

**COUNTY OF DAUPHIN  
PENNSYLVANIA**

**SINGLE AUDIT REPORT**

**YEAR ENDED DECEMBER 31, 2023**

COUNTY OF DAUPHIN, PENNSYLVANIA  
SINGLE AUDIT REPORT  
YEAR ENDED DECEMBER 31, 2023

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# Zelenkofske Axelrod LLC

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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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated November 15, 2024. 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 certain deficiencies in internal control, described in the schedule of findings and questioned costs as findings 2023-001, 2023-002, and 2023-003 that we consider to be material weaknesses.



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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 responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

## **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  
November 15, 2024



# Zelenkofske Axelrod LLC

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

## INDEPENDENT AUDITOR'S REPORT

County Commissioners  
Dauphin County  
Harrisburg, Pennsylvania

### **Report on Compliance for Each Major Federal and DHS Program**

#### ***Qualified and Unmodified Opinions***

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, 2023. 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.

#### *Qualified Opinion on the Aging Cluster (ALN 93.044,93.045,93.053)*

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Aging Cluster for the year ended December 31, 2023.

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

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 each of its other major federal and DHS programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2023.

#### ***Basis for Qualified and Unmodified Opinions***

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 qualified and unmodified opinions on compliance for each major federal



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and DHS programs. Our audit does not provide a legal determination the County's compliance with the compliance requirements referred to above.

*Matter(s) Giving Rise to Qualified Opinion on [Identify Major Federal Program]*

As described in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding matching, level of effort, earmarking, program income, and reporting in the Aging Cluster (ALN 93.044, 93.045, 93.053).

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

### ***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.

### ***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.



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## **Other Matters**

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the noncompliance findings identified in our compliance audit 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 compliance and, accordingly, we express no opinion on the response.

## **Report on Internal Control Over Compliance**

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-003 to be a material weakness.

A *significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or DHS program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our 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.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the internal control over compliance finding identified in our compliance audit 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 compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the Pennsylvania 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, 2023, and the related notes to the financial statements, which collectively comprise the County's primary government financial statements. We issued our report thereon, dated



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November 15, 2024, 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. The information had been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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*

ZELENKOSKE AXELROD LLC

Harrisburg, Pennsylvania  
November 15, 2024

COUNTY OF DAUPHIN, PENNSYLVANIA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED DECEMBER 31, 2023

Federal Grantor/Pass-through Grantor/Program Title	Fund	Pass-Through Agency	Pass-Through Award Number	Federal AL Number	(Accrued)/ Deferred Revenue at January 01, 2023	Federal Grant Receipts	Federal Grant Expenditures	Accrued/ (Deferred) Revenue at December 31, 2023	Amount Passed Through to Subrecipients
<b>U.S. Department of Treasury</b>									
Emergency Rental Assistance Program	General	PA DHS	N/A	21.023	8,108,365	-	1,579,834	(6,528,531)	370,501
Emergency Rental Assistance Program		N/A	N/A	21.023	3,908,293	-	1,170,825	(2,737,468)	353,370
Total AL #21.023					12,016,658	-	2,750,659	(9,265,999)	723,871
Local Assistance and Tribal Consistency Funds		N/A	N/A	21.032	-	50,000	50,000	-	-
Total U.S. Department of Treasury					12,016,658	50,000	2,800,659	(9,265,999)	723,871
<b>U.S. Department of Agriculture</b>									
Emergency Food Assistance Program (Administrative Costs)	General	PA Depart. Of Agric.	4100075176	10.568	(80,398)	197,256	116,858	-	116,858
Emergency Food Assistance Program (Food Commodities)	General	PA Depart. Of Agric.	8-06-22-090	10.569	-	392,842	392,842	-	392,842
Total Food Distribution Cluster					(80,398)	590,098	509,700	-	509,700
Total U.S. Department of Agriculture					(80,398)	590,098	509,700	-	509,700
<b>U.S. Department of Housing and Urban Development</b>									
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	-	-	(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-19-UC-42-0009	14.218	2,547	29,507	29,507	(2,547)	29,507
Community Development Block Grant/Entitlement Grants	General	N/A	B-20-UC-42-0009	14.218	(9,176)	109,871	102,479	1,984	102,479
Community Development Block Grant/Entitlement Grants	General	N/A	B-21-UC-42-0009	14.218	(32,098)	574,670	527,412	(15,160)	310,108
Community Development Block Grant/Entitlement Grants	General	N/A	B-22-UC-42-0009	14.218	-	229,699	238,850	9,151	234,165
COVID-19 Community Development Block Grant/Entitlement Grants	General	N/A	B-20-UW-42-0009	14.218	-	29,269	-	(29,269)	-
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/Special Purpose Cluster					37,432	972,816	898,248	(112,000)	676,259
COVID-19 Emergency Shelter Grant	General	PA DCED	N/A	14.231	(104,243)	378,296	274,053	-	244,204
Emergency Shelter Grant	General	PA DCED	C000060149	14.231	(3,527)	227,056	260,818	37,289	232,156
Total AL #14.231					(107,770)	605,352	534,871	37,289	476,360
HOME Investment Partnerships Program		N/A	M17-UC420214	14.239	-	(169)	-	169	-
HOME Investment Partnerships Program	General	N/A	M18-UC420214	14.239	(19,173)	106	106	19,173	106
HOME Investment Partnerships Program		N/A	M19-UC420214	14.239	-	120,888	120,888	-	120,888
HOME Investment Partnerships Program	Low Income Housing	N/A	M20-UC420214	14.239	(6,091)	292,368	286,277	-	286,194
HOME Investment Partnerships Program		N/A	M21-UC420214	14.239	(1,000)	260,956	250,235	(9,721)	196,149
HOME Investment Partnerships Program		N/A	M22-UC420214	14.239	-	29,980	32,645	2,665	29,980
HOME Investment Partnerships Program		N/A	M21-UP420214	14.239	-	15,300	16,463	563	-
Total AL #14.239					(26,433)	720,198	706,614	12,849	633,317
Total U.S. Department of Housing and Urban Development					(96,771)	2,298,366	2,139,733	(61,862)	1,785,936
<b>U.S. Department of Justice</b>									
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	(142,179)	608,513	466,334	-	466,334
Crime Victim Assistance	General	PCCD	34270	16.575	(146,350)	146,350	-	-	-
Crime Victim Assistance	General	PCCD	37878	16.575	-	273,056	369,331	96,275	369,331
Total AL #16.575					(110,845)	1,027,919	835,665	(81,409)	835,665
Edward Byrne Memorial Justice Assistance Grant Program	General	PCCD	32924-2	16.738	-	25,523	25,523	-	25,523
Edward Byrne Memorial Justice Assistance Grant Program	General	PCCD	37260	16.738	(3,044)	60,382	57,338	-	57,338
Total AL #16.738					(3,044)	85,905	82,861	-	82,861
Comprehensive Opioid, Stimulant, and Substance Abuse Site-based Program	General	PCCD	36411	16.838	(22,358)	78,769	56,411	-	-
Total U.S. Department of Justice					(136,247)	1,192,593	974,937	(81,409)	918,526
<b>U.S. Department of Transportation</b>									
Highway Planning and Construction	Liquid Fuels	PENNDOT	089633	20.205	(12,404)	309,710	336,687	39,381	-
Total Highway Planning and Construction Cluster					(12,404)	309,710	336,687	39,381	-
State and Community Highway Safety	General	PENNDOT	N/A	20.600	(28,862)	85,224	56,362	-	-
Total Highway Safety Cluster					(28,862)	85,224	56,362	-	-
Total U.S. Department of Transportation					(41,266)	394,934	393,049	39,381	-
<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	(44,546)	277,013	281,832	49,365	281,832
Total U.S. Department of Education					(44,546)	277,013	281,832	49,365	281,832
<b>U.S. Environmental Protection Agency</b>									
Geographic Programs-Chesapeake Bay Program	General	PA DEP	N/A	66.466	-	66,889	66,889	-	-
Total U.S. Environmental Protection Agency					-	66,889	66,889	-	-
<b>U.S. Election Assistance Commission</b>									
HAVA Election Security Grants	General	PA State Dept.	N/A	90.404	-	23,957	23,957	-	-
Total U.S. Election Assistance Commission					-	23,957	23,957	-	-

COUNTY OF DAUPHIN, PENNSYLVANIA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2023

Federal Grantor/Pass-through Grantor/Program Title	Fund	Pass-Through Agency	Pass-Through Award Number	Federal AL Number	(Accrued)/ Deferred Revenue at January 01, 2023	Federal Grant Receipts	Federal Grant Expenditures	Accrued/ (Deferred) Revenue at December 31, 2023	Amount Passed Through to Subrecipients
<b>U.S. Department of Health and Human Services</b>									
Pass-through Pennsylvania Department of Aging									
Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	Aging	PDA	4100072802	93.041	(329)	4,220	4,238	347	-
Special Programs for the Aging - Title VII - Long Term Care Ombudsman Services for Older Individuals	Aging	PDA	4100072802	93.042	(767)	8,413	8,430	784	-
COVID-19 Special Programs for the Aging - Title VII - Long Term Care Ombudsman Services for Older Individuals	Aging	PDA	4100072802	93.042	-	1,496	1,496	-	-
Total AL #93.042					(767)	9,909	9,926	784	-
Special Programs for the Aging - Title III, Part F - Disease Prevention and Health Promotion Services	Aging	PDA	4100072802	93.043	(1,548)	24,113	24,163	1,598	-
<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	(5,503)	66,601	68,436	7,338	-
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	Aging	PDA	4100072802	93.044	(35,217)	448,452	451,395	38,160	-
Total AL #93.044					(40,720)	515,053	519,831	45,498	-
COVID-19 Special Programs for the Aging - Title III, Part C - Nutrition Services	Aging	PDA	4100072802	93.045	(8,190)	228,344	231,074	10,920	-
Special Programs for the Aging - Title III, Part C - Nutrition Services	Aging	PDA	4100072802	93.045	(26,260)	341,663	346,215	30,812	-
Total AL #93.045					(34,450)	570,007	577,289	41,732	-
Nutrition Services Incentive Program	Aging	PDA	4100072802	93.053	(14,352)	162,956	163,095	14,491	-
Total Aging Cluster					(89,522)	1,248,016	1,260,215	101,721	-
COVID-19 National Family Caregiver Support	Aging	PDA	4100072802	93.052	(1,605)	17,652	18,187	2,140	-
National Family Caregiver Support	Aging	PDA	4100072802	93.052	(9,313)	113,889	122,996	18,420	-
Total AL #93.052					(10,918)	131,541	141,183	20,560	-
National Center for Injury Prevention and Control	Coroner	PA DOH	N/A	93.136	-	10,000	10,000	-	-
Medicare Enrollment Assistance Program	Aging	PDA	4100072802	93.071	-	12,528	13,583	1,055	-
COVID-19 Guardianship Assistance (SPLC)	Children & Youth	PA DHS	N/A	93.090	(4,488)	17,644	13,156	-	-
Guardianship Assistance	Children & Youth	PA DHS	N/A	93.090	(84,571)	177,431	135,626	42,766	-
					(89,059)	195,075	148,782	42,766	-
Projects for Assistance in Transition from Homelessness (PATH)	MH/A/DP	PA DHS	N/A	93.150	-	83,480	83,480	-	82,008
State Health Insurance Assistance Program	Aging	PDA	4100072802	93.324	-	19,355	20,992	1,637	-
Prevention Program Title IV-E	Children & Youth	PA DHS	N/A	93.472	(24,286)	29,232	18,253	13,307	-
Promoting Safe and Stable Families (Family Cen)	General	PA DHS	4100067005	93.556	(41,058)	385,890	375,644	30,812	344,908
Promoting Safe and Stable Families (Caseworker Visitation)	Children & Youth - CV	PA DHS	N/A	93.556	-	18,409	18,409	-	-
Promoting Safe and Stable Families (Family First Transition)	Children & Youth - FF	PA DHS	N/A	93.556	(68,560)	68,560	-	-	-
Total AL #93.556					(109,618)	472,859	394,053	30,812	344,908
Temporary Assistance for Needy Families	Children & Youth	PA DHS	N/A	93.558	(1,231,188)	364,228	572,276	1,439,236	-
Child Support Enforcement	Domestic Relations	PA DHS	4100070462	93.563	(296,923)	3,546,281	4,086,477	837,119	-
Child Welfare Services IV-B	Children & Youth	PA DHS	N/A	93.645	-	245,620	245,620	-	-
COVID-19 Foster Care Title IV-E	Children & Youth FC	PA DHS	N/A	93.658	(9,580)	123,453	113,873	-	-
Foster Care Title IV-E	Children & Youth FC	PA DHS	N/A	93.658	(2,155,472)	3,544,903	3,712,038	2,322,607	-
					(2,165,052)	3,668,356	3,825,911	2,322,607	-
COVID-19 Adoption Assistance	Children & Youth	PA DHS	N/A	93.659	(85,016)	327,035	242,019	-	-
Adoption Assistance	Children & Youth	PA DHS	N/A	93.659	(1,662,867)	3,083,241	4,003,581	2,583,207	-
					(1,747,883)	3,410,276	4,245,600	2,583,207	-
Social Services Block Grant - Title XX	Children & Youth	PA DHS	N/A	93.667	-	132,135	132,135	-	-
Social Services Block Grant - Title XX	MH/A/DP	PA DHS	N/A	93.667	-	201,902	201,902	-	201,902
Social Services Block Grant - Title XX	MH/A/DP	PA DHS	DC16209430	93.667	-	136,330	136,330	-	136,330
Total AL #93.667					-	470,367	470,367	-	338,232
Child Abuse and Neglect State Grants	Children & Youth	PA DHS	N/A	93.669	-	50,000	50,000	-	-
Foster Care Independent Living	Children & Youth	PA DHS	N/A	93.674	-	163,831	163,831	-	-
Medical Assistance Program	Aging	PDA	4100078243	93.778	(5,577)	23,964	18,387	-	-
Medical Assistance Program	DRS Medical Incentives	PA DHS	4100070462	93.778	-	1,144	1,144	-	-
Medical Assistance Program	General - MATP	PA DHS	N/A	93.778	-	1,380,217	1,380,217	-	1,373,351
Medical Assistance Program	Children & Youth MED	PA DHS	N/A	93.778	(37,827)	59,703	35,411	13,535	-
Medical Assistance Program	MH/A/DP	PA DHS	N/A	93.778	(89,611)	674,545	574,334	-	287,467
Total Medicaid Cluster					(143,015)	2,138,573	2,010,093	13,535	1,660,818
Opioid STR	Drug & Alcohol	POCD	36057	93.788	-	33,485	9,475	(24,010)	-
Opioid STR	Drug & Alcohol	PA DDAP	4100070707	93.788	(260,372)	1,927,071	2,025,460	358,761	-
Total AL #93.788					(260,372)	1,960,556	2,034,935	334,751	-
Block Grants for Community Mental Health Services	MH/A/DP	PA DHS	N/A	93.958	-	474,180	474,180	-	438,647
Block Grants for Prevention and Treatment of Substance Abuse	Drug and Alcohol	PA DDAP	4100070707	93.959	(181,561)	1,572,652	1,397,716	6,625	-
Total U.S. Department of Health and Human Services					(6,352,041)	20,306,248	21,705,874	7,751,667	2,864,613
<b>U.S. Department of Homeland Security</b>									
Hurricane Ida Disaster Relief	General	PEMA	N/A	97.036	-	182,491	182,491	-	-
Emergency Management Performance Grants	General	PEMA	N/A	97.042	-	59,369	59,369	-	-
Homeland Security Grant Program	General	PEMA	N/A	97.067	(115,636)	1,317,720	1,202,084	-	-
Total U.S. Department of Homeland Security					(115,636)	1,559,580	1,443,944	-	-
<b>TOTAL FEDERAL AWARDS</b>					<b>\$ 5,149,753</b>	<b>\$ 26,759,678</b>	<b>\$ 30,340,574</b>	<b>\$ (1,568,857)</b>	<b>\$ 7,084,478</b>

\* - denotes tested as a major program

COUNTY OF DAUPHIN, PENNSYLVANIA  
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 YEAR ENDED DECEMBER 31, 2023

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 schedule of awards is 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 2023 threshold for determining Type A and Type B Programs is \$910,217.

The following major programs were audited as major:

<u>ALN</u>	<u>Program</u>
21.023	Emergency Rental Assistance Program
93.044/93.045/93.053	Aging Cluster
93.558	Temporary Assistance for Needy Families
93.659	Adoption Assistance
93.788	Opioid STR
93.959	Block Grants for Prevention and Treatment of Substance Abuse
97.067	Homeland Security Grant Program
<u>DHS Programs</u>	
County Children and Youth Agency Programs	

The amount expended under programs audited as major federal programs for the year ended December 31, 2023, totaled \$13,463,485 or 44.37% 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, 2023 and calendar year ended December 31, 2023. 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, 2023 and calendar year ended December 31, 2023, 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. We noted differences on schedule A-1(a) in the months of April 2023 and August 2023 in the amounts of \$199 and \$2,779, respectively.
- 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.
  - Recalculated 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.



# *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  
November 15, 2024

County of Dauphin  
SUMMARY OF EXPENDITURES - TITLE IV-D CHILD SUPPORT ENFORCEMENT PROGRAM  
FOR THE YEAR ENDED DECEMBER 31, 2023

	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 3/31/23</b>																		
Salary/Overhead (Exclude Blood Tests)	\$ 1,465,460	\$ 35,615	\$ 102,016	\$ 1,327,829	66%	\$ 876,368	\$ 1,465,460	\$ 35,615	\$ 102,016	\$ 1,327,829	66%	\$ 876,368	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	3	-	-	3	66%	3	3	-	-	3	66%	3	-	-	-	-	66%	-
Interest/Program Income	4,109	100	-	4,009	66%	2,645	4,109	100	-	4,009	66%	2,644	-	-	-	-	66%	-
Blood Testing Fees	113	-	-	113	66%	75	113	-	-	113	66%	75	-	-	-	-	66%	-
Subtotal (1-2-3-4)	1,461,236	35,515	102,016	1,323,707	-	873,645	1,461,236	35,515	102,016	1,323,707	-	873,645	-	-	-	-	-	-
Blood Testing	834	-	-	834	66%	550	834	-	-	834	66%	550	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	1,462,070	35,515	102,016	1,324,541	-	874,195	1,462,070	35,515	102,016	1,324,541	-	874,195	-	-	-	-	-	-
<b>Calendar Quarter Ended 6/30/23</b>																		
Salary/Overhead (Exclude Blood Tests)	1,708,802	41,378	239,484	1,427,940	66%	942,441	1,708,603	41,378	239,484	1,427,741	66%	942,310	199	-	-	199	66%	131
Fees/Costs	3	-	-	3	66%	3	3	-	-	3	66%	3	-	-	-	-	66%	-
Interest/Program Income	4,458	107	-	4,351	66%	2,871	4,458	107	-	4,351	66%	2,871	-	-	-	-	66%	-
Blood Testing Fees	554	-	-	554	66%	366	554	-	-	554	66%	366	-	-	-	-	66%	-
Subtotal (1-2-3-4)	1,703,786	41,271	239,484	1,423,031	-	939,201	1,703,786	41,271	239,484	1,423,031	-	939,070	-	-	-	-	-	131
Blood Testing	2,932	-	-	2,932	66%	1,934	2,932	-	-	2,932	66%	1,934	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	1,706,717	41,271	239,484	1,425,962	-	941,135	1,706,717	41,271	239,484	1,425,962	-	941,004	-	-	-	-	-	131
<b>Calendar Quarter Ended 9/30/23</b>																		
Salary/Overhead (Exclude Blood Tests)	1,522,853	45,059	107,404	1,370,390	66%	904,457	1,520,074	45,059	107,404	1,367,611	66%	902,623	2,779	-	-	2,779	66%	1,834
Fees/Costs	3	-	-	3	66%	3	3	-	-	3	66%	3	-	-	-	-	66%	-
Interest/Program Income	3,425	84	-	3,341	66%	2,206	3,425	84	-	3,341	66%	2,206	-	-	-	-	66%	-
Blood Testing Fees	456	-	-	456	66%	301	456	-	-	456	66%	301	-	-	-	-	66%	-
Subtotal (1-2-3-4)	1,518,968	44,975	107,404	1,366,589	-	901,947	1,518,968	44,975	107,404	1,366,589	66%	900,113	-	-	-	-	-	1,834
Blood Testing	2,567	-	-	2,567	66%	1,694	2,567	-	-	2,567	66%	1,694	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	1,521,534	44,975	107,404	1,369,156	-	903,642	1,521,534	44,975	107,404	1,369,156	-	901,807	-	-	-	-	-	1,834
<b>Calendar Quarter Ended 12/31/23</b>																		
Salary/Overhead (Exclude Blood Tests)	1,448,884	35,774	110,270	1,302,840	66%	859,874	1,448,884	35,774	110,270	1,302,840	66%	859,874	-	-	-	-	66%	-
Fees/Costs	3	-	-	3	66%	3	3	-	-	3	66%	3	-	-	-	-	66%	-
Interest/Program Income	2,922	73	-	2,849	66%	1,880	2,922	73	-	2,849	66%	1,880	-	-	-	-	66%	-
Blood Testing Fees	313	-	-	313	66%	207	313	-	-	313	66%	207	-	-	-	-	66%	-
Subtotal (1-2-3-4)	1,445,646	35,701	110,270	1,299,675	-	857,784	1,445,646	35,701	110,270	1,299,675	-	857,784	-	-	-	-	-	-
Blood Testing	2,851	-	-	2,851	66%	1,881	2,851	-	-	2,851	66%	1,881	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 1,448,496	\$ 35,701	\$ 110,270	\$ 1,302,525	-	\$ 859,665	\$ 1,448,496	\$ 35,701	\$ 110,270	\$ 1,302,525	-	\$ 859,665	\$ -	\$ -	\$ -	\$ -	-	\$ -

**CHILD SUPPORT ENFORCEMENT  
COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT**

**EXHIBIT A-1 ( c )**

County Dauphin

Year Ended 12/31/2023

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

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

**EXHIBIT A-1 (d)**

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

County DauphinYear Ended 12/31/2023

	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
<b>Balance at January 1</b>	\$ 621,065	\$ 621,065	\$ -
<b>Receipts:</b>			
Reimbursements	3,546,281	3,549,259	(2,978)
Incentives	559,174	559,174	-
Title XIX Incentives	1,144	1,144	-
Interest	1	1	-
Program Income	14,914	14,914	-
Genetic Testing Costs	-	-	-
Maintenance of Effort (MOE)	1,842,529	1,842,529	-
Other: County Share	-	-	-
<b>Total Receipts</b>	<b>5,964,043</b>	<b>5,967,021</b>	<b>(2,978)</b>
<b>Intra-fund Transfers - In</b>	-	-	-
<b>Funds Available</b>	<b>6,585,108</b>	<b>6,588,086</b>	<b>(2,978)</b>
<b>Disbursements:</b>			
Incentive Paid Costs	559,174	559,174	-
Transfers to General Fund	-	-	-
Vendor Payments	5,488,806	5,491,784	(2,978)
Bank Charges	-	-	-
Other:	-	-	-
<b>Total Disbursements</b>	<b>6,047,980</b>	<b>6,050,958</b>	<b>(2,978)</b>
<b>Intra-fund Transfers - Out</b>	-	-	-
<b>Balance at December 31</b>	<b>\$ 537,128</b>	<b>\$ 537,128</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, 2023

<u>Service Data</u>	<u>Reported</u>	<u>Actual</u>
Expenditures ( Line 5 ) *		
Group I Clients	\$ 2,442,054	\$ 2,442,054
Group II Clients	<u>45,154</u>	<u>45,154</u>
	<u>\$ 2,487,208</u>	<u>\$ 2,487,208</u>
 <u>Allocation Data:</u>		
Revenues		
Department of Human Services	\$ 2,887,433	\$ 2,887,433
Interest Income	<u>-</u>	<u>-</u>
Total Revenues	<u>2,887,433</u>	<u>2,887,433</u>
Funds Expended		
Operating Costs	2,298,395	2,298,395
Administrative Cost	13,613	13,613
Senior Shared Ride	35,898	35,898
Allowable Indirect Cost Rate	<u>1,361</u>	<u>1,361</u>
Total funds expensed	<u>2,349,267</u>	<u>2,349,267</u>
 Excess of Revenues Under Expenditures	 <u>\$ 538,166</u>	 <u>\$ 538,166</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, 2023

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)				
<b>A. Early Intervention</b>								
1. Early Intervention Services	10235	\$ 43,455	\$ 2,661,406	\$ 2,704,861	\$ 2,704,861	\$ -	\$ -	\$ -
2. Early Intervention Training	10235	2,568	3,452	6,020	6,020	-	-	-
3. Early Intervention Administration	10235	-	250,034	250,034	250,034	-	-	-
4. Infants & Toddlers w/Disabilities (Part C)	70170	-	232,840	232,840	232,840	-	-	-
5. IT&F Waiver Administration	10235/70184	-	215,304	215,304	215,304	-	-	-
6. Reserved	00001	-	-	-	-	-	-	-
<b>Total Early Intervention Services</b>		<b>\$ 46,023</b>	<b>\$ 3,363,036</b>	<b>\$ 3,409,059</b>	<b>\$ 3,409,059</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

COUNTY OF DAUPHIN, PENNSYLVANIA  
 REPORT OF INCOME AND EXPENDITURES - EARLY INTERVENTION PROGRAM  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Admin Office	Early Intervention	Supports Coordination	Total
I. TOTAL ALLOCATION				<u>\$ 3,409,059</u>
II. TOTAL EXPENDITURES	<u>\$ 708,423</u>	<u>\$ 2,337,284</u>	<u>\$ 1,289,447</u>	<u>\$ 4,335,154</u>
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	-	-	-	-
B. County Funded Ineligible	-	-	-	-
C. Other Eligible	-	-	-	-
D. Other Ineligible	-	-	-	-
Subtotal Costs Over Allocation	-	-	-	-
IV. REVENUES				
A. Program Service Fees	-	-	-	-
B. Private Insurance	-	-	-	-
C. Medical Assistance	-	-	333,875	333,875
D. Medical Assistance Admin Claims -EI Waiver	38,185	-	-	38,185
E. Medical Assistance Admin Claims - EI Other	177,119	-	-	177,119
F. Earned Interest	-	-	-	-
G. Other	-	1,000	21,055	22,055
Subtotal Revenues	215,304	1,000	354,930	571,234
V. DHS REIMBURSEMENT				
A. DHS Cat. Funding 90%	250,034	2,102,656	841,065	3,193,755
B. DHS Cat. Funding 100%	215,304	-	-	215,304
Subtotal DHS Reimbursement	465,338	2,102,656	841,065	3,409,059
VI. 10% COUNTY MATCH	27,781	233,628	93,452	354,861
Subtotal County Match	27,781	233,628	93,452	354,861
VII. TOTAL DHS REIMB. & COUNTY MATCH	493,119	2,336,284	934,517	3,763,920
VIII. TOTAL CARRYOVER				<u>\$ -</u>

COUNTY OF DAUPHIN, PENNSYLVANIA  
COUNTY HUMAN SERVICES BLOCK GRANT  
BLOCK GRANT SUMMARY REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

County Match 2.53%  
Actual County Match (\$) \$ 682,627  
Actual County Match (%) 2.85%

Block Grant Reporting			2844							Balance of Funds	Adjustments	Total Fund Balance
Sources of Funding:	Appropriation	DHS Allocation (1)	Mental Health	Intellectual Disabilities	Homeless Assistance	HSS	D&A	Total	(3)	(4)	(5)	
1 State Human Services Block Grant	Multiple	\$ 24,220,272	\$ 19,218,480	\$ 2,180,603	\$ 703,274	\$ 215,502	\$ 386,138	\$ 22,703,997	\$ 1,516,275	\$ 32,450	\$ 1,548,725	
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>\$ 24,893,629</b>	<b>\$ 19,755,507</b>	<b>\$ 2,316,933</b>	<b>\$ 703,274</b>	<b>\$ 215,502</b>	<b>\$ 386,138</b>	<b>\$ 23,377,354</b>	<b>\$ 1,516,275</b>	<b>\$ 32,450</b>	<b>\$ 1,548,725</b>	

Retained Earnings	
I. Unexpended Allocation	\$ 1,516,275
II. Maximum Retained Earnings (5%)	\$ 1,211,014
III. Amount to be Returned to DHS	\$ 308,261
IV. Total Requested Retained Earnings	\$ 1,211,014

Prior Year Retained Earnings	
I. FY 19-20 Retained Earnings	\$ 1,274,916
II. Total Expended Retained Earnings - 5%	\$ 1,274,916
III. Amounts to be Returned to DHS	\$ -

COUNTY OF DAUPHIN, PENNSYLVANIA  
COUNTY HUMAN SERVICES BLOCK GRANT  
NON-BLOCK GRANT SUMMARY REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

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. Federal - Peer Specialist	70127	-	-	-	-	-	-	-
3. Federal - PATH Homeless Grant	70154	-	83,480	83,480	83,480	-	-	-
4. Federal - CMHSBG-First Episode Psychosis	70167	249,976	134,054	384,030	118,586	265,444	-	265,444
5. Federal - CMHSBG-IECMH Endorsement	70167	14,000	5,000	19,000	-	19,000	-	19,000
6. Federal - CMHSBG-Housing Training Scholarships	70167	15,000	5,000	20,000	-	20,000	-	20,000
7. Federal - CMHSBG-TCM On-line Training	70167	-	-	-	-	-	-	-
8. Federal - CMHSBG-Miscellaneous Training	70167	-	-	-	-	-	-	-
9. Federal - Supported Education	70167	-	-	-	-	-	-	-
10. Federal - 988 Planning Initiative	70651	1,000	-	1,000	-	1,000	-	1,000
11. Federal - Youth Suicide Prevention	70651	-	-	-	-	-	-	-
12. Federal - PA System of Care Grant	70976	-	-	-	-	-	-	-
13. Federal - Covid-19 CMHSBG	87410	490,131	-	490,131	153,793	336,338	-	336,338
14. Federal - Covid-19 ARPA	87410	-	250,000	250,000	-	250,000	-	250,000
15. Resereved		-	-	-	-	-	-	-
Subtotal Mental Health Services		\$ 770,107	\$ 477,534	\$ 1,247,641	\$ 355,859	\$ 891,782	\$ -	\$ 891,782
<b>B. Intellectual Disabilities Services</b>								
1 Elwyn	10236	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 ARPA Respite	10255	72,243	-	72,243	12,840	59,403	-	59,403
3 ARPA Base-Rate Increase	10255	31,585	128,523	160,108	89,485	70,623	-	70,623
4 Temporary MFP-Start Model	70175	-	-	-	-	-	-	-
5 Temporary-DOH	87442	-	-	-	-	-	-	-
6 ARPA Administration-State & Federal	10255/70175	190,820	-	190,820	-	190,820	-	190,820
7 Reserved		-	-	-	-	-	-	-
Subtotal Intellectual Disabilities Services		\$ 294,648	\$ 128,523	\$ 423,171	\$ 102,325	\$ 320,846	\$ -	\$ 320,846
<b>D. Total for Non-Block Grant Reporting</b>		\$ 1,064,755	\$ 606,057	\$ 1,670,812	\$ 458,184	\$ 1,212,628	\$ -	\$ 1,212,628

**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, 2023

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	6/30/2023	Yes	None	N/A	N/A	1/31/2023	In compliance
Amiracle4sure	Yes	6/30/2023	Yes	None	N/A	N/A	1/31/2023	In compliance
Bethany Christian Services of Central PA	Yes	6/30/2023	Yes	None	N/A	N/A	1/31/2023	In compliance
Big Brothers Big Sisters	Yes	6/30/2023	Yes	None	N/A	N/A	1/31/2023	In compliance
Boys & Girls Club of Harrisburg	Yes	6/30/2023	Yes	None	N/A	N/A	1/31/2023	Verification that clearances have been completed has previously been provided. Copies of certificates have not been provided after repeated requests have been made- CAP in progress for non compliance..
Breaking the Chainz	Yes	6/30/2023	Yes	None	N/A	N/A	1/31/2023	
Brethren Housing Association	Yes	6/30/2023	Yes	None	N/A	N/A	1/31/2023	In compliance
BTS	Yes	6/30/2023	Yes	None	N/A	N/A	1/31/2023	In compliance
Commonwealth Clinical Group	Yes	6/30/2023	Yes	None	N/A	N/A	1/31/2023	In compliance
Communities in Schools	Yes	6/30/2023	Yes	None	N/A	N/A	1/31/2023	In compliance
Dauphin County CASA	Yes	6/30/2023	Yes	None	N/A	N/A	1/31/2023	In compliance
Diakon Lutheran Social Ministries	Yes	6/30/2023	Yes	None	N/A	N/A	1/31/2023	In compliance
Family Centered Services	Yes	11/3/2023	Yes	None	N/A	N/A	N/A	In compliance
Families United Network	Yes	6/30/2023	Yes	None	N/A	N/A	1/31/2023	In compliance
Halifax Youth Center	Yes	6/30/2023	Yes	None	N/A	N/A	1/31/2023	In compliance
Hamilton Health Center	Yes	6/30/2023	Yes	None	N/A	N/A	1/31/2023	In compliance
Harrisburg Area Learning Academy	Yes	6/30/2023	Yes	None	N/A	N/A	1/31/2023	In compliance
H.I.S. ONE	Yes	6/30/2023	Yes	None	N/A	N/A	1/31/2023	In compliance
Hugh Smith and Associates	Yes	6/30/2023	Yes	None	N/A	N/A	1/31/2023	In compliance
It Takes A Village	Yes	6/30/2023	Yes	None	N/A	N/A	1/31/2023	In compliance
Justice Works Youth Care	Yes	6/30/2023	Yes	None	N/A	N/A	1/31/2023	In compliance
Lason Services	Yes	6/30/2023	Yes	None	N/A	N/A	1/31/2023	Program began May of 2023-Clearances will be tested in 2024
LivingWell	Yes	6/30/2023	Yes	None	N/A	N/A	1/31/2023	
PA Lifesharing	Yes	6/30/2023	Yes	None	N/A	N/A	1/31/2023	In compliance
Pressley Ridge	Yes	6/30/2023	Yes	None	N/A	N/A	1/31/2023	In compliance
Samara	Yes	6/30/2023	Yes	None	N/A	N/A	1/31/2023	In compliance
Sound Community Solutions	Yes	N/A	Yes	None	N/A	N/A	1/31/2023	Contract terminated on 6/30/23
Tri Community Action Commission	Yes	12/28/2023	Yes	None	N/A	N/A	1/31/2023	In compliance
PA Counseling	Yes	6/30/2023	Yes	None	N/A	N/A	1/31/2023	In compliance
Youth Advocate	Yes	6/30/2023	Yes	None	N/A	N/A	1/31/2023	In compliance
YMCA Northern Dauphin/Camp Curtin	Yes	6/30/2023	Yes	None	N/A	N/A	1/31/2023	In compliance
YWCA - Harrisburg	Yes	6/30/2023	Yes	None	N/A	N/A	1/31/2023	In compliance

COUNTY OF DAUPHIN, PENNSYLVANIA  
FOR THE YEAR ENDED DECEMBER 31, 2023  
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
Special Education Grants for Infants and Families with Disabilities	84.181	MH/ID	\$ 281,832	\$ 290,956	\$ 9,124	3.14%	Difference is due to timing of receipts and difference in prior year and current year accrual
Guardianship Assistance	93.090	CYF	148,782	154,151	5,369	3.48%	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	MH/ID	83,480	104,350	20,870	20.00%	Difference is due to timing of receipts
Promoting Safe and Stable Families (Caseworker Visitation)	93.556	CYF	394,053	354,191	(39,862)	-11.25%	Difference is due to timing of receipts and difference in prior year and current year accrual
Temporary Assistance for Needy Families	93.558	CYF	572,276	364,228	(208,048)	-57.12%	Difference is due to timing of receipts and difference in prior year and current year accrual
Child Support Enforcement	93.563	DRO	4,086,477	3,546,281	(540,196)	-15.23%	Difference is due to timing of receipts and difference in prior year and current year accrual
Child Welfare Services IV-B	93.645	CYF	245,620	307,025	61,405	20.00%	Difference is due to timing of receipts
Foster Care IV-E	93.658	CYF	3,825,911	3,637,794	(188,117)	-5.17%	Difference is due to timing of receipts and difference in prior year and current year accrual
Adoption Assistance	93.659	CYF	4,245,600	3,463,869	(781,731)	-22.57%	Difference is due to timing of receipts and difference in prior year and current year accrual
Social Services Block Grant - Title XX	93.667	CYF/MH/ID	470,367	470,367	-	0.00%	Explanation not necessary as difference is \$0.
Child Abuse and Neglect State Grants	93.669	CYF	50,000	50,000	-	0.00%	Explanation not necessary as difference is \$0.
Chafee Foster Care Independence Program	93.674	CYF	163,831	163,831	-	0.00%	Explanation not necessary as difference is \$0.
Medical Assistance Program	93.778	CYF/DRO/ MATP/MH/ID	2,010,093	2,184,115	174,022	7.97%	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	474,180	13,909,670	13,435,490	96.59%	Amount was sent back to DHS and dispersed to Cumberland County as they are managing the funds
<b>TOTAL</b>			<u>\$ 17,052,502</u>	<u>\$ 29,000,828</u>	<u>\$ 11,948,326</u>		

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

COUNTY OF DAUPHIN, PENNSYLVANIA  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 FOR THE YEAR ENDED DECEMBER 31, 2023

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 and Qualified

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
93.044/93.045/93.053	Aging Cluster
93.558	Temporary Assistance for Needy Families
93.659	Adoption Assistance
93.788	Opioid STR
93.959	Block Grants for Prevention and Treatment of Substance Abuse
97.067	Homeland Security Grant Program

Name of DHS Programs

County Children, Youth and Families Program

Dollar threshold used to distinguish between Type A and Type B programs: \$910,217

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, 2023

Section II – Financial Statement Findings

Finding 2023-001

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. This finding was a repeat of Finding 2022-001 in the prior year.
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:	Internal controls were not operating as designed and 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.

COUNTY OF DAUPHIN, PENNSYLVANIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2023

Section II – Financial Statement Findings

Finding 2023-002

Cash Receipt Process

Criteria: The County should ensure that it follows the respective internal controls set by the Treasurers Office.

Condition: During the audit, it was noted that 9 out of the 40 cash receipt transactions tested, the "Treasurer Daily Memorandum" did not have the proper signature approving deposits.

Cause: This was an oversight/error by the Office.

Effect: Internal controls were not operating as designed and the controls that are not followed may result in a material misstatement of the financial statements.

Recommendation: The County should ensure that it follows its own internal control procedures.

Management's Response: Management agrees with the finding and will implement procedures in the future to correct it.

COUNTY OF DAUPHIN, PENNSYLVANIA  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2023

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

<u>Finding 2023-003</u>	<u>Matching, Level of Effort, Earmarking, Program Income, and Reporting</u>
	ALN 93.044/93.045/93.053 Aging Cluster
Criteria:	The Aging Program is required to report expenditures with the granting agency by filling a Federal Financial Report (FFR) and ensure reported amounts are accurate.
Condition:	During the audit, it was noted that the cumulative June 30, 2023 FFR report was not completed and was not filed with the respective granting agency.
Cause:	There was a transition/shortage in staffing in the Aging office to complete the necessary reports.
Effect:	The County is not in compliance with the program's requirements for matching, level or effort, earmarking, program income, reporting, and controls are not functioning as designed.
Questioned Costs:	Unknown.
Recommendation:	The County should implement internal control procedures to ensure the necessary reports are filed with the proper granting agency in a timely manner.
Management's Response:	Management agrees with the finding and will implement procedures in the future to correct it.

COUNTY OF DAUPHIN, PENNSYLVANIA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2023

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>
Coroner's office	2022-01	Segregation of duties	Unresolved. See Finding 2023-001.