

**COUNTY OF BLAIR
PENNSYLVANIA**

**SINGLE AUDIT REPORT
YEAR ENDED DECEMBER 31, 2025**

COUNTY OF BLAIR, PENNSYLVANIA
SINGLE AUDIT REPORT
YEAR ENDED DECEMBER 31, 2025

CONTENTS

	<u>Page</u>
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1-2
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 Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and the Pennsylvania Department of Human Services <i>Single Audit Supplement</i>	3-5
Schedule of Expenditures of Federal Awards	6-7
Notes to Schedule of Expenditures of Federal Awards	8
Independent Accountant's Report on Applying Agreed-Upon Procedures to the Financial Schedules and Exhibits Required by the Pennsylvania Department of Human Services	9-11
Pennsylvania Department of Human Services Schedules and Exhibits	12-21
Schedule of Findings and Questioned Costs	22-25
Summary Schedule of Prior Audit Findings	26



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 Blair
Hollidaysburg, Pennsylvania

We have audited, in accordance with the 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 aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the COUNTY OF BLAIR, PENNSYLVANIA (the "County"), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 26, 2026. Our report includes a reference to other auditors who audited the financial statements of the Blair County Airport Authority, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County'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 were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2025-001 and 2025-002 that we consider to be material weaknesses.



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Page 2

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*.

County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's 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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Zelenkofske Axelrod LLC

ZELENKOFSCHE AXELROD LLC

Harrisburg, Pennsylvania
June 26, 2026



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 REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE AND THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES *SINGLE AUDIT SUPPLEMENT*

INDEPENDENT AUDITOR'S REPORT

County Commissioners
County of Blair
Hollidaysburg, Pennsylvania

Report on Compliance for Each Major Federal and Pennsylvania Department of Human Services Program

Opinion on Each Major Federal and Pennsylvania Department of Human Services Program

We have audited the COUNTY OF BLAIR, 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 Services ("DHS") *Single Audit Supplement* that could have a direct and material effect on each of the County's major federal and DHS programs for the year ended December 31, 2025. The County's major federal and DHS programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2025.

Basis for Opinion on Each Major Federal and Pennsylvania Department of Human Services Program

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

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



Responsibilities of Management for Compliance

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

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 DHS *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 DHS *Single Audit Supplement*, we:

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

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

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or DHS program 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



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Page 5

reasonable possibility that material noncompliance with a type of compliance requirement of a federal or DHS program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or DHS program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the Pennsylvania Department of Human Services *Single Audit Supplement*. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the County as of and for the year ended December 31, 2025, and have issued our report thereon dated June 26, 2026, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. 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 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 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 financial statements or to the 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 financial statements as a whole.

Zelenkofske Axelrod LLC

ZELENKOFSCKE AXELROD LLC

Harrisburg, Pennsylvania
June 26, 2026

COUNTY OF BLAIR
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2025

Page 6

Federal Grantor/Program Title	Assistance Listing	Commonwealth of Pennsylvania pass-through grantor agency/department	Pass-through grantor's number	(Accrued)/ Deferred Revenue at December 31, 2024	Federal Grant Receipts	Federal Grant Expenditures	Accrued/ (Deferred) Revenue at December 31, 2025	Subrecipient Expenditures
<u>U.S. Department of Agriculture</u>								
Food Distribution Cluster								
Emergency Food Assistance Program - Administrative Costs	10.568	Agriculture	4100090719	\$ (29,452)	\$ 39,951	\$ 30,218	\$ 19,719	\$ 30,218
Emergency Food Assistance Program - Food Commodities	10.569	Agriculture	8-05-07-075	-	145,932	145,932	-	145,932
Total Food Distribution Cluster				(29,452)	185,883	176,150	19,719	176,150
Total U.S. Department of Agriculture				(29,452)	185,883	176,150	19,719	176,150
<u>U.S. Department of Housing and Urban Development</u>								
Community Development Block Grant - 2020	14.228	Community & Economic Development	C000077647	(16,365)	19,205	2,840	-	2,840
Community Development Block Grant - 2021	14.228	Community & Economic Development	C000082572	(34,416)	279,928	245,812	300	245,812
Community Development Block Grant - 2022	14.228	Community & Economic Development	C000086463	(19,280)	293,510	287,799	13,569	156,580
Community Development Block Grant - 2023	14.228	Community & Economic Development	C000089766	-	14,053	14,053	-	6,459
Community Development Block Grant - 2023 Comp	14.228	Community & Economic Development	C000089714	-	870	870	-	-
Community Development Block Grant - 2024	14.228	Community & Economic Development	C000094370	(11,297)	11,297	-	-	-
Total Community Development Block Grant				(81,358)	618,863	551,374	13,869	411,691
Home Investment Partnerships Program - 2020	14.239	Community & Economic Development	C000072894/84484	(2,722)	123,366	143,108	22,464	-
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	Health	1400085587	-	79,314	94,894	15,580	-
Total U.S. Department of Housing and Urban Development				(84,080)	821,543	789,376	51,913	411,691
<u>U.S. Department of Justice</u>								
Crime Victim Assistance	16.575	PA Commission on Crime & Delinquency	40461-2	(25,414)	77,593	52,179	-	-
Crime Victim Assistance	16.575	PA Commission on Crime & Delinquency	44558	-	30,013	33,540	3,527	-
Crime Victim Assistance	16.575	PA Commission on Crime & Delinquency	46628	-	-	34,089	34,089	-
Total Crime Victim Assistance				(25,414)	107,606	119,808	37,616	-
Justice Assistance Grant	16.738	N/A	N/A	-	3,820	3,820	-	-
Total U.S. Department of Justice				(25,414)	111,426	123,628	37,616	-
<u>U.S. Department of Transportation</u>								
Highway Planning and Construction	20.205	Transportation	N/A	(18,446)	167,025	244,194	95,615	-
Highway Safety Cluster								
COVID - State and Community Highway Safety	20.600	Transportation	C9200018888	(8,807)	55,540	46,733	-	-
COVID - National Priority Safety Programs	20.616	Transportation	C9200018888	(3,207)	36,750	33,543	-	-
Total Highway Safety Cluster				(12,014)	92,290	80,276	-	-
Interagency Hazardous Material Public Sector Training and Planning Grants	20.703	PEMA	C950003917	(12,760)	12,760	12,760	12,760	-
Total U.S. Department of Transportation				(43,220)	272,075	337,230	108,375	-
<u>U.S. Department of Education</u>								
Special Education-Grants for Infants and Families	84.181	Human Services	N/A	-	162,090	162,090	-	162,090
Total U.S. Department of Education				\$ -	\$ 162,090	\$ 162,090	\$ -	\$ 162,090

(Continued)

COUNTY OF BLAIR
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2025

Page 7

Federal Grantor/Program Title	Assistance Listing	Commonwealth of Pennsylvania pass-through grantor agency/department	Pass-through grantor's number	(Accrued)/ Deferred Revenue at December 31, 2024	Federal Grant Receipts	Federal Grant Expenditures	Accrued/ (Deferred) Revenue at December 31, 2025	Subrecipient Expenditures
<u>U.S. Department of Health and Human Services</u>								
Guardianship Assistance	93.090	Human Services	N/A	\$ (105,435)	\$ 158,399	\$ 184,707	\$ 131,743	\$ -
COVID - Guardianship Assistance	93.090	Human Services	N/A	-	56,716	56,716	-	-
Total Guardianship Assistance				(105,435)	215,115	241,423	131,743	-
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances	93.104	Human Services	N/A	-	120,000	120,000	-	-
Projects for Assistance in Transition from Homelessness	93.150	Human Services	N/A	-	55,627	55,627	-	55,627
Prevention Services Title IV-E	93.472	Human Services	N/A	(8,467)	16,208	12,068	4,327	-
Promoting Safe and Stable Families	93.556	Human Services	4100066998	-	122,632	122,632	-	122,632
Temporary Assistance for Needy Families	93.558	Human Services	N/A	(314,579)	260,337	252,885	307,127	-
Child Support Enforcement	93.563	Human Services	N/A	(135,794)	768,433	834,015	201,376	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	Human Services	N/A	-	47,761	47,761	-	-
Foster Care Title IV-E	93.658	Human Services	N/A	(840,374)	1,960,530	1,556,282 *	436,126	-
Adoption Assistance Title IV-E	93.659	Human Services	N/A	(580,137)	1,425,604	1,165,423 *	319,956	-
Social Services Block Grant	93.667	Human Services	N/A	-	213,054	213,054	-	213,054
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	Human Services	N/A	(38,339)	40,856	2,517	-	-
Medicaid Cluster								
Medical Assistance Program	93.778	Human Services	N/A	(201,740)	2,117,715	2,442,993 *	527,018	2,442,779
Total Medicaid Cluster				(201,740)	2,117,715	2,442,993	527,018	2,442,779
Block Grants for Community Mental Health Services	93.958	Human Services	N/A	-	214,939	214,939	-	214,939
Total U.S. Department of Health and Human Services				(2,224,865)	7,578,811	7,281,619	1,927,673	3,049,031
<u>U.S. Department of Homeland Security</u>								
Hazard Mitigation Grant Program	97.039	PEMA	4100095276	(14,427)	30,967	16,540	-	-
Emergency Management Performance Grants	97.042	PEMA	C9500004663	(90,240)	61,966	32,174	60,448	-
Homeland Security Grant Program	97.067	N/A	N/A	-	71,281	71,281	-	-
Total U.S. Department of Homeland Security				(104,667)	164,214	119,995	60,448	-
<u>U.S. Department of Treasury</u>								
COVID - Emergency Rental Assistance Program	21.023	Human Services	N/A	37,745	(37,745)	-	-	-
COVID - Whole Home Repairs Program	21.027	Community & Economic Development	C000084552	821,689	-	163,119	(658,570)	-
COVID - Local Law Enforcement Support	21.027	Commission on Crime & Delinquency	39099	(304,860)	304,860	-	-	-
Total Coronavirus State and Local Fiscal Recovery Funds				516,829	304,860	163,119	(658,570)	-
Total U.S. Department of Treasury				554,574	267,115	163,119	(658,570)	-
TOTAL FEDERAL AWARDS				\$ (1,957,124)	\$ 9,563,157	\$ 9,153,207	\$ 1,547,174	\$ 3,798,962

* Denotes tested as a major program

(Concluded)

COUNTY OF BLAIR, PENNSYLVANIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2025

NOTE 1: REPORTING ENTITY

The COUNTY OF BLAIR, 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 entity is excluded:

- Blair County Airport Authority

Direct awards pertaining to this entity 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 this entity. 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 presents the activity of all federal award programs of the County.

NOTE 2: BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the County's financial statements. The County did not use the 15% de minimis indirect cost rate.

NOTE 3: RISK-BASED AUDIT APPROACH

The 2025 threshold for determining Type A and Type B Programs was \$1,000,000.

The following Type A programs were audited as major:

<u>AL Number</u>	<u>Program</u>
93.658	Foster Care IV-E
93.659	Adoption Assistance IV-E
93.778	Medicaid Cluster

The amount expended under programs audited as major federal programs for the year ended December 31, 2025, totaled \$5,164,698 or 56.4% of total federal awards.



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
County of Blair
Hollidaysburg, Pennsylvania

We have performed the procedures enumerated below on the financial schedules and exhibits of the COUNTY OF BLAIR, 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 2025, and calendar year ended December 31, 2025. 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 2025, and calendar year ended December 31, 2025, 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 – December 31, 2025
	A-1(c)	Comparison of Reported Incentives to Incentives on Deposit – December 31, 2025
	A-1(d)	Comparison of Single Audit Title IV-D Account with Reported Title IV-D Account – December 31, 2025
Medical Assistance Transportation	III	Schedule of Revenues and Expenditures – June 30, 2025
County Human Services Block Grant	VI(a)BG-S	Block Grant Report of Income and Expenditures – June 30, 2025
	VI(b)BG-S	Non-Block Grant Summary Report – June 30, 2025



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Page 10

<u>Program Name</u>	<u>Exhibit Number</u>	<u>Referenced Schedule/Exhibit</u>
Early Intervention	V(a) - EI	Schedule of Revenues, Expenditures, and Carryover Funds – June 30, 2024
	V(b) - EI	Report of Income and Expenditures – June 30, 2024

- b) We have inquired of management regarding adjustments to reported revenues or expenditures which were not reflected on the reports submitted to DHS for the period in question.
- c) In regard to the Reconciliation Schedule included as Exhibit XX, we have performed the following procedures:
1. 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”).
 2. 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.
 3. Recalculated the amounts listed under the “Difference” column and the “% Difference” column.
 4. Agreed the amounts listed under the “Difference” column to the audited books and records of the County.
 5. 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 procedures detailed in paragraphs (a) and (b) above, disclosed the total expenditures were understated by \$1,798 in Exhibit VI(a)BG-S. No other adjustments and/or findings were noted.



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Page 11

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 OF BLAIR, PENNSYLVANIA's management 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 Axelrod LLC

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania
June 26, 2026

COUNTY OF BLAIR
SUMMARY OF EXPENDITURES - TITLE IV-D CHILD SUPPORT ENFORCEMENT PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2025

	Single Audit Expenditures						Reported Expenditures						Single Audit Over(Under) Reported					
	(A) Total	(B) Unallowable	(C) Incentive Paid Costs	(D) Net (A-B-C)	(E) FFP	(F) Amount Paid (D x E)	(A) Total	(B) Unallowable	(C) Incentive Paid Costs	(D) Net (A-B-C)	(E) FFP	(F) Amount Paid (D x E)	(A) Total	(B) Unallowable	(C) Incentive Paid Costs	(D) Net (A-B-C)	(E) FFP	(F) Amount Paid (D x E)
Calendar Quarter Ended 3/31/2025																		
Salary/Overhead (Exclude Blood Tests)	\$ 295,909	\$ 5,012	\$ -	\$ 290,897	66%	\$ 191,992	\$ 295,909	\$ 5,012	\$ -	\$ 290,897	66%	\$ 191,992	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	3	-	-	3	66%	2	3	-	-	3	66%	2	-	-	-	-	66%	-
Interest/Program Income	1,506	26	-	1,480	66%	978	1,506	26	-	1,480	66%	978	-	-	-	-	66%	-
Blood Testing Fees	129	-	-	129	66%	87	129	-	-	129	66%	87	-	-	-	-	66%	-
Subtotal (1-2-3-4)	294,271	4,986	-	289,285	-	190,925	294,271	4,986	-	289,285	-	190,925	-	-	-	-	-	-
Blood Testing	156	-	-	156	66%	103	156	-	-	156	66%	103	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 294,427	\$ 4,986	\$ -	\$ 289,441	-	\$ 191,028	\$ 294,427	\$ 4,986	\$ -	\$ 289,441	-	\$ 191,028	\$ -	\$ -	\$ -	\$ -	-	\$ -
Calendar Quarter Ended 6/30/2025																		
Salary/Overhead (Exclude Blood Tests)	\$ 322,349	\$ 4,973	\$ -	\$ 317,376	66%	\$ 209,469	\$ 322,349	\$ 4,973	\$ -	\$ 317,376	66%	\$ 209,469	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	3	-	-	3	66%	2	3	-	-	3	66%	2	-	-	-	-	66%	-
Interest/Program Income	1,690	22	-	1,668	66%	1,102	1,690	22	-	1,668	66%	1,102	-	-	-	-	66%	-
Blood Testing Fees	130	-	-	130	66%	86	130	-	-	130	66%	86	-	-	-	-	66%	-
Subtotal (1-2-3-4)	320,526	4,951	-	315,575	-	208,279	320,526	4,951	-	315,575	-	208,279	-	-	-	-	-	-
Blood Testing	176	-	-	176	66%	116	176	-	-	176	66%	116	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 320,702	\$ 4,951	\$ -	\$ 315,751	-	\$ 208,395	\$ 320,702	\$ 4,951	\$ -	\$ 315,751	-	\$ 208,395	\$ -	\$ -	\$ -	\$ -	-	\$ -
Calendar Quarter Ended 9/30/2025																		
Salary/Overhead (Exclude Blood Tests)	\$ 363,026	\$ 8,150	\$ -	\$ 354,876	66%	\$ 234,218	\$ 363,026	\$ 8,150	\$ -	\$ 354,876	66%	\$ 234,218	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	3	-	-	3	66%	2	3	-	-	3	66%	2	-	-	-	-	66%	-
Interest/Program Income	1,419	34	-	1,385	66%	915	1,419	34	-	1,385	66%	915	-	-	-	-	66%	-
Blood Testing Fees	130	-	-	130	66%	85	130	-	-	130	66%	85	-	-	-	-	66%	-
Subtotal (1-2-3-4)	361,474	8,116	-	353,358	-	233,216	361,474	8,116	-	353,358	-	233,216	-	-	-	-	-	-
Blood Testing	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 361,474	\$ 8,116	\$ -	\$ 353,358	-	\$ 233,216	\$ 361,474	\$ 8,116	\$ -	\$ 353,358	-	\$ 233,216	\$ -	\$ -	\$ -	\$ -	-	\$ -
Calendar Quarter Ended 12/31/2025																		
Salary/Overhead (Exclude Blood Tests)	\$ 317,444	\$ 11,042	\$ -	\$ 306,402	66%	\$ 202,225	\$ 317,444	\$ 11,042	\$ -	\$ 306,402	66%	\$ 202,225	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	3	-	-	3	66%	2	3	-	-	3	66%	2	-	-	-	-	66%	-
Interest/Program Income	1,330	49	-	1,281	66%	847	1,330	49	-	1,281	66%	847	-	-	-	-	66%	-
Blood Testing Fees	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Subtotal (1-2-3-4)	316,111	10,993	-	305,118	-	201,376	316,111	10,993	-	305,118	-	201,376	-	-	-	-	-	-
Blood Testing	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 316,111	\$ 10,993	\$ -	\$ 305,118	-	\$ 201,376	\$ 316,111	\$ 10,993	\$ -	\$ 305,118	-	\$ 201,376	\$ -	\$ -	\$ -	\$ -	-	\$ -

COUNTY OF BLAIR
CHILD SUPPORT ENFORCEMENT
COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT

County: Blair

Year Ended: 12/31/2025

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Type of Account Structure
January 1	\$ 2,525,293	\$ 2,525,293	☐ Separate Bank Account ☐ Restricted Fund - General Ledger ☒ Other: Amount received is recorded in a separate revenue account in the general ledger.
March 31	2,566,583	2,566,583	
June 30	2,605,706	2,605,706	
September 30	2,699,605	2,699,605	
December 31	2,741,503	2,741,503	

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

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

County: Blair County

Year Ended: 12/31/2025

	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
Balance at January 1	\$ 2,769,110	\$ 2,769,110	\$ -
Receipts:			
Reimbursements	768,433	768,433	-
Incentives	216,209	216,209	-
Title XIX Incentives	-	-	-
Interest	349,802	349,802	-
Program Income	-	-	-
Genetic Testing Costs	-	-	-
Maintenance of Effort (MOE)	-	-	-
Other: receipts & Co. reimbursement	-	-	-
Total Receipts	1,334,444	1,334,444	-
Intra-fund Transfers - In	-	-	-
Funds Available	4,103,554	4,103,554	-
Disbursements:			
Incentive Paid Costs	-	-	-
Transfers to General Fund	-	-	-
Vendor Payments	1,278,198	1,278,198	-
Bank Charges	-	-	-
Other: refunds and fees in transit	-	-	-
Total Disbursements	1,278,198	1,278,198	-
Intra-fund Transfers - Out	-	-	-
Balance at December 31	\$ 2,825,356	\$ 2,825,356	\$ -

The Title IV-D account consists of 1 accounts. 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. Please indicate here the type of accounts that the Title IV-D account is comprised of.

COUNTY OF BLAIR
 MEDICAL ASSISTANCE TRANSPORTATION PROGRAM
 SCHEDULE OF REVENUES AND EXPENDITURES
 FOR THE YEAR ENDED JUNE 30, 2025

Page 15
 Exhibit III

Service Data	Reported	Actual
Expenditures		
Group I Clients	<u>\$ 1,973,865</u>	<u>\$ 1,973,865</u>
Total Expenditures	<u><u>1,973,865</u></u>	<u><u>1,973,865</u></u>
Allocation Data		
Revenues		
Department of Human Services	<u>1,973,865</u>	<u>1,973,865</u>
Total Revenues	<u><u>1,973,865</u></u>	<u><u>1,973,865</u></u>
Funds Expended		
Operating Costs	<u>1,956,241</u>	<u>1,956,241</u>
Senior Shared Ride	<u>17,624</u>	<u>17,624</u>
Total Costs	<u><u>1,973,865</u></u>	<u><u>1,973,865</u></u>
Excess of Revenues over Expenditures	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
Indirect Cost Rate	N/A %	

COUNTY OF BLAIR
BLOCK GRANT REPORT OF INCOME AND EXPENDITURES
FOR THE FISCAL YEAR END JUNE 30, 2025

County Match (%)	4.47%
Actual County Match (\$)	\$ 254,545
Actual County Match (%)	4.48%

Block Grant Reporting			Costs Eligible for DHS Participation (2)									
Sources of Funding:	Appropriation	DHS Allocation (1)	Mental Health	Intellectual Disabilities	Homeless Assistance	HSS	D&A	Total		Balance of Funds (3)	Adjustments (4)	Total Fund Balance (5)
1 State Human Services Block Grant	Multiple	\$ 5,694,513	\$ 3,512,008	\$ 840,618	\$ 262,506	\$ 122,380	\$ 717,734	\$ 5,455,246	\$	239,267	\$ -	\$ 239,267
2 SSBG	Multiple	126,848	15,880	110,968	-	-	-	126,848	-	-	-	-
3 Reserved		-	-	-	-	-	-	-	-	-	-	-
4 CMHSBG	70167	214,939	214,939	-	-	-	-	214,939	-	-	-	-
5 Reserved		-	-	-	-	-	-	-	-	-	-	-
Total for Block Grant		\$ 6,036,300	\$ 3,742,827	\$ 951,586	\$ 262,506	\$ 122,380	\$ 717,734	\$ 5,797,033	\$	239,267	\$ -	\$ 239,267

Retained Earnings	
I. Unexpended Allocation	\$ 239,267
II. Maximum Retained Earnings (5%)	284,726
III. Amount to be Returned to DHS	-
IV. Total Requested Retained Earnings	\$ 239,267

Prior Year Retained Earnings	
I. FY 23-24 Retained Earnings	\$ 230,122
II. Total Expended Retained Earnings-5%	230,122
III. Amount to be Returned to DHS	\$ -

COUNTY OF BLAIR
NON-BLOCK GRANT SUMMARY REPORT
JUNE 30, 2025

Page 17
Exhibit VI(b)BG-S

Sources of Funding		Appropriation	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	Reserved								
2	State - Base Fund Increase	10248	\$ -	\$ 484,057	\$ 484,057	\$ 484,057	\$ -	\$ -	\$ -
3	Federal - CMHSBG - PATH Homeless Grant	70154	-	47,087	47,087	47,087	-	-	-
4	Federal - CMHSBG - First Episode Psychosis	70167	-	-	-	-	-	-	-
5	Federal - CMHSBG - General Training	70167	31,747	7,500	39,247	31,747	7,500	-	7,500
6	Federal - CMHSBG - Special Projects	70167	-	-	-	-	-	-	-
7	Federal - CMHSBG - BSCA	70167	-	-	-	-	-	-	-
8	Federal - CMHSBG - Supported Education	70167	-	-	-	-	-	-	-
9	Federal - 988 Planning Initiative	70651	1,000	-	1,000	950	50	-	50
10	Federal - SERG Grant (Beaver Only)	70651	-	-	-	-	-	-	-
11	Federal - PA System of Care Grant	70976	188,229	240,000	428,229	377,466	50,763	-	50,763
12	KEY-PPLE	71022	-	-	-	-	-	-	-
13	Federal - Covid-19 CMHSBG	87410	-	-	-	-	-	-	-
14	Federal - Covid-19 ARPA	87410	-	-	-	-	-	-	-
15	Federal - Covid-19 ARPA-FEP	87410	-	-	-	-	-	-	-
	Subtotal Mental Health Services		220,976	778,644	999,620	941,307	58,313	-	58,313
B.	Intellectual Disabilities Services								
1	Reserved	10255	-	-	-	-	-	-	-
2	ARPA Respite	10255	55,133	68,916	124,049	-	124,049	-	124,049
3	ARPA Base-Rate Increase	10255	-	1,218	1,218	1,218	-	-	-
4	ID - A Supportive Housing Pilot	60509	-	-	-	-	-	-	-
5	Temporary MFP - Start Model (Allegheny Only)	70175	-	-	-	-	-	-	-
6	Temporary - DOH	87442	-	-	-	-	-	-	-
7	ARPA - PCCRC	10255/70175	-	-	-	-	-	-	-
8	ARPA Administration-State & Federal	10255/70175	-	116,130	116,130	-	116,130	-	116,130
9	Reserved		-	-	-	-	-	-	-
	Subtotal Intellectual Disabilities Services		55,133	186,264	241,397	1,218	240,179	-	240,179
C.	Total for Non-Block Grant Reporting		\$ 276,109	\$ 964,908	\$ 1,241,017	\$ 942,525	\$ 298,492	\$ -	\$ 298,492

Blair County
Schedule of Revenues, Expenditures, and Carryover Funds - Early Intervention Services
For the Fiscal Year Ended June 30, 2024

Sources of DHS Funding	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 Services								
1. Early Intervention Services	10235	\$ 166	\$1,034,855	\$ 1,035,021	\$ 1,032,789	\$ 2,232	\$ -	\$ 2,232
2. Early Intervention Training	10235	-	4,570	4,570	3,924	646	-	646
3. Early Intervention Administration	10235	-	114,237	114,237	112,027	2,210	-	2,210
4. Infants & Toddlers w/Disabilities (Part C)	70170	-	95,296	95,296	95,296	-	-	-
5. Medicaid Administration-State	10235	-	76,812	76,812	76,812	-	-	-
6. Reserved	00001	-	-	-	-	-	-	-
Total Early Intervention Services		\$ 166	\$1,325,770	\$ 1,325,936	\$ 1,320,848	\$ 5,088	\$ -	\$ 5,088

Blair County
Report of Income and Expenditures - Early Intervention Services
For the Fiscal Year Ended June 30, 2024

	Admin Office	Early Intervention	Service Coordination	Total
I. TOTAL ALLOCATION				\$ 1,325,936
II. TOTAL EXPENDITURES	\$ 278,158	\$ 1,059,533	\$ 198,254	\$ 1,535,945
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	-	-	-	-
D. Medical Assistance Admin Claims -EI Waiver	6,699	-	-	6,699
E. Medical Assistance Admin Claims-EI Other	70,113	-	-	70,113
F. Earned Interest	60	-	-	60
G. Other	-	-	-	-
Subtotal Revenues	76,872	-	-	76,872
V. DHS REIMBURSEMENT				-
A. DHS Categorical Funding 90%	112,027	953,580	178,429	1,244,036
B. DHS Categorical Funding 100%	76,812	-	-	76,812
Subtotal DHS Reimbursement	188,839	953,580	178,429	1,320,848
VI. COUNTY MATCH				
10% County Match	12,447	105,953	19,825	138,225
Subtotal County Match	12,447	105,953	19,825	138,225
VII. TOTAL DHS REIMB & COUNTY MATCH	\$ 201,286	\$ 1,059,533	\$ 198,254	\$ 1,459,073
VIII. TOTAL CARRYOVER				\$ 5,088

COUNTY OF BLAIR
FOR THE YEAR ENDED DECEMBER 31, 2025
SUPPLEMENTAL SCHEDULE
RECONCILIATION

Federal Awards Passed through the Pennsylvania Department of Human Services
Expenditures per the SEFA to Revenue Received per the Pennsylvania Audit Confirmation Reply

(A)	(B)	(C)	(D)	(E)	(F)	(G)
ALN Name	ALN Number	Federal Expenditures per the SEFA	Federal Awards Received per the audit confirmation reply from Pennsylvania	Differences (C-D)	% Difference (E/D)	Detailed Explanation of the Differences
Special Education-Grants for Infants and Families	84.181	\$162,090	\$162,090	\$0	0.00%	N/A
Guardianship Assistance	93.090	\$241,423	\$215,115	\$26,308	12.23%	Timing Differences
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances	93.104	\$120,000	\$120,000	\$0	0.00%	N/A
Projects for Assistance in Transition from Homelessness	93.150	\$55,627	\$55,627	\$0	0.00%	N/A
Prevention Services - Title IV-E	93.472	\$12,068	\$16,208	-\$4,140	-25.54%	Timing Differences
Promoting Safe and Stable Families	93.556	\$122,632	\$122,632	\$0	0.00%	N/A
Temporary Assistance for Needy Families	93.558	\$252,885	\$260,337	-\$7,452	-2.86%	Timing Differences
Child Support Enforcement - Title IV-D	93.563	\$834,015	\$768,433	\$65,582	8.53%	Timing Differences
Stephanie Tubbs Jones Child Welfare Services Program - Title IV-B	93.645	\$47,761	\$47,761	\$0	0.00%	N/A
Foster Care - Title IV-E	93.658	\$1,556,282	\$1,960,530	-\$404,248	-20.62%	Timing Differences
Adoption Assistance - Title IV-E	93.659	\$1,165,423	\$1,425,604	-\$260,181	-18.25%	Timing Differences
Social Services Block Grant	93.667	\$213,054	\$213,054	\$0	0.00%	N/A
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	\$2,517	\$40,856	-\$38,339	-93.84%	Timing Differences
Medical Assistance Program - Title XIX and Medical Assistance Transportation	93.778	\$2,442,993	\$2,117,715	\$325,278	15.36%	Timing Differences
Block Grants for Community Mental Health Services	93.958	\$214,939	\$214,939	\$0	0.00%	N/A

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

SUPPLEMENTAL SCHEDULE

COUNTY: Blair

PERIOD ENDED: December 31, 2025

(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
Adelphoi	Yes	10/30/2025	Yes	-	N/A	N/A	N/A	N/A
The Bair Foundation	Yes	10/1/2025	Yes	-	N/A	N/A	N/A	N/A
Evolution Counseling	Yes	11/14/2025	Yes	-	N/A	N/A	N/A	N/A
Family Intervention Crisis Services (FICS)	Yes	10/17/2025	Yes	-	N/A	N/A	N/A	N/A
Family Services CAC	Yes	9/26/2025	Yes	-	N/A	N/A	N/A	N/A
KidsFirst Affiliated Services	Yes	10/8/2025	Yes	-	N/A	N/A	N/A	N/A
Terry O'Hara (Psychologist)	Yes	N/A	No	N/A	N/A	N/A	N/A	N/A
Blair Drug and Alcohol Program	Yes	10/22/2025	Yes	-	N/A	N/A	N/A	N/A

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

COUNTY OF BLAIR, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2025

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(ies) 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(ies) identified that are not considered to be material weaknesses?
☐ yes ☒ none reported

Type of auditor's report issued on compliance for major programs: Unmodified – 93.658, 93.659, and 93.778

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

Identification of major programs

AL Number

93.658
93.659
93.778

Name of Federal Program or Cluster

Foster Care IV-E
Adoption Assistance IV-E
Medicaid Cluster

Name of DHS Programs

County Children & Youth Agency Program
Early Intervention
Intellectual Disabilities Programs
Medical Assistance Transportation Program
Mental Health Programs

Dollar threshold used to distinguish between Type A and Type B programs: \$1,000,000

Auditee qualified as low-risk auditee? ☐ yes ☒ no

COUNTY OF BLAIR, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
DECEMBER 31, 2025

Section II - Financial Statement Findings

Finding 2025-001

Segregation of Duties

Criteria: Segregation of duties helps mitigate unintentional errors or fraud that may occur when one individual performs all related accounting functions.

Condition: There is a lack of proper segregation of accounting functions and appropriate supervisory review procedures. An adequate system of internal control includes proper segregation of duties. One individual should not have (1) access to both physical assets and the respective accounting records or (2) full responsibility for all aspects of an accounting transaction. For example, the same individual should not collect cash, make the bank deposit, record the collection transaction in the accounting records, and reconcile the bank account each month. Due to the lack of proper segregation of duties in the Treasurer's Office, during December 2024 to February 2025, an individual was able to misappropriate a total of \$17,987.

Cause: This situation is the result of inadequate separation of duties in the Treasurer's Office.

Effect: The lack of proper segregation of duties increases the possibility of error and opportunity for fraud that may lead to material misstatement of the County's financial statements and loss of assets.

Questioned Costs: \$17,987.

Recommendation: An individual independent of the cash collection process should reconcile the bank account each month. When someone reviews transactions and reconciliations, they should initial and date the documents that were reviewed.

Management's Response: The Treasurer's Office recognizes the importance of proper segregation of accounting functions and appropriate supervisory review procedures. A complete segregation of duties is not always possible due to our limited staff size, but we strive to maintain such segregations whenever we can.

COUNTY OF BLAIR, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
DECEMBER 31, 2025

Section II - Financial Statement Findings (Continued)

Finding 2025-002

Bank Reconciliations

Criteria: The bank reconciliations of the County should be completed in a timely manner and all significant transactions should be included in the period of benefit.

Condition: During the audit, we noted several bank reconciliations were not completed in a timely manner. The lack of timely resolution of reconciling items created a condition that impacted the County's ability to initiate, record, and process financial data reliably.

Cause: Due to staff turnover in the Treasurer's Office, bank reconciliations were not completed in a timely manner.

Effect: The lack of timely bank reconciliations increases the possibility of error and opportunity for fraud that may lead to material misstatement of the County's financial statements and loss of assets.

Questioned Costs: The amount of questioned costs, if any, is undeterminable.

Recommendation: The County should review policies in place over bank reconciliations and establish procedures to identify clear roles for the review and follow-up of reconciling items noted during the bank reconciliation process.

Management's Response: As stated in the finding, staff turnover caused a delay in the timeliness of bank reconciliations.

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

None noted.

COUNTY OF BLAIR, PENNSYLVANIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2025

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>
Various	2024-001	Segregation of Duties	Unresolved, See Finding 2025-001
Various	2024-002	Bank Reconciliations	Unresolved, See Finding 2025-002