



**COUNTY OF CAMBRIA
PENNSYLVANIA**

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

Year Ended December 31, 2017

COUNTY OF CAMBRIA
SINGLE AUDIT REPORTING PACKAGE AND COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF HUMAN SERVICES SCHEDULES AND REPORTS
FOR THE YEAR ENDED DECEMBER 31, 2017

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SINGLE AUDIT REPORTING PACKAGE AND COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF HUMAN SERVICES SCHEDULES AND REPORTS
FOR THE YEAR ENDED DECEMBER 31, 2017**

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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 18, 2018

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, 2017, 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 18, 2018. The financial statements of the Cambria Library Association, Cambria County Economic Development Authority, Cambria County Solid Waste Management 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 2017-001 through 2017-003 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 2017-001 through 2017-003.

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

**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 18, 2018

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, 2017. 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 Child Care and Development Fund Cluster as described in item 2017-001 for Subrecipient Monitoring for the year ended December 31, 2017. Compliance with such requirements is necessary, in our opinion for the County of Cambria to comply with the requirements applicable to that 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 Medicaid Cluster as described in item 2017-001 for Subrecipient Monitoring and 2017-002 Procurement for the year ended December 31, 2017. Compliance with such requirements is necessary, in our opinion for the County of Cambria to comply with the requirements applicable to that 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 Block Grants for Community Mental Health Services as described in item 2017-003 for Reporting for the year ended December 31, 2017. 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 and Development Fund Cluster (CFDA # 93.575 and CFDA # 93.596), Medicaid Cluster (CFDA # 93.778), and Block Grants for Community Mental Health Services (CFDA # 93.958)

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, and Block Grants for Community Mental Health Services for the year ended December 31, 2017.

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, 2017.

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 2017-001 and 2017-003 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 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 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, 2017, 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, 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 18, 2018, 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

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017
(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 12/31/16	Revenue Recognized	Federal Expenditures	Accrued (Unearned) Revenue at 12/31/17	Expenditures to Subrecipients
<u>U.S. Department of Agriculture</u>												
Passed through Pennsylvania Department of Human Services:												
<i>SNAP Cluster:</i>												
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	General	10.561	I	7/16-6/17	DC16-115302	3,623,243	192	-	192	192	-	192
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	General	10.561	I	7/17-6/18	DC17-125302	3,547,496	180	-	180	180	-	180
<i>Total SNAP Cluster</i>							372	-	372	372	-	372
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	12,035	12,035	-	-	-	-
Emergency Food Assistance Program (Administrative Costs)	General	10.568	I	10/16-9/21	44165694	N/A	15,260	5,193	20,503	20,503	10,436	20,503
Emergency Food Assistance Program (Food Commodities)	General	10.569	I	10/16-9/21	44165694	N/A	27,295	17,228	20,503	20,503	10,436	20,503
<i>Total Food Distribution Cluster</i>							177,767	-	177,767	177,767	-	177,767
							205,062	17,228	198,270	198,270	10,436	198,270
Total U.S. Department of Agriculture							205,434	17,228	198,642	198,642	10,436	198,642
<u>U.S. Department of Defense</u>												
Community Economic Adjustment Assistance for Advance Planning and Economic Diversification	General	12.614	D	3/16-4/17	DD1447-16-02	477,000	210,372	89,163	121,209	121,209	-	-
Total U.S. Department of Defense							210,372	89,163	121,209	121,209	-	-
<u>U.S. Department of Housing and Urban Development</u>												
Passed through Pennsylvania Department of Community and Economic Development:												
<i>Emergency Solutions Grant Program</i>												
		14.231	I	9/16-3/18	C000064155	120,775	83,013	-	109,036	109,036	26,023	26,023
Passed through Pennsylvania Department of Community and Economic Development:												
<i>Community Development Block Grants/State's program</i>												
	Red. Auth	14.228	I	1/17-12/17	N/A	N/A	288,662	-	288,662	288,662	-	288,662
Shelter Plus Care (S+C)	Red. Auth	14.238	D	1/17-12/17	N/A	N/A	98,498	-	98,498	98,498	-	98,498
Total U.S. Department of Housing and Urban Development							470,173	-	496,196	496,196	26,023	387,160
<u>U.S. Department of Justice</u>												
Edward Byrne Memorial Justice Assistance Grant Program												
Edward Byrne Memorial Justice Assistance Grant Program	General	16.738	D	10/14-9/16	2015-DJ-BX-0348	12,375	10,382	10,382	-	-	-	-
	General	16.738	D	10/15-9/17	2016-DJ-BX-0741	12,704	-	-	12,704	12,704	12,704	12,704
							10,382	10,382	12,704	12,704	12,704	12,704
Passed through Women's Help Center:												
<i>Violence Against Women Formula Grants</i>												
Violence Against Women Formula Grants	General	16.588	I	1/16-12/16	2015-VA-07 26389	35,000	9,843	9,843	-	-	-	-
Violence Against Women Formula Grants	General	16.588	I	1/17-12/17	2016/2017-VA-03/01/02 26389-2	38,750	19,686	-	38,957	38,957	19,271	19,271
							29,529	9,843	38,957	38,957	19,271	19,271
Total U.S. Department of Justice							39,911	20,225	51,661	51,661	31,975	31,975
<u>U.S. Department of Transportation</u>												
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	652,291	5,644	706,092	706,092	59,445	59,445
<i>Total Highway Planning and Construction Cluster</i>							652,291	5,644	706,092	706,092	59,445	59,445

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017
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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 12/31/16	Revenue Recognized	Federal Expenditures	Accrued (Unearned) Revenue at 12/31/17	Expenditures to Subrecipients
<u>U.S. Department of Transportation (Continued)</u>												
Passed through Pennsylvania Department of Transportation (Continued): <i>Highway Safety Cluster:</i>												
State and Community Highway Safety	General	20.600	I	10/15-9/16	CTSP-G-2016-Cambria-00017	87,411	17,585	17,585	-	-	-	-
State and Community Highway Safety	General	20.600	I	10/16-9/17	CTSP-2017-Cambria-00014	88,649	70,720	17,493	53,227	53,227	-	-
State and Community Highway Safety	General	20.600	I	10/17-9/18	CTSP-2018-Cambria-00015	90,411	-	-	17,517	17,517	17,517	17,517
							88,305	35,078	70,744	70,744	17,517	17,517
National Priority Safety Programs	General	20.616	I	10/16-9/17	IDP-2017-Cambria-00038	34,323	30,880	1,360	29,520	29,520	-	-
National Priority Safety Programs	General	20.616	I	10/17-9/18	IDP-G-2018-Cambria-00022	34,700	-	-	2,189	2,189	2,189	2,189
<i>Total Highway Safety Cluster</i>												
							30,880	1,360	31,709	31,709	2,189	2,189
							119,185	36,438	102,453	102,453	19,706	19,706
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	10/15-9/16	4100072977	8,640	5,826	5,826	-	-	-	-
Interagency Hazardous Materials Public Sector Training and Planning Grants	HMERA	20.703	I	9/16-9/17	4100077821	3,320	-	-	3,320	3,320	3,320	3,320
							5,826	5,826	3,320	3,320	3,320	3,320
							777,302	47,908	811,865	811,865	82,471	82,471
Total U.S. Department of Transportation												
<u>General Services Administration</u>												
Passed through Pennsylvania Department of General Services: Donation of Federal Surplus Personal Property												
	General	39.003	I	7/14-7/17 7/17-7/20	510494	N/A	14,474	-	14,474	14,474	-	-
							14,474	-	14,474	14,474	-	-
Total General Services Administration												
<u>U.S. Environmental Protection Agency</u>												
Passed through Pennsylvania Department of Environmental Protection: Chesapeake Bay Program												
Chesapeake Bay Program	General	66.466	I	7/16-6/17	4100063148	4,000	4,000	4,000	-	-	-	-
Chesapeake Bay Program	General	66.466	I	7/17-6/18	4100079526	4,000	-	-	4,000	4,000	4,000	4,000
Chesapeake Bay Program	General	66.466	I	7/16-6/17	4100074265	65,550	65,549	32,421	33,128	33,128	-	-
Chesapeake Bay Program	General	66.466	I	7/17-6/18	4100078554	65,550	-	-	31,653	31,653	31,653	31,653
							69,549	36,421	68,781	68,781	35,653	35,653
Total U.S. Environmental Protection Agency												
<u>U.S. Department of Education</u>												
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	7/16-6/17	N/A	N/A	42,918	-	42,918	42,918	-	-
	BH/ID	84.181	I	7/17-6/18	N/A	N/A	30,857	-	30,857	30,857	-	-
							73,775	-	73,775	73,775	-	-
Total U.S. Department of Education												
<u>U.S. Department of Health and Human Services</u>												
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	7/16-6/17	4100072779	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	7/17-6/18	4100072779	N/A		1,579	-	1,579	1,579	-
							3,160	-	3,160	3,160	-

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017
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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 12/31/16	Revenue Recognized	Federal Expenditures	Accrued (Unearned) Revenue at 12/31/17	Expenditures to Subrecipients
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U.S. Department of Health and Human Services (Continued)

Passed through Pennsylvania Department of Aging (Continued):

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	7/16-6/17	4100072779	N/A		3,951	-	3,951	3,951	-
AAA	93.042	I	7/17-6/18	4100072779	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
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services

AAA	93.043	I	7/16-6/17	4100072779	N/A		8,025	-	8,025	8,025	-
AAA	93.043	I	7/17-6/18	4100072779	N/A		8,280	-	8,280	8,280	-
							16,305	-	16,305	16,305	-

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

AAA	93.044	I	7/16-6/17	4100072779	N/A		302,822	-	302,822	302,822	-
AAA	93.044	I	7/17-6/18	4100072779	N/A		302,821	-	302,821	302,821	-
							605,643	-	605,643	605,643	-

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	7/16-6/17	4100072779	N/A		35,889	-	35,889	35,889	-
AAA	93.045	I	7/17-6/18	4100072779	N/A		35,887	-	35,887	35,887	-
							71,776	-	71,776	71,776	-

Nutrition Services Incentive Program
Nutrition Services Incentive Program

AAA	93.053	I	7/16-6/17	4100072779	N/A		89,092	-	89,092	89,092	-
AAA	93.053	I	7/17-6/18	4100072779	N/A		127,856	-	127,856	127,856	-
							216,948	-	216,948	216,948	-

Total Aging Cluster

National Family Caregiver Support, Title III, Part E
National Family Caregiver Support, Title III, Part E

AAA	93.052	I	7/16-6/17	4100072779	N/A		50,168	-	50,168	50,168	-
AAA	93.052	I	7/17-6/18	4100072779	N/A		50,167	-	50,167	50,167	-
							100,335	-	100,335	100,335	-

Medicare Enrollment Assistance Program
Medicare Enrollment Assistance Program

AAA	93.071	I	7/16-6/17	4100072779	N/A		4,672	-	4,672	4,672	-
AAA	93.071	I	7/17-6/18	4100072779	N/A		3,246	-	3,246	3,246	-
							7,918	-	7,918	7,918	-

State Health Insurance Assistance Program
State Health Insurance Assistance Program

AAA	93.324	I	7/16-6/17	4100072779	N/A		8,546	-	8,546	8,546	-
AAA	93.324	I	7/17-6/18	4100072779	N/A		8,541	-	8,541	8,541	-
							17,087	-	17,087	17,087	-

Passed through Pennsylvania Department of Human Services:

Promoting Safe and Stable Families

C&Y	93.556	I	10/16-9/17	N/A		5,666	5,666	-	5,666	5,666	-
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TANF Cluster:

Temporary Assistance for Needy Families
Temporary Assistance for Needy Families
Temporary Assistance for Needy Families
Temporary Assistance for Needy Families
Temporary Assistance for Needy Families
Temporary Assistance for Needy Families
Temporary Assistance for Needy Families
Temporary Assistance for Needy Families
Temporary Assistance for Needy Families
Temporary Assistance for Needy Families
Total TANF Cluster

General	93.558	I	7/16-6/17	DC-16-115302	3,623,243	129,225	129,225	-	129,225	129,225	-
General	93.558	I	7/17-6/18	DC-17-125302	3,547,496	51,008	51,008	-	51,008	51,008	-
C&Y	93.558	I	7/15-6/16	N/A	530,226	53,310	-	53,310	-	-	-
C&Y	93.558	I	7/16-6/17	N/A	530,226	183,345	111,155	76,413	76,413	4,223	-
C&Y	93.558	I	7/17-6/18	N/A	530,226	91,347	-	181,658	181,658	90,311	-
JPO	93.558	I	7/15-6/16	N/A	530,226	40,976	40,976	-	-	-	-
JPO	93.558	I	7/16-6/17	N/A	530,226	237,014	159,624	77,390	77,390	-	-
JPO	93.558	I	7/17-6/18	N/A	530,226	91,206	162,454	71,248	162,454	71,248	-
						877,431	365,065	678,148	678,148	165,782	180,233

Child Support Enforcement
Child Support Enforcement
Child Support Enforcement

DRO	93.563	I	10/10-9/15	4100052565	N/A	56,258	-	(152,437)	-	-	(208,695)
DRO	93.563	I	10/15-9/20	4100070492	N/A	157,185	-	(117,781)	-	-	(274,966)
DRO	93.563	I	10/15-9/20	4100070492	N/A	1,347,738	322,738	1,347,302	1,347,302	1,347,302	322,302
						1,561,181	52,520	1,347,302	1,347,302	1,347,302	(161,359)

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017
(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 12/31/16	Revenue Recognized	Federal Expenditures	Accrued (Unearned) Revenue at 12/31/17	Expenditures to Subrecipients
U.S. Department of Health and Human Services (Continued)												
Passed through Pennsylvania Department of Human Services (Continued):												
<i>Child Care and Development Fund Cluster:</i>												
Child Care and Development Block Grant	General	93.575	I	7/16-6/17	DC16-115302	3,623,243	338,372	-	338,372	338,372	-	338,372
Child Care and Development Block Grant	General	93.575	I	7/17-6/18	DC17-125302	3,547,496	412,235	-	412,235	412,235	-	412,235
							750,607	-	750,607	750,607	-	750,607
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	General	93.596	I	7/16-6/17	DC16-115302	3,623,243	579,744	-	579,744	579,744	-	579,744
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	General	93.596	I	7/17-6/18	DC17-125302	3,547,496	580,643	-	580,643	580,643	-	580,643
							1,160,387	-	1,160,387	1,160,387	-	1,160,387
							1,970,994	-	1,970,994	1,970,994	-	1,970,994
<i>Total Child Care and Development Fund Cluster</i>												
Stephanie Tubbs Jones Child Welfare Services Program	C&Y	93.645	I	7/16-6/17	N/A	52,368	26,184	-	26,184	26,184	-	
Stephanie Tubbs Jones Child Welfare Services Program	C&Y	93.645	I	7/17-6/18	N/A	52,368	19,638	-	19,638	19,638	-	
Stephanie Tubbs Jones Child Welfare Services Program	JPO	93.645	I	7/17-6/18	N/A	N/A	6,546	-	6,546	6,546	-	
							52,368	-	52,368	52,368	-	
Foster Care - Title IV-E	C&Y	93.658	I	7/14-6/15	N/A	N/A	-	41,110	-	-	41,110	
Foster Care - Title IV-E	C&Y	93.658	I	7/15-6/16	N/A	N/A	-	11,452	(7,344)	(7,344)	4,108	
Foster Care - Title IV-E	C&Y	93.658	I	7/16-6/17	N/A	N/A	2,200,696	1,047,664	1,153,042	1,153,042	10	
Foster Care - Title IV-E	C&Y	93.658	I	7/17-6/18	N/A	N/A	-	-	1,097,591	1,097,591	1,097,591	
Foster Care - Title IV-E	C&Y	93.658	I	7/16-6/17	N/A	N/A	36,955	26,300	14,286	14,286	3,631	
Foster Care - Title IV-E	C&Y	93.658	I	7/17-6/18	N/A	N/A	-	-	24,825	24,825	24,825	
Foster Care - Title IV-E	JPO	93.658	I	7/16-6/17	N/A	N/A	206,883	18,810	206,378	206,378	18,305	
Foster Care - Title IV-E	JPO	93.658	I	7/17-6/18	N/A	N/A	-	-	89,818	89,818	89,818	
Foster Care - Title IV-E	JPO	93.658	I	7/16-6/17	N/A	N/A	93,665	24,160	69,505	69,505	-	
Foster Care - Title IV-E	JPO	93.658	I	7/17-6/18	N/A	N/A	22,600	-	44,461	44,461	21,861	
							2,560,799	1,169,496	2,692,562	2,692,562	1,301,259	
Guardianship - Assistance	C&Y	93.090	I	7/15-6/16	N/A	N/A	(2)	2	1	1	5	
Guardianship - Assistance	C&Y	93.090	I	7/16-6/17	N/A	N/A	49,748	23,924	25,582	25,582	(242)	
Guardianship - Assistance	C&Y	93.090	I	7/17-6/18	N/A	N/A	-	-	31,772	31,772	31,772	
Guardianship - Assistance	C&Y	93.090	I	7/16-6/17	N/A	N/A	48	41	9	9	2	
Guardianship - Assistance	C&Y	93.090	I	7/17-6/18	N/A	N/A	-	-	48	48	48	
							49,794	23,967	57,412	57,412	31,585	
Adoption Assistance	C&Y	93.659	I	7/15-6/16	N/A	N/A	(46)	(46)	24	24	24	
Adoption Assistance	C&Y	93.659	I	7/16-6/17	N/A	N/A	762,719	380,552	382,102	382,102	(65)	
Adoption Assistance	C&Y	93.659	I	7/17-6/18	N/A	N/A	-	-	404,718	404,718	404,718	
Adoption Assistance	C&Y	93.659	I	7/16-6/17	N/A	N/A	1,119	878	488	488	247	
Adoption Assistance	C&Y	93.659	I	7/17-6/18	N/A	N/A	-	-	1,168	1,168	1,168	
							763,792	381,384	788,500	788,500	406,092	
Social Services Block Grant	HS - BH/ID	93.667	I	7/16-6/17	N/A	N/A	103,148	-	103,148	103,148	-	
Social Services Block Grant	HS - BH/ID	93.667	I	7/17-6/18	N/A	N/A	103,144	-	103,144	103,144	-	
Social Services Block Grant	General	93.667	I	7/16-6/17	DC16-115302	3,623,243	160,636	-	160,636	160,636	-	160,636
Social Services Block Grant	General	93.667	I	7/17-6/18	DC17-125302	3,547,496	66,016	-	66,016	66,016	-	66,016
Social Services Block Grant	C&Y	93.667	I	7/16-6/17	N/A	131,152	42,458	-	42,458	42,458	-	
Social Services Block Grant	C&Y	93.667	I	7/17-6/18	N/A	131,152	42,206	-	42,206	42,206	-	
Social Services Block Grant	JPO	93.667	I	7/16-6/17	N/A	N/A	23,118	-	23,118	23,118	-	
Social Services Block Grant	JPO	93.667	I	7/17-6/18	N/A	N/A	23,370	-	23,370	23,370	-	
							564,096	-	564,096	564,096	-	226,652
Chafee Foster Care Independent Program	C&Y	93.674	I	7/16-6/17	N/A	154,748	29,507	-	29,507	29,507	-	
Chafee Foster Care Independent Program	C&Y	93.674	I	7/17-6/18	N/A	159,784	14,753	-	29,506	29,506	14,753	
							44,260	-	59,013	59,013	14,753	

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017
(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 12/31/16	Revenue Recognized	Federal Expenditures	Accrued (Unearned) Revenue at 12/31/17	Expenditures to Subrecipients
U.S. Department of Health and Human Services (Continued)												
Passed through Pennsylvania Department of Human Services (Continued):												
<i>Medicaid Cluster:</i>												
Medical Assistance Program	BH/ID	93.778	I	7/16-6/17	N/A	N/A	31,735	17,310	14,425	14,425	-	
Medical Assistance Program	BH/ID	93.778	I	7/17-6/18	N/A	N/A	14,151	-	22,866	22,866	8,715	
Medical Assistance Program	HS - BH/ID	93.778	I	7/16-6/17	N/A	N/A	95,581	-	95,581	95,581	-	
Medical Assistance Program	HS - BH/ID	93.778	I	7/17-6/18	N/A	N/A	121,218	-	121,218	121,218	-	
Medical Assistance Program	General	93.778	I	7/15-6/16	N/A	N/A	178,368	178,368	-	-	-	
Medical Assistance Program	General	93.778	I	7/16-6/17	N/A	N/A	918,324	-	987,919	987,919	69,595	987,919
Medical Assistance Program	General	93.778	I	7/17-6/18	N/A	N/A	964,240	-	964,240	964,240	-	964,240
Medical Assistance Program	C&Y	93.778	I	7/15-6/16	N/A	N/A	(2)	-	(2)	(2)	-	
Medical Assistance Program	C&Y	93.778	I	7/16-6/17	N/A	N/A	4,535	1,549	2,969	2,969	(17)	
Medical Assistance Program	C&Y	93.778	I	7/17-6/18	N/A	N/A	-	-	3,280	3,280	-	
Medical Assistance Program	DR	93.778	I	10/15-9/20	N/A	N/A	1,680	113	1,696	1,696	129	
Passed through Pennsylvania Department of Aging:												
Medical Assistance Program	AAA	93.778	I	7/16-6/17	4100057992	N/A	129,868	-	129,868	129,868	-	
Medical Assistance Program	AAA	93.778	I	7/17-6/18	4100078230	N/A	119,434	-	102,372	102,372	(17,062)	
<i>Total Medicaid Cluster</i>							2,579,132	197,340	2,446,432	2,446,432	64,640	1,952,159
Passed through Pennsylvania Department of Human Services:												
Block Grants for Community Mental Health Services	HS - BH/ID	93.958	I	7/16-6/17	N/A	N/A	317,143	-	317,143	317,143	-	
Block Grants for Community Mental Health Services	HS - BH/ID	93.958	I	7/17-6/18	N/A	N/A	317,140	-	317,140	317,140	-	
							634,283	-	634,283	634,283	-	
Passed through Pennsylvania Department of Drug and Alcohol Programs:												
Block Grants for Prevention and Treatment of Substance Abuse	D&A	93.959	I	7/16-6/17	4100070689	483,983	269,453	44,906	224,547	224,547	-	
Block Grants for Prevention and Treatment of Substance Abuse	D&A	93.959	I	7/17-6/18	4100070689	483,983	224,540	-	269,448	269,448	44,908	
							493,993	44,906	493,995	493,995	44,908	
							13,144,861	2,234,678	12,777,843	12,777,843	1,867,660	4,270,038
U.S. Corporation for National and Community Service												
<i>Foster Grandparent/Senior Companion Cluster:</i>												
Foster Grandparent Program	FGP	94.011	D	4/16-3/17	13SFAPA003	396,457	161,457	23,399	138,058	138,058	-	
Foster Grandparent Program	FGP	94.011	D	4/17-6/18	13SFAPA003	495,300	224,500	-	261,523	261,523	17,023	
<i>Total Foster Grandparent/Senior Companion Cluster</i>							405,957	23,399	399,581	399,581	17,023	
							405,957	23,399	399,581	399,581	17,023	
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	803	803	-	-	-	
Emergency Management Performance Grants	EMA	97.042	I	10/15-9/16	4100075033	67,935	67,112	67,112	-	-	-	
Emergency Management Performance Grants	EMA	97.042	I	10/15-9/16	4100078544	14,897	14,897	-	14,897	14,897	-	
Emergency Management Performance Grants	EMA	97.042	I	10/16-9/17	4100078544	55,329	32,024	-	42,443	42,443	10,419	
							114,033	67,112	57,340	57,340	10,419	
Passed through The PA Region 13 Task Force:												
Homeland Security Grant Program	9-1-1	97.067	I	N/A	4100074033	N/A	259	-	259	259	-	
Homeland Security Grant Program	9-1-1	97.067	I	N/A	4100070941	N/A	1,035	-	1,035	1,035	-	
Homeland Security Grant Program	9-1-1	97.067	I	N/A	4100070939	N/A	35,391	-	35,391	35,391	-	
							36,685	-	36,685	36,685	-	
							151,521	67,915	94,025	94,025	10,419	
Total U.S. Department of Homeland Security							15,563,329	2,536,937	15,108,052	15,108,052	2,081,660	4,855,840

COUNTY OF CAMBRIA, PENNSYLVANIA
SCHEDULE OF COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF HUMAN SERVICES EXPENDITURES
YEAR ENDED DECEMBER 31, 2017

<u>Program</u>	2017 Combined Federal/State Expenditures
Child Support Enforcement	\$ 1,348,998
County Children, Youth and Families Programs	9,671,837
Medical Assistance Transportation Program	3,904,317
County Mental Health/Intellectual Disabilities Program	8,803,612
MA Waiver Programs for Individuals with Intellectual Disabilities	290,574
Combined Homeless Assistance Programs	155,307
Child Care Information Services:	
SSBG - Subsidized Day Care	226,652
Child Care Assistance	774,065
Child Care Development Block Grant	1,160,388
	\$ 26,335,750

COUNTY OF CAMBRIA
NOTES TO SCHEDULES OF EXPENDITURES OF AWARDS
DECEMBER 31, 2017

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 Economic Development 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, 2017. 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	\$ 288,662
Supportive Housing Program	14.238	<u>98,498</u>
		<u>\$ 387,160</u>
Cambria County Child Development Corporation:		
State Administrative Matching Grant for Supplemental Nutrition	10.561	\$ 372
Temporary Assistance for Needy Families	93.558	180,233
Child Care and Development Block Grant	93.575	750,607
Child Care Mandatory and Matching Funds	93.596	1,160,387
Social Services Block Grant	93.667	<u>226,652</u>
		<u>\$ 2,318,251</u>
Community Action Partnership of Cambria County and Action Property Services, Inc.:		
Medical Assistance Transportation Program	93.778	\$ 1,952,159
Medical Assistance Transportation Program	PA DHS	<u>1,952,159</u>
		<u>\$ 3,904,318</u>
Food for Families:		
Emergency Food Assistance Program	10.568	\$ 20,503
Emergency Food Assistance Program	10.568	<u>177,767</u>
		<u>\$ 198,270</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, 2017, consists of:

<u>CFDA Number</u>	<u>Program Name</u>	<u>December 31, 2017</u>
10.766	Community Facilities Loans	\$ 29,159
10.766	Community Facilities Loans	<u>30,067</u>
		<u>\$ 59,226</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	\$ 750,607
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	1,160,387
Medicaid Cluster:		
Medical Assistance	93.778	2,446,432
Child Support Enforcement	93.563	1,347,302
Block Grants for Community Mental Health Services	93.958	<u>634,283</u>
Total federal awards selected for testing		\$ 6,339,011
Total federal program awards		<u>\$15,108,052</u>
Percent of total federal expenditures tested		<u>42.0%</u>
Percent of total federal expenditures required to be tested		<u>40.0%</u>

NOTE 7 – REDUCTION OF BEGINNING ACCRUAL BALANCE

The County of Cambria has reduced their beginning Foster Care – Title IV-E accrual balance for the 2014-2015 grant period by \$58,012 based on an agreement with the State of Pennsylvania Department of Human Services resulting from a payback of Act 148 funds.

The County of Cambria has reported other immaterial cash amounts that were returned to the granting agencies on the Schedule of Federal Awards as a reduction to Accrued (Unearned) Revenue at 12/31/16.

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

June 18, 2018

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

**COUNTY OF CAMBRIA
YEAR ENDED DECEMBER 31, 2017
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
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	\$ 372	\$ 332	\$ 40	12%	Timing difference
Special Education- Grants for Infants and Families	84.181	\$ 73,775	\$ 67,744	\$ 6,031	9%	Timing difference
Promoting Safe and Stable Families	93.556	\$ 5,666	\$ 5,666	\$ -	0%	N/A
Temporary Assistance for Needy Families	93.558	\$ 678,148	\$ 865,960	\$ (187,812)	-22%	Timing difference
Child Support Enforcement	93.563	\$ 1,347,302	\$ 1,552,323	\$ (205,021)	-13%	Timing difference
Child Care and Development Block Grant	93.575	\$ 750,607	\$ 804,908	\$ (54,301)	-7%	Timing difference
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	\$ 1,160,387	\$ 1,160,388	\$ (1)	0%	Rounding difference
Stephanie Tubbs Jones Child Welfare Services Program	93.645	\$ 52,368	\$ 52,368	\$ -	0%	N/A
Foster Care - Title IV-E	93.658	\$ 2,692,562	\$ 3,061,794	\$ (369,232)	-12%	Timing difference
Guardianship - Assistance	93.090	\$ 57,412	\$ 55,479	\$ 1,933	3%	Timing difference

COUNTY OF CAMBRIA
YEAR ENDED DECEMBER 31, 2017
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	\$ 788,500	\$ 769,594	\$ 18,906	2%	Timing difference
Social Services Block Grant	93.667	\$ 564,096	\$ 564,277	\$ (181)	0%	Timing difference
Chafee Foster Care Independent Program	93.674	\$ 59,013	\$ 59,013	\$ -	0%	N/A
Medical Assistance Program	93.778	\$ 2,214,192	\$ 2,330,643	\$ (116,451)	-5%	Timing difference
Block Grants for Community Mental Health Services	93.958	\$ 634,283	\$ 634,283	\$ -	0%	Timing difference
		<u>\$ 11,078,683</u>	<u>\$ 11,984,772</u>	<u>\$ (906,089)</u>	<u>-8%</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 18, 2018

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:

- 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, 2017 and calendar year ended December 31, 2017, 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

- 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

COUNTY OF CAMBRIA
TITLE IV-D CHILD SUPPORT PROGRAM
SUMMARY OF EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2017

	Single Audit Expenditures			
	Total	Unallowable	Incentive Paid Costs	Net
Quarter Ending 9/30/16:				
1. Salary & Overhead	635,130	77,043	-	558,087
2. Fees & Costs	3	-	-	3
3. Interest & Prog Income	6,140	246	-	5,894
4. Blood Testing Fees	742	-	-	742
5. Blood Testing Costs	569	-	-	569
6. ADP	-	-	-	-
Net Total	628,814	76,797	-	552,017
Quarter Ending 12/31/16:				
1. Salary & Overhead	562,592	68,550	-	494,042
2. Fees & Costs	3	-	-	3
3. Interest & Prog Income	5,463	212	-	5,251
4. Blood Testing Fees	567	-	-	567
5. Blood Testing Costs	777	-	-	777
6. ADP	-	-	-	-
Net Total	557,336	68,338	-	488,998
Quarter Ending 3/31/17:				
1. Salary & Overhead	611,586	78,136	-	533,450
2. Fees & Costs	3	-	-	3
3. Interest & Prog Income	6,086	229	-	5,857
4. Blood Testing Fees	661	-	-	661
5. Blood Testing Costs	700	-	-	700
6. ADP	-	-	-	-
Net Total	605,536	77,907	-	527,629
Quarter Ending 6/30/17:				
1. Salary & Overhead	545,177	69,429	-	475,748
2. Fees & Costs	3	-	-	3
3. Interest & Prog Income	6,467	231	-	6,236
4. Blood Testing Fees	1,292	-	-	1,292
5. Blood Testing Costs	1,061	-	-	1,061
6. ADP	-	-	-	-
Net Total	538,476	69,198	-	469,278

	Single Audit Over/(Under) Reported			
	Total	Unallowable	Incentive Paid Costs	Net
Quarter Ending 9/30/16:				
1. Salary & Overhead	-	-	-	-
2. Fees & Costs	-	-	-	-
3. Interest & Prog Income	-	-	-	-
4. Blood Testing Fees	-	-	-	-
5. Blood Testing Costs	-	-	-	-
6. ADP	-	-	-	-
Net Total	-	-	-	-
Quarter Ending 12/31/16:				
1. Salary & Overhead	-	-	-	-
2. Fees & Costs	-	-	-	-
3. Interest & Prog Income	-	-	-	-
4. Blood Testing Fees	-	-	-	-
5. Blood Testing Costs	-	-	-	-
6. ADP	-	-	-	-
Net Total	-	-	-	-
Quarter Ending 3/31/17:				
1. Salary & Overhead	-	-	-	-
2. Fees & Costs	-	-	-	-
3. Interest & Prog Income	-	-	-	-
4. Blood Testing Fees	-	-	-	-
5. Blood Testing Costs	-	-	-	-
6. ADP	-	-	-	-
Net Total	-	-	-	-
Quarter Ending 6/30/17:				
1. Salary & Overhead	-	-	-	-
2. Fees & Costs	-	-	-	-
3. Interest & Prog Income	-	-	-	-
4. Blood Testing Fees	-	-	-	-
5. Blood Testing Costs	-	-	-	-
6. ADP	-	-	-	-
Net Total	-	-	-	-

CHILD SUPPORT ENFORCEMENT
COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT

County CambriaYear Ended December 31, 2017

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Type of Account Structure
January 1	270,884	270,884	<input type="checkbox"/> Separate Bank Account <input checked="" type="checkbox"/> Restricted Fund - General Ledger <input type="checkbox"/> Other: _____
March 31	309,291	309,291	
June 30	384,780	384,780	
September 30	441,581	441,581	
December 31	486,395	486,395	

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, 2017</u>		
	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
Balance at January 1	\$ 416,049	\$ 416,049	\$ -
Receipts:			
Reimbursements	1,347,738	1,347,738	\$ -
Incentives	213,443	213,443	\$ -
Title XIX Incentives	1,680	1,680	\$ -
Interest	2,235	2,235	\$ -
Program Income	14,349	14,349	\$ -
Genetic Testing Costs	1,478	1,478	\$ -
Maintenance of Effort (MOE)	-	-	\$ -
Other:	12	12	\$ -
Total Receipts	1,580,935	1,580,935	\$ -
Intra-fund Transfers - In	-	-	\$ -
Funds Available	\$ 1,996,984	\$ 1,996,984	\$ -
Disbursements:			
Transfers to General Fund	1,510,300	1,510,300	\$ -
Vendor Payments	-	-	\$ -
Bank Charges	-	-	\$ -
Other:	-	-	\$ -
Total Disbursements	\$ 1,510,300	\$ 1,510,300	\$ -
Intra-fund Transfers - Out	\$ -	\$ -	\$ -
Balance at December 31	\$ 486,684	\$ 486,684	\$ -

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, 2017

	<u>Reported</u>	<u>Actual</u>
Service Data:		
Expenditures		
Group I Clients	\$ 3,276,942	\$ 3,276,942
Group II Clients	<u>533,479</u>	<u>533,479</u>
Total Expenditures	<u>\$ 3,810,421</u>	<u>\$ 3,810,421</u>
 Allocation Data:		
Revenues		
Department of Human Services	\$ 3,812,484	\$ 3,812,582
Interest Income	<u>290</u>	<u>290</u>
Total Revenues	3,812,774	3,812,872
 Funds Expended		
Operating Costs	3,252,654	3,252,752
Administrative Costs	<u>560,120</u>	<u>560,120</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, 2017

Sources of DHS Funding	Appropriation	DHS Funds Available			Cost Eligible for DHS Participation (4)	Balance of Funds (5)	Grant Fund Adjustments (6)	TOTAL FUND BALANCE (7)
		Carryover (1)	Allotment (2)	Total Allocation (3)				
A. Early Intervention Services								
1. Early Intervention Services	10235	\$ -	\$ 637,033	\$ 637,033	\$ 637,033	\$ -	\$ -	-
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		\$ -	\$ 782,142	\$ 782,142	\$ 782,142	\$ -	\$ -	\$ -

COUNTY OF CAMBRIA, PENNSYLVANIA
 EARLY INTERVENTION SERVICES
 REPORT OF INCOME AND EXPENDITURES
 FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2017

	Administrator's Office	Early Intervention	Supports Coordination	Total
I. TOTAL ALLOCATION	\$ -	\$ -	\$ -	782,142
II. TOTAL EXPENDITURES	53,947	556,941	380,724	991,612
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	-	-	124,947	124,947
D. Earned Interest	-	-	-	-
E. Other	-	-	-	-
Subtotal Revenues	-	-	124,947	124,947
V. DHS REIMBURSEMENT				
A. DHS Categorical Funding 90% Subtotal	29,260	501,247	230,199	760,706
B. DHS Categorical Funding 100% Subtotal	21,436	-	-	21,436
VI. COUNTY MATCH				
10% County Match	3,251	55,694	25,578	84,523
Subtotal County Match	3,251	55,694	25,578	84,523
VII. TOTAL DHS REIMBURSEMENT & COUNTY MATCH	53,947	556,941	255,777	866,665
VIII. TOTAL CARRYOVER			\$ -	-

Commonwealth of Pennsylvania
DHS - Bureau of Financial Operations
County Report of Income and Expenditures
County Human Services Block Grant
Fiscal Year 2016 - 2017
Block Grant Summary Report - CAMBRIA County
Schedule of Fund Balances - Summary Report

Revision Number: 2

County Match (%)	3.35%
Actual County Match (\$)	\$245,578
Actual County Match (%)	3.35%

County Match (%)
Actual County Match (\$)
Actual County Match (%)

Block Grant Reporting		Costs Eligible for DHS Participation							Total	Balance of Funds (3)	Adjustments (4)	Total Fund Balance (5)
Sources of Funding:	Appropriation	DHS Allocation (1)	Mental Health	Intellectual Disabilities	Homeless Assistance	Child Welfare	HSS	D&A				
1 State Human Services Block Grant	Multiple	\$7,382,917	\$4,967,996	\$1,650,139	\$166,460	\$105,168	\$208,061	\$153,871	\$7,251,695	\$131,222	\$0	\$131,222
2 SSBG	80884	\$206,292	\$84,474	\$111,818	\$0				\$206,292	\$0	\$0	\$0
3 SABG	70167								\$0	\$0	\$0	\$0
4 CMHSBG	70175	\$634,283	\$634,283						\$634,283	\$0	\$0	\$0
5 MA		\$242,437		\$225,323					\$225,323	\$17,114	\$0	\$17,114
6 Crisis Counseling	80222	\$0	\$0						\$0	\$0	\$0	\$0
Total for Block Grant		\$8,465,929	\$5,696,753	\$1,987,280	\$166,460	\$105,168	\$208,061	\$153,871	\$8,317,593	\$148,336	\$0	\$148,336

Retained Earnings	
I. Unexpended Allocation	\$131,222
II. Maximum Retained Earnings (3%)	\$221,488
III. Waiver Requested Money (if applicable)	\$0
IV. Total Requested Retained Earnings	\$131,222

Prior Year Retained Earnings	
I. FY 15-16 Retained Earnings	\$72,278
II. Total Expended Retained Earnings-3%	\$72,278
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
Commonwealth of Pennsylvania
DHS - Bureau of Financial Operations
County Report of Income and Expenditures
County Human Services Block Grant
Fiscal Year 2016 - 2017
Non-Block Grant Summary Report - CAMBRIA County
Schedule of Fund Balances - Summary Report

Revision Number: 5

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 - Personal Care Homes	10252	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Federal - Self Directed Care - TTI	70127	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 Federal - Infusing Peer Specialist into Crisis Services - TTI	70127	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Federal - PATH Homeless Grant	70154	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 Federal - Capitalization of POMS	70522	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 Federal - Project Launch	71021	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 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 Money Follows the Person	10263	\$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	\$0	\$500,000	\$500,000	\$330,000	\$170,000	\$0	\$170,000
Subtotal Drug & Alcohol Services		\$0	\$500,000	\$500,000	\$330,000	\$170,000	\$0	\$170,000
D. Total for Non-Block Grant Reporting		\$0	\$500,000	\$500,000	\$330,000	\$170,000	\$0	\$170,000

CAMBRIA COUNTY CHILD DEVELOPMENT CORPORATION
CCIS RECAP FOR FY 2016-2017
YEAR ENDED JUNE 30, 2017

CONTRACTOR: <u>Cambria County Commissioners</u>	COUNTY: <u>Cambria</u>	
FEDERAL ID NO.: <u>25-6001022</u>	PREPARED BY: <u>Henry Rossi & Co., LLP</u>	
CONTRACT NO.: <u>DC16115302</u>	PHONE NO.: <u>412-856-4880</u>	

	LOW INCOME		FORMER TANF		LI & FT TOTAL
	ADMIN	SERVICE	ADMIN	SERVICE	
Revenue					
DHS Funds	446,503	2,183,495	83,055	345,219	3,058,272
Interest	-	750	-	-	750
Audit Adjustments	-	-	-	-	-
Other (e.g. Penalties)	-	-	-	-	-
Total Revenue	446,503	2,184,245	83,055	345,219	3,059,022
Expenditures					
Final Report Totals	446,503	2,161,325	83,055	344,682	3,035,565
Total Expenditures	446,503	2,161,325	83,055	344,682	3,035,565
TOTAL DUE DHS	-	22,920	-	537	23,457

CAMBRIA COUNTY CHILD DEVELOPMENT CORPORATION
CCIS RECAP FOR FY 2016-2017
YEAR ENDED JUNE 30, 2016

CONTRACTOR: Cambria County Commissioners COUNTY: Cambria
 FEDERAL ID NO.: 25-6001022 PREPARED BY: Henry Rossi & Co., LLP
 CONTRACT NO.: DC16115302 PHONE NO.: 412-856-4880

	STATE	SERVICE		STATE
	MOE/GA FSS	STATE MOE	GENL ASSIST/WS 2	MOE/GA TOTAL
Revenue				
DHS Funds	-	41,782	-	41,782
Interest	-	-	-	-
Audit Adjustments	-	-	-	-
Other (e.g. Penalties)	-	-	-	-
Total Revenue	-	41,782	-	41,782
Expenditures				
Final Report Totals	-	35,675	-	35,675
Total Expenditures	-	35,675	-	35,675
TOTAL DUE DHS	-	6,107	-	6,107

CAMBRIA COUNTY CHILD DEVELOPMENT CORPORATION
CCIS RECAP FOR FY 2016-2017
YEAR ENDED JUNE 30, 2017

CONTRACTOR: Cambria County Commissioners COUNTY: Cambria
 FEDERAL ID NO.: 25-6001022 PREPARED BY: Henry Rossi & Co., LLP
 CONTRACT NO.: DC16115302 PHONE NO.: 412-856-4880

	TANF FSS	TANF SERVICE				TANF TOTAL
		TRAINING	WS - TRAINING	WORKING	WS - WORKING	
Revenue						
DHS Funds	79,704	149,092	-	80,985	-	309,781
Interest	-	-	-	-	-	-
Audit Adjustments	-	-	-	-	-	-
Other (e.g. Penalties)	-	-	-	-	-	-
Total Revenue	79,704	149,092	-	80,985	-	309,781
Expenditures						
Final Report Totals	83,123	142,719	-	85,224	-	311,066
Total Expenditures	83,123	142,719	-	85,224	-	311,066
TOTAL DUE DHS	(3,419)	6,373	-	(4,239)	-	(1,285)

CAMBRIA COUNTY CHILD DEVELOPMENT CORPORATION

**CCIS RECAP FOR FY 2016-2017
YEAR ENDED JUNE 30, 2017**

CONTRACTOR:	<u>Cambria County Commissioners</u>	COUNTY:	<u>Cambria</u>
FEDERAL ID NO.:	<u>25-6001022</u>	PREPARED BY:	<u>Henry Rossi & Co., LLP</u>
CONTRACT NO.:	<u>DC16115302</u>	PHONE NO.:	<u>412-856-4880</u>

		FOOD STAMPS		
		FSS	SERVICE	TOTAL
Revenue				
DHS Funds	-		1,787	1,787
Interest	-		-	-
Audit Adjustments	-		-	-
Other (e.g. Penalties)	-		-	-
Total Revenue	-		1,787	1,787
Expenditures				
Final Report Totals	-		1,293	1,293
Total Expenditures	-		1,293	1,293
TOTAL DUE DHS	-		494	494

**COUNTY OF CAMBRIA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED DECEMBER 31, 2017**

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 and Development Fund Cluster, Medicaid Cluster, and Block Grants for Community Mental Health Services 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

93.575, 93.596

Child Care and Development Fund Cluster

93.778

Medicaid Cluster

93.958

Block Grants for Community Mental
Health Services

93.563

Child Support Enforcement

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, 2017**

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.

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

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 as well as noting the updated requirements including the specific dollar thresholds requiring providers to submit audits to the County.

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.

Cause: The County of Cambria misunderstood the Uniform Guidance audit requirements as they relate to procurement standards.

Effect: The County of Cambria did not properly document a procurement policy.

Questioned Cost: None noted.

Recommendation: We recommend the County of Cambria document a procurement policy that includes the requirements in the Uniform Guidance and the results of each contract determination as a result of the procurement policy.

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.

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, 2017**

FINDINGS – FINANCIAL STATEMENT AUDIT

NONE

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

**FINDING 2016-001: Policies and Procedures Regarding Monitoring of Subrecipients/
Subcontractors - Material Weakness and Noncompliance - Procurement**

US Department of Health and Human Services

CFDA #93.778 Medical Assistance

Condition: We noted current contract language has not been updated to conform with the language required under the federal and state statutes. In addition, documentation of subrecipients / subcontractors monitoring was not consistently performed throughout the County of Cambria's Behavioral Health Fund.

Status: While this area has improved, this finding was not completely resolved in the current year and is repeated as finding 2017-001 and 2017-002.

FINDING 2016-002: 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

CFDA #14.228 Community Development Block Grant/State's program

Pennsylvania Department of Human Services

County Children, Youth and Families Programs

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

1. Written contracts language was not updated and did not include the applicable responsibilities and regulations for the subrecipient including the appropriate CFDA number(s);
2. 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.

Status: While this area has improved, this finding was not completely resolved in the current year and is repeated as finding 2017-001.

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, 2017.

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

Audit period: Year Ending December 31, 2017

The findings from the December 31, 2017, 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 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

Recommendation: We recommend the County of Cambria update all contract language to include the required Uniform Guidance language and the PA DHS language as well as noting the updated requirements including the specific dollar thresholds requiring providers to submit audits to the County.

Action Taken or Planned:

Cambria County concurs with the finding. On June 14, 2018, the Board of Commissioners formally adopted Uniform Guidance language and requirements for all state and federally funded pass-through contracts. The County Solicitor is currently incorporating the correct Uniform Guidance language and the PA DHS language in all affected county contracts.

Contact Person: Commissioner's Office
Date for Completion: December 31, 2018

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

Recommendation: We recommend the County of Cambria document a procurement policy that includes the requirements in the Uniform Guidance and the results of each contract determination as a result of the procurement policy.

Action Taken or Planned:

Cambria County concurs with the finding. On June 14, 2018, the Board of Commissioners formally amended the County Purchasing Policy to incorporate the Uniform Guidance procurement requirements. Subrecipients will be advised of the implementation of the procurement standards in 2 CFR sections 200.317 through 200.326.

Contact Person: Commissioner's Office
Date for Completion: December 31, 2018

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

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 Cambria County Commissioners office will compile a listing from each county agency/departments on filing due dates for all reports. Each department/agency will be contacted to confirm that each report is filed timely.

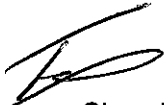
Contact Person: Commissioner's Office
Date for Completion: December 31, 2018

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
President Commissioner