882,162	-	-	-	-	-	-
Blood Testing	1,765	-	-	1,765	66%	1,165	1,765	-	-	1,765	66%	1,165	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	1,482,737	39,681	104,683	1,338,373	-	883,327	1,482,737	39,681	104,683	1,338,373	-	883,327	-	-	-	-	-	-
Calendar Quarter Ended 12/31/22																		
Salary/Overhead (Exclude Blood Tests)	1,357,512	36,225	107,833	1,213,454	66%	800,879	1,357,512	36,225	107,833	1,213,454	66%	800,879	-	-	-	-	66%	-
Fees/Costs	3	-	-	3	66%	2	3	-	-	3	66%	2	-	-	-	-	66%	-
Interest/Program Income	6,103	163	-	5,940	66%	3,920	6,103	163	-	5,940	66%	3,920	-	-	-	-	66%	-
Blood Testing Fees	444	-	-	444	66%	294	444	-	-	444	66%	294	-	-	-	-	66%	-
Subtotal (1-2-3-4)	1,350,962	36,062	107,833	1,207,067	-	796,663	1,350,962	36,062	107,833	1,207,067	-	796,663	-	-	-	-	-	-
Blood Testing	1,444	-	-	1,444	66%	953	1,444	-	-	1,444	66%	953	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 1,352,406	\$ 36,062	\$ 107,833	\$ 1,208,511	-	\$ 797,616	\$ 1,352,406	\$ 36,062	\$ 107,833	\$ 1,208,511	-	\$ 797,616	\$ -	\$ -	\$ -	\$ -	-	\$ -

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

County: Dauphin County

Year Ended: 2022

OCSE 157 Report Line Number	Number of Cases Reviewed	Case Problems Found
Line # 1- IV-D Cases Open at the End of the Fiscal Year	5	None
Line #2- IV-D Cases Open at the End of the Fiscal Year with Support Orders Established	5	None
Line #5- Children in IV-D Cases Open at the End of the Fiscal Year Who Were Born Out of Wedlock	5	None
Line #6- Children in IV-D Cases Open at the End of the Fiscal Year that were born out of wedlock with paternity resolved	5	None
Line #24- Total Amount of Current Support Due for the Fiscal Year (for IV-D cases, excluding emancipated children)	5	None
Line #25- Total Amount of Support Disbursed as Current Support During the Fiscal Year (for IV-D cases, excluding emancipated children)	5	None
Line #28- Cases with Arrears Due During the Fiscal Year	5	None
Line #29- Cases With Cash Disbursements on Arrears During the Fiscal Year	5	None

CHILD SUPPORT ENFORCEMENT
COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT

EXHIBIT A-1 (c)

County DauphinYear Ended 12/31/2022

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 12/31/2022

	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
Balance at January 1	\$ 604,170	\$ 604,170	\$ -
Receipts:			
Reimbursements	3,352,450	3,352,450	-
Incentives	498,098	498,098	-
Title XIX Incentives	2,919	2,919	-
Interest	-	-	-
Program Income	20,636	20,636	-
Genetic Testing Costs	-	-	-
Maintenance of Effort (MOE)	1,919,397	1,919,397	-
Other: County Share	-	-	-
Total Receipts	5,793,500	5,793,500	-
Intra-fund Transfers - In	-	-	-
Funds Available	6,397,670	6,397,670	-
Disbursements:			
Incentive Paid Costs	498,098	498,098	-
Transfers to General Fund	-	-	-
Vendor Payments	384,115	384,115	-
Bank Charges	-	-	-
Other:	4,894,392	4,894,392	-
Total Disbursements	5,776,605	5,776,605	-
Intra-fund Transfers - Out	-	-	-
Balance at December 31	\$ 621,065	\$ 621,065	\$ -

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, 2022

<u>Service Data</u>	<u>Reported</u>	<u>Actual</u>
Expenditures (Line 5) *		
Group I Clients	\$ 2,277,332	\$ 2,277,332
Group II Clients	<u>75,186</u>	<u>75,186</u>
Total Expenditures	<u>\$ 2,352,518</u>	<u>\$ 2,352,518</u>
<u>Allocation Data:</u>		
Revenues		
Department of Human Services	\$ 2,362,806	\$ 2,362,806
Interest Income	<u>-</u>	<u>-</u>
Total Revenues	<u>2,362,806</u>	<u>2,362,806</u>
Funds Expended		
Operating Costs	2,315,741	2,315,741
Administrative Cost	4,722	4,722
Senior Shared Ride	31,584	31,584
Allowable Indirect Cost Rate	<u>472</u>	<u>472</u>
Total funds expensed	<u>2,352,519</u>	<u>2,352,519</u>
Excess of Revenues Under Expenditures	<u>\$ 10,287</u>	<u>\$ 10,287</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, 2022

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	\$ 31,871	\$ 2,444,156	\$ 2,476,027	\$ 2,432,572	\$ 43,455	\$ -	\$ 43,455
2. Early Intervention Training	10235	-	11,814	11,814	9,246	2,568	-	2,568
3. Early Intervention Administration	10235	-	199,026	199,026	199,026	-	-	-
4. Infants & Toddlers w/Disabilities (Part C)	70170	-	213,850	213,850	213,850	-	-	-
5. IT&F Waiver Administration	10235/70184	-	112,563	112,563	112,563	-	-	-
6. Reserved	00001	-	-	-	-	-	-	-
Total Early Intervention Services		\$ 31,871	\$ 2,981,409	\$ 3,013,280	\$ 2,967,257	\$ 46,023	\$ -	\$ 46,023

COUNTY OF DAUPHIN, PENNSYLVANIA
 REPORT OF INCOME AND EXPENDITURES - EARLY INTERVENTION PROGRAM
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Admin Office	Early Intervention	Supports Coordination	Total
I. TOTAL ALLOCATION				<u>\$ 3,013,280</u>
II. TOTAL EXPENDITURES	\$ 446,266	\$ 2,010,362	\$ 1,276,765	\$ 3,733,393
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	-	-	336,385	336,385
D. Medical Assistance Admin Claims -EI Waiver	23,925	-	-	23,925
E. Medical Assistance Admin Claims - EI Other	88,638	-	-	88,638
F. Earned Interest	-	-	-	-
G. Other	-	-	-	-
Subtotal Revenues	112,563	-	336,385	448,948
V. DHS REIMBURSEMENT				
A. DHS Cat. Funding 90%	199,026	1,809,326	846,342	2,854,694
B. DHS Cat. Funding 100%	112,563	-	-	112,563
Subtotal DHS Reimbursement	311,589	1,809,326	846,342	2,967,257
VI. 10% COUNTY MATCH	22,114	201,036	94,038	317,188
Subtotal County Match	22,114	201,036	94,038	317,188
VII. TOTAL DHS REIMB. & COUNTY MATCH	333,703	2,010,362	940,380	3,284,445
VIII. TOTAL CARRYOVER				<u>\$ 46,023</u>

COUNTY OF DAUPHIN, PENNSYLVANIA
COUNTY HUMAN SERVICES BLOCK GRANT
BLOCK GRANT SUMMARY REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

County Match 2.53%
Actual County Match (\$) \$ 612,469
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	\$ 25,498,322	\$ 19,421,583	\$ 2,101,840	\$ 1,001,529	\$ 236,104	\$ 758,505	\$ 23,519,561	\$ 1,978,761	\$ 2,655	\$ 1,981,416	
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	-	-	-	-	-	-	-	-	-	-	
Total for Block Grant		\$ 26,171,679	\$ 19,958,610	\$ 2,238,170	\$ 1,001,529	\$ 236,104	\$ 758,505	\$ 24,192,918	\$ 1,978,761	\$ 2,655	\$ 1,981,416	

Retained Earnings	
I. Unexpended Allocation	\$ 1,978,761
II. Maximum Retained Earnings (5%)	\$ 1,274,916
III. Amount to be Returned to DHS	\$ 703,845
IV. Total Requested Retained Earnings	\$ 1,274,916

Prior Year Retained Earnings	
I. FY 19-20 Retained Earnings	\$ 1,250,772
II. Total Expended Retained Earnings - 5%	\$ 736,630
III. Amounts to be Returned to DHS	\$ 514,142

COUNTY OF DAUPHIN, PENNSYLVANIA
COUNTY HUMAN SERVICES BLOCK GRANT
NON-BLOCK GRANT SUMMARY REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	214,956	163,542	378,498	128,522	249,976	-	249,976
6. Federal - CMHSBG-IECMH Endorsement	70167	9,000	5,000	14,000	-	14,000	-	14,000
7. Federal - CMHSBG-Housing Training Scholarships	70167	10,000	5,000	15,000	-	15,000	-	15,000
8. Federal - CMHSBG-Network of Care	70167	-	-	-	-	-	-	-
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	-	530,000	530,000	39,869	490,131	-	490,131
15. Resereved		-	-	-	-	-	-	-
Subtotal Mental Health Services		\$ 234,956	\$ 787,022	\$ 1,021,978	\$ 251,871	\$ 770,107	\$ -	\$ 770,107
B. Intellectual Disabilities Services								
1 Reserved		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 Elwyn	10236	-	-	-	-	-	-	-
3 ARPA Respite	10255	-	72,243	72,243	-	72,243	-	72,243
4 ARPA Base-Rate Increase	10255	-	80,054	80,054	48,469	31,585	-	31,585
5 ARPA Administration State & Federal	10255/7017	-	190,820	190,820	-	190,820	-	190,820
Subtotal Intellectual Disabilities Services		\$ -	\$ 343,117	\$ 343,117	\$ 48,469	\$ 294,648	\$ -	\$ 294,648
D. Total for Non-Block Grant Reporting		\$ 234,956	\$ 1,130,139	\$ 1,365,095	\$ 300,340	\$ 1,064,755	\$ -	\$ 1,064,755

**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, 2022

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	6/30/2022	Yes	None	N/A	N/A	1/31/2022	In compliance
Amiracle4sure	Yes	6/30/2022	Yes	None	N/A	N/A	1/31/2022	In compliance
Bethany Christian Services of Central PA	Yes	6/30/2022	Yes	None	N/A	N/A	1/31/2022	In compliance
Big Brothers Big Sisters	Yes	6/30/2022	Yes	None	N/A	N/A	1/31/2022	In compliance
Boys & Girls Club of Harrisburg	Yes	6/30/2022	Yes	Afterschool and summer program-provider has not provided documents for review	N/A	N/A	1/31/2022	CCYA will need to reengage provider and if documents are not submitted for routine review, an onsite review will be required in 2023.
Breaking the Chainz	Yes	6/30/2022	Yes	None	N/A	N/A	1/31/2022	In compliance
Brethren Housing Association	Yes	6/30/2022	Yes	None	N/A	N/A	1/31/2022	In compliance
BTS	Yes	6/30/2022	Yes	None	N/A	/ N/A	1/31/2022	In compliance
Child First Family Services	Yes	6/30/2022	Yes	None	N/A	/ N/A	1/31/2022	In compliance
Commonwealth Clinical Group	Yes	6/30/2022	Yes	None	N/A	N/A	1/31/2022	In compliance
Communities in Schools	Yes	6/30/2022	Yes	None	N/A	N/A	1/31/2022	In compliance
Diakon Lutheran Social Ministries	Yes	6/30/2022	Yes	None	N/A	N/A	1/31/2022	In compliance
Families United Network	Yes	6/30/2022	Yes	None	N/A	N/A	1/31/2022	In compliance
Halifax Youth Center	Yes	6/30/2022	Yes	None	N/A	N/A	1/31/2022	In compliance
Hamilton Health Center	Yes	6/30/2022	Yes	None	N/A	N/A	1/31/2022	In compliance
Harrisburg Area Learning Academy	Yes	6/30/2022	Yes	None	N/A	N/A	1/31/2022	In compliance
Hugh Smith and Associates	Yes	6/30/2022	Yes	None	N/A	N/A	1/31/2022	In compliance
It Takes A Village	Yes	6/30/2022	Yes	None	N/A	N/A	1/31/2022	In compliance
Justice Works Youth Care	Yes	6/30/2022	Yes	None	N/A	N/A	1/31/2022	In compliance
LivingWell	Yes	6/30/2022	Yes	None	N/A	N/A	1/31/2022	In compliance
PA Lifesharing	Yes	6/30/2022	Yes	None	N/A	N/A	1/31/2022	In compliance
Pressley Ridge	Yes	6/30/2022	Yes	None	N/A	N/A	1/31/2022	In compliance
Samara	Yes	6/30/2022	Yes	None	N/A	N/A	1/31/2022	In compliance
PA Counseling	Yes	6/30/2022	Yes	None	N/A	N/A	1/31/2022	In compliance
Youth Advocate	Yes	6/30/2022	Yes	None	N/A	N/A	1/31/2022	In compliance
YMCA Northern Dauphin/Camp Curtin	Yes	6/30/2022	Yes	None	N/A	N/A	1/31/2022	In compliance
YWCA - Harrisburg	Yes	6/30/2022	Yes	None	N/A	N/A	1/31/2022	In compliance

COUNTY OF DAUPHIN, PENNSYLVANIA
FOR THE YEAR ENDED DECEMBER 31, 2022
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	\$ 7,438,806	\$ 6,473,885	\$ (964,921)	-14.90%	Difference is due to accruals at year-end
Special Education Grants for Infants and Families with Disabilities	84.181	MH/ID	267,705	281,275	13,570	4.82%	Difference is due to timing of receipts
Guardianship Assistance (SPLC)	93.090	CYF	175,772	202,639	26,867	13.26%	Difference is due to timing of receipts and difference in prior year and current year accrual
Projects for Assistance in Transition from Homelessness (PATH)	93.150	CYF	62,610	104,350	41,740	40.00%	Difference is due to timing of receipts and difference in prior year and current year accrual
Promoting Safe and Stable Families (Caseworker Visitation)	93.556	CYF	360,635	289,056	(71,579)	-24.76%	Difference is due to timing of receipts and difference in prior year and current year accrual
Temporary Assistance for Needy Families	93.558	CYF	1,493,974	3,153,817	1,659,843	52.63%	Difference is due to timing of receipts and difference in prior year and current year accrual
Child Support Enforcement	93.563	DRO	2,838,012	3,649,373	811,361	22.23%	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	15,300	15,300	-	0.00%	Explanation not necessary as difference is \$0.
Child Welfare Services Title IV-B	93.645	CYF	147,653	233,902	86,249	36.87%	Difference is due to timing of receipts and difference in prior year and current year accrual
Foster Care - Title IV-E	93.658	CYF	3,794,267	5,230,328	1,436,061	27.46%	Difference is due to timing of receipts and difference in prior year and current year accrual
Adoption Assistance	93.659	CYF	3,387,527	4,216,875	829,348	19.67%	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	385,810	643,016	257,206	0.00%	Difference is due to timing of receipts and difference in prior year and current year accrual
Chafee Foster Care Independence Program	93.674	CYF	108,507	466,356	357,849	76.73%	Difference is due to prior year receivable.
Medical Assistance Program	93.778	CYF/DRO/ MATP/MH/ID	2,173,703	2,189,511	15,808	0.72%	Difference is due to timing of receipts and difference in prior year and current year accrual
Block Grants for Community Mental Health Services	93.958	MH/ID	853,371	1,056,948	203,577	19.26%	Difference is due to timing of receipts and difference in prior year and current year accrual
TOTAL			<u>\$ 23,503,652</u>	<u>\$ 28,206,631</u>	<u>\$ 4,702,979</u>		

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

COUNTY OF DAUPHIN, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2022

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>
21.023	Emergency Rental Assistance Program
21.027	American Rescue Plan
93.563	Child Support Enforcement
93.778	Medicaid Cluster

Name of DHS Programs

County Children, Youth and Families Program

Dollar threshold used to distinguish between Type A and Type B programs: \$1,893,282

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, 2022

Section II – Financial Statement Findings

Finding 2022-001

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 Coroner's Office are not performed by someone who is independent of the receipts or bookkeeping function.

Cause: The Coroner'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 Coroner'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, 2022

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>
Sheriff's Office	2021-001	Segregation of duties	Resolved

DRAFT