



**COUNTY OF CAMBRIA  
PENNSYLVANIA**

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

**Year Ended December 31, 2019**

**COUNTY OF CAMBRIA**  
**SINGLE AUDIT REPORTING PACKAGE AND COMMONWEALTH OF PENNSYLVANIA**  
**DEPARTMENT OF HUMAN SERVICES SCHEDULES AND REPORTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

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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, 2019**

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON  
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Board of Commissioners  
County of Cambria  
Ebensburg, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of the Cambria, as of and for the year ended December 31, 2019, 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 26, 2020. The financial statements of the Cambria Library Association, 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 not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2019-001 and 2019-002 that we considered 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 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 2019-003 through 2019-007 and are considered to be material weaknesses.

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

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

### ***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the County of Cambria's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Cambria's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



WESSEL & COMPANY  
Certified Public Accountants

June 26, 2020

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

Board of Commissioners  
County of Cambria  
Ebensburg, Pennsylvania

***Report on Compliance for Each Major Federal Program***

We have audited the County of Cambria's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* and the Pennsylvania Department of Human Services (DHS) *Single Audit Supplement* that could have a direct and material effect on each of the County of Cambria's major federal and Pennsylvania DHS programs for the year ended December 31, 2019. 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 Foster Care-Title IV-E (CFDA #93.658)***

As described in the accompanying schedule of findings and questioned costs, the County of Cambria did not comply with requirements regarding the Foster Care Title IV-E program as described in item 2019-003 for Reporting for the year ended December 31, 2019. Compliance with such requirements is necessary, in our opinion for the County of Cambria to comply with the requirements applicable to the program.

***Basis for Qualified Opinion on Adoption Assistance (CFDA # 93.659)***

As described in the accompanying schedule of findings and questioned costs, the County of Cambria did not comply with requirements regarding the Adoption Assistance program as described in item 2019-003 for Reporting for the year ended December 31, 2019. Compliance with such requirements is necessary, in our opinion for the County of Cambria to comply with the requirements applicable to the program.

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

As described in the accompanying schedule of findings and questioned costs, the County of Cambria did not comply with requirements regarding the Medicaid Cluster as described in item 2019-004 for Reporting, 2019-005 and 2019-006 for Special Tests, and 2019-007 for Subrecipient Monitoring for the year ended December 31, 2019. Compliance with such requirements is necessary, in our opinion for the County of Cambria to comply with the requirements applicable to the program.

***Qualified Opinion on Foster Title IV-E (CFDA # 93.658), Adoption Assistance (CFDA # 93.659), and Medicaid Cluster (CFDA #93.778)***

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 Foster Care Title IV-E, Adoption Assistance, and Medicaid Cluster, for the year ended December 31, 2019.

***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, 2019.

***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 2019-003 through 2019-007 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 schedule of findings and questioned cost and Corrective Action Plan. The County of Cambria's response were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

We have audited County of Cambria's basic financial statements which 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, 2019, and the related notes to the financial statements, which collectively comprise the County of Cambria's basic financial statements. The Cambria Library Association, Cambria County Solid Waste Management Authority, 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 26, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



This purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



WESSEL & COMPANY  
Certified Public Accountants

June 26, 2020

COUNTY OF CAMBRIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2019  
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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 12/31/2018	Revenue Recognized	Federal Expenditures	Accrued (Unearned) Revenue at 12/31/2019	Expenditures to Subrecipients
<b>U.S. Department of Agriculture</b>												
<b>Passed through Pennsylvania Department of Agriculture:</b>												
Food Distribution Cluster:												
Emergency Food Assistance Program (Administrative Costs)	General	10.568	I	10/16-9/21	44165694	N/A	19,784	9,472	19,408	19,408	9,096	19,408
Emergency Food Assistance Program (Food Commodities)	General	10.569	I	10/16-9/21	44165694	N/A	86,138	-	86,138	86,138	-	86,138
Total Food Distribution Cluster:							105,922	9,472	105,546	105,546	9,096	105,546
<b>Total U.S. Department of Agriculture</b>							<b>105,922</b>	<b>9,472</b>	<b>105,546</b>	<b>105,546</b>	<b>9,096</b>	<b>105,546</b>
<b>U.S. Department of Defense</b>												
<b>Community Economic Adjustment Assistance for Advance Planning and Economic Diversification</b>	General	12.614	D	2/18-2/19	DD1447-18-03	270,000	121,872	63,726	58,146	58,146	-	-
<b>Total U.S. Department of Defense</b>							<b>121,872</b>	<b>63,726</b>	<b>58,146</b>	<b>58,146</b>	<b>-</b>	<b>-</b>
<b>U.S. Department of Housing and Urban Development</b>												
<b>Passed through Pennsylvania Department of Community and Economic Development</b>	HS	14.231	I	1/18-6/19	C000067035	268,254	215,830	50,943	164,887	164,887	-	-
Emergency Solutions Grant Program												
Community Development Block Grants/State's program	Red. Auth	14.228	I	1/19-12/19	N/A	N/A	63,180	65,198	49,434	49,434	51,452	49,434
Continuum of Care Program	BH/ID	14.267	D	5/18-4/19	PA0578L3E091701	157,856	87,735	13,534	74,201	74,201	-	67,247
Continuum of Care Program	BH/ID	14.267	D	5/19-4/20	PA0578L3E091802	161,312	107,042	-	115,883	115,883	8,841	115,883
<b>Passed through Pennsylvania Department of Health:</b>							194,777	13,534	190,084	190,084	8,841	183,130
Lead Based Paint Hazard Control in Privately-Owned Housing	Red. Auth	14.900	I	10/18 - 09/19	4100082230	68,600	23,380	-	23,380	23,380	-	23,380
<b>Total U.S. Department of Housing and Urban Development</b>							<b>497,167</b>	<b>129,675</b>	<b>427,785</b>	<b>427,785</b>	<b>60,293</b>	<b>255,944</b>
<b>U.S. Department of Justice</b>												
<b>Passed through Pennsylvania Commission on Crime and Delinquency</b>	Aging	16.575	I	4/19-9/21	2017/2018-VF-05 29103	118,845	-	-	12,583	12,583	12,583	-
Crime Victim Assistance												
Edward Byrne Memorial Justice Assistance Grant Program	General	16.738	I	7/18-6/19	2016-JG-LS-28615	15,000	13,975	-	13,975	13,975	-	-
Edward Byrne Memorial Justice Assistance Grant Program	General	16.738	D	10/16-9/20	2017-DJ-BX-0626	12,704	-	6,120	-	-	6,120	-
Edward Byrne Memorial Justice Assistance Grant Program	General	16.738	D	10/17-9/19	2018-DJ-BX-0883	11,681	-	9,215	-	-	9,215	-
Edward Byrne Memorial Justice Assistance Grant Program	General	16.738	D	10/18-9/20	2019-DJ-BX-0275	11,627	-	-	5,084	5,084	5,084	-
<b>Passed through Women's Help Center</b>							-	15,335	5,084	5,084	20,419	-
Violence Against Women Formula Grants	General	16.588	I	1/18-12/18	2016/2017-VA-0301/02 26388-3	40,000	29,220	29,220	-	-	-	-
Violence Against Women Formula Grants	General	16.588	I	1/19-12/20	2017/2018/2019-VA-01/02/03 28837	62,500	23,914	-	31,302	31,302	7,388	-
<b>Total U.S. Department of Justice</b>							<b>67,109</b>	<b>44,555</b>	<b>62,944</b>	<b>62,944</b>	<b>40,390</b>	<b>-</b>
<b>U.S. Department of Transportation</b>												
<b>Passed through Pennsylvania Department of Transportation:</b>												
Highway Safety Cluster:												
State and Community Highway Safety	General	20.600	I	10/18-9/20	CTSP-G-2019-Cambria-00005	190,796	89,524	24,071	82,627	82,627	17,174	-
National Priority Safety Programs	General	20.616	I	10/18-9/20	IDP-2019-Cambria-00037	69,850	33,366	1,489	33,558	33,558	1,681	-
Total Highway Safety Cluster:							122,890	25,560	116,185	116,185	18,855	-
<b>Passed through Pennsylvania Emergency Management Agency:</b>												
Interagency Hazardous Materials Public Sector Training and Planning Grants	HMERA	20.703	I	10/17-9/19	4100082925	4,920	2,208	2,208	-	-	-	-
<b>Total U.S. Department of Transportation</b>							<b>125,098</b>	<b>27,768</b>	<b>116,185</b>	<b>116,185</b>	<b>18,855</b>	<b>-</b>

COUNTY OF CAMBRIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2019  
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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 12/31/2018	Revenue Recognized	Federal Expenditures	Accrued (Unearned) Revenue at 12/31/2019	Expenditures to Subrecipients
<b>General Services Administration</b>												
<b>Passed through Pennsylvania Department of General Services:</b>												
Donation of Federal Surplus Personal Property	General	39.003	I	7/17-7/20	510494	N/A	1,847	-	1,847	1,847	-	-
<b>Total General Services Administration</b>							<b>1,847</b>	<b>-</b>	<b>1,847</b>	<b>1,847</b>	<b>-</b>	<b>-</b>
<b>U.S. Environmental Protection Agency</b>												
<b>Passed through Pennsylvania Department of Environmental Protection</b>												
Chesapeake Bay Program	General	66.466	I	7/18-6/19	4100079526	4,000	500	500	-	-	-	-
Chesapeake Bay Program	General	66.466	I	7/19-6/20	4100079526	4,000	-	-	4,000	4,000	4,000	-
Chesapeake Bay Program	General	66.466	I	7/18-6/19	4100081817	65,550	15,805	15,805	-	-	-	-
Chesapeake Bay Program	General	66.466	I	7/19-6/20	4100081817	65,550	-	-	30,684	30,684	30,684	-
<b>Total U.S. Environmental Protection Agency</b>							<b>16,305</b>	<b>16,305</b>	<b>34,684</b>	<b>34,684</b>	<b>34,684</b>	<b>-</b>
<b>U.S. Department of Education</b>												
<b>Passed through Pennsylvania Department of Human Services:</b>												
Special Education-Grants for Infants and Families	BH/ID	84.181	I	7/18-6/19	N/A	N/A	24,146	-	24,146	24,146	-	-
Special Education-Grants for Infants and Families	BH/ID	84.181	I	7/19-6/20	N/A	N/A	27,502	-	27,502	27,502	-	-
<b>Total U.S. Department of Education</b>							<b>51,648</b>	<b>-</b>	<b>51,648</b>	<b>51,648</b>	<b>-</b>	<b>-</b>
<b>U.S. Department of Health and Human Services</b>												
<b>Passed through Pennsylvania Department of Aging:</b>												
Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	AAA	93.041	I	7/18-6/19	4100072779	N/A	1,318	(263)	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	7/19-6/30	4100072779	N/A	1,579	-	1,579	1,579	-	-
							2,897	(263)	3,160	3,160	-	-
Special Programs for the Aging- Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	AAA	93.042	I	7/18-6/19	4100072779	N/A	3,293	(658)	3,951	3,951	-	-
Special Programs for the Aging- Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	AAA	93.042	I	7/19-6/30	4100072779	N/A	3,949	-	3,949	3,949	-	-
							7,242	(658)	7,900	7,900	-	-
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	AAA	93.043	I	7/18-6/19	4100072779	N/A	6,690	(1,338)	8,028	8,028	-	-
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	AAA	93.043	I	7/19-6/30	4100072779	N/A	8,024	-	8,024	8,024	-	-
							14,714	(1,338)	16,052	16,052	-	-
Aging Cluster:												
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	AAA	93.044	I	7/18-6/19	4100072779	N/A	252,355	(50,470)	302,825	302,825	-	-
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	AAA	93.044	I	7/19-6/30	4100072779	N/A	302,821	-	302,821	302,821	-	-
							555,176	(50,470)	605,646	605,646	-	-
Special Programs for the Aging - Title III, Part C - Nutrition Services	AAA	93.045	I	7/18-6/19	4100072779	N/A	29,908	(5,981)	35,889	35,889	-	-
Special Programs for the Aging - Title III, Part C - Nutrition Services	AAA	93.045	I	7/19-6/30	4100072779	N/A	35,887	-	35,887	35,887	-	-
							65,795	(5,981)	71,776	71,776	-	-
Nutrition Services Incentive Program	AAA	93.053	I	7/18-6/19	4100072779	N/A	74,245	(14,849)	89,094	89,094	-	-
Nutrition Services Incentive Program	AAA	93.053	I	7/19-6/30	4100072779	N/A	102,693	-	102,693	102,693	-	-
							176,938	(14,849)	191,787	191,787	-	-
Total Aging Cluster:							797,909	(71,300)	869,209	869,209	-	-
National Family Caregiver Support, Title III, Part E	AAA	93.052	I	7/18-6/19	4100072779	N/A	16,722	(8,361)	25,083	25,083	-	-
National Family Caregiver Support, Title III, Part E	AAA	93.052	I	7/19-6/30	4100072779	N/A	50,167	-	50,167	50,167	-	-
							66,889	(8,361)	75,250	75,250	-	-
Medicare Enrollment Assistance Program	AAA	93.071	I	7/18-6/19	4100072779	N/A	4,266	-	4,266	4,266	-	-
							4,266	-	4,266	4,266	-	-
State Health Insurance Assistance Program	AAA	93.324	I	7/18-6/19	4100072779	N/A	7,122	(1,425)	8,547	8,547	-	-
State Health Insurance Assistance Program	AAA	93.324	I	7/19-6/30	4100072779	N/A	8,541	-	8,541	8,541	-	-
							15,663	(1,425)	17,088	17,088	-	-
<b>Passed through Pennsylvania Department of Human Services:</b>												
Promoting Safe and Stable Families	C&Y	93.556	I	10/18-9/19	N/A	6,426	6,426	-	6,426	6,426	-	-

COUNTY OF CAMBRIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2019  
(Page 3 of 4)

Federal CFDA Number	County Fund	D/I	Grant Period	Grant/Contract Number	Program or Award Amount	Total Received For the Year	Accrued (Unearned) Revenue at 12/31/2018	Revenue Recognized	Federal Expenditures	Accrued (Unearned) Revenue at 12/31/2019	Expenditures to Subrecipients
<b>TANF Cluster</b>											
93.558	C&Y	I	7/18-6/19	N/A	530,226	321,736	243,853	77,883	77,883	-	-
93.558	C&Y	I	7/19-6/20	N/A	530,226	-	-	129,501	129,501	129,501	-
93.558	JPO	I	7/18-6/19	N/A	530,226	208,490	147,446	61,044	61,044	-	-
93.558	JPO	I	7/19-6/20	N/A	530,226	-	-	127,028	127,028	127,028	-
						530,226	391,299	395,456	395,456	256,529	-
<b>Total TANF Cluster:</b>											
93.563	DRO	I	10/10-9/15	4100052565	N/A	-	(208,696)	-	-	(208,696)	-
93.563	DRO	I	10/15-9/20	4100070492	N/A	194,159	(482,787)	-	-	(676,946)	-
93.563	DRO	I	10/15-9/20	4100070492	N/A	1,387,137	339,073	1,351,116	1,351,116	323,052	-
						1,561,296	(352,410)	1,351,116	1,351,116	(562,590)	-
<b>Stephanie Tubbs Jones Child Welfare Services Program</b>											
93.645	C&Y	I	7/18-6/19	N/A	52,368	13,092	-	13,092	13,092	-	-
93.645	C&Y	I	7/19-6/20	N/A	52,368	13,092	-	13,092	13,092	-	-
93.645	JPO	I	7/18-6/19	N/A	N/A	13,092	-	13,092	13,092	-	-
93.645	JPO	I	7/19-6/20	N/A	N/A	13,092	-	13,092	13,092	-	-
						52,368	-	52,368	52,368	-	-
<b>Foster Care - Title IV-E</b>											
93.658	C&Y	I	7/14-6/15	N/A	5,498	5,498	-	-	-	-	-
93.658	C&Y	I	7/15-6/16	N/A	11,587	11,587	-	-	-	-	-
93.658	C&Y	I	7/16-6/17	N/A	(784)	(784)	-	-	-	-	-
93.658	C&Y	I	7/17-6/18	N/A	46,940	48,597	-	15,986	15,986	17,643	-
93.658	C&Y	I	7/18-6/19	N/A	1,649,249	846,890	-	845,665	845,665	43,306	-
93.658	C&Y	I	7/19-6/20	N/A	N/A	N/A	-	620,247	620,247	620,247	-
93.658	C&Y	I	7/18-6/19	N/A	11,487	11,487	-	13,725	13,725	13,725	-
93.658	C&Y	I	7/19-6/20	N/A	N/A	-	-	13,247	13,247	-	-
93.658	JPO	I	7/17-6/18	N/A	18,908	18,908	-	-	-	-	-
93.658	JPO	I	7/18-6/19	N/A	126,814	84,988	-	41,825	41,825	(1)	-
93.658	JPO	I	7/19-6/20	N/A	-	-	-	48,454	48,454	48,454	-
93.658	JPO	I	7/18-6/19	N/A	79,599	47,763	-	31,835	31,835	(1)	-
93.658	JPO	I	7/19-6/20	N/A	16,327	-	-	35,845	35,845	19,518	-
					1,965,625	1,074,934	1,666,829	1,666,829	1,666,829	776,138	-
<b>Guardianship - Assistance</b>											
93.090	C&Y	I	7/18-6/19	N/A	91,496	44,219	47,274	47,274	47,274	(3)	-
93.090	C&Y	I	7/19-6/20	N/A	-	-	-	50,153	50,153	50,153	-
93.090	C&Y	I	7/18-6/19	N/A	17	17	-	4	4	-	-
93.090	C&Y	I	7/19-6/20	N/A	-	-	-	19	19	19	-
					91,513	44,236	97,450	97,450	97,450	50,173	-
<b>Adoption Assistance</b>											
93.659	C&Y	I	7/17-6/18	N/A	(6)	(6)	-	-	-	-	-
93.659	C&Y	I	7/18-6/19	N/A	961,248	473,020	-	488,135	488,135	(93)	-
93.659	C&Y	I	7/19-6/20	N/A	-	-	-	561,254	561,254	561,254	-
93.659	C&Y	I	7/18-6/19	N/A	688	688	-	631	631	631	-
93.659	C&Y	I	7/19-6/20	N/A	-	-	-	1,074	1,074	1,074	-
					961,930	473,702	1,051,094	1,051,094	1,051,094	562,866	-
<b>Social Services Block Grant</b>											
93.667	HS - BH/ID	I	7/18-6/19	N/A	103,146	-	-	103,146	103,146	-	-
93.667	HS - BH/ID	I	7/19-6/20	N/A	103,146	-	-	103,146	103,146	-	-
93.667	C&Y	I	7/18-6/19	N/A	131,152	-	-	60,396	60,396	-	-
93.667	C&Y	I	7/19-6/20	N/A	53,005	-	-	53,005	53,005	-	-
93.667	JPO	I	7/18-6/19	N/A	5,180	-	-	5,180	5,180	-	-
93.667	JPO	I	7/19-6/20	N/A	12,571	-	-	12,571	12,571	-	-
					337,444	-	-	337,444	337,444	-	-
<b>John H. Chafee Foster Care Program for Successful Transition to Adulthood</b>											
93.674	C&Y	I	7/18-6/19	N/A	59,011	29,506	-	29,506	29,506	-	-
93.674	C&Y	I	7/19-6/20	N/A	59,011	29,506	-	29,506	29,506	-	-
						59,012	-	59,012	59,012	-	-
<b>Medicaid Cluster</b>											
93.778	BH/ID	I	7/18-6/19	N/A	31,735	17,751	-	13,984	13,984	-	-
93.778	BH/ID	I	7/19-6/20	N/A	-	-	-	5,359	5,359	-	-
93.778	HS - BH/ID	I	7/18-6/19	N/A	109,777	-	-	109,777	109,777	-	-
93.778	HS - BH/ID	I	7/19-6/20	N/A	120,993	-	-	120,993	120,993	-	-
93.778	General	I	7/17-6/18	N/A	50,330	50,330	-	-	-	-	-
93.778	General	I	7/18-6/19	N/A	900,893	-	-	934,352	934,352	33,459	934,352
93.778	General	I	7/19-6/20	N/A	965,036	-	-	949,991	949,991	(15,045)	949,991
93.778	C&Y	I	7/16-6/17	N/A	(2)	(2)	-	-	-	-	-
93.778	C&Y	I	7/17-6/18	N/A	2,744	-	-	584	584	-	-
93.778	C&Y	I	7/19-6/20	N/A	-	-	-	2,563	2,563	-	-
93.778	DR	I	10/15-9/20	N/A	2,205	446	-	2,309	2,309	550	-

COUNTY OF CAMBRIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2019  
(Page 4 of 4)

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 12/31/2018	Revenue Recognized	Federal Expenditures	Accrued (Unearned) Revenue at 12/31/2019	Expenditures to Subrecipients
<b>Passed through Pennsylvania Department of Aging:</b>												
Medical Assistance Program	AAA	93.778	I	7/18-6/19	4100078230	N/A	754	(150)	904	904	-	-
Medical Assistance Program	AAA	93.778	I	7/19-6/20	4100078230	N/A	901	-	901	901	-	-
Total Medicaid Cluster							2,190,725	70,535	2,141,717	2,141,717	21,527	1,884,343
<b>Passed through Pennsylvania Department of Drug and Alcohol Programs</b>												
Opioid STR	D&A	93.788	I	7/18-6/19	4100070689	1,037,101	292,331	-	292,331	292,331	-	-
Opioid STR	D&A	93.788	I	7/19-6/20	4100070689	749,635	404,247	-	27,287	27,287	(376,960)	-
							696,578	-	319,618	319,618	(376,960)	-
<b>Passed through Pennsylvania Department of Human Services</b>												
Block Grants for Community Mental Health Services	HS - BH/ID	93.958	I	7/18-6/19	N/A	N/A	342,678	-	342,678	342,678	-	-
Block Grants for Community Mental Health Services	HS - BH/ID	93.958	I	7/19-6/20	N/A	N/A	318,578	-	318,578	318,578	-	-
Block Grants for Community Mental Health Services	BH/ID	93.958	I	7/18-6/19	N/A	N/A	4,750	-	4,750	4,750	-	-
Block Grants for Community Mental Health Services	BH/ID	93.958	I	7/19-6/20	N/A	N/A	4,750	-	4,750	4,750	-	-
							670,756	-	670,756	670,756	-	-
<b>Passed through Pennsylvania Department of Drug and Alcohol Programs</b>												
Block Grants for Prevention and Treatment of Substance Abuse	D&A	93.959	I	7/17-6/18	4100070689	493,983	224,541	-	224,541	224,541	-	-
Block Grants for Prevention and Treatment of Substance Abuse	D&A	93.959	I	7/18-6/19	4100070689	493,983	224,530	-	269,436	269,436	44,906	-
							448,071	-	493,977	493,977	44,906	-
<b>Total U.S. Department of Health and Human Services</b>							<b>10,482,550</b>	<b>1,618,951</b>	<b>9,636,188</b>	<b>9,636,188</b>	<b>772,589</b>	<b>1,884,343</b>
<b>U. S. Election Assistance Commission</b>												
<b>Passed through Pennsylvania State Department</b>												
2018 HAVA Election Security Grants	General	90.404	I	4/18-10/20	410003895	131,374	131,374	-	131,374	131,374	-	-
<b>Total U. S. Election Assistance Commission</b>							<b>131,374</b>	<b>-</b>	<b>131,374</b>	<b>131,374</b>	<b>-</b>	<b>-</b>
<b>U.S. Corporation for National and Community Service</b>												
Foster Grandparent/Senior Companion Cluster	FGP	94.011	D	7/18-6/19	16SFAPA003	371,554	201,489	11,380	190,109	190,109	-	-
Foster Grandparent Program	FGP	94.011	D	7/19-6/30	19DFAPA002	416,280	176,560	-	194,830	194,830	18,270	-
Total Foster Grandparent/Senior Companion Cluster							378,049	11,380	384,939	384,939	18,270	-
<b>Total U.S. Corporation for National and Community Service</b>							<b>378,049</b>	<b>11,380</b>	<b>384,939</b>	<b>384,939</b>	<b>18,270</b>	<b>-</b>
<b>U.S. Department of Homeland Security</b>												
<b>Passed through Pennsylvania Emergency Management Agency:</b>												
Emergency Management Performance Grants	EMA	97.042	I	10/17-9/18	4100082268	42,860	42,712	42,712	-	-	-	-
Emergency Management Performance Grants	EMA	97.042	I	10/18-9/19	N/A	47,897	-	-	45,163	45,163	45,163	-
							42,712	42,712	45,163	45,163	45,163	-
<b>Passed through The PA Region 13 Task Force</b>												
Homeland Security Grant Program	EMA	97.067	I	N/A	4100021679	N/A	283	-	283	283	-	-
Homeland Security Grant Program	EMA	97.067	I	N/A	4100022318	N/A	8,916	-	8,916	8,916	-	-
Homeland Security Grant Program	EMA	97.067	I	N/A	4100041725	N/A	4,453	-	4,453	4,453	-	-
Homeland Security Grant Program	EMA	97.067	I	N/A	4100046891	N/A	7,258	-	7,258	7,258	-	-
Homeland Security Grant Program	EMA	97.067	I	N/A	4100070939	N/A	131	-	131	131	-	-
Homeland Security Grant Program	EMA	97.067	I	N/A	4100078357	N/A	3,090	-	3,090	3,090	-	-
Homeland Security Grant Program	EMA	97.067	I	N/A	4300308203	N/A	2,346	-	2,346	2,346	-	-
							26,477	-	26,477	26,477	-	-
<b>Total U.S. Department of Homeland Security</b>							<b>69,189</b>	<b>42,712</b>	<b>71,640</b>	<b>71,640</b>	<b>45,163</b>	<b>-</b>
<b>Total Federal Funds</b>							<b>12,048,130</b>	<b>1,964,544</b>	<b>11,082,926</b>	<b>11,082,926</b>	<b>999,340</b>	<b>2,245,833</b>

COUNTY OF CAMBRIA, PENNSYLVANIA  
SCHEDULE OF COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF HUMAN SERVICES EXPENDITURES  
YEAR ENDED DECEMBER 31, 2019

<u>Program</u>	2019 Combined Federal/State Expenditures
Child Support Enforcement	\$ 1,353,425
County Children, Youth and Families Programs	10,356,217
Medical Assistance Transportation Program	3,768,757
County Mental Health/Intellectual Disabilities/Early Intervention Programs	8,465,766
MA Waiver Programs for Individuals with Intellectual Disabilities	282,418
Combined Homeless Assistance Programs	176,450
	<hr/>
	\$ 24,403,033
	<hr/> <hr/>

**COUNTY OF CAMBRIA**  
**NOTES TO SCHEDULES OF EXPENDITURES OF AWARDS**  
**DECEMBER 31, 2019**

**NOTE 1      REPORTING ENTITY**

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

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

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

**NOTE 2      BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of County of Cambria under programs of the federal government for the year ended December 31, 2019. 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>
<b>Redevelopment Authority of Cambria County:</b>		
Community and Development Block Grant	14.228	\$ 49,434
Continuum of Care Program	14.267	67,247
Lead Based Paint Hazard Control in Privately-Owned Housing	14.900	<u>23,380</u>
		<u>\$ 140,061</u>
<b>Greater Johnstown Landlord Association</b>		
Continuum of Care	14.267	<u>\$ 115,883</u>
<b>Community Action Partnership of Cambria County:</b>		
Medical Assistance Transportation Program	93.778	\$ 1,884,343
Medical Assistance Transportation Program	PA DHS	<u>1,884,378</u>
		<u>\$ 3,768,721</u>
<b>Food for Families:</b>		
Emergency Food Assistance Program	10.568	\$ 19,408
Emergency Food Assistance Program	10.569	<u>86,138</u>
		<u>\$ 105,546</u>

#### NOTE 5 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>
Aging Cluster	93.044, 93.045, 93.053	\$ 869,209
Medicaid Cluster:		
Medical Assistance	93.778	2,141,717
Foster Care – Title IV-E	93.658	1,666,829
Adoption Assistance	93.659	1,051,094
Block Grants for Prevention and Treatment of Substance Abuse	93.959	<u>493,977</u>
Total federal awards selected for testing		\$ 6,222,826
Total federal program awards		<u>\$11,082,926</u>
Percent of total federal expenditures tested		<u>56.15%</u>
Percent of total federal expenditures required to be tested		<u>40.00%</u>



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

Board of Commissioners  
County of Cambria  
Ebensburg, Pennsylvania

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

The procedures and associated findings related to Exhibit XX, reconciliation of federal awards passed through DHS to the schedule of expenditures of federal awards, are as follows:

- A. Agree the expenditure amounts listed on the reconciliation schedule under the "Federal Expenditures per the SEFA" column to the audited Schedule of Expenditures of Federal Awards (SEFA).
- B. Agree the receipt amounts listed on the reconciliation schedule under the "Federal Awards Received per the audit confirmation reply from Pennsylvania" column to the subrecipient federal amounts that were reflected in the audit confirmation reply from the Office of Budget, Comptroller Operations.
- C. Recalculate the amounts listed under the "Difference" column.
- D. Agree the amounts listed under the "Difference" column to the audited books and records of the Provider.
- E. Agree the "Detailed Explanation of Differences" to the audited books and records of the Provider.
- F. Based on the procedures detailed in paragraphs (A) through (E) above, disclose any adjustments and or findings which have not been reflected on the corresponding schedules.

The procedures and associated findings related to Exhibit XXI, child protective services law (CPLS) monitoring of in-home purchased services providers, are as follows:

- A. Reconcile the list of providers under “provider name” column A to the providers who were paid for in-home purchased services during the year according to the CCYA’s general ledger, cash disbursements journal, or similar record. Note any providers who were paid during the year, but were not included on this schedule.
- B. Agree the responses in column B to the appropriate provider contract.
- C. Agree the information in column C through I to the CCYA’s monitoring records for in-home purchased service providers.
- D. Based on the procedures detailed in paragraphs (a) through (c) above, disclose any exceptions or findings which have not been reflected on the corresponding schedule.

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

This report is intended solely for the information and use of the management of County of Cambria, awarding agencies, the Commonwealth of Pennsylvania, Department of Human Services.



WESSEL & COMPANY  
Certified Public Accountants

June 26, 2020

**COUNTY OF CAMBRIA**  
**YEAR ENDED DECEMBER 31, 2019**  
**SUPPLEMENTAL SCHEDULE**  
**RECONCILIATION**

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)
CFDA Name	CFDA Number	Federal Expenditures per the SEFA	Federal Awards Received per the Audit Confirmation Reply from Pennsylvania	Difference (C-D)	% Difference (E/D)	Detailed Explanation of the Differences
Special Education-Grants for Infants and Families	84.181	\$ 51,648	\$ 49,970	\$ 1,678	3%	Timing difference
Promoting Safe and Stable Families	93.556	\$ 6,426	\$ 6,426	\$ -	0%	N/A
Temporary Assistance for Needy Families	93.558	\$ 395,456	\$ 334,131	\$ 61,325	18%	Timing difference
Child Support Enforcement	93.563	\$ 1,351,116	\$ 1,695,279	\$ (344,163)	-20%	Timing difference
Stephanie Tubbs Jones Child Welfare Services Program	93.645	\$ 52,368	\$ 52,368	\$ -	0%	N/A
Foster Care - Title IV-E	93.658	\$ 1,666,829	\$ 1,840,015	\$ (173,186)	-9%	Timing difference
Guardianship - Assistance	93.090	\$ 97,450	\$ 102,597	\$ (5,148)	-5%	Timing difference
Adoption Assistance	93.659	\$ 1,051,094	\$ 1,005,123	\$ 45,972	5%	Timing difference
Social Services Block Grant	93.667	\$ 337,444	\$ 337,444	\$ -	0%	N/A
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	\$ 59,011	\$ 59,011	\$ -	0%	N/A
Medical Assistance Program	93.778	\$ 2,139,912	\$ 2,188,316	\$ (48,404)	-2%	Timing difference
Block Grants for Community Mental Health Services	93.958	\$ 670,756	\$ 658,706	\$ 12,050	2%	Timing difference
		<u>\$ 7,879,510</u>	<u>\$ 8,329,386</u>	<u>\$ (449,876)</u>	<u>-5%</u>	

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

**COUNTY OF CAMBRIA**  
**CHILD PROTECTIVE SERVICES LAW (CPSL) MONITORING**  
**OF IN-HOME PURCHASED SERVICE PROVIDERS**

**SUPPLEMENTAL SCHEDULE**

COUNTY: <u>CAMBRIA</u>		PERIOD ENDED: <u>JUNE 30, 2019</u>						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
<u>Provider Name</u>	<u>Does Provider Contract Include CPSL Requirements</u>	<u>Most Recent Monitoring Date</u>	<u>Monitored During the Current Year (Yes/No)</u>	<u>List Any Exceptions Noted During Current Year Monitoring</u>	<u>If Applicable, Was CAP Submitted</u>	<u>Is CAP Acceptable to CCYA</u>	<u>Date Followup Was Done on Prior Year Monitoring</u>	<u>Has Provider Implemented the CAP</u>
Adelphoi (MST)	Yes Yes	07/24/19 03/20/19	Yes Yes	N/A Service Authorizations incomplete - Need to have consumers sign for confirmation of services	N/A Yes	N/A Yes	N/A 03/21/20	N/A Yes
Beginnings	Yes	08/06/19	Yes	One worker was not having the children sign to confirm services were received	Yes	Yes	08/09/19	Yes
Christian Home of Johnstown Independent Family Services	Yes Yes	05/03/19 06/27/19	Yes Yes	N/A Need for regular meetings with JW staff to coordinate services. Missing consumer signatures	N/A Yes	N/A Yes	N/A 07/31/19	N/A Yes
Justice Works Dennis Kashurba Professional Family Care Brants Driving School Cambria Child Advocacy Center Educational Decision Maker	Yes Yes Yes Yes Yes	01/28/19 01/10/19 - - -	Yes Yes No No No	N/A N/A N/A N/A N/A	N/A N/A N/A N/A N/A	N/A N/A N/A N/A N/A	N/A N/A N/A N/A N/A	N/A N/A N/A N/A N/A

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

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

Board of Commissioners  
County of Cambria  
Ebensburg, Pennsylvania

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

The procedures and associated findings are as follows:

- a. We have verified by comparison of the amounts and classifications that the supplemental financial schedules listed below, which summarize amounts reported to DHS for the fiscal year ended June 30, 2019 and calendar year ended December 31, 2019, 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>
Child Support Enforcement	A-1(a)	Comparison of Single Audit Expenditures with Reported 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
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	Schedule of Fund Balances – Summary Report
	VI(b) – BG-S	Schedule of Fund Balances – Summary Report

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

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

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



WESSEL & COMPANY  
Certified Public Accountants

June 26, 2020

COUNTY OF CAMBRIA  
TITLE IV-D CHILD SUPPORT PROGRAM  
COMPARISON OF SINGLE AUDIT EXPENDITURES WITH REPORTED EXPENDITURES  
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2019

	Single Audit Expenditures				Reported Expenditures				Single Audit Over/(Under) Reported			
	Total	Unallowable	Incentive Paid Costs	Net	Total	Unallowable	Incentive Paid Costs	Net	Total	Unallowable	Incentive Paid Costs	Net
Quarter Ending 9/30/18:												
1. Salary & Overhead	643,931	93,224	-	550,707	643,931	93,224	-	550,707	-	-	-	-
2. Fees & Costs	3	-	-	3	3	-	-	3	-	-	-	-
3. Interest & Prog Income	4,993	194	-	4,799	4,993	194	-	4,799	-	-	-	-
4. Blood Testing Fees	824	-	-	824	824	-	-	824	-	-	-	-
5. Blood Testing Costs	739	-	-	739	739	-	-	739	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-
Net Total	638,850	93,030	-	545,820	638,850	93,030	-	545,820	-	-	-	-
Quarter Ending 12/31/18:												
1. Salary & Overhead	568,051	81,833	-	486,218	568,051	81,833	-	486,218	-	-	-	-
2. Fees & Costs	3	-	-	3	3	-	-	3	-	-	-	-
3. Interest & Prog Income	5,721	221	-	5,500	5,721	221	-	5,500	-	-	-	-
4. Blood Testing Fees	591	-	-	591	591	-	-	591	-	-	-	-
5. Blood Testing Costs	322	-	-	322	322	-	-	322	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-
Net Total	562,058	81,612	-	480,446	562,058	81,612	-	480,446	-	-	-	-
Quarter Ending 3/31/19:												
1. Salary & Overhead	630,586	94,386	-	536,200	630,586	94,386	-	536,200	-	-	-	-
2. Fees & Costs	3	-	-	3	3	-	-	3	-	-	-	-
3. Interest & Prog Income	4,265	161	-	4,104	4,265	161	-	4,104	-	-	-	-
4. Blood Testing Fees	836	-	-	836	836	-	-	836	-	-	-	-
5. Blood Testing Costs	1,497	-	-	1,497	1,497	-	-	1,497	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-
Net Total	626,979	94,225	-	532,754	626,979	94,225	-	532,754	-	-	-	-
Quarter Ending 6/30/19:												
1. Salary & Overhead	585,807	79,148	-	506,659	585,807	79,148	-	506,659	-	-	-	-
2. Fees & Costs	3	-	-	3	3	-	-	3	-	-	-	-
3. Interest & Prog Income	12,248	466	-	11,782	12,248	466	-	11,782	-	-	-	-
4. Blood Testing Fees	850	-	-	850	850	-	-	850	-	-	-	-
5. Blood Testing Costs	739	-	-	739	739	-	-	739	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-
Net Total	573,445	78,682	-	494,763	573,445	78,682	-	494,763	-	-	-	-

CHILD SUPPORT ENFORCEMENT  
PACSES OCSE 157 Data Reliability Validation

County CAMBRIA

Year September 30, 2019  
Ended

OCSE 157 Report Line Number	Number of Cases Reviewed	Case Problems Found
Line #1 IV-D Cases open at the end of the fiscal year.	36	None
Line #2 IV-D Cases open at the end of the fiscal year with support orders established.	39	None
Line #5 Children in IV-D cases open at the end of the fiscal year that were born out of wedlock.	26	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.	40	None
Line #24 Total amount of current support due for the fiscal year for IV-D cases, excluding emancipated children.	23	None
Line #25 Total amount of support disbursed as current support during the fiscal year for IV-D cases, excluding emancipated children.	37	None
Line #28 Cases with arrears due during the fiscal year <b>(10/01/18 - 9/30/19)</b>	23	None
Line #29 - Cases with Disbursements on arrears during the fiscal year <b>(10/01/18 - 9/30/19)</b>	23	None



CHILD SUPPORT ENFORCEMENT  
COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT

EXHIBIT A-1(c)

County Cambria Year Ended December 31, 2019

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Type of Account Structure
January 1	703,684	113,146	( X ) Separate Bank Account ( X ) Restricted Fund - General Ledger ( ) Other: _____
March 31	746,498	130,112	
June 30	790,949	2,278	
September 30	833,396	783	
December 31	914,030	111,785	

**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, 2019</u>			
	Single Audit TITLE IV-D Account	Single Audit Title IV-D Cash Account	Single Reported TITLE IV-D Account	Audit Over/(Under) Reported
<b>Balance at January 1</b>	<u>\$ 113,146</u>	<u>\$ 703,684</u>	<u>\$ 816,830</u>	<u>\$ -</u>
<b>Receipts:</b>				
Reimbursements	<u>1,366,660</u>	<u>-</u>	<u>1,366,660</u>	<u>\$ -</u>
Incentives	<u>-</u>	<u>194,158</u>	<u>194,158</u>	<u>\$ -</u>
Title XIX Incentives	<u>2,682</u>	<u>-</u>	<u>2,682</u>	<u>\$ -</u>
Interest	<u>729</u>	<u>16,188</u>	<u>16,917</u>	<u>\$ -</u>
Program Income	<u>10,381</u>	<u>-</u>	<u>10,381</u>	<u>\$ -</u>
Genetic Testing Costs	<u>682</u>	<u>-</u>	<u>682</u>	<u>\$ -</u>
Maintenance of Effort (MOE)	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>
Other:	<u>705</u>	<u>-</u>	<u>705</u>	<u>\$ -</u>
<b>Total Receipts</b>	<u>1,381,839</u>	<u>210,346</u>	<u>1,592,185</u>	<u>\$ -</u>
<b>Intra-fund Transfers - In</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>
<b>Funds Available</b>	<u>\$ 1,494,985</u>	<u>\$ 914,030</u>	<u>\$ 2,409,015</u>	<u>\$ -</u>
<b>Disbursements:</b>				
Transfers to General Fund	<u>1,383,200</u>	<u>-</u>	<u>1,383,200</u>	<u>\$ -</u>
Vendor Payments	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>
Bank Charges	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>
Other: _____	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>
<b>Total Disbursements</b>	<u>\$ 1,383,200</u>	<u>\$ -</u>	<u>\$ 1,383,200</u>	<u>\$ -</u>
<b>Intra-fund Transfers - Out</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Balance at December 31</b>	<u>\$ 111,785</u>	<u>\$ 914,030</u>	<u>\$ 1,025,815</u>	<u>\$ -</u>

The Title IV-D account consists of 2 accounts. Please indicate here the total number of accounts that make up the Title IV-D account.

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

COUNTY OF CAMBRIA  
 MEDICAL ASSISTANCE TRANSPORTATION PROGRAM  
 SCHEDULE OF REVENUES AND EXPENDITURES  
 FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2019

	<u>Reported</u>	<u>Actual</u>
<b>Service Data:</b>		
Expenditures		
Group I Clients	\$ 3,323,121	\$ 3,323,121
Group II Clients	<u>540,973</u>	<u>540,973</u>
Total Expenditures	<u>\$ 3,864,094</u>	<u>\$ 3,864,094</u>
 <b>Allocation Data:</b>		
Revenues		
Department of Human Services	\$ 3,863,628	\$ 3,863,628
Interest Income	<u>466</u>	<u>466</u>
Total Revenues	<u>3,864,094</u>	<u>3,864,094</u>
 Funds Expended		
Operating Costs	3,290,674	3,290,674
Administrative Costs	<u>573,420</u>	<u>573,420</u>
Excess of Revenues Under Expenditures	<u>\$ -</u>	<u>\$ -</u>

**Indirect Cost Rate: 0%**

COUNTY OF CAMBRIA, PENNSYLVANIA  
EARLY INTERVENTION PROGRAM  
SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS  
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2019

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	\$ 106,958	\$ 699,448	\$ 806,406	\$ 806,406	\$ -	\$ -	-
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	-	55,003	55,003	55,003	-	-	-
5. IT&F Waiver Administration	10235/70184	-	21,436	21,436	21,436	-	-	-
6. Total Early Intervention		\$ 106,958	\$ 813,723	\$ 920,681	\$ 920,681	\$ -	\$ -	\$ -

COUNTY OF CAMBRIA, PENNSYLVANIA  
EARLY INTERVENTION SERVICES  
REPORT OF INCOME AND EXPENDITURES  
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2019

	Administrator's Office	Early Intervention	Supports Coordination	Total
I. TOTAL ALLOCATION				\$ 920,681
II. TOTAL EXPENDITURES	\$ 54,349	\$ 639,030	\$ 460,753	\$ 1,154,132
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	-	-	133,133	133,133
D. Earned Interest	561	-	-	561
E. Other	-	-	-	-
Subtotal Revenues	561	-	133,133	133,694
V. DHS REIMBURSEMENT				
A. DHS Categorical Funding 90% Subtotal	29,260	575,127	294,858	899,245
B. DHS Categorical Funding 100% Subtotal	21,436	-	-	21,436
Subtotal DHS Reimbursement	50,696	575,127	294,858	920,681
VI. COUNTY MATCH				
10% County Match	3,251	63,903	32,762	99,916
Subtotal County Match	3,251	63,903	32,762	99,916
VII. TOTAL DHS REIMBURSEMENT & COUNTY MATCH	\$ 53,947	\$ 639,030	\$ 327,620	\$ 1,020,597
VIII. TOTAL CARRYOVER				\$ -

Exhibit V(b) EI

Commonwealth of Pennsylvania  
DHS - Bureau of Financial Operations  
County Report of Income and Expenditures  
County Human Services Block Grant  
Fiscal Year 2018 - 2019  
Block Grant Summary Report - CAMBRIA County  
Schedule of Fund Balances - Summary Report

County Match (%)	3.33%
Actual County Match (\$)	\$239,739
Actual County Match (%)	3.33%

Block Grant Reporting			Costs Eligible for DHS Participation								
Sources of Funding:			(1)		(2)		(3)		(4)		(5)
	Appropriation	DHS Allocation	Mental Health	Intellectual Disabilities	Homeless Assistance	HSS	D&A	Total	Balance of Funds	Adjustments	Total Fund Balance
1 State Human Services Block Grant	Multiple	\$7,311,208	\$4,547,699	\$1,637,060	\$179,871	\$145,711	\$446,577	\$6,956,918	\$354,290	\$0	\$354,290
2 SSRG	80884	\$206,292	\$94,474	\$111,818	\$0	\$0	\$0	\$206,292	\$0	\$0	\$0
3 SABG	70167	\$885,356	\$885,356	\$0	\$0	\$0	\$0	\$885,356	\$0	\$0	\$0
4 CMHSBG	70175	\$241,918	\$0	\$239,326	\$0	\$0	\$0	\$239,326	\$2,592	\$0	\$2,592
5 NA	80222	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 Crisis Counseling											
Total for Block Grant		\$8,444,774	\$5,327,529	\$1,988,204	\$179,871	\$145,711	\$446,577	\$8,087,892	\$356,882	\$0	\$356,882

Retained Earnings	
I. Unexpended Allocation	\$354,290
II. Maximum Retained Earnings (5%)	\$365,560
III. Waiver Requested Money (if applicable)	\$0
IV. Total Requested Retained Earnings	\$354,290

Prior Year Retained Earnings	
I. FY 16-17 Retained Earnings	\$250,358
II. Total Expended Retained Earnings-3%	\$250,358
III. Amount to be Returned to DHS	\$0

Commonwealth of Pennsylvania  
DHS - Bureau of Financial Operations  
County Report of Income and Expenditures  
County Human Services Block Grant  
Fiscal Year 2018 - 2019  
Non-Block Grant Summary Report - CAMBRIA County  
Schedule of Fund Balances - Summary Report

Sources of Funding	Appropriation	Total Carryover (1)	Allotment (2)	DHS Allocation (3)	Costs Eligible for DHS Participation (4)	Balance of Funds (5)	Adjustments (6)	Total Fund Balance (7)
<b>A. Mental Health Services</b>								
1 State - Employment	10248	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 State - Network of Care	10248	\$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 - CMHSBG-FEP/Doctor Adair Project	70167	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 Federal - CMHSBG - ECMH Endorsement	70167	\$0	\$4,500	\$4,500	\$1,735	\$4,500	\$0	\$4,500
7 Federal - CMHSBG - Housing Training Scholarships	70167	\$0	\$5,000	\$5,000	\$5,000	\$3,265	\$0	\$3,265
8 Federal - CMHSBG - Allegheny Family Network	70167	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Federal - CMHSBG - TCM On-line Training	70167	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Federal - CMHSBG - Survey Project	70167	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 Federal - Capitalization of POMS	70522	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12 Federal - PA System of Care Grant	70976	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Federal - Project Launch	71021	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Federal - Hospital Preparedness Program	80222	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 Federal - Bio-Terrorism Hospital Preparedness	80343	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Reserved		\$0	\$0	\$9,500	\$1,735	\$7,765	\$0	\$7,765
Subtotal Mental Health Services		\$0	\$9,500	\$9,500	\$1,735	\$7,765	\$0	\$7,765
<b>B. Intellectual Disabilities Services</b>								
1 Temporary NBG Funds for Regional Collaboratives	10255	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Elwyn	10236	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 One Time pass Through Non-Block Grant	10255	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Intellectual Disabilities Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>C. Drug &amp; Alcohol Services</b>								
1 State-Centers of Excellence	10262	\$0	\$500,000	\$500,000	\$500,000	\$0	\$0	\$0
Subtotal Drug & Alcohol Services		\$0	\$500,000	\$500,000	\$500,000	\$0	\$0	\$0
<b>D. Total for Non-Block Grant Reporting</b>		<b>\$0</b>	<b>\$509,500</b>	<b>\$509,500</b>	<b>\$501,735</b>	<b>\$7,765</b>	<b>\$0</b>	<b>\$7,765</b>

## COUNTY OF CAMBRIA SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED DECEMBER 31, 2019

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

Noncompliance material to financial statements noted?

       Yes   X   No

#### **Federal Awards**

Internal control over major federal programs:

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

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

Unmodified for Aging Cluster and Block Grants for Prevention and Treatment of Substance Abuse, Qualified for all other major programs

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

  X   Yes        No



**Identification of major federal programs:**

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.044, 93.045, 93.053	Aging Cluster
93.778	Medicaid Cluster – Medical Assistance
93.658	Foster Care – Title IV-E
93.659	Adoption Assistance – Title IV-E
93.959	Block Grants for Prevention and Treatment of Substance Abuse

**Identification of major Pennsylvania Department of Human Services programs:**Name of Program

County Children, Youth and Families Programs  
Medical Assistance Transportation Program  
Child Support Enforcement  
County Mental Health/Intellectual Disabilities/Early Intervention Programs  
MA Waiver Programs for Individuals with Intellectual Disabilities

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, 2019**

**FINDINGS – FINANCIAL STATEMENT AUDIT AND INTERNAL CONTROLS**

**INTERNAL CONTROL – MATERIAL WEAKNESS**

**2019-001 – Material Journal Entries**

Criteria: Financial statements, presented for audit, should not be materially misstated and should be stated in accordance with “Generally Accepted Accounting Principles.”

Condition: Material journal entries were required during the year-end audit to adjust the Behavioral Health, Intellectual Disabilities, and Early Intervention fund to be in accordance with “Generally Accepted Accounting Principles.”

Effect: After audit adjustments were made, the Behavioral Health, Intellectual Disabilities, and Early Intervention fund changed as follows: increase in deferred revenues of approximately \$198,000, increase in due from other funds by approximately \$107,000, increase in due from other governments by approximately \$9,000, and a decrease in revenues by approximately \$82,000.

Recommendation: We recommend the County’s Behavioral Health, Intellectual Disabilities, and Early Intervention fiscal staff and program administrator work to develop an adequate year end closing and reconciliation processes.

**FINDING 2019-002: Policies and Procedures Regarding Procurement - Material Weakness and Noncompliance**

Criteria: Under Uniform Guidance, a formal procurement policy is required to be documented.

Condition: During our testing, we noted there was no documentation of a formal procurement policy.

Cause: The County of Cambria did not formally document a procurement policy.

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

Questioned Cost: None noted.

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

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

**FINDING 2019-003: Policies and Procedures Regarding Reporting - Material Weakness  
and Noncompliance**

**US Department of Health and Human Services**

CFDA #93.658 Foster Care - Title IV-E

CFDA #93.659 Adoption Assistance

**Pennsylvania Department of Human Services**

County Children, Youth and Families Programs

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

Condition: During our testing we noted that the report for the quarter ending March 31, 2019 was not submitted until June 6, 2019, twenty-two (22) days after the required reporting deadline. Furthermore, the report for the quarter ending September 30, 2019 was not submitted until December, 1, 2019, seventeen (17) days after the required reporting deadline.

Cause: The report was not prepared and submitted timely.

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

Questioned Cost: None noted.

Recommendation: We recommend the County of Cambria prepare a listing of required due dates for reports and ensures all filings are submitted timely. In addition, we recommend that Children and Youth Fiscal staff are adequately cross-trained to be able to perform the reporting function in the event of an unplanned absence of the Children and Youth Fiscal Officer.

**FINDING 2019-004: Policies and Procedures Regarding Reporting - 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 (MATP)

Criteria: MATP Quarterly Reports are due to the Pennsylvania Department of Human Services (DHS) as follows:

- Program quarter 3 (January – March 2019) – due April 30, 2019
- Program quarter 4 (April – June 2019) – due August 31, 2019
- Program quarter 1 (July – September 2019) – due October 30, 2019
- Program quarter 2 (October – December 2019) – Due January 30, 2020

The Final Trip Report is due by August 31 (July – June program year).

Condition: During our testing, we noted that two (2) MATP quarterly reports, were filed late as follows:

- FY 19/20 - 1st Quarter – quarter ending September 30, 2019, was due 10/30/2019 but wasn't filed until 1/2/2020, 64 days late.
- FY 19/20 - 2nd Quarter - quarter ending December 31, 2019 was due 1/20/2020 but wasn't filed until 2/6/2020, 7 days late.

Cause: The report was not prepared and submitted timely.

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

Questioned Cost: None noted.

Recommendation: We recommend the County of Cambria prepare a listing of required reporting due dates and designate a manager level employee to monitor report submissions to ensure all filings are submitted in a timely manner.

## **FINDING 2019-005: Policies and Procedures Regarding Special Tests, Contracts - Material Weakness and Noncompliance**

### **US Department of Health and Human Services**

CFDA #93.778 – Medicaid Cluster

### **Pennsylvania Department of Human Services**

Mental Health, Intellectual Disabilities, and Early Intervention Programs

Criteria: Pennsylvania Department of Human Services requires written contracts for each service provider under the Mental Health, Intellectual Disabilities, and Early Intervention Programs.

Condition: Our testing of the contracts noted that the contracts awarded to the service providers under the Mental Health, Intellectual Disabilities, and Early Intervention Programs contain language referring to OMB A-133 and are not in conformance with Uniform Guidance.

Cause: The County of Cambria's Mental Health, Intellectual Disabilities, and Early Intervention program fiscal and program staff did not take appropriate actions to update contracts to comply with Uniform Guidance.

Effect: The County of Cambria's Mental Health, Intellectual Disabilities, and Early Intervention program personnel did not award contracts with appropriate language to be in conformity with Uniform Guidance.

Questioned Cost: None noted.

Recommendation: We recommend that County of Cambria's Mental Health, Intellectual Disabilities, and Early Intervention program personnel update all contract language to include required components of Uniform Guidance; including, distinction of vendor or sub-recipient, identification of federal and state funding, appropriate audit thresholds, etc.

**FINDING 2019-006: Policies and Procedures Regarding Special Tests, County Negotiated Fees - Material Weakness and Noncompliance**

**US Department of Health and Human Services**

CFDA #93.778 – Medicaid Cluster

**Pennsylvania Department of Human Services**

Mental Health Program

Criteria: The County of Cambria's participation in payments based on negotiated rates shall be adjusted for reported or audited actual costs. The County of Cambria is to receive and review cost reports or audited cost reports from providers.

Condition: Our auditing procedures indicated that provider audit reported or audited actual cost reports were not obtained and reviewed by the County of Cambria's Mental Health program and fiscal staff.

Cause: The County of Cambria did not obtain and review providers reported or audited actual cost reports.

Effect: The County of Cambria's processes and controls over provider agreements failed to evaluate the reported or audited actual costs of providers under the Mental Health program.

Questioned Cost: None noted.

Recommendation: The County of Cambria's Mental Health program and fiscal staff need to develop more adequate procedures for obtaining and reviewing provider reported or audited actual costs in relation to the negotiated rates.

**FINDING 2019-007: Policies and Procedures Regarding Monitoring of Subrecipients/ Subcontractors - 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: The Uniform Guidance (Code of Federal Regulations §200.330-331) and Pennsylvania Department of Human Services requires all pass-through entities to document the determination of each provider's status as either a subrecipient or subcontractor in relation to each service that is provided. Furthermore, for each sub-award, whether sub-recipient in nature or subcontractor in nature, must; among other things:

1. Ensure written contracts include information that clearly identifies every subaward and includes all required information as listed at Code of Federal Regulations §200.331.

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

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

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

Questioned Cost: None noted.

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

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

**FINDINGS – FINANCIAL STATEMENT AUDIT**

NONE

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

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

**US Department of Health and Human Services**

CFDA #93.575/93.596 Child Care and Development Fund Cluster

CFDA #93.778 Medicaid Cluster

CFDA #93.558 Temporary Assistance for Needy Families

**Pennsylvania Department of Human Services**

County Children, Youth and Families Programs

Medical Assistance Transportation Program

Criteria: The Uniform Guidance (Code of Federal Regulations §200.330-331) and Pennsylvania Department of Human Services requires all pass-through entities to document the determination of each provider's status as either a subrecipient or subcontractor in relation to each service that is provided. Furthermore, for each sub-award, whether sub-recipient in nature or subcontractor in nature, must; among other things:

1. Ensure written contracts include information that clearly identifies every subaward and includes all required information as listed at Code of Federal Regulations §200.331.

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

Status: Programmatic changes occurred and the Child Care and Development Fund Cluster program ended June 30, 2018. The County of Cambria was not the pass through entity, nor did it have any sub-awards after June 30, 2018. Contract modifications or further action was not taken with regards to the program since the program effectively ended as of June 30, 2018.

With regards to the Medicaid Cluster, specifically the Medical Assistance Transportation Program, there were no changes to the status of the finding.

The contracts awarded under the Temporary Assistance for Needy Families and Children, Youth, and Families Programs contained correct language referencing the appropriate Uniform Guidance and other appropriate contractual elements considered integral under Uniform Guidance. However, the Incorporated Standard Federal/State Terms and Conditions, which are incorporated by reference to documents contained on the County of Cambria's website, do not contain the appropriate Uniform Guidance language and continue to reference OMB A-133 guidance.

The finding is repeated in the current year as finding 2019-007.

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

**US Department of Health and Human Services**

CFDA #93.778 Medicaid Cluster

CFDA #93.558 Temporary Assistance for Needy Families

CFDA #93.958 Block Grants for Community Mental Health

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

**Pennsylvania Department of Human Services**

Medical Assistance Transportation Program

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

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

Status: The County of Cambria has not adopted a formal documented procurement policy in accordance with Uniform Guidance. Awards under the Block Grants for Prevention and Treatment of Substance Abuse have been appropriately modified to reflect the identification of federal and/or state funding. The finding has been repeated as 2019-002.

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

**US Department of Health and Human Services**

CFDA #93.558 Temporary Assistance for Needy Families

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

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

Status: This finding has not been resolved in the current year. The finding is repeated as 2019-003 for the year ended December 31, 2019.



COMMISSIONERS  
**THOMAS C. CHERNISKY**  
PRESIDENT  
**B.J. SMITH**  
**SCOTT HUNT**



**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, 2019.

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

Audit period: **Year Ending December 31, 2019**

The findings from the December 31, 2019, schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

## **FINDING – FINANCIAL STATEMENT AUDIT**

### **2019-001 – Material Journal Entries**

Recommendation: We recommend the County's Behavioral Health, Intellectual Disabilities, and Early Intervention fiscal staff and program administrator work to develop an adequate year-end closing and reconciliation process.

#### Action Taken or Planned:

Cambria County Behavioral Health, Intellectual Disabilities, and Early Intervention does concur with the finding. Program administrator and fiscal staff will implement process of reconciliation and year-end closing journal entries that will be done on a timely basis to complete year-end closeout. We will work in coordination with the County Controller's office to develop and implement a standardized closing and reconciliation process. The Accountant 2 and Agency Administrator will develop a policy and procedure that aligns with the County's overall accounting practice that operates on a Calendar Year while the Agency is funded on a fiscal year. A procedure will be developed and implemented to divide the agency fiscal year into 2 units consisting of 6 months each to enable aligning with the County Calendar year accounting practice. This will be accomplished by creating a reconciliation worksheet that then will be used to complete the year-end closing journal process. Year-end closing will be completed 30 days from December 31 of given year. The Accountant 2 will be the point of contact with the Controller's office to ensure the procedure is fully implemented and complied with moving forward.

**Contact Person: Commissioners Office**  
**Dates for Completion: December 31, 2020**

## **2019-002 – Policies and Procedures Regarding Procurement – Material Weaknesses and Non-Compliance**

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

### Action Taken or Planned:

Cambria County concurs with the finding. The County will update the procurement policy to include the required elements outlined in Uniform Guidance and the required elements in the appropriate state pass-through entities.

**Contact Person: Commissioners Office**

**Dates for Completion: December 31, 2020**

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

### **FINDING 2019-003: Policies and Procedures Regarding Reporting – Material Weakness and Noncompliance**

#### **US Department of Health and Human Services**

CFDA #93.658 Foster Care-Title IV-E

CFDA #93.659 Adoption Assistance

#### **Pennsylvania Department of Human Services**

County Children, Youth and Families Programs

Recommendation: We recommend the County of Cambria prepare a listing of required due dates for reports and ensures all filings are submitted timely. In addition, we recommend that Children and Youth Fiscal staff are adequately cross-trained to be able to perform the reporting function in the event of an unplanned absence of the Children and Youth Fiscal Officer.

Action Taken or Planned: Cambria County concurs with the finding. Below is the list of required due dates for reports to the State from Children and Youth Service to help ensure filings are submitted timely. The Children and Youth Service Fiscal Staff will be meeting once a month to work on adequately cross-training its staff in performing the reporting function in the event of any unplanned absences or unfilled fiscal position.

Children and Youth Reporting Dates						
	<i>Reporting Periods</i>	1st Qtr. (Jul - Sep)	2nd Qtr. (Oct - Dec)	3rd Qtr. (Jan - Mar)	4th Qtr. Apr - Jun)	
	<i>Due Dates</i>					
<b>Act 148 Invoice</b> (Includes Title XX and Title IV-B Amounts)		November 15th	February 15th	May 15th	August 15th	
<b>TANF Invoice</b>		November 15th	February 15th	May 15th	August 15th	
<b>Medicaid Invoice</b>		November 15th	February 15th	May 15th	August 15th	
<b>Title IV-E Foster Care Invoice</b>		November 15th	February 15th	May 15th	August 15th	
<b>Title IV-E SPLC Invoice</b>		November 15th	February 15th	May 15th	August 15th	
<b>Title IV-E Adoption Assistance Invoice</b>		November 15th	February 15th	May 15th	August 15th	
<b>IT Grant Invoice</b>		November 15th	February 15th	May 15th	August 15th	
<b>IL Grant Invoice</b>		November 15th	February 15th	May 15th	August 15th	
<b>Special Grants Invoice</b> (Promising Practices, FGDM, Housing, MST, Recovery Coach, Safe Care, Incredible Years and Family Engagement)		November 15th	February 15th	May 15th	August 15th	
	<i>Reporting Periods</i>	1st Qtr. (Oct -Dec)	2nd Qtr. (Jan - Mar)	3rd Qtr. (Apr - Jun)	4th Qtr. (Jul - Sep)	
	<i>Due Dates</i>					
<b>Case Worker Visitation Grant Invoice</b> (If we receive the CWV Grant)		February 15th	May 15th	August 15th	November 15th	
<b>Title IV-E Foster Care Supplemental Invoices</b>		Anytime as needed				
<b>Title IV-E SPLC Supplemental Invoices</b>		Anytime as needed				
<b>Title IV-E Adoption Assistance Supplemental Invoices</b>		Anytime as needed				
Note: We try to submit Supplementals when the next quarterly report is due because a revised Act 148 Report has to be completed.						
	<i>Due Dates</i>					
<b>Needs Based Budget (2 years Out)</b>		August 15th				

**Contact Person: Commissioner's Office**  
**Date for Completion: December 31, 2020**

## **FINDING 2019-04: Policies and Procedures Regarding Reporting - 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 prepare a listing of required reporting due dates and designate a manager level employee to monitor report submissions to ensure all filings are submitted in a timely manner.

Action Taken or Planned: Cambria County concurs with the finding. The County will prepare a listing of required reporting due dates. The Chief Clerk will monitor report submissions in order to ensure timely filings.

**Contact Person: Commissioner's Office**  
**Date for Completion: December 31, 2020**

**FINDING 2019-005: Policies and Procedures Regarding Special Tests, Contracts – Material Weakness and Noncompliance**

**US Department of Health and Human Services**  
CFDA #93.778 Medicaid Cluster

**Pennsylvania Department of Human Services**  
Mental Health, Intellectual Disabilities, and Early Intervention Programs

Recommendation: We recommend that County of Cambria's Mental Health, Intellectual Disabilities, and Early Intervention program personnel update all contract language to include required components of Uniform Guidance; including, distinction of vendor or sub-recipient, identification of federal and state funding, appropriate audit thresholds, etc.

Action Taken or Planned: County of Cambria's Mental Health, Intellectual Disabilities, and Early Intervention program does concur. Program personal will review all contracts within the Mental Health/Intellectual Disabilities/Early Intervention Program to ensure contract language is consistent and uniformed to include language that clearly defines providers as either a vendor or sub-recipient (the two should not be interchangeable), clear language that identifies federal and state funding, and clearly defines audit thresholds and clear procedures relating to the audit requirement, required submissions schedule, general expectations of the provider. This will ensure that programs are complying with uniformed standards. This will be accomplished by reviewing guidance from the programs and rewriting contracts in clear and consistent way so that out dated contracts will follow an established process for reviewing the annual provider audits/financial statements, and compliance with established audit requirements, financial reporting, regulatory requirement .The program will be adding all new requirements to future contracts to be in compliance.

**Contact Person: Commissioner's Office**  
**Date for Completion: December 31, 2020**

**FINDING 2019-006: Policies and Procedures Regarding Special Tests, Negotiated Fees – Material Weakness and Noncompliance**

**US Department of Health and Human Services**  
CFDA #93.778 Medicaid Cluster

**Pennsylvania Department of Human Services**  
Mental Health Program

Recommendation: The County of Cambria's Mental Health program and fiscal staff need to develop more adequate procedures for obtaining and reviewing provider reported or audited actual costs in relation to the negotiated rates.

Action Taken or Planned: The County of Cambria's Mental Health program and fiscal staff do concur with the finding. Fiscal staff will develop and implement comprehensive procedure that clearly defines an annual provider audit/financial statement submission process to include detailed description of everything that needs submitted and a defined deadline for submission. Additionally, clear deadlines/dates will be established for the County to complete their review of submitted information and to provide feedback to the provider. We will be asking the provider for more documentation to prove the services performed are correctly invoiced cost. This documentation will be cross-reference against service and rates being provided. Rates will be check against standard rates that are allowable for service performed.

**Contact Person: Commissioner's Office**  
**Date for Completion: December 31, 2020**

**FINDING 2019-007: Policies and Procedures Regarding Monitoring of Subrecipients/Subcontractors  
– Material Weakness and Noncompliance**

**US Department of Health and Human Services**  
CFDA #93.778 Medicaid Cluster

**Pennsylvania Department of Human Services**  
Medical Assistance Transportation

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

Action Taken or Planned: Cambria County concurs with the finding. The County will update all applicable contract language to include Uniform Guidance language and PA DHS language including contracts with an ending period of performance in 2019.

**Contact Person: Commissioner's Office**  
**Date for Completion: December 31, 2020**

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