



**COUNTY OF CAMBRIA
PENNSYLVANIA**

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

Year Ended December 31, 2016

COUNTY OF CAMBRIA
SINGLE AUDIT REPORTING PACKAGE AND COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF HUMAN SERVICES SCHEDULES AND REPORTS
FOR THE YEAR ENDED DECEMBER 31, 2016

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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, 2016**

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

June 15, 2017

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, 2016, 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 15, 2017. The financial statements of the Cambria Library Association, Cambria County Economic Development Authority, Cambria County Solid Waste Management Authority, Cambria County Conservation and Recreation Authority, and Behavioral Health of Cambria County, discretely presented component units, were not audited in accordance with *Government Auditing Standards* and, accordingly, this report does not extend to those component units. We did not audit the financial statements of the component units, all of which are discretely presented component units. Those financial statements were audited by other auditors, as described in our report of the County of Cambria's financial statements. However, this report, insofar as it relates to the results of the other auditors, is based solely upon the reports of the other auditors.

Internal Control over Financial Reporting

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

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County of Cambria's financial statements will be prevented, or detected and corrected on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2016-001 and 2016-002 to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Cambria's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2016-001 and 2016-002.

County of Cambria's Response to Findings

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

Purpose of this Report

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



WESSEL & COMPANY
Certified Public Accountants

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

June 15, 2017

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, 2016. The County of Cambria's major federal and Pennsylvania DHS programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Basis for Qualified Opinion on Child Care Cluster (CFDA # 93.575 and CFDA # 93.596), Medical Assistance (CFDA # 93.778), and Community Development Block Grant (CFDA # 14.228)

As described in the accompanying schedule of findings and questioned costs, the County of Cambria did not comply with requirements regarding Child Care Cluster, Medical Assistance, and Community Development Block Grant as described in item 2016-001 for Procurement and item 2016-002 for Subrecipient Monitoring for the year ended December 31, 2016. Compliance with such requirements is necessary, in our opinion for the County of Cambria to comply with the requirements applicable to that program.

Qualified Opinion on Child Care Cluster (CFDA # 93.575 and CFDA # 93.596), Medical Assistance (CFDA # 93.778), and Community Development Block Grant (CFDA # 14.228)

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, County of Cambria complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on Child Care Cluster, Medical Assistance, and Community Development Block Grant for the year ended December 31, 2016.

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, 2016.

Report on Internal Control over Compliance

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

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

A *deficiency in internal control over compliance* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2016-001 and 2016-002 to be a material weakness.

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

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

The County of Cambria's basic financial statements include the operations the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of the Cambria, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County of Cambria's basic financial statements. The Cambria Library Association, Cambria County Economic Development Authority, Cambria County Solid Waste Management Authority, Cambria County Conservation and Recreation Authority, and Behavioral Health of Cambria County discretely presented component units, were not audited in accordance with *Government Auditing Standards* and, accordingly, this report does not extend to those component units. We did not audit the financial statements of the component units, all of which are discretely presented component units. Those financial statements were audited by other auditors, as described in our report of the County of Cambria's financial statements. However, this report, insofar as it relates to the results of the other auditors, is based solely upon the reports of the other auditors. We have issued our report thereon dated June 15, 2017, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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



WESSEL & COMPANY
Certified Public Accountants

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016
(Page 1 of 6)

| 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 12/31/15 | Revenue Recognized | Federal Expenditures | Accrued (Unearned) Revenue at 12/31/16 | Expenditures to Subrecipients |
|--|-------------|---------------------|-----|--------------|-----------------------|-------------------------|-----------------------------|--|--------------------|----------------------|--|-------------------------------|
| U.S. Department of Agriculture | | | | | | | | | | | | |
| Passed through Pennsylvania Department of Human Services: | | | | | | | | | | | | |
| <i>SNAP Cluster</i> | | | | | | | | | | | | |
| State Administrative Matching Grants for Supplemental Nutrition Assistance Program | General | 10.561 | I | 7/15-6/16 | DC15-125302 | 3,635,351 | 2,384 | - | 2,384 | 2,384 | - | 2,384 |
| State Administrative Matching Grants for Supplemental Nutrition Assistance Program | General | 10.561 | I | 7/16-6/17 | DC16-115302 | 3,623,243 | 1,462 | - | 1,462 | 1,462 | - | 1,462 |
| <i>Total SNAP Cluster</i> | | | | | | | 3,846 | - | 3,846 | 3,846 | - | 3,846 |
| Passed through Pennsylvania Department of Agriculture: | | | | | | | | | | | | |
| <i>Food Distribution Cluster:</i> | | | | | | | | | | | | |
| Emergency Food Assistance Program (Administrative Costs) | General | 10.568 | I | 1/12-9/16 | 44112639 | N/A | 2,200 | - | 14,234 | 14,234 | 12,034 | 14,234 |
| Emergency Food Assistance Program (Administrative Costs) | General | 10.568 | I | 10/16-9/21 | 44165694 | N/A | - | - | 5,193 | 5,193 | 5,193 | 5,193 |
| Emergency Food Assistance Program (Food Commodities) | General | 10.569 | I | 1/12-9/16 | 44112639 | N/A | 83,811 | - | 83,811 | 83,811 | - | 83,811 |
| Emergency Food Assistance Program (Food Commodities) | General | 10.569 | I | 10/16-9/21 | 44165694 | N/A | 41,677 | - | 41,677 | 41,677 | - | 41,677 |
| <i>Total Food Distribution Cluster:</i> | | | | | | | 127,688 | - | 144,915 | 144,915 | 17,227 | 144,915 |
| Total U.S. Department of Agriculture | | | | | | | 131,534 | - | 148,761 | 148,761 | 17,227 | 148,761 |
| U.S. Department of Defense | | | | | | | | | | | | |
| Community Economic Adjustment Assistance for Advance Planning and Economic Diversification | General | 12.614 | D | 12/14-11/15 | DD1447-15-01 | 315,960 | 4,500 | 4,500 | - | - | - | - |
| Community Economic Adjustment Assistance for Advance Planning and Economic Diversification | General | 12.614 | D | 3/16-4/17 | DD1447-16-02 | 477,000 | 207,000 | - | 296,163 | 296,163 | 89,163 | - |
| Total U.S. Department of Defense | | | | | | | 211,500 | 4,500 | 296,163 | 296,163 | 89,163 | - |
| U.S. Department of Housing and Urban Development | | | | | | | | | | | | |
| Passed through Pennsylvania Department of Community and Economic Development: | | | | | | | | | | | | |
| Emergency Solutions Grant Program | HS | 14.231 | I | 11/14-8/16 | C000060139 | 240,378 | 157,133 | 76,131 | 81,002 | 81,002 | - | - |
| Passed through Pennsylvania Department of Community and Economic Development: | | | | | | | | | | | | |
| Community Development Block Grants/State's program | Red. Auth | 14.228 | I | 1/16-12/16 | N/A | N/A | 489,049 | - | 489,049 | 489,049 | - | 489,049 |
| Shelter Plus Care (S+C) | Red. Auth | 14.238 | I | 1/16-12/16 | N/A | N/A | 89,151 | - | 89,151 | 89,151 | - | 89,151 |
| Total U.S. Department of Housing and Urban Development | | | | | | | 735,333 | 76,131 | 659,202 | 659,202 | - | 578,200 |
| U.S. Department of Justice | | | | | | | | | | | | |
| Passed through Pennsylvania Commission on Crime and Delinquency: | | | | | | | | | | | | |
| Project Safe Neighborhoods | General | 16.609 | I | 4/15-9/15 | 2010-SW-01 25938 | 11,000 | 8,250 | 8,250 | - | - | - | - |
| Edward Byrne Memorial Justice Assistance Grant Program | JPO | 16.738 | I | 10/12-12/15 | 2010/2011-JG-06 23515 | 49,700 | 18,065 | 18,065 | - | - | - | - |
| Edward Byrne Memorial Justice Assistance Grant Program | General | 16.738 | D | 10/14-9/16 | 2015-DJ-BX-0348 | 12,375 | - | 10,382 | - | - | 10,382 | - |
| | | | | | | | 18,065 | 28,447 | - | - | - | 10,382 |

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016
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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 12/31/15 | Revenue Recognized | Federal Expenditures | Accrued (Unearned) Revenue at 12/31/16 | Expenditures to Subrecipients |
|--|--------------|---------------------|-----|--------------|----------------------------|-------------------------|-----------------------------|--|--------------------|----------------------|--|-------------------------------|
| U.S. Department of Justice (Continued) | | | | | | | | | | | | |
| Passed through Women's Help Center | | | | | | | | | | | | |
| Violence Against Women Formula Grants | General | 16.588 | I | 1/15-12/15 | 2013/2014-VA-02/07 23857-3 | 35,000 | 10,538 | 10,538 | - | - | - | - |
| Violence Against Women Formula Grants | General | 16.588 | I | 1/16-12/16 | 2015-VA-07 26389 | 35,000 | 25,158 | - | 35,001 | 35,001 | 35,001 | 9,843 |
| | | | | | | | 35,696 | 10,538 | 35,001 | 35,001 | 35,001 | 9,843 |
| Total U.S. Department of Justice | | | | | | | 62,011 | 47,235 | 35,001 | 35,001 | 20,225 | |
| U.S. Department of Transportation | | | | | | | | | | | | |
| Passed through Pennsylvania Department of Transportation: | | | | | | | | | | | | |
| <i>Highway Planning and Construction Cluster</i> | | | | | | | | | | | | |
| Highway Planning and Construction | Liquid Fuels | 20.205 | I | 7/13-12/16 | 098752 | 160,000 | 28,974 | 24,380 | 4,908 | 4,908 | 314 | |
| Highway Planning and Construction | Liquid Fuels | 20.205 | I | 12/15-6/18 | 098752-A | 1,036,000 | 83,640 | - | 88,970 | 88,970 | 5,330 | |
| <i>Total Highway Planning and Construction Cluster</i> | | | | | | | 112,614 | 24,380 | 93,878 | 93,878 | 5,644 | |
| Passed through Pennsylvania Department of Transportation: | | | | | | | | | | | | |
| <i>Highway Safety Cluster</i> | | | | | | | | | | | | |
| State and Community Highway Safety | General | 20.600 | I | 10/15-9/16 | CTSP-G-2016-Cambria-00017 | 87,411 | 58,269 | 18,213 | 57,641 | 57,641 | 17,585 | |
| State and Community Highway Safety | General | 20.600 | I | 10/16-9/17 | CTSP-2017-Cambria-00014 | 88,649 | - | - | 17,493 | 17,493 | 17,493 | |
| | | | | | | | 58,269 | 18,213 | 75,134 | 75,134 | 35,078 | |
| National Priority Safety Programs | General | 20.616 | I | 10/15-9/16 | IDP-2016-Cambria-00011 | 39,998 | 30,245 | 884 | 29,361 | 29,361 | - | |
| National Priority Safety Programs | General | 20.616 | I | 10/16-9/17 | IDP-2017-Cambria-00038 | 34,323 | - | - | 1,360 | 1,360 | 1,360 | |
| | | | | | | | 30,245 | 884 | 30,721 | 30,721 | 1,360 | |
| <i>Total Highway Safety Cluster:</i> | | | | | | | 88,514 | 19,097 | 105,855 | 105,855 | 36,438 | |
| Passed through Pennsylvania Emergency Management Agency: | | | | | | | | | | | | |
| Interagency Hazardous Materials Public Sector Training and Planning Grants | HMERA | 20.703 | I | 10/14-9/15 | 4100069233 | 5,600 | 2,026 | 2,026 | - | - | - | |
| Interagency Hazardous Materials Public Sector Training and Planning Grants | HMERA | 20.703 | I | 10/15-9/16 | 4100072977 | 8,640 | - | - | 5,826 | 5,826 | 5,826 | |
| | | | | | | | 2,026 | 2,026 | 5,826 | 5,826 | 5,826 | |
| Total U.S. Department of Transportation | | | | | | | 203,154 | 45,503 | 205,559 | 205,559 | 47,908 | |
| General Services Administration | | | | | | | | | | | | |
| Passed through Pennsylvania Department of General Services: | | | | | | | | | | | | |
| Donation of Federal Surplus Personal Property | General | 39.003 | I | 7/14-7/17 | 510494 | N/A | 8,454 | - | 8,454 | 8,454 | - | |
| Total General Services Administration | | | | | | | 8,454 | - | 8,454 | 8,454 | - | |
| U.S. Environmental Protection Agency | | | | | | | | | | | | |
| Passed through Pennsylvania Department of Environmental Protection | | | | | | | | | | | | |
| Chesapeake Bay Program | General | 66.466 | I | 7/15-6/16 | 4100063148 | 4,000 | 4,000 | 4,000 | - | - | - | |
| Chesapeake Bay Program | General | 66.466 | I | 7/16-6/17 | 4100063148 | 4,000 | - | - | 4,000 | 4,000 | 4,000 | |
| Chesapeake Bay Program | General | 66.466 | I | 7/15-6/16 | 4100070382 | 57,000 | 57,000 | 30,404 | 26,596 | 26,596 | - | |
| Chesapeake Bay Program | General | 66.466 | I | 7/16-6/17 | 4100074265 | 65,550 | - | - | 32,421 | 32,421 | 32,421 | |
| Total U.S. Environmental Protection Agency | | | | | | | 61,000 | 34,404 | 63,017 | 63,017 | 36,421 | |

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016
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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 12/31/15 | Revenue Recognized | Federal Expenditures | Accrued (Unearned) Revenue at 12/31/16 | Expenditures to Subrecipients |
|---|-------------|---------------------|-----|--------------|-----------------------|-------------------------|-----------------------------|--|--------------------|----------------------|--|-------------------------------|
| U.S. Department of Education | | | | | | | | | | | | |
| Passed through Pennsylvania Department of Human Services: | | | | | | | | | | | | |
| Special Education-Grants for Infants and Families | BH/ID | 84.181 | I | 7/15-6/16 | N/A | N/A | 85,837 | 42,919 | 42,918 | 42,918 | - | - |
| Special Education-Grants for Infants and Families | BH/ID | 84.181 | I | 7/16-6/17 | N/A | N/A | 42,919 | - | 42,919 | 42,919 | - | - |
| Total U.S. Department of Education | | | | | | | 128,756 | 42,919 | 85,837 | 85,837 | - | - |
| U.S. Department of Health and Human Services | | | | | | | | | | | | |
| Passed through Pennsylvania Department of Aging: | | | | | | | | | | | | |
| Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation | AAA | 93.041 | I | 7/15-6/16 | 4100057778 | N/A | 1,581 | - | 1,581 | 1,581 | - | - |
| Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation | AAA | 93.041 | I | 7/16-6/17 | 4100072779 | N/A | 1,579 | - | 1,579 | 1,579 | - | - |
| | | | | | | | 3,160 | - | 3,160 | 3,160 | - | - |
| Special Programs for the Aging- Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals | AAA | 93.042 | I | 7/15-6/16 | 4100057778 | N/A | 3,951 | - | 3,951 | 3,951 | - | - |
| Special Programs for the Aging- Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals | AAA | 93.042 | I | 7/16-6/17 | 4100072779 | N/A | 3,949 | - | 3,949 | 3,949 | - | - |
| | | | | | | | 7,900 | - | 7,900 | 7,900 | - | - |
| Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services | AAA | 93.043 | I | 7/15-6/16 | 4100057778 | N/A | 16,691 | 8,345 | 8,346 | 8,346 | - | - |
| Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services | AAA | 93.043 | I | 7/16-6/17 | 4100072779 | N/A | 8,027 | - | 8,027 | 8,027 | - | - |
| | | | | | | | 24,718 | 8,345 | 16,373 | 16,373 | - | - |
| Passed through Pennsylvania Department of Aging: | | | | | | | | | | | | |
| <i>Aging Cluster:</i> | | | | | | | | | | | | |
| Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers | AAA | 93.044 | I | 7/15-6/16 | 4100057778 | N/A | 605,646 | 302,821 | 302,825 | 302,825 | - | - |
| Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers | AAA | 93.044 | I | 7/16-6/17 | 4100072779 | N/A | 302,824 | - | 302,824 | 302,824 | - | - |
| | | | | | | | 908,470 | 302,821 | 605,649 | 605,649 | - | - |
| Special Programs for the Aging - Title III, Part C - Nutrition Services | AAA | 93.045 | I | 7/15-6/16 | 4100057778 | N/A | 71,776 | 35,887 | 35,889 | 35,889 | - | - |
| Special Programs for the Aging - Title III, Part C - Nutrition Services | AAA | 93.045 | I | 7/16-6/17 | 4100072779 | N/A | 35,887 | - | 35,887 | 35,887 | - | - |
| | | | | | | | 107,663 | 35,887 | 71,776 | 71,776 | - | - |
| Nutrition Services Incentive Program | AAA | 93.053 | I | 7/15-6/16 | 4100057778 | N/A | 94,014 | 16,834 | 77,180 | 77,180 | - | - |
| Nutrition Services Incentive Program | AAA | 93.053 | I | 7/16-6/17 | 4100072779 | N/A | 121,293 | - | 121,293 | 121,293 | - | - |
| | | | | | | | 215,307 | 16,834 | 198,473 | 198,473 | - | - |
| Total Aging Cluster: | | | | | | | 1,231,440 | 355,542 | 875,898 | 875,898 | - | - |
| National Family Caregiver Support, Title III, Part E | AAA | 93.052 | I | 7/15-6/16 | 4100057778 | N/A | 24,543 | - | 24,543 | 24,543 | - | - |
| National Family Caregiver Support, Title III, Part E | AAA | 93.052 | I | 7/16-6/17 | 4100072779 | N/A | 50,167 | - | 50,167 | 50,167 | - | - |

| Medicare Enrollment Assistance Program | | | | | | | | | | | | | 74,710 | - | 74,710 | 74,710 | - |
|--|-------------|---------------------|-----|--------------|-----------------------|-------------------------|-----------------------------|--|--------------------|----------------------|--|-------------------------------|--------|----------|--------|--------|---|
| AAA 93.071 7/15-6/16 4100057778 N/A | | | | | | | | | | | | | 9,653 | 5,630 | 4,023 | 4,023 | - |
| Veteran Court 93.243 3/15-6/16 N/A | | | | | | | | | | | | | 20,000 | (39,940) | 59,940 | 59,940 | - |
| COUNTY OF CAMBRIA | | | | | | | | | | | | | | | | | |
| SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS | | | | | | | | | | | | | | | | | |
| FOR THE YEAR ENDED DECEMBER 31, 2016 | | | | | | | | | | | | | | | | | |
| (Page 4 of 6) | | | | | | | | | | | | | | | | | |
| 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 12/31/15 | Revenue Recognized | Federal Expenditures | Accrued (Unearned) Revenue at 12/31/16 | Expenditures to Subrecipients | | | | | |
| U.S. Department of Health and Human Services (Continued) | | | | | | | | | | | | | | | | | |
| Passed through Pennsylvania Department of Aging: | | | | | | | | | | | | | | | | | |
| State Health Insurance Assistance Program | AAA | 93.324 | I | 7/15-6/16 | 4100057778 | N/A | 17,087 | 8,544 | 8,543 | 8,543 | - | - | | | | | |
| State Health Insurance Assistance Program | AAA | 93.324 | I | 7/16-6/17 | 4100072779 | N/A | 8,541 | - | 8,541 | 8,541 | - | - | | | | | |
| | | | | | | | 25,628 | 8,544 | 17,084 | 17,084 | - | - | | | | | |
| Passed through Pennsylvania Department of Human Services: | | | | | | | | | | | | | | | | | |
| Promoting Safe and Stable Families | C&Y | 93.556 | I | 10/15-9/16 | N/A | 4,507 | 4,507 | - | 4,507 | 4,507 | - | - | | | | | |
| TANF Cluster | | | | | | | | | | | | | | | | | |
| Temporary Assistance for Needy Families | General | 93.558 | I | 7/15-6/16 | DC15-125302 | 3,635,351 | 45,194 | - | 45,194 | 45,194 | - | 45,194 | | | | | |
| Temporary Assistance for Needy Families | General | 93.558 | I | 7/16-6/17 | DC16-115302 | 3,623,243 | 26,401 | - | 26,401 | 26,401 | - | 26,401 | | | | | |
| Temporary Assistance for Needy Families | C&Y | 93.558 | I | 7/15-6/16 | N/A | 530,226 | 260,223 | 188,038 | 145,495 | 145,495 | 53,310 | - | | | | | |
| Temporary Assistance for Needy Families | C&Y | 93.558 | I | 7/16-6/17 | N/A | 530,226 | 98,100 | - | 209,255 | 209,255 | 111,155 | - | | | | | |
| Temporary Assistance for Needy Families | JPO | 93.558 | I | 7/15-6/16 | N/A | 530,226 | 175,718 | 109,845 | 106,849 | 106,849 | 40,976 | - | | | | | |
| Temporary Assistance for Needy Families | JPO | 93.558 | I | 7/16-6/17 | N/A | 530,226 | 11,768 | - | 171,391 | 171,391 | 159,623 | - | | | | | |
| Total TANF Cluster: | | | | | | | 617,404 | 277,883 | 704,585 | 704,585 | 365,064 | 71,595 | | | | | |
| Child Support Enforcement | | | | | | | | | | | | | | | | | |
| Child Support Enforcement | DRO | 93.563 | I | 10/10-9/15 | 4100052565 | N/A | 195,422 | (74,796) | - | - | (270,218) | - | | | | | |
| Child Support Enforcement | DRO | 93.563 | I | 10/15-9/20 | 4100070492 | N/A | 1,408,328 | 347,266 | 1,383,800 | 1,383,800 | 322,738 | - | | | | | |
| | | | | | | | 1,603,750 | 272,470 | 1,383,800 | 1,383,800 | 52,520 | - | | | | | |
| Child Care Cluster: | | | | | | | | | | | | | | | | | |
| Child Care and Development Block Grant | General | 93.575 | I | 7/15-7/16 | DC15-125302 | 3,635,351 | 515,024 | - | 515,024 | 515,024 | - | 515,024 | | | | | |
| Child Care and Development Block Grant | General | 93.575 | I | 7/16-6/17 | DC16-115302 | 3,623,243 | 441,346 | - | 441,346 | 441,346 | - | 441,346 | | | | | |
| Child Care Mandatory and Matching Funds of the Child Care and Development Fund | General | 93.596 | I | 7/15-7/16 | DC15-125302 | 3,635,351 | 597,860 | - | 597,860 | 597,860 | - | 597,860 | | | | | |
| Child Care Mandatory and Matching Funds of the Child Care and Development Fund | General | 93.596 | I | 7/16-6/17 | DC16-115302 | 3,623,243 | 276,495 | - | 276,495 | 276,495 | - | 276,495 | | | | | |
| Total Child Care Cluster: | | | | | | | 1,830,725 | - | 1,830,725 | 1,830,725 | - | 1,830,725 | | | | | |
| Stephanie Tubbs Jones Child Welfare Services Program | | | | | | | | | | | | | | | | | |
| Stephanie Tubbs Jones Child Welfare Services Program | C&Y | 93.645 | I | 7/15-6/16 | N/A | 52,368 | 26,184 | 13,092 | 13,092 | 13,092 | - | - | | | | | |
| Stephanie Tubbs Jones Child Welfare Services Program | C&Y | 93.645 | I | 7/16-6/17 | N/A | 52,368 | 13,092 | - | 13,092 | 13,092 | - | - | | | | | |
| Stephanie Tubbs Jones Child Welfare Services Program | JPO | 93.645 | I | 7/15-6/16 | N/A | N/A | 13,092 | 13,092 | - | - | - | - | | | | | |
| Stephanie Tubbs Jones Child Welfare Services Program | JPO | 93.645 | I | 7/16-6/17 | N/A | N/A | 26,184 | - | 26,184 | 26,184 | - | - | | | | | |
| | | | | | | | 78,552 | 26,184 | 52,368 | 52,368 | - | - | | | | | |

Foster Care - Title IV-E
Foster Care - Title IV-E
Foster Care - Title IV-E
Foster Care - Title IV-E
Foster Care - Title IV-E
Foster Care - Title IV-E

| | | | | | | | | | | |
|-----|--------|---|-----------|-----|-----|-----------|---------|-----------|-----------|-----------|
| JPO | 93.658 | I | 7/15-6/16 | N/A | N/A | 101,906 | 9,835 | 92,071 | 92,071 | - |
| JPO | 93.658 | I | 7/16-6/17 | N/A | N/A | - | - | 18,810 | 18,810 | - |
| JPO | 93.658 | I | 7/13-6/14 | N/A | N/A | 26,130 | 26,130 | - | - | - |
| JPO | 93.658 | I | 7/14-6/15 | N/A | N/A | 64,012 | 64,012 | - | - | - |
| JPO | 93.658 | I | 7/15-6/16 | N/A | N/A | 86,593 | 86,593 | - | - | - |
| JPO | 93.658 | I | 7/16-6/17 | N/A | N/A | 47,769 | 71,928 | 71,928 | 24,159 | - |
| | | | | | | 2,006,000 | 488,632 | 2,764,875 | 2,764,875 | 1,227,507 |

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016
(Page 5 of 6)

| 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 12/31/15 | Revenue Recognized | Federal Expenditures | Accrued (Unearned) Revenue at 12/31/16 | Expenditures to Subrecipients |
|---|-------------|---------------------|-----|--------------|-----------------------|-------------------------|-----------------------------|--|--------------------|----------------------|--|-------------------------------|
|---|-------------|---------------------|-----|--------------|-----------------------|-------------------------|-----------------------------|--|--------------------|----------------------|--|-------------------------------|

U.S. Department of Health and Human Services (Continued)
Passed through Pennsylvania Department of Human Services: (Continued)

Guardianship - Assistance
Guardianship - Assistance
Guardianship - Assistance
Guardianship - Assistance
Guardianship - Assistance
Guardianship - Assistance

| | | | | | | | | | | | | |
|-----|--------|---|-----------|-----|-----|-----|--------|--------|--------|--------|--------|---|
| C&Y | 93.090 | I | 7/13-6/14 | N/A | N/A | N/A | 5 | 5 | - | - | - | - |
| C&Y | 93.090 | I | 7/14-6/15 | N/A | N/A | N/A | 14 | 6 | 8 | - | - | - |
| C&Y | 93.090 | I | 7/15-6/16 | N/A | N/A | N/A | 41,478 | 19,319 | 22,162 | 22,162 | 3 | - |
| C&Y | 93.090 | I | 7/16-6/17 | N/A | N/A | N/A | - | - | 23,924 | 23,924 | 23,924 | - |
| C&Y | 93.090 | I | 7/15-6/16 | N/A | N/A | N/A | 35 | 18 | 17 | 17 | - | - |
| C&Y | 93.090 | I | 7/16-6/17 | N/A | N/A | N/A | - | - | 41 | 41 | 41 | - |
| | | | | | | | 41,532 | 19,348 | 46,152 | 46,152 | 23,968 | - |

Adoption Assistance
Adoption Assistance
Adoption Assistance
Adoption Assistance
Adoption Assistance

| | | | | | | | | | | | | |
|-----|--------|---|-----------|-----|-----|-----|---------|---------|---------|---------|---------|---|
| C&Y | 93.659 | I | 7/14-6/15 | N/A | N/A | N/A | 230 | 230 | - | - | - | - |
| C&Y | 93.659 | I | 7/15-6/16 | N/A | N/A | N/A | 780,570 | 394,843 | 385,681 | 385,681 | (46) | - |
| C&Y | 93.659 | I | 7/16-6/17 | N/A | N/A | N/A | - | - | 380,552 | 380,552 | 380,552 | - |
| C&Y | 93.659 | I | 7/15-6/16 | N/A | N/A | N/A | 1,308 | 833 | 475 | 475 | - | - |
| C&Y | 93.659 | I | 7/16-6/17 | N/A | N/A | N/A | - | - | 878 | 878 | 878 | - |
| | | | | | | | 782,108 | 395,906 | 767,586 | 767,586 | 381,384 | - |

Social Services Block Grant
Social Services Block Grant
Social Services Block Grant
Social Services Block Grant
Social Services Block Grant
Social Services Block Grant
Social Services Block Grant

| | | | | | | | | | | | | |
|------------|--------|---|-----------|-------------|-----------|---------|---------|---------|---------|---------|---|---------|
| HS - BH/ID | 93.667 | I | 7/15-6/16 | N/A | N/A | N/A | 206,292 | 103,146 | 103,146 | 103,146 | - | - |
| HS - BH/ID | 93.667 | I | 7/16-6/17 | N/A | N/A | N/A | 103,144 | - | 103,144 | 103,144 | - | - |
| General | 93.667 | I | 7/15-6/16 | DC15-125302 | 3,635,351 | 169,585 | - | - | 169,585 | 169,585 | - | 169,585 |
| General | 93.667 | I | 7/16-6/17 | DC16-115302 | 3,623,243 | 64,818 | - | - | 64,818 | 64,818 | - | 64,818 |
| C&Y | 93.667 | I | 7/15-6/16 | N/A | N/A | 131,152 | 104,285 | 54,468 | 49,817 | 49,817 | - | - |
| C&Y | 93.667 | I | 7/16-6/17 | N/A | N/A | 131,152 | 44,965 | - | 44,965 | 44,965 | - | - |
| JPO | 93.667 | I | 7/15-6/16 | N/A | N/A | N/A | 26,867 | 11,108 | 15,759 | 15,759 | - | - |
| JPO | 93.667 | I | 7/16-6/17 | N/A | N/A | N/A | 20,611 | - | 20,611 | 20,611 | - | - |
| | | | | | | | 740,567 | 168,722 | 571,845 | 571,845 | - | 234,403 |

Chafee Foster Care Independent Program
Chafee Foster Care Independent Program

| | | | | | | | | | | | | |
|-----|--------|---|-----------|-----|---------|---------|--------|--------|--------|--------|---|---|
| C&Y | 93.674 | I | 7/15-6/16 | N/A | 154,748 | 154,748 | 58,977 | 29,509 | 29,468 | 29,468 | - | - |
| C&Y | 93.674 | I | 7/16-6/17 | N/A | 154,748 | 154,748 | 29,504 | - | 29,504 | 29,504 | - | - |
| | | | | | | | 88,481 | 29,509 | 58,972 | 58,972 | - | - |

Medicaid Cluster

Medical Assistance Program
Medical Assistance Program
Medical Assistance Program
Medical Assistance Program
Medical Assistance Program
Medical Assistance Program
Medical Assistance Program
Medical Assistance Program
Medical Assistance Program
Medical Assistance Program
Medical Assistance Program

| | | | | | | | | | | | | |
|------------|--------|---|------------|------------|-----|-----|---------|---------|---------|---------|---------|---------|
| BH/ID | 93.778 | I | 7/15-6/16 | N/A | N/A | N/A | 28,300 | 12,964 | 15,336 | 15,336 | - | - |
| BH/ID | 93.778 | I | 7/16-6/17 | N/A | N/A | N/A | 5,359 | - | 22,669 | 22,669 | 17,310 | - |
| HS - BH/ID | 93.778 | I | 7/15-6/16 | N/A | N/A | N/A | 225,000 | 121,219 | 103,781 | 103,781 | - | - |
| HS - BH/ID | 93.778 | I | 7/16-6/17 | N/A | N/A | N/A | 121,218 | - | 121,218 | 121,218 | - | - |
| General | 93.778 | I | 7/14-6/15 | N/A | N/A | N/A | 87,625 | 87,625 | - | - | - | - |
| General | 93.778 | I | 7/15-6/16 | N/A | N/A | N/A | 788,136 | - | 966,504 | 966,504 | 178,368 | 966,504 |
| General | 93.778 | I | 7/16-6/17 | N/A | N/A | N/A | 918,324 | - | 918,324 | 918,324 | - | 918,324 |
| C&Y | 93.778 | I | 7/15-6/16 | N/A | N/A | N/A | 5,457 | 3,051 | 2,406 | 2,406 | - | - |
| C&Y | 93.778 | I | 7/16-6/17 | N/A | N/A | N/A | 312 | - | 1,861 | 1,861 | 1,549 | - |
| DR | 93.778 | I | 10/15-9/20 | N/A | N/A | N/A | 1,241 | 383 | 971 | 971 | 113 | - |
| | | | | | | | 164,502 | 27,992 | 136,510 | 136,510 | - | - |
| AAA | 93.778 | I | 7/15-6/16 | 4100057992 | N/A | N/A | 84,884 | - | 84,884 | 84,884 | - | - |
| AAA | 93.778 | I | 7/16-6/17 | 4100057992 | N/A | N/A | - | - | - | - | - | - |

Passed through Pennsylvania Department of Aging:

Medical Assistance Program
Medical Assistance Program

Total Medicaid Cluster

Passed through Pennsylvania Department of Human Services
Block Grants for Community Mental Health Services
Block Grants for Community Mental Health Services

| | | | | | | | | | | | | | | | | | |
|------------|--------|---|-----------|-----|-----|-----------|---------|---------|---------|---|---|-----------|---------|-----------|-----------|---------|-----------|
| HS - BH/ID | 93.958 | I | 7/15-6/16 | N/A | N/A | 728,401 | 317,142 | 411,259 | 411,259 | - | - | 2,430,358 | 253,234 | 2,374,464 | 2,374,464 | 197,340 | 1,884,828 |
| HS - BH/ID | 93.958 | I | 7/16-6/17 | N/A | N/A | 317,140 | - | 317,140 | 317,140 | - | - | | | | | | |
| | | | | | | 1,045,541 | 317,142 | 728,399 | 728,399 | - | - | | | | | | |

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016
(Page 6 of 6)

| 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 12/31/15 | Revenue Recognized | Federal Expenditures | Accrued (Unearned) Revenue at 12/31/16 | Expenditures to Subrecipients |
|---|-------------|---------------------|-----|--------------|-----------------------|-------------------------|-----------------------------|--|--------------------|----------------------|--|-------------------------------|
|---|-------------|---------------------|-----|--------------|-----------------------|-------------------------|-----------------------------|--|--------------------|----------------------|--|-------------------------------|

U.S. Department of Health and Human Services (Continued)

Passed through Pennsylvania Department of Drug and Alcohol Programs
Block Grants for Prevention and Treatment of Substance Abuse
Block Grants for Prevention and Treatment of Substance Abuse

| | | | | | | | | | | | | |
|---|--------|---|-----------|--|------------|-------------------|------------------|-------------------|-------------------|-------------------|------------------|------------------|
| D&A | 93.959 | I | 7/15-6/16 | | 4100070689 | 493,983 | 493,983 | 269,444 | 224,539 | 224,539 | - | - |
| D&A | 93.959 | I | 7/16-6/17 | | 4100070689 | 493,983 | 224,530 | - | 269,436 | 269,436 | 44,906 | 44,906 |
| | | | | | | 718,513 | 269,444 | 269,444 | 493,975 | 493,975 | 44,906 | 44,906 |
| Total U.S. Department of Health and Human Services | | | | | | 13,385,247 | 2,836,595 | 12,841,341 | 12,841,341 | 12,841,341 | 2,292,689 | 4,021,551 |

U.S. Corporation for National and Community Service

Foster Grandparent/Senior Companion Cluster

Foster Grandparent Program
Foster Grandparent Program
Total Foster Grandparent/Senior Companion Cluster

| | | | | | | | | | | | | |
|--|--------|---|-----------|--|------------|----------------|----------------|----------------|----------------|----------------|---------------|---------------|
| FGP | 94.011 | D | 4/15-3/16 | | 13SFAPA003 | 396,457 | 131,457 | (3,500) | 134,957 | 134,957 | - | - |
| FGP | 94.011 | D | 4/16-3/17 | | 13SFAPA003 | 396,457 | 235,000 | - | 258,399 | 258,399 | 23,399 | 23,399 |
| | | | | | | 366,457 | (3,500) | (3,500) | 393,356 | 393,356 | 23,399 | 23,399 |
| Total U.S. Corporation for National and Community Service | | | | | | 366,457 | (3,500) | 393,356 | 393,356 | 393,356 | 23,399 | 23,399 |

U.S. Department of Homeland Security

Passed through Pennsylvania Emergency Management Agency:

Hazard Mitigation Grant

Emergency Management Performance Grants

| | | | | | | | | | | | | |
|-----|--------|---|------------|--|------------|--------|-------|-------|--------|--------|--------|--------|
| EMA | 97.039 | I | 11/14-7/16 | | 4100068774 | 37,500 | 2,117 | 2,117 | 803 | 803 | 803 | 803 |
| EMA | 97.042 | I | 10/15-9/16 | | 4100075033 | 67,935 | - | - | 67,112 | 67,112 | 67,112 | 67,112 |

Passed through The PA Region 13 Task Force

Homeland Security Grant Program

Homeland Security Grant Program

Homeland Security Grant Program

Homeland Security Grant Program

Homeland Security Grant Program

Homeland Security Grant Program

Homeland Security Grant Program

| | | | | | | | | | | | | |
|-------|--------|---|-----|--|------------|--------|--------|---|--------|--------|---|---|
| 9-1-1 | 97.067 | I | N/A | | 4100070941 | N/A | 246 | - | 246 | 246 | - | - |
| 9-1-1 | 97.067 | I | N/A | | 4100041725 | N/A | 17,396 | - | 17,396 | 17,396 | - | - |
| 9-1-1 | 97.067 | I | N/A | | 4100068395 | N/A | 21,740 | - | 21,740 | 21,740 | - | - |
| 9-1-1 | 97.067 | I | N/A | | 4100048691 | N/A | 1,139 | - | 1,139 | 1,139 | - | - |
| 9-1-1 | 97.067 | I | N/A | | 4100035542 | N/A | 4,642 | - | 4,642 | 4,642 | - | - |
| 9-1-1 | 97.067 | I | N/A | | 4100022318 | N/A | 134 | - | 134 | 134 | - | - |
| 9-1-1 | 97.067 | I | N/A | | 4100068392 | N/A | 1,346 | - | 1,346 | 1,346 | - | - |
| | | | | | | 46,643 | - | - | 46,643 | 46,643 | - | - |

Total U.S. Department of Homeland Security

| | | | | | | | | | | | | |
|---------------|--------------|----------------|----------------|---------------|---------------|--|--|--|--|--|--|--|
| 48,760 | 2,117 | 114,558 | 114,558 | 67,915 | 67,915 | | | | | | | |
|---------------|--------------|----------------|----------------|---------------|---------------|--|--|--|--|--|--|--|

Total Federal Funds

| | | | | | | | | | | | | |
|-------------------|------------------|-------------------|-------------------|-------------------|------------------|------------------|--|--|--|--|--|--|
| 15,342,206 | 3,085,904 | 14,851,249 | 14,851,249 | 14,851,249 | 2,594,947 | 4,748,512 | | | | | | |
|-------------------|------------------|-------------------|-------------------|-------------------|------------------|------------------|--|--|--|--|--|--|

COUNTY OF CAMBRIA, PENNSYLVANIA
SCHEDULE OF COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF HUMAN SERVICES EXPENDITURES
YEAR ENDED DECEMBER 31, 2016

| <u>Program</u> | <u>2016 Combined Federal/State Expenditures</u> |
|--|---|
| Child Support Enforcement | \$ 1,384,771 |
| County Children, Youth and Families Programs | 9,272,254 |
| Medical Assistance Transportation Program | 3,769,653 |
| County Mental Health/Intellectual Disabilities Program | 6,995,773 |
| MA Waiver Programs for Individuals with Intellectual Disabilities | 484,806 |
| Mental Health - Intensive Case Management and Resource Coordination | 493,661 |
| Mental Health - Family-Based Program | 7,905 |
| Intellectual Disabilities Targeted Service Management | 97,213 |
| Combined Homeless Assistance Programs | 234,993 |
| Child Care Information Services: | |
| SSBG - Subsidized Day Care | 234,403 |
| Child Care Assistance | 874,356 |
| Child Care Development Block Grant | 956,370 |
| | <hr/> |
| | <u>\$ 24,806,158</u> |

COUNTY OF CAMBRIA
NOTES TO SCHEDULES OF EXPENDITURES OF AWARDS
DECEMBER 31, 2016

NOTE 1 – REPORTING ENTITY

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

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

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

NOTE 2 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of County of Cambria under programs of the federal government for the year ended December 31, 2016. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of County of Cambria, it is not intended to and does not present the financial position, changes in net assets or cash flows of County of Cambria.

NOTE 3 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 4 – AMOUNTS PASSED TO SUBRECIPIENTS

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

| <u>Subrecipient/Program Title</u> | <u>Federal CFDA Number</u> | <u>Amount Provided</u> |
|---|--------------------------------|----------------------------|
| Redevelopment Authority of Cambria County: | | |
| Community and Development Block Grant | 14.228 | \$ 489,049 |
| Supportive Housing Program | 14.238 | <u>89,151</u> |
| | | <u>\$ 578,200</u> |
| Cambria County Child Development Corporation: | | |
| State Administrative Matching Grant for Supplemental Nutrition | 10.561 | \$ 3,846 |
| Temporary Assistance for Needy Families | 93.558 | 71,595 |
| Child Care and Development Block Grant | 93.575 | 956,370 |
| Child Care Mandatory and Matching Funds | 93.596 | 874,355 |
| Social Services Block Grant | 93.667 | <u>234,403</u> |
| | | <u>\$ 2,140,569</u> |
| Community Action Partnership of Cambria County and Action Property Services, Inc.: | | |
| Medical Assistance Transportation Program | 93.778 | \$ 1,884,828 |
| Medical Assistance Transportation Program | PA DHS | <u>1,884,827</u> |
| | | <u>\$ 3,769,655</u> |
| Food for Families: | | |
| Emergency Food Assistance Program | 10.568 | \$ 19,427 |
| Emergency Food Assistance Program | 10.568 | <u>125,488</u> |
| | | <u>\$ 144,915</u> |

NOTE 5 – FEDERAL LOAN PROGRAMS

The federal loan programs listed below are administered directly by County of Cambria and balances and transactions relating to these programs are included in County of Cambria's basic financial statements. Loans outstanding at the beginning of the year and loans made during the year are included in the Schedule of Expenditures Federal Awards. The balance of loans outstanding at December 31, 2016, consists of:

| <u>CFDA Number</u> | <u>Program Name</u> | <u>December 31, 2016</u> |
|--------------------|----------------------------|--------------------------|
| 10.766 | Community Facilities Loans | \$ 38,557 |
| 10.766 | Community Facilities Loans | <u>39,754</u> |
| | | <u>\$ 78,311</u> |

NOTE 6 – MAJOR PROGRAM DETERMINATION

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

| <u>Programs</u> | <u>CFDA #</u> | <u>Expenditures</u> |
|---|---------------|---------------------|
| Aging Cluster: | | |
| Special Programs for the Aging – Title III, Part B | 93.044 | \$ 605,649 |
| Special Programs for the Aging – Title III, Part C | 93.045 | 71,776 |
| Nutrition Services Incentive Program | 93.053 | 198,473 |
| Child Care Cluster: | | |
| Child Care and Development Block Grant | 93.575 | 956,370 |
| Child Care Mandatory and Matching Funds of the Child Care and Development Fund | 93.596 | 874,355 |
| Medical Assistance | 93.778 | 2,374,464 |
| Community Development Block Grant/State's program | 14.228 | 489,049 |
| Foster Care – Title IV-E | 93.658 | 2,764,875 |
| Adoption Assistance | 93.659 | <u>767,586</u> |
| Total federal awards selected for testing | | \$ 9,102,597 |
| Total federal program awards | | <u>14,851,249</u> |
| Percent of total federal expenditures tested | | <u>61.3%</u> |
| Percent of total federal expenditures required to be tested | | <u>40.0%</u> |

NOTE 7 – REDUCTION OF BEGINNING ACCRUAL BALANCE

The County of Cambria has reduced their beginning Foster Care – Title IV-E accrual balance for the 2014-2015 grant period by \$143,167 based on an agreement with the State of Pennsylvania Department of Human Services resulting from a payback of Act 148 funds.

The County of Cambria has reported other immaterial cash amounts that were returned to the granting agencies on the Schedule of Federal Awards as a reduction to Accrued (Unearned) Revenue at 12/31/15.

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

June 15, 2017

Board of Commissioners
County of Cambria
Ebensburg, Pennsylvania

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

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

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

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

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



WESSEL & COMPANY
Certified Public Accountants

COUNTY OF CAMBRIA
YEAR ENDED DECEMBER 31, 2016
SUPPLEMENTAL SCHEDULE
RECONCILIATION

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

| (A) | (B) | (C) | (D) | (E) | (F) | (G) |
|--|-------------|-----------------------------------|--|---------------------|--------------------|---|
| CFDA Name | CFDA Number | Federal Expenditures per the SEFA | Federal Awards Received per the Audit Confirmation Reply from Pennsylvania | Difference (C-D) | % Difference (E/D) | Detailed Explanation of the Differences |
| State Administrative Matching Grants for Supplemental Nutrition Assistance Program | 10.561 | \$ 3,846 | \$ 3,410 | \$ 436 | 13% | Timing difference |
| Special Education-Grants for Infants and Families | 84.181 | \$ 85,837 | \$ 107,296 | \$ (21,459) | -20% | Timing difference |
| Promoting Safe and Stable Families | 93.556 | \$ 4,507 | \$ 4,507 | \$ - | 0% | N/A |
| Temporary Assistance for Needy Families | 93.558 | \$ 704,585 | \$ 626,713 | \$ 77,872 | 12% | Timing difference |
| Child Support Enforcement | 93.563 | \$ 1,383,800 | \$ 1,712,903 | \$ (329,103) | -19% | Timing difference |
| Child Care and Development Block Grant | 93.575 | \$ 956,370 | \$ 926,053 | \$ 30,317 | 3% | Timing difference |
| Child Care Mandatory and Matching Funds of the Child Care and Development Fund | 93.596 | \$ 874,355 | \$ 874,356 | \$ (1) | 0% | Rounding difference |
| Stephanie Tubbs Jones Child Welfare Services Program | 93.645 | \$ 52,368 | \$ 52,368 | \$ - | 0% | N/A |
| Foster Care - Title IV-E | 93.658 | \$ 2,764,875 | \$ 2,764,875 | \$ - | 0% | N/A |
| Guardianship - Assistance | 93.090 | \$ 46,152 | \$ 44,126 | \$ 2,026 | 5% | Timing difference |
| Adoption Assistance | 93.659 | \$ 767,586 | \$ 790,174 | \$ (22,588) | -3% | Timing difference |
| Social Services Block Grant | 93.667 | \$ 571,845 | \$ 622,874 | \$ (51,029) | -8% | Timing difference |
| Chafee Foster Care Independent Program | 93.674 | \$ 58,972 | \$ 58,972 | \$ - | 0% | N/A |
| Medical Assistance Program | 93.778 | \$ 2,153,070 | \$ 2,099,301 | \$ 53,769 | 3% | Timing difference |
| Block Grants for Community Mental Health Services | 93.958 | \$ 728,399 | \$ 886,971 | \$ (158,572) | -18% | Timing difference |
| | | <u>\$ 11,156,567</u> | <u>\$ 11,574,899</u> | <u>\$ (418,332)</u> | <u>-4%</u> | |

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

June 15, 2017

Board of Commissioners
County of Cambria
Ebensburg, Pennsylvania

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

The procedures and associated findings are as follows:

- a. We have verified by comparison of the amounts and classifications that the supplemental financial schedules listed below, which summarize amounts reported to DHS for the fiscal year ended June 30, 2016 and calendar year ended December 31, 2016, have been accurately compiled and reflect the audited books and records of the County of Cambria. We have also verified by comparison to the example schedules that these schedules are presented, at a minimum, at the level of detail and in the format required by the DHS Single Audit Supplement pertaining to this period.

| <u>Program Name</u> | <u>Exhibit Number</u> | <u>Referenced Schedule/Exhibit</u> |
|--------------------------|---------------------------|--|
| Title IV-D Child Support | A-1(a) | Summary of Expenditures |
| | A-1(c) | Comparison of Reported Incentives to Incentives on Deposit |
| | A-1(d) | Comparison of Single Audit Title IV-D Account With Reported Title IV-D Account |

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

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

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

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



WESSEL & COMPANY
Certified Public Accountants

COUNTY OF CAMBRIA
TITLE IV-D CHILD SUPPORT PROGRAM
SUMMARY OF EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2016

| | Single Audit Expenditures | | | | | Reported Expenditures | | | | | Single Audit Over/(Under) Reported | | | | |
|---------------------------|---------------------------|-------------|------------|---------|-----------|-----------------------|-------------|------------|---------|-----------|------------------------------------|-------------|------------|-----|-----------|
| | Total | Unallowable | Paid Costs | Net | Amt. Paid | Total | Unallowable | Paid Costs | Net | Amt. Paid | Total | Unallowable | Paid Costs | Net | Amt. Paid |
| Quarter Ending 9/30/15: | | | | | | | | | | | | | | | |
| 1. Salary & Overhead | 581,903 | 74,635 | - | 507,268 | 334,797 | 581,903 | 74,635 | - | 507,268 | 334,797 | - | - | - | - | - |
| 2. Fees & Costs | 3 | - | - | 3 | 2 | 3 | - | - | 3 | 2 | - | - | - | - | - |
| 3. Interest & Prog Income | 5,762 | 235 | - | 5,527 | 3,648 | 5,762 | 235 | - | 5,527 | 3,648 | - | - | - | - | - |
| 4. Blood Testing Fees | 419 | - | - | 419 | 277 | 419 | - | - | 419 | 277 | - | - | - | - | - |
| 5. Blood Testing Costs | 947 | - | - | 947 | 625 | 947 | - | - | 947 | 625 | - | - | - | - | - |
| 6. ADP | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Total | 576,666 | 74,400 | - | 502,266 | 331,496 | 576,666 | 74,400 | - | 502,266 | 331,496 | - | - | - | - | - |
| Quarter Ending 12/31/15: | | | | | | | | | | | | | | | |
| 1. Salary & Overhead | 618,253 | 839,385 | - | 534,318 | 352,650 | 618,253 | 839,385 | - | 534,318 | 352,650 | - | - | - | - | - |
| 2. Fees & Costs | 3 | - | - | 3 | 2 | 3 | - | - | 3 | 2 | - | - | - | - | - |
| 3. Interest & Prog Income | 7,699 | 315 | - | 7,384 | 4,873 | 7,699 | 315 | - | 7,384 | 4,873 | - | - | - | - | - |
| 4. Blood Testing Fees | 769 | - | - | 769 | 508 | 769 | - | - | 769 | 508 | - | - | - | - | - |
| 5. Blood Testing Costs | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 6. ADP | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Total | 609,782 | 83,620 | - | 526,162 | 347,267 | 609,782 | 83,620 | - | 526,162 | 347,267 | - | - | - | - | - |
| Quarter Ending 3/31/16: | | | | | | | | | | | | | | | |
| 1. Salary & Overhead | 577,361 | 75,956 | - | 501,405 | 330,927 | 577,361 | 75,956 | - | 501,405 | 330,927 | - | - | - | - | - |
| 2. Fees & Costs | 3 | - | - | 3 | 2 | 3 | - | - | 3 | 2 | - | - | - | - | - |
| 3. Interest & Prog Income | 5,503 | 222 | - | 5,281 | 3,485 | 5,503 | 222 | - | 5,281 | 3,485 | - | - | - | - | - |
| 4. Blood Testing Fees | 752 | - | - | 752 | 496 | 752 | - | - | 752 | 496 | - | - | - | - | - |
| 5. Blood Testing Costs | 1,762 | - | - | 1,762 | 1,163 | 1,762 | - | - | 1,762 | 1,163 | - | - | - | - | - |
| 6. ADP | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Total | 572,865 | 75,734 | - | 497,131 | 328,106 | 572,865 | 75,734 | - | 497,131 | 328,106 | - | - | - | - | - |
| Quarter Ending 6/30/16: | | | | | | | | | | | | | | | |
| 1. Salary & Overhead | 644,498 | 79,172 | - | 565,326 | 373,115 | 644,498 | 79,172 | - | 565,326 | 373,115 | - | - | - | - | - |
| 2. Fees & Costs | 3 | - | - | 3 | 2 | 3 | - | - | 3 | 2 | - | - | - | - | - |
| 3. Interest & Prog Income | 6,364 | 255 | - | 6,109 | 4,032 | 6,364 | 255 | - | 6,109 | 4,032 | - | - | - | - | - |
| 4. Blood Testing Fees | 1,258 | - | - | 1,258 | 830 | 1,258 | - | - | 1,258 | 830 | - | - | - | - | - |
| 5. Blood Testing Costs | 1,155 | - | - | 1,155 | 862 | 1,155 | - | - | 1,155 | 862 | - | - | - | - | - |
| 6. ADP | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Total | 638,028 | 78,917 | - | 559,111 | 369,013 | 638,028 | 78,917 | - | 559,111 | 369,013 | - | - | - | - | - |

CHILD SUPPORT ENFORCEMENT
COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT

EXHIBIT A-1(c)

County Cambria

Year Ended December 31, 2016

| Month | MSE Incentive Paid Cost Worksheet Ending Incentive Balance | Audited Title IV-D Account Incentive Balance | Type of Account Structure |
|--------------|--|---|---|
| January 1 | 74,843 | 74,843 | <input type="checkbox"/> Separate Bank Account <input checked="" type="checkbox"/> Restricted Fund - General Ledger <input type="checkbox"/> Other: _____ |
| March 31 | 151,984 | 151,984 | |
| June 30 | 191,031 | 191,031 | |
| September 30 | 231,558 | 231,558 | |
| December 31 | 270,844 | 270,844 | |

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

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

| County <u>Cambria</u> | Year Ended <u>December 31, 2016</u> | | |
|-----------------------------------|--|-----------------------------------|---|
| | Single Audit TITLE IV-D Account | Reported TITLE IV-D Account | Single Audit Over/(Under) Reported |
| Balance at January 1 | <u>\$ 75,915</u> | <u>\$ 75,915</u> | <u>\$ -</u> |
| Receipts: | | | |
| Reimbursements | <u>1,408,328</u> | <u>1,408,328</u> | <u>\$ -</u> |
| Incentives | <u>195,422</u> | <u>195,422</u> | <u>\$ -</u> |
| Title XIX Incentives | <u>1,241</u> | <u>1,241</u> | <u>\$ -</u> |
| Interest | <u>681</u> | <u>681</u> | <u>\$ -</u> |
| Program Income | <u>15,491</u> | <u>15,491</u> | <u>\$ -</u> |
| Genetic Testing Costs | <u>720</u> | <u>720</u> | <u>\$ -</u> |
| Maintenance of Effort (MOE) | <u>-</u> | <u>-</u> | <u>\$ -</u> |
| Other: | <u>12</u> | <u>12</u> | <u>\$ -</u> |
| Total Receipts | <u>1,621,896</u> | <u>1,621,896</u> | <u>\$ -</u> |
| Intra-fund Transfers - In | <u>2,665</u> | <u>2,665</u> | <u>\$ -</u> |
| Funds Available | <u>\$ 1,700,475</u> | <u>\$ 1,700,475</u> | <u>\$ -</u> |
| Disbursements: | | | |
| Transfers to General Fund | <u>1,281,740</u> | <u>1,281,740</u> | <u>\$ -</u> |
| Vendor Payments | <u>-</u> | <u>-</u> | <u>\$ -</u> |
| Bank Charges | <u>22</u> | <u>22</u> | <u>\$ -</u> |
| Other: _____ | <u>-</u> | <u>-</u> | <u>\$ -</u> |
| Total Disbursements | <u>\$ 1,281,762</u> | <u>\$ 1,281,762</u> | <u>\$ -</u> |
| Intra-fund Transfers - Out | <u>\$ 2,665</u> | <u>\$ 2,665</u> | <u>\$ -</u> |
| Balance at December 31 | <u>\$ 416,049</u> | <u>\$ 416,049</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, 2016

| | <u>Reported</u> | <u>Actual</u> |
|---------------------------------------|---------------------|---------------------|
| Service Data: | | |
| Expenditures | | |
| Group I Clients | \$ 3,002,336 | \$ 3,002,336 |
| Group II Clients | <u>507,396</u> | <u>507,396</u> |
| Total Expenditures | <u>\$ 3,509,732</u> | <u>\$ 3,509,732</u> |
| Allocation Data: | | |
| Revenues | | |
| Department of Human Services | \$ 3,509,279 | \$ 3,509,279 |
| Interest Income | <u>453</u> | <u>453</u> |
| Total Revenues | 3,509,732 | 3,509,732 |
| Funds Expended | | |
| Service Costs | 2,971,497 | 2,971,534 |
| Administrative Costs | <u>538,235</u> | <u>538,235</u> |
| Excess of Revenues Under Expenditures | <u>\$ -</u> | <u>\$ (37)</u> |

COUNTY OF CAMBRIA, PENNSYLVANIA
EARLY INTERVENTION PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2016

| Sources of DHS Funding | Appropriation | DHS Funds Available | | | Cost Eligible for DHS Participation (4) | Balance of Funds (5) | Grant Fund Adjustments (6) | TOTAL FUND BALANCE (7) |
|---|---------------|---------------------|------------------|----------------------------|--|-------------------------------|-------------------------------------|---------------------------------|
| | | Carryover (1) | Allotment (2) | Total Allocation (3) | | | | |
| A. Early Intervention Services | | | | | | | | |
| 1. Early Intervention Services | 10235 | \$ - | \$ 637,033 | \$ 637,033 | \$ 637,033 | \$ - | \$ - | - |
| 2. Early Intervention Training | 10235 | - | 8,576 | 8,576 | 8,576 | - | - | - |
| 3. Early Intervention Administration | 10235 | - | 29,260 | 29,260 | 29,260 | - | - | - |
| 4. Infants & Toddlers w/Disabilities (Part C) | 70170 | - | 85,837 | 85,837 | 85,837 | - | - | - |
| 5. IT&F Waiver Administration | 10235/70184 | - | 21,436 | 21,436 | 21,436 | - | - | - |
| 6. Total Early Intervention | | \$ - | \$ 782,142 | \$ 782,142 | \$ 782,142 | \$ - | \$ - | \$ - |

COUNTY OF CAMBRIA, PENNSYLVANIA
EARLY INTERVENTION SERVICES
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2016

| | Administrator's Office | Early Intervention | Supports Coordination | Total |
|---|---------------------------|--------------------|--------------------------|------------|
| I. TOTAL ALLOCATION | \$ - | \$ - | \$ - | \$ 849,142 |
| II. TOTAL EXPENDITURES | 54,021 | 515,468 | 393,444 | 962,933 |
| 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 | - | - | 96,194 | 96,194 |
| D. Earned Interest | 74 | - | - | 74 |
| E. Other | - | - | - | - |
| Subtotal Revenues | 74 | - | 96,194 | 96,268 |
| V. DHS REIMBURSEMENT | | | | |
| A. DHS Categorical Funding 90% Subtotal | 29,260 | 463,921 | 267,525 | 760,706 |
| B. DHS Categorical Funding 100% Subtotal | 21,436 | - | - | 21,436 |
| VI. COUNTY MATCH | | | | |
| 10% County Match | 3,251 | 51,547 | 29,725 | 84,523 |
| Subtotal County Match | 3,251 | 51,547 | 29,725 | 84,523 |
| VII. TOTAL DHS REIMBURSEMENT & COUNTY MATCH | 53,947 | 515,468 | 297,250 | 866,665 |
| 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 2015 - 2016
Block Grant Summary Report- Cambria County
Schedule of Fund Balances - Summary Report

| | |
|--------------------------|-----------|
| County Match (%) | 3.35% |
| Actual County Match (\$) | \$246,387 |
| Actual County Match (%) | 3.35% |

Revision Number: 1

| Block Grant Reporting | | Costs Eligible for DHS Participation (2) | | | | | | | Total | | Balance of Funds (3) | Adjustments (4) | Total Fund Balance (5) |
|------------------------------------|---------------|---|---------------|---------------------------|---------------------|---------------|-----------|-----------|-------------|--|----------------------|-----------------|------------------------|
| Sources of Funding: | Appropriation | DHS Allocation (1) | Mental Health | Intellectual Disabilities | Homeless Assistance | Child Welfare | HSS | D&A | Total | | Balance of Funds (3) | Adjustments (4) | Total Fund Balance (5) |
| 1 State Human Services Block Grant | Multiple | \$7,382,917 | \$4,915,299 | \$1,613,384 | \$201,603 | \$105,000 | \$272,712 | \$202,639 | \$7,310,637 | | \$72,280 | \$0 | \$72,280 |
| 2 SSBG | Multiple | \$206,282 | \$94,474 | \$111,818 | \$0 | | | | \$206,282 | | \$0 | \$0 | \$0 |
| 3 SABG | 8084 | \$0 | | | | | | | \$0 | | \$0 | \$0 | \$0 |
| 4 CMHSBG | 70167 | \$728,401 | \$728,401 | | | | | | \$728,401 | | \$0 | \$0 | \$0 |
| 5 MA | 70175 | \$242,437 | | \$216,799 | | | | | \$216,799 | | \$25,638 | \$0 | \$25,638 |
| 6 Crisis Counseling | 80222 | \$0 | \$0 | | | | | | \$0 | | \$0 | \$0 | \$0 |
| Total for Block Grant | | \$8,560,047 | \$5,738,174 | \$1,942,001 | \$201,603 | \$105,000 | \$272,712 | \$202,639 | \$8,462,129 | | \$97,918 | \$0 | \$97,918 |

| Retained Earnings | |
|---|-----------|
| I. Unexpended Allocation | \$72,280 |
| II. Maximum Retained Earnings (3%) | \$221,488 |
| III. Waiver Requested Money (if applicable) | \$0 |
| IV. Total Requested Retained Earnings | \$72,941 |

| Prior Year Retained Earnings | |
|--|----------|
| I. FY 14-15 Retained Earnings | \$34,668 |
| II. Total Expended Retained Earnings-3% | \$34,668 |
| III. Total Expended Retained Earnings-Waiver of 3% | \$0 |
| IV. Amount to be Returned to DHS | \$0 |

Commonwealth of Pennsylvania
DHS - Bureau of Financial Operations
County Report of Income and Expenditures
County Human Services Block Grant
Fiscal Year 2015 - 2016
Non-Block Grant Summary Report- Cambria County
Schedule of Fund Balances - Summary Report

Revision Number: 1

| Sources of Funding | Appropriation | Total Carryover (1) | Allotment (2) | DHS Allocation (3) | Costs Eligible for DHS Participation (4) | Balance of Funds (5) | Adjustments (6) | Total Fund Balance (7) |
|--|---------------|---------------------|---------------|--------------------|--|----------------------|-----------------|------------------------|
| A. Mental Health Services | | | | | | | | |
| 1 State - Personal Care Homes | 10252 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2 Federal - Self Directed Care - TTI | 70127 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3 Federal - Infusing Peer Specialist into Crisis Ser | 70127 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4 Federal - PATH Homeless Grant | 70154 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 Federal - Capitalization of POMIS | 70522 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 Federal - Youth Suicide Prevention | 70651 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 Federal - Project Launch | 71021 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 Federal - Bio-Terrorism Hospital Preparedness | 80343 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Subtotal Mental Health Services | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| B. Intellectual Disabilities Services | | | | | | | | |
| 1 Special OTO 1516 Transfer for Emergencies | 10255 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2 Elwyn | 10236 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3 Money Follows the Person | 10263 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Subtotal Intellectual Disabilities Services | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| C. Total for Non-Block Grant Reporting | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

Cambria County Child Development Corporation

CCIS Recap for FY 2015 - 2016
Year Ended June 30, 2016

| | | | |
|-----------------|-------------------------------------|--------------|---------------------|
| CONTRACTOR: | <u>Cambria County Commissioners</u> | COUNTY: | <u>Cambria</u> |
| FEDERAL ID NO.: | <u>25-6001022</u> | PREPARED BY: | <u>RKL LLP</u> |
| CONTRACT NO.: | <u>DC12115302</u> | PHONE NO.: | <u>717-843-3804</u> |

| | LOW INCOME | | FORMER TANF | | LI & FT TOTAL |
|------------------------|------------|-----------|-------------|---------|------------------|
| | ADMIN | SERVICE | ADMIN | SERVICE | |
| Revenue | | | | | |
| DHS Funds | 427,431 | 2,146,738 | 88,316 | 356,236 | 3,018,720 |
| Interest | - | 422 | - | - | 422 |
| Audit Adjustments | - | - | - | - | - |
| Other (e.g. Penalties) | - | - | - | - | - |
| Total Revenue | 427,431 | 2,147,160 | 88,316 | 356,236 | 3,019,142 |
| Expenditures | | | | | |
| Final Report Totals | 420,279 | 2,156,424 | 88,316 | 354,400 | 3,019,418 |
| Total Expenditures | 420,279 | 2,156,424 | 88,316 | 354,400 | 3,019,418 |
| TOTAL DUE DHS | 7,152 | (9,264) | - | 1,836 | (276) |

See independent accountant's report

Cambria County Child Development Corporation

CCIS Recap for FY 2015 - 2016 (continued)

Year Ended June 30, 2016

| | | | |
|-----------------|-------------------------------------|--------------|---------------------|
| CONTRACTOR: | <u>Cambria County Commissioners</u> | COUNTY: | <u>Cambria</u> |
| FEDERAL ID NO.: | <u>25-6001022</u> | PREPARED BY: | <u>RKL LLP</u> |
| CONTRACT NO.: | <u>DC12115302</u> | PHONE NO.: | <u>717-843-3804</u> |

| | STATE | STATE MOE | SERVICE | STATE |
|------------------------|------------|-----------|------------------|--------------|
| | MOE/GA FSS | STATE MOE | GENL ASSIST/WS 2 | MOE/GA TOTAL |
| Revenue | | | | |
| DHS Funds | - | 51,375 | - | 51,375 |
| Interest | - | - | - | - |
| Audit Adjustments | - | - | - | - |
| Other (e.g. Penalties) | - | - | - | - |
| | | | | |
| Total Revenue | - | 51,375 | - | 51,375 |
| | | | | |
| Expenditures | | | | |
| Final Report Totals | - | 51,943 | - | 51,943 |
| | | | | |
| Total Expenditures | - | 51,943 | - | 51,943 |
| | | | | |
| TOTAL DUE DHS | - | (568) | - | (568) |

Cambria County Child Development Corporation

CCIS Recap for FY 2015 - 2016 (continued)

Year Ended June 30, 2016

| | | | |
|-----------------|-------------------------------------|--------------|---------------------|
| CONTRACTOR: | <u>Cambria County Commissioners</u> | COUNTY: | <u>Cambria</u> |
| FEDERAL ID NO.: | <u>25-6001022</u> | PREPARED BY: | <u>RKL, LLP</u> |
| CONTRACT NO.: | <u>DC12115302</u> | PHONE NO.: | <u>717-843-3804</u> |

| | TANF FSS | TANF SERVICE | | | | TANF TOTAL |
|------------------------|----------|--------------|---------------|---------|--------------|------------|
| | | TRAINING | WS - TRAINING | WORKING | WS - WORKING | |
| Revenue | | | | | | |
| DHS Funds | 90,832 | 165,702 | - | 126,247 | - | 382,781 |
| Interest | - | - | - | - | - | - |
| Audit Adjustments | - | - | - | - | - | - |
| Other (e.g. Penalties) | - | - | - | - | - | - |
| Total Revenue | 90,832 | 165,702 | - | 126,247 | - | 382,781 |
| Expenditures | | | | | | |
| Final Report Totals | 92,073 | 168,300 | - | 122,704 | - | 383,077 |
| Total Expenditures | 92,073 | 168,300 | - | 122,704 | - | 383,077 |
| TOTAL DUE DHS | (1,241) | (2,598) | - | 3,543 | - | (296) |

See independent accountant's report

Cambria County Child Development Corporation

CCIS Recap for FY 2015 - 2016 (continued)

Year Ended June 30, 2016

CONTRACTOR: Cambria County Commissioners COUNTY: Cambria
 FEDERAL ID NO.: 25-6001022 PREPARED BY: RKL LLP
 CONTRACT NO.: DC12115302 PHONE NO.: 717-843-3804

| | FOOD STAMPS | | |
|------------------------|-------------|---------|--------|
| | FSS | SERVICE | TOTAL |
| Revenue | | | |
| DHS Funds | - | 11,079 | 11,079 |
| Interest | - | - | - |
| Audit Adjustments | - | - | - |
| Other (e.g. Penalties) | - | - | - |
| Total Revenue | - | 11,079 | 11,079 |
| Expenditures | | | |
| Final Report Totals | - | 9,938 | 9,938 |
| Total Expenditures | - | 9,938 | 9,938 |
| TOTAL DUE DHS | - | 1,141 | 1,141 |

**COUNTY OF CAMBRIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2016**

Summary of Auditor's Results

Financial Statements

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

Unmodified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted?

☐ Yes ☒ No

Federal Awards

Internal control over major federal programs:

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

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

Unmodified for all major programs except for Child Care Cluster, Medical Assistance, and Community Development Block Grant which were Qualified

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

☒ Yes ☐ No

Identification of major federal programs:
CFDA Number(s)

Name of Federal Program or Cluster

93.044, 93.045, 93.053
93.575, 93.596
93.778
14.228

Aging Cluster
Child Care Cluster
Medical Assistance
Community Development Block Grant/State's program
Foster Care – Title IV-E
Adoption Assistance

93.658
93.659

Identification of major Pennsylvania Department of
Human Services programs:

Name of Program

County Children, Youth and Families Programs
SSBG – Subsidized Day Care
Child Care Assistance
Child Care Development Block Grant

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

\$750,000

Auditee qualified as low-risk auditee?

☐ Yes ☒ No

**COUNTY OF CAMBRIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2016**

FINDINGS – FINANCIAL STATEMENT AUDIT

NONE

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

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

**US Department of Health and Human Services
CFDA #93.778 Medical Assistance**

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

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

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

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

Effect: The County of Cambria's Behavioral Health Fund did not properly include all required information in contracts with subrecipients/subcontractors, or evaluate and monitor all subrecipients/subcontractors.

Questioned Cost: None noted.

Recommendation: We recommend the County of Cambria develop internal systems to ensure that the above procedures are performed and documented relating to all subrecipients / subcontractors. In addition, we recommend that all contract language be updated to include the required Uniform Guidance language and the PA DHS language as well as noting specific dollar thresholds requiring providers to submit audits to the County. We further recommend that a Compliance Officer be selected that would receive additional training and oversee contract compliance and adherence to federal and state pass-through or subcontractor requirements.

FINDING 2016-002: Material Weakness and Noncompliance - Subrecipient Monitoring

US Department of Health and Human Services

CFDA #93.575/93.596 Child Care Cluster

CFDA #93.778 Medical Assistance

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

Pennsylvania Department of Human Services

County Children, Youth and Families Programs

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

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

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

1. Written contracts language was not updated and did not include the applicable responsibilities and regulations for the subrecipient including the appropriate CFDA number(s);
2. Documentation was not maintained of the monitoring of subrecipients including risk assessment, review of audit reports, site visits, and follow-up of corrective actions, if applicable.

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

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

Questioned Cost: None noted.

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

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

COUNTY OF CAMBRIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2016

FINDINGS – FINANCIAL STATEMENT AUDIT

FINDING 2015-001: Budget Administrative and Appropriations
Material Weakness and Noncompliance

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

Status: This finding was resolved in the current year.

FINDING 2015-002: Policies and Procedures Regarding Determination and Monitoring of Subrecipients/Subcontractors
Material Weakness and Noncompliance

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

Status: This finding was not resolved in the current year and is repeated as finding 2016-001.

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

FINDING 2015-003: Material Weakness and Noncompliance - Subrecipient Monitoring
US Department of Health and Human Services

CFDA #93.575/93.596 Child Care Cluster

CFDA #93.778 Medical Assistance

Pennsylvania Department of Human Services

County Mental Health/Intellectual Disabilities Program

MA Waiver Programs for Individuals with Intellectual Disabilities

Mental Health – Intensive Case Management and Resource Coordination and Mental

Health – Family-Based Program

Intellectual Disabilities Targeted Services Management

SSBG – Subsidized Day Care

Child Care Assistance

Child Care Development Block Grant

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

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

Status: This finding was not resolved in the current year and is repeated as finding 2016-002.

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



WILLIAM GLEASON BARBIN
SOLICITOR
MICHAEL GELLES, IV
CHIEF CLERK

Office of County Commissioners
200 South Center Street
Ebensburg, PA 15931
(814) 472-5440

CORRECTIVE ACTION PLAN

The County of Cambria, Pennsylvania, respectfully submits the following corrective action plan for the year ended December 31, 2016.

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

Audit period: Year Ending December 31, 2016

The findings from the December 31, 2016, schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

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

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

Recommendation: We recommend the County of Cambria develop internal systems to ensure that the above procedures are performed and documented relating to all subrecipients/ subcontractors. In addition, we recommend that all contract language be updated to include the required Uniform Guidance language and the PA DHS language as well as noting specific dollar thresholds requiring providers to submit audits to the County. We further recommend that a Compliance Officer be selected that would receive additional training and oversee contract compliance and adherence to federal and state pass-through or subcontractor requirements.

Action Taken or Planned:

Cambria County concurs with the finding. Addendums for all existing contracts will be prepared to include the required Uniform Guidance language and the PA DHS language. The addendum will also define the dollar threshold for requiring audits from the providers. Cambria County will designate a Compliance Officer to review and ensure compliance with all federal and state requirements.

Contact Person: Commissioner's Office
Date for Completion: December 31, 2017

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

FINDING 2016-002: Material Weakness and Noncompliance - Subrecipient Monitoring

US Department of Health and Human Services

CFDA #93.575/93.596 Child Care Cluster

CFDA #93.778 Medical Assistance

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

Pennsylvania Department of Human Services

County Children, Youth and Families Programs

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

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

Action Taken or Planned:

The County concurs with the finding. The Compliance Officer referenced in Finding 2016-001 will review all contracts for compliance with applicable responsibilities and regulations for the sub-recipients/sub-contractors including CFDA numbers.

If necessary, the County will provide additional training on sub-recipient monitoring to the designated representatives from each of the Human Service agencies. The Compliance Officer will maintain a checklist to ensure that the sub-recipient monitoring is completed on each contract.

Contact Person: Commissioner's Office

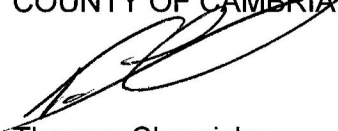
Date for Completion: December 31, 2017

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

Very truly yours,

COUNTY OF CAMBRIA



Thomas Chernisky
President Commissioner