

**COUNTY OF BLAIR
PENNSYLVANIA**

**SINGLE AUDIT REPORT
YEAR ENDED DECEMBER 31, 2023**

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

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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 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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 27, 2024. Our report includes a reference to other auditors who audited the financial statements of the Blair County Airport, 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 have not been identified. We identified a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001 that we consider to be a material weakness.



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 Finding

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

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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 Axlerod LLC

ZELENKOFSCHE AXELROD LLC

Harrisburg, Pennsylvania
July 1, 2024



REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL 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 UNIFORM GUIDANCE

INDEPENDENT AUDITOR'S REPORT

County Commissioners
County of Blair
Hollidaysburg, Pennsylvania

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited COUNTY OF BLAIR, PENNSYLVANIA's (the "County") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the County's major federal programs for the year ended December 31, 2023. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on Temporary Assistance for Needy Families

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 Temporary Assistance for Needy Families for the year ended December 31, 2023.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2023.

Basis for Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance 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 program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.



Matters Giving Rise to Qualified Opinion on Temporary Assistance for Needy Families

As described in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding the following:

Finding #	ALN	Program Name	Compliance Requirement
2023-002	93.558	Temporary Assistance for Needy Families	Eligibility

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 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*, and the Uniform Guidance 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 program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, 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.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2023-003 and 2023-004. Our opinion on each major federal program is not modified with respect to these matters.

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

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 certain deficiencies in internal control over compliance that we consider to be material weaknesses.

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 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 reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-002 to be a material weakness.

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 program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the internal control over compliance finding identified in our 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.



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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. 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, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's primary government financial statements. We issued our report thereon dated July 1, 2024, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion 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 primary government financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the primary government financial statements or to the primary government financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the primary government financial statements as a whole.

Zelenkofske Axlerod LLC

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania
July 1, 2024

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

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, 2022	Federal Grant Receipts	Federal Grant Expenditures	Accrued/ (Deferred) Revenue at December 31, 2023	Subrecipient Expenditures
<u>U.S. Department of Agriculture</u>								
Food Distribution Cluster								
Emergency Food Assistance Program - Administrative Costs	10.568	Agriculture	4100090719	\$ (36,305)	\$ 98,358	\$ 62,053	\$ -	\$ 62,053
Emergency Food Assistance Program Food - Commodities	10.569	Agriculture	N/A	-	62,238	62,238	-	62,238
Total Food Distribution Cluster				<u>(36,305)</u>	<u>160,596</u>	<u>124,291</u>	<u>-</u>	<u>124,291</u>
Total U.S. Department of Agriculture				<u>(36,305)</u>	<u>160,596</u>	<u>124,291</u>	<u>-</u>	<u>124,291</u>
<u>U.S. Department of Housing and Urban Development</u>								
Community Development Block Grant - 2016	14.228	Community & Economic Development	C000066602	-	152,245	152,245	-	-
Community Development Block Grant - 2018	14.228	Community & Economic Development	C000071558	(2,918)	31,044	28,126	-	-
Community Development Block Grant - 2019	14.228	Community & Economic Development	C000073790	(1,604)	342,609	419,630	78,625	-
Community Development Block Grant - 2020	14.228	Community & Economic Development	C000077647	-	350,783	395,202	44,419	-
Community Development Block Grant - 2021	14.228	Community & Economic Development	C000082572	(8,785)	170,027	191,374	30,132	-
COVID - Community Development Block Grant - 2021	14.228	Community & Economic Development	C000075680	(1,582)	4,190	2,608	-	-
Community Development Block Grant - 2022	14.228	Community & Economic Development	C000086463	-	11,442	11,442	-	-
Total Community Development Block Grant				<u>(14,889)</u>	<u>1,062,340</u>	<u>1,200,627</u>	<u>153,176</u>	<u>-</u>
Emergency Solutions Grant Program - 2021	14.231	Community & Economic Development	C000080690	(5,106)	62,256	57,150	-	-
Home Investment Partnerships Program - 2019	14.239	Community & Economic Development	C000072894	(17,050)	2,284	2,284	17,050	-
Home Investment Partnerships Program - 2020	14.239	Community & Economic Development	C000084484	-	1,421	2,345	924	-
Total Home Investment Partnerships Program				<u>(17,050)</u>	<u>3,705</u>	<u>4,629</u>	<u>17,974</u>	<u>-</u>
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	Health	1400085587	-	45,499	47,929	2,430	-
Total U.S. Department of Housing and Urban Development				<u>(37,045)</u>	<u>1,173,800</u>	<u>1,310,335</u>	<u>173,580</u>	<u>-</u>
<u>U.S. Department of the Interior</u>								
Fish and Wildlife Cluster								
Wildlife Restoration and Basic Hunter Education	15.611	Game Commission	N/A	-	68,886	68,886	-	-
Total U.S. Department of Justice				<u>-</u>	<u>68,886</u>	<u>68,886</u>	<u>-</u>	<u>-</u>
<u>U.S. Department of Justice</u>								
Crime Victim Assistance								
Crime Victim Assistance	16.575	Executive Offices	3600014701	-	88,498	118,189	29,691	-
Justice Assistance Grant	16.738	Executive Offices	3600015911	-	8,704	8,704	-	-
Justice Assistance Grant	16.738	N/A	N/A	-	-	5,345	5,345	-
Total Justice Assistance Grant				<u>-</u>	<u>8,704</u>	<u>14,049</u>	<u>5,345</u>	<u>-</u>
Total U.S. Department of Justice				<u>-</u>	<u>97,202</u>	<u>132,238</u>	<u>35,036</u>	<u>-</u>
<u>U.S. Department of Transportation</u>								
Highway Planning and Construction								
Highway Planning and Construction	20.205	Transportation	N/A	-	535,728	632,714	96,986	-
Highway Safety Cluster								
COVID - State and Community Highway Safety	20.600	Transportation	EG00000028	-	43,547	43,547	-	-
COVID - National Priority Safety Programs	20.616	Transportation	EG00000028	-	30,887	30,887	-	30,887
Total Highway Safety Cluster				<u>-</u>	<u>74,434</u>	<u>74,434</u>	<u>-</u>	<u>30,887</u>
Interagency Hazardous Materials Public Sector Training and Planning Grants								
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	PEMA	C950003917	-	14,360	14,360	-	-
Total U.S. Department of Transportation				<u>\$ -</u>	<u>\$ 624,522</u>	<u>\$ 721,508</u>	<u>\$ 96,986</u>	<u>\$ 30,887</u>

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

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, 2022	Federal Grant Receipts	Federal Grant Expenditures	Accrued/ (Deferred) Revenue at December 31, 2023	Subrecipient Expenditures
<u>U.S. Department of Education</u>								
Special Education-Grants for Infants and Families	84.181	Human Services	N/A	\$ -	\$ 88,537	\$ 88,537	\$ -	\$ 88,537
Total U.S. Department of Education				-	88,537	88,537	-	88,537
<u>U.S. Election Assistance Commission</u>								
HAVA Election Security Grants	90.404	State Department	4100086361	-	61,374	61,374	-	61,374
Total U.S. Department of Education				-	61,374	61,374	-	61,374
<u>U.S. Department of Health and Human Services</u>								
Guardianship Assistance	93.090	Human Services	N/A	-	243,554	347,285	103,731	-
COVID - Guardianship Assistance	93.090	Human Services	N/A	-	27,353	27,353	-	-
Total Guardianship Assistance				-	270,907	374,638	103,731	-
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances	93.104	Human Services	N/A	-	137,500	137,500	-	-
Projects for Assistance in Transition from Homelessness	93.150	Human Services	N/A	-	47,087	47,087	-	47,087
Promoting Safe and Stable Families	93.556	Human Services	4100066998	-	4,986	4,986	-	4,986
Temporary Assistance for Needy Families	93.558	Human Services	N/A	(513,271)	950,048	1,029,204 *	592,427	-
Child Support Enforcement	93.563	Human Services	N/A	(202,811)	729,742	711,198	184,267	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	Human Services	N/A	-	43,468	43,468	-	-
Foster Care Title IV-E	93.658	Human Services	N/A	(662,639)	1,401,725	1,558,933	819,847	-
COVID - Foster Care Title IV-E	93.658	Human Services	N/A	-	49,393	49,393	-	-
Total Foster Care Title IV-E				(662,639)	1,451,118	1,608,326	819,847	-
Adoption Assistance Title IV-E	93.659	Human Services	N/A	(326,828)	1,723,917	2,032,767	635,678	-
COVID - Adoption Assistance Title IV-E	93.659	Human Services	N/A	-	191,176	191,176	-	-
Total Adoption Assistance Title IV-E				(326,828)	1,915,093	2,223,943	635,678	-
Social Services Block Grant	93.667	Human Services	N/A	-	226,457	226,457	-	226,457
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	Human Services	N/A	-	37,221	40,376	3,155	-
Medicaid Cluster								
Medical Assistance Program	93.778	Human Services	N/A	(1,581)	1,653,773	1,660,512	8,320	1,660,512
Total Medicaid Cluster				(1,581)	1,653,773	1,660,512	8,320	1,660,512
Block Grants for Community Mental Health Services	93.958	Human Services	N/A	(42,216)	168,862	168,861	42,215	168,861
Total U.S. Department of Health and Human Services				(1,749,346)	7,636,262	8,276,556	2,389,640	2,107,903
<u>U.S. Department of Homeland Security</u>								
COVID - Disaster Grants - Public Assistance	97.036	PEMA	4100090343	-	303,126	303,126	-	-
Hazard Mitigation Grant Program	97.039	PEMA	4100095276	-	-	16,309	16,309	-
Emergency Management Performance Grants	97.042	PEMA	C9500003888	-	94,159	189,290	95,131	-
Homeland Security Grant Program	97.067	N/A	N/A	-	70,482	70,482	-	-
Total U.S. Department of Homeland Security				-	467,767	579,207	111,440	-
<u>U.S. Department of Treasury</u>								
COVID - Emergency Rental Assistance Program	21.023	Human Services	N/A	5,537,211	-	4,189,970 *	(1,347,241)	4,163,804
COVID - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	N/A	20,794,509	-	2,542,145 *	(18,252,364)	-
COVID - Whole Home Repairs Program	21.027	Community & Economic Development	C000084552	-	1,131,362	45,116 *	(1,086,246)	-
COVID - Local Law Enforcement Support	21.027	Executive Offices	3600017274	-	-	1,140,262 *	1,140,262	-
Total Coronavirus State and Local Fiscal Recovery Funds				20,794,509	1,131,362	3,727,523	(18,198,348)	-
Total U.S. Department of Treasury				26,331,720	1,131,362	7,917,493	(19,545,589)	4,163,804
TOTAL FEDERAL AWARDS				\$ 24,509,024	\$ 11,510,308	\$ 19,280,425	\$ (16,738,907)	\$ 6,576,796

* Denotes tested as a major program

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

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 10% de minimis indirect cost rate.

NOTE 3: RISK-BASED AUDIT APPROACH

The 2023 threshold for determining Type A and Type B Programs was \$750,000.

The following Type A programs were audited as major:

<u>AL Number</u>	<u>Program</u>
93.558	Temporary Assistance for Needy Families
21.023	Emergency Rental Assistance Program
21.027	Coronavirus State and Local Fiscal Recovery Funds

The amount expended under programs audited as major federal programs for the year ended December 31, 2023, totaled \$8,946,697 or 46.4% of total federal awards.

NOTE 4: PENNSYLVANIA COMMISSION ON CRIME AND DELINQUENCY

For the period ending December 31, 2022, the grant expenditures for PCCD were:

Grant 33335	ALN 16.034	\$90,358
Grant 33174	ALN 16.575	\$117,787



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INDEPENDENT ACCOUNTANT’S REPORT ON APPLYING AGREED-UPON PROCEDURES TO THE FINANCIAL SCHEDULES AND EXHIBITS REQUIRED BY THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES

County Commissioners
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, 2022 and 2023, and calendar year ended December 31, 2023. The County’s management is responsible for the financial schedules and exhibits required by the DHS *Single Audit Supplement*.

The County has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting DHS in determining whether the County complied with the reporting requirements as specified by the procedures in the DHS *Single Audit Supplement*. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purpose.

The procedures and associated findings are as follows:

- a) We have verified by comparison of the amounts and classifications that the supplemental financial schedules listed below, which summarize amounts reported to DHS for fiscal year ended June 30, 2022 and 2023, and calendar year ended December 31, 2023, have been accurately compiled based on the audited books and records of the County. We have also verified by comparison to the example schedules that these schedules are presented, at a minimum, at the level of detail and in the format required by the *DHS Single Audit Supplement* pertaining to this period.

<u>Program Name</u>	<u>Exhibit Number</u>	<u>Referenced Schedule/Exhibit</u>
Child Support Enforcement	A-1(a)	Comparison of Single Audit Expenditures with Reported Expenditures – December 31, 2023
	A-1(c)	Comparison of Reported Incentives to Incentives on Deposit – December 31, 2023
	A-1(d)	Comparison of Single Audit Title IV-D Account with Reported Title IV-D Account – December 31, 2023
Medical Assistance Transportation	III	Schedule of Revenues and Expenditures – June 30, 2023
County Human Services Block Grant	VI(a)BG-S	Block Grant Report of Income and Expenditures – June 30, 2023
	VI(b)BG-S	Non-Block Grant Summary Report – June 30, 2023



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<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, 2022
	V(b) - EI	Report of Income and Expenditures – June 30, 2022

- 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 a net adjustment in Exhibit V(b) – EI of \$4,928. The total expenditures were overstated by \$4,933 and the interest was overstated by



Zelenkofske Axlerod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

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\$5; also, as noted in Finding 2023-003, the County did not monitor its in-home providers in accordance with the CPSL.

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 Axlerod LLC

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania
July 1, 2024

COUNTY OF BLAIR
SUMMARY OF EXPENDITURES - TITLE IV-D CHILD SUPPORT ENFORCEMENT PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2023

	Single Audit Expenditures						Reported Expenditures						Single Audit Over(Under) Reported					
	(A) 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 3/31/2023																		
Salary/Overhead (Exclude Blood Tests)	\$ 280,312	\$ 9,385	\$ 11,787	\$ 259,140	66%	\$ 171,033	\$ 280,312	\$ 9,385	\$ 11,787	\$ 259,140	66%	\$ 171,033	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	3	-	-	3	66%	3	3	-	-	3	66%	3	-	-	-	-	66%	-
Interest/Program Income	1,254	42	-	1,212	66%	799	1,254	42	-	1,212	66%	799	-	-	-	-	66%	-
Blood Testing Fees	126	-	-	126	66%	83	126	-	-	126	66%	83	-	-	-	-	66%	-
Subtotal (1-2-3-4)	278,929	9,343	11,787	257,799	-	170,148	278,929	9,343	11,787	257,799	-	170,148	-	-	-	-	-	-
Blood Testing	355	-	-	355	66%	235	355	-	-	355	66%	235	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 279,284	\$ 9,343	\$ 11,787	\$ 258,154	-	\$ 170,383	\$ 279,284	\$ 9,343	\$ 11,787	\$ 258,154	-	\$ 170,383	\$ -	\$ -	\$ -	\$ -	-	\$ -
Calendar Quarter Ended 6/30/2023																		
Salary/Overhead (Exclude Blood Tests)	\$ 284,924	\$ 6,750	\$ 67,545	\$ 210,629	66%	\$ 139,014	\$ 284,924	\$ 6,750	\$ 67,545	\$ 210,629	66%	\$ 139,014	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	3	-	-	3	66%	3	3	-	-	3	66%	3	-	-	-	-	66%	-
Interest/Program Income	860	21	-	839	66%	554	860	21	-	839	66%	554	-	-	-	-	66%	-
Blood Testing Fees	68	-	-	68	66%	45	68	-	-	68	66%	45	-	-	-	-	66%	-
Subtotal (1-2-3-4)	283,993	6,729	67,545	209,719	-	138,412	283,993	6,729	67,545	209,719	-	138,412	-	-	-	-	-	-
Blood Testing	59	-	-	59	66%	39	59	-	-	59	66%	39	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 284,052	\$ 6,729	\$ 67,545	\$ 209,778	-	\$ 138,451	\$ 284,052	\$ 6,729	\$ 67,545	\$ 209,778	-	\$ 138,451	\$ -	\$ -	\$ -	\$ -	-	\$ -
Calendar Quarter Ended 9/30/2023																		
Salary/Overhead (Exclude Blood Tests)	\$ 253,211	\$ 5,439	\$ -	\$ 247,772	66%	\$ 163,530	\$ 253,211	\$ 5,439	\$ -	\$ 247,772	66%	\$ 163,530	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	3	-	-	3	66%	3	3	-	-	3	66%	3	-	-	-	-	66%	-
Interest/Program Income	1,834	40	-	1,794	66%	1,185	1,834	40	-	1,794	66%	1,185	-	-	-	-	66%	-
Blood Testing Fees	50	-	-	50	66%	33	50	-	-	50	66%	33	-	-	-	-	66%	-
Subtotal (1-2-3-4)	251,324	5,399	-	245,925	-	162,309	251,324	5,399	-	245,925	-	162,309	-	-	-	-	-	-
Blood Testing	264	-	-	264	66%	174	264	-	-	264	66%	174	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 251,588	\$ 5,399	\$ -	\$ 246,189	-	\$ 162,483	\$ 251,588	\$ 5,399	\$ -	\$ 246,189	-	\$ 162,483	\$ -	\$ -	\$ -	\$ -	-	\$ -
Calendar Quarter Ended 12/31/2023																		
Salary/Overhead (Exclude Blood Tests)	\$ 288,041	\$ 7,228	\$ -	\$ 280,813	66%	\$ 185,336	\$ 288,041	\$ 7,228	\$ -	\$ 280,813	66%	\$ 185,336	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	3	-	-	3	66%	3	3	-	-	3	66%	3	-	-	-	-	66%	-
Interest/Program Income	1,555	40	-	1,515	66%	999	1,555	40	-	1,515	66%	999	-	-	-	-	66%	-
Blood Testing Fees	102	-	-	102	66%	67	102	-	-	102	66%	67	-	-	-	-	66%	-
Subtotal (1-2-3-4)	286,381	7,188	-	279,193	-	184,267	286,381	7,188	-	279,193	-	184,267	-	-	-	-	-	-
Blood Testing	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 286,381	\$ 7,188	\$ -	\$ 279,193	-	\$ 184,267	\$ 286,381	\$ 7,188	\$ -	\$ 279,193	-	\$ 184,267	\$ -	\$ -	\$ -	\$ -	-	\$ -

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

County: Blair

Year Ended: 12/31/2023

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Type of Account Structure
January 1	\$ 2,245,083	\$ 2,245,083	Separate Bank Account () Restricted Fund - General Ledger (X) Other: Amount received is recorded in a separate revenue account in the general ledger.
March 31	2,271,307	2,271,307	
June 30	2,290,851	2,290,851	
September 30	2,329,080	2,329,080	
December 31	2,368,619	2,368,619	

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: 12/31/2023

	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
Balance at January 1	\$ 2,354,112	\$ 2,354,112	\$ -
Receipts:			
Reimbursements	729,765	729,765	-
Incentives	202,868	202,868	-
Title XIX Incentives			-
Interest	328,790	328,790	-
Program Income			-
Genetic Testing Costs			-
Maintenance of Effort (MOE)			-
Other: receipts & Co. reimbursement			-
Total Receipts	<u>1,261,423</u>	<u>1,261,423</u>	-
Intra-fund Transfers - In	-	-	-
Funds Available	<u>3,615,535</u>	<u>3,615,535</u>	-
Disbursements:			
Incentive Paid Costs	79,332	79,332	-
Transfers to General Fund			-
Vendor Payments	620,839	620,839	-
Bank Charges			-
Other: refunds and fees in transit	379,926	379,926	-
Total Disbursements	<u>1,080,097</u>	<u>1,080,097</u>	-
Intra-fund Transfers - Out	-	-	-
Balance at December 31	<u>\$ 2,535,438</u>	<u>\$ 2,535,438</u>	<u>\$ -</u>

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, 2023

Service Data	Reported	Actual
Expenditures		
Group I Clients	\$ 1,715,360	\$ 1,715,360
Total Expenditures	1,715,360	1,715,360
 Allocation Data		
Revenues		
Department of Human Services	1,715,362	1,715,362
Total Revenues	1,715,362	1,715,362
 Funds Expended		
Operating Costs	1,699,839	1,699,839
Senior Shared Ride	15,521	15,521
Total Costs	1,715,360	1,715,360
Excess of Revenues over Expenditures	\$ 2	\$ 2
Indirect Cost Rate	N/A %	

COUNTY OF BLAIR
BLOCK GRANT REPORT OF INCOME AND EXPENDITURES
FOR THE FISCAL YEAR END JUNE 30, 2023

County Match (%)	4.47%
Actual County Match (\$)	\$ 257,066
Actual County Match (%)	4.56%

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	\$ 5,529,853	\$ 3,593,239	\$ 803,771	\$ 262,757	\$ 106,649	\$ 717,736	\$ 5,484,152	\$ 45,701	\$ -	\$ 45,701
2 SSBG	Multiple	126,848	15,880	110,968	-	-	-	126,848	-	-	-
3 Reserved		-	-	-	-	-	-	-	-	-	-
4 CMHSBG	70167	158,861	158,861	-	-	-	-	158,861	-	-	-
5 Reserved		-	-	-	-	-	-	-	-	-	-
Total for Block Grant		\$ 5,815,562	\$ 3,767,980	\$ 914,739	\$ 262,757	\$ 106,649	\$ 717,736	\$ 5,769,861	\$ 45,701	\$ -	\$ 45,701

Retained Earnings	
I. Unexpended Allocation	\$ 45,701
II. Maximum Retained Earnings (5%)	276,493
III. Amount to be Returned to DHS	-
IV. Total Requested Retained Earnings	\$ 45,701

Prior Year Retained Earnings	
I. FY 20-21 Retained Earnings	\$ 153,194
II. Total Expended Retained Earnings-5%	153,194
III. Amount to be Returned to DHS	\$ -

COUNTY OF BLAIR
NON-BLOCK GRANT SUMMARY REPORT
JUNE 30, 2023

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	State - Employment	10248	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Federal - Peer Specialist	70127	-	-	-	-	-	-
3	Federal - PATH Homeless Grant	70154	-	47,087	47,087	47,087	-	-
4	Federal - CMHSBG-First Episode Psychosis	70167	-	-	-	-	-	-
5	Federal - CMHSBG -IECMH Endorsement	70167	7,600	5,000	12,600	-	12,600	12,600
6	Federal - CMHSBG - Housing Training Scholarships	70167	10,691	5,000	15,691	-	15,691	15,691
7	Federal - CMHSBG - TCM On-line Training	70167	-	-	-	-	-	-
8	Federal - CMHSBG - Supported Education	70167	-	-	-	-	-	-
9	Federal - 988 Planning Initiative	70651	1,000	-	1,000	-	1,000	1,000
10	Federal - PA System of Care Grant	70976	-	-	-	-	-	-
11	Federal - Project Launch	71021	194,532	275,000	469,532	281,303	188,229	188,229
12	Federal - Public Health Emergency Preparedness	80343	424,911	-	424,911	424,911	-	-
13	Federal - SERG-Tree of Life	82583	-	-	-	-	-	-
14	Federal - Covid-19 CMHSBG	87410	-	-	-	-	-	-
15	Reserved	-	-	-	-	-	-	-
Subtotal Mental Health Services			638,734	332,087	970,821	753,301	217,520	217,520
B. Intellectual Disabilities Services								
1	Elwyn	10236	-	-	-	-	-	-
2	ARPA Emergency Kits-O-T-P Non-Block Grant	10255	-	-	-	-	-	-
3	ARPA Respite	10255	55,133	-	55,133	-	55,133	55,133
4	ARPA Base-Rate Increase	10255	609	609	1,218	1,218	-	-
5	Temporary MFP-Start Model	70175	-	-	-	-	-	-
6	Temporary-DOH	87442	-	-	-	-	-	-
7	ARPA Administration-State & Federal	10255/70175	116,130	-	116,130	116,130	-	-
8	Reserved	-	-	-	-	-	-	-
Subtotal Intellectual Disabilities Services			171,872	609	172,481	117,348	55,133	55,133
C. Total for Non-Block Grant Reporting			\$ 810,606	\$ 332,696	\$ 1,143,302	\$ 870,649	\$ 272,653	\$ 272,653

Blair County
Schedule of Revenues, Expenditures, and Carryover Funds - Early Intervention Services
For the Fiscal Year Ended June 30, 2022

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	\$ 202,965	\$ 592,967	\$ 795,932	\$ 792,578	\$ 3,354	\$ -	\$ 3,354
2. Early Intervention Training	10235	-	8,570	8,570	4,363	4,207	-	4,207
3. Early Intervention Administration	10235	22,256	54,590	76,846	76,846	-	-	-
4. Infants & Toddlers w/Disabilities (Part C)	70170	-	81,447	81,447	81,447	-	-	-
5. Medicaid Administration-State	10235	2,543	60,051	62,594	62,594	-	-	-
6. Reserved	00001	-	-	-	-	-	-	-
Total Early Intervention Services		\$ 227,764	\$ 797,625	\$ 1,025,389	\$ 1,017,828	\$ 7,561	\$ -	\$ 7,561

Blair County
Report of Income and Expenditures - Early Intervention Services
For the Fiscal Year Ended June 30, 2022

	Admin Office	Early Intervention	Service Coordination	Total
I. TOTAL ALLOCATION				\$ 1,025,389
II. TOTAL EXPENDITURES	\$ 233,368	\$ 784,001	\$ 642,582	\$ 1,659,951
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	22,165	1	-	22,166
B. County Funded Ineligible	-	-	-	-
C. Other Eligible	-	-	-	-
D. Other Ineligible	-	-	-	-
Subtotal Costs Over Allocation	22,165	1	-	22,166
IV. REVENUES				
A. Program Service Fees	-	-	-	-
B. Private Insurance	-	-	-	-
C. Medical Assistance	-	-	450,595	450,595
D. Medical Assistance Admin Claims -EI Waiver	6,036	-	-	6,036
E. Medical Assistance Admin Claims-EI Other	56,558	-	-	56,558
F. Earned Interest	631	-	-	631
G. Other	-	-	-	-
Subtotal Revenues	63,225	-	450,595	513,820
V. DHS REIMBURSEMENT				
A. DHS Categorical Funding 90%	76,846	705,600	172,788	955,234
B. DHS Categorical Funding 100%	62,594	-	-	62,594
Subtotal DHS Reimbursement	139,440	705,600	172,788	1,017,828
VI. COUNTY MATCH				
10% County Match	8,538	78,400	19,199	106,137
Subtotal County Match	8,538	78,400	19,199	106,137
VII. TOTAL DHS REIMB & COUNTY MATCH	\$ 147,978	\$ 784,000	\$ 191,987	\$ 1,123,965
VIII. TOTAL CARRYOVER				\$ 7,561

COUNTY OF BLAIR
FOR THE YEAR ENDED DECEMBER 31, 2023
SUPPLEMENTAL SCHEDULE
RECONCILIATION

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

(A) ALN Name	(B) ALN Number	(C) Federal Expenditures per the SEFA	(D) Federal Awards Received per the audit confirmation reply from Pennsylvania	(E) Differences (C-D)	(F) % Difference (E/D)	(G) Detailed Explanation of the Differences
Emergency Rental Assistance Program	21.023	\$4,189,970	\$0	\$4,189,970	100.00%	Timing Differences
Special Education-Grants for Infants and Families	84.181	\$88,537	\$88,537	\$0	0.00%	N/A
Guardianship Assistance	93.090	\$374,638	\$270,907	\$103,731	38.29%	Timing Differences
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances	93.104	\$137,500	\$137,500	\$0	0.00%	N/A
Projects for Assistance in Transition from Homelessness	93.150	\$47,087	\$47,087	\$0	0.00%	N/A
Promoting Safe and Stable Families	93.556	\$4,986	\$4,986	\$0	0.00%	N/A
Temporary Assistance for Needy Families	93.558	\$1,029,204	\$950,048	\$79,156	8.33%	Timing Differences
Child Support Enforcement - Title IV-D	93.563	\$711,198	\$729,742	-\$18,544	-2.54%	Timing Differences
Stephanie Tubbs Jones Child Welfare Services Program - Title IV-B	93.645	\$43,468	\$43,468	\$0	0.00%	N/A
Foster Care - Title IV-E	93.658	\$1,608,326	\$1,451,118	\$157,208	10.83%	Timing Differences
Adoption Assistance - Title IV-E	93.659	\$2,223,943	\$1,915,093	\$308,850	16.13%	Timing Differences
Social Services Block Grant	93.667	\$226,457	\$226,457	\$0	0.00%	N/A
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	\$40,376	\$37,221	\$3,155	8.48%	Timing Differences
Medical Assistance Program - Title XIX and Medical Assistance Transportation	93.778	\$1,660,512	\$1,653,773	\$6,739	0.41%	Timing Differences
Block Grants for Community Mental Health Services	93.958	\$168,861	\$168,862	-\$1	0.00%	Timing Differences

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: June 30, 2023

(A) Provider Name	(B) Does Provider Contract include CPSL Requirements	(C) Most Recent Monitoring Date	(D) Monitored During the Current Year (Yes/No)	(H) Date Follow-Up Was Done On Prior Year Monitoring	(I) Has Provider Implemented the CAP
Evolution Counseling	Yes	n/a	no	n/a	n/a
Family Intervention Crisis Services (FICS)	Yes	n/a	no	n/a	n/a
Family Services, Inc.	Yes	n/a	no	n/a	n/a
Fanelli Willet-Law (GAL services)	Yes	n/a	no	n/a	n/a
Forr, Stokan, Huff (GAL services)	Yes	n/a	no	n/a	n/a
Terry O'Hara (Psychologist)	Yes	n/a	no	n/a	n/a
Rea, Rea & Lashinsky (GAL services)	Yes	n/a	no	n/a	n/a
The Bair Foundation	Yes	n/a	no	n/a	n/a
Track Group	Yes	n/a	no	n/a	n/a
KidsFirst Affiliated Services	Yes	n/a	no	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, 2023

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? yes no

Significant deficiency(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 – 21.023 and 21.027

Qualified – 93.558

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

93.558
 21.023
 21.027

Name of Federal Program or Cluster

Temporary Assistance for Needy Families
 Emergency Rental Assistance Program
 Coronavirus State and Local Fiscal Recovery Funds

Name of DHS Programs

None

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? yes no

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

Section II - Financial Statement Findings

Finding 2023-001

Segregation of Duties

Criteria: 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.

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

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. The small staff size (myself plus two full-time and one part-time employees) does not easily allow for a complete segregation of duties at all times. The ability to segregate duties is further limited because of our dual role as Treasurer for the County and Agent of the Commonwealth of PA for the sale of hunting, fish and dog licenses. Most staff duties/aspects of accounting transactions are segregated when practical to do so.

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

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

Finding 2023-002

Federal – ALN 93.558 – TANF Eligibility

Criteria: 2 CFR part 200 section 303 indicates that the County is responsible for establishing and maintaining effective internal control over the Federal award that provides reasonable assurance that the County is managing the Federal award in compliance with Federal statues, regulations, and the terms and conditions of the federal award.

Condition: During the audit, it was noted that 1 of the 9 files selected for testing in the TANF program did not have sufficient evidence to demonstrate it was reviewed. There were no instances of noncompliance with the eligibility requirements related to the files selected.

Cause: The County does not have adequate controls in place to ensure proper review of TANF eligibility determination.

Effect: Internal controls over eligibility review for TANF were not properly implemented.

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

Recommendation: We recommend that the County develop and adhere to an internal control process for reviewing its TANF eligibility files.

Management's Response: The County agrees with this finding. BCCYF does have a policy and procedure in place in regards to reviewing TANF on a quarterly basis. In regards to the finding that had not been reviewed, it was done in error due to eligibility dates being expired. A tracking system using QuickBooks and Excel will be used to ensure that all redeterminations and reviews are completed prior to TANF submission.

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

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

Finding 2023-003

Pennsylvania Department of Human Services – Children Youth and Families – Child Protective Services Law Monitoring

Criteria: The Child Protective Services Law (CPSL) requires the conduct of criminal background checks and child abuse history clearances (certifications) for all employees and direct volunteers of the county children and youth agency (CCYA) as well as the employees and volunteers of the CCYA's contracted service providers. The CCYA must monitor provider adherence to the CPSL background check requirements to assure the safety of children receiving prevention, reunification and aftercare services (services coded as in-home).

Condition: During the audit, it was determined that County did not monitor its in-home providers for the CPSL requirements.

Cause: The County does not have adequate controls in place to ensure proper monitoring of the CPSL background check requirements for its in-home providers.

Effect: Internal controls over monitoring CPSL background check requirements for its in-home providers were not properly implemented. The County was not in compliance with CPSL requirements. The finding was a repeat of finding 2022-001 from the prior year.

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

Recommendation: We recommend that the County develop and adhere to an internal control process for monitoring its in-home providers for the CPSL background check requirements.

Management's Response: The County agrees with this finding. BCCYF Program and Fiscal departments have a procedure in place for CPSL monitoring. Program Specialists and Administration for BCCYF will be assuring that adequate controls are in place, monitoring the CPSL background check requirements for its in-home providers, and meeting all compliance requirements for CPSL. Due to inadequate staffing of the Program Specialist position, it has been decided that the Fiscal Officer will ensure that the CPSL requirements are monitored on a yearly basis.

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

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

Finding 2023-004

Pennsylvania Department of Human Services – Mental Health and Intellectual Disabilities Programs– Roster of Personnel (PW 1171)

Criteria: The County must follow specific personnel-related regulations and submit a Roster of Personnel (PW 1171) to DHS. The Bureau of Personnel reviews the PW 1171 and provides written notification to the county as to the nature and amount of any disallowances. In addition, the county is directed to disclose this information in connection with the County Single Audit.

Condition: During the audit, it was determined that the County could not provide support that a Roster of Personnel had been submitted.

Cause: The County does not have adequate controls in place to ensure the Roster of Personnel has been submitted to the State.

Effect: Internal controls over submission of the Roster of Personnel were not properly implemented. The County was not in compliance with Roster of Personnel requirements. The finding was a repeat of finding 2022-002 from the prior year.

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

Recommendation: We recommend that the County develop and adhere to an internal control process for submission of the Roster of Personnel.

Management's Response: The Department of Social Services agrees with the finding that a record of the submission of a Roster of Personnel (PW 1171) could not be provided. The department is establishing internal procedures, including checks and balances at the administrative level, to ensure that forms are completed in a timely manner, and appropriately filed. In addition, we have recently reached out to the state to engage their assistance in improving our workflow. The new workflow will include the Fiscal Officer, the Fiscal Tech, the Administrative Coordinator, and the Director.

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

The summary which follows indicates the current year status of findings identified in the prior year Single Audit Report.

<u>County Program</u>	<u>Prior Year Finding</u>	<u>Brief Description of Finding</u>	<u>Current Year Status</u>
Children, Youth, and Families	2022-001	Child Protective Services Law Monitoring	Unresolved, See Finding 2023-003
Mental Health and Intellectual Disabilities Programs	2022-002	Roster of Personnel	Unresolved, See Finding 2023-004