



**COUNTY OF CAMBRIA
PENNSYLVANIA**

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

Year Ended December 31, 2022

**COUNTY OF CAMBRIA
SINGLE AUDIT REPORTING PACKAGE AND COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF HUMAN SERVICES SCHEDULES AND REPORTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

TABLE OF CONTENTS

	<u>Page Number</u>
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 <i>Government Auditing Standards</i>	1
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 on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	3
Schedule of Expenditures of Federal Awards.....	8
Schedule of Commonwealth of Pennsylvania Department of Human Services Expenditures	13
Notes to Schedules of Expenditures of Awards.....	14
Independent Accountant’s Report on Applying “Agreed-Upon Procedures” for Commonwealth of Pennsylvania Department of Human Services Reconciliation of Federal Awards.....	16
Exhibit XX – Reconciliation of Federal Awards.....	18
Exhibit XXI – Child Protective Services Law Monitoring of In-Home Purchased Services.....	19
Independent Accountants' Report on Applying "Agreed-Upon Procedures" For Commonwealth of Pennsylvania Department of Human Services Funded Financial Assistance Program Schedules and Exhibits	20
Commonwealth of Pennsylvania Department of Human Services Funded Financial Assistance Programs' Schedules And Exhibits: Title IV-D Child Support Program Summary of Expenditures - Exhibit A-1(a).....	22
Comparison of Reported Incentives to Incentives on Deposit – Exhibit A-1 (c)	23
Comparison of Single Audit Title IV-D Account With Reported Title IV-D Account – Exhibit A-1 (d).....	24
Medical Assistance Transportation Program Schedule of Revenues and Expenditures - Exhibit III.....	25

**COUNTY OF CAMBRIA
SINGLE AUDIT REPORTING PACKAGE AND COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF HUMAN SERVICES SCHEDULES AND REPORTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

TABLE OF CONTENTS

	<u>Page Number</u>
Early Intervention Services: Schedule of Revenues, Expenditures and Carryover Funds - Exhibit V(a) EI.....	26
Early Intervention Services: Report of Income and Expenditures – Exhibit V(b) EI.....	27
Block Grant: Report of Income and Expenditures - Exhibit VI(a) BG-S	28
Block Grant: Report of Income and Expenditures - Exhibit VI(b) BG-S	29
Schedule of Findings and Questioned Costs.....	30
Summary Schedule of Prior Audit Findings	35
Corrective Action Plan.....	36

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, 2022, 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 30, 2023. 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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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 2022-001 through 2022-004.

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 it.

Purpose of this Report

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

Wessel & Company

WESSEL & COMPANY
Certified Public Accountants

June 30, 2023

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, 2022. 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 Emergency Rental Assistance Program (AL #21.023)

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 Emergency Rental Assistance Program AL #21.023 for the year ended December 31, 2022.

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, 2022.

Qualified Opinion on Medicaid Cluster (AL #93.778)

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 Medicaid Cluster AL #93.778 for the year ended December 31, 2022.

Qualified Opinion on Foster Grandparents (AL #94.011)

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 Grandparent Program #94.011 for the year ended December 31, 2022.

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, 2022.

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 Emergency Rental Assistance Program (AL #21.023)

As noted in the accompanying Schedule of Findings and Questioned Costs, the County of Cambria did not comply with requirements regarding Emergency Rental Assistance Program AL #21.023 as described in finding number **2022-002** for Reporting.

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 **2022-003** for Reporting.

Matter Giving Rise to Qualified Opinion on Medicaid Cluster (AL #93.778)

As noted in the accompanying Schedule of Findings and Questioned Costs, the County of Cambria did not comply with requirements regarding Medicaid Cluster AL #93.778 as described in finding number **2022-001** for Reporting.

Matter Giving Rise to Qualified Opinion on Foster Grandparent Program (AL #94.011)

As noted in the accompanying Schedule of Findings and Questioned Costs, the County of Cambria did not comply with requirements regarding Foster Grandparent Program AL #94.011 as described in finding number **2022-004** for Reporting.

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

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 2022-001 through 2022-004. 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 identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A *deficiency in internal control over compliance* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2022-001 through 2022-004 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, 2022, 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 30, 2023, 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

June 30, 2023

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022
(Page 1 of 5)

Federal Grantor/Pass-through Grantor/Program or Cluster Title	County Fund	Federal CFDA Number	D/I	Grant Period	Grant/Contract Number	Program or Award Amount	Total Received For the Year	Accrued (Unearned) Revenue at 12/31/21	Revenue Recognized	Federal Expenditures	Accrued (Unearned) Revenue at 12/31/22	Expenditures to Subrecipients
U.S. Department of Agriculture												
Passed through Pennsylvania Department of Agriculture:												
Plant and Animal Disease, Pest Control, and Animal Care	General	10.025	I	7/21-5/22	44219379	10,000	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -
<i>Food Distribution Cluster:</i>												
Emergency Food Assistance Program (Administrative Costs)	General	10.568	I	10/16-9/21	44165694	N/A	34,676	34,676	-	-	-	-
Emergency Food Assistance Program (Administrative Costs)	General	10.568	I	10/21-9/26	4100090806	N/A	5,035	-	22,430	22,430	17,395	22,430
Emergency Food Assistance Program (Food Commodities)	General	10.569	I	10/21-9/26	4100090806	N/A	146,658	-	146,658	146,658	-	146,658
<i>Total Food Distribution Cluster:</i>												
							<u>186,369</u>	<u>34,676</u>	<u>169,088</u>	<u>169,088</u>	<u>17,395</u>	<u>169,088</u>
Total U.S. Department of Agriculture							\$ 196,369	\$ 34,676	\$ 179,088	\$ 179,088	\$ 17,395	\$ 169,088
U.S. Department of Justice												
Coronavirus Emergency Supplemental Funding Program	HMERA	16.034	D	1/20-1/22	2020-VD-BX-1732	58,008	\$ 30,363	\$ 30,363	\$ -	\$ -	\$ -	\$ -
Coronavirus Emergency Supplemental Funding Program	EMA	16.034	D	1/20-1/22	2020-VD-BX-1732	58,008	27,645	27,645	-	-	-	-
							<u>58,008</u>	<u>58,008</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Passed through Pennsylvania Commission on Crime and Delinquency:												
Coronavirus Emergency Supplemental Funding Program	General	16.034	I	1/20-12/22	2020-CE-01 34364	138,608	42,250	42,250	-	-	-	-
Comprehensive Opioid, Stimulant, and Substance Abuse Program	General	16.838	I	7/19-9/22	2018-CO-01 30998	101,400	37,930	670	37,260	37,260	-	-
Passed through Victim Services:												
Violence Against Women Formula Grants	General	16.588	I	1/21-12/21	2018/2019/2020-VA-01/02/03 34598	31,320	7,638	7,638	-	-	-	-
Violence Against Women Formula Grants	General	16.588	I	1/22-12/22	2020/2021/2022/2022-VA-01/02/03-36004	32,931	25,429	-	35,543	35,543	10,114	-
							<u>33,067</u>	<u>7,638</u>	<u>35,543</u>	<u>35,543</u>	<u>10,114</u>	<u>-</u>
Equitable Sharing Program	DA Fed	16.922	D	1/20-12/22	PA011013A	N/A	-	(1,805)	592	592	(1,213)	-
Total U.S. Department of Justice							\$ 171,255	\$ 106,761	\$ 73,395	\$ 73,395	\$ 8,901	\$ -
U.S. Department of Transportation												
Passed through Pennsylvania Department of Transportation:												
<i>Highway Safety Cluster:</i>												
State and Community Highway Safety	General	20.600	I	10/20-9/22	CTSP-G-2021-CAMBRIA-00002	198,151	\$ 99,207	\$ 24,044	\$ 75,163	\$ 75,163	\$ -	\$ -
State and Community Highway Safety	General	20.600	I	10/22-9/23	CTSP-G-2023-CAMBRIA-00015	101,293	-	-	20,592	20,592	20,592	-
State and Community Highway Safety	General	20.600	I	10/20-9/22	PTS-G-2021-Cambria-00013	82,580	51,599	15,067	36,532	36,532	-	-
State and Community Highway Safety	General	20.600	I	10/22-9/23	PTS-G-2023-Cambria-00034	57,210	-	-	9,018	9,018	9,018	-
							<u>150,806</u>	<u>39,111</u>	<u>141,305</u>	<u>141,305</u>	<u>29,610</u>	<u>-</u>
National Priority Safety Programs	General	20.616	I	10/20-9/22	PTS-G-2021-Cambria-00013	85,540	30,442	4,701	25,741	25,741	-	-
National Priority Safety Programs	General	20.616	I	10/22-9/23	PTS-G-2023-Cambria-00034	50,990	-	-	3,183	3,183	3,183	-
							<u>30,442</u>	<u>4,701</u>	<u>28,924</u>	<u>28,924</u>	<u>3,183</u>	<u>-</u>
<i>Total Highway Safety Cluster:</i>												
							<u>181,248</u>	<u>43,812</u>	<u>170,229</u>	<u>170,229</u>	<u>32,793</u>	<u>-</u>
Passed through Pennsylvania Emergency Management Agency:												
Interagency Hazardous Materials Public Sector Training and Planning Grants	HMERA	20.703	I	10/19-9/20	C950000311	12,480	8,014	-	14,653	14,653	6,639	-
Total U.S. Department of Transportation							\$ 189,262	\$ 43,812	\$ 184,882	\$ 184,882	\$ 39,432	\$ -

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022
(Page 2 of 5)

Federal Grantor/Pass-through Grantor/Program or Cluster Title	County Fund	Federal CFDA Number	D/I	Grant Period	Grant/Contract Number	Program or Award Amount	Total Received For the Year	Accrued (Unearned) Revenue at 12/31/21	Revenue Recognized	Federal Expenditures	Accrued (Unearned) Revenue at 12/31/22	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	3/21-9/22	N/A	8,562,767	\$ 740,350	\$ (2,527,631)	\$ 3,267,981	\$ 3,267,981	\$ -	\$ -
Emergency Rental Assistance Program	HS	21.023	I	9/21-9/25	N/A	2,713,785	582,936	(2,713,785)	742,606	742,606	(2,554,115)	-
Emergency Rental Assistance Program	HS	21.023	I	7/22-6/23	N/A	262,259	262,259	-	254,701	254,701	(7,558)	-
							<u>1,585,545</u>	<u>(5,241,416)</u>	<u>4,265,288</u>	<u>4,265,288</u>	<u>(2,561,673)</u>	<u>-</u>
Coronavirus State and Local Fiscal Recovery Funds	ARP	21.027	D	3/21-12/24	N/A	25,288,270	12,644,135	-	12,561,344	12,561,344	(82,791)	-
Local Assistance and Tribal Consistency Fund	General	21.032	D	3/22-3/23	1505-0276	100,000	-	-	50,000	50,000	50,000	-
Total U.S. Department of Treasury							\$ 14,229,680	\$ (5,241,416)	\$ 16,876,632	\$ 16,876,632	\$ (2,594,464)	\$ -
<u>U.S. Environmental Protection Agency</u>												
Passed through Pennsylvania Department of Environmental Protection												
Geographic Programs - Chesapeake Bay Program	General	66.466	I	7/21-6/22	4100079526	4,000	\$ 250	\$ 250	\$ -	\$ -	\$ -	\$ -
Geographic Programs - Chesapeake Bay Program	General	66.466	I	7/21-6/22	4100081817	65,550	65,550	36,202	29,348	29,348	-	-
Geographic Programs - Chesapeake Bay Program	General	66.466	I	7/22-6/23	4100081817	11,725	-	-	2,920	2,920	2,920	-
							<u>\$ 65,800</u>	<u>\$ 36,452</u>	<u>\$ 32,268</u>	<u>\$ 32,268</u>	<u>\$ 2,920</u>	<u>\$ -</u>
Total U.S. Environmental Protection Agency							\$ 65,800	\$ 36,452	\$ 32,268	\$ 32,268	\$ 2,920	\$ -
<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	7/21-6/22	N/A	N/A	\$ 27,501	\$ -	\$ 27,501	\$ 27,501	\$ -	\$ -
Special Education-Grants for Infants and Families	EI	84.181	I	7/22-6/23	N/A	N/A	29,896	-	29,896	29,896	-	-
Total U.S. Department of Education							\$ 57,397	\$ -	\$ 57,397	\$ 57,397	\$ -	\$ -
<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	7/21-6/22	4100089690	N/A	\$ 1,581	\$ -	\$ 1,581	\$ 1,581	\$ -	\$ -
Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	AAA	93.041	I	7/22-6/23	4100089690	N/A	1,193	-	1,395	1,395	202	-
							<u>2,774</u>	<u>-</u>	<u>2,976</u>	<u>2,976</u>	<u>202</u>	<u>-</u>
Special Programs for the Aging- Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	AAA	93.042	I	7/21-6/22	4100089690	N/A	3,951	-	3,951	3,951	-	-
COVID-Special Programs for the Aging- Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	AAA	93.042	I	7/21-6/22	4100089690	N/A	17,659	-	17,659	17,659	-	-
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	3,168	-	3,765	3,765	597	-
							<u>24,778</u>	<u>-</u>	<u>25,375</u>	<u>25,375</u>	<u>597</u>	<u>-</u>
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	AAA	93.043	I	7/21-6/22	4100089690	N/A	5,640	-	5,640	5,640	-	-
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	6,011	-	7,010	7,010	999	-
							<u>11,651</u>	<u>-</u>	<u>12,650</u>	<u>12,650</u>	<u>999</u>	<u>-</u>
<i>Aging Cluster:</i>												
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	AAA	93.044	I	7/21-6/22	4100089690	N/A	302,825	-	302,825	302,825	-	-
COVID-Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	AAA	93.044	I	7/21-6/22	4100089690	N/A	28,922	-	28,922	28,922	-	-
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	243,232	-	289,143	289,143	45,911	-
COVID-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	50,412	-	60,496	60,496	10,084	-
							<u>625,391</u>	<u>-</u>	<u>681,386</u>	<u>681,386</u>	<u>55,995</u>	<u>-</u>

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022
(Page 3 of 5)

Federal Grantor/Pass-through Grantor/Program or Cluster Title	County Fund	Federal CFDA Number	D/I	Grant Period	Grant/Contract Number	Program or Award Amount	Total Received For the Year	Accrued (Unearned) Revenue at 12/31/21	Revenue Recognized	Federal Expenditures	Accrued (Unearned) Revenue at 12/31/22	Expenditures to Subrecipients
Special Programs for the Aging - Title III, Part C - Nutrition Services	AAA	93.045	I	7/21-6/22	4100089690	N/A	35,889	-	35,889	35,889	-	-
Special Programs for the Aging - Title III, Part C - Nutrition Services	AAA	93.045	I	7/22-6/23	4100089690	N/A	28,796	-	34,223	34,223	5,427	-
COVID-Special Programs for the Aging - Title III, Part C - Nutrition Services	AAA	93.045	I	7/22-6/23	4100089690	N/A	83,331	-	99,998	99,998	16,667	-
							<u>148,016</u>	<u>-</u>	<u>170,110</u>	<u>170,110</u>	<u>22,094</u>	<u>-</u>
Nutrition Services Incentive Program	AAA	93.053	I	7/21-6/22	4100089690	N/A	98,247	-	98,247	98,247	-	-
Nutrition Services Incentive Program	AAA	93.053	I	7/22-6/23	4100089690	N/A	80,848	-	98,999	98,999	18,151	-
							<u>179,095</u>	<u>-</u>	<u>197,246</u>	<u>197,246</u>	<u>18,151</u>	<u>-</u>
<i>Total Aging Cluster:</i>							<u>952,502</u>	<u>-</u>	<u>1,048,742</u>	<u>1,048,742</u>	<u>96,240</u>	<u>-</u>
National Family Caregiver Support, Title III, Part E	AAA	93.052	I	7/21-6/22	4100089690	N/A	46,824	-	46,824	46,824	-	-
National Family Caregiver Support, Title III, Part E	AAA	93.052	I	7/22-6/23	4100089690	N/A	39,780	-	47,128	47,128	7,348	-
COVID-National Family Caregiver Support, Title III, Part E	AAA	93.052	I	7/22-6/23	4100089690	N/A	10,415	-	10,415	10,415	-	-
							<u>97,019</u>	<u>-</u>	<u>104,367</u>	<u>104,367</u>	<u>7,348</u>	<u>-</u>
Medicare Enrollment Assistance Program	AAA	93.071	I	7/21-6/22	4100089690	N/A	6,054	-	6,054	6,054	-	-
State Health Insurance Assistance Program	AAA	93.324	I	7/21-6/22	4100089690	N/A	2,301	-	2,301	2,301	-	-
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	AAA	93.779	I	7/21-6/22	4100089690	N/A	4,272	-	4,272	4,272	-	-
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	AAA	93.779	I	7/22-6/23	4100089690	N/A	5,947	-	6,786	6,786	839	-
							<u>10,219</u>	<u>-</u>	<u>11,058</u>	<u>11,058</u>	<u>839</u>	<u>-</u>
Passed through Pennsylvania Department of Human Services:												
Title IV-E Prevention Program	C&Y	93.472	I	7/21-6/22	N/A	N/A	-	-	1,668	1,668	1,668	-
Title IV-E Prevention Program	C&Y	93.472	I	7/22-6/23	N/A	N/A	-	-	4,627	4,627	4,627	-
							<u>-</u>	<u>-</u>	<u>6,295</u>	<u>6,295</u>	<u>6,295</u>	<u>-</u>
MaryLee Allen Promoting Safe and Stable Families Program	C&Y	93.556	I	7/20-6/21	N/A	N/A	713	713	-	-	-	-
MaryLee Allen Promoting Safe and Stable Families Program	C&Y	93.556	I	7/21-6/22	N/A	N/A	-	731	11,475	11,475	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	14,892	-
MaryLee Allen Promoting Safe and Stable Families Program	C&Y	93.556	I	10/22-9/23	N/A	N/A	4,416	-	4,416	4,416	-	-
							<u>5,129</u>	<u>1,444</u>	<u>30,783</u>	<u>30,783</u>	<u>27,098</u>	<u>-</u>
<i>477 Cluster</i>												
Temporary Assistance for Needy Families	C&Y	93.558	I	7/20-6/21	N/A	530,226	54,897	54,897	-	-	-	-
Temporary Assistance for Needy Families	C&Y	93.558	I	7/21-6/22	N/A	530,266	354,566	177,784	435,186	435,186	258,404	-
Temporary Assistance for Needy Families	C&Y	93.558	I	7/22-6/23	N/A	530,266	-	-	166,430	166,430	166,430	-
Temporary Assistance for Needy Families	JPO	93.558	I	7/20-6/21	N/A	N/A	7,889	7,889	-	-	-	-
Temporary Assistance for Needy Families	JPO	93.558	I	7/21-6/22	N/A	N/A	34,766	30,863	3,903	3,903	-	-
Temporary Assistance for Needy Families	JPO	93.558	I	7/22-6/23	N/A	N/A	39,620	-	77,534	77,534	37,914	-
							<u>491,738</u>	<u>271,433</u>	<u>683,053</u>	<u>683,053</u>	<u>462,748</u>	<u>-</u>
Child Support Enforcement	DRO	93.563	I	10/10-9/15	4100052565	N/A	-	(208,696)	-	-	(208,696)	-
Child Support Enforcement	DRO	93.563	I	10/15-9/20	4100070492	N/A	-	(897,723)	-	-	(897,723)	-
Child Support Enforcement	DRO	93.563	I	10/20-9/25	4100086817	N/A	165,987	(133,336)	-	-	(299,323)	-
Child Support Enforcement	DRO	93.563	I	10/20-9/25	4100086817	N/A	1,226,932	352,623	1,305,477	1,305,477	431,168	-
							<u>1,392,919</u>	<u>(887,132)</u>	<u>1,305,477</u>	<u>1,305,477</u>	<u>(974,574)</u>	<u>-</u>
Stephanie Tubbs Jones Child Welfare Services Program	C&Y	93.645	I	7/21-6/22	N/A	52,368	22,478	-	22,478	22,478	-	-
Stephanie Tubbs Jones Child Welfare Services Program	C&Y	93.645	I	7/22-6/23	N/A	52,368	22,634	-	22,634	22,634	-	-
Stephanie Tubbs Jones Child Welfare Services Program	JPO	93.645	I	7/21-6/22	N/A	N/A	3,706	-	3,706	3,706	-	-
Stephanie Tubbs Jones Child Welfare Services Program	JPO	93.645	I	7/22-6/23	N/A	N/A	3,550	-	3,550	3,550	-	-
							<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	7/19-6/20	N/A	N/A	14,742	14,742	-	-	-	-
Foster Care - Title IV-E	C&Y	93.658	I	7/20-6/21	N/A	N/A	40,490	40,490	-	-	-	-
COVID-Foster Care - Title IV-E	C&Y	93.658	I	7/20-6/21	N/A	N/A	1,499	1,499	-	-	-	-
Foster Care - Title IV-E	C&Y	93.658	I	7/21-6/22	N/A	N/A	1,329,761	632,292	697,469	697,469	-	-
COVID-Foster Care - Title IV-E	C&Y	93.658	I	7/21-6/22	N/A	N/A	53,948	27,457	26,491	26,491	-	-

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022
(Page 4 of 5)

Federal Grantor/Pass-through Grantor/Program or Cluster Title	County Fund	Federal CFDA Number	D/I	Grant Period	Grant/Contract Number	Program or Award Amount	Total Received For the Year	Accrued (Unearned) Revenue at 12/31/21	Revenue Recognized	Federal Expenditures	Accrued (Unearned) Revenue at 12/31/22	Expenditures to Subrecipients
Foster Care - Title IV-E	C&Y	93.658	I	7/22-6/23	N/A	N/A	-	-	633,443	633,443	633,443	-
COVID-Foster Care - Title IV-E	C&Y	93.658	I	7/22-6/23	N/A	N/A	-	-	23,170	23,170	23,170	-
Foster Care - Title IV-E	C&Y	93.658	I	7/20-6/21	N/A	N/A	14,268	14,268	-	-	-	-
Foster Care - Title IV-E	C&Y	93.658	I	7/21-6/22	N/A	N/A	-	27,975	12,663	12,663	40,638	-
Foster Care - Title IV-E	C&Y	93.658	I	7/22-6/23	N/A	N/A	-	-	15,247	15,247	15,247	-
Foster Care - Title IV-E	JPO	93.658	I	7/21-6/22	N/A	N/A	30,072	22,702	7,370	7,370	-	-
Foster Care - Title IV-E	JPO	93.658	I	7/22-6/23	N/A	N/A	-	-	1,825	1,825	1,825	-
Foster Care - Title IV-E	JPO	93.658	I	7/20-6/21	N/A	N/A	17,769	17,769	-	-	-	-
Foster Care - Title IV-E	JPO	93.658	I	7/21-6/22	N/A	N/A	28,197	27,478	13,825	13,825	13,106	-
Foster Care - Title IV-E	JPO	93.658	I	7/22-6/23	N/A	N/A	-	-	8,251	8,251	8,251	-
							1,530,746	826,672	1,439,754	1,439,754	735,680	-
Guardianship - Assistance	C&Y	93.090	I	7/20-6/21	N/A	N/A	(876)	(876)	-	-	-	-
Guardianship - Assistance	C&Y	93.090	I	7/21-6/22	N/A	N/A	154,208	73,769	79,064	79,064	(1,375)	-
COVID-Guardianship - Assistance	C&Y	93.090	I	7/21-6/22	N/A	N/A	17,884	8,581	9,303	9,303	-	-
Guardianship - Assistance	C&Y	93.090	I	7/22-6/23	N/A	N/A	-	-	80,672	80,672	80,672	-
COVID-Guardianship - Assistance	C&Y	93.090	I	7/22-6/23	N/A	N/A	-	-	9,404	9,404	9,404	-
Guardianship - Assistance	C&Y	93.090	I	7/20-6/21	N/A	N/A	30	30	-	-	-	-
Guardianship - Assistance	C&Y	93.090	I	7/21-6/22	N/A	N/A	-	58	41	41	99	-
Guardianship - Assistance	C&Y	93.090	I	7/22-6/23	N/A	N/A	-	-	39	39	39	-
							171,246	81,562	178,523	178,523	88,839	-
Adoption Assistance	C&Y	93.659	I	7/20-6/21	N/A	N/A	2	2	-	-	-	-
Adoption Assistance	C&Y	93.659	I	7/21-6/22	N/A	N/A	1,247,835	631,459	616,376	616,376	-	-
COVID-Adoption Assistance	C&Y	93.659	I	7/21-6/22	N/A	N/A	140,625	71,420	69,205	69,205	-	-
Adoption Assistance	C&Y	93.659	I	7/22-6/23	N/A	N/A	-	-	632,206	632,206	632,206	-
COVID-Adoption Assistance	C&Y	93.659	I	7/22-6/23	N/A	N/A	-	-	70,931	70,931	70,931	-
Adoption Assistance	C&Y	93.659	I	7/20-6/21	N/A	N/A	700	700	-	-	-	-
Adoption Assistance	C&Y	93.659	I	7/21-6/22	N/A	N/A	-	1,864	912	912	2,776	-
Adoption Assistance	C&Y	93.659	I	7/22-6/23	N/A	N/A	-	-	1,440	1,440	1,440	-
							1,389,162	705,445	1,391,070	1,391,070	707,353	-
Social Services Block Grant	HS - BH/ID	93.667	I	7/21-6/22	N/A	N/A	103,146	-	103,146	103,146	-	-
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	C&Y	93.667	I	7/21-6/22	N/A	131,152	41,795	-	41,795	41,795	-	-
Social Services Block Grant	C&Y	93.667	I	7/22-6/23	N/A	131,152	39,154	-	39,154	39,154	-	-
Social Services Block Grant	JPO	93.667	I	7/21-6/22	N/A	N/A	23,781	-	23,781	23,781	-	-
Social Services Block Grant	JPO	93.667	I	7/22-6/23	N/A	N/A	26,422	-	26,422	26,422	-	-
							337,444	-	337,444	337,444	-	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	C&Y	93.674	I	7/20-6/21	N/A	65,445	21,990	21,990	-	-	-	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	C&Y	93.674	I	7/21-6/22	N/A	43,979	21,990	21,990	16,492	16,492	16,492	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	C&Y	93.674	I	7/22-6/23	N/A	43,979	21,990	-	21,990	21,990	-	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	C&Y	93.674	I	10/20-9/22	N/A	N/A	123,124	123,124	117,000	117,000	117,000	-
							189,094	167,104	155,482	155,482	133,492	-
<i>Medicaid Cluster</i>												
Medical Assistance Program	EI	93.778	I	7/21-6/22	N/A	N/A	151,916	67,468	84,448	84,448	-	-
Medical Assistance Program	EI	93.778	I	7/22-6/23	N/A	N/A	-	-	34,144	34,144	34,144	-
Medical Assistance Program	HS - BH/ID	93.778	I	7/21-6/22	N/A	N/A	489,083	227,511	261,572	261,572	-	-
Medical Assistance Program	HS - BH/ID	93.778	I	7/22-6/23	N/A	N/A	-	-	113,543	113,543	113,543	-
Medical Assistance Program	BH/ID	93.778	I	7/21-6/22	N/A	N/A	44,929	-	44,929	44,929	-	-
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	General	93.778	I	7/21-6/22	N/A	N/A	515,949	(209,462)	788,388	788,388	62,977	788,388
Medical Assistance Program	General	93.778	I	7/22-6/23	N/A	N/A	912,724	-	891,216	891,216	(21,508)	891,216
Medical Assistance Program	C&Y	93.778	I	7/20-6/21	N/A	N/A	1,354	1,354	-	-	-	-
Medical Assistance Program	C&Y	93.778	I	7/21-6/22	N/A	N/A	2,535	2,630	1,648	1,648	1,743	-
Medical Assistance Program	C&Y	93.778	I	7/22-6/23	N/A	N/A	-	-	4,586	4,586	4,586	-
Medical Assistance Program	DR	93.778	I	10/20-9/25	N/A	N/A	2,472	492	2,316	2,316	336	-

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022
(Page 5 of 5)

Federal Grantor/Pass-through Grantor/Program or Cluster Title	County Fund	Federal CFDA Number	D/I	Grant Period	Grant/Contract Number	Program or Award Amount	Total Received For the Year	Accrued (Unearned) Revenue at 12/31/21	Revenue Recognized	Federal Expenditures	Accrued (Unearned) Revenue at 12/31/22	Expenditures to Subrecipients
Passed through Pennsylvania Department of Aging:												
Medical Assistance Program	AAA	93.778	I	7/21-6/22	4100089128	N/A	3,066	-	3,066	3,066	-	-
Medical Assistance Program	AAA	93.778	I	7/22-6/23	4100089128	N/A	826	-	2,501	2,501	1,675	-
<i>Total Medicaid Cluster</i>							<u>2,147,319</u>	<u>89,993</u>	<u>2,254,822</u>	<u>2,254,822</u>	<u>197,496</u>	<u>1,679,604</u>
Passed through Pennsylvania Department of Drug and Alcohol Programs												
Opioid STR	D&A	93.788	I	7/21-6/22	4100086589	430,835	205,460	72,222	133,238	133,238	-	-
Opioid STR	D&A	93.788	I	7/22-6/23	4100086589	458,360	68,778	-	125,164	125,164	56,386	-
							<u>274,238</u>	<u>72,222</u>	<u>258,402</u>	<u>258,402</u>	<u>56,386</u>	<u>-</u>
Passed through Pennsylvania Department of Human Services												
Block Grants for Community Mental Health Services	HS - BH/ID	93.958	I	7/21-6/22	N/A	N/A	318,579	-	318,579	318,579	-	-
Block Grants for Community Mental Health Services	HS - BH/ID	93.958	I	7/22-6/23	N/A	N/A	318,578	-	318,578	318,578	-	-
Block Grants for Community Mental Health Services	BH/ID	93.958	I	7/21-6/22	N/A	N/A	5,250	-	5,250	5,250	-	-
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	-	-
							<u>647,407</u>	<u>-</u>	<u>647,407</u>	<u>647,407</u>	<u>-</u>	<u>-</u>
Passed through Pennsylvania Department of Drug and Alcohol Programs												
Block Grants for Prevention and Treatment of Substance Abuse	D&A	93.959	I	7/21-6/22	4100086589	932,623	415,559	(1,572)	417,131	417,131	-	-
COVID-Block Grants for Prevention and Treatment of Substance Abuse	D&A	93.959	I	7/21-6/22	4100086589	376,272	95,743	12,093	83,650	83,650	-	-
Block Grants for Prevention and Treatment of Substance Abuse	D&A	93.959	I	7/22-6/23	4100086589	846,897	205,825	-	304,326	304,326	98,501	-
COVID-Block Grants for Prevention and Treatment of Substance Abuse	D&A	93.959	I	7/22-6/23	4100086589	311,239	14,432	-	93,903	93,903	79,471	-
							<u>731,559</u>	<u>10,521</u>	<u>899,010</u>	<u>899,010</u>	<u>177,972</u>	<u>-</u>
Total U.S. Department of Health and Human Services							\$ 10,467,667	\$ 1,339,264	\$ 10,853,413	\$ 10,853,413	\$ 1,725,010	\$ 1,679,604
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	7/21-6/22	19SFAPA002	445,493	\$ 239,860	\$ 24,502	\$ 215,358	\$ 215,358	\$ -	\$ -
AmeriCorps Seniors Foster Grandparent Program (FGP)	FGP	94.011	D	7/22-6/23	22SFBA003	456,298	111,763	-	129,331	129,331	17,568	-
<i>Total Foster Grandparent/Senior Companion Cluster</i>							<u>351,623</u>	<u>24,502</u>	<u>344,689</u>	<u>344,689</u>	<u>17,568</u>	<u>-</u>
Total U.S. Corporation for National and Community Service							\$ 351,623	\$ 24,502	\$ 344,689	\$ 344,689	\$ 17,568	\$ -
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	\$ -	\$ 13,182	\$ -	\$ -	\$ 13,182	\$ -
Emergency Management Performance Grants	EMA	97.042	I	10/20-3/22	C950002946	65,515	61,992	61,992	-	-	-	-
Emergency Management Performance Grants	EMA	97.042	I	10/21-9/22	C950003897	72,466	-	15,060	45,388	45,388	60,448	-
Emergency Management Performance Grants	EMA	97.042	I	10/22-9/23	N/A	N/A	-	-	12,214	12,214	12,214	-
							<u>61,992</u>	<u>77,052</u>	<u>57,602</u>	<u>57,602</u>	<u>72,662</u>	<u>-</u>
BRIC: Building Resilient Infrastructure and Communities	EMA	97.047	I	9/20-9/23	EMP-2020-PC-0005	37,500	-	14,698	22,802	22,802	37,500	-
Homeland Security Grant Program	EMA	97.067	I	N/A	C950000143	N/A	15,093	-	15,093	15,093	-	-
Homeland Security Grant Program	EMA	97.067	I	N/A	C950000144	N/A	15,804	-	15,804	15,804	-	-
							<u>30,897</u>	<u>-</u>	<u>30,897</u>	<u>30,897</u>	<u>-</u>	<u>-</u>
Total U.S. Department of Homeland Security							\$ 92,889	\$ 104,932	\$ 111,301	\$ 111,301	\$ 123,344	\$ -
Total Federal Funds							\$ 25,821,942	\$ (3,551,017)	\$ 28,713,065	\$ 28,713,065	\$ (659,894)	\$ 1,848,992

COUNTY OF CAMBRIA, PENNSYLVANIA
SCHEDULE OF COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF HUMAN SERVICES EXPENDITURES
 YEAR ENDED DECEMBER 31, 2022

<u>Program</u>	<u>2022 Combined Federal/State Expenditures</u>
Child Support Enforcement	\$ 1,307,793
County Children, Youth and Families Programs	10,512,439
Medical Assistance Transportation Program	3,359,206
County Mental Health/Intellectual Disabilities/Early Intervention Programs	6,623,080
MA Waiver Programs for Individuals with Intellectual Disabilities	104,093
Combined Homeless Assistance Programs	<u>234,993</u>
	 <u><u>\$ 22,141,604</u></u>

COUNTY OF CAMBRIA
NOTES TO SCHEDULES OF EXPENDITURES OF AWARDS
DECEMBER 31, 2022

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, 2022. 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	\$ 22,430
Emergency Food Assistance Program	10.569	146,658
		\$ 169,088
Community Action Partnership of Cambria County:		
Medical Assistance Transportation Program	93.778	\$ 1,679,604
Medical Assistance Transportation Program	PA DHS	1,679,602
		\$ 3,359,206
Total		\$ 3,528,294

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	\$ 4,265,288
Coronavirus State and Local Fiscal Recovery Funds	21.027	12,561,344
Aging Cluster	93.044, 93.045, 93.053	1,048,742
Medicaid Cluster	93.778	2,254,822
Block Grant for Prevention and Treatment of Substance Abuse	93.959	899,010
Foster Grandparent Program	94.011	344,689
Total federal awards selected for testing		\$ 21,373,895
Total federal program awards		\$ 28,713,065
Percent of total federal expenditures tested		74.44%
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

June 30, 2023

**COUNTY OF CAMBRIA
YEAR ENDED DECEMBER 31, 2022
SUPPLEMENTAL SCHEDULE
RECONCILIATION**

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)
CFDA Name	CFDA Number	Federal Expenditures per the SEFA	Federal Awards Received per the Audit Confirmation Reply from Pennsylvania	Difference (C-D)	% Difference (E/D)	Detailed Explanation of the Differences
Emergency Rental Assistance Program	21.023	\$ 4,265,288	\$ 5,268,721	\$ (1,003,433)	-19%	Timing difference
Special Education-Grants for Infants and Families	84.181	\$ 57,397	\$ 57,397	\$ -	0%	N/A
Guardianship - Assistance	93.090	\$ 178,523	\$ 171,246	\$ 7,277	4%	Timing difference
Title IV-E Prevention Program	93.472	\$ 6,295	\$ -	\$ 6,295	100%	Timing difference
MaryLee Allen Promoting Safe and Stable Families	93.556	\$ 30,783	\$ 5,129	\$ 25,654	500%	Timing difference
Temporary Assistance for Needy Families	93.558	\$ 683,053	\$ 491,739	\$ 191,314	39%	Timing difference
Child Support Enforcement	93.563	\$ 1,305,477	\$ 1,226,932	\$ 78,545	6%	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	\$ 1,439,754	\$ 1,516,004	\$ (76,250)	-5%	Timing difference
Adoption Assistance	93.659	\$ 1,391,070	\$ 1,389,163	\$ 1,907	0%	Timing difference
Social Services Block Grant	93.667	\$ 337,444	\$ 337,444	\$ -	0%	Timing difference
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	\$ 155,482	\$ 189,093	\$ (33,611)	-18%	Timing difference
Medicaid Cluster	93.778	\$ 2,254,822	\$ 2,143,427	\$ 111,395	5%	Timing difference
Block Grants for Community Mental Health Services	93.958	\$ 647,407	\$ 647,407	\$ -	0%	N/A
		<u>\$ 12,805,163</u>	<u>\$ 13,496,070</u>	<u>\$ (690,907)</u>	<u>-5%</u>	

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

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

SUPPLEMENTAL SCHEDULE

COUNTY: CAMBRIA

PERIOD ENDED: JUNE 30, 2022

(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	6/6/2022	Yes	None Noted	N/A	N/A	N/A	N/A
Cambria Child Advocacy Center	Yes	10/28/2021	Yes	None Noted	N/A	N/A	N/A	N/A
				Started to implement authorizations				
Independent Family Services	Yes	5/9/2022	Yes	electronically sent.	N/A	N/A	N/A	N/A
Professional Family Care	Yes	6/28/2022	Yes	None noted	N/A	N/A	N/A	N/A
Justice Works	Yes	6/7/2022	Yes	No discrepancies noted on this review.	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.

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

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

Board of Commissioners
 County of Cambria
 Ebensburg, Pennsylvania

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

The procedures and associated findings are as follows:

- a. We have verified by comparison of the amounts and classifications that the supplemental financial schedules listed below, which summarize amounts reported to DHS for the fiscal year ended June 30, 2022 and calendar year ended December 31, 2022, 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
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

June 30, 2023

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, 2022

	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 9/30/21:															
1. Salary & Overhead	646,378	118,323	-	528,055	348,516	646,378	118,323	-	528,055	348,516	-	-	-	-	-
2. Fees & Costs	3	-	-	3	2	3	-	-	3	2	-	-	-	-	-
3. Interest & Prog Income	3,788	159	-	3,629	2,395	3,788	159	-	3,629	2,395	-	-	-	-	-
4. Blood Testing Fees	614	-	-	614	405	614	-	-	614	405	-	-	-	-	-
5. Blood Testing Costs	377	-	-	377	249	377	-	-	377	249	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total	642,350	118,164	-	524,186	345,963	642,350	118,164	-	524,186	345,963	-	-	-	-	-
Quarter Ending 12/31/21:															
1. Salary & Overhead	652,204	116,671	-	535,533	353,452	652,204	116,671	-	535,533	353,452	-	-	-	-	-
2. Fees & Costs	3	-	-	3	2	3	-	-	3	2	-	-	-	-	-
3. Interest & Prog Income	3,134	130	-	3,004	1,983	3,134	130	-	3,004	1,983	-	-	-	-	-
4. Blood Testing Fees	569	-	-	569	376	569	-	-	569	376	-	-	-	-	-
5. Blood Testing Costs	538	-	-	538	355	538	-	-	538	355	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total	649,036	116,541	-	532,495	351,446	649,036	116,541	-	532,495	351,446	-	-	-	-	-
Quarter Ending 3/31/22:															
1. Salary & Overhead	581,547	90,183	-	491,364	324,300	581,547	90,183	-	491,364	324,300	-	-	-	-	-
2. Fees & Costs	3	-	-	3	2	3	-	-	3	2	-	-	-	-	-
3. Interest & Prog Income	2,110	63	-	2,047	1,351	2,110	63	-	2,047	1,351	-	-	-	-	-
4. Blood Testing Fees	287	-	-	287	189	287	-	-	287	189	-	-	-	-	-
5. Blood Testing Costs	337	-	-	337	222	337	-	-	337	222	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total	579,484	90,120	-	489,364	322,980	579,484	90,120	-	489,364	322,980	-	-	-	-	-
Quarter Ending 6/30/22:															
1. Salary & Overhead	595,621	99,885	-	495,736	327,186	595,621	99,885	-	495,736	327,186	-	-	-	-	-
2. Fees & Costs	3	-	-	3	2	3	-	-	3	2	-	-	-	-	-
3. Interest & Prog Income	2,543	107	-	2,436	1,608	2,543	107	-	2,436	1,608	-	-	-	-	-
4. Blood Testing Fees	109	-	-	109	72	109	-	-	109	72	-	-	-	-	-
5. Blood Testing Costs	492	-	-	492	325	492	-	-	492	325	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total	593,458	99,778	-	493,680	325,829	593,458	99,778	-	493,680	325,829	-	-	-	-	-

CHILD SUPPORT ENFORCEMENT
 COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT

EXHIBIT A-1(c)

County Cambria Year Ended December 31, 2022

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Type of Account Structure
January 1	1,278,855	73	
March 31	1,341,189	375	(X) Separate Bank Account
June 30	1,378,397	757	(X) Restricted Fund - General Ledger
September 30	1,419,410	108,126	() Other: _____
December 31	1,462,354	203	

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, 2022</u>			
	Single Audit TITLE IV-D Account	Single Audit Title IV-D Cash Account	Single Reported TITLE IV-D Account	Audit Over/(Under) Reported
Balance at January 1	\$ 73	\$ 1,278,855	\$ 1,278,928	\$ -
Receipts:				
Reimbursements	1,226,932	-	1,226,932	\$ -
Incentives	-	165,986	165,986	\$ -
Title XIX Incentives	2,472	-	2,472	\$ -
Interest	120	17,513	17,633	\$ -
Program Income	2,874	-	2,874	\$ -
Genetic Testing Costs	198	-	198	\$ -
Maintenance of Effort (MOE)	-	-	-	\$ -
Other:	134	-	134	\$ -
Total Receipts	1,232,730	183,499	1,416,229	\$ -
Intra-fund Transfers - In Funds Available	-	-	-	\$ -
	\$ 1,232,803	\$ 1,462,354	\$ 2,695,157	\$ -
Disbursements:				
Transfers to General Fund	1,232,600	-	1,232,600	\$ -
Vendor Payments	-	-	-	\$ -
Bank Charges	-	-	-	\$ -
Other:	-	-	-	\$ -
Total Disbursements	\$ 1,232,600	\$ -	\$ 1,232,600	\$ -
Intra-fund Transfers - Out	\$ -	\$ -	-	\$ -
Balance at December 31	\$ 203	\$ 1,462,354	\$ 1,462,557	\$ -

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

The Title IV-D account is comprised of a 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, 2022

	Reported	Actual
Service Data:		
Expenditures		
Group I Clients	\$ 2,604,937	\$ 2,604,937
Group II Clients	424,060	424,060
Total Expenditures	\$ 3,028,997	\$ 3,028,997
Allocation Data:		
Revenues		
Department of Human Services	\$ 3,028,931	\$ 3,028,931
Interest Income	66	66
Total Revenues	3,028,997	3,028,997
Funds Expended		
Operating Costs	2,514,209	2,514,209
Administrative Costs	514,788	514,788
Excess of Revenues Under Expenditures	\$ -	\$ -

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, 2022

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	\$ 368,756	\$ 587,450	\$ 956,206	\$ 956,206	\$ -	\$ -	-
2. Early Intervention Training	10235	-	8,576	8,576	8,576	-	-	-
3. Early Intervention Administration	10235	-	29,260	29,260	29,260	-	-	-
4. Infants & Toddlers w/Disabilities (Part C)	70170	-	55,003	55,003	55,003	-	-	-
5. Medicaid Administration-State	10235	6,429	128,563	134,992	151,916	(16,924)	-	(16,924)
6. Total Early Intervention		\$ 375,185	\$ 808,852	\$ 1,184,037	\$ 1,200,961	\$ (16,924)	\$ -	\$ (16,924)

COUNTY OF CAMBRIA, PENNSYLVANIA
EARLY INTERVENTION SERVICES
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2022

	Administrator's Office	Early Intervention	Service Coordination	Total
I. TOTAL ALLOCATION				\$ 1,184,037
II. TOTAL EXPENDITURES	\$ 259,181	\$ 835,769	\$ 332,940	\$ 1,427,890
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	-	-	80,155	80,155
D. Medical Assistance Admin Claims-EI Waiver	92,971	-	-	92,971
E. Medical Assistance Admin Claims-EI Other	58,945	-	-	58,945
F. Earned Interest	68	-	-	68
G. Other	-	-	-	-
Subtotal Revenues	151,984	-	80,155	232,139
V. DHS REIMBURSEMENT				
A. DHS Categorical Funding 90% Subtotal	29,260	752,192	267,593	1,049,045
B. DHS Categorical Funding 100% Subtotal	151,916	-	-	151,916
Subtotal DHS Reimbursement	181,176	752,192	267,593	1,200,961
VI. COUNTY MATCH				
10% County Match	3,251	83,577	29,733	116,561
Subtotal County Match	3,251	83,577	29,733	116,561
VII. TOTAL DHS REIMBURSEMENT & COUNTY MATCH	\$ 184,427	\$ 835,769	\$ 297,326	\$ 1,317,522
VIII. TOTAL CARRYOVER				\$ (16,924)

Commonwealth of Pennsylvania
 DHS - Bureau of Financial Operations
 County Report of Income and Expenditures
 County Human Services Block Grant
 Fiscal Year 2021 - 2022
 Block Grant Summary Report - CAMBRIA County
 Schedule of Fund Balances - Summary Report

County Match (%)	3.33%
Actual County Match (\$)	\$235,000
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			
Sources of Funding:												
1	State Human Services Block Grant	Multiple	\$7,479,457	\$4,371,563	\$1,185,585	\$419,435	\$124,989	\$590,952	\$6,692,524	\$786,933	\$0	\$786,933
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			\$8,322,906	\$5,103,194	\$1,297,403	\$419,435	\$124,989	\$590,952	\$7,535,973	\$786,933	\$0	\$786,933

Retained Earnings	
I. Unexpended Allocation	\$786,933
II. Maximum Retained Earnings (5%)	\$373,973
III. Waiver Requested Money (if applicable)	\$412,960
IV. Total Requested Retained Earnings	\$373,973

Prior Year Retained Earnings	
I. FY 21-22 Retained Earnings	\$373,996
II. Total Expended Retained Earnings-5%	\$373,996
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 2021 - 2022
 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)
A. Mental Health Services									
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	\$9,000	\$0	\$0	\$0	\$0	\$0	\$0
5	Federal - CMHSBG - IECMH Endorsement	70167	\$10,000	\$5,000	\$14,000	\$0	\$14,000	\$0	\$14,000
6	Federal - CMHSBG - Housing Training Scholarships	70167	\$0	\$5,000	\$15,000	\$187	\$14,813	\$0	\$14,813
7	Federal - CMHSBG - TCM On-line Training	70167	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Federal - CMHSBG - Supported Education	70167	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0
9	Federal - 988 Planning Initiative	70651	\$0	\$0	\$1,000	\$595	\$405	\$0	\$405
10	Federal - PA System of Care Grant	70976	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Federal - Project Launch	71021	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Federal - Public Health Emergency Preparedness	80343	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Federal - SERG-Tree of Life	82583	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Federal - Covid-19 CMHSBG	87410	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Reserved		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Mental Health Services			\$20,000	\$10,000	\$30,000	\$782	\$29,218	\$0	\$29,218
B. Intellectual Disabilities Services									
1	Elwyn (Delaware County Only)	10236	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	ARPA Emergency Kits-O-T-P Non-Block Grant (Butler County Only)	10255	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	ARPA Respite	10255	\$0	\$9,506	\$9,506	\$0	\$9,506	\$0	\$9,506
4	ARPA Base-Rate Increase	10255	\$0	\$55,818	\$55,818	\$55,818	\$0	\$0	\$0
5	Temporary MFP-Start Model (Allegheny County Only)	70175	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Temporary-DOH	87442	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	ARPA Administration-State & Federal	10255/70175	\$0	\$89,858	\$89,858	\$0	\$89,858	\$0	\$89,858
8	Reserved		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Intellectual Disabilities Services			\$0	\$155,182	\$155,182	\$55,818	\$99,364	\$0	\$99,364
C. Total for Non-Block Grant Reporting			\$20,000	\$165,182	\$185,182	\$56,600	\$128,582	\$0	\$128,582

**COUNTY OF CAMBRIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2022**

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 Coronavirus State and Local Fiscal Recovery Funds, and Block Grant for Prevention and Treatment of Substance Abuse.
Qualified for Emergency Rental Assistance Program, Aging Cluster, Medicaid Cluster, and Foster Grandparent Program.

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
21.027	Coronavirus State and Local Fiscal Recovery Funds
93.044, 93.045, 93.053	Aging Cluster
93.778	Medicaid Cluster
93.959	Block Grant for Prevention and Treatment of Substance Abuse
94.011	Foster Grandparent Program

Identification of major Pennsylvania Department of Human Services programs:

Name of Program

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: \$861,392

Auditee qualified as low-risk auditee? Yes No

**COUNTY OF CAMBRIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
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 report was filed late as follows:

- FY 21/22 – 3rd 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.

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 15th 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.

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.

FINDING 2022-004: Policies and Procedures Regarding Reporting - Material Weakness and Noncompliance

Americorps (Corporation for National and Community Service)

AL #94.011 – Foster Grandparent Program

Criteria: Quarterly reports are due to the Corporation for Nation and Community Service within 30 days after the report quarterly.

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

- Quarter ending June 30, 2022, was due on July 30, 2022, but was not filed until September 23, 2022, fifty-five (55) 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.

**COUNTY OF CAMBRIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2021**

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 2021-001: 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 2020) – due April 30, 2021
- Program quarter 4 (April – June 2020) – due August 30, 2021
- Program quarter 1 (July – September 2020) – due November 1, 2021
- Program quarter 2 (October – December 2020) – Due January 31, 2022

Condition: During our testing, we noted that all four (4) MATP quarterly reports, were filed late as follows:

- FY 20/21 – 3rd Quarter – quarter ending March 31, 2021, was due April 30, 2021, but was not filed until July 8, 2021, sixty-nine (69) dates late.
- FY 20/21 – 4th Quarter – quarter ending June 30, 2021, was due August 30, 2021, but was not filed until February 1, 2022, one hundred and fifty-five (155) days late.
- FY 21/22 – 1st Quarter – quarter ending September 30, 2021, was due November 1, 2021, but was not filed until October 6, 2020, thirty-six (36) days late.
- FY 21/22 - 2nd Quarter - quarter ending December 31, 2021, was due January 31, 2022, but was not filed until February 18, 2022, eighteen (18) 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 not been resolved in the current year and is repeated as 2022-001.*

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



WILLIAM GLEASON BARBIN
SOLICITOR

TARA KEILMAN
DEPUTY 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, 2022.

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

Audit period: Year Ending December 31, 2022

The findings from the December 31, 2022, 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 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

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: The County Commissioners Office and the Controller's Office will continue to monitor the report submissions by our sub-recipient to ensure they file the reports timely and the Commissioners approve the submissions as required. Since the sub-recipient has hired a new full time CFO in April 2022, the filings have been made timely.

Contact Person: Kristine Segear, 1st Deputy Controller
Date for Completion: December 31, 2023

FINDING 2022-002: Policies and Procedures Regarding Reporting - Material Weakness and Noncompliance

US Department of Treasury

AL #21.023 – Emergency Rental Assistance Program

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

Action Taken or Planned: Agency Administrator and Accountant 2 will develop and implement a comprehensive procedure that clearly defines submission process to include detailed description of everything that needs submitted and a defined deadline for submission which at this time is the 10th day of the following month for monthly ERAP reports and the PHP report is the 10th day after quarter ends for submission.

Contact Person: Tracy G. Selak, Administrator

Date for Completion: December 31, 2023

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

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: Reporting to the Pennsylvania Department of Aging (PDA) is required within thirty (30) days after the report month, as noted. Area Agencies on Aging (AAAs) do not report to the US Department of Health and Human Services (DHHS), although federal funds from DHHS are passed through to AAAs.

Late reporting was primarily a result of a staffing shortage in the agency's Fiscal Office which consists of three (3) positions. The Accountant position was vacated on April 2, 2022, and remains vacation as of the date of this report. The Fiscal Officer position was vacated on June 21, 2022, and remained vacate until May 8, 2023. The Fiscal Technician position was vacated on July 30, 2022, and was filled on September 6, 2022.

The PA Department of Aging publicizes a list of require due dates each year. The Agency Administrator will monitor and submit, when necessary, timely reports into Accufund, PDA's reporting system.

Contact Person: M. Veil Griffith, AAA Administrator

Date for Completion: December 31, 2023

FINDING 2022-004: Policies and Procedures Regarding Reporting - Material Weakness and Noncompliance

Americorps (Corporation for National and Community Service)

AL #94.011 – Foster Grandparent Program

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

Action Taken or Planned: A list of required reporting due dates has been prepared by the agency Administrator and given to the new Fiscal Officer. The Administrator will monitor report submissions to ensure that all filings are timely.

Contact Person: M. Veil Griffith, AAA Administrator

Date for Completion: December 31, 2023

If agencies have questions regarding this plan, please call:

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

Respectfully,

COUNTY OF CAMBRIA



Thomas Chernisky
President Commissioner