



**COUNTY OF CAMBRIA
PENNSYLVANIA**

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

Year Ended December 31, 2024

**COUNTY OF CAMBRIA
SINGLE AUDIT REPORTING PACKAGE AND COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF HUMAN SERVICES SCHEDULES AND REPORTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

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SINGLE AUDIT REPORTING PACKAGE AND COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF HUMAN SERVICES SCHEDULES AND REPORTS
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Commissioners
County of Cambria
Ebensburg, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Cambria, as of and for the year ended December 31, 2024, 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 16, 2025. The financial statements of the Cambria Library Association, Cambria County Solid Waste Management Authority, Behavioral Health of Cambria County and Cambria County Conservation and Recreation Authority, 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.

Report on 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) as a basis for designing 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.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County of Cambria's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on 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 grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 2024-001 and 2024-002.

County of Cambria's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County of Cambria's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. 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 the response.

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 results 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

WESSEL & COMPANY
Certified Public Accountants

August 12, 2025

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

Board of Commissioners
County of Cambria
Ebensburg, Pennsylvania

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited the County of Cambria’s compliance with the types of compliance requirements described in the 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, 2024. The County of Cambria’s major federal and Pennsylvania DHS programs are identified in the summary of auditor’s results section of the accompanying Schedule of Findings and Questioned Costs.

Qualified Opinion on Foster Care – Title IV-E (AL #93.658)

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, 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 Foster Care – Title IV-E AL #93.658 for the year ended December 31, 2024.

Qualified Opinion on Adoption Assistance – Title IV-E (AL #93.659)

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, 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 Adoption Assistance – Title IV-E AL #93.659 for the year ended December 31, 2024.

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, 2024.

Basis for Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit 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), and Pennsylvania DHS *Single Audit Supplement*. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County of Cambria and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County of Cambria's compliance with the compliance requirements referred to above.

Matter Giving Rise to Qualified Opinion on Foster Care – Title IV-E (AL #93.658)

As noted in the accompanying Schedule of Findings and Questioned Costs, the County of Cambria did not comply with requirements regarding Foster Care – Title IV-E AL #93.658 as described in finding number **2024-001** for Reporting.

Matter Giving Rise to Qualified Opinion on Adoption Assistance – Title IV-E (AL #93.659)

As noted in the accompanying Schedule of Findings and Questioned Costs, the County of Cambria did not comply with requirements regarding Adoption Assistance – Title IV-E AL #93.659 as described in finding number **2024-002** for Reporting.

Compliance with such requirements is necessary, in our opinion, for the County of Cambria to comply with the requirements applicable to the programs.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to County of Cambria's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County of Cambria's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and Pennsylvania DHS will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County of Cambria's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and Pennsylvania DHS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County of Cambria's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the County of Cambria's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County of Cambria's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2024-001 and 2024-002. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the County of Cambria's response to the noncompliance findings identified in our compliance audit described in the accompanying Schedule of Findings and Questioned Costs. The County of Cambria's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

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

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2024-001 and 2024-002 to be material weaknesses.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the County of Cambria's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The County of Cambria's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The 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 and Pennsylvania DHS. Accordingly, this report is not suitable for any other purpose.

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

We have audited the County of Cambria's financial statements which include the operations of the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Cambria, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County of Cambria's basic financial statements. The Cambria Library Association, Cambria County Solid Waste Management Authority, and Behavioral Health of Cambria County discretely presented component units, were not audited in accordance with *Government Auditing Standards* and, accordingly, this report does not extend to those component units. We did not audit the financial statements of the component units, all of which are discretely presented component units. Those financial statements were audited by other auditors, as described in our report of the County of Cambria's financial statements. However, this report, insofar as it relates to the results of the other auditors, is based solely upon the reports of the other auditors. We have issued our report thereon dated August 12, 2025, 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.

Wessel & Company

WESSEL & COMPANY
Certified Public Accountants

August 12, 2025

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024
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Federal Grantor/Pass-through Grantor/Program or Cluster Title	County Fund	Assistance Listing Number	D/I	Grant Period	Grant/Contract Number	Program or Award Amount	Total Received For the Year	(Unearned) Revenue at 12/31/2023	Revenue Recognized	Federal Expenditures	(Unearned) Revenue at 12/31/2024	Expenditures to Subrecipients
<u>U.S. Department of Agriculture</u>												
<i>Food Distribution Cluster:</i>												
Emergency Food Assistance Program (Administrative Costs)	General	10.568	I	10/21-9/26	4100090806	N/A	\$ 14,618	\$ 3,326	\$ 36,689	\$ 36,689	\$ 25,397	\$ 36,689
Emergency Food Assistance Program (Food Commodities)	General	10.569	I	10/21-9/26	4100090806	N/A	185,498	-	185,498	185,498	-	185,498
<i>Total Food Distribution Cluster:</i>							200,116	3,326	222,187	222,187	25,397	222,187
Total U.S. Department of Agriculture							\$ 200,116	\$ 3,326	\$ 222,187	\$ 222,187	\$ 25,397	\$ 222,187
<u>U.S. Department of Justice</u>												
Passed through Victim Services:												
Violence Against Women Formula Grants	General	16.588	I	1/22-12/24	2020/2021/2022/2023-VA-01/02/03-36004	98,793	\$ 29,275	\$ 9,893	\$ 19,382	\$ 19,382	\$ -	\$ -
Equitable Sharing Program	DA Fed	16.922	D	1/20-12/24	PA011013A	N/A	1,061	(1,212)	2,273	2,273	-	-
Edward Byrne Memorial Justice Assistance Grant Program	General	16.738	D	10/19-9/21	2020-DJ-BX-0962	14,941	-	14,941	-	-	14,941	-
Edward Byrne Memorial Justice Assistance Grant Program	General	16.738	D	10/21-9/22	15PBJA-21-GG-01771-JAGX	21,457	19,931	11,376	8,555	8,555	-	-
							19,931	26,317	8,555	8,555	14,941	-
Congressionally Recommended Awards	General	16.753	D	10/23-9/25	15PBJA-23-GG-00291-BRND	577,000	-	-	165,605	165,605	165,605	-
Comprehensive Opioid, Stimulant, and other Substances Use Program	General	16.838	D	10/23-10/26	15PBJA-23-GG-02311-COAP	1,299,346	62,260	-	134,240	134,240	71,980	-
Total U.S. Department of Justice							\$ 112,527	\$ 34,998	\$ 330,055	\$ 330,055	\$ 252,526	\$ -
<u>U.S. Department of Transportation</u>												
Passed through Pennsylvania Department of Transportation:												
<i>Highway Safety Cluster:</i>												
State and Community Highway Safety	General	20.600	I	10/23-9/26	C920002981	328,219	\$ 63,967	\$ 8,648	\$ 75,605	\$ 75,605	\$ 20,286	\$ -
State and Community Highway Safety	General	20.600	I	10/23-9/26	C920001897	326,983	23,125	1,659	25,092	25,092	3,626	-
							87,092	10,307	100,697	100,697	23,912	-
National Priority Safety Programs	General	20.616	I	10/23-9/26	C920001897	326,983	27,944	2,817	28,857	28,857	3,730	-
<i>Total Highway Safety Cluster:</i>							115,036	13,124	129,554	129,554	27,642	-
Passed through Pennsylvania Emergency Management Agency:												
Interagency Hazardous Materials Public Sector Training and Planning Grants	HMERA	20.703	I	10/22-10/25	C950003920	N/A	-	-	3,678	3,678	3,678	-
Total U.S. Department of Transportation							\$ 115,036	\$ 13,124	\$ 133,232	\$ 133,232	\$ 31,320	\$ -

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024
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Federal Grantor/Pass-through Grantor/Program or Cluster Title	County Fund	Assistance Listing Number	D/I	Grant Period	Grant/Contract Number	Program or Award Amount	Total Received For the Year	(Unearned) Revenue at 12/31/2023	Revenue Recognized	Federal Expenditures	(Unearned) Revenue at 12/31/2024	Expenditures to Subrecipients
<u>U.S. Department of Treasury</u>												
Passed through Pennsylvania Department of Human Services:												
Emergency Rental Assistance Program	HS	21.023	I	9/21-9/25	N/A	2,713,785	\$ -	\$ (562,760)	\$ 223,856	\$ 223,856	\$ (338,904)	\$ -
Total U.S. Department of Treasury							\$ -	\$ (562,760)	\$ 223,856	\$ 223,856	\$ (338,904)	\$ -
<u>General Services Administration</u>												
Passed through Pennsylvania Department of General Services:												
Donation of Federal Surplus Personal Property	General	39.003	I	7/21-7/24	510494	N/A	\$ 315	\$ -	\$ 315	\$ 315	\$ -	\$ -
Total General Services Administration							\$ 315	\$ -	\$ 315	\$ 315	\$ -	\$ -
<u>U.S. Department of Education</u>												
Passed through Pennsylvania Department of Human Services:												
Special Education-Grants for Infants and Families	EI	84.181	I	7/23-6/24	N/A	N/A	\$ 34,460	\$ -	\$ 34,460	\$ 34,460	\$ -	\$ -
Special Education-Grants for Infants and Families	EI	84.181	I	7/24-6/25	N/A	N/A	32,178	-	32,178	32,178	-	-
Total U.S. Department of Education							\$ 66,638	\$ -	\$ 66,638	\$ 66,638	\$ -	\$ -
<u>U.S. Department of Health and Human Services</u>												
Passed through Pennsylvania Department of Aging:												
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	AAA	93.041	I	7/23-6/24	4100089690	N/A	\$ 871	\$ (174)	\$ 1,045	\$ 1,045	\$ -	\$ -
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	AAA	93.041	I	7/24-6/25	4100089690	N/A	1,310	-	1,310	1,310	-	-
							2,181	(174)	2,355	2,355	-	-
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	AAA	93.042	I	7/23-6/24	4100089690	N/A	2,845	(569)	3,414	3,414	-	-
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	AAA	93.042	I	7/24-6/25	4100089690	N/A	3,681	-	3,681	3,681	-	-
ARPA-Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	AAA	93.042	I	7/24-6/25	4100089690	N/A	1,400	-	1,400	1,400	-	-
							7,926	(569)	8,495	8,495	-	-
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	AAA	93.043	I	7/23-6/24	4100089690	N/A	4,700	(940)	5,640	5,640	-	-
ARPA-Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	AAA	93.043	I	7/23-6/24	4100089690	N/A	7,070	(1,414)	8,484	8,484	-	-
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	AAA	93.043	I	7/24-6/25	4100089690	N/A	12,472	-	12,472	12,472	-	-
							24,242	(2,354)	26,596	26,596	-	-

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024
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Federal Grantor/Pass-through Grantor/Program or Cluster Title	County Fund	Assistance Listing Number	D/I	Grant Period	Grant/Contract Number	Program or Award Amount	Total Received For the Year	(Unearned) Revenue at 12/31/2023	Revenue Recognized	Federal Expenditures	(Unearned) Revenue at 12/31/2024	Expenditures to Subrecipients
<i>Aging Cluster:</i>												
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	AAA	93.044	I	7/23-6/24	4100089690	N/A	236,950	(47,390)	284,340	284,340	-	-
ARPA-Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	AAA	93.044	I	7/23-6/24	4100089690	N/A	81,686	(15,337)	97,023	97,023	-	-
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	AAA	93.044	I	7/24-6/25	4100089690	N/A	311,024	-	311,024	311,024	-	-
							<u>629,660</u>	<u>(62,727)</u>	<u>692,387</u>	<u>692,387</u>	<u>-</u>	<u>-</u>
Special Programs for the Aging, Title III, Part C, Nutrition Services	AAA	93.045	I	7/23-6/24	4100089690	N/A	14,504	(2,900)	17,404	17,404	-	-
ARPA-Special Programs for the Aging, Title III, Part C, Nutrition Services	AAA	93.045	I	7/23-6/24	4100089690	N/A	113,561	(22,711)	136,272	136,272	-	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	AAA	93.045	I	7/24-6/25	4100089690	N/A	129,295	-	129,295	129,295	-	-
							<u>257,360</u>	<u>(25,611)</u>	<u>282,971</u>	<u>282,971</u>	<u>-</u>	<u>-</u>
Nutrition Services Incentive Program	AAA	93.053	I	7/23-6/24	4100089690	N/A	78,705	(15,740)	94,445	94,445	-	-
Nutrition Services Incentive Program	AAA	93.053	I	7/24-6/25	4100089690	N/A	73,646	-	73,646	73,646	-	-
							<u>152,351</u>	<u>(15,740)</u>	<u>168,091</u>	<u>168,091</u>	<u>-</u>	<u>-</u>
							<u>1,039,371</u>	<u>(104,078)</u>	<u>1,143,449</u>	<u>1,143,449</u>	<u>-</u>	<u>-</u>
<i>Total Aging Cluster:</i>												
National Family Caregiver Support, Title III, Part E	AAA	93.052	I	7/22-6/23	4100089690	N/A	70,762	(14,152)	84,914	84,914	-	-
ARPA-National Family Caregiver Support, Title III, Part E	AAA	93.052	I	7/22-6/23	4100089690	N/A	44,023	(8,804)	52,827	52,827	-	-
National Family Caregiver Support, Title III, Part E	AAA	93.052	I	7/24-6/25	4100089690	N/A	47,128	-	47,128	47,128	-	-
							<u>161,913</u>	<u>(22,956)</u>	<u>184,869</u>	<u>184,869</u>	<u>-</u>	<u>-</u>
Medicare Enrollment Assistance Program	AAA	93.071	I	7/23-6/24	4100089690	N/A	3,618	(723)	4,341	4,341	-	-
Medicare Enrollment Assistance Program	AAA	93.071	I	7/24-6/25	4100089690	N/A	4,140	-	4,140	4,140	-	-
							<u>7,758</u>	<u>(723)</u>	<u>8,481</u>	<u>8,481</u>	<u>-</u>	<u>-</u>
State Health Insurance Assistance Program	AAA	93.324	I	7/23-6/24	4100089690	N/A	5,932	(830)	6,762	6,762	-	-
State Health Insurance Assistance Program	AAA	93.324	I	7/24-6/25	4100089690	N/A	8,781	-	8,781	8,781	-	-
							<u>14,713</u>	<u>(830)</u>	<u>15,543</u>	<u>15,543</u>	<u>-</u>	<u>-</u>
Passed through Pennsylvania Commission on Crime and Delinquency:												
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	General	93.323	I	1/24-12/25	2022-DM-01 40962	1,016,108	1,016,108	-	1,016,108	1,016,108	-	-
Passed through Pennsylvania Department of Human Services:												
Title IV-E Prevention Program	C&Y	93.472	I	7/23-6/24	N/A	N/A	2,921	3,222	2,377	2,377	2,678	-
Title IV-E Prevention Program	C&Y	93.472	I	7/24-6/25	N/A	N/A	-	-	2,000	2,000	2,000	-
Title IV-E Prevention Program	C&Y	93.472	I	7/22-6/23	N/A	N/A	113	113	-	-	-	-
Title IV-E Prevention Program	C&Y	93.472	I	7/23-6/24	N/A	N/A	150	150	87	87	87	-
Title IV-E Prevention Program	C&Y	93.472	I	7/24-6/25	N/A	N/A	-	-	382	382	382	-
							<u>3,184</u>	<u>3,485</u>	<u>4,846</u>	<u>4,846</u>	<u>5,147</u>	<u>-</u>
MaryLee Allen Promoting Safe and Stable Families Program	C&Y	93.556	I	7/23-6/24	N/A	N/A	5,592	-	-	-	(5,592)	-
MaryLee Allen Promoting Safe and Stable Families Program	C&Y	93.556	I	7/22-6/23	N/A	N/A	-	18,505	11,455	11,455	29,960	-
MaryLee Allen Promoting Safe and Stable Families Program	C&Y	93.556	I	7/23-6/24	N/A	N/A	-	41,383	97,864	97,864	139,247	-
MaryLee Allen Promoting Safe and Stable Families Program	C&Y	93.556	I	7/24-6/25	N/A	N/A	-	-	38,564	38,564	38,564	-
							<u>5,592</u>	<u>59,888</u>	<u>147,883</u>	<u>147,883</u>	<u>202,179</u>	<u>-</u>

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024
(Page 4 of 6)

Federal Grantor/Pass-through Grantor/Program or Cluster Title	County Fund	Assistance Listing Number	D/I	Grant Period	Grant/Contract Number	Program or Award Amount	Total Received For the Year	(Unearned) Revenue at 12/31/2023	Revenue Recognized	Federal Expenditures	(Unearned) Revenue at 12/31/2024	Expenditures to Subrecipients
<i>477 Cluster</i>												
Temporary Assistance for Needy Families	C&Y	93.558	I	7/22-6/23	N/A	530,266	346,432	344,682	1,750	1,750	-	-
Temporary Assistance for Needy Families	C&Y	93.558	I	7/23-6/24	N/A	530,266	122,156	218,892	304,949	304,949	401,685	-
Temporary Assistance for Needy Families	C&Y	93.558	I	7/24-6/25	N/A	530,226	-	-	260,964	260,964	260,964	-
Temporary Assistance for Needy Families	JPO	93.558	I	7/22-6/23	N/A	N/A	(37,914)	(37,914)	-	-	-	-
<i>Total 477 Cluster:</i>							430,674	525,660	567,663	567,663	662,649	-
Child Support Services	DRO	93.563	I	10/10-9/15	4100052565	N/A	-	(132,712)	13,232	13,232	(119,480)	-
Child Support Services	DRO	93.563	I	10/15-9/20	4100070492	N/A	-	(897,723)	-	-	(897,723)	-
Child Support Services	DRO	93.563	I	10/20-9/25	4100086817	N/A	204,143	(486,357)	-	-	(690,500)	-
Child Support Services	DRO	93.563	I	10/20-9/25	4100086817	N/A	1,353,319	574,320	1,162,655	1,162,655	383,656	-
							1,557,462	(942,472)	1,175,887	1,175,887	(1,324,047)	-
Stephanie Tubbs Jones Child Welfare Services Program	C&Y	93.645	I	7/23-6/24	N/A	52,368	26,184	-	26,184	26,184	-	-
Stephanie Tubbs Jones Child Welfare Services Program	C&Y	93.645	I	7/24-6/25	N/A	53,940	26,970	-	26,970	26,970	-	-
							53,154	-	53,154	53,154	-	-
Foster Care - Title IV-E	C&Y	93.658	I	7/22-6/23	N/A	N/A	396,467	354,423	52,764	52,764	10,720	-
COVID-Foster Care - Title IV-E	C&Y	93.658	I	7/22-6/23	N/A	N/A	10,353	10,862	(433)	(433)	76	-
Foster Care - Title IV-E	C&Y	93.658	I	7/23-6/24	N/A	N/A	675,139	668,280	738,140	738,140	731,281	-
COVID-Foster Care - Title IV-E	C&Y	93.658	I	7/23-6/24	N/A	N/A	7,675	4,584	4,200	4,200	1,109	-
Foster Care - Title IV-E	C&Y	93.658	I	7/24-6/25	N/A	N/A	-	-	559,080	559,080	559,080	-
Foster Care - Title IV-E	C&Y	93.658	I	7/22-6/23	N/A	N/A	10,842	10,842	-	-	-	-
Foster Care - Title IV-E	C&Y	93.658	I	7/23-6/24	N/A	N/A	11,641	11,641	7,836	7,836	7,836	-
Foster Care - Title IV-E	C&Y	93.658	I	7/24-6/25	N/A	N/A	-	-	19,143	19,143	19,143	-
Foster Care - Title IV-E	JPO	93.658	I	7/23-6/24	N/A	N/A	1,528	-	1,528	1,528	-	-
Foster Care - Title IV-E	JPO	93.658	I	7/22-6/23	N/A	N/A	-	62,052	-	-	62,052	-
Foster Care - Title IV-E	JPO	93.658	I	7/23-6/24	N/A	N/A	15,957	27,580	15,957	15,957	27,580	-
Foster Care - Title IV-E	JPO	93.658	I	7/24-6/25	N/A	N/A	7,380	-	10,859	10,859	3,479	-
							1,136,982	1,150,264	1,409,074	1,409,074	1,422,356	-
Guardianship - Assistance	C&Y	93.090	I	7/22-6/23	N/A	N/A	(10)	-	(10)	(10)	-	-
Guardianship - Assistance	C&Y	93.090	I	7/23-6/24	N/A	N/A	77,537	77,160	81,163	81,163	80,786	-
COVID-Guardianship - Assistance	C&Y	93.090	I	7/23-6/24	N/A	N/A	2,903	1,846	1,058	1,058	1	-
Guardianship - Assistance	C&Y	93.090	I	7/24-6/25	N/A	N/A	-	-	81,167	81,167	81,167	-
Guardianship - Assistance	C&Y	93.090	I	7/22-6/23	N/A	N/A	27	27	-	-	-	-
Guardianship - Assistance	C&Y	93.090	I	7/23-6/24	N/A	N/A	-	-	34	34	34	-
Guardianship - Assistance	C&Y	93.090	I	7/24-6/25	N/A	N/A	-	-	82	82	82	-
							80,457	79,033	163,494	163,494	162,070	-
Adoption Assistance	C&Y	93.659	I	7/22-6/23	N/A	N/A	2,732	2,732	(88)	(88)	(88)	-
COVID-Adoption Assistance	C&Y	93.659	I	7/22-6/23	N/A	N/A	322	322	-	-	-	-
Adoption Assistance	C&Y	93.659	I	7/23-6/24	N/A	N/A	627,935	639,263	674,439	674,439	685,767	-
COVID-Adoption Assistance	C&Y	93.659	I	7/23-6/24	N/A	N/A	22,732	22,732	551	551	551	-
Adoption Assistance	C&Y	93.659	I	7/24-6/25	N/A	N/A	-	-	687,851	687,851	687,851	-
Adoption Assistance	C&Y	93.659	I	7/22-6/23	N/A	N/A	785	785	-	-	-	-
Adoption Assistance	C&Y	93.659	I	7/23-6/24	N/A	N/A	1,007	1,007	645	645	645	-
Adoption Assistance	C&Y	93.659	I	7/24-6/25	N/A	N/A	-	-	1,341	1,341	1,341	-
							655,513	666,841	1,364,739	1,364,739	1,376,067	-

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024
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Federal Grantor/Pass-through Grantor/Program or Cluster Title	County Fund	Assistance Listing Number	D/I	Grant Period	Grant/Contract Number	Program or Award Amount	Total Received For the Year	(Unearned) Revenue at 12/31/2023	Revenue Recognized	Federal Expenditures	(Unearned) Revenue at 12/31/2024	Expenditures to Subrecipients
Social Services Block Grant	HS - BH/ID	93.667	I	7/23-6/24	N/A	N/A	103,146	-	103,146	103,146	-	-
Social Services Block Grant	HS - BH/ID	93.667	I	7/24-6/25	N/A	N/A	103,146	-	103,146	103,146	-	-
Social Services Block Grant	C&Y	93.667	I	7/23-6/24	N/A	131,152	40,342	-	40,342	40,342	-	-
Social Services Block Grant	C&Y	93.667	I	7/24-6/25	N/A	131,152	65,576	-	65,576	65,576	-	-
Social Services Block Grant	JPO	93.667	I	7/23-6/24	N/A	N/A	25,234	-	25,234	25,234	-	-
							<u>337,444</u>	<u>-</u>	<u>337,444</u>	<u>337,444</u>	<u>-</u>	<u>-</u>
Child Abuse and Neglect State Grants	C&Y	93.669	I	7/23-6/24	N/A	40,000	19,401	-	19,401	19,401	-	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	C&Y	93.674	I	7/21-6/22	N/A	43,979	5,497	5,497	-	-	-	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	C&Y	93.674	I	7/22-6/23	N/A	43,979	5,497	-	10,995	10,995	5,498	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	C&Y	93.674	I	7/23-6/24	N/A	43,979	6,350	-	25,400	25,400	19,050	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	C&Y	93.674	I	7/24-6/25	N/A	50,800	-	-	26,475	26,475	26,475	-
							<u>17,344</u>	<u>5,497</u>	<u>62,870</u>	<u>62,870</u>	<u>51,023</u>	<u>-</u>
<i>Medicaid Cluster</i>												
Grants to States for Medicaid	EI	93.778	I	7/23-6/24	N/A	N/A	164,096	41,761	122,335	122,335	-	-
Grants to States for Medicaid	EI	93.778	I	7/24-6/25	N/A	N/A	-	-	82,641	82,641	82,641	-
Grants to States for Medicaid	HS - BH/ID	93.778	I	7/23-6/24	N/A	N/A	444,701	106,829	337,872	337,872	-	-
Grants to States for Medicaid	HS - BH/ID	93.778	I	7/24-6/25	N/A	N/A	-	-	223,662	223,662	223,662	-
ARPA-Grants to States for Medicaid	BH/ID	93.778	I	7/23-6/24	N/A	N/A	22,464	-	22,464	22,464	-	-
Grants to States for Medicaid	General	93.778	I	7/22-6/23	N/A	N/A	274,598	274,598	-	-	-	-
Grants to States for Medicaid	General	93.778	I	7/23-6/24	N/A	N/A	1,280,274	270,631	1,083,775	1,083,775	74,132	1,083,775
Grants to States for Medicaid	General	93.778	I	7/24-6/25	N/A	N/A	1,146,352	-	1,137,001	1,137,001	(9,351)	1,137,001
Grants to States for Medicaid	General	93.778	I	Driver Bonus	N/A	N/A	93,644	-	93,644	93,644	-	93,644
Grants to States for Medicaid	C&Y	93.778	I	7/21-6/22	N/A	N/A	-	1	-	-	1	-
Grants to States for Medicaid	C&Y	93.778	I	7/22-6/23	N/A	N/A	-	2,517	-	-	2,517	-
Grants to States for Medicaid	C&Y	93.778	I	7/23-6/24	N/A	N/A	3,156	2,984	5,575	5,575	5,403	-
Grants to States for Medicaid	C&Y	93.778	I	7/24-6/25	N/A	N/A	-	-	4,000	4,000	4,000	-
Passed through Pennsylvania Department of Aging:												
Grants to States for Medicaid	AAA	93.778	I	7/23-6/24	4100089128	N/A	5,528	789	4,739	4,739	-	-
Grants to States for Medicaid	AAA	93.778	I	7/24-6/25	4100089128	N/A	1,651	-	1,651	1,651	-	-
<i>Total Medicaid Cluster</i>							<u>3,436,464</u>	<u>700,110</u>	<u>3,119,359</u>	<u>3,119,359</u>	<u>383,005</u>	<u>2,314,420</u>
Passed through Pennsylvania Department of Drug and Alcohol Programs												
Opioid STR	D&A	93.788	I	7/23-6/24	4100086589	515,557	212,241	92,345	119,895	119,895	(1)	-
Opioid STR	D&A	93.788	I	7/24-6/25	4100086589	81,861	41,953	-	126,460	126,460	84,507	-
							<u>254,194</u>	<u>92,345</u>	<u>246,355</u>	<u>246,355</u>	<u>84,506</u>	<u>-</u>
Passed through Pennsylvania Department of Human Services												
Block Grants for Community Mental Health Services	HS - BH/ID	93.958	I	7/23-6/24	N/A	N/A	318,578	-	318,578	318,578	-	-
Block Grants for Community Mental Health Services	HS - BH/ID	93.958	I	7/24-6/25	N/A	N/A	319,913	-	319,913	319,913	-	-
Block Grants for Community Mental Health Services	BH/ID	93.958	I	7/23-6/24	N/A	N/A	5,000	-	5,000	5,000	-	-
							<u>643,491</u>	<u>-</u>	<u>643,491</u>	<u>643,491</u>	<u>-</u>	<u>-</u>

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024
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Federal Grantor/Pass-through Grantor/Program or Cluster Title	County Fund	Assistance Listing Number	D/I	Grant Period	Grant/Contract Number	Program or Award Amount	Total Received For the Year	(Unearned) Revenue at 12/31/2023	Revenue Recognized	Federal Expenditures	(Unearned) Revenue at 12/31/2024	Expenditures to Subrecipients
Passed through Pennsylvania Department of Drug and Alcohol Programs												
Block Grants for Prevention and Treatment of Substance Abuse	D&A	93.959	I	7/23-6/24	4100086589	846,897	449,375	13,039	436,335	436,335	(1)	-
COVID/ARPA-Block Grants for Prevention and Treatment of Substance Abuse	D&A	93.959	I	7/23-6/24	4100086589	319,789	251,870	-	251,870	251,870	-	-
Block Grants for Prevention and Treatment of Substance Abuse	D&A	93.959	I	7/24-6/25	4100086589	846,897	285,266	-	371,100	371,100	85,834	-
COVID/ARPA-Block Grants for Prevention and Treatment of Substance Abuse	D&A	93.959	I	7/24-6/25	4100086589	483,294	105,515	-	252,897	252,897	147,382	-
							1,092,026	13,039	1,312,202	1,312,202	233,215	-
Total U.S. Department of Health and Human Services							\$ 11,997,594	\$ 2,222,006	\$ 13,033,758	\$ 13,033,758	\$ 3,258,170	\$ 2,314,420
U.S. Corporation for National and Community Service												
<i>Foster Grandparent/Senior Companion Cluster</i>												
AmeriCorps Seniors Foster Grandparent Program (FGP)	FGP	94.011	D	7/23-6/24	22SFBPA003	456,298	\$ 208,421	\$ 15,622	\$ 192,799	\$ 192,799	\$ -	\$ -
AmeriCorps Seniors Foster Grandparent Program (FGP)	FGP	94.011	D	7/24-6/25	22SFBPA003	458,798	171,557	-	190,145	190,145	18,588	-
<i>Total Foster Grandparent/Senior Companion Cluster</i>							379,978	15,622	382,944	382,944	18,588	-
Total U.S. Corporation for National and Community Service							\$ 379,978	\$ 15,622	\$ 382,944	\$ 382,944	\$ 18,588	\$ -
U.S. Department of Homeland Security												
Passed through Pennsylvania Emergency Management Agency:												
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	EMA	97.036	D	3/20-9/20	N/A	135,882	\$ 1,243	\$ 1,243	\$ 13,588	\$ 13,588	\$ 13,588	\$ -
Emergency Management Performance Grants	EMA	97.042	I	10/22-9/25	C950004163	70,153	59,518	59,518	-	-	-	-
Emergency Management Performance Grants	EMA	97.042	I	10/23-9/24	C950004667	63,987	-	9,158	54,829	54,829	63,987	-
Emergency Management Performance Grants	EMA	97.042	I	10/24-9/25	N/A	N/A	-	-	8,577	8,577	8,577	-
							59,518	68,676	63,406	63,406	72,564	-
BRIC: Building Resilient Infrastructure and Communities	EMA	97.047	I	9/20-9/23	EMP-2020-PC-0005	37,500	37,500	37,500	-	-	-	-
Homeland Security Grant Program	EMA	97.067	I	N/A	C950002433	N/A	21,000	-	21,000	21,000	-	-
Total U.S. Department of Homeland Security							\$ 119,261	\$ 107,419	\$ 97,994	\$ 97,994	\$ 86,152	\$ -
Total Federal Funds							\$ 12,991,465	\$ 1,833,735	\$ 14,490,979	\$ 14,490,979	\$ 3,333,249	\$ 2,536,607

COUNTY OF CAMBRIA, PENNSYLVANIA
SCHEDULE OF COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF HUMAN SERVICES EXPENDITURES
 YEAR ENDED DECEMBER 31, 2024

<u>Program</u>	2024 Combined Federal/State <u>Expenditures</u>
Child Support Enforcement	\$ 1,162,655
County Children, Youth and Families Programs	11,952,241
Medical Assistance Transportation Program	4,628,840
County Mental Health/Intellectual Disabilities/Early Intervention Programs	7,501,241
MA Waiver Programs for Individuals with Intellectual Disabilities	290,177
Combined Homeless Assistance Programs	<u>200,300</u>
	 <u><u>\$ 25,735,454</u></u>

COUNTY OF CAMBRIA
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2024

NOTE 1 REPORTING ENTITY

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

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

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

NOTE 2 BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal grant activity of the County of Cambria under programs of the federal government for the year ended December 31, 2024. 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 the County of Cambria, it is not intended to and does not present the financial position, changes in net assets or cash flows of the 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:

Subrecipient/Program Title	Federal AL Number	Amount Provided
Food for Families:		
Emergency Food Assistance Program	10.568	\$ 36,689
Emergency Food Assistance Program	10.569	185,498
		\$ 222,187
Community Action Partnership of Cambria County:		
Medical Assistance Transportation Program	93.778	\$ 2,314,420
Medical Assistance Transportation Program	PA DHS	2,314,420
		\$ 4,628,840
Total		\$ 4,851,027

NOTE 5 MAJOR PROGRAM DETERMINATION

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

Program	Federal AL Number	Expenditures
Emergency Rental Assistance Program	21.023	\$ 223,856
Aging Cluster	93.044, 93.045, 93.053	1,143,449
Epidemiology and Laboratory Capacity for Infectious Disease	93.323	1,016,108
Foster Care – Title IV-E	93.658	1,409,075
Adoption Assistance – Title IV-E	93.659	1,364,739
Medicaid Cluster	93.778	3,119,359
Block Grant for Prevention and Treatment of Substance Abuse	93.959	1,312,202
Total federal awards selected for testing		\$ 9,588,788
Total federal program awards		\$ 14,490,979
Percent of total federal expenditures tested		66.17%
Percent of total federal expenditures required to be tested		40.00%

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

Board of Commissioners
County of Cambria
Ebensburg, Pennsylvania

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

The procedures and associated findings related to Exhibit XX, reconciliation of federal awards passed through DHS to the Schedule of Expenditures of Federal Awards, are as follows:

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

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

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

We were not engaged to, and did not perform an audit, the objective of which would be 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.

Wessel & Company

WESSEL & COMPANY
Certified Public Accountants

August 12, 2025

**COUNTY OF CAMBRIA
YEAR ENDED DECEMBER 31, 2024
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)
Assistance Listing Name	Assistance Listing 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
Emergency Rental Assistance Program	21.023	\$ 223,856	\$ -	\$ 223,856	100%	Timing difference
Special Education-Grants for Infants and Families	84.181	\$ 66,638	\$ 66,638	\$ -	0%	N/A
Title IV-E Prevention Program	93.472	\$ 4,846	\$ 3,184	\$ 1,662	52%	Timing difference
MaryLee Allen Promoting Safe and Stable Families	93.556	\$ 147,883	\$ 5,592	\$ 142,291	2545%	Timing difference
Temporary Assistance for Needy Families	93.558	\$ 567,663	\$ 430,673	\$ 136,990	32%	Timing difference
Child Support Enforcement	93.563	\$ 1,175,887	\$ 1,353,319	\$ (177,432)	-13%	Timing difference
Stephanie Tubbs Jones Child Welfare Services Program	93.645	\$ 53,154	\$ 53,154	\$ -	0%	N/A
Foster Care - Title IV-E	93.658	\$ 1,409,074	\$ 1,136,981	\$ 272,093	24%	Timing difference
Guardianship - Assistance	93.090	\$ 163,494	\$ 80,457	\$ 83,037	103%	Timing difference
Adoption Assistance	93.659	\$ 1,364,739	\$ 655,513	\$ 709,226	108%	Timing difference
Social Services Block Grant	93.667	\$ 337,444	\$ 337,444	\$ -	0%	N/A
Child Abuse and Neglect State Grants	93.669	\$ 19,401	\$ 19,401	\$ -	0%	N/A
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	\$ 62,870	\$ 11,847	\$ 51,023	431%	Timing difference
Medical Assistance Program	93.778	\$ 3,119,359	\$ 3,436,463	\$ (317,104)	-9%	Timing difference
Block Grants for Community Mental Health Services	93.958	\$ 643,491	\$ 643,491	\$ -	0%	Timing difference
		<u>\$ 9,359,799</u>	<u>\$ 8,234,157</u>	<u>\$ 1,125,642</u>	<u>14%</u>	

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

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

SUPPLEMENTAL SCHEDULE

COUNTY: CAMBRIA

PERIOD ENDED: JUNE 30, 2024

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
<u>Provider Name</u>	<u>Does Provider Contract Include CPSL Requirements</u>	<u>Most Recent Monitoring Date</u>	<u>Monitored During the Current Year (Yes/No)</u>	<u>List Any Exceptions Noted During Current Year Monitoring</u>	<u>If Applicable, Was CAP Submitted</u>	<u>Is CAP Acceptable to CCYA</u>	<u>Date Follow-up Was Done on Prior Year Monitoring</u>	<u>Has Provider Implemented the CAP</u>
Beginnings Inc.	Yes	2/28/2024	Yes	None Noted	N/A	N/A	N/A	N/A

Note: In addition to scheduled monitoring, all invoices are cross referenced with approved service authorizations on a monthly basis by the fiscal department before payment is made.

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

Board of Commissioners
 County of Cambria
 Ebensburg, Pennsylvania

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

The procedures and associated findings are as follows:

- a. We have verified by comparison of the amounts and classifications that the supplemental financial schedules listed below, which summarize amounts reported to DHS for the fiscal year ended June 30, 2024 and calendar year ended December 31, 2024, have been accurately compiled and reflect the audited books and records of the County of Cambria. We have also verified by comparison to the example schedules that these schedules are presented, at a minimum, at the level of detail, and in the format required by the DHS Single Audit Supplement pertaining to this period.

<u>Program Name</u>	<u>Exhibit Number</u>	<u>Referenced Schedule/Exhibit</u>
Child Support Enforcement	A-1(a)	Comparison of Single Audit Expenditures with Reported Expenditures
	A-1(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

	III	Schedule of Revenues and Expenditures
Medical Assistance Transportation	V(a) EI	Schedule of Revenues, Expenditures and Carryover Funds
	V(b) EI	Report of Income and Expenditures
Early Intervention Services	VI(a) – BG-S	Schedule of Fund Balances – Summary Report
Block Grant	VI(b) – BG-S	Schedule of Fund Balances – Summary Report

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

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

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

Wessel & Company

WESSEL & COMPANY
 Certified Public Accountants

August 12, 2025

COUNTY OF CAMBRIA
TITLE IV-D CHILD SUPPORT PROGRAM
COMPARISON OF SINGLE AUDIT EXPENDITURES WITH REPORTED EXPENDITURES
 FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2024

EXHIBIT A-1(a)

	Single Audit Expenditures					Reported Expenditures					Single Audit Over/(Under) Reported				
	Total	Unallowable	Incentive Paid Costs	Net	Amt. Paid	Total	Unallowable	Incentive Paid Costs	Net	Amt. Paid	Total	Unallowable	Incentive Paid Costs	Net	Amt. Paid
Quarter Ending 9/30/23:															
1. Salary & Overhead	540,211	92,798	-	447,413	295,293	540,211	92,798	-	447,413	295,293	-	-	-	-	-
2. Fees & Costs	3	-	-	3	2	3	-	-	3	2	-	-	-	-	-
3. Interest & Prog Income	2,144	97	-	2,047	1,351	2,144	97	-	2,047	1,351	-	-	-	-	-
4. Blood Testing Fees	415	-	-	415	274	415	-	-	415	274	-	-	-	-	-
5. Blood Testing Costs	558	-	-	558	368	558	-	-	558	368	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total	538,207	92,701	-	445,506	294,034	538,207	92,701	-	445,506	294,034	-	-	-	-	-
Quarter Ending 12/31/23:															
1. Salary & Overhead	736,847	125,606	-	611,241	403,419	736,847	125,606	-	611,241	403,419	-	-	-	-	-
2. Fees & Costs	3	-	-	3	2	3	-	-	3	2	-	-	-	-	-
3. Interest & Prog Income	1,506	70	-	1,436	948	1,506	70	-	1,436	948	-	-	-	-	-
4. Blood Testing Fees	77	-	-	77	51	77	-	-	77	51	-	-	-	-	-
5. Blood Testing Costs	628	-	-	628	414	628	-	-	628	414	-	-	-	-	-
6. ADP	-	-	75,984	(75,984)	(50,149)	-	-	75,984	(75,984)	(50,149)	-	-	-	-	-
Net Total	735,889	125,536	75,984	534,369	352,683	735,889	125,536	75,984	534,369	352,683	-	-	-	-	-
Quarter Ending 3/31/24:															
1. Salary & Overhead	536,335	105,388	-	430,947	284,425	536,335	105,388	-	430,947	284,425	-	-	-	-	-
2. Fees & Costs	3	-	-	3	2	3	-	-	3	2	-	-	-	-	-
3. Interest & Prog Income	1,695	76	-	1,619	1,069	1,695	76	-	1,619	1,069	-	-	-	-	-
4. Blood Testing Fees	365	-	-	365	241	365	-	-	365	241	-	-	-	-	-
5. Blood Testing Costs	383	-	-	383	253	383	-	-	383	253	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total	534,655	105,312	-	429,343	283,366	534,655	105,312	-	429,343	283,366	-	-	-	-	-
Quarter Ending 6/30/24:															
1. Salary & Overhead	601,248	125,967	-	475,281	313,685	601,248	125,967	-	475,281	313,685	-	-	-	-	-
2. Fees & Costs	3	-	-	3	2	3	-	-	3	2	-	-	-	-	-
3. Interest & Prog Income	1,407	63	-	1,344	887	1,407	63	-	1,344	887	-	-	-	-	-
4. Blood Testing Fees	134	-	-	134	88	134	-	-	134	88	-	-	-	-	-
5. Blood Testing Costs	723	-	-	723	477	723	-	-	723	477	-	-	-	-	-
6. ADP	-	-	1,973	(1,973)	(1,302)	-	-	1,973	(1,973)	(1,302)	-	-	-	-	-
Net Total	600,427	125,904	1,973	472,550	311,883	600,427	125,904	1,973	472,550	311,883	-	-	-	-	-

CHILD SUPPORT ENFORCEMENT
 COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT

EXHIBIT A-1(c)

County Cambria Year Ended December 31, 2024

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Type of Account Structure
January 1	1,635,584	158	
March 31	1,688,953	163	(X) Separate Bank Account
June 30	1,794,620	329	(X) Restricted Fund - General Ledger
September 30	1,842,360	125,921	() Other: _____
December 31	1,897,204	261	

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, 2024</u>				
	Single Audit IVD ACCT 561	Single Audit Incentive 6492	Single Audit Fees 5591	Single Reported TITLE IV-D Account	Audit Over/(Under) Reported
Balance at January 1	\$ 158	\$ 1,635,584	\$ 21,430	\$ 1,657,172	\$ -
Receipts:					
Reimbursements	1,353,319	-	-	1,353,319	\$ -
Incentives	-	204,143	-	204,143	\$ -
Title XIX Incentives	-	-	-	-	\$ -
Interest	191	70,709	864	71,764	\$ -
Program Income	1,931	-	-	1,931	\$ -
Genetic Testing Costs	242	-	-	242	\$ -
Maintenance of Effort (MOE)	-	-	-	-	\$ -
Other: LIEN SEARCH	20	-	-	20	\$ -
Total Receipts	<u>1,355,703</u>	<u>274,852</u>	<u>864</u>	<u>1,631,419</u>	<u>\$ -</u>
Intra-fund Transfers - In	-	-	-	-	\$ -
Funds Available	<u>\$ 1,355,861</u>	<u>\$ 1,910,436</u>	<u>\$ 22,294</u>	<u>\$ 3,288,591</u>	<u>\$ 0</u>
Disbursements:					
Performance Incentive Paid Costs	-	13,232	-	13,232	\$ -
Transfers to General Fund	1,355,600	-	-	1,355,600	\$ -
Vendor Payments	-	-	-	-	\$ -
Bank Charges	-	-	-	-	\$ -
Other:	-	-	-	-	\$ -
Total Disbursements	<u>\$ 1,355,600</u>	<u>\$ 13,232</u>	<u>\$ -</u>	<u>\$ 1,368,832</u>	<u>\$ -</u>
Intra-fund Transfers - Out	\$ -	\$ -	\$ -	-	\$ -
Balance at December 31	<u>\$ 261</u>	<u>\$ 1,897,204</u>	<u>\$ 22,294</u>	<u>\$ 1,919,759</u>	<u>\$ -</u>

The Title IV-D account consists of 3 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 checking, savings, CD, and other accounts. Please indicate here the type of accounts that the Title IV-D account is comprised of.

COUNTY OF CAMBRIA
MEDICAL ASSISTANCE TRANSPORTATION PROGRAM
SCHEDULE OF REVENUES AND EXPENDITURES
 FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2024

	Reported	Actual
Service Data:		
Expenditures		
Group I Clients	\$ 3,664,578	\$ 3,664,578
Group II Clients	688,273	688,273
Total Expenditures	\$ 4,352,851	\$ 4,352,851
Allocation Data:		
Revenues		
Department of Human Services	\$ 4,349,524	\$ 4,349,524
Interest Income	3,327	3,327
Total Revenues	4,352,851	4,352,851
Funds Expended		
Operating Costs	3,914,528	3,914,528
Administrative Costs	438,323	438,323
Excess of Revenues Under Expenditures	\$ -	\$ -

Indirect Cost Rate: 0%

COUNTY OF CAMBRIA, PENNSYLVANIA

Exhibit V(a) EI

EARLY INTERVENTION PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS
 FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2024

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	\$ 27,904	\$ 951,418	\$ 979,322	\$ 951,418	\$ 27,904	\$ -	27,904
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	-	59,887	59,887	59,887	-	-	-
5. Medicaid Administration-State	10235	-	194,326	194,326	-	194,326	-	194,326
6. Total Early Intervention		\$ 27,904	\$ 1,214,207	\$ 1,242,111	\$ 1,049,141	\$ 192,970	\$ -	\$ 192,970

COUNTY OF CAMBRIA, PENNSYLVANIA
EARLY INTERVENTION SERVICES
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2024

	Administrator's Office	Early Intervention	Service Coordination	Total
I. TOTAL ALLOCATION				\$ 1,242,111
II. TOTAL EXPENDITURES	\$ 94,537	\$ 983,691	\$ 393,088	\$ 1,471,316
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	-	-	-	-
D. Medical Assistance Admin Claims-EI Waiver	-	-	-	-
E. Medical Assistance Admin Claims-EI Other	-	-	-	-
F. Earned Interest	-	1,782	-	1,782
G. Other	-	-	-	-
Subtotal Revenues	-	1,782	-	1,782
V. DHS REIMBURSEMENT				
A. DHS Categorical Funding 90% Subtotal	29,260	951,418	68,463	1,049,141
B. DHS Categorical Funding 100% Subtotal	-	-	-	-
Subtotal DHS Reimbursement	29,260	951,418	68,463	1,049,141
VI. COUNTY MATCH				
10% County Match	3,251	105,713	7,607	116,571
Subtotal County Match	3,251	105,713	7,607	116,571
VII. TOTAL DHS REIMBURSEMENT & COUNTY MATCH	\$ 32,511	\$ 1,057,131	\$ 76,070	\$ 1,165,712
VIII. TOTAL CARRYOVER				\$ 192,970

Commonwealth of Pennsylvania
DHS - Bureau of Financial Operations
County Report of Income and Expenditures
County Human Services Block Grant
Fiscal Year 2023 - 2024
 Block Grant Summary Report - CAMBRIA County
 Schedule of Fund Balances - Summary Report

County Match (%)	3.33%
Actual County Match (\$)	\$249,500
Actual County Match (%)	3.33%

Block Grant Reporting			Costs Eligible for DHS Participation (2)							Balance of Funds (3)	Adjustments (4)	Total Fund Balance (5)
			Appropriation	DHS Allocation (1)	Mental Health	Intellectual Disabilities	Homeless Assistance	HSS	D&A			
Sources of Funding:												
1	State Human Services Block Grant	Multiple	\$7,481,245	\$5,329,366	\$893,361	\$176,450	\$135,056	\$664,455	\$7,198,688	\$282,763	\$0	\$282,763
2	SSBG	Multiple	\$206,292	\$94,474	\$111,818	\$0	\$0	\$0	\$206,292	\$0	\$0	\$0
3	Reserved		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	CMHSBG	70167	\$637,157	\$637,157	\$0	\$0	\$0	\$0	\$637,157	\$0	\$0	\$0
5	Reserved		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total for Block Grant			\$8,324,694	\$6,060,997	\$1,005,179	\$176,450	\$135,056	\$664,455	\$8,042,137	\$282,763	\$0	\$282,763

Retained Earnings	
I. Unexpended Allocation	\$282,763
II. Maximum Retained Earnings (5%)	\$374,073
III. Waiver Requested Money (if applicable)	\$0
IV. Total Requested Retained Earnings	\$282,763

Prior Year Retained Earnings	
I. FY 22-23 Retained Earnings	\$295,469
II. Total Expended Retained Earnings-5%	\$295,469
III. Amount to be Returned to DHS	\$0

Commonwealth of Pennsylvania
DHS - Bureau of Financial Operations
County Report of Income and Expenditures
County Human Services Block Grant
Fiscal Year 2023 -2024
Non-Block Grant Summary Report - Cambria County
Schedule of Fund Balances - Summary Report

Revision Number: 0

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 - Employment	10248	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 State - Base Fund Increase	10248	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 Reserved		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Federal - PATH Homeless Grant	70154	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 Federal - CMHSBG-First Episode Psychosis	70167	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 Federal - CMHSBG - General Training	70167	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 Federal - CMHSBG - Special Projects	70167	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 Reserved		\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Reserved		\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Federal - CMHSBG - Supported Education	70167	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 Federal - 988 Planning Initiative	70651	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12 Federal - SERG Grant (Beaver Only)	70651	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Federal - PA System of Care Grant	70976	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Federal - Covid-19 CMHSBG	87410	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 Federal - Covid-19 ARPA	87410	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Reserved		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Mental Health Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0
B. Intellectual Disabilities Services								
1 Elwyn (Delaware Only)	10255	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 ARPA Respite	10255	\$0	\$0	\$0	\$9,506	(\$9,506)	\$0	No Negative C/O
3 ARPA Base-Rate Increase	10255	\$0	\$0	\$0	\$111,636	(\$111,636)	\$0	No Negative C/O
4 ID-A Supportive Housing Pilot	60509	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 Temporary MFP-Start Model (Allegheny Only)	70175	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 Temporary-DOH	87442	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 ARPA-PCCRC	10255/70175	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 ARPA Administration-State & Federal	10255/70175	\$0	\$0	\$0	\$89,856	(\$89,856)	\$0	No Negative C/O
9 Reserved		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Intellectual Disabilities Services		\$0	\$0	\$0	\$210,998	(\$210,998)	\$0	No Negative C/O
C. Total for Non-Block Grant Reporting		\$0	\$0	\$0	\$210,998	(\$210,998)	\$0	\$0

**COUNTY OF CAMBRIA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED DECEMBER 31, 2024**

Summary of Auditor’s Results

Financial Statements

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

Unmodified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted?

 Yes **X** No

Federal Awards

Internal control over major federal programs:

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

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

Unmodified for Emergency Rental Assistance Program, Aging Cluster, Epidemiology and Laboratory Capacity for Infectious Disease, Medicaid Cluster, and Block Grants for Prevention and Treatment of Substance Abuse.
 Qualified for Foster Care – Title IV-E and Adoption Assistance – Title IV-E.

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

 X Yes No

Identification of major federal programs:

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.023	Emergency Rental Assistance Program
93.044, 93.045, 93.053	Aging Cluster
93.323	Epidemiology and Laboratory Capacity for Infectious Disease
93.658	Foster Care – Title IV-E
93.659	Adoption Assistance – Title IV-E
93.778	Medicaid Cluster
93.959	Block Grant for Prevention and Treatment of Substance Abuse

Identification of major Pennsylvania Department of Human Services programs:

Name of Program

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

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? _____ Yes X No

**COUNTY OF CAMBRIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2024**

FINDINGS – FINANCIAL STATEMENT AUDIT AND INTERNAL CONTROLS

NONE

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

FINDING 2024-001: Policies and Procedures Regarding Reporting - Material Weakness and Noncompliance

US Department of Health and Human Services

AL #93.658 – Foster Care – Title IV-E

Pennsylvania Department of Human Services

County Children, Youth and Families Programs

Criteria: Quarterly reports are due to the Pennsylvania Department of Human Services within forty-five (45) days after the quarter end.

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

- Foster Care Title IV-E report for the quarter ending June 30, 2024, was due on August 15, 2024, but was not filed until March 4, 2025, two hundred one (201) days late.
- Foster Care Title IV-E report for the quarter ending March 31, 2024, was due on May 15, 2024, but was not filed until March 6, 2025, two hundred ninety-four (294) days late.

Cause: The reports were not prepared and submitted timely.

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

Questioned Cost: None noted.

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

FINDING 2024-002: Policies and Procedures Regarding Reporting - Material Weakness and Noncompliance

US Department of Health and Human Services

AL #93.659 – Adoption Assistance – Title IV-E

Pennsylvania Department of Human Services

County Children, Youth and Families Programs

Criteria: Quarterly reports are due to the Pennsylvania Department of Human Services within forty-five (45) days after the quarter end.

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

- Adoption Assistance Title IV-E report for the quarter ending June 30, 2024, was due on August 15, 2024, but was not filed until December 24, 2024, one hundred thirty-one (131) days late.
- Adoption Assistance Title IV-E report for the quarter ending March 31, 2024, was due on May 15, 2024, but was not filed until December 24, 2024, two hundred twenty-two (222) days late.

Cause: The reports were not prepared and submitted timely.

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

Questioned Cost: None noted.

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

**COUNTY OF CAMBRIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2023**

FINDINGS – FINANCIAL STATEMENT AUDIT AND INTERNAL CONTROLS

NONE

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

FINDING 2023-001: Policies and Procedures Regarding Reporting - Material Weakness and Noncompliance

US Department of Health and Human Services

AL #93.044, 93.045, 93.053 – Aging Cluster

Criteria: Monthly reports are due to the Pennsylvania Department of Aging within thirty (30) days after the report month.

Condition: During our testing, we noted that one (1) monthly report was filed late as follows:

- Month ending March 31, 2023, was due April 30, 2023, but was not filed until July 6, 2023, sixty-seven (67) days late.

Cause: The report was not prepared and submitted timely.

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

Questioned Cost: None noted.

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

Status: *This finding has been resolved in the current year.*

FINDING 2023-002: Policies and Procedures Regarding Reporting - Material Weakness and Noncompliance

US Department of Treasury

AL #93.658 – Foster Care – Title IV-E

Pennsylvania Department of Human Services

County Children, Youth, and Families Programs

Criteria: Quarterly reports are due to the Pennsylvania Department of Human Services within forty-five (45) days after the quarter end.

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

- Foster Care Title IV-E report for the quarter ending September 30, 2023, was due on November 14, 2023, but was not filed until March 17, 2024, one hundred twenty-four (124) days late.
- Foster Care Title IV-E report for the quarter ending March 31, 2023, was due on May 15, 2023, but was not filed until September 13, 2023, one hundred and twenty-one (121) days late.

Cause: The reports were not prepared and submitted timely.

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

Questioned Cost: None noted.

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

Status: *This finding has not been resolved in the current year and is repeated as 2024-001.*

FINDING 2023-003: Policies and Procedures Regarding Reporting - Material Weakness and Noncompliance

US Department of Health and Human Services

AL #93.659 – Adoption Assistance – Title IV-E

Pennsylvania Department of Human Services

County Children, Youth, and Families Programs

Criteria: Quarterly reports are due to the Pennsylvania Department of Human Services within forty-five (45) days after the quarter end.

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

- Adoption Assistance Title IV-E report for the quarter ending September 30, 2023, was due on November 14, 2023, but was not filed until March 16, 2024, one hundred and twenty-three (123) days late.
- Adoption Assistance Title IV-E report for the quarter ending March 31, 2023, was due on May 15, 2023, but was not filed until September 13, 2023, one hundred and twenty-one (121) days late.

Cause: The reports were not prepared and submitted timely.

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

Questioned Cost: None noted.

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

Status: *This finding has not been resolved in the current year and is repeated as 2024-002.*

FINDING 2023-004: Policies and Procedures Regarding Reporting - Material Weakness and Noncompliance

US Department of Health and Human Services

AL #93.958 – Block Grant for Community Mental Health Services

Criteria: Fiscal Year 22-23 Human Services Block Grant Income and Expense (I&E) report was due to the Pennsylvania Department of Human Services (DHS) on December 29, 2023.

Condition: During our testing, we noted that the Fiscal Year 22-23 Human Services Block Grant Income and Expense (I&E) report was filed late as follows:

- FY 22/23 – fiscal year ending June 30, 2023, was due December 29, 2023 but was not filed until May 20, 2024, one hundred and forty-two (142) days late.

Cause: The report was not prepared and submitted timely.

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

Questioned Cost: None noted.

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

Status: *This finding has been resolved in the current year.*

COMMISSIONERS

SCOTT W. HUNT
PRESIDENT

KEITH RAGER

THOMAS C. CHERNISKY



RONALD N. REPAK
SOLICITOR

ALEX ASHCOM
CHIEF CLERK

Office of County Commissioners

*200 South Center Street
Ebensburg, PA 15931
(814) 472-1600
Fax – (814) 472-6940*

CORRECTIVE ACTION PLAN

The County of Cambria, Pennsylvania, respectfully submits the following corrective action plan for the year ended December 31, 2024.

Name and address of independent public accounting firm:

Wessel & Company, 215 Main Street, Johnstown, PA 15901

Audit period: Year Ending December 31, 2024

The findings from the December 31, 2024, 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 2024-001: Policies and Procedures Regarding Reporting - Material Weakness and Noncompliance

US Department of Health and Human Services

AL #93.658 – Foster Care – Title IV-E

Pennsylvania Department of Human Services

County Children, Youth and Families Programs

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

Action Taken or Planned: Cambria County has continued with the following actions which include: maintaining a list of reporting due dates for all fiscal and administrative staff; engagement of external consultants and temporary fiscal staff to support reporting functions if there is staff departure; retain and support existing County staff to maintain institutional knowledge until a dedicated competent Fiscal Officer who is invested in child welfare and county government employment is identified. The department will continue to ensure audit components are included for submissions. The department maintained and will continue communication with oversight entities to ensure transparency regarding reporting timelines, submission delays, fiscal status and corrective actions taken to uphold integrity. These delays were not due to negligence, but rather a strategic and collaborative effort to ensure accuracy and completeness of all required documentation. The department prioritized the integrity of submissions to meet federal audit standards and reimbursement eligibility. These submissions were completed to ensure compliance and to position the CYS department for improved timeliness in the 2025 audit year. The department prioritized accuracy and completeness, ensuring required audit components were included.

Contact Person: Melissa Raho

Date for Completion: December 31, 2025

FINDING 2024-002: Policies and Procedures Regarding Reporting - Material Weakness and Noncompliance

US Department of Health and Human Services

AL #93.659 – Adoption Assistance – Title IV-E

Pennsylvania Department of Human Services

County Children, Youth and Families Programs

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

Action Taken or Planned: Cambria County has continued with the following actions which include: maintaining a list of reporting due dates for all fiscal and administrative staff; engagement of external consultants and temporary fiscal staff to support reporting functions if there is staff departure; retain and support existing County staff to maintain institutional knowledge until a dedicated competent Fiscal Officer who is invested in child welfare and county government employment is identified. The department will continue to ensure audit components are included for submissions. The department maintained and will continue communication with oversight entities to ensure transparency regarding reporting timelines, submission delays, fiscal status and corrective actions taken to uphold integrity. These delays were not due to negligence, but rather a strategic and collaborative effort to ensure accuracy and completeness of all required documentation. The department prioritized the integrity of submissions to meet federal audit standards and reimbursement eligibility. These submissions were completed to ensure compliance and to position the CYS department for improved timeliness in the 2025 audit year. The department prioritized accuracy and completeness, ensuring required audit components were included.

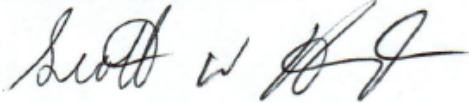
Contact Person: Melissa Raho

Date for Completion: December 31, 2025

If agencies have questions regarding this plan, please call:
Alex Ashcom
Chief Clerk
Cambria County Commissioner's Office
200 S. Center Street
Ebensburg, PA 15931
(814) 472-8391

Respectfully,

COUNTY OF CAMBRIA

A handwritten signature in black ink, appearing to read "Scott W. Hunt". The signature is written in a cursive style with a large, sweeping initial "S".

Scott W. Hunt
President Commissioner