

**COUNTY OF DAUPHIN
PENNSYLVANIA**

SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2024

COUNTY OF DAUPHIN, PENNSYLVANIA
SINGLE AUDIT REPORT
YEAR ENDED DECEMBER 31, 2024

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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, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 22, 2025. 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 2024-001 and 2024-002 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

ZELENKOFSKE AXELROD LLC

Harrisburg, Pennsylvania
July 22, 2025



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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, 2024. 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, 2024.

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, 2024.

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 the Aging Cluster (ALN 93.044,93.045,93.053)

As described in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding 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. 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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-002 to be a material weakness.

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, 2024, 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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July 22, 2025, 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 has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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 Axelrod LLC

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania
September 29, 2025

COUNTY OF DAUPHIN, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 2024

Federal Grantor/Pass-through Grantor/Program Title	Fund	Pass-Through Agency	Pass-Through Award Number	Federal AL Number	(Accrued/Deferred Revenue at January 01, 2024)	Federal Grant Receipts	Federal Grant Expenditures	Accrued/ (Deferred) Revenue at December 31, 2024	Amount Passed Through to Subrecipients
U.S. Department of Treasury									
Emergency Rental Assistance Program	General	PA DHS	N/A	21.023	\$ 6,528,531	\$ -	\$ 1,968,706	\$ (4,559,825)	\$ 447,690
Emergency Rental Assistance Program		N/A	N/A	21.023	2,737,468	-	793,478	(1,943,990)	87,089
Total AL #21.023					9,265,999	-	2,762,184	(6,503,815)	534,779
Total U.S. Department of Treasury					9,265,999	-	2,762,184	(6,503,815)	534,779
U.S. Department of Agriculture									
Emergency Food Assistance Program (Administrative Costs)	General	PA Depart. Of Agric.	4100075176	10.568	-	24,723	56,899	32,176	56,899
Emergency Food Assistance Program (Food Commodities)	General	PA Depart. Of Agric.	8-06-22-090	10.569	-	247,355	247,355	-	247,355
Total Food Distribution Cluster					-	272,078	304,254	32,176	304,254
Total U.S. Department of Agriculture					-	272,078	304,254	32,176	304,254
U.S. Department of Housing and Urban Development									
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-18-UC-42-0009	14.218	-	12	12	-	12
Community Development Block Grant/Entitlement Grants	General	N/A	B-19-UC-42-0009	14.218	2,547	-	-	(2,547)	-
Community Development Block Grant/Entitlement Grants	General	N/A	B-20-UC-42-0009	14.218	(1,984)	163,322	163,322	1,984	163,322
Community Development Block Grant/Entitlement Grants	General	N/A	B-21-UC-42-0009	14.218	15,160	121,032	138,219	2,027	70,669
Community Development Block Grant/Entitlement Grants	General	N/A	B-22-UC-42-0009	14.218	(9,151)	792,370	783,521	302	668,221
Community Development Block Grant/Entitlement Grants	General	N/A	B-23-UC-42-0009	14.218	-	614,163	842,555	228,392	827,054
Community Development Block Grant/Entitlement Grants	General	N/A	B-24-UC-42-0009	14.218	-	8,997	8,997	-	8,997
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					112,000	1,699,896	1,936,626	124,730	1,738,275
Emergency Shelter Grant	General	PA DCED	C000060149	14.231	(37,289)	329,207	291,918	-	264,346
Total AL #14.231					(37,289)	329,207	291,918	-	264,346
HOME Investment Partnerships Program	General	N/A	M16-UC420214	14.239	-	19,128	19,128	-	-
HOME Investment Partnerships Program	General	N/A	M17-UC420214	14.239	(169)	-	-	169	-
HOME Investment Partnerships Program	General	N/A	M18-UC420214	14.239	(19,173)	1,614	1,614	19,173	-
HOME Investment Partnerships Program	General	N/A	M19-UC420214	14.239	-	112,130	112,130	-	-
HOME Investment Partnerships Program	General	N/A	M20-UC420214	14.239	-	113,065	113,065	-	-
HOME Investment Partnerships Program	General	N/A	M21-UC420214	14.239	9,721	294,956	304,677	-	-
HOME Investment Partnerships Program	General	N/A	M22-UC420214	14.239	(2,665)	213,937	218,862	7,590	-
HOME Investment Partnerships Program	General	N/A	M23-UC420214	14.239	-	280,356	295,649	15,293	-
HOME Investment Partnerships Program	General	N/A	M21-UP420214	14.239	(563)	13,547	5,435	(7,549)	-
Total AL #14.239					(12,849)	1,048,733	1,070,560	34,676	-
Total U.S. Department of Housing and Urban Development					61,862	3,077,836	3,299,104	159,406	2,002,621
U.S. Department of Justice									
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	37878	16.575	(96,275)	547,969	454,631	2,937	454,631
Crime Victim Assistance	General	PCCD	40202	16.575	(103,993)	508,257	404,264	-	404,264
Crime Victim Assistance	General	PCCD	40202-2	16.575	-	-	66,590	66,590	66,590
Total AL #16.575					(22,584)	1,056,226	925,485	(108,157)	925,485
Edward Byrne Memorial Justice Assistance Grant Program	General	PCCD	37260	16.738	-	81,765	103,480	21,715	103,480
Comprehensive Opioid, Stimulant, and Substance Abuse Site-based Program	General	PCCD	36411	16.838	-	159,551	159,551	-	159,551
Comprehensive Opioid, Stimulant, and Substance Abuse Site-based Program	General	PCCD	41109	16.838	(1,710)	63,298	92,984	31,396	92,984
Total AL #16.838					(1,710)	222,849	252,535	31,396	252,535
Total U.S. Department of Justice					(24,294)	1,360,840	1,281,500	(55,046)	1,281,500
U.S. Department of Transportation									
Highway Planning and Construction	Liquid Fuels	PENNDOT	089633	20.205	(39,381)	87,571	48,190	-	-
Total Highway Planning and Construction					(39,381)	87,571	48,190	-	-
Total U.S. Department of Transportation					(39,381)	87,571	48,190	-	-

*- denotes tested as a major program

See accompanying notes to schedule of expenditures of federal awards

COUNTY OF DAUPHIN, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2024

Federal Grantor/Pass-through Grantor/Program Title	Fund	Pass-Through Agency	Pass-Through Award Number	Federal AL Number	(Accrued)/ Deferred Revenue at January 01, 2024	Federal Grant Receipts	Federal Grant Expenditures	Accrued/ (Deferred) Revenue at December 31, 2024	Amount Passed Through to Subrecipients
U.S. Department of Education									
Special Education Grants for Infants and Families with Disabilities	MH/A/DP	PA DHS	N/A	84.181	\$ (49,365)	\$ 308,452	\$ 259,087	\$ -	\$ 259,087
Total U.S. Department of Education					<u>(49,365)</u>	<u>308,452</u>	<u>259,087</u>	<u>-</u>	<u>259,087</u>
U.S. Department of Health and Human Services									
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	(347)	4,475	4,128	-	-
Special Programs for the Aging - Title VII - Long Term Care Ombudsman Services for Older Individuals	Aging	PDA	4100072802	93.042	(784)	9,724	8,940	-	-
COVID-19 Special Programs for the Aging - Title VII - Long Term Care Ombudsman Services for Older Individuals	Aging	PDA	4100072802	93.042	-	1,400	1,400	-	-
Total AL #93.042					<u>(784)</u>	<u>11,124</u>	<u>10,340</u>	<u>-</u>	<u>-</u>
Special Programs for the Aging - Title III, Part F - Disease Prevention and Health Promotion Services	Aging	PDA	4100072802	93.043	(1,598)	27,778	26,180	-	-
COVID-19 Special Programs for the Aging - Title III, Part F - Disease Prevention and Health Promotion Services	Aging	PDA	4100072802	93.043	-	13,768	13,768	-	-
Total AL #93.043					<u>(1,598)</u>	<u>41,546</u>	<u>39,948</u>	<u>-</u>	<u>-</u>
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	(7,338)	40,828	33,490	-	-
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	Aging	PDA	4100072802	93.044	(38,160)	434,191	396,031	-	-
Total AL #93.044					<u>(45,498)</u>	<u>475,019</u>	<u>429,521</u>	<u>-</u>	<u>-</u>
COVID-19 Special Programs for the Aging - Title III, Part C - Nutrition Services	Aging	PDA	4100072802	93.045	(10,920)	65,520	54,600	-	-
Special Programs for the Aging - Title III, Part C - Nutrition Services	Aging	PDA	4100072802	93.045	(30,812)	679,663	648,851	-	-
Total AL #93.045					<u>(41,732)</u>	<u>745,183</u>	<u>703,451</u>	<u>-</u>	<u>-</u>
Nutrition Services Incentive Program	Aging	PDA	4100072802	93.053	(14,491)	137,365	122,874	-	-
Total Aging Cluster					<u>(101,721)</u>	<u>1,357,567</u>	<u>1,255,846</u>	<u>-</u>	<u>-</u>
COVID-19 National Family Caregiver Support	Aging	PDA	4100072802	93.052	(2,140)	12,840	10,700	-	-
National Family Caregiver Support	Aging	PDA	4100072802	93.052	(18,420)	229,334	70,504	-	-
Total AL #93.052					<u>(20,560)</u>	<u>242,174</u>	<u>81,204</u>	<u>-</u>	<u>-</u>
National Center for Injury Prevention and Control	Coroner	PA DOH	N/A	93.136	-	5,000	5,000	-	-
Medicare Enrollment Assistance Program	Aging	PDA	4100072802	93.071	(1,055)	12,367	11,312	-	-
COVID-19 Guardianship Assistance (SPLC)	Children & Youth	PA DHS	N/A	93.090	-	1,150	1,150	-	-
Guardianship Assistance	Children & Youth	PA DHS	N/A	93.090	(42,766)	130,976	183,080	94,870	-
Total AL #93.090					<u>(42,766)</u>	<u>132,126</u>	<u>184,230</u>	<u>94,870</u>	<u>-</u>
Projects for Assistance in Transition from Homelessness (PATH)	MH/A/DP	PA DHS	N/A	93.150	-	83,480	83,480	-	83,236
State Health Insurance Assistance Program	Aging	PDA	4100072802	93.324	(1,637)	22,424	20,787	-	-
Prevention Program Title IV-E	Children & Youth	PA DHS	N/A	93.472	(13,307)	24,949	46,438	34,796	-
Promoting Safe and Stable Families (Family Cen)	General	PA DHS	4100067005	93.556	(30,812)	400,556	369,744	-	349,253
Promoting Safe and Stable Families (Caseworker Visitation)	Children & Youth - CV	PA DHS	4100067957	93.556	-	20,400	20,400	-	-
Promoting Safe and Stable Families (Family First Transition)	Children & Youth - FF	PA DHS	N/A	93.556	-	19,655	19,655	-	-
Total AL #93.556					<u>(30,812)</u>	<u>440,611</u>	<u>409,799</u>	<u>-</u>	<u>349,253</u>
Temporary Assistance for Needy Families	Children & Youth	PA DHS	N/A	93.558	(1,439,236)	1,873,193	1,849,689	1,415,732	-
Child Support Enforcement	Domestic Relations	PA DHS	4100070462	93.563	(837,119)	3,046,911	3,531,330	1,321,538	-
Child Welfare Services IV-B	Children & Youth	PA DHS	N/A	93.645	-	249,306	249,306	-	-
COVID-19 Foster Care Title IV-E	Children & Youth FC	PA DHS	N/A	93.658	-	11,537	11,537	-	-
Foster Care Title IV-E	Children & Youth FC	PA DHS	N/A	93.658	(2,315,467)	4,100,329	4,408,023	2,623,161	-
					<u>(2,315,467)</u>	<u>4,111,866</u>	<u>4,419,560</u>	<u>2,623,161</u>	<u>-</u>
COVID-19 Adoption Assistance	Children & Youth	PA DHS	N/A	93.659	-	55,434	55,434	-	-
Adoption Assistance	Children & Youth	PA DHS	N/A	93.659	(1,699,873)	4,006,840	3,313,772	1,006,805	-
					<u>(1,699,873)</u>	<u>4,062,274</u>	<u>3,369,206</u>	<u>1,006,805</u>	<u>-</u>

*- denotes tested as a major program

See accompanying notes to schedule of expenditures of federal awards

COUNTY OF DAUPHIN, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2024

Federal Grantor/Pass-through Grantor/Program Title	Fund	Pass-Through Agency	Pass-Through Award Number	Federal AL Number	(Accrued)/ Deferred Revenue at January 01, 2024	Federal Grant Receipts	Federal Grant Expenditures	Accrued/ (Deferred) Revenue at December 31, 2024	Amount Passed Through to Subrecipients
Social Services Block Grant - Title XX	Children & Youth	PA DHS	N/A	93.667	\$ -	\$ 176,180	\$ 176,180	\$ -	\$ -
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					-	514,412	514,412	-	338,232
Child Abuse and Neglect State Grants	Children & Youth	PA DHS	N/A	93.669	-	62,500	50,000	(12,500)	-
Foster Care Independent Living	Children & Youth	PA DHS	N/A	93.674	-	144,289	123,676	(20,613)	-
Medical Assistance Program	Aging	PDA	4100078243	93.778	-	24,047	24,047	-	-
Medical Assistance Program	DRS Medical Incentives	PA DHS	4100070462	93.778	-	246	246	-	-
Medical Assistance Program	General - MATP	PA DHS	N/A	93.778	-	1,637,034	1,637,034	-	1,625,868
Medical Assistance Program	Children & Youth MED	PA DHS	N/A	93.778	(13,535)	43,944	30,409	-	-
Medical Assistance Program	MH/A/DP	PA DHS	N/A	93.778	-	710,145	879,572	169,427	359,048
Total Medicaid Cluster					(13,535)	2,415,416	2,571,308	169,427	1,984,916
Opioid STR	Drug & Alcohol	PCCD	36057	93.788	24,010	-	24,010	-	-
Opioid STR	Drug & Alcohol	PA DDAP	4100070707	93.788	(358,761)	1,533,021	1,803,574	629,314	-
Total AL #93.788					(334,751)	1,533,021	1,827,584	629,314	-
COVID-19 Block Grants for Community Mental Health Services	MH/A/DP	PA DHS	N/A	93.958	-	75,322	75,322	-	-
Block Grants for Community Mental Health Services	MH/A/DP	PA DHS	N/A	93.958	-	493,535	493,535	-	483,697
Total AL #93.958					-	568,857	568,857	-	483,697
Block Grants for Prevention and Treatment of Substance Abuse	Drug and Alcohol	PA DDAP	4100070707	93.959	-	1,260,472	1,260,472	-	-
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	Drug and Alcohol	PA DDAP	4100070707	93.959	(6,625)	116,259	516,457	406,823	-
Total AL #93.959					(6,625)	1,376,731	1,776,929	406,823	-
Preventive Health and Health Services Block Grant	MH/A/DP	PA DHS	4100096340	93.991	-	74,886	74,886	-	11,142
Total U.S. Department of Health and Human Services					(6,861,193)	22,411,505	23,079,255	7,669,353	3,250,476
<u>U.S. Department of Homeland Security</u>									
Hurricane Ida Disaster Relief	General	PEMA	N/A	97.036	-	722,678	722,678	-	-
Emergency Management Performance Grants	General	PEMA	N/A	97.042	-	67,510	67,510	-	-
Homeland Security Grant Program	General	PEMA	N/A	97.067	-	1,293,901	1,293,901	-	-
Total U.S. Department of Homeland Security					-	2,084,089	2,084,089	-	-
TOTAL FEDERAL AWARDS					\$ 2,353,628	\$ 29,602,371	\$ 33,117,663	\$ 1,302,074	\$ 7,632,717

*- denotes tested as a major program

See accompanying notes to schedule of expenditures of federal awards

COUNTY OF DAUPHIN, PENNSYLVANIA
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 2024

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 2024 threshold for determining Type A and Type B Programs is \$993,530.

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
14.218	Community Development Block Grant – Entitlement/ Special Purpose Grants Cluster
14.239	HOME Investment Partnerships Program
93.658	Foster Care Title IV-E
93.659	Adoption Assistance

DHS Programs
 County Children and
 Youth Agency
 Programs

The amount expended under programs audited as major federal programs for the year ended December 31, 2024, totaled \$14,813,982 or 44.73% 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, 2024 and calendar year ended December 31, 2024. 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, 2024 and calendar year ended December 31, 2024, 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 periods of July 2024 through September 2024 and October 2024 through December 2024 in the amounts of \$367 and (\$20), 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, disclosed reported amounts on schedule A-1(a) did not agree to accounting records, as noted in b) above.



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

ZELENKOFOSKE AXELROD LLC

Harrisburg, Pennsylvania
September 29, 2025

County of Dauphin
SUMMARY OF EXPENDITURES - TITLE IV-D CHILD SUPPORT ENFORCEMENT PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2024

	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 3/31/24																		
Salary/Overhead (Exclude Blood Tests)	\$ 1,449,230	\$ 117,049	\$ 118,269	\$ 1,213,912	66%	\$ 801,180	\$ 1,449,230	\$ 117,049	\$ 118,269	\$ 1,213,912	66%	\$ 801,180	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	3	-	-	3	66%	3	3	-	-	3	66%	3	-	-	-	-	66%	-
Interest/Program Income	3,124	77	-	3,047	66%	2,011	3,124	77	-	3,047	66%	2,011	-	-	-	-	66%	-
Blood Testing Fees	210	-	-	210	66%	139	210	-	-	210	66%	139	-	-	-	-	66%	-
Subtotal (1-2-3-4)	1,445,893	116,972	118,269	1,210,652	-	799,027	1,445,893	116,972	118,269	1,210,652	-	799,027	-	-	-	-	-	-
Blood Testing	1,345	-	-	1,345	66%	888	1,345	-	-	1,345	66%	888	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	1,447,238	116,972	118,269	1,211,997	-	799,915	1,447,238	116,972	118,269	1,211,997	-	799,915	-	-	-	-	-	-
Calendar Quarter Ended 6/30/24																		
Salary/Overhead (Exclude Blood Tests)	1,843,418	46,484	277,690	1,519,244	66%	1,002,702	1,843,418	46,484	277,690	1,519,244	66%	1,002,702	-	-	-	-	66%	-
Fees/Costs	3	-	-	3	66%	3	3	-	-	3	66%	3	-	-	-	-	66%	-
Interest/Program Income	3,753	94	-	3,659	66%	2,415	3,753	94	-	3,659	66%	2,415	-	-	-	-	66%	-
Blood Testing Fees	438	-	-	438	66%	289	438	-	-	438	66%	290	-	-	-	-	66%	-
Subtotal (1-2-3-4)	1,839,224	46,390	277,690	1,515,144	-	999,995	1,839,224	46,390	277,690	1,515,144	-	999,994	-	-	-	-	-	-
Blood Testing	2,338	-	-	2,338	66%	1,543	2,338	-	-	2,338	66%	1,543	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	1,841,562	46,390	277,690	1,517,482	-	1,001,538	1,841,562	46,390	277,690	1,517,482	-	1,001,537	-	-	-	-	-	-
Calendar Quarter Ended 9/30/24																		
Salary/Overhead (Exclude Blood Tests)	1,371,764	133,948	127,097	1,110,719	66%	733,074	1,371,764	133,948	127,097	1,110,719	66%	733,074	-	-	-	-	66%	-
Fees/Costs	3	-	-	3	66%	3	3	-	-	3	66%	3	-	-	-	-	66%	-
Interest/Program Income	4,052	103	-	3,949	66%	2,607	3,685	94	-	3,591	66%	2,371	367	9	-	358	66%	236
Blood Testing Fees	70	-	-	70	66%	46	70	-	-	70	66%	46	-	-	-	-	66%	-
Subtotal (1-2-3-4)	1,367,639	133,845	127,097	1,106,697	-	730,418	1,368,006	133,854	127,097	1,107,055	66%	730,654	(367)	(9)	-	(358)	-	236
Blood Testing	2,198	-	-	2,198	66%	1,450	2,198	-	-	2,198	66%	1,450	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	1,369,837	133,845	127,097	1,108,895	-	731,868	1,370,204	133,854	127,097	1,109,253	-	732,104	(367)	(9)	-	(358)	-	236
Calendar Quarter Ended 12/31/24																		
Salary/Overhead (Exclude Blood Tests)	963,097	25,522	123,096	814,479	66%	537,555	963,117	25,523	123,096	814,498	66%	537,567	(20)	(1)	-	(19)	66%	(13)
Fees/Costs	2	-	-	2	66%	2	2	-	-	2	66%	2	-	-	-	-	66%	-
Interest/Program Income	3,342	89	-	3,253	66%	2,148	3,342	89	-	3,253	66%	2,148	-	-	-	-	66%	-
Blood Testing Fees	497	-	-	497	66%	328	497	-	-	497	66%	328	-	-	-	-	66%	-
Subtotal (1-2-3-4)	959,256	25,433	123,096	810,727	-	535,077	959,276	25,434	123,096	810,746	-	535,089	(20)	(1)	-	(19)	-	(13)
Blood Testing	2,323	-	-	2,323	66%	1,533	2,323	-	-	2,323	66%	1,533	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 961,579	\$ 25,433	\$ 123,096	\$ 813,050	-	\$ 536,610	\$ 961,599	\$ 25,434	\$ 123,096	\$ 813,069	-	\$ 536,622	\$ (20)	\$ (1)	\$ -	\$ (19)	-	\$ (13)

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

EXHIBIT A-1 (c)

County Dauphin

Year Ended 12/31/2024

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	\$ -	\$ -	

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 12/31/2024

	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
Balance at January 1	\$ 537,128	\$ 537,128	\$ -
Receipts:			
Reimbursements	3,069,939	3,046,911	23,028
Incentives	646,153	646,153	-
Title XIX Incentives	246	246	-
Interest	12	12	-
Program Income	14,026	13,754	272
Genetic Testing Costs	1,216	1,127	89
Maintenance of Effort (MOE)	1,972,187	1,972,187	-
Other: County Share	-	-	-
Total Receipts	<u>5,703,779</u>	<u>5,680,390</u>	<u>23,389</u>
Intra-fund Transfers - In	-	-	-
Funds Available	<u>6,240,907</u>	<u>6,217,518</u>	<u>23,389</u>
Disbursements:			
Incentive Paid Costs	646,153	646,153	-
Transfers to General Fund	-	-	-
Vendor Payments	5,593,135	5,569,746	23,389
Bank Charges	-	-	-
Other:	-	-	-
Total Disbursements	<u>6,239,288</u>	<u>6,215,899</u>	<u>23,389</u>
Intra-fund Transfers - Out	-	-	-
Balance at December 31	<u>\$ 1,619</u>	<u>\$ 1,619</u>	<u>\$ -</u>

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

The Title IV-D account is comprised of a 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, 2024

<u>Service Data</u>	<u>Reported</u>	<u>Actual</u>
Expenditures (Line 5) *		
Group I Clients	\$ 2,911,955	\$ 2,911,955
Group II Clients	<u>45,154</u>	<u>45,154</u>
	<u>\$ 2,957,109</u>	<u>\$ 2,957,109</u>
<u>Allocation Data:</u>		
Revenues		
Department of Human Services	\$ 2,960,478	\$ 2,960,478
Interest Income	<u>-</u>	<u>-</u>
Total Revenues	<u>2,960,478</u>	<u>2,960,478</u>
Funds Expended		
Operating Costs	2,903,046	2,903,046
Administrative Cost	14,572	14,572
Senior Shared Ride	38,034	38,034
Allowable Indirect Cost Rate	<u>1,457</u>	<u>1,457</u>
Total funds expensed	<u>2,957,109</u>	<u>2,957,109</u>
Excess of Revenues Under Expenditures	<u>\$ 3,369</u>	<u>\$ 3,369</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, 2024

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	\$ -	\$ 2,995,276	\$ 2,995,276	\$ 2,995,276	\$ -	\$ -	\$ -
2. Early Intervention Training	10235	-	5,347	5,347	5,347	-	-	-
3. Early Intervention Administration	10235	-	335,541	335,541	335,541	-	-	-
4. Infants & Toddlers w/Disabilities (Part C)	70170	-	250,214	250,214	250,214	-	-	-
5. Medicaid Administration-State	10235	-	259,693	259,693	259,693	-	-	-
6. Reserved	00001	-	-	-	-	-	-	-
Total Early Intervention Services		\$ -	\$ 3,846,071	\$ 3,846,071	\$ 3,846,071	\$ -	\$ -	\$ -

COUNTY OF DAUPHIN, PENNSYLVANIA
 REPORT OF INCOME AND EXPENDITURES - EARLY INTERVENTION PROGRAM
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Admin Office	Early Intervention	Supports Coordination	Total
I. TOTAL ALLOCATION				<u>\$ 3,846,071</u>
II. TOTAL EXPENDITURES	\$ 892,209	\$ 2,647,129	\$ 1,307,800	\$ 4,847,138
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	-	-	342,888	342,888
D. Medical Assistance Admin Claims -EI Waiver	43,537	-	-	43,537
E. Medical Assistance Admin Claims - EI Other	216,156	-	-	216,156
F. Earned Interest	-	-	-	-
G. Other	-	-	-	-
Subtotal Revenues	259,693	-	342,888	602,581
V. DHS REIMBURSEMENT				
A. DHS Cat. Funding 90%	335,541	2,382,416	868,421	3,586,378
B. DHS Cat. Funding 100%	259,693	-	-	259,693
Subtotal DHS Reimbursement	595,234	2,382,416	868,421	3,846,071
VI. 10% COUNTY MATCH	37,282	264,713	96,491	398,486
Subtotal County Match	37,282	264,713	96,491	398,486
VII. TOTAL DHS REIMB. & COUNTY MATCH	632,516	2,647,129	964,912	4,244,557
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, 2024

County Match 2.53%
Actual County Match (\$) \$ 730,128
Actual County Match (%) 2.95%

Block Grant Reporting		Costs Eligible for DHS Participation							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	\$ 24,413,166	\$ 19,548,464	\$ 2,391,648	\$ 690,554	\$ 248,531	\$ 632,095	\$ 23,511,292	\$ 901,874	\$ 202,527	\$ 1,104,401
2 SSBG	Multiple	338,232	201,902	136,330	-	-	-	338,232	-	-	-
3 Reserved		-	-	-	-	-	-	-	-	-	-
4 CMHSBG	70167	335,125	335,125	-	-	-	-	335,125	-	-	-
5 Reserved		-	-	-	-	-	-	-	-	-	-
Total for Block Grant		\$ 25,086,523	\$ 20,085,491	\$ 2,527,978	\$ 690,554	\$ 248,531	\$ 632,095	\$ 24,184,649	\$ 901,874	\$ 202,527	\$ 1,104,401

Retained Earnings	
I. Unexpended Allocation	\$ 901,874
II. Maximum Retained Earnings (5%)	\$ 1,220,658
III. Amount to be Returned to DHS	\$ -
IV. Total Requested Retained Earnings	\$ 901,874

Prior Year Retained Earnings	
I. FY 22-23 Retained Earnings	\$ 1,211,014
II. Total Expended Retained Earnings - 5%	\$ 1,211,014
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, 2024

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 - Base Fund Increase	10248	-	374,532	374,532	374,532	-	-	-
3. Reserved		-	-	-	-	-	-	-
4. Federal - PATH Homeless Grant	70167	-	83,480	83,480	83,480	-	-	-
5. Federal - CMHSBG-First Episode Psychosis	70167	265,444	140,744	406,188	130,138	276,050	-	276,050
6. Federal - CMHSBG-General Training	70167	39,000	10,000	49,000	-	49,000	-	49,000
7. Federal - CMHSBG-Special Projects	70167	-	-	-	-	-	-	-
8. Reserved		-	-	-	-	-	-	-
9. Reserved		-	-	-	-	-	-	-
10. Federal - CMHSBG - Supported Education	70167	1,000	-	1,000	-	1,000	-	1,000
11. Federal - 988 Planning Initiative	70651	-	-	-	-	-	-	-
12. Federal - SERG Grant (Beaver Only)	70651	-	-	-	-	-	-	-
13. Federal - PA System of Care Grant	70976	-	-	-	-	-	-	-
14. Federal - Covid-19 CMHSBG	87410	336,338	-	336,338	175,059	161,279	-	161,279
15. Federal - Covid-19 ARPA	87410	250,000	-	250,000	147,758	102,242	-	102,242
16. Reserved		-	-	-	-	-	-	-
Subtotal Mental Health Services		\$ 891,782	\$ 608,756	\$ 1,500,538	\$ 910,967	\$ 589,571	\$ -	\$ 589,571
B. Intellectual Disabilities Services								
1 Elwyn	10255	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 ARPA Respite	10255	59,403	12,840	72,243	18,181	54,062	-	54,062
3 ARPA Base-Rate Increase	10255	70,623	89,485	160,108	83,700	76,408	-	76,408
4 ID-A Supportive Housing Pilot	60509	-	-	-	-	-	-	-
5 Temporary MFP-Start Model	70175	-	-	-	-	-	-	-
6 Temporary-DOH	87442	-	-	-	-	-	-	-
7 ARPA-PCCRC	10255/70175	-	-	-	-	-	-	-
8 ARPA Administration-State & Federal	10255/70175	190,820	-	190,820	187,204	3,616	-	3,616
9 Reserved		-	-	-	-	-	-	-
Subtotal Intellectual Disabilities Services		\$ 320,846	\$ 102,325	\$ 423,171	\$ 289,085	\$ 134,086	\$ -	\$ 134,086
D. Total for Non-Block Grant Reporting		\$ 1,212,628	\$ 711,081	\$ 1,923,709	\$ 1,200,052	\$ 723,657	\$ -	\$ 723,657

**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, 2024

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	6/30/2024	Yes	None	N/A	N/A	1/31/2024	In compliance
Amiracle4sure	Yes	6/30/2024	Yes	None	N/A	N/A	1/31/2024	In compliance-Provider suspending program as of 7/1/24
A New Tomorrow	Yes	6/30/2024	Yes	None	N/A	N/A	N/A	In compliance
BCL LYFE	Yes	6/30/2024	Yes	None	N/A	N/A	1/31/2024	In compliance
Bethany Christian Services of Central PA	Yes	6/30/2024	Yes	None	N/A	N/A	1/31/2024	In compliance
Big Brothers Big Sisters	Yes	6/30/2024	Yes	None	N/A	N/A	1/31/2024	In compliance
Boys & Girls Club of Harrisburg	Yes	6/30/2024	Yes	None	Yes	Yes	1/31/2024	Background check clearances provided-still awaiting CPSL clearances
Breaking the Chainz	Yes	6/30/2024	Yes	None	N/A	N/A	1/31/2024	In compliance
Brethren Housing Association	Yes	6/30/2024	Yes	None	N/A	N/A	1/31/2024	In compliance
BTS	Yes	6/30/2024	Yes	None	N/A	N/A	1/31/2024	In compliance
Commonwealth Clinical Group	Yes	6/30/2024	Yes	None	N/A	N/A	1/31/2024	In compliance
Communities in Schools	Yes	6/30/2024	Yes	None	N/A	N/A	1/31/2024	In compliance
Dauphin County CASA	Yes	6/30/2024	Yes	None	N/A	N/A	1/31/2024	In compliance
Diakon Lutheran Social Ministries	Yes	6/30/2024	Yes	None	N/A	N/A	1/31/2024	In compliance
Family Centered Services	Yes	6/30/2024	Yes	None	N/A	N/A	1/31/2024	In compliance
Families United Network	Yes	6/30/2024	Yes	None	N/A	N/A	1/31/2024	In compliance
Halifax Youth Center	Yes	6/30/2024	Yes	None	N/A	N/A	1/31/2024	In compliance
Hamilton Health Center	Yes	6/30/2024	Yes	None	N/A	N/A	1/31/2024	In compliance
Harrisburg Area Learning Academy	Yes	6/30/2024	Yes	None	N/A	N/A	1/31/2024	In compliance
H.I.S. ONE	Yes	6/30/2024	Yes	None	N/A	N/A	1/31/2024	In compliance
Hugh Smith and Associates	Yes	6/30/2024	Yes	None	N/A	N/A	1/31/2024	In compliance
It Takes A Village	Yes	6/30/2024	Yes	None	N/A	N/A	1/31/2024	In compliance
Justice Works Youth Care	Yes	6/30/2024	Yes	None	N/A	N/A	1/31/2024	In compliance
Lason Services	Yes	6/30/2024	Yes	None	N/A	N/A	N/A	In compliance
LivingWell	Yes	6/30/2024	Yes	None	N/A	N/A	1/31/2024	In compliance
PA Lifesharing	Yes	6/30/2024	Yes	None	N/A	N/A	1/31/2024	In compliance
Pathlinks Global	Yes	6/30/2024	Yes	None	N/A	N/A	N/A	In compliance
Pressley Ridge	Yes	6/30/2024	Yes	None	N/A	N/A	1/31/2024	In compliance
Preventative Aftercare	Yes	6/30/2024	Yes	None	N/A	N/A	N/A	In compliance
Samara	Yes	6/30/2024	Yes	None	N/A	N/A	N/A	In compliance
Scholars, Inc	Yes	6/30/2024	Yes	None	N/A	N/A	N/A	In compliance
Tri Community Action Commission	Yes	6/30/2024	Yes	None	N/A	N/A	1/31/2024	In compliance
True North Wellness	Yes	6/30/2024	Yes	None	N/A	N/A	1/31/2024	In compliance
Youth Advocate	Yes	6/30/2024	Yes	None	N/A	N/A	1/31/2024	In compliance
YMCA Northern Dauphin/Camp Curtin	Yes	6/30/2024	Yes	None	N/A	N/A	1/31/2024	In compliance
YWCA - Harrisburg	Yes	6/30/2024	Yes	None	N/A	N/A	1/31/2024	In compliance

COUNTY OF DAUPHIN, PENNSYLVANIA
FOR THE YEAR ENDED DECEMBER 31, 2024
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 Receipts 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	\$ 308,452	\$ 321,641	\$ 13,189	4.10%	Difference is due to timing of receipts and difference in prior year and current year accrual
Guardianship Assistance	93.090	CYF	132,126	180,392	48,266	26.76%	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
Prevention Program Title IV-E	93.472	CYF	24,949	46,613	21,664	46.48%	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	440,611	202,945	(237,666)	-117.11%	Difference is due to timing of receipts and difference in prior year and current year accrual
Temporary Assistance for Needy Families	93.558	CYF	1,873,193	2,335,973	462,780	19.81%	Difference is due to timing of receipts
Child Support Enforcement	93.563	DRO	3,046,911	3,952,388	905,477	22.91%	Difference is due to timing of receipts
Child Welfare Services IV-B	93.645	CYF	249,306	312,554	63,248	20.24%	Difference is due to timing of receipts
Foster Care IV-E	93.658	CYF	4,111,866	5,340,018	1,228,152	23.00%	Difference is due to timing of receipts and difference in prior year and current year accrual
Adoption Assistance	93.659	CYF	4,062,274	4,191,047	128,773	3.07%	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	514,412	643,016	128,604	20.00%	Difference is due to timing of receipts
Child Abuse and Neglect State Grants	93.669	CYF	62,500	62,500	-	0.00%	Explanation not necessary as difference is \$0.
Chafee Foster Care Independence Program	93.674	CYF	144,289	144,289	-	0.00%	Explanation not necessary as difference is \$0.
Medical Assistance Program	93.778	CYF/DRO/ MATP/MH/ID	2,415,416	2,578,166	162,750	6.31%	Difference is due to timing of receipts and difference in prior year and current year accrual and the inclusion of other department's receipts on audit confirm
Block Grants for Community Mental Health Services	93.958	MH/ID	568,857	731,817	162,960	22.27%	Difference is due to timing of receipts
Preventive Health and Health Services Block Grant	93.991	MH/ID	74,886	74,886	-	0.00%	Explanation not necessary as difference is \$0.
TOTAL			<u>\$ 18,038,642</u>	<u>\$ 21,147,709</u>	<u>\$ 3,109,067</u>		

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

COUNTY OF DAUPHIN, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024

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
14.218	Community Development Block Grant – Entitlement/ Special Purpose Grants Cluster
14.239	HOME Investment Partnerships Program
93.658	Foster Care Title IV-E
93.659	Adoption Assistance

Name of DHS Programs

County Children, Youth and Families Program

Dollar threshold used to distinguish between Type A and Type B programs: \$993,530

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, 2024

Section II – Financial Statement Findings

<u>Finding 2024-001</u>	<u>Segregation of Duties</u>
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 2023-001 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 has closed the bank account negating the need for bank deposits and reconciliation.

COUNTY OF DAUPHIN, PENNSYLVANIA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2024

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

<u>Finding 2024-002</u>	<u>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) in a timely manner.
Condition:	During the audit, it was noted that the cumulative June 30, 2024 FFR report was not filed with the respective granting agency until August 2025. This finding was a repeat of Finding 2023-003 in the prior year.
Cause:	There was a transition/shortage in staffing in the Aging office which prevented completion of the necessary reports.
Effect:	The County is not in compliance with the program’s requirements for 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 is in agreement with the finding. Management has bolstered staffing and the fiscal team has completed comprehensive training. Management will ensure the necessary reports are filed with the granting agency in a timely fashion.

COUNTY OF DAUPHIN, PENNSYLVANIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2024

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	2023-001	Segregation of duties	Unresolved. See Finding 2024-001.
Treasurer's office	2023-002	Cash Receipt Process	Resolved.
ALN 93.044/93.045/93.053 Aging Cluster	2023-003	Reporting compliance	Unresolved. See Finding 2024-002