



**COUNTY OF CAMBRIA  
PENNSYLVANIA**

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

**Year Ended December 31, 2023**

**COUNTY OF CAMBRIA  
SINGLE AUDIT REPORTING PACKAGE AND COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF HUMAN SERVICES SCHEDULES AND REPORTS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

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**COUNTY OF CAMBRIA  
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 the Cambria, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County of Cambria's basic financial statements, and have issued our report thereon dated June 26, 2024. 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 2023-001 through 2023-004.

## **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 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*

WESSEL & COMPANY  
Certified Public Accountants

September 12, 2024

**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, 2023. 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.

*Qualified Opinion on Aging Cluster (AL #93.044, #93.045, #93.053)*

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 Aging Cluster AL #93.044, #93.045, #93.053 for the year ended December 31, 2023.

*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, 2023.

*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, 2023.

*Qualified Opinion on Block Grant for Community Mental Health Services (AL #93.958)*

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 Block Grant for Community Mental Health Services AL #93.958 for the year ended December 31, 2023.

## *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, 2023.

### ***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 Aging Cluster (AL #93.044, #93.045, #93.053)*

As noted in the accompanying Schedule of Findings and Questioned Costs, the County of Cambria did not comply with requirements regarding Aging Cluster AL #93.044, #93.045, #93.053 as described in finding number **2023-001** for Reporting.

#### *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 **2023-002** 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 **2023-003** for Reporting.

#### *Matter Giving Rise to Qualified Opinion on Block Grant for Community Mental Health Services (AL #93.958)*

As noted in the accompanying Schedule of Findings and Questioned Costs, the County of Cambria did not comply with requirements regarding Block Grant for Community Mental Health Services AL #93.958 as described in finding number **2023-004** 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 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 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 item 2023-001 through 2023-004. 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 2023-001 through 2023-004 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 the Cambria, as of and for the year ended December 31, 2023, 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, 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. We have issued our report thereon dated June 26, 2024, 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

September 12, 2024

COUNTY OF CAMBRIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2023  
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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 12/31/22	Revenue Recognized	Federal Expenditures	(Unearned) Revenue at 12/31/23	Expenditures to Subrecipients
<b><u>U.S. Department of Agriculture</u></b>												
<i>Food Distribution Cluster:</i>												
Emergency Food Assistance Program (Administrative Costs)	General	10.568	I	10/21-9/26	4100090806	N/A	\$ 70,706	\$ 17,395	\$ 56,637	\$ 56,637	\$ 3,326	\$ 56,637
Emergency Food Assistance Program (Food Commodities)	General	10.569	I	10/21-9/26	4100090806	N/A	198,053	-	198,053	198,053	-	198,053
<i>Total Food Distribution Cluster:</i>							268,759	17,395	254,690	254,690	3,326	254,690
<b>Total U.S. Department of Agriculture</b>							<b>\$ 268,759</b>	<b>\$ 17,395</b>	<b>\$ 254,690</b>	<b>\$ 254,690</b>	<b>\$ 3,326</b>	<b>\$ 254,690</b>
<b><u>U.S. Department of Justice</u></b>												
<b>Passed through Victim Services:</b>												
Violence Against Women Formula Grants	General	16.588	I	1/22-12/24	2020/2021/2022/2023- VA-01/02/03-36004	98,793	\$ 39,046	\$ 10,113	\$ 38,825	\$ 38,825	\$ 9,892	-
Equitable Sharing Program	DA Fed	16.922	D	1/20-12/22	PA011013A	N/A	-	(1,212)	-	-	(1,212)	-
Edward Byrne Memorial Justice Assistance Grant Program	General	16.738	D	10/17-9/19	2018-DJ-BX-0883	11,681	10,562	10,562	-	-	-	-
Edward Byrne Memorial Justice Assistance Grant Program	General	16.738	D	10/18-9/20	2019-DJ-BX-0275	11,627	11,278	11,278	-	-	-	-
Edward Byrne Memorial Justice Assistance Grant Program	General	16.738	D	10/19-9/21	2020-DJ-BX-0962	14,941	-	12,155	-	-	12,155	-
Edward Byrne Memorial Justice Assistance Grant Program	General	16.738	D	10/21-9/22	15PBJA-21-GG-01771- JAGX	21,457	-	19,999	-	-	19,999	-
							21,840	53,994	-	-	32,154	-
<b>Total U.S. Department of Justice</b>							<b>\$ 60,886</b>	<b>\$ 62,895</b>	<b>\$ 38,825</b>	<b>\$ 38,825</b>	<b>\$ 40,834</b>	<b>\$ -</b>
<b><u>U.S. Department of Transportation</u></b>												
<b>Passed through Pennsylvania Department of Transportation:</b>												
<i>Highway Safety Cluster:</i>												
State and Community Highway Safety	General	20.600	I	10/22-9/23	CTSP-G-2023- CAMBRIA-00015	101,293	\$ 75,002	\$ 20,592	\$ 54,410	\$ 54,410	\$ -	\$ -
State and Community Highway Safety	General	20.600	I	10/23-9/26	C920002981	328,219	-	-	8,648	8,648	8,648	-
State and Community Highway Safety	General	20.600	I	10/22-9/23	PTS-G-2023-Cambria- 00034	57,210	39,425	9,018	30,407	30,407	-	-
State and Community Highway Safety	General	20.600	I	10/23-9/26	C920001897	326,983	-	-	983	983	983	-
							114,427	29,610	94,448	94,448	9,631	-
National Priority Safety Programs	General	20.616	I	10/22-9/23	PTS-G-2023-Cambria- 00034	50,990	36,643	3,183	33,460	33,460	-	-
National Priority Safety Programs	General	20.616	I	10/23-9/26	C920001897	326,983	-	-	3,494	3,494	3,494	-
							36,643	3,183	36,954	36,954	3,494	-
<i>Total Highway Safety Cluster:</i>							151,070	32,793	131,402	131,402	13,125	-
<b>Passed through Pennsylvania Emergency Management Agency:</b>												
Interagency Hazardous Materials Public Sector Training and Planning Grants	HMERA	20.703	I	10/19-9/20	C950000311	12,480	6,639	6,639	-	-	-	-
<b>Total U.S. Department of Transportation</b>							<b>\$ 157,709</b>	<b>\$ 39,432</b>	<b>\$ 131,402</b>	<b>\$ 131,402</b>	<b>\$ 13,125</b>	<b>\$ -</b>

COUNTY OF CAMBRIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2023  
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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 12/31/22	Revenue Recognized	Federal Expenditures	(Unearned) Revenue at 12/31/23	Expenditures to Subrecipients
<b><u>U.S. Department of Treasury</u></b>												
<b>Passed through Pennsylvania Department of Human Services:</b>												
Emergency Rental Assistance Program	HS	21.023	I	9/21-9/25	N/A	2,713,785	\$ -	\$ (2,554,116)	\$ 1,991,356	\$ 1,991,356	\$ (562,760)	\$ -
Emergency Rental Assistance Program	HS	21.023	I	7/22-6/23	N/A	262,259	-	(7,558)	7,558	7,558	-	-
							-	(2,561,674)	1,998,914	1,998,914	(562,760)	-
Coronavirus State and Local Fiscal Recovery Funds	ARP	21.027	D	3/21-12/24	N/A	25,288,270	-	(82,791)	82,791	82,791	-	-
Local Assistance and Tribal Consistency Fund	General	21.032	D	3/22-3/23	1505-0276	100,000	100,000	50,000	50,000	50,000	-	-
<b>Total U.S. Department of Treasury</b>							<b>\$ 100,000</b>	<b>\$ (2,594,465)</b>	<b>\$ 2,131,705</b>	<b>\$ 2,131,705</b>	<b>\$ (562,760)</b>	<b>\$ -</b>
<b><u>U.S. Environmental Protection Agency</u></b>												
<b>Passed through Pennsylvania Department of Environmental Protection</b>												
Geographic Programs - Chesapeake Bay Program Implementation, Regulatory/Accountability and Monitoring Grants	General	66.964	I	7/22-6/23	4100081817	11,725	\$ 11,725	\$ 2,920	\$ 8,805	\$ 8,805	\$ -	\$ -
<b>Total U.S. Environmental Protection Agency</b>							<b>\$ 11,725</b>	<b>\$ 2,920</b>	<b>\$ 8,805</b>	<b>\$ 8,805</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>U.S. Department of Education</u></b>												
<b>Passed through Pennsylvania Department of Human Services:</b>												
Special Education-Grants for Infants and Families	EI	84.181	I	7/22-6/23	N/A	N/A	\$ 29,895	\$ -	\$ 29,895	\$ 29,895	\$ -	\$ -
Special Education-Grants for Infants and Families	EI	84.181	I	7/26-6/24	N/A	N/A	29,896	-	29,896	29,896	-	-
<b>Total U.S. Department of Education</b>							<b>\$ 59,791</b>	<b>\$ -</b>	<b>\$ 59,791</b>	<b>\$ 59,791</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>U.S. Department of Health and Human Services</u></b>												
<b>Passed through Pennsylvania Department of Aging:</b>												
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	AAA	93.041	I	7/22-6/23	4100089690	N/A	\$ 1,414	\$ 202	\$ 1,212	\$ 1,212	\$ -	\$ -
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	1,483	-	1,309	1,309	(174)	-
							2,897	202	2,521	2,521	(174)	-
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	AAA	93.042	I	7/22-6/23	4100089690	N/A	4,179	597	3,582	3,582	-	-
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	14,250	-	13,681	13,681	(569)	-
							18,429	597	17,263	17,263	(569)	-
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	AAA	93.043	I	7/22-6/23	4100089690	N/A	10,205	999	9,206	9,206	-	-
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	7,772	-	6,832	6,832	(940)	-
							17,977	999	16,038	16,038	(940)	-

COUNTY OF CAMBRIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2023  
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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 12/31/22	Revenue Recognized	Federal Expenditures	(Unearned) Revenue at 12/31/23	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	7/22-6/23	4100089690	N/A	321,377	45,911	275,466	275,466	-	-
ARPA-Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	AAA	93.044	I	7/22-6/23	4100089690	N/A	70,588	10,084	60,504	60,504	-	-
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	340,968	-	293,578	293,578	(47,390)	-
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	67,003	-	50,252	50,252	(16,751)	-
COVID-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	5,220	-	5,220	5,220	-	-
							<u>805,156</u>	<u>55,995</u>	<u>685,020</u>	<u>685,020</u>	<u>(64,141)</u>	<u>-</u>
Special Programs for the Aging, Title III, Part C, Nutrition Services	AAA	93.045	I	7/22-6/23	4100089690	N/A	37,989	5,427	32,562	32,562	-	-
ARPA-Special Programs for the Aging, Title III, Part C, Nutrition Services	AAA	93.045	I	7/22-6/23	4100089690	N/A	213,847	16,667	197,180	197,180	-	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	AAA	93.045	I	7/23-6/24	4100089690	N/A	29,544	-	26,644	26,644	(2,900)	-
ARPA-Special Programs for the Aging, Title III, Part C, Nutrition Services	AAA	93.045	I	7/23-6/24	4100089690	N/A	90,841	-	68,130	68,130	(22,711)	-
							<u>372,221</u>	<u>22,094</u>	<u>324,516</u>	<u>324,516</u>	<u>(25,611)</u>	<u>-</u>
Nutrition Services Incentive Program	AAA	93.053	I	7/22-6/23	4100089690	N/A	127,060	18,151	108,909	108,909	-	-
Nutrition Services Incentive Program	AAA	93.053	I	7/23-6/24	4100089690	N/A	107,503	-	91,763	91,763	(15,740)	-
							<u>234,563</u>	<u>18,151</u>	<u>200,672</u>	<u>200,672</u>	<u>(15,740)</u>	<u>-</u>
<i>Total Aging Cluster:</i>												
							<u>1,411,940</u>	<u>96,240</u>	<u>1,210,208</u>	<u>1,210,208</u>	<u>(105,492)</u>	<u>-</u>
National Family Caregiver Support, Title III, Part E	AAA	93.052	I	7/22-6/23	4100089690	N/A	63,439	7,348	56,091	56,091	-	-
ARPA-National Family Caregiver Support, Title III, Part E	AAA	93.052	I	7/22-6/23	4100089690	N/A	14,585	2,083	12,502	12,502	-	-
National Family Caregiver Support, Title III, Part E	AAA	93.052	I	7/23-6/24	4100089690	N/A	81,692	-	67,540	67,540	(14,152)	-
ARPA-National Family Caregiver Support, Title III, Part E	AAA	93.052	I	7/23-6/24	4100089690	N/A	35,216	-	26,412	26,412	(8,804)	-
							<u>194,932</u>	<u>9,431</u>	<u>162,545</u>	<u>162,545</u>	<u>(22,956)</u>	<u>-</u>
Medicare Enrollment Assistance Program	AAA	93.071	I	7/22-6/23	4100089690	N/A	6,423	-	6,423	6,423	-	-
Medicare Enrollment Assistance Program	AAA	93.071	I	7/23-6/24	4100089690	N/A	2,892	-	2,169	2,169	(723)	-
							<u>9,315</u>	<u>-</u>	<u>8,592</u>	<u>8,592</u>	<u>(723)</u>	<u>-</u>
State Health Insurance Assistance Program	AAA	93.324	I	7/22-6/23	4100089690	N/A	7,631	839	6,792	6,792	-	-
State Health Insurance Assistance Program	AAA	93.324	I	7/23-6/24	4100089690	N/A	7,586	-	6,756	6,756	(830)	-
							<u>15,217</u>	<u>839</u>	<u>13,548</u>	<u>13,548</u>	<u>(830)</u>	<u>-</u>
<b>Passed through Pennsylvania Department of Human Services:</b>												
Title IV-E Prevention Program	C&Y	93.472	I	7/21-6/22	N/A	N/A	1,668	1,668	-	-	-	-
Title IV-E Prevention Program	C&Y	93.472	I	7/22-6/23	N/A	N/A	7,522	4,627	2,895	2,895	-	-
Title IV-E Prevention Program	C&Y	93.472	I	7/23-6/24	N/A	N/A	-	-	3,222	3,222	3,222	-
Title IV-E Prevention Program	C&Y	93.472	I	7/21-6/22	N/A	N/A	117	-	117	117	-	-
Title IV-E Prevention Program	C&Y	93.472	I	7/22-6/23	N/A	N/A	-	-	113	113	113	-
Title IV-E Prevention Program	C&Y	93.472	I	7/23-6/24	N/A	N/A	-	-	150	150	150	-
							<u>9,307</u>	<u>6,295</u>	<u>6,497</u>	<u>6,497</u>	<u>3,485</u>	<u>-</u>

COUNTY OF CAMBRIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
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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 12/31/22	Revenue Recognized	Federal Expenditures	(Unearned) Revenue at 12/31/23	Expenditures to Subrecipients
MaryLee Allen Promoting Safe and Stable Families Program	C&Y	93.556	I	7/21-6/22	N/A	N/A	12,206	12,206	-	-	-	-
MaryLee Allen Promoting Safe and Stable Families Program	C&Y	93.556	I	7/22-6/23	N/A	N/A	14,892	14,892	18,505	18,505	18,505	-
MaryLee Allen Promoting Safe and Stable Families Program	C&Y	93.556	I	7/23-6/24	N/A	N/A	-	-	41,383	41,383	41,383	-
MaryLee Allen Promoting Safe and Stable Families Program	C&Y	93.556	I	10/22-9/23	N/A	N/A	5,279	-	5,279	5,279	-	-
							<u>32,377</u>	<u>27,098</u>	<u>65,167</u>	<u>65,167</u>	<u>59,888</u>	<u>-</u>
<i>477 Cluster</i>												
Temporary Assistance for Needy Families	C&Y	93.558	I	7/21-6/22	N/A	530,266	80,620	80,620	-	-	-	-
Temporary Assistance for Needy Families	C&Y	93.558	I	7/22-6/23	N/A	530,266	166,430	166,430	344,682	344,682	344,682	-
Temporary Assistance for Needy Families	C&Y	93.558	I	7/23-6/24	N/A	530,266	-	-	218,892	218,892	218,892	-
Temporary Assistance for Needy Families	JPO	93.558	I	7/21-6/22	N/A	N/A	20,654	20,654	-	-	-	-
Temporary Assistance for Needy Families	JPO	93.558	I	7/22-6/23	N/A	N/A	37,914	37,914	(37,914)	(37,914)	(37,914)	-
Temporary Assistance for Needy Families	JPO	93.558	I	7/23-6/24	N/A	N/A	-	-	-	-	-	-
<i>Total 477 Cluster:</i>							<u>305,618</u>	<u>305,618</u>	<u>525,660</u>	<u>525,660</u>	<u>525,660</u>	<u>-</u>
Child Support Services	DRO	93.563	I	10/10-9/15	4100052565	N/A	-	(208,696)	75,984	75,984	(132,712)	-
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	187,035	(299,322)	-	-	(486,357)	-
Child Support Services	DRO	93.563	I	10/20-9/25	4100086817	N/A	1,154,866	431,168	1,298,018	1,298,018	574,320	-
							<u>1,341,901</u>	<u>(974,573)</u>	<u>1,374,002</u>	<u>1,374,002</u>	<u>(942,472)</u>	<u>-</u>
Stephanie Tubbs Jones Child Welfare Services Program	C&Y	93.645	I	7/22-6/23	N/A	52,368	2,800	-	2,800	2,800	-	-
Stephanie Tubbs Jones Child Welfare Services Program	C&Y	93.645	I	7/23-6/24	N/A	52,368	20,132	-	20,132	20,132	-	-
Stephanie Tubbs Jones Child Welfare Services Program	JPO	93.645	I	7/22-6/23	N/A	N/A	23,384	-	23,384	23,384	-	-
Stephanie Tubbs Jones Child Welfare Services Program	JPO	93.645	I	7/23-6/24	N/A	N/A	6,052	-	6,052	6,052	-	-
							<u>52,368</u>	<u>-</u>	<u>52,368</u>	<u>52,368</u>	<u>-</u>	<u>-</u>
Foster Care - Title IV-E	C&Y	93.658	I	7/20-6/21	N/A	N/A	9,318	-	19,133	19,133	9,815	-
COVID-Foster Care - Title IV-E	C&Y	93.658	I	7/20-6/21	N/A	N/A	346	-	346	346	-	-
Foster Care - Title IV-E	C&Y	93.658	I	7/21-6/22	N/A	N/A	12,248	-	12,248	12,248	-	-
COVID-Foster Care - Title IV-E	C&Y	93.658	I	7/21-6/22	N/A	N/A	552	-	552	552	-	-
Foster Care - Title IV-E	C&Y	93.658	I	7/22-6/23	N/A	N/A	972,885	633,443	694,876	694,876	355,434	-
COVID-Foster Care - Title IV-E	C&Y	93.658	I	7/22-6/23	N/A	N/A	34,939	23,170	21,619	21,619	9,850	-
Foster Care - Title IV-E	C&Y	93.658	I	7/23-6/24	N/A	N/A	-	-	672,864	672,864	672,864	-
Foster Care - Title IV-E	C&Y	93.658	I	7/21-6/22	N/A	N/A	40,638	40,638	-	-	-	-
Foster Care - Title IV-E	C&Y	93.658	I	7/22-6/23	N/A	N/A	15,247	15,247	10,842	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	11,641	-
Foster Care - Title IV-E	JPO	93.658	I	7/22-6/23	N/A	N/A	1,825	1,825	-	-	-	-
Foster Care - Title IV-E	JPO	93.658	I	7/23-6/24	N/A	N/A	-	-	-	-	-	-
Foster Care - Title IV-E	JPO	93.658	I	7/21-6/22	N/A	N/A	13,107	13,107	-	-	-	-
Foster Care - Title IV-E	JPO	93.658	I	7/22-6/23	N/A	N/A	-	8,251	53,801	53,801	62,052	-
Foster Care - Title IV-E	JPO	93.658	I	7/23-6/24	N/A	N/A	-	-	27,580	27,580	27,580	-
							<u>1,101,105</u>	<u>735,681</u>	<u>1,525,502</u>	<u>1,525,502</u>	<u>1,160,078</u>	<u>-</u>
Guardianship - Assistance	C&Y	93.090	I	7/20-6/21	N/A	N/A	(1)	-	(1)	(1)	-	-
Guardianship - Assistance	C&Y	93.090	I	7/21-6/22	N/A	N/A	(1,243)	(1,233)	(10)	(10)	-	-

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
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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 12/31/22	Revenue Recognized	Federal Expenditures	(Unearned) Revenue at 12/31/23	Expenditures to Subrecipients
COVID-Guardianship - Assistance	C&Y	93.090	I	7/21-6/22	N/A	N/A	(143)	(143)	-	-	-	-
Guardianship - Assistance	C&Y	93.090	I	7/22-6/23	N/A	N/A	160,014	80,672	79,342	79,342	-	-
COVID-Guardianship - Assistance	C&Y	93.090	I	7/22-6/23	N/A	N/A	17,816	9,404	8,412	8,412	-	-
Guardianship - Assistance	C&Y	93.090	I	7/23-6/24	N/A	N/A	-	-	79,005	79,005	79,005	-
Guardianship - Assistance	C&Y	93.090	I	7/21-6/22	N/A	N/A	99	99	-	-	-	-
Guardianship - Assistance	C&Y	93.090	I	7/22-6/23	N/A	N/A	39	39	27	27	27	-
Guardianship - Assistance	C&Y	93.090	I	7/23-6/24	N/A	N/A	-	-	-	-	-	-
							<u>176,581</u>	<u>88,838</u>	<u>166,775</u>	<u>166,775</u>	<u>79,032</u>	<u>-</u>
Adoption Assistance	C&Y	93.659	I	7/20-6/21	N/A	N/A	(16)	-	(16)	(16)	-	-
Adoption Assistance	C&Y	93.659	I	7/21-6/22	N/A	N/A	(1)	-	(1)	(1)	-	-
Adoption Assistance	C&Y	93.659	I	7/22-6/23	N/A	N/A	1,248,972	632,206	619,499	619,499	2,733	-
COVID-Adoption Assistance	C&Y	93.659	I	7/22-6/23	N/A	N/A	134,060	70,931	63,450	63,450	321	-
Adoption Assistance	C&Y	93.659	I	7/23-6/24	N/A	N/A	-	-	661,996	661,996	661,996	-
Adoption Assistance	C&Y	93.659	I	7/21-6/22	N/A	N/A	2,776	2,776	-	-	-	-
Adoption Assistance	C&Y	93.659	I	7/22-6/23	N/A	N/A	1,440	1,440	785	785	785	-
Adoption Assistance	C&Y	93.659	I	7/23-6/24	N/A	N/A	-	-	1,007	1,007	1,007	-
							<u>1,387,231</u>	<u>707,353</u>	<u>1,346,720</u>	<u>1,346,720</u>	<u>666,842</u>	<u>-</u>
Social Services Block Grant	HS - BH/ID	93.667	I	7/22-6/23	N/A	N/A	103,146	-	103,146	103,146	-	-
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	C&Y	93.667	I	7/22-6/23	N/A	131,152	50,366	-	50,366	50,366	-	-
Social Services Block Grant	C&Y	93.667	I	7/23-6/24	N/A	131,152	52,959	-	52,959	52,959	-	-
Social Services Block Grant	JPO	93.667	I	7/22-6/23	N/A	N/A	15,210	-	15,210	15,210	-	-
Social Services Block Grant	JPO	93.667	I	7/23-6/24	N/A	N/A	12,617	-	12,617	12,617	-	-
							<u>337,444</u>	<u>-</u>	<u>337,444</u>	<u>337,444</u>	<u>-</u>	<u>-</u>
John H. Chafee Foster Care Program for Successful Transition to Adulthood	C&Y	93.674	I	7/21-6/22	N/A	43,979	16,492	16,492	5,497	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	10,995	-	10,995	10,995	-	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	C&Y	93.674	I	7/23-6/24	N/A	43,979	25,400	-	25,400	25,400	-	-
							<u>52,887</u>	<u>16,492</u>	<u>41,892</u>	<u>41,892</u>	<u>5,497</u>	<u>-</u>
<i>Medicaid Cluster</i>												
Medical Assistance Program	EI	93.778	I	7/22-6/23	N/A	N/A	194,326	34,144	160,182	160,182	-	-
Medical Assistance Program	EI	93.778	I	7/23-6/24	N/A	N/A	-	-	41,761	41,761	41,761	-
Medical Assistance Program	HS - BH/ID	93.778	I	7/22-6/23	N/A	N/A	547,984	113,543	434,441	434,441	-	-
Medical Assistance Program	HS - BH/ID	93.778	I	7/23-6/24	N/A	N/A	-	-	106,829	106,829	106,829	-
Medical Assistance Program	BH/ID	93.778	I	7/22-6/23	N/A	N/A	(22,465)	-	(22,465)	(22,465)	-	-
Medical Assistance Program	BH/ID	93.778	I	7/23-6/24	N/A	N/A	22,465	-	22,465	22,465	-	-
Medical Assistance Program	General	93.778	I	7/21-6/22	N/A	N/A	62,978	62,978	-	-	-	-
Medical Assistance Program	General	93.778	I	7/22-6/23	N/A	N/A	729,427	(21,508)	1,025,533	1,025,533	274,598	1,025,533
Medical Assistance Program	General	93.778	I	7/23-6/24	N/A	N/A	820,356	-	1,090,987	1,090,987	270,631	1,090,987
Medical Assistance Program	General	93.778	I	Driver Bonus	N/A	N/A	92,553	-	92,553	92,553	-	92,553
Medical Assistance Program	C&Y	93.778	I	7/21-6/22	N/A	N/A	1,743	1,742	1	1	-	-

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Medical Assistance Program	C&Y	93.778	I	7/22-6/23	N/A	N/A	10,720	4,586	8,652	8,652	2,518	-
Medical Assistance Program	C&Y	93.778	I	7/23-6/24	N/A	N/A	-	-	2,984	2,984	2,984	-
Medical Assistance Program	DR	93.778	I	10/20-9/25	N/A	N/A	930	336	594	594	-	-
<b>Passed through Pennsylvania Department of Aging:</b>												
Medical Assistance Program	AAA	93.778	I	7/22-6/23	4100089128	N/A	5,029	1,675	3,354	3,354	-	-
Medical Assistance Program	AAA	93.778	I	7/23-6/24	4100089128	N/A	1,376	-	2,165	2,165	789	-
<i>Total Medicaid Cluster</i>							<u>2,467,422</u>	<u>197,496</u>	<u>2,970,036</u>	<u>2,970,036</u>	<u>700,110</u>	<u>2,209,073</u>
<b>Passed through Pennsylvania Department of Drug and Alcohol Programs</b>												
Opioid STR	D&A	93.788	I	7/22-6/23	4100086589	458,360	236,373	64,754	171,620	171,620	-	-
Opioid STR	D&A	93.788	I	7/26-6/24	4100086589	515,557	98,575	-	190,921	190,921	92,345	-
							<u>334,948</u>	<u>64,754</u>	<u>362,540</u>	<u>362,540</u>	<u>92,345</u>	<u>-</u>
<b>Passed through Pennsylvania Department of Human Services</b>												
Block Grants for Community Mental Health Services	HS - BH/ID	93.958	I	7/22-6/23	N/A	N/A	318,579	-	318,579	318,579	-	-
Block Grants for Community Mental Health Services	HS - BH/ID	93.958	I	7/23-6/24	N/A	N/A	318,579	-	318,579	318,579	-	-
Block Grants for Community Mental Health Services	BH/ID	93.958	I	7/22-6/23	N/A	N/A	5,000	-	5,000	5,000	-	-
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>647,158</u>	<u>-</u>	<u>647,158</u>	<u>647,158</u>	<u>-</u>	<u>-</u>
<b>Passed through Pennsylvania Department of Drug and Alcohol Programs</b>												
Block Grants for Prevention and Treatment of Substance Abuse	D&A	93.959	I	7/22-6/23	4100086589	846,897	570,328	98,501	471,827	471,827	-	-
COVID-Block Grants for Prevention and Treatment of Substance Abuse	D&A	93.959	I	7/22-6/23	4100086589	311,239	159,919	79,471	80,448	80,448	-	-
Block Grants for Prevention and Treatment of Substance Abuse	D&A	93.959	I	7/23-6/24	4100086589	846,897	341,264	-	354,303	354,303	13,039	-
							<u>1,071,511</u>	<u>177,972</u>	<u>906,578</u>	<u>906,578</u>	<u>13,039</u>	<u>-</u>
<b>Total U.S. Department of Health and Human Services</b>							<b>\$ 10,988,565</b>	<b>\$ 1,461,332</b>	<b>\$ 11,759,054</b>	<b>\$ 11,759,054</b>	<b>\$ 2,231,820</b>	<b>\$ 2,209,073</b>
<b>U. S. Election Assistance Commission</b>												
<b>Passed through Pennsylvania State Department</b>												
HAVA Election Security Grants	General	90.404	I	3/22-9/23	7049000000	10,722	\$ 10,217	\$ -	\$ 10,217	\$ 10,217	\$ -	\$ -
<b>Total U. S. Election Assistance Commission</b>							<b>\$ 10,217</b>	<b>\$ -</b>	<b>\$ 10,217</b>	<b>\$ 10,217</b>	<b>\$ -</b>	<b>\$ -</b>
<b>U.S. Corporation for National and Community Service</b>												
<i>Foster Grandparent/Senior Companion Cluster</i>												
AmeriCorps Seniors Foster Grandparent Program (FGP)	FGP	94.011	D	7/22-6/23	22SFBPA003	456,298	\$ 237,737	\$ 17,568	\$ 220,169	\$ 220,169	\$ -	\$ -
AmeriCorps Seniors Foster Grandparent Program (FGP)	FGP	94.011	D	7/23-6/24	22SFBPA003	456,298	152,474	-	168,096	168,096	15,622	-
<i>Total Foster Grandparent/Senior Companion Cluster</i>							<u>390,211</u>	<u>17,568</u>	<u>388,265</u>	<u>388,265</u>	<u>15,622</u>	<u>-</u>
<b>Total U.S. Corporation for National and Community Service</b>							<b>\$ 390,211</b>	<b>\$ 17,568</b>	<b>\$ 388,265</b>	<b>\$ 388,265</b>	<b>\$ 15,622</b>	<b>\$ -</b>

COUNTY OF CAMBRIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2023  
(Page 7 of 7)

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 12/31/22	Revenue Recognized	Federal Expenditures	(Unearned) Revenue at 12/31/23	Expenditures to Subrecipients
<b>U.S. Department of Homeland Security</b>												
<b>Passed through Pennsylvania Emergency Management Agency:</b>												
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	EMA	97.036	D	3/20-9/20	N/A	135,882	\$ 11,187	\$ 12,430	\$ -	\$ -	\$ 1,243	\$ -
Emergency Management Performance Grants	EMA	97.042	I	10/21-9/22	C950003897	72,466	60,428	60,428	-	-	-	-
Emergency Management Performance Grants	EMA	97.042	I	10/22-9/25	C950004163	70,153	-	12,214	47,303	47,303	59,517	-
Emergency Management Performance Grants	EMA	97.042	I	10/23-9/24	N/A	N/A	-	-	9,158	9,158	9,158	-
							<u>60,428</u>	<u>72,642</u>	<u>56,461</u>	<u>56,461</u>	<u>68,675</u>	<u>-</u>
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	C950000143	N/A	2,367	-	2,367	2,367	-	-
Homeland Security Grant Program	EMA	97.067	I	N/A	C950002426	N/A	2,815	-	2,815	2,815	-	-
Homeland Security Grant Program	EMA	97.067	I	N/A	C950000144	N/A	6,371	-	6,371	6,371	-	-
Homeland Security Grant Program	EMA	97.067	I	N/A	C950002433	N/A	1,468	-	1,468	1,468	-	-
							<u>13,021</u>	<u>-</u>	<u>13,021</u>	<u>13,021</u>	<u>-</u>	<u>-</u>
<b>Total U.S. Department of Homeland Security</b>							<b>\$ 84,636</b>	<b>\$ 122,572</b>	<b>\$ 69,482</b>	<b>\$ 69,482</b>	<b>\$ 107,418</b>	<b>\$ -</b>
<b>Total Federal Funds</b>							<b>\$ 12,132,499</b>	<b>\$ (870,351)</b>	<b>\$ 14,852,236</b>	<b>\$ 14,852,236</b>	<b>\$ 1,849,385</b>	<b>\$ 2,463,763</b>

COUNTY OF CAMBRIA, PENNSYLVANIA  
**SCHEDULE OF COMMONWEALTH OF PENNSYLVANIA**  
**DEPARTMENT OF HUMAN SERVICES EXPENDITURES**  
 YEAR ENDED DECEMBER 31, 2023

<u>Program</u>	2023 Combined Federal/State <u>Expenditures</u>
Child Support Enforcement	\$ 1,298,612
County Children, Youth and Families Programs	10,268,272
Medical Assistance Transportation Program	4,418,146
County Mental Health/Intellectual Disabilities/Early Intervention Programs	7,635,535
MA Waiver Programs for Individuals with Intellectual Disabilities	506,492
Combined Homeless Assistance Programs	<u>361,450</u>
	 <u><u>\$ 24,488,507</u></u>

COUNTY OF CAMBRIA  
NOTES TO SCHEDULES OF EXPENDITURES OF AWARDS  
DECEMBER 31, 2023

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, 2023. 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
<b>Food for Families:</b>		
Emergency Food Assistance Program	10.568	\$ 56,637
Emergency Food Assistance Program	10.569	198,053
		\$ 254,690
<b>Community Action Partnership of Cambria County:</b>		
Medical Assistance Transportation Program	93.778	\$ 2,209,073
Medical Assistance Transportation Program	PA DHS	2,209,073
		\$ 4,418,146
Total		\$ 4,672,836

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	\$ 1,998,914
Aging Cluster	93.044, 93.045, 93.053	1,210,208
Child Support Services	93.563	1,374,002
Foster Care – Title IV-E	93.658	1,525,502
Adoption Assistance – Title IV-E	93.659	1,346,720
Medicaid Cluster	93.778	2,970,036
Block Grant for Community Mental Health Services	93.958	647,158
Total federal awards selected for testing		\$ 11,072,540
Total federal program awards		\$ 14,852,235
Percent of total federal expenditures tested		74.55%
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

September 12, 2024

**COUNTY OF CAMBRIA  
YEAR ENDED DECEMBER 31, 2023  
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	\$ 1,998,914	\$ -	\$ 1,998,914	100%	Timing difference
Special Education-Grants for Infants and Families	84.181	\$ 59,791	\$ 59,791	\$ -	0%	N/A
Title IV-E Prevention Program	93.472	\$ 6,497	\$ 9,307	\$ (2,810)	-30%	Timing difference
MaryLee Allen Promoting Safe and Stable Families	93.556	\$ 65,167	\$ 32,377	\$ 32,790	101%	Timing difference
Temporary Assistance for Needy Families	93.558	\$ 525,659	\$ 305,618	\$ 220,041	72%	Timing difference
Child Support Enforcement	93.563	\$ 1,374,002	\$ 1,154,866	\$ 219,136	19%	Timing difference
Stephanie Tubbs Jones Child Welfare Services Program	93.645	\$ 52,368	\$ 52,368	\$ -	0%	N/A
Foster Care - Title IV-E	93.658	\$ 1,525,502	\$ 1,101,105	\$ 424,397	39%	Timing difference
Guardianship - Assistance	93.090	\$ 166,776	\$ 176,582	\$ (9,806)	-6%	Timing difference
Adoption Assistance	93.659	\$ 1,346,721	\$ 1,387,232	\$ (40,511)	-3%	Timing difference
Social Services Block Grant	93.667	\$ 337,444	\$ 337,444	\$ -	0%	N/A
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	\$ 41,892	\$ 52,887	\$ (10,995)	-21%	Timing difference
Medical Assistance Program	93.778	\$ 2,970,035	\$ 2,408,566	\$ 561,469	23%	Timing difference
Block Grants for Community Mental Health Services	93.958	\$ 647,158	\$ 647,158	\$ -	0%	Timing difference
		<u>\$ 11,117,926</u>	<u>\$ 7,725,301</u>	<u>\$ 3,392,625</u>	<u>44%</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, 2023

(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>
Dennis Kashurba	Yes	3/22/2023	Yes	None Noted	N/A	N/A	N/A	N/A
Independent Family Services	Yes	1/3/2023	Yes	None Noted	N/A	N/A	N/A	N/A
Professional Family Care	Yes	1/26/2023	Yes	None noted	N/A	N/A	N/A	N/A
Justice Works	Yes	10/14/2022	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, 2023 and calendar year ended December 31, 2023, have been accurately compiled and reflect the audited books and records of the County of Cambria. We have also verified by comparison to the example schedules that these schedules are presented, at a minimum, at the level of detail, and in the format required by the DHS Single Audit Supplement pertaining to this period.

<u>Program Name</u>	<u>Exhibit Number</u>	<u>Referenced Schedule/Exhibit</u>
Child Support Enforcement	A-1(a)	Comparison of Single Audit Expenditures with Reported Expenditures
	A-1(b)	PACSES OCSE 157 Data Reliability Validation
	A-1(c)	Comparison of Reported Incentives to Incentives on Deposit
	A-1(d)	Comparison of Single Audit Title IV-D Account With Reported Title IV-D Account

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

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

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

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

*Wessel & Company*

WESSEL & COMPANY  
 Certified Public Accountants

September 12, 2024

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, 2023

	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 9/30/22:															
1. Salary & Overhead	628,186	116,396	-	511,790	337,781	628,186	116,396	-	511,790	337,781	-	-	-	-	-
2. Fees & Costs	3	-	-	3	2	3	-	-	3	2	-	-	-	-	-
3. Interest & Prog Income	3,250	142	-	3,108	2,051	3,250	142	-	3,108	2,051	-	-	-	-	-
4. Blood Testing Fees	326	-	-	326	215	326	-	-	326	215	-	-	-	-	-
5. Blood Testing Costs	487	-	-	487	321	487	-	-	487	321	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total	625,094	116,254	-	508,840	335,834	625,094	116,254	-	508,840	335,834	-	-	-	-	-
Quarter Ending 12/31/22:															
1. Salary & Overhead	605,902	109,142	-	496,760	327,862	605,902	109,142	-	496,760	327,862	-	-	-	-	-
2. Fees & Costs	3	-	-	3	2	3	-	-	3	2	-	-	-	-	-
3. Interest & Prog Income	2,162	96	-	2,066	1,364	2,162	96	-	2,066	1,364	-	-	-	-	-
4. Blood Testing Fees	111	-	-	111	73	111	-	-	111	73	-	-	-	-	-
5. Blood Testing Costs	297	-	-	297	196	297	-	-	297	196	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total	603,923	109,046	-	494,877	326,619	603,923	109,046	-	494,877	326,619	-	-	-	-	-
Quarter Ending 3/31/23:															
1. Salary & Overhead	551,740	97,975	-	453,765	299,485	551,740	97,975	-	453,765	299,485	-	-	-	-	-
2. Fees & Costs	3	-	-	3	2	3	-	-	3	2	-	-	-	-	-
3. Interest & Prog Income	1,997	88	-	1,909	1,260	1,997	88	-	1,909	1,260	-	-	-	-	-
4. Blood Testing Fees	230	-	-	230	152	230	-	-	230	152	-	-	-	-	-
5. Blood Testing Costs	360	-	-	360	238	360	-	-	360	238	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total	549,870	97,887	-	451,983	298,309	549,870	97,887	-	451,983	298,309	-	-	-	-	-
Quarter Ending 6/30/23:															
1. Salary & Overhead	645,656	109,287	-	536,369	354,004	645,656	109,287	-	536,369	354,004	-	-	-	-	-
2. Fees & Costs	3	-	-	3	2	3	-	-	3	2	-	-	-	-	-
3. Interest & Prog Income	2,202	97	-	2,105	1,389	2,202	97	-	2,105	1,389	-	-	-	-	-
4. Blood Testing Fees	155	-	-	155	102	155	-	-	155	102	-	-	-	-	-
5. Blood Testing Costs	423	-	-	423	279	423	-	-	423	279	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total	643,719	109,190	-	534,529	352,790	643,719	109,190	-	534,529	352,790	-	-	-	-	-

CHILD SUPPORT ENFORCEMENT  
 COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT

EXHIBIT A-1(c)

County Cambria Year Ended December 31, 2023

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Type of Account Structure
January 1	1,462,354	203	
March 31	1,509,700	203	( X ) Separate Bank Account
June 30	1,605,630	203	( X ) Restricted Fund - General Ledger
September 30	1,659,115	203	( ) Other: _____
December 31	1,635,584	158	

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

County   Cambria  

Year Ended   December 31, 2023  

	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	\$ 203	\$ 1,462,354	\$ 20,611	\$ 1,483,168	\$ -
Receipts:					
Reimbursements	1,154,866	-	-	1,154,866	\$ -
Incentives	-	187,035	-	187,035	\$ -
Title XIX Incentives	930	-	-	930	\$ -
Interest	148	62,179	819	63,146	\$ -
Program Income	2,281	-	-	2,281	\$ -
Genetic Testing Costs	125	-	-	125	\$ -
Maintenance of Effort (MOE)	-	-	-	-	\$ -
Other: LIEN SEARCH	1,505	-	-	1,505	\$ -
<b>Total Receipts</b>	<b>1,159,855</b>	<b>249,214</b>	<b>819</b>	<b>1,409,888</b>	<b>\$ -</b>
Intra-fund Transfers - In Funds Available	-	-	-	-	\$ -
	<b>\$ 1,160,058</b>	<b>\$ 1,711,568</b>	<b>\$ 21,430</b>	<b>\$ 2,893,056</b>	<b>\$ -</b>
Disbursements:					
Performance Incentive Paid Costs	-	75,984	-	75,984	\$ -
Transfers to General Fund	1,159,900	-	-	1,159,900	\$ -
Vendor Payments	-	-	-	-	\$ -
Bank Charges	-	-	-	-	\$ -
Other:	-	-	-	-	\$ -
<b>Total Disbursements</b>	<b>\$ 1,159,900</b>	<b>\$ 75,984</b>	<b>\$ -</b>	<b>\$ 1,235,884</b>	<b>\$ -</b>
Intra-fund Transfers - Out	\$ -	\$ -	\$ -	-	\$ -
<b>Balance at December 31</b>	<b>\$ 158</b>	<b>\$ 1,635,584</b>	<b>\$ 21,430</b>	<b>\$ 1,657,172</b>	<b>\$ -</b>

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   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, 2023

	<u>Reported</u>	<u>Actual</u>
Service Data:		
Expenditures		
Group I Clients	\$ 3,207,577	\$ 3,207,577
Group II Clients	<u>625,977</u>	<u>625,977</u>
Total Expenditures	<u>\$ 3,833,554</u>	<u>\$ 3,833,554</u>
Allocation Data:		
Revenues		
Department of Human Services	\$ 3,833,493	\$ 3,833,493
Interest Income	<u>61</u>	<u>61</u>
Total Revenues	<u>3,833,554</u>	<u>3,833,554</u>
Funds Expended		
Operating Costs	3,242,976	3,242,902
Administrative Costs	<u>591,663</u>	<u>591,663</u>
Excess of Revenues Under Expenditures	<u>\$ (1,085)</u>	<u>\$ (1,011)</u>

Indirect Cost Rate: 0%

COUNTY OF CAMBRIA, PENNSYLVANIA  
**EARLY INTERVENTION PROGRAM**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS**  
 FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2023

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)				
<b>A. Early Intervention Services</b>								
1. Early Intervention Services	10235	\$ -	\$ 951,332	\$ 951,332	\$ 951,322	\$ -	\$ -	-
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	-	-	-
<b>6. Total Early Intervention</b>		\$ -	\$ 1,243,381	\$ 1,243,381	\$ 1,243,371	\$ -	\$ -	\$ -

COUNTY OF CAMBRIA, PENNSYLVANIA  
**EARLY INTERVENTION SERVICES**  
**REPORT OF INCOME AND EXPENDITURES**  
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2023

	Administrator's Office	Early Intervention	Service Coordination	Total
I. TOTAL ALLOCATION				\$ 1,243,381
II. TOTAL EXPENDITURES	\$ 173,129	\$ 1,102,264	\$ 352,312	\$ 1,627,705
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	-	-	97,557	97,557
D. Medical Assistance Admin Claims-EI Waiver	107,876	-	-	107,876
E. Medical Assistance Admin Claims-EI Other	86,450	-	-	86,450
F. Earned Interest	3,499	-	-	3,499
G. Other	-	-	-	-
Subtotal Revenues	197,825	-	97,557	295,382
V. DHS REIMBURSEMENT				
A. DHS Categorical Funding 90% Subtotal	29,260	761,058	258,727	1,049,045
B. DHS Categorical Funding 100% Subtotal	194,326	-	-	194,326
Subtotal DHS Reimbursement	223,586	761,058	258,727	1,243,371
VI. COUNTY MATCH				
10% County Match	3,251	84,562	28,747	116,560
Subtotal County Match	3,251	84,562	28,747	116,560
VII. TOTAL DHS REIMBURSEMENT & COUNTY MATCH	\$ 226,837	\$ 845,620	\$ 287,474	\$ 1,359,931
VIII. TOTAL CARRYOVER				\$ 10

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 2022 - 2023**  
 Block Grant Summary Report - CAMBRIA County  
 Schedule of Fund Balances - Summary Report

County Match (%)	3.33%
Actual County Match (\$)	\$257,000
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			
<b>Sources of Funding:</b>												
1	State Human Services Block Grant	Multiple	\$7,481,245	\$4,893,885	\$1,254,027	\$414,778	\$142,439	\$634,984	\$7,340,113	\$141,132	\$0	\$141,132
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
<b>Total for Block Grant</b>			<b>\$8,324,694</b>	<b>\$5,625,516</b>	<b>\$1,365,845</b>	<b>\$414,778</b>	<b>\$142,439</b>	<b>\$634,984</b>	<b>\$8,183,562</b>	<b>\$141,132</b>	<b>\$0</b>	<b>\$141,132</b>

Retained Earnings	
I. Unexpended Allocation	\$141,132
II. Maximum Retained Earnings (5%)	\$374,062
III. Waiver Requested Money (if applicable)	\$0
IV. Total Requested Retained Earnings	\$141,132

Prior Year Retained Earnings	
I. FY 21-22 Retained Earnings	\$373,973
II. Total Expended Retained Earnings-5%	\$373,973
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 2022 - 2023**  
 Non-Block Grant Summary Report - CAMBRIA County  
 Schedule of Fund Balances - Summary Report

Sources of Funding		Appropriation	Total Carryover (1)	Allotment (2)	DHS Allocation (3)	Costs Eligible for DHS Participation (4)	Balance of Funds (5)	Adjustments (6)	Total Fund Balance (7)
<b>A. Mental Health Services</b>									
1	State - Employment	10248	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Federal - Peer Specialist	70127	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Federal - PATH Homeless Grant	70154	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Federal - CMHSBG-First Episode Psychosis	70167	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Federal - CMHSBG - IECMH Endorsement	70167	\$14,000	\$5,000	\$19,000	\$0	\$19,000	\$0	\$19,000
6	Federal - CMHSBG - Housing Training Scholarships	70167	\$14,813	\$5,000	\$19,813	\$0	\$19,813	\$0	\$19,813
7	Federal - CMHSBG - TCM On-line Training	70167	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Federal - CMHSBG - Miscellaneous Training	70167	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Federal - CMHSBG - Supported Education	70167	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Federal - 988 Planning Initiative	70651	\$405	\$0	\$405	\$405	\$0	\$0	\$0
11	Federal - Youth Suicide Prevention	70651	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Federal - PA System of Care Grant	70976	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Federal - Covid-19 CMHSBG	87410	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Federal - Covid-19 ARPA	87410	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Reserved		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Mental Health Services			\$29,218	\$10,000	\$39,218	\$405	\$38,813	\$0	\$38,813
<b>B. Intellectual Disabilities Services</b>									
1	Elwyn	10236	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	ARPA Respite	10255	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	ARPA Base-Rate Increase	10255	\$9,506	\$111,636	\$121,142	\$121,142	\$0	\$0	\$0
4	Temporary MFP-Start Model	70175	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Temporary-DOH	87442	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	ARPA Administration-State & Federal	10255/70175	\$89,858	\$0	\$89,858	\$89,858	\$0	\$0	\$0
7	Reserved		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Intellectual Disabilities Services			\$99,364	\$111,636	\$211,000	\$211,000	\$0	\$0	\$0
<b>C. Total for Non-Block Grant Reporting</b>			<b>\$128,582</b>	<b>\$121,636</b>	<b>\$250,218</b>	<b>\$211,405</b>	<b>\$38,813</b>	<b>\$0</b>	<b>\$38,813</b>

CHILD SUPPORT ENFORCEMENT  
PACSES OCSE 157 Data Reliability Validation

County CAMBRIA

Year September 30, 2023  
Ended

OCSE 157 Report Line Number	Number of Cases Reviewed	Case Problems Found
Line #1 IV-D Cases open at the end of the fiscal year.	40	None
Line #2 IV-D Cases open at the end of the fiscal year with support orders established.	40	None
Line #5 Children in IV-D cases open at the end of the fiscal year that were born out of wedlock.	25	None
Line #6 Children in IV-D cases open at the end of the fiscal year who were born out of wedlock with paternity resolved.	40	None
Line #24 Total amount of current support due for the fiscal year for IV-D cases, excluding emancipated children.	38	None
Line #25 Total amount of support disbursed as current support during the fiscal year for IV-D cases, excluding emancipated children.	40	None
Line #28 Cases with arrears due during the fiscal year <b>(10/01/22 - 9/30/23)</b>	38	None
Line #29 - Cases with Disbursements on arrears during the fiscal year <b>(10/01/22 - 9/30/23)</b>	38	None



**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
93.563	Child Support Enforcement
93.658	Foster Care – Title IV-E
93.659	Adoption Assistance – Title IV-E
93.778	Medicaid Cluster
93.958	Block Grant for Community Mental Health Services

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

Name of Program

Child Support Enforcement  
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  No

**COUNTY OF CAMBRIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
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.

**FINDING 2023-002: 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 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.

### **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 report was not prepared and submitted timely.

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

Questioned Cost: None noted.

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

**FINDING 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.

**COUNTY OF CAMBRIA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED DECEMBER 31, 2022**

**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 2022-001: Policies and Procedures Regarding Reporting - Material Weakness and Noncompliance**

**US Department of Health and Human Services**

AL #93.778 – Medicaid Cluster

**Pennsylvania Department of Human Services**

Medical Assistance Transportation Program (MATP)

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

- Program quarter 3 (January – March 2022) – due April 30, 2022
- Program quarter 4 (April – June 2022) – due August 31, 2022
- Program quarter 1 (July – September 2022) – due October 31, 2022
- Program quarter 2 (October – December 2022) – Due January 31, 2023

Condition: During our testing, we noted that one (1) MATP quarterly reports was filed late as follows:

- FY 21/22 – 3<sup>rd</sup> Quarter - quarter ending March 31, 2022, was due April 30, 2022, but was not filed until May 13, 2022, thirteen (13) 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 2022-002: Policies and Procedures Regarding Reporting - Material Weakness and Noncompliance**

**US Department of Treasury**

AL #21.023 – Emergency Rental Assistance Program

Criteria: ERAP 1 and ERAP 2 Reports are due to the U.S. Department of Treasury the 15<sup>th</sup> of the month following the report month.

Condition: During our testing, we noted that three (3) monthly reports were filed late as follows:

- ERAP 1 month ending September 30, 2022, was due October 15, 2022, but was not filed until October 20, 2022, five (5) days late.
- ERAP 2 month ending September 30, 2022, was due October 15, 2022, but was not filed until October 20, 2022, five (5) days late.
- ERAP 2 month ending October 31, 2022, was due on November 15, 2022, but was not filed until December 2, 2022, seventeen (17) 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 been resolved in the current year.*

### **FINDING 2022-003: 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 30 days after the report month.

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

- Month ending September 30, 2022, was due on October 30, 2022, but was not filed until May 16, 2023, one hundred ninety-eight (198) days late.
- Month ending December 31, 2022, was due January 31, 2023, but was not filed until June 6, 2023, one hundred twenty-six (126) 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 2023-001.*

**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, 2023.

Name and address of independent public accounting firm:

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

Audit period: Year Ending December 31, 2023

The findings from the December 31, 2023, 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 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

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: All reporting due dates for the PA Department of Aging (PDA) are listed in PDA's report FY 2023-2024 AAA Reporting Deadlines. These dates will be closed monitored by Administrator M. Veil Griffith. The report was filed past the due date because of staffing vacancies in the Fiscal Office.

**Contact Person: M. Veil Griffith, AAA Administrator**

**Date for Completion: December 31, 2024**

**FINDING 2023-002: 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: County of Cambria’s Children and Youth does concur with the finding. A list of all the required state submission dates are listed to ensure knowledge and time frame of submissions to current and new fiscal staff. Consistent vacancies in the fiscal department impact the global functioning of the agency. During 2023 the vacancy rate in the fiscal department varied from 62% to 88% at any given time. Support staff is just that – support to the caseworkers, supervisors, and administration. However, with consistent vacancies, there are fewer individuals sharing the same amount of the workload. And the result of that is burnout and potential loss of more employees. Some fiscal responsibilities have been temporarily shifted onto clerical and management staff. The adjustments to these vacancies are experienced as increased workloads for other already fully-tasked staff members. Cambria County will continue to utilize a consultant company to train and assist the fiscal department to meet the requirements of Cambria County Children and Youth until the fiscal vacancies can be filled and timely submissions are accomplished. Management will collaborate with the Controller’s and the Commissioner’s Offices as vacancies are filled and duties are shifted. Cambria County Children and Youth management will review the work flow in the fiscal department to determine if any change is needed to enhance efficiency regarding timely submissions.

**Contact Person: Melissa Raho**

**Date for Completion: December 31, 2024**

**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

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: County of Cambria’s Children and Youth does concur with the finding. A list of all the required state submission dates are listed to ensure knowledge and time frame of submissions to current and new fiscal staff. Consistent vacancies in the fiscal department impact the global functioning of the agency. During 2023 the vacancy rate in the fiscal department varied from 62% to 88% at any given time. Support staff is just that – support to the caseworkers, supervisors, and administration. However, with consistent vacancies, there are fewer individuals sharing the same amount of the workload. And the result of that is burnout and potential loss of more employees. Some fiscal responsibilities have been temporarily shifted onto clerical and management staff. The adjustments to these vacancies are experienced as increased workloads for other already fully-tasked staff members. Cambria County will continue to utilize a consultant company to train and assist the fiscal department to meet the requirements of Cambria County Children and Youth until the fiscal vacancies can be filled and timely submissions are accomplished. Management will collaborate with the Controller’s and the Commissioner’s Offices as vacancies are filled and duties are shifted. Cambria County Children and Youth management will review the work flow in the fiscal department to determine if any change is needed to enhance efficiency regarding timely submissions.

**Contact Person: Melissa Raho**

**Date for Completion: December 31, 2024**

**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

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: To ensure that there are several layers of monitoring for compliance, the BH/ID/EI Administrator will work will to prepare a listing annually at the start of the fiscal year that outlines the required reports and respective due dates. This list will be disseminated to the management and fiscal staff to include agency accountants, the Deputy BH Administrator, the Deputy ID Administrator, Quality Assurance/Risk Management Specialist, and Program Specialists to create a monthly check in between this identified team to ensure information is complete and available to ensure timely filing of all required fiscal reports.

**Contact Person: Tracy G. Selak**

**Date for Completion: December 31, 2024**

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



Scott W. Hunt  
President Commissioner