



**COUNTY OF CAMBRIA
PENNSYLVANIA**

**SINGLE AUDIT REPORTING PACKAGE
AND
COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF HUMAN SERVICES SCHEDULES AND REPORTS**

Year Ended December 31, 2015

**COUNTY OF CAMBRIA
SINGLE AUDIT REPORTING PACKAGE
DECEMBER 31, 2015**

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County of Cambria

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Commonwealth of Pennsylvania
Bureau of Audits, Special Audit Services Division
Attn: John Kaschak, CPA, CISA, CGFM
Forum Place, 8th Floor
555 Walnut Street
Harrisburg, Pennsylvania 17101
(Electronically Submitted)

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COUNTY OF CAMBRIA
SINGLE AUDIT REPORTING PACKAGE AND COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF HUMAN SERVICES SCHEDULES AND REPORTS
FOR THE YEAR ENDED DECEMBER 31, 2015

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**COUNTY OF CAMBRIA
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DEPARTMENT OF HUMAN SERVICES SCHEDULES AND REPORTS
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**INDEPENDENT AUDITOR'S 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**

June 17, 2016

Board of Commissioners
County of Cambria
Ebensburg, 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, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of the Cambria, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County of Cambria's basic financial statements, and have issued our report thereon dated June 17, 2016. The financial statements of the Cambria Library Association, Cambria County Economic Development Authority, Cambria County Solid Waste Management Authority, Cambria County Conservation and Recreation Authority, and Behavioral Health of Cambria County, discretely presented component units, were not audited in accordance with *Government Auditing Standards* and, accordingly, this report does not extend to those component units. We did not audit the financial statements of the component units, all of which are discretely presented component units. Those financial statements were audited by other auditors, as described in our report of the County of Cambria's financial statements. However, this report, insofar as it relates to the results of the other auditors, is based solely upon the reports of the other auditors.

Internal Control over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County of Cambria's financial statements will be prevented, or detected and corrected on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2015-01 and 2015-02 to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Cambria's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2015-01 and 2015-02.

County of Cambria's Response to Findings

The County of Cambria's response to the finding identified in our audit are described in the accompanying Corrective Action Plan. The County of Cambria's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 result of that testing, and not to provide an opinion on the effectiveness of the County of Cambria'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 of Cambria's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



WESSEL & COMPANY
Certified Public Accountants

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

June 17, 2016

Board of Commissioners
County of Cambria
Ebensburg, Pennsylvania

Report on Compliance for Each Major Federal Program

We have audited the County of Cambria's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (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 of Cambria's major federal and Pennsylvania DHS programs for the year ended December 31, 2015. The County of Cambria's major federal and Pennsylvania DHS programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and Pennsylvania DHS programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County of Cambria's major federal and Pennsylvania DHS programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and Pennsylvania DHS *Single Audit Supplement*. Those standards, the Uniform Guidance, and the Pennsylvania DHS *Single Audit Supplement*, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or Pennsylvania DHS program occurred. An audit includes examining, on a test basis, evidence about the County of Cambria's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and Pennsylvania DHS program. However, our audit does not provide a legal determination of the County of Cambria's compliance.

Basis for Qualified Opinion on Child Care Cluster (CFDA # 93.575 and CFDA # 93.596) and Medical Assistance (CFDA # 93.778)

As described in the accompanying schedule of findings and questioned costs, the County of Cambria did not comply with requirements regarding Child Care Cluster and Medical Assistance as described in item 2015-03 for Subrecipient Monitoring for the year ended December 31, 2015. Compliance with such requirements is necessary, in our opinion for the County of Cambria to comply with the requirements applicable to that program.

Qualified Opinion on Child Care Cluster (CFDA # 93.575 and CFDA # 93.596) and Medical Assistance (CFDA # 93.778)

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, County of Cambria complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on Child Care Cluster and Medical Assistance for the year ended December 31, 2015.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the County of Cambria 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, 2015.

Report on Internal Control over Compliance

Management of the County of Cambria is responsible for establishing and maintaining effective internal control over compliance with the requirements referred to above. In planning and performing our audit of compliance, we considered the County of Cambria's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or Pennsylvania DHS program as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and Pennsylvania DHS program and to test and report on internal control over compliance in accordance with the Uniform Guidance and Pennsylvania DHS, but not for the purpose of expressing an opinion on the effectiveness of the internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County of Cambria's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified 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 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 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 2015-03 to be a material weakness.

The County of Cambria's responses to the internal control over compliance findings identified in our audit is described in the accompanying Corrective Action Plan. The County of Cambria's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Schedules of Expenditures of Federal and Pennsylvania Department of Human Services Awards Required by the Uniform Guidance and the Pennsylvania Department of Human Services Single Audit Supplement

The County of Cambria's basic financial statements include the operations the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of the Cambria, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County of Cambria's basic financial statements. The Cambria Library Association, Cambria County Economic Development Authority, Cambria County Solid Waste Management Authority, Cambria County Conservation and Recreation Authority, and Behavioral Health of Cambria County, discretely presented component units, were not audited in accordance with *Government Auditing Standards* and, accordingly, this report does not extend to those component units. We did not audit the financial statements of the component units, all of which are discretely presented component units. Those financial statements were audited by other auditors, as described in our report of the County of Cambria's financial statements. However, this report, insofar as it relates to the results of the other auditors, is based solely upon the reports of the other auditors. We have issued our report thereon dated June 17, 2016, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic 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 basic 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 basic 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 basic financial statements or to the basic 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 basic financial statements as a whole.

This 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.



WESSEL & COMPANY
Certified Public Accountants

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015
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Federal Grantor/Pass-through Grantor/Program or Cluster Title	County Fund	Federal CFDA Number	D / I	Grant Period	Grant/Contract Number	Program or Award Amount	Total Received For the Year	Accrued (Unearned) Revenue at 12/31/14	Revenue Recognized	Federal Expenditures	Accrued (Unearned) Revenue at 12/31/15	Expenditures to Subrecipients
U.S. Department of Agriculture												
<i>Community Facilities Loans and Grants Cluster</i>												
Community Facilities Loans	General	10.766	D	11/15	N/A	48,400	48,400	-	48,400	48,400	-	-
Community Facilities Grants	General	10.766	D	11/15	N/A	27,100	27,100	-	27,100	27,100	-	-
Community Facilities Loans	General	10.766	D	11/15	N/A	49,900	49,900	-	49,900	49,900	-	-
Community Facilities Grants	General	10.766	D	11/15	N/A	30,400	30,400	-	30,400	30,400	-	-
<i>Total Community Facilities Loans and Grants Cluster</i>						155,800	155,800	-	155,800	155,800	-	-
Passed through Pennsylvania Department of Human Services:												
<i>SNAP Cluster</i>												
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	General	10.561	I	7/14-6/15	DC14-125302	3,781,450	2,906	-	2,906	2,906	-	2,906
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	General	10.561	I	7/15-6/16	DC15-125302	3,635,351	4,819	-	4,819	4,819	-	4,819
<i>Total SNAP Cluster</i>							7,725	-	7,725	7,725	-	7,725
Passed through Pennsylvania Department of Agriculture:												
<i>Food Distribution Cluster:</i>												
Emergency Food Assistance Program (Administrative Costs)	General	10.568	I	1/12-9/16	44112639	N/A	24,101	4,257	19,844	19,844	-	19,844
Emergency Food Assistance Program (Food Commodities)	General	10.569	I	1/12-9/16	44112639	N/A	113,204	-	113,204	113,204	-	113,204
<i>Total Food Distribution Cluster:</i>							137,305	4,257	133,048	133,048	-	133,048
Total U.S. Department of Agriculture							300,830	4,257	296,573	296,573	-	140,773
U.S. Department of Defense												
Community Economic Adjustment Assistance for Advance Planning and Economic Diversification	General	12.614	D	12/14-11/15	DD1447-15-01	315,960	309,600	-	314,100	314,100	4,500	4,500
Total U.S. Department of Defense							309,600	-	314,100	314,100	4,500	
U.S. Department of Housing and Urban Development												
Passed through Pennsylvania Department of Community and Economic Development:												
Emergency Solutions Grant Program	HS	14.231	I	9/13-7/15	C000055772	150,000	3,708	-	3,708	3,708	-	-
Emergency Solutions Grant Program	HS	14.231	I	11/14-8/16	C000060139	240,378	78,926	-	155,057	155,057	76,131	76,131
							82,634	-	158,765	158,765	76,131	76,131
Passed through Pennsylvania Department of Community and Economic Development:												
Community Development Block Grant	Red. Auth	14.228	I	1/15-12/15	N/A	N/A	733,599	-	733,599	733,599	-	733,599
Shelter Plus Care (S+C)	Red. Auth	14.238	D	1/15-12/15	N/A	N/A	78,764	-	78,764	78,764	-	78,764
Passed through Pennsylvania Department of Community and Economic Development:												
Home Investment Partnership Program	Red. Auth	14.239	I	1/15-12/15	N/A	N/A	28,789	-	28,789	28,789	-	28,789
Total U.S. Department of Housing and Urban Development							923,786	-	999,917	999,917	76,131	841,152

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015
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Federal Grantor/Pass-through Grantor/Program or Cluster Title	County Fund	Federal CFDA Number	D/I	Grant Period	Grant/Contract Number	Program or Award Amount	Total Received For the Year	(Unearned) Revenue at 12/31/14	Revenue Recognized	Federal Expenditures	(Unearned) Revenue at 12/31/15	Expenditures to Subrecipients
U.S. Department of the Interior												
Passed through Pennsylvania Department of Environmental Protection:												
Abandoned Mine Land Reclamation (AMLR) Program	General	15.252	I	2/13-12/16	4100064128	1,000	1,000	-	1,000	1,000	-	-
Total U.S. Department of the Interior							1,000	-	1,000	1,000	-	-
U.S. Department of Justice												
Passed through Pennsylvania Commission on Crime and Delinquency:												
Juvenile Accountability Block Grants	JPO	16.523	I	4/14-3/15	2011/2012-JB-03 25021	10,000	5,000	2,500	2,500	2,500	-	-
Project Safe Neighborhoods	General	16.609	I	4/15-9/15	2010-SW-01 25938	11,000	2,750	-	11,000	11,000	8,250	8,250
Edward Byrne Memorial Justice Assistance Grant Program	General	16.738	I	1/14-12/14	2012-JG-04-22594-2	38,015	10,084	10,084	-	-	-	-
Edward Byrne Memorial Justice Assistance Grant Program	General	16.738	I	1/15-12/15	2013-JG-04 22594-3	17,958	14,128	-	14,128	14,128	-	-
Edward Byrne Memorial Justice Assistance Grant Program	JPO	16.738	I	10/12-12/15	2010/2011-JG-06 23515	49,700	19,872	-	37,937	37,937	18,065	18,065
Edward Byrne Memorial Justice Assistance Grant Program	General	16.738	D	10/12-9/14	2013-DJBX-0765	11,601	11,601	11,601	-	-	-	-
Edward Byrne Memorial Justice Assistance Grant Program	General	16.738	D	10/13-9/15	2014-DJBX-0334	12,989	11,906	11,906	-	-	-	-
Edward Byrne Memorial Justice Assistance Grant Program	General	16.738	D	10/14-9/16	2015-DJBX-0348	12,375	-	-	12,375	12,375	12,375	12,375
Passed through Women's Help Center:												
Violence Against Women Formula Grants	General	16.588	I	1/14-12/14	23857-2	32,500	16,888	16,888	-	-	-	-
Violence Against Women Formula Grants	General	16.588	I	1/15-12/15	2013/2014-VA-02/07 23857-3	35,000	24,462	-	35,000	35,000	10,538	10,538
Total U.S. Department of Justice							114,531	-	138,911	138,911	24,380	24,380
U.S. Department of Transportation												
Passed through Pennsylvania Department of Transportation:												
Highway Planning and Construction Cluster	Liquid Fuels	20.205	I	7/13-6/16	098752	160,000	114,531	-	138,911	138,911	24,380	24,380
Total Highway Planning and Construction Cluster							114,531	-	138,911	138,911	24,380	24,380
Highway Safety Cluster:												
State and Community Highway Safety	General	20.600	I	10/13-9/14	IDP-G-2014-Cambria-00036	82,500	16,368	16,368	-	-	-	-
State and Community Highway Safety	General	20.600	I	10/14-9/15	CTSP-G-2015-Cambria-00004	86,263	73,549	18,290	55,259	55,259	-	-
State and Community Highway Safety	General	20.600	I	10/15-9/16	CTSP-G-2016-Cambria-00017	87,411	-	-	18,213	18,213	18,213	18,213
Alcohol Impaired Driving Countermeasures Incentive Grant I	General	20.601	I	10/13-9/14	IDP-2014-Cambria-00032	27,255	4,939	4,939	-	-	-	-
Alcohol Impaired Driving Countermeasures Incentive Grant I	General	20.601	I	10/14-9/15	IDP-2015-Cambria-00009	34,950	24,360	1,206	23,154	23,154	-	-
Alcohol Impaired Driving Countermeasures Incentive Grant I	General	20.601	I	10/15-9/16	IDP-2016-Cambria-00011	39,998	-	-	884	884	884	884
Total Highway Safety Cluster:							29,299	6,145	24,038	24,038	884	884
							119,216	40,803	97,510	97,510	19,097	19,097
Passed through Pennsylvania Emergency Management Agency:												
Interagency Hazardous Materials Public Sector Training and Planning Grants	HMERA	20.703	I	9/13-9/14	4100066534	7,200	1,769	1,769	-	-	-	-
Interagency Hazardous Materials Public Sector Training and Planning Grants	HMERA	20.703	I	10/14-9/15	4100069233	5,600	-	-	5,600	5,600	5,600	5,600
Total U.S. Department of Transportation							235,516	42,572	242,021	242,021	49,077	49,077

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015
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Federal Grantor/Pass-through Grantor/Program or Cluster Title	County Fund	Federal CFDA Number	D / I	Grant Period	Grant/Contract Number	Program or Award Amount	Total Received For the Year	(Unearned) Revenue at 12/31/14	Revenue Recognized	Federal Expenditures	(Unearned) Revenue at 12/31/15	Expenditures to Subrecipients
General Services Administration												
Passed through Pennsylvania Department of General Services:												
Donation of Federal Surplus Personal Property	General	39.003	I	7/14-7/17	510494	N/A	322	-	322	322	-	-
Total General Services Administration							322	-	322	322	-	
U.S. Environmental Protection Agency												
Passed through Pennsylvania Department of Environmental Protection												
Chesapeake Bay Program	General	66.466	I	7/14-6/15	4100063148	4,000	495	495	-	-	-	-
Chesapeake Bay Program	General	66.466	I	7/15-6/16	4100063148	4,000	-	-	4,000	4,000	4,000	4,000
Chesapeake Bay Program	General	66.466	I	7/14-6/15	4100067522	57,000	41,871	14,996	26,875	26,875	-	-
Chesapeake Bay Program	General	66.466	I	7/15-6/16	4100070382	57,000	-	-	30,404	30,404	30,404	30,404
Total U.S. Environmental Protection Agency							42,366	15,491	61,279	61,279	34,404	
U.S. Department of Education												
Passed through Pennsylvania Department of Human Services:												
Special Education-Grants for Infants and Families	BH/ID	84.181	I	7/14-6/15	N/A	N/A	42,918	-	42,918	42,918	-	-
Special Education-Grants for Infants and Families	BH/ID	84.181	I	7/15-6/16	N/A	N/A	-	-	42,919	42,919	42,919	42,919
Total U.S. Department of Education							42,918	-	85,837	85,837	42,919	
U.S. Department of Health and Human Services												
Passed through Pennsylvania Department of Aging:												
Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	AAA	93.041	I	7/14-6/15	4100057778	N/A	1,581	-	1,581	1,581	-	-
Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	AAA	93.041	I	7/15-6/16	4100057778	N/A	1,579	-	1,579	1,579	-	-
							3,160	-	3,160	3,160	-	-
Special Programs for the Aging- Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	AAA	93.042	I	7/14-6/15	4100057778	N/A	3,951	-	3,951	3,951	-	-
Special Programs for the Aging- Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	AAA	93.042	I	7/15-6/16	4100057778	N/A	3,949	-	3,949	3,949	-	-
							7,900	-	7,900	7,900	-	-
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	AAA	93.043	I	7/14-6/15	4100057778	N/A	8,345	-	8,345	8,345	-	-
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	AAA	93.043	I	7/15-6/16	4100057778	N/A	-	-	8,345	8,345	8,345	8,345
							8,345	-	16,690	16,690	8,345	8,345

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015
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Federal Grantor/Pass-through Grantor/Program or Cluster Title	County Fund	Federal CFDA Number	D/I	Grant Period	Grant/Contract Number	Program or Award Amount	Total Received For the Year	Accrued (Unearned) Revenue at 12/31/14	Revenue Recognized	Federal Expenditures	Accrued (Unearned) Revenue at 12/31/15	Expenditures to Subrecipients
U.S. Department of Health and Human Services (Continued)												
Passed through Pennsylvania Department of Aging:												
<i>Aging Cluster:</i>												
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	AAA	93.044	I	7/14-6/15	4100057778	N/A	302,822	-	302,822	302,822	-	-
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	AAA	93.044	I	7/15-6/16	4100057778	N/A	-	-	302,821	302,821	302,821	302,821
Special Programs for the Aging - Title III, Part C - Nutrition Services	AAA	93.045	I	7/14-6/15	4100057778	N/A	302,822	-	605,643	605,643	-	-
	AAA	93.045	I	7/15-6/16	4100057778	N/A	35,889	-	35,889	35,889	-	-
Special Programs for the Aging - Title III, Part C - Nutrition Services	AAA	93.045	I	7/14-6/15	4100057778	N/A	-	-	35,887	35,887	35,887	35,887
	AAA	93.045	I	7/15-6/16	4100057778	N/A	35,889	-	71,776	71,776	-	-
Nutrition Services Incentive Program	AAA	93.053	I	7/14-6/15	4100057778	N/A	105,909	-	105,909	105,909	-	-
	AAA	93.053	I	7/15-6/16	4100057778	N/A	84,171	-	101,005	101,005	16,834	16,834
Nutrition Services Incentive Program	AAA	93.053	I	7/14-6/15	4100057778	N/A	190,080	-	206,914	206,914	-	-
	AAA	93.053	I	7/15-6/16	4100057778	N/A	528,791	-	884,333	884,333	355,542	355,542
<i>Total Aging Cluster:</i>												
National Family Caregiver Support, Title III, Part E	AAA	93.052	I	7/14-6/15	4100057778	N/A	30,238	-	30,238	30,238	-	-
National Family Caregiver Support, Title III, Part E	AAA	93.052	I	7/15-6/16	4100057778	N/A	75,792	-	75,792	75,792	-	-
Medicare Enrollment Assistance Program	AAA	93.071	I	7/14-6/15	4100057778	N/A	106,030	-	106,030	106,030	-	-
	AAA	93.071	I	7/15-6/16	4100057778	N/A	5,107	-	5,107	5,107	-	-
Medicare Enrollment Assistance Program	AAA	93.071	I	7/14-6/15	4100057778	N/A	-	-	5,630	5,630	5,630	5,630
	AAA	93.071	I	7/15-6/16	4100057778	N/A	5,107	-	10,737	10,737	-	-
Passed through York/Adams MH-DD Program												
Substance Abuse and Mental Health Services Projects of Regional and National Significance	Veteran Court	93.243	I	3/15-6/16	N/A	N/A	75,000	-	35,060	35,060	(39,940)	(39,940)
Passed through Pennsylvania Department of Aging:												
State Health Insurance Assistance Program	AAA	93.324	I	7/14-6/15	4100057778	N/A	11,543	-	11,543	11,543	-	-
	AAA	93.324	I	7/15-6/16	4100057778	N/A	-	-	8,544	8,544	8,544	8,544
State Health Insurance Assistance Program	AAA	93.324	I	7/15-6/16	4100057778	N/A	11,543	-	20,087	20,087	8,544	8,544
Passed through Pennsylvania Department of Human Services:												
Promoting Safe and Stable Families	C&Y	93.556	I	10/14-9/15	N/A	5,780	5,780	-	5,780	5,780	-	-
Temporary Assistance for Needy Families	General	93.558	I	7/14-6/15	DC14-125302	3,781,450	64,992	-	64,992	64,992	-	-
	General	93.558	I	7/15-6/16	DC15-125302	3,635,351	60,714	-	60,714	60,714	-	-
Temporary Assistance for Needy Families	C&Y	93.558	I	7/14-6/15	N/A	530,226	188,847	-	137,099	137,099	-	-
Temporary Assistance for Needy Families	C&Y	93.558	I	7/15-6/16	N/A	530,226	-	-	168,038	168,038	168,038	168,038
Temporary Assistance for Needy Families	JPO	93.558	I	7/14-6/15	N/A	530,226	204,280	101,530	102,750	102,750	-	-
Temporary Assistance for Needy Families	JPO	93.558	I	7/15-6/16	N/A	530,226	-	-	109,845	109,845	109,845	109,845
							655,932	290,377	643,438	643,438	277,883	277,883
Child Support Enforcement	DRO	93.563	I	10/10-9/15	4100052565	N/A	1,461,885	419,720	967,369	967,369	(74,796)	(74,796)
	DRO	93.563	I	10/15-9/20	4100070492	N/A	-	-	347,649	347,649	347,649	347,649
Child Support Enforcement	DRO	93.563	I	10/15-9/20	4100070492	N/A	1,461,885	419,720	1,315,018	1,315,018	272,853	272,853

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015
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Federal Grantor/Pass-through Grantor/Program or Cluster Title	County Fund	Federal CFDA Number	D/I	Grant Period	Grant/Contract Number	Program or Award Amount	Total Received For the Year	Accrued (Unearned) Revenue at 12/31/14	Revenue Recognized	Federal Expenditures	Accrued (Unearned) Revenue at 12/31/15	Expenditures to Subrecipients
U.S. Department of Health and Human Services (Continued) Passed through Pennsylvania Department of Human Services: (Continued)												
<i>Child Care Cluster:</i>												
Child Care and Development Block Grant	General	93.575	I	7/14-6/15	DC14-125302	3,781,450	282,732	-	282,732	282,732	-	282,732
Child Care and Development Block Grant	General	93.575	I	7/15-7/16	DC15-125302	3,635,351	281,693	-	281,693	281,693	-	281,693
							564,425	-	564,425	564,425	-	564,425
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	General	93.596	I	7/14-6/15	DC14-125302	3,781,450	688,882	-	688,882	688,882	-	688,882
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	General	93.596	I	7/15-7/16	DC15-125302	3,635,351	295,258	-	295,258	295,258	-	295,258
							984,140	-	984,140	984,140	-	984,140
<i>Total Child Care Cluster:</i>							1,548,565	-	1,548,565	1,548,565	-	1,548,565
Stephanie Tubbs Jones Child Welfare Services Program	C&Y	93.645	I	7/14-6/15	N/A	52,368	26,184	-	26,184	26,184	-	-
Stephanie Tubbs Jones Child Welfare Services Program	C&Y	93.645	I	7/14-6/16	N/A	52,368	-	-	13,092	13,092	13,092	-
Stephanie Tubbs Jones Child Welfare Services Program	JPO	93.645	I	7/15-6/16	N/A	N/A	-	-	13,092	13,092	-	-
							26,184	-	52,368	52,368	-	26,184
Foster Care - Title IV-E	C&Y	93.658	I	7/11-6/12	N/A	N/A	(28)	-	(28)	(28)	-	-
Foster Care - Title IV-E	C&Y	93.658	I	7/12-6/13	N/A	N/A	(828)	-	(828)	(828)	-	-
Foster Care - Title IV-E	C&Y	93.658	I	7/13-6/14	N/A	N/A	4,277	175	1	1	(4,101)	-
Foster Care - Title IV-E	C&Y	93.658	I	7/14-6/15	N/A	N/A	1,446,945	969,541	735,939	735,939	258,535	-
Foster Care - Title IV-E	C&Y	93.658	I	7/15-6/16	N/A	N/A	-	-	144,671	144,671	-	-
Foster Care - Title IV-E	C&Y	93.658	I	7/14-6/15	N/A	N/A	27,848	18,619	9,229	9,229	-	-
Foster Care - Title IV-E	C&Y	93.658	I	7/15-6/16	N/A	N/A	-	-	4,304	4,304	-	-
Foster Care - Title IV-E	JPO	93.658	I	7/14-6/15	N/A	N/A	79,322	45,209	55,934	55,934	21,821	-
Foster Care - Title IV-E	JPO	93.658	I	7/15-6/16	N/A	N/A	-	-	9,835	9,835	-	-
Foster Care - Title IV-E	JPO	93.658	I	7/13-6/14	N/A	N/A	19,066	-	45,196	45,196	-	-
Foster Care - Title IV-E	JPO	93.658	I	7/14-6/15	N/A	N/A	158,869	65,583	157,299	157,299	64,013	-
Foster Care - Title IV-E	JPO	93.658	I	7/15-6/16	N/A	N/A	-	-	86,593	86,593	-	-
							1,735,471	1,099,127	1,248,145	1,248,145	611,801	-
Guardianship - Assistance	C&Y	93.090	I	7/13-6/14	N/A	N/A	20	-	25	25	5	-
Guardianship - Assistance	C&Y	93.090	I	7/14-6/15	N/A	N/A	35,132	18,600	16,538	16,538	6	-
Guardianship - Assistance	C&Y	93.090	I	7/15-6/16	N/A	N/A	-	-	19,319	19,319	19,319	-
Guardianship - Assistance	C&Y	93.090	I	7/14-6/15	N/A	N/A	43	29	14	14	-	-
Guardianship - Assistance	C&Y	93.090	I	7/15-6/16	N/A	N/A	-	-	18	18	-	-
							35,195	18,629	35,914	35,914	19,348	-
Adoption Assistance	C&Y	93.659	I	7/13-6/14	N/A	N/A	578	10	568	568	-	-
Adoption Assistance	C&Y	93.659	I	7/14-6/15	N/A	N/A	748,883	371,114	377,928	377,928	159	-
Adoption Assistance	C&Y	93.659	I	7/15-6/16	N/A	N/A	-	-	394,914	394,914	394,914	-
Adoption Assistance	C&Y	93.659	I	7/14-6/15	N/A	N/A	1,453	927	526	526	-	-
Adoption Assistance	C&Y	93.659	I	7/15-6/16	N/A	N/A	-	-	833	833	-	-
							750,914	372,051	774,769	774,769	395,906	-
Social Services Block Grant	HS - BH/ID	93.667	I	7/14-6/15	N/A	N/A	103,144	-	103,144	103,144	-	-
Social Services Block Grant	HS - BH/ID	93.667	I	7/15-6/16	N/A	N/A	-	-	103,146	103,146	103,146	-
Social Services Block Grant	General	93.667	I	7/14-6/15	DC14-125302	3,781,450	182,804	-	182,804	182,804	-	182,804
Social Services Block Grant	General	93.667	I	7/15-6/16	DC15-125302	3,635,351	68,429	-	68,429	68,429	-	68,429
Social Services Block Grant	C&Y	93.667	I	7/14-6/15	N/A	131,152	49,718	-	49,718	49,718	-	-
Social Services Block Grant	C&Y	93.667	I	7/15-6/16	N/A	131,152	-	-	54,468	54,468	54,468	-
Social Services Block Grant	JPO	93.667	I	7/14-6/15	N/A	N/A	15,858	-	15,858	15,858	-	-
Social Services Block Grant	JPO	93.667	I	7/15-6/16	N/A	N/A	-	-	11,108	11,108	11,108	-
							419,953	-	588,675	588,675	168,722	251,233

See Independent Auditor's Report and Notes to Schedule of Expenditures of Federal Awards

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015
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Federal Grantor/Pass-through Grantor/Program or Cluster Title	County Fund	Federal CFDA Number	D / I	Grant Period	Grant/Contract Number	Program or Award Amount	Total Received For the Year	Accrued (Unearned) Revenue at 12/31/14	Revenue Recognized	Federal Expenditures	Accrued (Unearned) Revenue at 12/31/15	Expenditures to Subrecipients
U.S. Department of Health and Human Services (Continued)												
Passed through Pennsylvania Department of Human Services: (Continued)												
Chafee Foster Care Independent Program	C&Y	93.674	I	7/14-6/15	N/A	154,748	38,396	(11,006)	49,402	49,402	-	-
Chafee Foster Care Independent Program	C&Y	93.674	I	7/15-6/16	N/A	154,748	-	-	40,721	40,721	40,721	40,721
							38,396	(11,006)	90,123	90,123	40,721	40,721
<i>Medicaid Cluster</i>												
Medical Assistance Program	BH/ID	93.778	I	7/14-6/15	N/A	N/A	31,735	-	31,735	31,735	-	-
Medical Assistance Program	BH/ID	93.778	I	7/15-6/16	N/A	N/A	8,792	-	21,756	21,756	12,964	12,964
Medical Assistance Program	HS - BH/ID	93.778	I	7/14-6/15	N/A	N/A	70,262	-	70,262	70,262	-	-
Medical Assistance Program	HS - BH/ID	93.778	I	7/15-6/16	N/A	N/A	-	-	121,219	121,219	121,219	121,219
Medical Assistance Program	General	93.778	I	7/13-6/14	N/A	N/A	31,146	31,146	-	-	-	-
Medical Assistance Program	General	93.778	I	7/14-6/15	N/A	N/A	744,297	-	831,924	831,924	87,627	831,924
Medical Assistance Program	General	93.778	I	7/15-6/16	N/A	N/A	742,421	-	742,421	742,421	-	742,421
Medical Assistance Program	C&Y	93.778	I	7/13-6/14	N/A	N/A	31	-	31	31	-	-
Medical Assistance Program	C&Y	93.778	I	7/14-6/15	N/A	N/A	5,453	2,067	3,386	3,386	-	-
Medical Assistance Program	C&Y	93.778	I	7/15-6/16	N/A	N/A	-	-	3,051	3,051	3,051	3,051
Passed through Pennsylvania Department of Aging:												
Medical Assistance Program	AAA	93.778	I	7/14-6/15	4100057992	N/A	95,958	-	95,958	95,958	-	-
Medical Assistance Program	AAA	93.778	I	7/15-6/16	4100057992	N/A	56,891	-	84,883	84,883	27,992	27,992
							1,786,986	33,213	2,006,626	2,006,626	252,853	1,574,345
Passed through Pennsylvania Department of Human Services												
Block Grants for Community Mental Health Services	HS - BH/ID	93.958	I	7/14-6/15	N/A	N/A	317,141	-	317,141	317,141	-	-
Block Grants for Community Mental Health Services	HS - BH/ID	93.958	I	7/15-6/16	N/A	N/A	-	-	317,142	317,142	317,142	317,142
							317,141	-	634,283	634,283	317,142	317,142
Passed through Pennsylvania Department of Drug and Alcohol Programs												
Block Grants for Prevention and Treatment of Substance Abuse	D&A	93.959	I	7/14-6/15	4100053174	489,930	222,702	-	222,702	222,702	-	-
Block Grants for Prevention and Treatment of Substance Abuse	D&A	93.959	I	7/15-6/16	4100070689	493,983	-	-	269,444	269,444	269,444	269,444
							222,702	-	492,146	492,146	269,444	269,444
Total U.S. Department of Health and Human Services							9,750,980	2,222,111	10,519,847	10,519,847	2,990,978	3,499,849
U.S. Corporation for National and Community Service												
<i>Foster Grandparent/Senior Companion Cluster</i>												
Foster Grandparent Program	FGP	94.011	D	4/14-3/15	13SFAPA003	396,457	124,000	14,329	109,671	109,671	-	-
Foster Grandparent Program	FGP	94.011	D	4/15-3/16	13SFAPA003	396,457	265,000	-	261,500	261,500	(3,500)	(3,500)
<i>Total Foster Grandparent/Senior Companion Cluster</i>							389,000	14,329	371,171	371,171	(3,500)	(3,500)
Total U.S. Corporation for National and Community Service							389,000	14,329	371,171	371,171	(3,500)	(3,500)

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015
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Federal Grantor/Pass-through Grantor/Program or Cluster Title	County Fund	Federal CFDA Number	D/I	Grant Period	Grant/Contract Number	Program or Award Amount	Total Received For the Year	Accrued (Unearned) Revenue at 12/31/14	Revenue Recognized	Federal Expenditures	Accrued (Unearned) Revenue at 12/31/15	Expenditures to Subrecipients
U.S. Department of Homeland Security												
Passed through Pennsylvania Emergency Management Agency:												
Hazard Mitigation Grant	EMA	97.039	I	11/14-7/16	4100068774	37,500	32,192	-	34,309	34,309	2,117	
Emergency Management Performance Grants	9-1-1/EMA	97.042	I	10/14-12/15	4100070950	66,213	65,349	-	65,349	65,349	-	
Homeland Security Grant Program	9-1-1	97.067	I	N/A	4100022339	N/A	45	-	45	45	-	
Homeland Security Grant Program	9-1-1	97.067	I	N/A	4100060396	N/A	277	-	277	277	-	
Homeland Security Grant Program	9-1-1	97.067	I	N/A	4100060413	N/A	20,711	-	20,711	20,711	-	
Homeland Security Grant Program	9-1-1	97.067	I	N/A	4100065690	N/A	43,951	-	43,951	43,951	-	
Homeland Security Grant Program	9-1-1	97.067	I	N/A	4100065692	N/A	7,464	-	7,464	7,464	-	
							72,448	-	72,448	72,448	-	
Total U.S. Department of Homeland Security							169,989	-	172,106	172,106	2,117	
Total Federal Funds							12,282,998	2,351,739	13,177,113	13,177,113	3,245,854	4,481,774

D = Direct Federal Funding
I = Indirect Federal Funding

COUNTY OF CAMBRIA, PENNSYLVANIA
SCHEDULE OF COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF HUMAN SERVICES EXPENDITURES
YEAR ENDED DECEMBER 31, 2015

<u>Program</u>	2015 Combined Federal/State Expenditures	
Child Support Enforcement	\$ 1,315,018	
County Children, Youth and Families Programs	7,160,194	
Medical Assistance Transportation Program	3,331,788	
County Mental Health/Intellectual Disabilities Program	7,170,612	*
MA Waiver Programs for Individuals with Intellectual Disabilities	641,370	*
Mental Health - Intensive Case Management and Resource Coordination	399,708	*
Intellectual Disabilities Targeted Service Management	44,652	*
Combined Homeless Assistance Programs	178,110	
Child Care Information Services:		
SSBG - Subsidized Day Care	251,233	*
Child Care Assistance	984,140	*
Child Care Development Block Grant	564,425	*
	<u>\$ 22,041,250</u>	

* Denotes major programs for DHS purposes.

COUNTY OF CAMBRIA
NOTES TO SCHEDULES OF EXPENDITURES OF AWARDS
DECEMBER 31, 2015

NOTE 1 – REPORTING ENTITY

For financial reporting purposes, the reporting entity of the County of Cambria, as defined in Note 1 to the financial statements, incorporates several discretely presented component units. Since the County does not process transactions or maintain control systems for these component units, the Schedule of Expenditures of Federal Awards and Commonwealth of Pennsylvania Department of Human Services Expenditures exclude the discretely presented component units. The excluded component units are comprised of the following:

- Cambria County Planning Commission
- Redevelopment Authority of Cambria County
- Cambria Library Association
- Johnstown-Cambria County Airport Authority
- Cambria County Transit Authority
- Cambria County Solid Waste Management Authority
- Cambria County Conservation and Recreation Authority
- Pennsylvania Highlands Community College
- Behavioral Health of Cambria County
- Cambria County War Memorial Arena Authority

Where applicable, a separate Single Audit report has been issued by the individual component unit.

NOTE 2 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of County of Cambria under programs of the federal government for the year ended December 31, 2015. The information in this Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of County of Cambria, it is not intended to and does not present the financial position, changes in net assets or cash flows of County of Cambria.

NOTE 3 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. County of Cambria has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4 – AMOUNTS PASSED TO SUBRECIPIENTS

The County of Cambria provided federal awards to certain subrecipients that administer the programs on behalf of the County of Cambria as follows:

<u>Subrecipient/Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided</u>
Redevelopment Authority of Cambria County:		
Community and Development Block Grant	14.228	\$ 733,599
Supportive Housing Program	14.238	78,764
Home Investment Partnership Program	14.239	<u>28,789</u>
		<u>\$ 841,152</u>
Cambria County Child Development Corporation:		
State Administrative Matching Grant for Supplemental Nutrition	10.561	\$ 7,725
Temporary Assistance for Needy Families	93.558	125,706
Child Care and Development Block Grant	93.575	564,425
Child Care Mandatory and Matching Funds	93.596	984,140
Social Services Block Grant	93.667	<u>251,233</u>
		<u>\$ 1,933,229</u>
Community Action Partnership of Cambria County and Action Property Services, Inc.:		
Medical Assistance Transportation Program	93.778	\$ 1,574,345
Medical Assistance Transportation Program	PA DHS	<u>1,757,443</u>
		<u>\$ 3,331,788</u>
Food for Families:		
Emergency Food Assistance Program	10.568	\$ 19,844
Emergency Food Assistance Program	10.568	<u>113,204</u>
		<u>\$ 133,048</u>

NOTE 5 – FEDERAL LOAN PROGRAMS

The federal loan programs listed below are administered directly by County of Cambria and balances and transactions relating to these programs are included in County of Cambria's basic financial statements. Loans outstanding at the beginning of the year and loans made during the year are included in the Schedule of Expenditures Federal Awards. The balance of loans outstanding at December 31, 2015, consists of:

<u>CFDA Number</u>	<u>Program Name</u>	<u>December 31, 2015</u>
10.766	Community Facilities Loans	\$ 47,655
10.766	Community Facilities Loans	<u>49,132</u>
		<u>\$ 96,787</u>

NOTE 6 – MAJOR PROGRAM DETERMINATION

The major federal award programs selected for testing as determined by the auditor on a risk-based approach are as follows:

Programs	CFDA #	Expenditures
Aging Cluster:		
Special Programs for the Aging – Title III, Part B	93.044	\$ 605,643
Special Programs for the Aging – Title III, Part C	93.045	71,776
Nutrition Services Incentive Program	93.053	206,914
Child Care Cluster:		
Child Care and Development Block Grant	93.575	564,425
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	984,140
Medical Assistance	93.778	2,006,626
Temporary Assistance for Needy Families	93.558	643,438
Foster Grandparents	94.011	371,171
Community Economic Adjustment	12.614	<u>314,100</u>
Total federal awards selected for testing		\$ 5,768,233
Total federal program awards		<u>13,177,113</u>
Percent of total federal expenditures tested		<u>43.8%</u>
Percent of total federal expenditures required to be tested		<u>40.0%</u>

NOTE 7 – FEDERAL CASH RECEIVED

The County of Cambria has reported cash that was returned to the granting agencies on the Schedule of Federal Awards as a reduction to cash receipts.

**INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING "AGREED-UPON PROCEDURES"
FOR COMMONWEALTH OF PENNSYLVANIA DEPARTMENT OF TRANSPORTATION
FUNDED FINANCIAL ASSISTANCE PROGRAM SCHEDULE**

June 17, 2016

Board of Commissioners
County of Cambria
Ebensburg, Pennsylvania

We have performed the procedures enumerated below, which were agreed to by the Commonwealth of Pennsylvania, Department of Transportation (DOT) and the County of Cambria solely to assist you with respect to the financial schedule required by the DOT. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the DOT. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

- a. We have verified by comparison of the amounts and classifications that the supplemental financial schedule listed below, which summarize amounts reported to DOT for the fiscal year ended June 30, 2015, have been accurately compiled and reflect the audited books and records of the County of Cambria. We have also verified by comparison to the example schedule that this schedule is presented, at a minimum, at the level of detail and in the format required by the DOT pertaining to this period.

Program Name

Referenced Schedule

Shared Ride Transportation Program

Statement of Revenue and
Expenditures – Budget and Actual

- b. We have inquired of management regarding adjustments to reported revenues or expenditures which were not reflected on the reports submitted to DOT for the period in question.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the management of the County of Cambria, awarding agencies, the Commonwealth of Pennsylvania Department of Transportation, and pass-through entities who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.



WESSEL & COMPANY
Certified Public Accountants

COUNTY OF CAMBRIA, PENNSYLVANIA
 CAMBRIA COUNTY AREA AGENCY ON AGING SHARED RIDE
 TRANSPORTATION PROGRAM
 STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 (UNAUDITED)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Amount (Over)/Under Budget</u>
Revenues:			
Shared Ride	\$ -	\$ -	\$ -
Aging Block Grant	-	-	-
Community & Other	<u>170,000</u>	<u>149,275</u>	<u>20,725</u>
 Total Revenues	 <u>170,000</u>	 <u>149,275</u>	 <u>20,725</u>
Expenditures:			
Salaries	-	-	-
Fringe benefits	40,000	35,116	4,884
Rent	-	-	-
Telephone	-	-	-
Printing/duplicating	-	-	-
Supplies	-	-	-
Postage	-	-	-
Insurance	-	-	-
Vehicle maintenance	-	-	-
Vehicle operating	-	-	-
Other operating	130,000	114,159	15,841
CCTA Share	-	-	-
CCTA Statistician	<u>-</u>	<u>-</u>	<u>-</u>
 Total Expenditures	 <u>170,000</u>	 <u>149,275</u>	 <u>20,725</u>
 Excess of revenue over expenditures	 <u><u>\$ -</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ -</u></u>

**INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING "AGREED-UPON PROCEDURES"
FOR COMMONWEALTH OF PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES FUNDED
FINANCIAL ASSISTANCE PROGRAM SCHEDULES AND EXHIBITS**

June 17, 2016

Board of Commissioners
County of Cambria
Ebensburg, Pennsylvania

We have performed the procedures enumerated below, which were agreed to by the Commonwealth of Pennsylvania, Department of Human Services (DHS) and the County of Cambria solely to assist you with respect to the financial schedules and exhibits required by the DHS Single Audit Supplement. We did not perform the agreed-upon procedures for the financial schedules and exhibits of the Child Care Information System (Exhibits VIII(a) through (d)). The procedures enumerated below were performed on this schedule by other auditors whose report thereon has been furnished to us and our report on those procedures, insofar as it relates to the schedules and exhibits of the Child Care Information System, was based solely on the report of other auditors. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the DHS. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

- b. We have verified by comparison of the amounts and classifications that the supplemental financial schedules listed below, which summarize amounts reported to DHS for the fiscal year ended June 30, 2015 and calendar year ended December 31, 2015, have been accurately compiled and reflect the audited books and records of the County of Cambria. 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>
Title IV-D Child Support	A-1(a)	Summary of Expenditures
	A-1(c)	Comparison of Reported Incentives to Incentives on Deposit
	A-1(d)	Comparison of Single Audit Title IV-D Account With Reported Title IV-D Account

Medical Assistance Transportation	III	Schedule of Revenues and Expenditures
Early Intervention Services	V(a) EI	Schedule of Revenues, Expenditures and Carryover Funds
	V(b) EI	Report of Income and Expenditures
Block Grant	VI(a) – BG-S	Report of Income and Expenditures
	VI(b) – BG-S	Report of Income and Expenditures
Child Care Information System	VIII(a)-(d)	CCIS Recap

- c. We have inquired of management regarding adjustments to reported revenues or expenditures which were not reflected on the reports submitted to DHS for the period in question.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the management of the County of Cambria, awarding agencies, the Commonwealth of Pennsylvania Department of Human Services, and pass-through entities who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.



WESSEL & COMPANY
Certified Public Accountants

COUNTY OF CAMBRIA
TITLE IV-D CHILD SUPPORT PROGRAM
SUMMARY OF EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2015

	Single Audit Expenditures			
	Total	Unallowable	Net	Amt. Paid
Quarter Ending 9/30/14:				
1. Salary & Overhead	553,810	74,772	479,038	316,165
2. Fees & Costs	3	-	3	2
3. Interest & Prog Income	5,222	215	5,007	3,305
4. Blood Testing Fees	1,154	-	1,154	762
5. Blood Testing Costs	1,152	-	1,152	760
6. ADP	-	-	-	-
Net Total	548,583	74,557	474,026	312,857
Quarter Ending 12/31/14:				
1. Salary & Overhead	639,593	83,672	555,921	366,908
2. Fees & Costs	3	-	3	2
3. Interest & Prog Income	5,109	209	4,900	3,234
4. Blood Testing Fees	925	-	925	611
5. Blood Testing Costs	2,016	-	2,016	1,331
6. ADP	-	-	-	-
Net Total	635,572	83,463	552,109	364,392
Quarter Ending 3/31/15:				
1. Salary & Overhead	569,492	72,591	496,901	300,994
2. Fees & Costs	3	-	3	2
3. Interest & Prog Income	5,461	218	5,243	3,460
4. Blood Testing Fees	1,233	-	1,233	814
5. Blood Testing Costs	2,073	-	2,073	1,368
6. ADP	-	-	-	-
Net Total	564,868	72,373	492,495	298,086
Quarter Ending 6/30/15:				
1. Salary & Overhead	632,638	86,140	546,498	320,831
2. Fees & Costs	3	-	3	2
3. Interest & Prog Income	6,203	249	5,954	3,930
4. Blood Testing Fees	1,635	-	1,635	1,079
5. Blood Testing Costs	1,724	-	1,724	1,138
6. ADP	-	-	-	-
Net Total	626,521	85,891	540,630	316,958

	Reported Expenditures			
	Total	Unallowable	Net	Amt. Paid
Quarter Ending 9/30/14:				
1. Salary & Overhead	553,810	74,772	479,038	316,165
2. Fees & Costs	3	-	3	2
3. Interest & Prog Income	5,223	215	5,008	3,305
4. Blood Testing Fees	1,153	-	1,153	762
5. Blood Testing Costs	1,152	-	1,152	760
6. ADP	-	-	-	-
Net Total	548,584	74,557	474,027	312,857
Quarter Ending 12/31/14:				
1. Salary & Overhead	639,592	83,672	555,920	366,908
2. Fees & Costs	3	-	3	2
3. Interest & Prog Income	5,109	209	4,900	3,234
4. Blood Testing Fees	924	-	924	611
5. Blood Testing Costs	2,016	-	2,016	1,331
6. ADP	-	-	-	-
Net Total	635,572	83,463	552,109	364,392
Quarter Ending 3/31/15:				
1. Salary & Overhead	569,491	72,591	496,900	300,994
2. Fees & Costs	3	-	3	2
3. Interest & Prog Income	5,460	218	5,242	3,460
4. Blood Testing Fees	1,232	-	1,232	814
5. Blood Testing Costs	2,073	-	2,073	1,368
6. ADP	-	-	-	-
Net Total	564,868	72,373	492,495	298,086
Quarter Ending 6/30/15:				
1. Salary & Overhead	632,637	86,140	546,497	320,831
2. Fees & Costs	3	-	3	2
3. Interest & Prog Income	6,203	249	5,954	3,930
4. Blood Testing Fees	1,636	-	1,636	1,079
5. Blood Testing Costs	1,724	-	1,724	1,138
6. ADP	-	-	-	-
Net Total	626,520	85,891	540,629	316,958

	Single Audit Over/(Under) Reported			
	Total	Unallowable	Net	Amt. Paid
Quarter Ending 9/30/14:				
1. Salary & Overhead	-	-	-	-
2. Fees & Costs	-	-	-	-
3. Interest & Prog Income	(1)	-	(1)	(1)
4. Blood Testing Fees	1	-	1	1
5. Blood Testing Costs	-	-	-	-
6. ADP	-	-	-	-
Net Total	(1)	-	(1)	-
Quarter Ending 12/31/14:				
1. Salary & Overhead	1	-	1	1
2. Fees & Costs	-	-	-	-
3. Interest & Prog Income	-	-	-	-
4. Blood Testing Fees	1	-	1	1
5. Blood Testing Costs	-	-	-	-
6. ADP	-	-	-	-
Net Total	-	-	-	-
Quarter Ending 3/31/15:				
1. Salary & Overhead	1	-	1	1
2. Fees & Costs	-	-	-	-
3. Interest & Prog Income	1	-	1	1
4. Blood Testing Fees	1	-	1	1
5. Blood Testing Costs	-	-	-	-
6. ADP	-	-	-	-
Net Total	-	-	(1)	-
Quarter Ending 6/30/15:				
1. Salary & Overhead	1	-	1	1
2. Fees & Costs	-	-	-	-
3. Interest & Prog Income	-	-	-	-
4. Blood Testing Fees	(1)	-	(1)	(1)
5. Blood Testing Costs	-	-	-	-
6. ADP	-	-	-	-
Net Total	1	-	2	-

CHILD SUPPORT ENFORCEMENT
COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT

EXHIBIT A-1(c)

County Cambria

Year Ended December 31, 2015

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Type of Account Structure
January 1	-	-	<input type="checkbox"/> Separate Bank Account <input checked="" type="checkbox"/> Restricted Fund - General Ledger <input type="checkbox"/> Other: _____
March 31	-	-	
June 30	-	-	
September 30	-	-	
December 31	-	-	

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

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

County CambriaYear Ended December 31, 2015

	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
Balance at January 1	\$ 837	\$ 837	\$ -
Receipts:			
Reimbursements	1,284,399	1,284,399	\$ -
Incentives	176,037	176,037	\$ -
Title XIX Incentives	1,449	1,449	\$ -
Interest	106	106	\$ -
Program Income	16,868	16,868	\$ -
Genetic Testing Costs	1,500	1,500	\$ -
Maintenance of Effort (MOE)	-	-	\$ -
Other: <small>Bank Charge Correction (\$12.00), Controller Correction (\$198.53), Account Closed(\$10,626.72)</small>	10,837	10,837	\$ -
Total Receipts	1,491,196	1,491,196	\$ -
Intra-fund Transfers - In	-	-	\$ -
Funds Available	\$ 1,492,033	\$ 1,492,033	\$ -
Disbursements:			
Transfers to General Fund	1,416,050	1,416,050	\$ -
Vendor Payments	-	-	\$ -
Bank Charges	12	12	\$ -
Other: <u>Genetic Test Refund</u>	57	57	\$ -
Total Disbursements	\$ 1,416,119	\$ 1,416,119	\$ -
Intra-fund Transfers - Out	\$ -	\$ -	\$ -
Balance at December 31	\$ 75,914	\$ 75,914	\$ -

The Title IV-D account consists of 2 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 X checking, _____ savings, _____ CD, and _____ other accounts. Please indicate here the type of accounts that the Title IV-D account is comprised of.

COUNTY OF CAMBRIA
 MEDICAL ASSISTANCE TRANSPORTATION PROGRAM
 SCHEDULE OF REVENUES AND EXPENDITURES
 FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2015

	<u>Reported</u>	<u>Actual</u>
Service Data:		
Expenditures		
Group I Clients	\$ 2,869,144	\$ 2,869,144
Group II Clients	<u>467,245</u>	<u>467,245</u>
Total Expenditures	<u>\$ 3,336,389</u>	<u>\$ 3,336,389</u>
 Allocation Data:		
Revenues		
Department of Public Welfare	\$ 3,335,778	\$ 3,335,778
Interest Income	<u>611</u>	<u>611</u>
Total Revenues	3,336,389	3,336,389
 Funds Expended		
Service Costs	2,851,983	2,851,983
Administrative Costs	<u>484,406</u>	<u>484,406</u>
Excess of Revenues Under Expenditures	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF CAMBRIA, PENNSYLVANIA
EARLY INTERVENTION PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2015

Sources of DPW Funding	Appropriation	DPW Funds Available			Cost Eligible for DPW 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	\$ -	\$ 704,033	\$ 704,033	\$ 704,033	\$ -	\$ -	-
2. Early Intervention Training	10235	-	8,576	8,576	8,576	-	-	-
3. Early Intervention Administration	10235	-	29,260	29,260	29,260	-	-	-
4. Infants & Toddlers w/Disabilities (Part C)	70170	-	85,837	85,837	85,837	-	-	-
5. IT&F Waiver Administration	10235/70184	-	21,436	21,436	21,436	-	-	-
6. Total Early Intervention		\$ -	\$ 849,142	\$ 849,142	\$ 849,142	\$ -	\$ -	\$ -

COUNTY OF CAMBRIA, PENNSYLVANIA
 EARLY INTERVENTION SERVICES
 REPORT OF INCOME AND EXPENDITURES
 FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2015

	Administrator's Office	Early Intervention	Other	Supports Coordination	Total
I. TOTAL ALLOCATION	\$ - - \$	- -	\$ -	\$ -	\$ 849,142
II. TOTAL EXPENDITURES	54,021	633,274	-	445,354	1,132,649
III. COSTS OVER ALLOCATION					
A. County Funded Eligible	-	37,126	-	-	37,126
B. County Funded Ineligible	-	-	-	-	-
C. Other Eligible	-	-	-	-	-
D. Other Ineligible	-	-	-	-	-
Subtotal Costs Over Allocation	-	37,126	-	-	37,126
IV. REVENUES					
A. Program Service Fees	-	-	-	-	-
B. Private Insurance Fees	-	-	-	-	-
C. Medical Assistance	-	-	-	154,340	154,340
D. Earned Interest	74	-	-	-	74
E. Other	-	-	-	-	-
Subtotal Revenues	74	-	-	154,340	154,414
V. DHS REIMBURSEMENT					
A. DHS Categorical Funding 90% Subtotal	29,260	536,533	-	261,913	827,706
B. DHS Categorical Funding 100% Subtotal	21,436	-	-	-	21,436
VI. COUNTY MATCH					
10% County Match	3,251	59,615	-	29,101	91,967
Subtotal County Match	3,251	59,615	-	29,101	91,967
VII. TOTAL DHS REIMBURSEMENT & COUNTY MATCH	53,947	596,148	-	291,014	941,109
VIII. TOTAL CARRYOVER				\$ -	-

Exhibit V(b) EI

BLOCK GRANT COUNTIES
County Report of Income and Expenditures
County Human Services Block Grant

Schedule of Fund Balances - Summary Report

County Match (%)	3.35%
Actual County Match (\$)	\$249,036
Actual County Match (%)	3.35%

Block Grant Reporting		Costs Eligible for DPW Participation (2)											
Sources of Funding:		Appropriation	DPW Allocation (1)	<u>Mental Health</u>	<u>Intellectual Disabilities</u>	<u>Homeless Assistance</u>	<u>Child Welfare</u>	<u>HSS</u>	<u>D&A</u>	Total	Balance of Funds (3)	Adjustments (4)	Total Fund Balance (5)
1	State Human Services Block Grant	Multiple	\$7,304,167	\$4,952,085	\$1,440,272	\$159,133	\$105,168	\$234,554	\$378,287	\$7,289,499	\$34,668	\$0	\$34,668
2	SSBG	Multiple	\$206,292	\$94,474	\$111,818	\$0	\$0	\$0	\$0	\$206,292	\$0	\$0	\$0
3	SABG	70113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	CMHSBG	70167	\$644,283	\$644,283	\$225,000	\$0	\$0	\$0	\$0	\$644,283	\$0	\$0	\$0
5	MA	70175	\$242,437	\$0	\$0	\$0	\$0	\$0	\$0	\$225,000	\$17,437	\$0	\$17,437
6	Crisis Counseling	80222	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total for Block Grant			\$8,397,179	\$5,690,842	\$1,777,090	\$159,133	\$105,168	\$234,554	\$378,287	\$8,345,074	\$52,105	\$0	\$52,105

Retained Earnings	
I. Unexpended Allocation	\$34,668
II. Maximum Retained Earnings (3%)	\$219,125
III. Waiver Requested Money (if applicable)	\$0
IV. Total Requested Retained Earnings	\$34,668

Prior Year Retained Earnings	
I. FY 13-14 Retained Earnings	\$166,689
II. Total Expended Retained Earnings-3%	\$166,689
III. Total Expended Retained Earnings-Waiver of 3%	\$0
IV. Amount to be Returned to DHS	\$0

Commonwealth of Pennsylvania
DPW - Bureau of Financial Operations
County Report of Income and Expenditures
BLOCK GRANT COUNTIES
County Report of Income and Expenditures
County Human Services Block Grant
Schedule of Fund Balances - Summary Report

Source 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 - Personal Care Homes	10252	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Federal - Adult Health Quality Measures	10248	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 Federal - Self Directed Care - TTI	10252	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Federal - Infusing Peer Specialist into Crisis Serv	70154	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 Federal - PATH Homeless Grant	70522	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 Federal - Capitalization of POMS	70651	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 Federal - Youth Suicide Prevention	70747	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 Federal - Jail Diversion & Trauma Recovery	80343	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Federal - Project Launch	70127	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Federal - Bio-Terrorism Hospital Preparedness	70589	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Mental Health Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0
B. Intellectual Disabilities Services								
1 Other	10255	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Elwyn	10236	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 Money Follows the Person	10263	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Intellectual Disabilities Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0
C. Total for Non-Block Grant Reporting		\$0	\$0	\$0	\$0	\$0	\$0	\$0

Exhibit VI(b) BG-S

CAMBRIA COUNTY CHILD DEVELOPMENT CORPORATION
CCIS RECAP FOR FY 2014-2015
YEAR ENDED JUNE 30, 2015

CONTRACTOR: Cambria County Commissioners COUNTY: Cambria
 FEDERAL ID NO.: 25-6001022 PREPARED BY: SF & Company
 CONTRACT NO.: DC12115302 PHONE NO.: 717-761-0211

	LOW INCOME		FORMER TANF		LI & FT TOTAL
	ADMIN	SERVICE	ADMIN	SERVICE	
Revenue					
DHS Funds	395,130	2,080,887	86,514	387,255	2,949,786
Interest	-	415	-	-	415
Audit Adjustments	-	-	-	-	-
Other (e.g. Penalties)	-	-	-	-	-
Total Revenue	395,130	2,081,302	86,514	387,255	2,950,201
Expenditures					
Final Report Totals	412,038	2,068,527	86,584	387,432	2,954,581
Total Expenditures	412,038	2,068,527	86,584	387,432	2,954,581
TOTAL DUE DHS	(16,908)	12,775	(70)	(177)	(4,380)

See independent accountant's report.

CAMBRIA COUNTY CHILD DEVELOPMENT CORPORATION
CCIS RECAP FOR FY 2014-2015
YEAR ENDED JUNE 30, 2015

CONTRACTOR:	Cambria County Commissioners	COUNTY:	Cambria
FEDERAL ID NO.:	25-6001022	PREPARED BY:	SF & Company
CONTRACT NO.:	DC12115302	PHONE NO.:	717-761-0211

	STATE	SERVICE		STATE
	MOE/GA FSS	STATE MOE	GENL ASSIST/WS 2	MOE/GA TOTAL
Revenue				
DHS Funds	-	23,102	-	23,102
Interest				-
Audit Adjustments	-	-	-	
Other (e.g. Penalties)	-	-	-	
Total Revenue	-	23,102	-	23,102
Expenditures				
Final Report Totals	-	22,617	-	22,617
Total Expenditures	-	22,617	-	22,617
TOTAL DUE DHS	-	485	-	485

See independent accountant's report.

CAMBRIA COUNTY CHILD DEVELOPMENT CORPORATION
CCIS RECAP FOR FY 2014-2015
YEAR ENDED JUNE 30, 2015

CONTRACTOR:	Cambria County Commissioners	COUNTY:	Cambria
FEDERAL ID NO.:	25-6001022	PREPARED BY:	SF & Company
CONTRACT NO.:	DC12115302	PHONE NO.:	717-761-0211

	TANF FSS	TANF SERVICE				WS-WORKING	TANF TOTAL
		TRAINING	WS - TRAINING	WORKING			
Revenue							
DHS Funds	89,500	209,196	-	150,034		-	448,730
Interest	-	-	-	-		-	-
Audit Adjustments	-	-	-	-		-	-
Other (e.g. Penalties)	-	-	-	-		-	-
Total Revenue	89,500	209,196	-	150,034		-	448,730
Expenditures							
Final Report Totals	90,268	204,685	-	149,988		-	444,941
Total Expenditures	90,268	204,685	-	149,988		-	444,941
TOTAL DUE DHS	(768)	4,511	-	46		-	3,789

See independent accountant's report.

CAMBRIA COUNTY CHILD DEVELOPMENT CORPORATION
CCIS RECAP FOR FY 2014-2015
YEAR ENDED JUNE 30, 2015

CONTRACTOR: Cambria County Commissioners COUNTY: Cambria
 FEDERAL ID NO.: 25-6001022 PREPARED BY: SF & Company
 CONTRACT NO.: DC12115302 PHONE NO.: 717-761-0211

	FOOD STAMPS		
	FSS	SERVICE	TOTAL
Revenue			
DHS Funds	-	15,468	15,468
Interest		-	-
Audit Adjustments	-	-	-
Other (e.g. Penalties)	-	-	-
Total Revenue	-	15,468	15,468
Expenditures			
Final Report Totals	-	15,362	15,362
Total Expenditures	-	15,362	15,362
TOTAL DUE DHS	-	106	106

See independent accountant's report.

**COUNTY OF CAMBRIA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED DECEMBER 31, 2015**

Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ☒ Yes ☐ No
- Significant deficiency(ies) identified? ☐ Yes ☒ None reported

Noncompliance material to financial statements noted?

☒ Yes ☐ No

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? ☒ Yes ☐ No
- Significant deficiency(ies) identified? ☐ Yes ☒ None reported

Type of auditor's report issued on compliance for major federal programs:

Unmodified for all major programs except for Child Care Cluster and Medical Assistance which were Qualified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

☒ Yes ☐ No

Identification of major federal programs:
CFDA Number(s)

Name of Federal Program or Cluster

93.044, 93.045, 93.053
 93.575, 93.596
 93.778
 93.558

Aging Cluster
 Child Care Cluster
 Medical Assistance
 Temporary Assistance for Needy Families
 Foster Grandparents
 Community Economic Adjustment

94.011
 12.614

Identification of major Pennsylvania Department of
Human Services programs:

Name of Program

County Mental Health/Intellectual Disabilities Program
MA Waiver Programs for Individuals with Intellectual Disabilities
Mental Health – Intensive Case Management and Resource Coordination and
Mental Health – Family-Based Program
Intellectual Disabilities Targeted Services Management
SSBG – Subsidized Day Care
Child Care Assistance
Child Care Development Block Grant

Dollar threshold used to distinguish
between Type A and Type B
programs:

\$750,000

Auditee qualified as low-risk auditee?

_____ Yes X No

COUNTY OF CAMBRIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2015

FINDINGS – FINANCIAL STATEMENT AUDIT

FINDING 2015-01: Budget Administrative and Appropriations
Material Weakness and Noncompliance

Criteria: In accordance with the Pennsylvania County Code, Article XVII Section 1783, “the budget shall reflect as nearly as possible the estimated revenues and expenditures for the year for which it is prepared. The commissioners shall, upon adopting the budget, adopt the appropriation measures required to put it into effect, and shall fix such rate of taxation upon the valuation of the property taxable for county purposes as will, together with all other estimated revenues of the county, excluding operating, capital and other reserve funds, raise a sufficient sum to meet the said expenditures.”

Condition: Actual real estate tax revenue recognized within the general fund was \$2,968,376 less than what was budgeted.

Effect: As of December 31, 2015, the total fund balance of Governmental Fund Types was a deficit balance of (\$6,444,261). This was mainly the result of the General Fund reporting expenditures greater than revenue of \$4,284,063.

Recommendation: We recommend that the internal control procedures and approach to the budgetary preparation and monitoring process be reviewed to ensure that these issues are addressed in future budgets.

FINDING 2015-02: Policies and Procedures Regarding Determination and Monitoring of Subrecipients / Subcontractors
Material Weakness and Noncompliance

Criteria: The Uniform Guidance (Code of Federal Regulations §200.331) and Pennsylvania Department of Human Services requires all pass-through entities to document the determination of each provider’s status as either a subrecipient or subcontractor in relation to each service that is provided. Further, for all providers which are determined to be subrecipients, the pass-through entity must:

1. Ensure written contracts include information that clearly identifies every subaward and includes all required information as listed at Code of Federal Regulations §200.331;
2. Evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward;
3. Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with federal or state statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.

Condition: We noted no consistent policies or procedures in place to perform and document subrecipient / subcontractor determination. In addition current contract language has not been updated to conform with language required under federal and state statutes. In addition, documentation of subrecipient monitoring was not consistently performed throughout the County of Cambria.

Effect: The County of Cambria did not properly document the identification of all subrecipients/subcontractors, include all required information in contracts with subrecipients/subcontractors, or evaluate and monitor all subrecipients / subcontractors.

Recommendation: We recommend the County of Cambria develop internal systems to ensure that the above procedures are performed and documented relating to all subrecipients/subcontractors. We further recommend that a Compliance Officer be selected that would receive additional training and oversee contract compliance and adherence to federal and state pass-through or subcontractor requirements.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AND PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES ("DHS") AWARDS

FINDING 2015-03: Material Weakness and Noncompliance - Subrecipient Monitoring

US Department of Health and Human Services

CFDA #93.575/93.596 Child Care Cluster

CFDA #93.778 Medical Assistance

Pennsylvania Department of Human Services

County Mental Health/Intellectual Disabilities Program

MA Waiver Programs for Individuals with Intellectual Disabilities

Mental Health – Intensive Case Management and Resource Coordination and Mental Health – Family-Based Program

Intellectual Disabilities Targeted Services Management

SSBG – Subsidized Day Care

Child Care Assistance

Child Care Development Block Grant

Criteria: The Uniform Guidance and Pennsylvania Department of Human Services requires subrecipients/subcontractors receiving federal and/or state funding be identified and monitored as follows:

1. Documentation of the determination of each provider's status as either a subrecipient or subcontractor in relation to each service that is provided;
2. Ensure written contracts include the applicable responsibilities and regulations for the subrecipient including the appropriate CFDA number(s);
3. Documentation of the monitoring of subrecipients including risk assessment, review of audit reports, site visits, and follow-up of corrective actions, if applicable.

Condition: During our testing, we noted the following instances of noncompliance relating to multiple subrecipients / subcontractors:

1. Documentation was not maintained regarding the determination of each provider's status as either a subrecipient or subcontractor in relation to each service that is provided;
2. Written contracts language was not updated and did not include the applicable responsibilities and regulations for the subrecipient including the appropriate CFDA number(s);
3. Documentation was not maintained of the monitoring of subrecipients including risk assessment, review of audit reports, site visits, and follow-up of corrective actions, if applicable.

Cause: The County of Cambria misunderstood the Uniform Guidance and Pennsylvania Department of Human Services audit requirements as they relate to subrecipients/subcontractors.

Effect: The County of Cambria did not properly document or monitor all subrecipients/subcontractors.

Questioned Cost: None noted.

Recommendation: We recommend the County of Cambria perform and document regular monitoring activities for all subrecipients/subcontractors including:

1. Documentation be maintained regarding the determination of each provider's status as either a sub-recipient or sub-contractor in relation to each service that they provide;
2. Ensure written contracts languages is updated to include the applicable responsibilities and regulations for the subrecipient/subcontractors including the appropriate CFDA number(s);
3. Documentation of the monitoring of subrecipients including risk assessment, review of audit reports, site visits, and follow-up of corrective actions, if applicable.

**COUNTY OF CAMBRIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2015**

FINANCIAL STATEMENT FINDINGS

**FINDING 2014-01: Budget Administrative and Appropriations
Material Weakness and Noncompliance**

Condition: Actual real estate tax revenue recognized within the general fund was less than what was budgeted.

Status: This finding was not resolved in the current year and is repeated as finding 2015-01.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS

**FINDING 2014-02:
Material Weakness and Noncompliance
US Department of Health and Human Services
CFDA #93.044/93.045/93.053 Aging Cluster
Eligibility**

Condition: One (1) of the forty (40) case files selected for testing did not contain documentation of timely reassessment.

Status: This finding was resolved in the current year.

**FINDING 2014-03:
Material Weakness and Noncompliance
US Department of Health and Human Services
CFDA #93.558 Temporary Assistance for Needy Families
Subrecipient Monitoring**

Condition: During our testing, we noted that an audit report was not timely obtained for one (1) provider as required by the contract and monitoring procedures were not performed.

Status: This finding was resolved in the current year.

COMMISSIONERS
THOMAS C. CHERNISKY
PRESIDENT
B.J. SMITH
MARK J. WISSINGER



WILLIAM GLEASON BARBIN
SOLICITOR
MICHAEL GELLES, IV
CHIEF CLERK

Office of County Commissioners

200 South Center Street
Ebensburg, PA 15931
(814) 472-1600

CORRECTIVE ACTION PLAN

The County of Cambria, Pennsylvania respectfully submits the following corrective action plan for the year ended December 31, 2015.

Name and address of independent public accounting firm:
Wessel & Company, 215 Main Street, Johnstown, PA 15901

Audit period: Year Ending December 31, 2015

The findings from the December 31, 2015 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS – FINANCIAL STATEMENT AUDIT

FINDING 2015-01: Budget Administrative and Appropriations Material Weakness and Noncompliance

Recommendation: We recommend that the internal control procedures and approach to the budgetary preparation and monitoring process be reviewed to ensure that these issues are addressed in future budgets.

Action Taken or Planned:

Cambria County concurs with the finding. For 2015, the real estate tax revenue from the current year levy was budgeted assuming a 96.4% collection rate. Total collections including current and delinquent real estate taxes were budgeted assuming a 105.3% collection rate. Historically, Cambria County collects approximately 92% to 93% on the current year levy and 99% to 100% on the total of current and delinquent collections.

In the revised 2016 budget adopted on February 15, 2016, Cambria County budgeted a 92.9% collection rate on the current levy. The budgeted collection rate on combined current and delinquent real estate taxes is 97.1% for 2016.

Contact Person: Commissioner's Office
Date for Completion: December 31, 2015

FINDING 2015-02: Policies and Procedures Regarding Determination and Monitoring of Subrecipients / Subcontractors
Material Weakness and Noncompliance

Recommendation: We recommend the County of Cambria develop internal systems to ensure that the above procedures are performed and documented relating to all subrecipients / subcontractors. We further recommend that a Compliance Officer be selected that would receive additional training and oversee contract compliance and adherence to federal and state pass-through or subcontractor requirements.

Action Taken or Planned:

Cambria County concurs with the finding. By July 2016, the County will finalize written procedures for performing and documenting sub-recipient determination and monitoring. An individual has been assigned from various departments to ensure that all contracts meet the required documentation and all sub-recipient monitoring is performed. The County Solicitor's Office will be trained to ensure final review of all contracts include all requirement contract language.

Contact Person: Commissioner's Office
Date for Completion: December 31, 2016

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AND PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES ("DHS") AWARDS

FINDING 2015-03: Sub-recipient Monitoring
Material Weakness and Noncompliance
US Department of Health and Human Services

CFDA #93.575/93.596 Child Care Cluster

CFDA #93.778 Medical Assistance

Pennsylvania Department of Human Services

County Mental Health/Intellectual Disabilities Program

MA Waiver Programs for Individuals with Intellectual Disabilities

Mental Health – Intensive Case Management and Resource Coordination and Mental Health – Family-Based Program

Intellectual Disabilities Targeted Services Management

SSBG – Subsidized Day Care

Child Care Assistance

Child Care Development Block Grant

Recommendation: We recommend the County of Cambria perform and document regular monitoring activities for all sub-recipients / subcontractors including:

1. Documentation be maintained regarding the determination of each provider's status as either a sub-recipient or sub-contractor in relation to each service that they provide;

2. Ensure written contracts languages is updated to include the applicable responsibilities and regulations for the sub-recipient / subcontractors including the appropriate CFDA number(s);
3. Documentation of the monitoring of sub-recipients including risk assessment, review of audit reports, site visits, and follow-up of corrective actions, if applicable.

Action Taken or Planned:

The County concurs with the finding. The County is establishing written procedures to ensure all contracts that contain Federal Funds include the required contract language. Effective, July 1, 2016 an individual has been selected from each Human Service agency to oversee all contract language and sub-recipient monitoring. All contracts will contain the necessary contract language including identifying if the parties are sub-recipient or sub-contractor and CFDA numbers. A formal written checklist process has been put in place documenting the monitoring of sub-recipients in accordance with DHS Single Audit guidance.

Contact Person: Commissioner's Office

Date for Completion: December 31, 2015

If the US Department of Health and Human Services has questions regarding this plan, please call:

Michael Gelles, IV
Chief Clerk
Cambria County Commissioner's Office
200 S. Center Street
Ebensburg, PA 15931
(814) 472-8391

Sincerely yours,

COUNTY OF CAMBRIA



Thomas C. Chernisky
President Commissioner