



**COUNTY OF CAMBRIA
PENNSYLVANIA**

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

Year Ended December 31, 2018

COUNTY OF CAMBRIA
SINGLE AUDIT REPORTING PACKAGE AND COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF HUMAN SERVICES SCHEDULES AND REPORTS
FOR THE YEAR ENDED DECEMBER 31, 2018

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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, 2018**

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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**

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, 2018, 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 14, 2019. The financial statements of the Cambria Library Association, 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 not 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 2018-001 through 2018-003 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 2018-001 through 2018-003.

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

June 14, 2019

**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**

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, 2018. 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 and Development Fund Cluster (CFDA # 93.575 and CFDA # 93.596)

As described in the accompanying schedule of findings and questioned costs, the County of Cambria did not comply with requirements regarding the Child Care and Development Fund Cluster as described in item 2018-001 for Subrecipient Monitoring for the year ended December 31, 2018. Compliance with such requirements is necessary, in our opinion for the County of Cambria to comply with the requirements applicable to the program.

Basis for Qualified Opinion on Medicaid Cluster (CFDA # 93.778)

As described in the accompanying schedule of findings and questioned costs, the County of Cambria did not comply with requirements regarding the Medicaid Cluster as described in item 2018-001 for Subrecipient Monitoring and 2018-002 for Procurement for the year ended December 31, 2018. Compliance with such requirements is necessary, in our opinion for the County of Cambria to comply with the requirements applicable to the program.

Basis for Qualified Opinion on Temporary Assistance for Needy Families (CFDA #93.558).

As described in the accompanying schedule of findings and questioned costs, the County of Cambria did not comply with requirements regarding the Temporary Assistance for Needy Families program as described in item 2018-001 for Subrecipient monitoring, 2018-002 for Procurement, and for 2018-003 for Reporting, for the year ended December 31, 2018. Compliance with such requirements is necessary, in our opinion for the County of Cambria to comply with the requirements applicable to the program.

Basis for Qualified Opinion on Block Grants for Community Mental Health Services (CFDA # 93.958)

As described in the accompanying schedule of findings and questioned costs, the County of Cambria did not comply with requirements regarding the Block Grants for Community Mental Health Services program as described in item 2018-002 for Procurement for the year ended December 31, 2018. Compliance with such requirements is necessary, in our opinion for the County of Cambria to comply with the requirements applicable to the program.

Basis for Qualified Opinion on Block Grants for Prevention and Treatment of Substance Abuse (CFDA # 93.959)

As described in the accompanying schedule of findings and questioned costs, the County of Cambria did not comply with requirements regarding the Block Grants for Prevention and Treatment of Substance Abuse program as described in item 2018-002 for Procurement for the year ended December 31, 2018. Compliance with such requirements is necessary, in our opinion for the County of Cambria to comply with the requirements applicable to the program.

Qualified Opinion on Child Care and Development Fund Cluster (CFDA # 93.575 and CFDA # 93.596), Medicaid Cluster (CFDA # 93.778), Temporary Assistance for Needy Families (CFDA # 93.558), Block Grants for Community Mental Health Services (CFDA # 93.958), and Block Grants for Prevention and Treatment of Substance Abuse (CFDA # 93.959).

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraphs, 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 and Development Fund Cluster, Medicaid Cluster, Temporary Assistance for Needy Families, Block Grants for Community Mental Health Services, and Block Grants for Prevention and Treatment of Substance Abuse for the year ended December 31, 2018.

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, 2018.

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 items 2018-001 and 2018-003 to be material weaknesses.

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 were 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 of 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, 2018, 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 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 14, 2019, 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.

A handwritten signature in blue ink that reads "Wessel & Company". The signature is written in a cursive, flowing style.

WESSEL & COMPANY
Certified Public Accountants

June 14, 2019

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018
(Page 1 of 5)

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 12/31/2017	Revenue Recognized	Federal Expenditures	Accrued (Unearned) Revenue at 12/31/2018	Expenditures to Subrecipients
U.S. Department of Agriculture												
Passed through Pennsylvania Department of Agriculture:												
<i>Food Distribution Cluster:</i>												
Emergency Food Assistance Program (Administrative Costs)	General	10.568	I	10/16-9/21	44165694	N/A	13,040	10,436	12,076	12,076	9,472	12,076
Emergency Food Assistance Program (Food Commodities)	General	10.569	I	10/16-9/21	44165694	N/A	60,100	-	60,100	60,100	-	60,100
<i>Total Food Distribution Cluster:</i>							73,140	10,436	72,176	72,176	9,472	72,176
Total U.S. Department of Agriculture							73,140	10,436	72,176	72,176	9,472	72,176
U.S. Department of Defense												
<i>Community Economic Adjustment Assistance for Advance Planning and Economic Diversification</i>												
Community Economic Adjustment Assistance for Advance Planning and Economic Diversification	General	12.614	D	3/16-4/17	DD1447-16-02	477,000	47,183	-	47,183	47,183	-	-
<i>Community Economic Adjustment Assistance for Advance Planning and Economic Diversification</i>												
Community Economic Adjustment Assistance for Advance Planning and Economic Diversification	General	12.614	D	2/18-2/19	DD1447-18-03	270,000	141,212	-	204,938	204,938	63,726	-
<i>Community Economic Adjustment Assistance for Advance Planning and Economic Diversification</i>												
Community Economic Adjustment Assistance for Advance Planning and Economic Diversification							188,395	-	252,121	252,121	63,726	-
Total U.S. Department of Defense							188,395	-	252,121	252,121	63,726	-
U.S. Department of Housing and Urban Development												
Passed through Pennsylvania Department of Community and Economic Development:												
<i>Emergency Solutions Grant Program</i>												
Emergency Solutions Grant Program	HS	14.231	I	9/16-3/18	C000064155	120,775	37,762	26,022	11,740	11,740	-	-
Emergency Solutions Grant Program	HS	14.231	I	1/18-6/19	C000067035	268,254	-	-	50,943	50,943	50,943	-
<i>Emergency Solutions Grant Program</i>												
Emergency Solutions Grant Program							37,762	26,022	62,683	62,683	50,943	-
<i>Emergency Solutions Grant Program</i>												
Emergency Solutions Grant Program							-	-	-	-	-	-
Total U.S. Department of Housing and Urban Development							37,762	26,022	62,683	62,683	50,943	-
Passed through Pennsylvania Department of Community and Economic Development:												
<i>Community Development Block Grants/State's program</i>												
Community Development Block Grants/State's program	Red. Auth	14.228	I	1/17-12/17	N/A	N/A	160,666	99,320	126,544	126,544	65,198	126,544
<i>Continuum of Care Program</i>												
Continuum of Care Program	BH/ID	14.267	D	5/18-4/19	PA0578L3E091701	157,856	73,211	-	86,745	86,745	13,534	86,745
<i>Shelter Plus Care (S+C)</i>												
Shelter Plus Care (S+C)	General	14.238	D	1/18 - 12/18	N/A	363,720	31,003	2,856	33,859	33,859	-	33,859
Total U.S. Department of Housing and Urban Development							302,642	128,198	309,831	309,831	129,675	247,148
U.S. Department of Justice												
<i>Edward Byrne Memorial Justice Assistance Grant Program</i>												
Edward Byrne Memorial Justice Assistance Grant Program	General	16.738	D	10/15-9/17	2016-DJ-BX-0741	12,704	12,704	12,704	-	-	-	-
Edward Byrne Memorial Justice Assistance Grant Program	General	16.738	D	10/16-9/20	2017-DJ-BX-0626	11,681	-	-	6,120	6,120	6,120	-
Edward Byrne Memorial Justice Assistance Grant Program	General	16.738	D	10/17-9/19	2018-DJ-BX-0883	10,889	-	-	9,215	9,215	9,215	-
<i>Edward Byrne Memorial Justice Assistance Grant Program</i>												
Edward Byrne Memorial Justice Assistance Grant Program							12,704	12,704	15,335	15,335	15,335	-
<i>Violence Against Women Formula Grants</i>												
Violence Against Women Formula Grants	General	16.588	I	1/17-12/17	2016/2017-VA-03/01/02 26389-2	38,750	19,271	19,271	-	-	-	-
<i>Violence Against Women Formula Grants</i>												
Violence Against Women Formula Grants	General	16.588	I	1/18-12/18	2016/2017-VA-03/01/02 26389-3	40,000	10,780	-	40,000	40,000	29,220	-
<i>Violence Against Women Formula Grants</i>												
Violence Against Women Formula Grants							30,051	19,271	40,000	40,000	29,220	-
Total U.S. Department of Justice							42,755	31,975	55,335	55,335	44,555	-
U.S. Department of Transportation												
Passed through Pennsylvania Department of Transportation:												
<i>Highway Planning and Construction Cluster</i>												
Highway Planning and Construction	Liquid Fuels	20.205	I	7/13-6/18	098752-A	1,275,000	59,444	59,444	-	-	-	-
<i>Total Highway Planning and Construction Cluster</i>												
Highway Safety Cluster:							59,444	59,444	-	-	-	-
<i>State and Community Highway Safety</i>												
State and Community Highway Safety	General	20.600	I	10/17-9/18	CTSP-2018-Cambria-00015	90,411	86,954	17,517	69,437	69,437	-	-
<i>State and Community Highway Safety</i>												
State and Community Highway Safety	General	20.600	I	10/18-9/20	CTSP-G-2019-Cambria-00005	190,796	-	-	24,071	24,071	24,071	-
<i>State and Community Highway Safety</i>												
State and Community Highway Safety							86,954	17,517	93,508	93,508	24,071	-
<i>National Priority Safety Programs</i>												
National Priority Safety Programs	General	20.616	I	10/17-9/18	IDP-G-2018-Cambria-00022	34,700	32,343	2,189	30,154	30,154	-	-
<i>National Priority Safety Programs</i>												
National Priority Safety Programs	General	20.616	I	10/18-9/19	IDP-2019-Cambria-00037	35,000	-	-	1,489	1,489	1,489	-
<i>Total Highway Safety Cluster:</i>												
Total Highway Safety Cluster:							32,343	2,189	31,643	31,643	1,489	-
<i>Total Highway Safety Cluster:</i>												
Total Highway Safety Cluster:							119,297	19,706	125,151	125,151	25,560	-

See Notes to Schedule of Expenditures of Awards

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 2018
 (Page 2 of 5)

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 12/31/17	Revenue Recognized	Federal Expenditures	Accrued (Unearned) Revenue at 12/31/18	Expenditures to Subrecipients
U.S. Department of Transportation (Continued)												
Passed through Pennsylvania Emergency Management Agency: Interagency Hazardous Materials Public Sector Training and Planning Grants Interagency Hazardous Materials Public Sector Training and Planning Grants	HMERA	20.703	I	9/16-9/17	4100077821	3,320	-	3,320	-	-	3,320	-
	HMERA	20.703	I	10/17-9/18	410082925	4,920	-	-	2,208	2,208	2,208	-
							-	3,320	2,208	2,208	5,528	-
Total U.S. Department of Transportation							178,741	82,470	127,359	127,359	31,088	-
General Services Administration												
Passed through Pennsylvania Department of General Services: Donation of Federal Surplus Personal Property	General	39.003	I	7/17-7/20	510494	N/A	14,078	-	14,078	14,078	-	-
							14,078	-	14,078	14,078	-	-
U.S. Environmental Protection Agency												
Passed through Pennsylvania Department of Environmental Protection Chesapeake Bay Program Chesapeake Bay Program Chesapeake Bay Program Chesapeake Bay Program	General	66.466	I	7/17-6/18	4100079526	4,000	4,000	4,000	-	-	-	-
	General	66.466	I	7/18-6/19	4100079526	4,000	3,500	-	4,000	4,000	500	-
	General	66.466	I	7/17-6/18	4100078554	65,550	65,550	31,653	33,897	33,897	-	-
	General	66.466	I	7/18-6/21	4100081817	65,550	-	-	31,918	31,918	31,918	-
							73,050	35,653	69,815	69,815	32,418	-
U.S. Department of Education												
Passed through Pennsylvania Department of Human Services: Special Education-Grants for Infants and Families Special Education-Grants for Infants and Families	BH/ID	84.181	I	7/17-6/18	N/A	N/A	30,856	-	30,856	30,856	-	-
	BH/ID	84.181	I	7/18-6/19	N/A	N/A	30,857	-	30,857	30,857	-	-
Total U.S. Department of Education							61,713	-	61,713	61,713	-	-
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 Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	AAA	93.041	I	7/17-6/18	4100072779	N/A	1,581	-	1,581	1,581	-	-
	AAA	93.041	I	7/18-6/19	4100072779	N/A	1,842	-	1,579	1,579	(263)	-
							3,423	-	3,160	3,160	(263)	-
	AAA	93.042	I	7/17-6/18	4100072779	N/A	3,951	-	3,951	3,951	-	-
	AAA	93.042	I	7/18-6/19	4100072779	N/A	4,607	-	3,949	3,949	(658)	-
							8,558	-	7,900	7,900	(658)	-
Special Programs for the Aging- Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals Special Programs for the Aging- Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	AAA	93.042	I	7/17-6/18	4100072779	N/A	8,793	-	8,793	8,793	-	-
	AAA	93.043	I	7/18-6/19	4100072779	N/A	9,362	-	8,024	8,024	(1,338)	-
							18,155	-	16,817	16,817	(1,338)	-
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	AAA	93.043	I	7/17-6/18	4100072779	N/A	302,825	-	302,825	302,825	-	-
	AAA	93.044	I	7/18-6/19	4100072779	N/A	353,291	-	302,821	302,821	(50,470)	-
							656,116	-	605,646	605,646	(50,470)	-
Aging Cluster: Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers												
Special Programs for the Aging - Title III, Part C - Nutrition Services Special Programs for the Aging - Title III, Part C - Nutrition Services	AAA	93.045	I	7/17-6/18	4100072779	N/A	35,889	-	35,889	35,889	-	-
	AAA	93.045	I	7/18-6/19	4100072779	N/A	41,868	-	35,887	35,887	(5,981)	-
							77,757	-	71,776	71,776	(5,981)	-
Nutrition Services Incentive Program Nutrition Services Incentive Program	AAA	93.053	I	7/17-6/18	4100072779	N/A	89,095	-	89,095	89,095	-	-
	AAA	93.053	I	7/18-6/19	4100072779	N/A	138,783	-	123,934	123,934	(14,849)	-
							227,878	-	213,029	213,029	(14,849)	-
Total Aging Cluster:							961,751	-	890,451	890,451	(71,300)	-

See Notes to Schedule of Expenditures of Awards

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018
(Page 3 of 5)

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 12/31/17	Revenue Recognized	Federal Expenditures	Accrued (Unearned) Revenue at 12/31/18	Expenditures to Subrecipients
<u>U.S. Department of Health and Human Services (Continued)</u>												
Passed through Pennsylvania Department of Aging (Continued):												
National Family Caregiver Support, Title III, Part E	AAA	93.052	I	7/17-6/18	4100072779	N/A	50,168	-	50,168	50,168	-	-
National Family Caregiver Support, Title III, Part E	AAA	93.052	I	7/18-6/19	4100072779	N/A	58,528	-	50,167	50,167	(8,361)	-
							108,696	-	100,335	100,335	(8,361)	-
Medicare Enrollment Assistance Program	AAA	93.071	I	7/17-6/18	4100072779	N/A	5,047	-	5,047	5,047	-	-
Medicare Enrollment Assistance Program	AAA	93.071	I	7/18-6/19	4100072779	N/A	5,914	-	5,914	5,914	-	-
							10,961	-	10,961	10,961	-	-
Slate Health Insurance Assistance Program	AAA	93.324	I	7/17-6/18	4100072779	N/A	8,546	-	8,546	8,546	-	-
Slate Health Insurance Assistance Program	AAA	93.324	I	7/18-6/19	4100072779	N/A	9,965	-	8,540	8,540	(1,425)	-
							18,511	-	17,086	17,086	(1,425)	-
Passed through Pennsylvania Department of Human Services:												
Promoting Safe and Stable Families	C&Y	93.556	I	10/17-9/18	N/A	6,988	6,988	-	6,988	6,988	-	-
TANF Cluster												
Temporary Assistance for Needy Families	General	93.558	I	7/17-6/18	DC17-125302	3,547,496	118,103	-	118,103	118,103	-	118,103
Temporary Assistance for Needy Families	C&Y	93.558	I	7/17-6/18	N/A	530,226	200,219	94,534	105,685	105,685	-	-
Temporary Assistance for Needy Families	C&Y	93.558	I	7/18-6/19	N/A	530,226	-	-	243,853	243,853	-	-
Temporary Assistance for Needy Families	JPO	93.558	I	7/15-6/16	N/A	530,226	-	-	-	-	-	-
Temporary Assistance for Needy Families	JPO	93.558	I	7/17-6/18	N/A	530,226	147,454	71,248	76,206	76,206	-	-
Temporary Assistance for Needy Families	JPO	93.558	I	7/18-6/19	N/A	530,226	-	-	147,446	147,446	-	-
							465,776	165,782	691,293	691,293	391,299	118,103
Total TANF Cluster:							-	(208,696)	-	-	(208,696)	-
Child Support Enforcement	DRO	93.563	I	10/10-9/15	4100052565	N/A	207,821	(274,966)	-	-	(482,787)	-
Child Support Enforcement	DRO	93.563	I	10/15-9/20	4100070492	N/A	1,323,293	322,302	1,340,064	1,340,064	339,073	-
Child Support Enforcement	DRO	93.563	I	10/15-9/20	4100070492	N/A	1,351,114	(161,360)	1,340,064	1,340,064	(352,410)	-
Child Care Cluster:												
Child Care and Development Block Grant	General	93.575	I	7/17-6/18	DC17-125302	3,547,496	537,967	-	537,967	537,967	-	537,967
Child Care Mandatory and Matching Funds of the Child Care and Development	General	93.596	I	7/17-6/18	DC17-125302	3,547,496	274,316	-	274,316	274,316	-	274,316
Total Child Care Cluster:							812,283	-	812,283	812,283	-	812,283
Stephanie Tubbs Jones Child Welfare Services Program	C&Y	93.645	I	7/17-6/18	N/A	52,368	13,092	-	13,092	13,092	-	-
Stephanie Tubbs Jones Child Welfare Services Program	C&Y	93.645	I	7/18-6/19	N/A	52,368	13,092	-	13,092	13,092	-	-
Stephanie Tubbs Jones Child Welfare Services Program	JPO	93.645	I	7/17-6/18	N/A	N/A	13,092	-	13,092	13,092	-	-
Stephanie Tubbs Jones Child Welfare Services Program	JPO	93.645	I	7/18-6/19	N/A	N/A	13,092	-	13,092	13,092	-	-
							52,368	-	52,368	52,368	-	-
Foster Care - Title IV-E	C&Y	93.658	I	7/14-6/15	N/A	N/A	35,612	41,110	-	-	5,498	-
Foster Care - Title IV-E	C&Y	93.658	I	7/15-6/16	N/A	N/A	(7,344)	4,108	135	135	11,587	-
Foster Care - Title IV-E	C&Y	93.658	I	7/16-6/17	N/A	N/A	(67,533)	11	(68,328)	(68,328)	(784)	-
Foster Care - Title IV-E	C&Y	93.658	I	7/17-6/18	N/A	N/A	2,077,754	1,097,591	1,028,760	1,028,760	48,597	-
Foster Care - Title IV-E	C&Y	93.658	I	7/18-6/19	N/A	N/A	-	-	846,890	846,890	-	-
Foster Care - Title IV-E	C&Y	93.658	I	7/16-6/17	N/A	N/A	3,631	3,631	-	-	-	-
Foster Care - Title IV-E	C&Y	93.658	I	7/17-6/18	N/A	N/A	36,630	24,825	11,805	11,805	-	-
Foster Care - Title IV-E	C&Y	93.658	I	7/18-6/19	N/A	N/A	-	-	11,486	11,486	-	-
Foster Care - Title IV-E	JPO	93.658	I	7/16-6/17	N/A	N/A	18,305	18,305	-	-	-	-
Foster Care - Title IV-E	JPO	93.658	I	7/17-6/18	N/A	N/A	173,486	89,818	102,575	102,575	18,907	-
Foster Care - Title IV-E	JPO	93.658	I	7/18-6/19	N/A	N/A	-	-	84,989	84,989	-	-
Foster Care - Title IV-E	JPO	93.658	I	7/17-6/18	N/A	N/A	63,833	21,861	41,972	41,972	-	-
Foster Care - Title IV-E	JPO	93.658	I	7/18-6/19	N/A	N/A	-	-	47,763	47,763	-	-
							2,334,374	1,301,260	2,108,047	2,108,047	1,074,933	-
Guardianship - Assistance	C&Y	93.090	I	7/15-6/16	N/A	N/A	6	6	-	-	-	-
Guardianship - Assistance	C&Y	93.090	I	7/16-6/17	N/A	N/A	(242)	(242)	-	-	-	-
Guardianship - Assistance	C&Y	93.090	I	7/17-6/18	N/A	N/A	66,510	31,772	34,738	34,738	-	-
Guardianship - Assistance	C&Y	93.090	I	7/18-6/19	N/A	N/A	-	-	63,852	63,852	-	-
Guardianship - Assistance	C&Y	93.090	I	7/16-6/17	N/A	N/A	2	2	-	-	-	-
Guardianship - Assistance	C&Y	93.090	I	7/17-6/18	N/A	N/A	65	48	17	17	-	-
Guardianship - Assistance	C&Y	93.090	I	7/18-6/19	N/A	N/A	-	-	17	17	-	-
							66,341	31,586	98,624	98,624	63,869	-
Adoption Assistance	C&Y	93.659	I	7/15-6/16	N/A	N/A	24	24	-	-	-	-
Adoption Assistance	C&Y	93.659	I	7/16-6/17	N/A	N/A	(61)	(61)	-	-	-	-
Adoption Assistance	C&Y	93.659	I	7/17-6/18	N/A	N/A	831,705	404,713	426,986	426,986	(6)	-
Adoption Assistance	C&Y	93.659	I	7/18-6/19	N/A	N/A	-	-	473,020	473,020	-	-

See Notes to Schedule of Expenditures of Awards

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018
(Page 4 of 5)

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 12/31/17	Revenue Recognized	Federal Expenditures	Accrued (Unearned) Revenue at 12/31/18	Expenditures to Subrecipients
U.S. Department of Health and Human Services (Continued)												
Passed through Pennsylvania Department of Human Services (Continued):												
Adoption Assistance	C&Y	93.659	I	7/16-6/17	N/A	N/A	247	247	485	485	-	-
Adoption Assistance	C&Y	93.659	I	7/17-6/18	N/A	N/A	-	1,168	688	688	688	-
Adoption Assistance	C&Y	93.659	I	7/18-6/19	N/A	N/A	-	-	901,179	901,179	473,702	-
HS - BH/ID												
Social Services Block Grant	HS - BH/ID	93.667	I	7/17-6/18	N/A	N/A	103,148	-	103,148	103,148	-	-
Social Services Block Grant	HS - BH/ID	93.667	I	7/18-6/19	N/A	N/A	103,146	-	103,146	103,146	-	-
Social Services Block Grant	General	93.667	I	7/17-6/18	DCI 7-125302	3,547,496	163,604	-	163,604	163,604	-	163,604
Social Services Block Grant	C&Y	93.667	I	7/17-6/18	N/A	N/A	41,239	-	41,239	41,239	-	-
Social Services Block Grant	C&Y	93.667	I	7/18-6/19	N/A	N/A	53,682	-	53,682	53,682	-	-
Social Services Block Grant	JPO	93.667	I	7/17-6/18	N/A	N/A	24,337	-	24,337	24,337	-	-
Social Services Block Grant	JPO	93.667	I	7/18-6/19	N/A	N/A	11,894	-	11,894	11,894	-	-
HS - BH/ID												
							501,050	-	501,050	501,050	-	163,604
C&Y												
							44,258	14,753	29,505	29,505	-	-
							29,506	-	29,506	29,506	-	-
							73,764	14,753	59,011	59,011	-	-
Medicaid Cluster												
Medical Assistance Program	BH/ID	93.778	I	7/16-6/17	N/A	N/A	22,943	8,715	14,228	14,228	-	-
Medical Assistance Program	BH/ID	93.778	I	7/17-6/18	N/A	N/A	5,359	-	23,110	23,110	17,751	-
Medical Assistance Program	HS - BH/ID	93.778	I	7/17-6/18	N/A	N/A	103,655	-	103,655	103,655	-	-
Medical Assistance Program	HS - BH/ID	93.778	I	7/18-6/19	N/A	N/A	120,959	-	120,959	120,959	-	-
Medical Assistance Program	General	93.778	I	7/16-6/17	N/A	N/A	69,595	69,595	-	-	-	-
Medical Assistance Program	General	93.778	I	7/17-6/18	N/A	N/A	985,760	-	1,036,090	1,036,090	50,330	1,036,090
Medical Assistance Program	General	93.778	I	7/18-6/19	N/A	N/A	997,426	-	997,426	997,426	-	997,426
Medical Assistance Program	C&Y	93.778	I	7/16-6/17	N/A	N/A	(17)	(17)	-	-	-	-
Medical Assistance Program	C&Y	93.778	I	7/17-6/18	N/A	N/A	6,269	3,280	2,986	2,986	(3)	-
Medical Assistance Program	C&Y	93.778	I	7/18-6/19	N/A	N/A	-	-	2,160	2,160	2,160	-
Medical Assistance Program	DR	93.778	I	10/15-9/20	N/A	N/A	799	129	1,116	1,116	446	-
Passed through Pennsylvania Department of Aging:												
Medical Assistance Program	AAA	93.778	I	7/17-6/18	4100078230	N/A	92,401	(17,062)	109,463	109,463	-	-
Medical Assistance Program	AAA	93.778	I	7/18-6/19	4100078230	N/A	1,050	-	900	900	(150)	-
Passed through Aging Well:												
Medical Assistance Program	AAA	93.778	I	7/18-6/19	AWPA-PSA10AAA-2018-2021	N/A	-	-	188,869	188,869	188,869	-
Total Medicaid Cluster							2,406,199	64,640	2,600,962	2,600,962	259,403	2,033,516
Passed through Pennsylvania Department of Drug and Alcohol Programs												
Opioid STR	D&A	93.788	I	7/17-6/18	4100070689	248,884	248,884	-	248,884	248,884	-	-
Opioid STR	D&A	93.788	I	7/18-6/19	4100070689	662,706	166,608	-	166,608	166,608	-	-
							415,492	-	415,492	415,492	-	-
Passed through Pennsylvania Department of Human Services												
Block Grants for Community Mental Health Services	HS - BH/ID	93.958	I	7/17-6/18	N/A	N/A	317,143	-	317,143	317,143	-	-
Block Grants for Community Mental Health Services	HS - BH/ID	93.958	I	7/18-6/19	N/A	N/A	342,678	-	342,678	342,678	-	-
Block Grants for Community Mental Health Services	BH/IS	93.958	I	7/18-6/19	N/A	N/A	4,750	-	4,750	4,750	-	-
							664,571	-	664,571	664,571	-	-
Passed through Pennsylvania Department of Drug and Alcohol Programs												
Block Grants for Prevention and Treatment of Substance Abuse	D&A	93.959	I	7/17-6/18	4100070689	493,983	269,443	44,908	224,535	224,535	-	-
Block Grants for Prevention and Treatment of Substance Abuse	D&A	93.959	I	7/18-6/19	4100070689	493,983	269,442	-	269,442	269,442	-	-
							538,885	44,908	493,977	493,977	-	-
Total U.S. Department of Health and Human Services							11,832,828	1,867,660	11,792,619	11,792,619	1,827,451	3,127,506

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 2018
 (Page 5 of 5)

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 12/31/17	Revenue Recognized	Federal Expenditures	Accrued (Unearned) Revenue at 12/31/18	Expenditures to Subrecipients
U.S. Corporation for National and Community Service												
<i>Foster Grandparent/Senior Companion Cluster</i>												
Foster Grandparent Program	FGP	94.011	D	4/17-6/18	13SFAPA003	495,300	190,010	17,023	172,987	172,987	-	-
Foster Grandparent Program	FGP	94.011	D	7/18-6/19	16SFAPA003	371,554	150,790	-	162,170	162,170	11,380	-
<i>Total Foster Grandparent/Senior Companion Cluster</i>							340,800	17,023	335,157	335,157	11,380	-
Total U.S. Corporation for National and Community Service							340,800	17,023	335,157	335,157	11,380	-
U.S. Department of Homeland Security												
Passed through Pennsylvania Emergency Management Agency:												
Emergency Management Performance Grants	EMA	97.042	I	10/17-9/18	4100082268	42,860	-	10,419	32,302	32,302	42,721	-
							-	10,419	32,302	32,302	42,721	-
Passed through The PA Region 13 Task Force												
Homeland Security Grant Program	9-1-1	97.067	I	N/A	4100070939	N/A	11,474	-	11,474	11,474	-	-
Homeland Security Grant Program	9-1-1	97.067	I	N/A	4100078357	N/A	97,500	-	97,500	97,500	-	-
Homeland Security Grant Program	9-1-1	97.067	I	N/A	4100074001	N/A	77,961	-	77,961	77,961	-	-
Homeland Security Grant Program	9-1-1	97.067	I	N/A	4100070941	N/A	14,530	-	14,530	14,530	-	-
Homeland Security Grant Program	9-1-1	97.067	I	N/A	33010170	N/A	4,378	-	4,378	4,378	-	-
Homeland Security Grant Program	9-1-1	97.067	I	N/A	4100074033	N/A	7,299	-	7,299	7,299	-	-
Homeland Security Grant Program	9-1-1	97.067	I	N/A	4100063181	N/A	1,099	-	1,099	1,099	-	-
							214,241	-	214,241	214,241	-	-
Total U.S. Department of Homeland Security							214,241	10,419	246,543	246,543	42,721	-
Total Federal Funds							\$ 13,322,383	\$ 2,183,834	\$ 13,336,747	\$ 13,336,747	\$ 2,192,486	\$ 3,446,830

COUNTY OF CAMBRIA, PENNSYLVANIA
SCHEDULE OF COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF HUMAN SERVICES EXPENDITURES
YEAR ENDED DECEMBER 31, 2018

<u>Program</u>	2018 Combined Federal/State Expenditures
Child Support Enforcement	\$ 1,341,180
County Children, Youth and Families Programs	10,122,128
Medical Assistance Transportation Program	4,067,032
County Mental Health/Intellectual Disabilities Program	7,910,283
MA Waiver Programs for Individuals with Intellectual Disabilities	286,327
Metal Retardation Targeted Service Management	17,235
Combined Homeless Assistance Programs	175,503
Child Care Information Services:	
SSBG - Subsidized Day Care	163,604
Child Care Assistance	537,967
Child Care Development Block Grant	274,316
	<hr/>
	\$ 24,895,575

COUNTY OF CAMBRIA
NOTES TO SCHEDULES OF EXPENDITURES OF AWARDS
DECEMBER 31, 2018

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
Cambria County War Memorial Arena Authority
Behavioral Health of Cambria County

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, 2018. 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	\$ 126,544
Supportive Housing Program	14.238	33,859
Continuum of Care	14.267	<u>86,745</u>
		<u>\$ 247,148</u>
Cambria County Child Development Corporation:		
Temporary Assistance for Needy Families	93.558	\$ 118,103
Child Care and Development Block Grant	93.575	537,967
Child Care Mandatory and Matching Funds	93.596	274,316
Social Services Block Grant	93.667	<u>163,604</u>
		<u>\$ 1,093,990</u>
Community Action Partnership of Cambria County:		
Medical Assistance Transportation Program	93.778	\$ 2,033,516
Medical Assistance Transportation Program	PA DHS	<u>2,033,516</u>
		<u>\$ 4,067,032</u>
Food for Families:		
Emergency Food Assistance Program	10.568	\$ 12,076
Emergency Food Assistance Program	10.569	<u>60,100</u>
		<u>\$ 72,176</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, 2018, consists of:

<u>CFDA Number</u>	<u>Program Name</u>	<u>December 31, 2018</u>
10.766	Community Facilities Loans	\$ 19,451
10.766	Community Facilities Loans	<u>20,060</u>
		<u>\$ 39,511</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:

<u>Programs</u>	<u>CFDA #</u>	<u>Expenditures</u>
Child Care and Development Fund Cluster:		
Child Care and Development Block Grant	93.575	\$ 537,967
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	274,316
Medicaid Cluster:		
Medical Assistance	93.778	2,600,962
Temporary Assistance for Needy Families	93.558	691,293
Block Grants for Community Mental Health Services	93.958	664,571
Block Grants for Prevention and Treatment of Substance Abuse	93.959	493,977
Homeland Security Grant Program	97.067	<u>214,241</u>
Total federal awards selected for testing		\$ 5,477,327
Total federal program awards		<u>\$13,336,747</u>
Percent of total federal expenditures tested		<u>41.07%</u>
Percent of total federal expenditures required to be tested		<u>40.00%</u>

**ACCOUNTANT'S REPORT ON APPLYING "AGREED-UPON PROCEDURES"
FOR COMMONWEALTH OF PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES
RECONCILIATION OF FEDERAL AWARDS**

Board of Commissioners
County of Cambria
Ebensburg, Pennsylvania

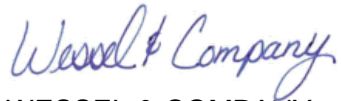
We have performed the procedures enumerated below, which were agreed to by the Commonwealth of Pennsylvania, Department of Human Services (DHS) and County of Cambria solely to assist you with respect to the reconciliation of federal awards as required by the Office of Developmental Programs. This engagement 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 Department of Human Services. 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 related to Exhibit XX, reconciliation of federal awards passed through DHS to the schedule of expenditures of federal awards, are as follows:

- A. Agree 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).
- B. Agree 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 Office of Budget, Comptroller Operations.
- C. Recalculate the amounts listed under the "Difference" column.
- D. Agree the amounts listed under the "Difference" column to the audited books and records of the Provider.
- E. Agree the "Detailed Explanation of Differences" to the audited books and records of the Provider.
- F. Based on the procedures detailed in paragraphs (A) through (E) above, disclose any adjustments and or findings which have not been reflected on the corresponding schedules.

We were not engaged to, and did not; perform an audit, the objective of which would be to 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 County of Cambria, awarding agencies, the Commonwealth of Pennsylvania, Department of Human Services.



WESSEL & COMPANY
Certified Public Accountants

June 14, 2019

**COUNTY OF CAMBRIA
YEAR ENDED DECEMBER 31, 2018
SUPPLEMENTAL SCHEDULE
RECONCILIATION**

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)
CFDA Name	CFDA Number	Federal Expenditures per the SEFA	Federal Awards Received per the Audit Confirmation Reply from Pennsylvania	Difference (C-D)	% Difference (E/D)	Detailed Explanation of the Differences
Special Education- Grants for Infants and Families	84.181	\$ 61,713	\$ 61,713	\$ -	0%	N/A
Promoting Safe and Stable Families	93.556	\$ 6,988	\$ 6,988	\$ -	0%	N/A
Temporary Assistance for Needy Families	93.558	\$ 691,292	\$ 666,763	\$ 24,529	4%	Timing difference
Child Support Enforcement	93.563	\$ 1,340,064	\$ 1,378,552	\$ (38,488)	-3%	Timing difference
Child Care and Development Block Grant	93.575	\$ 537,967	\$ 483,666	\$ 54,301	11%	Timing difference
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	\$ 274,316	\$ 274,316	\$ -	0%	N/A
Stephanie Tubbs Jones Child Welfare Services Program	93.645	\$ 52,368	\$ 52,368	\$ -	0%	N/A
Foster Care - Title IV-E	93.658	\$ 2,108,046	\$ 2,022,117	\$ 85,929	4%	Timing difference
Guardianship - Assistance	93.090	\$ 98,624	\$ 52,178	\$ 46,446	89%	Timing difference

**COUNTY OF CAMBRIA
YEAR ENDED DECEMBER 31, 2018
SUPPLEMENTAL SCHEDULE
RECONCILIATION**

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)
CFDA Name	CFDA Number	Federal Expenditures per the SEFA	Federal Awards Received per the Audit Confirmation Reply from Pennsylvania	Difference (C-D)	% Difference (E/D)	Detailed Explanation of the Differences
Adoption Assistance	93.659	\$ 901,179	\$ 635,652	\$ 265,527	42%	Timing difference
Social Services Block Grant	93.667	\$ 501,050	\$ 406,711	\$ 94,339	23%	Timing difference
Chafee Foster Care Independent Program	93.674	\$ 59,011	\$ 59,011	\$ -	0%	N/A
Medical Assistance Program	93.778	\$ 2,301,730	\$ 2,265,423	\$ 36,307	2%	Timing difference
Block Grants for Community Mental Health Services	93.958	\$ 664,571	\$ 505,999	\$ 158,572	31%	Timing difference
		<u>\$ 9,598,919</u>	<u>\$ 8,871,457</u>	<u>\$ 727,462</u>	<u>8%</u>	

See Independent Accountant's Report on Applying Agreed-Upon Procedures

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

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)) or Medical Assistance Transportation Program (Exhibit III). The procedures enumerated below were performed on these schedules 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 and Medical Assistance Transportation Program, 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:

- 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 the fiscal year ended June 30, 2018 and calendar year ended December 31, 2018, 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)	Comparison of Single Audit Expenditures with Reported Expenditures
	A-1(c)	Comparison of Reported Incentives to Incentives on Deposit
	A-1(d)	Comparison of Single Audit Title IV-D Account With Reported Title IV-D Account

Medical Assistance Transportation	III	Schedule of Revenues and Expenditures
Early Intervention Services	V(a) EI	Schedule of Revenues, Expenditures and Carryover Funds
	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		CCIS Recap

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

We 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

June 14, 2019

COUNTY OF CAMBRIA
TITLE IV-D CHILD SUPPORT PROGRAM
COMPARISON OF SINGLE AUDIT EXPENDITURES WITH REPORTED EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2018

	Single Audit Expenditures				Reported Expenditures				Single Audit Over/(Under) Reported						
	Total	Unallowable	Incentive Paid Costs	Net	Amt. Paid	Total	Unallowable	Incentive Paid Costs	Net	Amt. Paid	Total	Unallowable	Incentive Paid Costs	Net	Amt. Paid
Quarter Ending 9/30/17:															
1. Salary & Overhead	638,468	76,909	-	561,559	370,629	638,468	76,909	-	561,559	370,629	-	-	-	-	-
2. Fees & Costs	3	-	-	3	2	3	-	-	3	2	-	-	-	-	-
3. Interest & Prog Income	5,493	197	-	5,296	3,495	5,493	197	-	5,296	3,495	-	-	-	-	-
4. Blood Testing Fees	613	-	-	613	405	613	-	-	613	405	-	-	-	-	-
5. Blood Testing Costs	1,117	-	-	1,117	737	1,117	-	-	1,117	737	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total	633,476	76,712	-	556,764	367,464	633,476	76,712	-	556,764	367,464	-	-	-	-	-
Quarter Ending 12/31/17:															
1. Salary & Overhead	565,397	72,287	-	493,110	325,453	565,397	72,287	-	493,110	325,453	-	-	-	-	-
2. Fees & Costs	3	-	-	3	2	3	-	-	3	2	-	-	-	-	-
3. Interest & Prog Income	4,932	177	-	4,755	3,138	4,932	177	-	4,755	3,138	-	-	-	-	-
4. Blood Testing Fees	1,003	-	-	1,003	662	1,003	-	-	1,003	662	-	-	-	-	-
5. Blood Testing Costs	1,137	-	-	1,137	750	1,137	-	-	1,137	750	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total	560,596	72,110	-	488,486	322,401	560,596	72,110	-	488,486	322,401	-	-	-	-	-
Quarter Ending 3/31/18:															
1. Salary & Overhead	593,520	90,586	-	502,934	331,936	593,520	90,586	-	502,934	331,936	-	-	-	-	-
2. Fees & Costs	3	-	-	3	2	3	-	-	3	2	-	-	-	-	-
3. Interest & Prog Income	5,533	199	-	5,334	3,520	5,533	199	-	5,334	3,520	-	-	-	-	-
4. Blood Testing Fees	609	-	-	609	402	609	-	-	609	402	-	-	-	-	-
5. Blood Testing Costs	644	-	-	644	425	644	-	-	644	425	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total	588,019	90,387	-	497,632	328,437	588,019	90,387	-	497,632	328,437	-	-	-	-	-
Quarter Ending 6/30/18:															
1. Salary & Overhead	565,995	86,671	-	479,324	316,354	565,995	86,671	-	479,324	316,354	-	-	-	-	-
2. Fees & Costs	3	-	-	3	2	3	-	-	3	2	-	-	-	-	-
3. Interest & Prog Income	5,888	214	-	5,674	3,745	5,888	214	-	5,674	3,745	-	-	-	-	-
4. Blood Testing Fees	1,160	-	-	1,160	766	1,160	-	-	1,160	766	-	-	-	-	-
5. Blood Testing Costs	720	-	-	720	475	720	-	-	720	475	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total	559,664	86,457	-	473,207	312,316	559,664	86,457	-	473,207	312,316	-	-	-	-	-

CHILD SUPPORT ENFORCEMENT
COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT

EXHIBIT A-1(c)

County Cambria

Year Ended December 31, 2018

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Type of Account Structure
January 1	486,395	289	(X) Separate Bank Account (X) Restricted Fund - General Ledger () Other: _____
March 31	526,664	460	
June 30	567,706	696	
September 30	608,912	763	
December 31	703,684	113,146	

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 <u>Cambria</u>	Year Ended <u>December 31, 2018</u>			
	Single Audit TITLE IV-D Account	Single Audit Title IV-D Cash Account	Single Reported TITLE IV-D Account	Audit Over/(Under) Reported
Balance at January 1	<u>\$ 486,395</u>	<u>\$ 289</u>	<u>\$ 486,684</u>	<u>\$ -</u>
Receipts:				
Reimbursements	<u>-</u>	<u>1,323,293</u>	<u>1,323,293</u>	<u>\$ -</u>
Incentives	<u>207,821</u>	<u>-</u>	<u>207,821</u>	<u>\$ -</u>
Title XIX Incentives	<u>-</u>	<u>799</u>	<u>799</u>	<u>\$ -</u>
Interest	<u>9,467</u>	<u>254</u>	<u>9,721</u>	<u>\$ -</u>
Program Income	<u>-</u>	<u>13,696</u>	<u>13,696</u>	<u>\$ -</u>
Genetic Testing Costs	<u>-</u>	<u>910</u>	<u>910</u>	<u>\$ -</u>
Maintenance of Effort (MOE)	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>
Other:	<u>-</u>	<u>1,556</u>	<u>1,556</u>	<u>\$ -</u>
Total Receipts	<u>217,288</u>	<u>1,340,508</u>	<u>1,557,796</u>	<u>\$ -</u>
Intra-fund Transfers - In	<u>-</u>		<u>-</u>	<u>\$ -</u>
Funds Available	<u>\$ 703,683</u>	<u>\$ 1,340,797</u>	<u>\$ 2,044,480</u>	<u>\$ -</u>
Disbursements:				
Transfers to General Fund	<u>-</u>	<u>1,227,650</u>	<u>1,227,650</u>	<u>\$ -</u>
Vendor Payments	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>
Bank Charges	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>
Other: _____	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>
Total Disbursements	<u>\$ -</u>	<u>\$ 1,227,650</u>	<u>\$ 1,227,650</u>	<u>\$ -</u>
Intra-fund Transfers - Out	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Balance at December 31	<u>\$ 703,683</u>	<u>\$ 113,147</u>	<u>\$ 816,830</u>	<u>\$ -</u>

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, X 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, 2018

	<u>Reported</u>	<u>Actual</u>
Service Data:		
Expenditures		
Group I Clients	\$ 3,404,555	\$ 3,404,555
Group II Clients	<u>554,183</u>	<u>554,183</u>
Total Expenditures	<u>\$ 3,958,738</u>	<u>\$ 3,958,738</u>
 Allocation Data:		
Revenues		
Department of Human Services	\$ 4,000,659	\$ 4,000,663
Interest Income	<u>455</u>	<u>453</u>
Total Revenues	4,001,114	4,001,116
 Funds Expended		
Operating Costs	3,427,425	3,427,427
Administrative Costs	<u>573,689</u>	<u>573,689</u>
Excess of Revenues Under Expenditures	<u>\$ -</u>	<u>\$ -</u>

Indirect Cost Rate: 0%

COUNTY OF CAMBRIA, PENNSYLVANIA
EARLY INTERVENTION PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2018

Sources of DHS Funding	Appropriation	DHS Funds Available			Cost Eligible	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	\$ -	\$ 761,157	\$ 761,157	\$ 654,199	\$ 106,958	\$ -	106,958
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	-	61,713	61,713	61,713	-	-	-
5. IT&F Waiver Administration	10235/70184	-	21,436	21,436	21,436	-	-	-
6. Total Early Intervention		\$ -	\$ 882,142	\$ 882,142	\$ 775,184	\$ 106,958	\$ -	\$ 106,958

COUNTY OF CAMBRIA, PENNSYLVANIA
 EARLY INTERVENTION SERVICES
 REPORT OF INCOME AND EXPENDITURES
 FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2018

	Administrator's Office	Early Intervention	Supports Coordination	Total
I. TOTAL ALLOCATION				
II. TOTAL EXPENDITURES	\$ 54,349	\$ 617,727	\$ 351,635	\$ 882,142
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	-	-	-	-
B. County Funded Ineligible	-	-	-	-
C. Other Eligible	-	-	-	-
D. Other Ineligible	-	-	-	-
Subtotal Costs Over Allocation	-	-	-	-
IV. REVENUES				
A. Program Service Fees	-	-	-	-
B. Private Insurance Fees	-	-	-	-
C. Medical Assistance	-	-	164,375	164,375
D. Earned Interest	402	-	-	402
E. Other	-	-	-	-
Subtotal Revenues	402	-	164,375	164,777
V. DHS REIMBURSEMENT				
A. DHS Categorical Funding 90% Subtotal	29,260	555,954	168,534	753,748
B. DHS Categorical Funding 100% Subtotal	21,436	-	-	21,436
Subtotal DHS Reimbursement	50,696	555,954	168,534	775,184
VI. COUNTY MATCH				
10% County Match	3,251	61,773	18,726	83,750
Subtotal County Match	3,251	61,773	18,726	83,750
VII. TOTAL DHS REIMBURSEMENT & COUNTY MATCH	53,947	617,727	187,260	858,934
VIII. TOTAL CARRYOVER			\$	106,958

Exhibit V(b) EI

Commonwealth of Pennsylvania
DHS - Bureau of Financial Operations
County Report of Income and Expenditures
County Human Services Block Grant
Fiscal Year 2017 - 2018
Block Grant Summary Report - CAMBRIA County
Schedule of Fund Balances - Summary Report

County Match (%)	3.33%
Actual County Match (\$)	\$239,500
Actual County Match (%)	3.33%

County Match (%)	3.33%
Actual County Match (\$)	\$239,500
Actual County Match (%)	3.33%

Block Grant Reporting		Costs Eligible for DHS Participation								Total Fund Balance	
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	\$7,311,277	\$4,631,746	\$1,667,171	\$183,288	\$191,790	\$386,924	\$7,060,919	\$250,358	\$0	\$250,358
2 SSBG	Multiple	\$206,292	\$94,474	\$111,818	\$0	\$0	\$0	\$206,292	\$0	\$0	\$0
3 SABG	80884	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 CMHSBG	70167	\$634,283	\$634,283	\$0	\$0	\$0	\$0	\$634,283	\$0	\$0	\$0
5 MA	70175	\$241,987	\$0	\$230,805	\$0	\$0	\$0	\$230,805	\$11,182	\$0	\$11,182
6 Crisis Counseling	80222	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total for Block Grant		\$8,393,839	\$5,360,503	\$2,009,794	\$183,288	\$191,790	\$386,924	\$8,132,299	\$261,540	\$0	\$261,540

Retained Earnings	
I. Unexpended Allocation	\$250,358
II. Maximum Retained Earnings (5%)	\$65,564
III. Waiver Requested Money (if applicable)	\$0
IV. Total Requested Retained Earnings	\$250,358

Prior Year Retained Earnings	
I. FY 16-17 Retained Earnings	\$131,222
II. Total Expended Retained Earnings-3%	\$131,222
III. Total Expended Retained Earnings-Waiver of 3%	\$0
IV. Amount to be Returned to DHS	\$0

Commonwealth of Pennsylvania
DHS - Bureau of Financial Operations
County Report of Income and Expenditures
County Human Services Block Grant
Fiscal Year 2017 - 2018
Non-Block Grant Summary Report - CAMBRIA County
Schedule of Fund Balances - Summary Report

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 - Project STARR NSH	10248	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Federal - Infusing Peer Specialist into Crisis Services - TTI	70127	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 Federal - PATH Homeless Grant	70154	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Federal-CMHBSBG-Doctor Adair Project	70167	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 Federal-CMHBSBG-Network of Care	70167	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 Federal-CMHBSBG-Survey Project	70167	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 Federal-CMHBSBG-Training	70167	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 Federal - Capitalization of POMS	70522	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Federal-PA System of Care Grant	70976	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Federal - Project Launch	71021	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 Federal-Hospital Preparedness Program	80222	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12 Federal - Bio-Terrorism Hospital Preparedness	80343	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Mental Health Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0
B. Intellectual Disabilities Services								
1 Temporary NBG Funds for Regional Collaboratives	10255	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Elwyn	10236	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 One Time pass Through Non-Block Grant	10255	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Intellectual Disabilities Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0
C. Drug & Alcohol Services								
1 State-Centers of Excellence	10262	\$170,000	\$500,000	\$670,000	\$670,000	\$0	\$0	\$0
Subtotal Drug & Alcohol Services		\$170,000	\$500,000	\$670,000	\$670,000	\$0	\$0	\$0
D. Total for Non-Block Grant Reporting		\$170,000	\$500,000	\$670,000	\$670,000	\$0	\$0	\$0

FY 16-17 State-Centers of Excellence Excess Carryover Calculation	
Center of Excellence-Balance of Funds (Col.-5) (H-31)	\$0
Centers of Excellence-Allotment (Col.-2) (E31)	\$500,000
Variance	\$0
FY 16-17 Carryover Due Back to Commonwealth	\$0
Note: Excess Carryover attributed to FY 16-17 will not be re-allocated to FY 18-19. Therefore, any excess of FY 16-17 Carryover must be returned upon written notice from the Commonwealth.	

COUNTY OF CAMBRIA SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED DECEMBER 31, 2018

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 X No
- Significant deficiency(ies) identified? _____ Yes X None reported

Noncompliance material to financial statements noted?

_____ Yes X No

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? X Yes _____ No
- Significant deficiency(ies) identified? _____ Yes X None reported

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

Unmodified for Homeland Security Grant Program, Qualified for all other major programs

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

 X Yes _____ No

Identification of major federal programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.575, 93.596	Child Care and Development Fund Cluster
93.778	Medicaid Cluster
93.558	Temporary Assistance for Needy Families
93.958	Block Grants for Community Mental Health Services
93.959	Block Grants for Prevention and Treatment of Substance Abuse
97.067	Homeland Security Grant Program

Identification of major Pennsylvania Department of Human Services programs:

Name of Program

County Children, Youth and Families Programs
Medical Assistance Transportation Program

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, 2018**

FINDINGS – FINANCIAL STATEMENT AUDIT

NONE

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

**FINDING 2018-001: Policies and Procedures Regarding Monitoring of Subrecipients/
Subcontractors - Material Weakness and Noncompliance**

US Department of Health and Human Services

CFDA #93.575/93.596 Child Care and Development Fund Cluster

CFDA #93.778 Medicaid Cluster

CFDA #93.558 Temporary Assistance for Needy Families

Pennsylvania Department of Human Services

County Children, Youth and Families Programs

Medical Assistance Transportation Program

Criteria: The Uniform Guidance (Code of Federal Regulations §200.330-331) 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. Furthermore, for each sub-award, whether sub-recipient in nature or subcontractor in nature, must; among other things:

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.

Condition: Upon review of the written agreements with the County of Cambria's subrecipients, we noted that the Incorporated Standard Federal/State Terms and Conditions, which are acknowledged by all subrecipients and subcontractors and incorporated by reference, contains improper references to the audit requirements and other terms and conditions that were applicable under the former OMB A-133 guidance. The language is does not comply with Uniform Guidance.

Cause: The County of Cambria did not take proper measures to appropriately construct terms and conditions for each of its subrecipients/subcontractors that complies with Uniform Guidance and Pennsylvania Department of Human Services requirements.

Effect: The County of Cambria did not properly include all required information in contracts with subrecipients/subcontractors.

Questioned Cost: None noted.

Recommendation: We recommend the County of Cambria update all contract language to include the required Uniform Guidance language and the PA DHS language. Furthermore, we recommend amending any contracts that are in place with an ending period of performance in 2019.

FINDING 2018-002: Policies and Procedures Regarding Procurement - Material Weakness and Noncompliance

US Department of Health and Human Services

CFDA #93.778 Medicaid Cluster

CFDA #93.558 Temporary Assistance for Needy Families

CFDA #93.958 Block Grants for Community Mental Health

CFDA #93.959 Block Grants for Prevention and Treatment of Substance Abuse

Pennsylvania Department of Human Services

Medical Assistance Transportation Program

Criteria: Under Uniform Guidance, a formal procurement policy is required to be documented. Furthermore, as it specifically relates to the Block Grants for Prevention and Treatment of Substance Abuse Program, under the Pennsylvania Department of Drug and Alcohol Programs (DDAP) each contract with a provider is required to indicate the appropriate CFDA number for each program.

Condition: During our testing, we noted there was no documentation of a formal procurement policy. Specifically, as it relates to the Block Grants for Prevention and Treatment of Substance Abuse Program, based on our review of contracts, the requirements under the DDAP operations manual for contracts were not met and CFDA numbers were not incorporated into the contracts.

Cause: The County of Cambria did not formally document a procurement policy. In addition, the contractors under the County of Cambria's Drug & Alcohol program were not informed of the CFDA numbers for which funds were used to compensate them for their services provided, as prescribed under the DDAP Operations Manual.

Effect: The County of Cambria did not formally document a procurement policy. In addition, Federal funds were not adequately identified to contractors under the County's Drug and Alcohol Programs.

Questioned Cost: None noted.

Recommendation: We recommend the County of Cambria document a procurement policy that includes the required elements outlined in the Uniform Guidance as well as other applicable requirements prescribed by the appropriate state pass-through entities.

FINDING 2018-003: Policies and Procedures Regarding Reporting - Material Weakness and Noncompliance

US Department of Health and Human Services

CFDA #93.558 Temporary Assistance for Needy Families

Criteria: Quarterly reports are to be filed no later than forty-five (45) days following the quarter end.

Condition: During our testing, we noted that the TANF C&Y 68 and C&Y 69 required reports for the quarter ending September 30, 2018 which were due 11/15/18 were filed untimely on 12/5/18.

Cause: The report was not prepared and submitted timely.

Effect: The County of Cambria did not submit required reports timely.

Questioned Cost: None noted.

Recommendation: We recommend the County of Cambria prepare a listing of required due dates for reports and ensure all filings are submitted in a timely manner.

COUNTY OF CAMBRIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2018

FINDINGS – FINANCIAL STATEMENT AUDIT

NONE

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

**FINDING 2017-001: Policies and Procedures Regarding Monitoring of Subrecipients/
Subcontractors - Material Weakness and Noncompliance**

US Department of Health and Human Services

CFDA #93.575/93.596 Child Care and Development Fund Cluster

CFDA #93.778 Medicaid Cluster

Pennsylvania Department of Human Services

County Children, Youth and Families Programs

Medical Assistance Transportation Program

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 the County of Cambria is in the process of amending contracts for an addendum to include "Incorporated Standard Federal/State Terms and Conditions." However, this addendum refers to old audit requirement language including reference to A-133 thresholds of \$500,000. This language has not been updated to conform with the language as required under the federal and state statutes.

Status: There have been some improvements; however, the finding was not completely resolved in the current year and is repeated as finding 2018-001.

FINDING 2017-002: Policies and Procedures Regarding Procurement - Material Weakness and Noncompliance

US Department of Health and Human Services

CFDA #93.778 Medicaid Cluster

Pennsylvania Department of Human Services

Medical Assistance Transportation Program

Criteria: A formal procurement policy is required to be documented. An option to deter the implementation of the procurement standards in 2 CFR sections 200.317 through 200.326 is available until auditee fiscal years beginning on or after December 26, 2017. However, If the entity chooses to use the previous procurement standards in 2 CFR part 200, the entity must document this decision in its internal procurement policies.

Condition: During our testing, we noted there was no documentation of a formal procurement policy. In addition, there was no formal documentation noting that the County of Cambria has chosen to delay implementation of the new procurement standards.

Status: While there has been improvement, this finding was not completely resolved in the current year and is repeated as finding 2018-002.

FINDING 2017-003: Policies and Procedures Regarding Reporting - Material Weakness and Noncompliance

US Department of Health and Human Services

CFDA #93.958 Block Grants for Community Mental Health Services

Criteria: Reporting requirements for this program include submitting an annual report which is due by September 30, 2017, for the program year ending June 30, 2017.

Condition: During our testing, we noted the annual report was submitted on October 16, 2017, which is after the due date.

Cause: The report was prepared by the due date but was not reviewed and submitted until after the deadline has passed.

Status: The finding has been 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) 472-5440

CORRECTIVE ACTION PLAN

The County of Cambria, Pennsylvania, respectfully submits the following corrective action plan for the year ended December 31, 2018.

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

Audit period: Year Ending December 31, 2018

The findings from the December 31, 2018, schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

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

**FINDING 2018-001: Policies and Procedures Regarding Monitoring of Subrecipients/
Subcontractors - Material Weakness and Noncompliance**

US Department of Health and Human Services

CFDA #93.575/93.596 Child Care and Development Fund Cluster
CFDA #93.778 Medicaid Cluster
CFDA #93.558 Temporary Assistance for Needy Families

Pennsylvania Department of Human Services

County Children, Youth and Families Programs
Medical Assistance Transportation Program

Recommendation: We recommend the County of Cambria update all contract language to include the required Uniform Guidance language and the PA DHS language. Furthermore, we recommend amending any contracts that are in place with an ending period of performance in 2019.

Action Taken or Planned:

Cambria County concurs with the finding. The County will update all contract language to properly reference the requirements of Uniform Guidance and the Pennsylvania Department of Human Services for existing and future contracts.

Contact Person: Commissioner's Office
Date for Completion: December 31, 2019

FINDING 2018-002: Policies and Procedures Regarding Procurement - Material Weakness and Noncompliance

US Department of Health and Human Services

CFDA #93.778 Medicaid Cluster
CFDA #93.558 Temporary Assistance for Needy Families
CFDA #93.958 Block Grants for Community Mental Health
CFDA #93.959 Block Grants for Prevention and Treatment of Substance Abuse

Pennsylvania Department of Human Services

Medical Assistance Transportation Program

Recommendation: We recommend the County of Cambria document a procurement policy that includes the required elements outlined in the Uniform Guidance as well as the other applicable requirements prescribed by the appropriate state pass through entities.

Action Taken or Planned:

Cambria County concurs with the finding. The County will develop and implement a procurement policy that complies with the requirements of Uniform Guidance and the state pass-through agencies. The County will also each provide each contractor with CFDA number and amount of federal funds passed through to the contractor annually.

Contact Person: Commissioner's Office
Date for Completion: December 31, 2019

FINDING 2018-003: Policies and Procedures Regarding Reporting - Material Weakness and Noncompliance

US Department of Health and Human Services

CFDA #93.558 Temporary Assistance for Needy Families

Recommendation: We recommend the County of Cambria prepare a listing of required due dates for reports and ensure all filings are submitted in a timely manner.

Action Taken or Planned:

Cambria County concurs with the finding. The County will establish a system to monitor that all agencies will have reports filed by the due date.

Contact Person: Commissioner's Office
Date for Completion: December 31, 2019

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

Respectfully,

COUNTY OF CAMBRIA


Thomas Chernisky