



**COUNTY OF CAMBRIA  
PENNSYLVANIA**

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

**Year Ended December 31, 2014**

**COUNTY OF CAMBRIA**  
**SINGLE AUDIT REPORTING PACKAGE AND COMMONWEALTH OF PENNSYLVANIA**  
**DEPARTMENT OF HUMAN SERVICES SCHEDULES AND REPORTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

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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, 2014**

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**INDEPENDENT AUDITOR'S REPORT ON THE SCHEDULES OF  
EXPENDITURES OF FEDERAL AWARDS AND COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF HUMAN SERVICES EXPENDITURES**

June 19, 2015

Board of Commissioners  
County of Cambria  
Ebensburg, Pennsylvania

We have audited 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 Cambria, Pennsylvania as of and for the year ended December 31, 2014, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 19, 2015. These financial statements are the responsibility of the County of Cambria management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of the component units, all of which are discretely presented component units.

We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the Cambria Library Association and Behavioral Health of Cambria County, both discretely presented component units, were not audited in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedules of Expenditures of Federal Awards and Commonwealth of Pennsylvania Department of Human Services Awards are presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the Pennsylvania Department of Human Services *Single Audit Supplement*, and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the management of the County of Cambria, the Commonwealth of Pennsylvania Department of Human Services, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in blue ink that reads "Wessel & Company". The script is cursive and fluid, with the ampersand being a simple loop.

WESSEL & COMPANY  
Certified Public Accountants

COUNTY OF CAMBRIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2014  
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Federal Grantor/Pass-through Grantor/Program or Cluster Title	County Fund	Federal CFDA Number	Grant Period	Grant/Contract Number	Program or Award Amount	Total Received For the Year	Accrued or (Unearned) Revenue at 12/31/13	Revenue Recognized	Federal Expenditures	Accrued or (Unearned) Revenue at 12/31/14
<b>U.S. Department of Agriculture</b>										
Passed through Pennsylvania Department of Human Services:										
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	General	10.561	7/13-6/14	DC13-125302	3,964,911	\$ 7,980	\$ -	\$ 7,980	\$ 7,980	\$ -
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	General	10.561	7/14-6/15	DC14-125302	3,781,450	7,126	-	7,126	7,126	-
						15,106	-	15,106	15,106	-
Passed through Pennsylvania Department of Agriculture:										
<b>Food Distribution Cluster:</b>										
Emergency Food Assistance Program (Administrative Costs)	General	10.568	1/12-9/16	44112639	N/A	15,917	6,869	13,305	13,305	4,257
Emergency Food Assistance Program (Food Commodities)	General	10.569	1/12-9/16	44112639	N/A	87,090	-	87,090	87,090	-
<b>Total Food Distribution Cluster:</b>						103,007	6,869	100,395	100,395	4,257
<b>Total U.S. Department of Agriculture</b>						118,113	6,869	115,501	115,501	4,257
<b>U.S. Department of Housing and Urban Development</b>										
Passed through Pennsylvania Department of Community and Economic Development:										
Emergency Solutions Grant Program	HS	14.231	* 10/12-8/14	C000053473	150,000	97,777	-	97,777	97,777	-
Emergency Solutions Grant Program	HS	14.231	* 9/13-7/15	C000055772	150,000	146,292	-	146,292	146,292	-
Emergency Solutions Grant Program	Red. Auth	14.231	* 1/14-12/14	N/A	N/A	125,000	-	125,000	125,000	-
						369,069	-	369,069	369,069	-
Community Development Block Grant	Red. Auth	14.228	1/14-12/14	N/A	4,391,251	1,094,990	-	1,094,990	1,094,990	-
Supportive Housing Program	Red. Auth	14.238	1/14-12/14	N/A	363,720	30,135	-	30,135	30,135	-
Home Investment Partnership Program	Red. Auth	14.239	1/14-12/14	N/A	1,100,000	656,002	-	656,002	656,002	-
<b>Total U.S. Department of Housing and Urban Development</b>						2,150,196	-	2,150,196	2,150,196	-
<b>U.S. Department of Justice</b>										
Bulletproof Vest Partnership Program	General	16.607	4/11-8/13	2011-BOBX-11058316	2,798	2,798	2,798	-	-	-
Bulletproof Vest Partnership Program	General	16.607	4/12-8/14	2011-BOBX-12062532	2,569	2,569	2,569	-	-	-
						5,367	5,367	-	-	-
<b>JAG Program Cluster:</b>										
Edward Byrne Memorial Justice Assistance Grant Program	General	16.738	10/11-9/13	2012-DJ-BX-0449	10,650	9,422	9,422	-	-	-
Edward Byrne Memorial Justice Assistance Grant Program	General	16.738	10/12-9/14	2013-DJ-BX-0765	11,601	-	-	11,601	11,601	11,601
Edward Byrne Memorial Justice Assistance Grant Program	General	16.738	10/13-9/15	2014-DJ-BX-0334	12,989	-	-	12,989	12,989	12,989
Passed through Pennsylvania Commission on Crime and Delinquency:										
Edward Byrne Memorial Justice Assistance Grant Program	General	16.738	1/12-12/13	2010-JG-04-22594	34,977	9,703	9,703	-	-	-
Edward Byrne Memorial Justice Assistance Grant Program	General	16.738	1/14-12/14	2012-JG-04-22594-2	38,015	26,683	-	36,767	36,767	10,084
						45,808	19,125	61,357	61,357	34,674
<b>Total JAG Program Cluster:</b>										
Passed through Women's Help Center:										
Violence Against Women Formula Grants	General	16.588	1/13-12/13	2012-VA-01/02/03	38,750	9,182	9,182	-	-	-
Violence Against Women Formula Grants	General	16.588	1/14-12/14	23857	32,500	15,205	-	32,093	32,093	16,888
						24,387	9,182	32,093	32,093	16,888
Passed through Pennsylvania Commission on Crime and Delinquency:										
Juvenile Accountability Block Grants	JPO	16.523	4/13-3/14	2010/2011-JB-03	10,000	5,000	2,500	2,500	2,500	-
Juvenile Accountability Block Grants	JPO	16.523	4/14-3/15	24009	10,000	5,000	-	7,500	7,500	2,500
						10,000	2,500	10,000	10,000	2,500
						85,562	36,174	103,450	103,450	54,062
<b>Total U.S. Department of Justice</b>										

COUNTY OF CAMBRIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2014  
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Federal Grantor/Pass-through Grantor/Program or Cluster Title	County Fund	Federal CFDA Number	Grant Period	Grant/Contract Number	Program or Award Amount	Total Received For the Year	Accrued or (Unearned) Revenue at 12/31/13	Revenue Recognized	Federal Expenditures	Accrued or (Unearned) Revenue at 12/31/14
<b>U.S. Department of Transportation</b>										
Passed through Pennsylvania Department of Transportation:										
<b>Highway Safety Cluster:</b>										
State and Community Highway Safety	General	20.600	10/12-9/13	CTSP-G-2013-Cambria-00012	81,024	5,711	5,711	-	-	-
State and Community Highway Safety	General	20.600	10/13-9/14	IDP-G-2014-Cambria-00036	82,500	56,803	15,179	57,992	57,992	16,368
State and Community Highway Safety	General	20.600	10/14-9/15	CTSP-G-2015-Cambria-00004	86,263	-	-	18,290	18,290	18,290
						62,514	20,890	76,282	76,282	34,658
Alcohol Impaired Driving Countermeasures Incentive Grant I	General	20.601	10/12-9/13	IDP-G-2013-Cambria-00015	29,580	14,255	14,255	-	-	-
Alcohol Impaired Driving Countermeasures Incentive Grant I	General	20.601	10/13-9/14	IDP-2014-Cambria-00032	27,255	14,346	1,111	18,174	18,174	4,939
Alcohol Impaired Driving Countermeasures Incentive Grant I	General	20.601	10/14-9/15	IDP-2015-Cambria-00009	34,950	-	-	1,206	1,206	1,206
						28,601	15,366	19,390	19,390	6,145
						91,115	36,256	95,662	95,662	40,803
<b>Total Highway Safety Cluster:</b>										
Passed through Pennsylvania Emergency Management Agency: Interagency Hazardous Materials Public Sector Training and Planning Grants	HIMERA	20.703	9/13-9/14	4100066534	7,200	-	-	1,769	1,769	1,769
<b>Total U.S. Department of Transportation</b>						<b>91,115</b>	<b>36,256</b>	<b>97,431</b>	<b>97,431</b>	<b>42,572</b>
<b>General Services Administration</b>										
Passed through Pennsylvania Department of General Services: Donation of Federal Surplus Personal Property	General	39.003	7/14-7/17	510494	N/A	4,224	-	4,224	4,224	-
<b>Total General Services Administration</b>						<b>4,224</b>	<b>-</b>	<b>4,224</b>	<b>4,224</b>	<b>-</b>
<b>U.S. Environmental Protection Agency</b>										
Passed through Pennsylvania Department of Environmental Protection: Chesapeake Bay Program	General	66.466	7/13-6/14	4100063148	4,000	4,000	4,000	-	-	-
Chesapeake Bay Program	General	66.466	7/14-6/15	4100063148	4,000	3,505	-	4,000	4,000	495
Chesapeake Bay Program	General	66.466	7/14-6/15	4100067522	57,000	15,129	-	30,125	30,125	14,996
<b>Total U.S. Environmental Protection Agency</b>						<b>22,634</b>	<b>4,000</b>	<b>34,125</b>	<b>34,125</b>	<b>15,491</b>
<b>U.S. Department of Education</b>										
Passed through Pennsylvania Department of Human Services: Special Education-Grants for Infants and Families	BH/ID	84.181	7/13-6/14	N/A	N/A	42,918	-	42,918	42,918	-
Special Education-Grants for Infants and Families	BH/ID	84.181	7/14-6/15	N/A	N/A	42,919	-	42,919	42,919	-
<b>Total U.S. Department of Education</b>						<b>85,837</b>	<b>-</b>	<b>85,837</b>	<b>85,837</b>	<b>-</b>
<b>U.S. Department of Health and Human Services</b>										
Passed through Pennsylvania Department of Aging: Special Programs for the Aging - Title VII, Chapter 3	AAA	93.041	7/13-6/14	4100057778	N/A	1,581	-	1,581	1,581	-
Special Programs for the Aging - Title VII, Chapter 3	AAA	93.041	7/14-6/15	4100057778	N/A	1,579	-	1,579	1,579	-
						3,160	-	3,160	3,160	-
Special Programs for the Aging - Title VII, Chapter 2	AAA	93.042	7/13-6/14	4100057778	N/A	5,152	-	5,152	5,152	-
Special Programs for the Aging - Title VII, Chapter 2	AAA	93.042	7/14-6/15	4100057778	N/A	3,949	-	3,949	3,949	-
						9,101	-	9,101	9,101	-

COUNTY OF CAMBRIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
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Federal Grantor/Pass-through Grantor/Program or Cluster Title	County Fund	Federal CFDA Number	Grant Period	Grant/Contract Number	Program or Award Amount	Total Received For the Year	Accrued or (Unearned) Revenue at 12/31/13	Revenue Recognized	Federal Expenditures	Accrued or (Unearned) Revenue at 12/31/14
<b>U.S. Department of Health and Human Services (Continued)</b>										
Special Programs for the Aging - Title III, Part D	AAA	93.043	7/13-6/14	4100057778	N/A	9,890	-	9,890	9,890	-
Special Programs for the Aging - Title III, Part D	AAA	93.043	7/14-6/15	4100057778	N/A	8,346	-	8,346	8,346	-
						18,236	-	18,236	18,236	-
Passed through Pennsylvania Department of Aging:										
<b>Aging Cluster:</b>										
Special Programs for Aging - Title III, Part B	AAA	93.044	7/13-6/14	4100057778	N/A	302,824	-	302,824	302,824	-
Special Programs for Aging - Title III, Part B	AAA	93.044	7/14-6/15	4100057778	N/A	302,824	-	302,824	302,824	-
						605,648	-	605,648	605,648	-
Special Programs for Aging - Title III, Part C	AAA	93.045	7/13-6/14	4100057778	N/A	47,853	-	47,853	47,853	-
Special Programs for Aging - Title III, Part C	AAA	93.045	7/14-6/15	4100057778	N/A	23,923	-	23,923	23,923	-
						71,776	-	71,776	71,776	-
Nutrition Services Incentive Program	AAA	93.053	7/13-6/14	4100057778	N/A	87,086	-	87,086	87,086	-
Nutrition Services Incentive Program	AAA	93.053	7/14-6/15	4100057778	N/A	105,908	-	105,908	105,908	-
						192,994	-	192,994	192,994	-
						870,418	-	870,418	870,418	-
<b>Total Aging Cluster:</b>										
National Family Caregiver Support, Title III, Part E	AAA	93.052	7/13-6/14	4100057778	N/A	55,501	-	55,501	55,501	-
National Family Caregiver Support, Title III, Part E	AAA	93.052	7/14-6/15	4100057778	N/A	53,013	-	53,013	53,013	-
						108,514	-	108,514	108,514	-
Medicare Enrollment Assistance Program	AAA	93.071	7/13-6/14	4100057778	N/A	6,945	-	6,945	6,945	-
State Health Insurance Assistance Program	AAA	93.324	7/13-6/14	4100057778	N/A	4,271	-	4,271	4,271	-
State Health Insurance Assistance Program	AAA	93.324	7/14-6/15	4100057778	N/A	8,544	-	8,544	8,544	-
						12,815	-	12,815	12,815	-
Passed through Pennsylvania Department of Human Services:										
Promoting Safe and Stable Families	C&Y	93.556	10/13-9/30	N/A	5,667	5,667	-	5,667	5,667	-
Temporary Assistance for Needy Families	General	93.558	7/13-6/14	DC13-125302	3,964,911	24,897	-	24,897	24,897	-
Temporary Assistance for Needy Families	General	93.558	7/14-6/15	DC14-125302	3,781,450	59,600	-	59,600	59,600	-
Temporary Assistance for Needy Families	C&Y	93.558	7/13-6/14	N/A	530,226	220,045	82,724	137,321	137,321	-
Temporary Assistance for Needy Families	C&Y	93.558	7/14-6/15	N/A	530,226	-	-	188,847	188,847	188,847
Temporary Assistance for Needy Families	JPO	93.558	7/13-6/14	N/A	530,226	164,545	55,023	109,522	109,522	-
Temporary Assistance for Needy Families	JPO	93.558	7/14-6/15	N/A	530,226	-	-	101,530	101,530	-
						469,287	137,747	621,917	621,917	290,377
Child Support Enforcement	DRO	93.563	10/10-9/15	4100052565	N/A	1,404,564	425,183	1,399,101	1,399,101	419,720
<b>Child Care Cluster:</b>										
Child Care and Development Block Grant	General	93.575	7/13-6/14	DC13-125302	3,964,911	518,742	-	518,742	518,742	-
Child Care and Development Block Grant	General	93.575	7/14-6/15	DC14-125302	3,781,450	326,303	-	326,303	326,303	-
Child Care Mandatory and Matching Funds	General	93.596	7/13-6/14	DC13-125302	3,964,911	709,470	-	709,470	709,470	-
Child Care Mandatory and Matching Funds	General	93.596	7/14-6/15	DC14-125302	3,781,450	270,949	-	270,949	270,949	-
<b>Total Child Care Cluster:</b>						1,825,464	-	1,825,464	1,825,464	-
Stephanie Tubbs Jones Child Welfare Services Program	C&Y	93.645	7/13-6/14	N/A	55,609	19,638	-	19,638	19,638	-
Stephanie Tubbs Jones Child Welfare Services Program	C&Y	93.645	7/14-6/15	N/A	52,368	19,638	-	19,638	19,638	-
Stephanie Tubbs Jones Child Welfare Services Program	JPO	93.645	7/13-6/14	N/A	55,609	13,092	-	13,092	13,092	-
						52,368	-	52,368	52,368	-



COUNTY OF CAMBRIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2014  
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Federal Grantor/Pass-through Grantor/Program or Cluster Title U.S. Department of Health and Human Services (continued)	County Fund	Federal CFDA Number	Grant Period	Grant/Contract Number	Program or Award Amount	Total Received For the Year	Accrued or (Unearned) Revenue at 12/31/13	Revenue Recognized	Federal Expenditures	Accrued or (Unearned) Revenue at 12/31/14
Foster Care - Title IV-E	C&Y	93.658	7/13-6/14	N/A	N/A	1,165,720	417,815	747,905	747,905	-
Foster Care - Title IV-E	C&Y	93.658	7/14-6/15	N/A	N/A	-	-	969,716	969,716	969,716
Foster Care - Title IV-E	C&Y	93.658	7/12-6/13	N/A	N/A	16,204	15,664	-	-	(640)
Foster Care - Title IV-E	C&Y	93.658	7/13-6/14	N/A	N/A	25,442	13,574	10,737	10,737	(1,131)
Foster Care - Title IV-E	C&Y	93.658	7/14-6/15	N/A	N/A	-	-	18,619	18,619	-
Foster Care - Title IV-E	JPO	93.658	7/12-6/13	N/A	N/A	111,450	41,949	114,710	114,710	45,209
Foster Care - Title IV-E	JPO	93.658	7/13-6/14	N/A	N/A	19,007	19,007	-	-	-
Foster Care - Title IV-E	JPO	93.658	7/14-6/15	N/A	N/A	59,556	-	125,139	125,139	65,583
						1,397,379	508,009	1,966,826	1,966,826	1,097,456
Guardianship - Assistance	C&Y	93.090	7/13-6/14	N/A	N/A	29,516	12,965	16,551	16,551	-
Guardianship - Assistance	C&Y	93.090	7/14-6/15	N/A	N/A	-	-	18,600	18,600	18,600
Guardianship - Assistance	C&Y	93.090	7/13-6/14	N/A	N/A	-	14	10	10	24
Guardianship - Assistance	C&Y	93.090	7/14-6/15	N/A	N/A	-	-	29	29	-
						29,516	12,979	35,190	35,190	18,653
Adoption Assistance	C&Y	93.659	7/13-6/14	N/A	N/A	698,328	349,162	349,166	349,166	-
Adoption Assistance	C&Y	93.659	7/14-6/15	N/A	N/A	-	-	371,125	371,125	371,125
Adoption Assistance	C&Y	93.659	7/12-6/13	N/A	N/A	-	540	-	-	540
Adoption Assistance	C&Y	93.659	7/13-6/14	N/A	N/A	-	643	463	463	1,106
Adoption Assistance	C&Y	93.659	7/14-6/15	N/A	N/A	-	-	927	927	927
						698,328	350,345	721,681	721,681	373,698
Social Services Block Grant	HS - BH/ID	93.667	7/13-6/14	N/A	N/A	103,146	-	103,146	103,146	-
Social Services Block Grant	HS - BH/ID	93.667	7/14-6/15	N/A	N/A	103,148	-	103,148	103,148	-
Social Services Block Grant	General	93.667	7/13-6/14	DC13-125302	3,964,911	174,744	-	174,744	174,744	-
Social Services Block Grant	General	93.667	7/14-6/15	DC14-125302	3,781,450	72,385	-	72,385	72,385	-
Social Services Block Grant	C&Y	93.667	7/13-6/14	N/A	131,152	49,700	-	49,700	49,700	-
Social Services Block Grant	C&Y	93.667	7/14-6/15	N/A	131,152	61,612	-	61,612	61,612	-
Social Services Block Grant	JPO	93.667	7/13-6/14	N/A	N/A	15,876	-	15,876	15,876	-
Social Services Block Grant	JPO	93.667	7/14-6/15	N/A	N/A	3,964	-	3,964	3,964	-
						584,575	-	584,575	584,575	-
Chafee Foster Care Independent Program	C&Y	93.674	7/13-6/14	N/A	154,748	41,774	11,269	30,505	30,505	-
Chafee Foster Care Independent Program	C&Y	93.674	7/14-6/15	N/A	154,748	14,753	-	3,747	3,747	(11,006)
						56,527	11,269	34,252	34,252	-
Medical Assistance Program	BH/ID	93.778	7/12-6/13	N/A	N/A	8,897	-	8,897	8,897	-
Medical Assistance Program	BH/ID	93.778	7/13-6/14	N/A	N/A	31,735	-	31,735	31,735	-
Medical Assistance Program	BH/ID	93.778	7/14-6/15	N/A	N/A	5,359	-	5,359	5,359	-
Medical Assistance Program	HS - BH/ID	93.778	7/13-6/14	N/A	N/A	43,760	-	43,760	43,760	-
Medical Assistance Program	HS - BH/ID	93.778	7/14-6/15	N/A	N/A	121,218	-	121,218	121,218	-
Medical Assistance Program	General	93.778	7/12-6/13	N/A	N/A	49,406	49,406	-	-	-
Medical Assistance Program	General	93.778	7/13-6/14	N/A	N/A	694,704	-	725,850	725,850	31,146
Medical Assistance Program	General	93.778	7/14-6/15	N/A	N/A	744,300	-	744,300	744,300	-
Medical Assistance Program	C&Y	93.778	7/13-6/14	N/A	N/A	3,981	1,530	2,451	2,451	-
Medical Assistance Program	C&Y	93.778	7/14-6/15	N/A	N/A	-	-	2,067	2,067	2,067
						1,703,360	50,936	1,685,637	1,685,637	33,213

COUNTY OF CAMBRIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2014  
(Page 5 of 5)

Federal Grantor/Pass-through Grantor/Program or Cluster Title <u>U.S. Department of Health and Human Services (continued)</u>	County Fund	Federal CFDA Number	Grant Period	Grant/Contract Number	Program or Award Amount	Total Received For the Year	Accrued or (Unearned) Revenue at 12/31/13	Revenue Recognized	Federal Expenditures	Accrued or (Unearned) Revenue at 12/31/14
Passed through Pennsylvania Department of Aging. Medical Assistance Program (Pre-Admin) Medical Assistance Program (Pre-Admin)	AAA	93.778	* 7/13-6/14 * 7/14-6/15	4100057992 4100057992	N/A N/A	84,885 84,884	- -	84,885 84,884	84,885 84,884	- -
Medical Assistance Program (Nursing Home Transition) Medical Assistance Program (Nursing Home Transition)	AAA	93.778	* 7/12-6/13 * 7/13-6/14	4100057992 4100057992	N/A N/A	235 10	- -	235 10	235 10	- -
Medical Assistance Program (ADRC Block Grant)	AAA	93.778	* 7/13-6/14	4100057992	N/A	20,000 190,014	10,000 10,000	10,000 180,014	10,000 180,014	- -
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	AAA	93.779	7/13-6/14	4100057778	N/A	4,272	-	4,272	4,272	-
Passed through Pennsylvania Department of Human Services: Block Grants for Community Mental Health Services Block Grants for Community Mental Health Services	HS - BH/ID HS - BH/ID	93.958 93.958	* 7/13-6/14 * 7/14-6/15	N/A N/A	N/A N/A	317,141 327,142 644,283	- -	317,141 327,142 644,283	317,141 327,142 644,283	- -
Passed through Pennsylvania Department of Drug and Alcohol Programs: Block Grants for Prevention and Treatment of Substance Abuse Block Grants for Prevention and Treatment of Substance Abuse	D&A D&A	93.959 93.959	* 7/13-6/14 * 7/14-6/15	4100053174 4100053174	489,930 489,930	221,166 267,228 488,394	- -	221,166 267,228 488,394	221,166 267,228 488,394	- -
<b>Total U.S. Department of Health and Human Services</b>						<b>10,583,187</b>	<b>1,506,468</b>	<b>11,298,830</b>	<b>11,298,830</b>	<b>2,222,111</b>
<b>U.S. Corporation for National and Community Service</b>										
Foster Grandparent Program Foster Grandparent Program	FGP FGP	94.011 94.011	4/13-3/14 4/14-3/15	13SFAPA003 13SFAPA004	396,457 396,457	127,526 272,457	9,706 -	117,820 286,786	117,820 286,786	- 14,329
<b>Total U.S. Corporation for National and Community Service</b>						<b>399,983</b>	<b>9,706</b>	<b>404,606</b>	<b>404,606</b>	<b>14,329</b>
<b>U.S. Department of Homeland Security</b>										
Passed through Pennsylvania Emergency Management Agency: Emergency Management Performance Grants	9-1-1	97.042	10/13-12/14	4100067794	65,774	64,588	14,616	49,972	49,972	-
Homeland Security Grant Program (Region 13 Funding) Homeland Security Grant Program Homeland Security Grant Program Homeland Security Grant Program Homeland Security Grant Program Homeland Security Grant Program Homeland Security Grant Program Homeland Security Grant Program	9-1-1 9-1-1 9-1-1 9-1-1 9-1-1 9-1-1 9-1-1 9-1-1	97.067 97.067 97.067 97.067 97.067 97.067 97.067 97.067	N/A N/A N/A N/A N/A N/A N/A N/A	N/A 4100046891 4100052554 4100056070 4100056263 4100060399 4100060413 4100063181	N/A N/A N/A N/A N/A N/A N/A N/A	1,931 5,972 1,298 6,412 8,350 110,345 60,990 58,951 254,249	1,931 - - - - - - 1,931	- 5,972 1,298 6,412 8,350 110,345 60,990 58,951 252,318	- 5,972 1,298 6,412 8,350 110,345 60,990 252,318	- - - - - - -
<b>Total U.S. Department of Homeland Security</b>						<b>318,837</b>	<b>16,547</b>	<b>302,290</b>	<b>302,290</b>	<b>-</b>
<b>Total Expenditures of Federal Awards</b>						<b>\$ 13,859,688</b>	<b>\$ 1,616,020</b>	<b>\$ 14,596,490</b>	<b>\$ 14,596,490</b>	<b>\$ 2,352,822</b>

COUNTY OF CAMBRIA, PENNSYLVANIA  
SCHEDULE OF COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF HUMAN SERVICES EXPENDITURES  
YEAR ENDED DECEMBER 31, 2014

<u>Program</u>	2014 Combined Federal/State Expenditures	
Child Support Enforcement	\$ 1,399,534	*
County Children, Youth and Families Programs	7,796,460	
Medical Assistance Transportation Program	3,104,793	*
County Mental Health/Intellectual Disabilities Program	6,624,788	*
MA Waiver Programs for Individuals with Intellectual Disabilities	1,088,806	*
Mental Health - Intensive Case Management and Resource Coordination	345,262	*
Intellectual Disabilities Targeted Service Management	207,815	*
Combined Homeless Assistance Programs	176,449	
Child Care Information Services:		
SSBG - Subsidized Day Care	247,130	
Child Care Assistance	980,419	
Child Care Development Block Grant	845,045	
	\$ 22,816,501	

\* Denotes major programs for DHS purposes.

**COUNTY OF CAMBRIA**  
**NOTES TO SCHEDULES OF EXPENDITURES OF AWARDS**  
**DECEMBER 31, 2014**

**NOTE 1 - REPORTING ENTITY**

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

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

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

**NOTE 2 - BASIS OF ACCOUNTING**

The Schedule of Expenditures of Federal Awards and Commonwealth of Pennsylvania Department of Human Services Expenditures have been prepared on a basis consistent with that used in the preparation of the basic financial statements. As described in Note 1 to the financial statements, the modified accrual or accrual basis of accounting, as applicable, is used.

**NOTE 3 – COMPONENT UNIT - SUBRECIPIENTS**

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

<u>Subrecipient/Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided</u>
<b>Redevelopment Authority of Cambria County:</b>		
Community and Development Block Grant	14.228	\$ 1,043,434
Supportive Housing Program	14.238	3,503
Home Investment Partnership Program	14.239	139,264
		<u>\$ 1,186,201</u>

**Cambria County Child Development Corporation:**

Child Care and Development Block Grant	93.575	\$ 845,015
Child Care Mandatory and Matching Funds	93.596	<u>980,419</u>
		<u>\$ 1,825,464</u>

**Community Action Partnership of Cambria County and Action Property Services, Inc.:**

Medical Assistance Transportation Program	93.778	\$ 1,470,150
Medical Assistance Transportation Program	PA DHS	<u>1,634,643</u>
		<u>\$ 3,104,793</u>

**NOTE 4 - RISK BASED APPROACH**

The 2014 threshold for determining Type A and Type B programs is \$437,895, computed as 3% of total federal expenditures of \$14,596,490.

The following high-risk Type B programs were audited as major:

<u>CFDA#</u>	<u>Program</u>
14.231	Emergency Solutions Grant Program

The following federal program clusters were audited as major programs during the year:

<u>Agency</u>	<u>CFDA#</u>	<u>Program</u>
HHS	93.044	Special Programs for the Aging – Title III, Part B
	93.045	Special Programs for the Aging – Title III, Part C
	93.053	Nutrition Services Incentive Program
HHS	93.575	Child Care and Development Block Grant
	93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund

The following Type A programs were identified as low-risk and were not audited as major programs:

<u>CFDA</u>	<u>Program</u>
14.228	Community Development Block Grant
93.658	Foster Care – Title IV-E
93.659	Adoption Assistance
DHS	County Children, Youth and Families Programs
DHS	Child Care Information Services

The amount expended under programs treated as major federal programs for the year ended December 31, 2014 totaled \$8,668,872 or 59% of total federal awards.

The amount expended under programs treated as major DHS programs for the year ended December 31, 2014 totaled \$12,770,998, or 56% of total DHS financial awards.

**NOTE 5 - FEDERAL CASH RECEIVED**

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

**INDEPENDENT AUDITORS' REPORT ON  
COMMONWEALTH OF PENNSYLVANIA DEPARTMENT OF  
TRANSPORTATION SUPPLEMENTARY SCHEDULE**

June 19, 2015

Board of Commissioners  
County of Cambria  
Ebensburg, Pennsylvania

We have audited 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 Cambria, as of and for the year ended December 31, 2014, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 19, 2015. These financial statements are the responsibility of the County of Cambria management. Our responsibility is to express an opinion on these financial statements based on our audit. 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, including Wessel & Company, acting separately, whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the component units, is based solely upon the reports of the other auditors.

We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the Cambria Library Association, Cambria County Economic Development Authority, Cambria County Solid Waste Management Authority, Cambria County Conservation and Recreation Authority, and Behavioral Health of Cambria County, discretely presented component units, were not audited in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Commonwealth of Pennsylvania Department of Transportation Supplementary schedule is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the management of the County of Cambria, the Commonwealth of Pennsylvania Department of Transportation, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



WESSEL & COMPANY  
Certified Public Accountants

COUNTY OF CAMBRIA, PENNSYLVANIA  
 CAMBRIA COUNTY AREA AGENCY ON AGING SHARED RIDE  
 TRANSPORTATION PROGRAM  
 STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
 (UNAUDITED)  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Budget	Actual	Amount (Over)/Under Budget
Revenues:			
Shared Ride	\$ -	\$ -	\$ -
Aging Block Grant	-	-	-
Community & Other	180,150	166,007	14,143
	<u>180,150</u>	<u>166,007</u>	<u>14,143</u>
Total Revenues	<u>180,150</u>	<u>166,007</u>	<u>14,143</u>
Expenditures:			
Salaries	-	-	-
Fringe benefits	45,150	38,925	6,225
Rent	-	-	-
Telephone	-	-	-
Printing/duplicating	-	-	-
Supplies	-	-	-
Postage	-	-	-
Insurance	-	-	-
Vehicle maintenance	-	-	-
Vehicle operating	-	-	-
Other operating	135,000	127,082	7,918
CCTA Share	-	-	-
CCTA Statistician	-	-	-
	<u>180,150</u>	<u>166,007</u>	<u>14,143</u>
Total Expenditures	<u>180,150</u>	<u>166,007</u>	<u>14,143</u>
Excess of revenue over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

June 19, 2015

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, 2014, 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(b)	PACSES OCSE 157 Data Reliability Validation
	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
Children and Youth	I	Schedule of Revenues and Expenditures



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, 2014

	Single Audit Expenditures				Reported Expenditures				Single Audit Over/(Under) Reported			
	Unallowable		Incentive		Unallowable		Incentive		Unallowable		Incentive	
	Total	Paid Costs	Net	Amt. Paid	Total	Paid Costs	Net	Amt. Paid	Total	Paid Costs	Net	Amt. Paid
Quarter Ending 9/30/13:												
1. Salary & Overhead	595,065	64,164	485,878	320,679	595,066	64,164	45,023	485,879	320,679	-	(1)	-
2. Fees & Costs	3	-	3	2	3	-	3	3	-	-	-	-
3. Interest & Prog Income	5,622	222	5,400	3,564	5,620	222	5,398	3,564	2	-	2	-
4. Blood Testing Fees	1,773	-	1,773	1,170	1,773	-	1,773	1,170	-	-	-	-
5. Blood Testing Costs	1,984	-	1,984	1,309	1,984	-	1,984	1,309	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-
Net Total	589,651	63,942	45,023	480,686	589,654	63,942	45,023	480,689	317,252	-	(3)	-
Quarter Ending 12/31/13:												
1. Salary & Overhead	623,011	73,085	505,013	333,309	623,012	73,085	44,913	505,014	333,309	-	(1)	-
2. Fees & Costs	3	-	3	2	3	-	3	3	-	-	-	-
3. Interest & Prog Income	5,698	225	5,473	3,612	5,697	225	5,472	3,612	1	-	1	-
4. Blood Testing Fees	1,155	-	1,155	762	1,155	-	1,155	762	-	-	-	-
5. Blood Testing Costs	1,216	-	1,216	803	1,216	-	1,216	803	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-
Net Total	617,371	72,860	44,913	499,598	617,373	72,860	44,913	499,600	329,736	-	(2)	-
Quarter Ending 3/31/14:												
1. Salary & Overhead	568,342	69,241	402,155	265,422	568,341	69,241	96,946	402,154	265,422	-	1	-
2. Fees & Costs	3	-	3	2	3	-	3	3	-	-	-	-
3. Interest & Prog Income	6,493	254	6,239	4,118	6,492	254	6,238	4,118	1	-	1	-
4. Blood Testing Fees	2,024	-	2,024	1,336	2,024	-	2,024	1,336	-	-	-	-
5. Blood Testing Costs	1,760	-	1,760	1,162	1,760	-	1,760	1,162	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-
Net Total	561,582	68,987	96,946	395,649	561,582	68,987	96,946	395,649	261,128	-	-	-
Quarter Ending 6/30/14:												
1. Salary & Overhead	626,705	82,433	41,721	502,551	626,706	82,433	41,721	502,552	331,684	-	(1)	-
2. Fees & Costs	3	-	3	2	3	-	3	3	-	-	-	-
3. Interest & Prog Income	5,783	228	5,555	3,666	5,783	228	5,555	3,666	-	-	-	-
4. Blood Testing Fees	1,352	-	1,352	892	1,352	-	1,352	892	-	-	-	-
5. Blood Testing Costs	2,880	-	2,880	1,901	2,880	-	2,880	1,901	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-
Net Total	622,447	82,205	41,721	498,521	622,448	82,205	41,721	498,522	329,025	-	(1)	-

CHILD SUPPORT ENFORCEMENT  
PACES OCSE 157 Data Reliability Validation

County CAMBRIAYear Ended September 30, 2014

OCSE 157 Report Line Number	Number of Cases	Case Problems Found
Line #1 IV-D Cases open at the end of the fiscal year.	38	None
Line #2 IV-D Cases open at the end of the fiscal year with support orders established.	37	None
Line #5 Children in IV-D cases open at the end of the fiscal year that were born out of wedlock.	29	None
Line #6 Children in IV-D cases open at the end of the fiscal year who were born out of wedlock with paternity resolved.	10	None
Line #21 Cases open at the end of the fiscal year in which Medical Support is ordered.	31	None
Line #23 Cases open at the end of the fiscal year in which Health Insurance is provided as ordered.	16	None
Line #24 Total amount of current support due for the fiscal year for IV-D cases, excluding emancipated children.	33	None
Line #25 Total amount of support disbursed as current support during the fiscal year for IV-D cases, excluding emancipated children.	33	None
Line #28 Cases with arrears due during the fiscal year <b>(10/01/13 - 9/30/14)</b>	29	None
Line #29 - Cases with Disbursements on arrears during the fiscal year <b>(10/01/13 - 9/30/14)</b>	28	None

CHILD SUPPORT ENFORCEMENT

EXHIBIT A-1(c)

COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT

County <u>Cambria</u>		Year Ended	December 31, 2014
Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Type of Account Structure
January 1	-	-	<div>( ) Separate Bank Account</div> <div>( X ) Restricted Fund - General Ledger</div> <div>( ) Other: _____</div>
March 31	-	-	
June 30	-	-	
September 30	-	-	
December 31	-	-	

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

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

County <u>Cambria</u>	Year Ended <u>December 31, 2014</u>		
	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
<b>Balance at January 1</b>	\$ 81,596	\$ 81,596	\$ -
<b>Receipts:</b>			
Reimbursements	1,224,077	1,224,077	\$ -
Incentives	179,932	179,932	\$ -
Title XIX Incentives	981	981	\$ -
Interest	79	79	\$ -
Program Income	18,396	18,396	\$ -
Genetic Testing Costs	1,326	1,326	\$ -
Maintenance of Effort (MOE)	-	-	\$ -
Other: <u>OPT/Vision Replaced</u>	-	-	\$ -
<b>Total Receipts</b>	1,424,791	1,424,791	\$ -
<b>Intra-fund Transfers - In</b>	-	-	\$ -
<b>Funds Available</b>	\$ 1,506,387	\$ 1,506,387	\$ -
<b>Disbursements:</b>			
Transfers to General Fund	1,505,550	1,505,550	\$ -
Vendor Payments	-	-	\$ -
Bank Charges	-	-	\$ -
Other: _____	-	-	\$ -
<b>Total Disbursements</b>	\$ 1,505,550	\$ 1,505,550	\$ -
<b>Intra-fund Transfers - Out</b>	\$ -	\$ -	\$ -
<b>Balance at December 31</b>	\$ 837	\$ 837	\$ -

The Title IV-D account consists of 1 account. Please indicate here the total number of accounts that make up the Title IV-D account.

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

COUNTY OF CAMBRIA, PENNSYLVANIA  
COUNTY CHILDREN & YOUTH SOCIAL SERVICE PROGRAMS  
FISCAL SUMMARY  
JULY 1, 2011 THROUGH JUNE 30, 2012

	A GRAND TOTAL	B PROGRAM INCOME	C TITLE IV-E	D TANF	E TITLE XX	F TITLE IV-B	G MEDICAL	H NET TOTAL	I STATE ACT 148	J LOCAL SHARE
NET CHILD WELFARE EXPEND.										
01. 100% REIMBURSEMENT	93,629	-	18,787	-	-	-	-	74,842	74,842	-
02. 90% REIMBURSEMENT	405,697	-	17,378	183,885	-	-	-	204,434	183,992	20,442
03. 80% REIMBURSEMENT	7,753,668	112,261	1,908,426	346,341	110,279	-	-	5,276,361	4,221,090	1,055,271
04. 60% REIMBURSEMENT	596,055	42,037	116,416	-	20,873	55,609	7,025	354,095	212,459	141,636
05. 50% REIMBURSEMENT	399,446	269	4,463	-	-	-	-	394,714	197,357	197,357
06. TOTAL CHILD WELFARE EXP.	9,248,495	154,567	2,065,470	530,226	131,152	55,609	7,025	6,304,446	4,889,740	1,414,706

YDC/YFC PLACEMENT COSTS										
07. 60% DPW PARTICIPATION	-	-	-	-	-	-	-	-	-	-

08. NON-Reimbursable Expenditures	91,197	-	-	-	-	-	-	91,197	-	91,197
09. TOTAL EXPENDITURES	9,339,692	154,567	2,065,470	530,226	131,152	55,609	7,025	6,395,643	4,889,740	1,505,903

10. IL Grant Funds Reported 128,401

11. TOTAL HSDF used for Child Welfare - 12. TOTAL TITLE IV-D COLLECTIONS 106,603 13. TITLE IV-D Collections for IV-E Eligible Children 44,695

14. STATE ACT - Line 6 4,889,740 15. STATE ACT 148 ALLOCATION 5,132,586 16. ADJUSTED STATE SHARE 4,889,740  
(lower of 14. or 15.)

Subsidized Permanent Legal Custody SPLC	Total Subsidies	Number of Days	Number of Children
	313,106	12,978	144

COUNTY OF CAMBRIA  
 MEDICAL ASSISTANCE TRANSPORTATION PROGRAM  
 SCHEDULE OF REVENUES AND EXPENDITURES  
 FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2014

	<u>Reported</u>	<u>Actual</u>
<b>Service Data:</b>		
Expenditures		
Group I Clients	\$ 2,555,160	\$ 2,555,160
Group II Clients	<u>338,329</u>	<u>338,329</u>
Total Expenditures	<u><u>\$ 2,893,489</u></u>	<u><u>\$ 2,893,489</u></u>
<b>Allocation Data:</b>		
Revenues		
Department of Public Welfare	\$ 2,892,886	\$ 2,892,886
Interest Income	<u>603</u>	<u>603</u>
Total Revenues	2,893,489	2,893,489
Funds Expended		
Service Costs	2,466,845	2,466,845
Administrative Costs	<u>426,644</u>	<u>426,644</u>
Excess of Revenues Under Expenditures	<u><u>\$ -</u></u>	<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, 2014

Sources of DPW Funding	Appropriation	DPW Funds Available			Cost Eligible for DPW Participation (4)	Balance of Funds (5)	Grant Fund Adjustments (6)	TOTAL FUND BALANCE (7)
		Carryover (1)	Allotment (2)	Total Allocation (3)				
A. Early Intervention Services								
1. Early Intervention Services	10235	\$ 22,450	\$ 604,583	\$ 627,033	\$ 627,033	\$ -	\$ -	-
2. Early Intervention Training	10235	-	8,546	8,546	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		\$ 22,450	\$ 749,662	\$ 772,112	\$ 772,142	\$ -	\$ -	\$ -



COUNTY OF CAMBRIA, PENNSYLVANIA  
 EARLY INTERVENTION SERVICES  
 REPORT OF INCOME AND EXPENDITURES  
 FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2014

	Administrator's Office	Early Intervention	Other	Supports Coordination	Total
I. TOTAL ALLOCATION	\$ -	\$ -	\$ -	\$ -	772,142
II. TOTAL EXPENDITURES	54,045	548,048	-	412,195	1,014,288
III. COSTS OVER ALLOCATION					
A. County Funded Eligible	-	-	-	14,314	14,314
B. County Funded Ineligible	-	-	-	-	-
C. Other Eligible	-	-	-	-	-
D. Other Ineligible	-	-	-	-	-
Subtotal Costs Over Allocation	-	-	-	14,314	14,314
IV. REVENUES					
A. Program Service Fees	-	-	-	-	-
B. Private Insurance Fees	-	-	-	-	-
C. Medical Assistance	-	-	-	144,322	144,322
D. Earned Interest	98	-	-	-	98
E. Other	-	-	-	-	-
Subtotal Revenues	98	-	-	144,322	144,420
V. DHS REIMBURSEMENT					
A. DHS Categorical Funding 90% Subtotal	29,260	493,243	-	228,203	750,706
B. DHS Categorical Funding 100% Subtotal	21,436	-	-	-	21,436
VI. COUNTY MATCH					
10% County Match	3,251	54,805	-	25,356	83,412
Subtotal County Match	3,251	54,805	-	25,356	83,412
VII. TOTAL DHS REIMBURSEMENT & COUNTY MATCH	53,947	548,048	-	253,559	855,554
VIII. TOTAL CARRYOVER	-	-	-	-	-

Exhibit V(b) EI

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

**Schedule of Fund Balances - Summary Report**

County Match (%)	3.35%
Actual County Match (\$)	\$238,815
Actual County Match (%)	3.35%

Block Grant Reporting			Costs Eligible for DPW Participation (2)									
Sources of Funding:	Appropriation	DPW Allocation (1)	Mental Health	Intellectual Disabilities	Homeless Assistance	Child Welfare	HSS	D&A	Total	Balance of Funds (3)	Adjustments (4)	Total Fund Balance (5)
1 State Human Services Block Grant	Multiple	\$7,287,917	\$4,927,711	\$1,276,384	\$171,162	\$86,746	\$188,577	\$470,648	\$7,121,228	\$166,689	\$0	\$166,689
2 SSBG	Multiple	\$206,292	\$94,474	\$0	\$0	\$0	\$0	\$0	\$206,292	\$0	\$0	\$0
3 SABG	70113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 CMH-SBG	70167	\$634,283	\$634,283	\$0	\$0	\$0	\$0	\$0	\$634,283	\$0	\$0	\$0
5 IMA	70175	\$242,437	\$0	\$191,480	\$0	\$0	\$0	\$0	\$191,480	\$50,957	\$0	\$50,957
6 Crisis Counseling	80222	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total for Block Grant</b>		<b>\$8,370,929</b>	<b>\$5,656,468</b>	<b>\$1,579,682</b>	<b>\$171,162</b>	<b>\$86,746</b>	<b>\$188,577</b>	<b>\$470,648</b>	<b>\$8,153,283</b>	<b>\$217,646</b>	<b>\$0</b>	<b>\$217,646</b>

Retained Earnings	
I. Unexpended Allocation	\$166,689
II. Maximum Retained Earnings (3%)	\$218,638
III. Waiver Requested Money (if applicable)	\$0
IV. Total Requested Retained Earnings	\$166,689

Prior Year Retained Earnings	
I. FY 12-13 Retained Earnings	\$0
II. Total Expended Retained Earnings	\$0
III. Amount to be Returned to DPW	\$0

Exhibit VI(a) BG-S

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

Sources of Funding		Appropriation	Total Carryover (1)	Allotment (2)	DPW Allocation (3)	Costs Eligible for DPW Participation (4)	Balance of Funds (5)	Adjustments (6)	Total Fund Balance (7)
<b>A. Mental Health Services</b>									
1	State - Act 87 Carryover	10248	\$0	\$10,433	\$10,433	\$10,433	\$0	\$0	\$0
2	State - NSH Start-Up	10248	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	State - Personal Care Homes	10252	\$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 - Youth Suicide Prevention	70651	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Federal - Jail Diversion & Trauma Recovery	70747	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Federal - Bio-Terrorism Hospital Preparedness	80343	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Federal - Adult Health Quality Measures	70127	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Federal - Mental Health Systems Transformatio	70589	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Subtotal Mental Health Services</b>		\$0	\$10,433	\$10,433	\$10,433	\$0	\$0	\$0
<b>B. Intellectual Disabilities Services</b>									
1	Act 87 Carryover	10255	\$0	\$3,807	\$3,807	\$3,807	\$0	\$0	\$0
2	Other	10255	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Elwyn	10236	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Money Follows the Person	10263	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Subtotal Intellectual Disabilities Services</b>		\$0	\$3,807	\$3,807	\$3,807	\$0	\$0	\$0
<b>C. Total for Non-Block Grant Reporting</b>			\$0	\$14,240	\$14,240	\$14,240	\$0	\$0	\$0

Exhibit VI(b) BG-S

**CAMBRIA COUNTY CHILD DEVELOPMENT CORPORATION**  
**CCIS RECAP FOR FY 2013-2014**  
**YEAR ENDED JUNE 30, 2014**

<b>CONTRACTOR:</b> Cambria County Commissioners <b>FEDERAL ID NO.:</b> 25-6001022 <b>CONTRACT NO.:</b> DC12115302	<b>COUNTY:</b> Cambria <b>PREPARED BY:</b> SF & Company <b>PHONE NO.:</b> 717-761-0211	<b>LI &amp; FT</b> <b>TOTAL</b>
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	LOW INCOME		FORMER TANF		LI & FT
	ADMIN	SERVICE	ADMIN	SERVICE	TOTAL
<b>Revenue</b>					
DPW Funds	403,959	2,165,754	84,886	405,677	3,060,276
Interest	-	437	-	-	437
Audit Adjustments	-	-	-	-	-
Other (e.g. Penalties)	-	-	-	-	-
<b>Total Revenue</b>	403,959	2,166,191	84,886	405,677	3,060,713
<b>Expenditures</b>					
Final Report Totals	403,959	2,150,294	84,886	403,165	3,042,304
<b>Total Expenditures</b>	403,959	2,150,294	84,886	403,165	3,042,304
<b>TOTAL DUE DPW</b>	-	15,897	-	2,512	18,409

See independent accountant's report.

**CAMBRIA COUNTY CHILD DEVELOPMENT CORPORATION**  
**CCIS RECAP FOR FY 2013-2014**  
**YEAR ENDED JUNE 30, 2014**

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

	STATE MOE/GA FSS	STATE MOE	SERVICE GENL ASSIST/WS 2	STATE MOE/GA TOTAL
Revenue				
DPW Funds	-	29,167	-	29,167
Interest				
Audit Adjustments	-		-	
Other (e.g. Penalties)	-		-	
Total Revenue	-	29,167	-	29,167
Expenditures				
Final Report Totals	-	30,359	-	30,359
Total Expenditures	-	30,359	-	30,359
TOTAL DUE DPW	-	(1,192)	-	(1,192)

See independent accountant's report.

**CAMBRIA COUNTY CHILD DEVELOPMENT CORPORATION**  
**CCIS RECAP FOR FY 2013-2014**  
**YEAR ENDED JUNE 30, 2014**

CONTRACTOR:  
 FEDERAL ID NO.:  
 CONTRACT NO.:

Cambria County Commissioners  
 25-6001022  
 DC12115302

COUNTY: Cambria  
 PREPARED BY: SF & Company  
 PHONE NO.: 717-761-0211

	TANF FSS	TANF SERVICE				TANF TOTAL
		TRAINING	WS - TRAINING	WORKING	WS-WORKING	
Revenue						
DPW Funds	84,579	195,597	-	97,149	-	377,325
Interest	-	-	-	-	-	-
Audit Adjustments	-	-	-	-	-	-
Other (e.g. Penalties)	-	-	-	-	-	-
Total Revenue	84,579	195,597	-	97,149	-	377,325
Expenditures						
Final Report Totals	88,498	196,262	-	99,099	-	383,859
Total Expenditures	88,498	196,262	-	99,099	-	383,859
TOTAL DUE DPW	(3,919)	(665)	-	(1,950)	-	(6,534)

See independent accountant's report.



**CAMBRIA COUNTY CHILD DEVELOPMENT CORPORATION**  
**CCIS RECAP FOR FY 2013-2014**  
**YEAR ENDED JUNE 30, 2014**

CONTRACTOR:	Cambria County Commissioners	COUNTY:	Cambria
FEDERAL ID NO.:	25-6001022	PREPARED BY:	SF & Company
CONTRACT NO.:	DC 12115302	PHONE NO.:	717-761-0211

	FOOD STAMPS		
	FSS	SERVICE	TOTAL
Revenue			
DPW Funds			
Interest	-	31,086	31,086
Audit Adjustments	-	-	-
Other (e.g. Penalties)	-	-	-
Total Revenue	-	31,086	31,086
Expenditures			
Final Report Totals	-	30,979	30,979
Total Expenditures	-	30,979	30,979
TOTAL DUE DPW	-	107	107

See independent accountant's report.

**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 19, 2015

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, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 19, 2015. The financial statements of the Cambria Library Association, Cambria County Economic Development Authority, Cambria County Solid Waste Management Authority, Cambria County Conservation and Recreation Authority, and Behavioral Health of Cambria County, discretely presented component units, were not audited in accordance with *Government Auditing Standards* and, accordingly, this report does not extend to those component units. We did not audit the financial statements of the component units, all of which are discretely presented component units. Those financial statements were audited by other auditors, as described in our report of the County of Cambria's financial statements. However, this report, insofar as it relates to the results of the other auditors, is based solely upon the reports of the other auditors.

**Internal Control over Financial Reporting**

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

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



A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County of Cambria's financial statements will be prevented, or detected and corrected on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2014-01 to be a material weakness.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County of Cambria's financial statements are free of 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 2014-02 and 2014-03.

### **County's Response to Findings**

The County of Cambria's response to the finding 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 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; AS  
REQUIRED BY OMB CIRCULAR A-133 AND THE DEPARTMENT OF  
HUMAN SERVICES SINGLE AUDIT SUPPLEMENT**

June 19, 2015

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) Circular A-133 *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, 2014. 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and Pennsylvania DHS *Single Audit Supplement*. Those standards, OMB Circular A-133, 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. The financial statements of the Cambria Library Association, Cambria County Economic Development Authority, Cambria County Solid Waste Management Authority, Cambria County Conservation and Recreation Authority, and Behavioral Health of Cambria County, discretely presented component units, were not audited in accordance with *Government Auditing Standards* and, accordingly, this report does not extend to those component units. 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 CFDA #93.044/93.045/93.053 and CFDA #93.558***

As described in the accompanying schedule of findings and questioned costs, the County of Cambria did not comply with requirements regarding CFDA #93.044, #93.045, #93.053 Aging Cluster as described in 2014-02 for Eligibility and CFDA #93.558 TANF as described in 2014-03 for Subrecipient Monitoring for the year ended December 31, 2014. 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 CFDA #93.044/93.045/93.053 and CFDA #93.558***

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, County of Cambria complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on CFDA #93.044/93.045/93.053 and CFDA #93.558 for the year ended December 31, 2014.

### ***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, 2014.

### ***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 OMB Circular A-133 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 deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2014-02 and 2014-03 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.

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



WESSEL & COMPANY  
Certified Public Accountants

**COUNTY OF CAMBRIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED DECEMBER 31, 2014**

**SUMMARY OF AUDITORS' RESULTS**

1. The auditor's report expresses an unmodified opinion on the financial statements of County of Cambria, Pennsylvania.
2. One (1) material weakness related to the audit of the financial statements is reported in the Report on Internal Control Over Financial Reporting and on Compliance and Other Matters.
3. Two (2) instances of noncompliance were disclosed during the audit of the financial statements.
4. Two (2) material weaknesses in internal control over major federal and Pennsylvania DHS award programs were disclosed during the audit as reported in the Report on Compliance with Requirements Applicable to Each Major federal and Pennsylvania DHS Program and on Internal Control Over Compliance.
5. The auditor's report on compliance for the major federal and Pennsylvania DHS award programs for the County of Cambria, Pennsylvania expresses a qualified opinion on two (2) major federal programs and an unmodified opinion on the seven (7) remaining federal programs.
6. There were two (2) audit findings that are required to be reported in accordance with Section 510(a) of Circular A-133 in this schedule.
7. The programs tested as major programs included:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
14.231	Emergency Solutions Grant Program
Aging Cluster:	
93.044	Special Programs for the Aging – Title III, Part B
93.045	Special Programs for the Aging – Title III, Part C
93.053	Nutrition Services Incentive Program
93.558	Temporary Assistance for Needy Families
93.563	Child Support Enforcement
Child Care Cluster:	
93.575	Child Care Development and Block Grant
93.596	Child Care Mandatory and Matching Funds
93.667	Social Services Block Grant
93.778	Medical Assistance Program
93.958	Block Grants for Community Mental Health Services
93.959	Block Grants for Prevention and Treatment of Substance Abuse

*Pennsylvania DHS Expenditures* Identification of major programs:

- Child Support Enforcement
- Medical Assistance Transportation Program
- County Mental Health/Intellectual Disabilities Programs
- MA Waiver Programs for Individuals with Intellectual Disabilities
- Mental Health – Intensive Case Management and Resource Coordination  
and Mental Health – Family-Based Program
- Intellectual Disabilities Targeted Services Management

8. The threshold for distinguishing Type A and Type B programs was \$437,895.
9. The County of Cambria, Pennsylvania was determined not to be a low-risk auditee.

**COUNTY OF CAMBRIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2014**

**FINDINGS – FINANCIAL STATEMENT AUDIT**

**MATERIAL WEAKNESS AND NONCOMPLIANCE**

**Finding 2014-01: Budget Administrative and Appropriations**

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

Condition: Actual real estate tax revenue recognized within the general fund was \$2,022,024 less than what was budgeted.

Effect: As of December 31, 2014, the total fund balance of Governmental Fund Types was a deficit balance of (\$541,947). This was mainly the result of the General Fund reporting expenditures greater than revenue of \$1,648,532.

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

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

**Questioned  
Costs**

**MATERIAL WEAKNESS AND NONCOMPLIANCE**

**Finding 2014-02:**  
**US Department of Health and Human Services**  
**CFDA #93.044, #93.045, #93.053**  
**Aging Cluster**  
**Eligibility**

Criteria: All Care Managed consumers must receive a face-to-face reassessment on an annual basis, except for PDA Waiver consumers we must receive a face-to-face reassessment every six months. Consumer files must also be reviewed and signed by a supervisor after the assessment is completed.

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

Cause: Employee was unable to complete the re-determination on a timely basis due to a high caseload.

Effect: Non-compliance with federal regulations regarding reassessment could result in the agency providing services to non-eligible individuals.

Recommendation: We recommend the County review job responsibilities to ensure that re-determinations are completed in a timely manner.

**MATERIAL WEAKNESS AND NONCOMPLIANCE**

**Finding 2014-03:**  
**US Department of Health and Human Services**  
**CFDA #93.558**  
**TANF**  
**Subrecipient Monitoring**

Criteria: The County's Service Provider Contracts state the provider is to follow Department of Human Services audit requirements. Per the contract, if an entity expends \$300,000 or more in combined state and federal funds during the program year, an audit by an independent public accountant is to be performed.

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

Cause: The County misunderstood the Department of Human Services audit requirements.

Effect: The County did not properly obtain all audit reports or monitor all subrecipients.

Recommendation: We recommend the County obtain audit reports timely and perform regular monitoring activities for all subrecipients.



**COUNTY OF CAMBRIA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED DECEMBER 31, 2014**

**FINANCIAL STATEMENT FINDINGS**

**Material Weakness and Noncompliance**

**Finding 2013-01: Identification of Federal Funds**

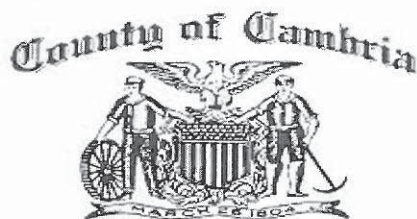
Condition: During the audit, grant funds were noted in several funds that were not appropriately identified or reported.

Status: This finding was resolved in the current year.

**FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS**

**NONE**

COMMISSIONERS  
DOUGLAS LENGENFELDER  
PRESIDENT  
MARK WISSINGER  
THOMAS CHERNISKY



THOMAS LEIDEN  
SOLICITOR  
JIM BONINI  
CHIEF CLERK

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, 2014.

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

Audit period: Year Ending December 31, 2014

The findings from the December 31, 2014 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

## FINDINGS – FINANCIAL STATEMENT AUDIT

### Material Weakness and Noncompliance

2014-01

Contact Person: Commissioner's Office

Date for Completion: December 31, 2015

#### Recommendation:

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

#### Action Taken or Planned:

The issue creating the increased budget amount was appropriately corrected in the 2015 budget preparation. Additionally, management anticipates exploring new budgetary/accounting software as the administrators often find the current software difficult to use effectively. A change in current software would not only mean an ease of use issue for county management, but has the potential of saving the county approximately \$50,000.00 (fifty thousand dollars) a year because the current software is costing the county over \$80,000.00 (eighty thousand dollars) a year and is no longer being actively supported by the owning company. In recent years, the County has not cut services while maintaining a budget that would not increase the tax rate. However, another issue affecting the county's cash flow issues at the end of calendar year is the fact that funding for the civil service (that was previously received annually at the beginning of the year) is now received quarterly from the Commonwealth of Pennsylvania, or in many cases doesn't flow-through the County and is received directly by the service providers. We bring attention to the following longer-term financial highlights in light of the current budget deficit:

- Standard & Poor's has stated twice that Cambria County is in better financial shape than in more than a decade, which is evidenced by the improved bond rating of BBB (Stable) received during the issuance of the 2014 General Obligation Bonds
- The County has paid down more than \$8,000,000 in debt over the past four years
- The County has not raised taxes, keeping theme with the current leadership's philosophy that there are few business opportunities associated with increasing taxes.
- Significant real estate that previously wasn't in taxation will now be in taxation. The region's largest health care provider, Conemaugh Health Systems, was purchased by Duke Lifepoint, a for-profit entity. Real estate tax revenue anticipated from Duke Lifepoint is expected to be approximately \$1,300,000 for the year ending December 31, 2015 and \$1,100,000 for subsequent years.
- The County's pension fund has moved from 78.5% funded as of December 31, 2011 to 91.44% funded as of December 31, 2014, which includes the impact of implementing Government Accounting Standards Board Statement Number 67. Had the issuance of this Statement not occurred in the current year, the funded status of the plan could be greater than its current status.

The above items should be taken into consideration when evaluating the County's overall financial footing. Putting Cambria County on sound financial footing is the most important thing the County can do to not only attract new business to the area, but also support the established businesses already doing business within the County. It is the businessmen and industry that create jobs, it is the government's job to make sure that these businessmen have an environment conducive to creating these jobs.

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

### **Material Weakness and Noncompliance**

**2014-02**

**Program: Aging Cluster**

**CFDA #: 93.044, 93.045, 93.053**

**Contact Person: Area Agency on Aging Administrator**

**Date for Completion: December 31, 2015**

#### Recommendation:

We recommend the County review job responsibilities to ensure that the re-determinations are completed in a timely manner.

#### Action Taken or Planned:

Assessment time frames are being monitored carefully by using assessment reports in SAMs and providing overtime for care managers with high caseloads to enable them to complete timely reassessments. The agency's organizational structure is being analyzed and compared to state staffing recommendations which, if implemented, would more equitably distribute work facilitating timely reassessments



**Material Weakness and Noncompliance**

**2014-03**

**Program: TANF**

**CFDA #: 93.558**

**Contact Person: Children and Youth Administrator**

**Date for Completion: December 31, 2015**

Recommendation: We recommend the County obtain audit reports timely and perform regular monitoring activities for all subrecipients.

Action Taken or Planned:

The Cambria County Contract Specialist inadvertently notified the provider that since they were under the \$500,000 threshold an audit did not need to be done. During the county audit process for CYS the audit was requested. The provider had the audit completed and submitted by the monitoring was not able to take place at that time. Since then the monitoring has been completed. The Cambria County Contract Specialist now understands that we should have audits for all subrecipients and regular monitoring activities need to be completed in a timely manner.

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

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

Sincerely yours,

COUNTY OF CAMBRIA



Douglas Lengenfelder  
President Commissioner