



**COUNTY OF CAMBRIA
PENNSYLVANIA**

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

Year Ended December 31, 2025

COUNTY OF CAMBRIA
SINGLE AUDIT REPORTING PACKAGE AND COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF HUMAN SERVICES SCHEDULES AND REPORTS
FOR THE YEAR ENDED DECEMBER 31, 2025

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**COUNTY OF CAMBRIA
SINGLE AUDIT REPORTING PACKAGE AND COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF HUMAN SERVICES SCHEDULES AND REPORTS
FOR THE YEAR ENDED DECEMBER 31, 2025**

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

Board of Commissioners
County of Cambria
Ebensburg, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Cambria, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the County of Cambria's basic financial statements, and have issued our report thereon dated June 16, 2026. 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 2025-001 and 2025-002.

County of Cambria's Response to Findings

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

Purpose of This Report

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

Wessel & Company

WESSEL & COMPANY
Certified Public Accountants

September 24, 2026

**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, 2025. The County of Cambria's major federal and Pennsylvania DHS programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

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

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the County of Cambria complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on Foster Care – Title IV-E AL #93.658 for the year ended December 31, 2025.

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, 2025.

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, 2025.

Basis for Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform

Guidance), and Pennsylvania DHS *Single Audit Supplement*. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

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

As noted in the accompanying Schedule of Findings and Questioned Costs, the County of Cambria did not comply with requirements regarding Foster Care – Title IV-E AL #93.658 as described in finding number **2025-001** for Reporting.

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

As noted in the accompanying Schedule of Findings and Questioned Costs, the County of Cambria did not comply with requirements regarding Adoption Assistance – Title IV-E AL #93.659 as described in finding number **2025-002** for Reporting.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

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

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2025-001 and 2025-002. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control Over Compliance

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

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2025-001 and 2025-002 to be material weaknesses.

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

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

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

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

We have audited the County of Cambria's financial statements which include the operations of the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Cambria, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the County of Cambria's basic financial statements. The Cambria Library Association, Cambria County Solid Waste Management Authority, and Behavioral Health of Cambria County discretely presented component units, were not audited in accordance with *Government Auditing Standards* and, accordingly, this report does not extend to those component units. We did not audit the financial statements of the component units, all of which are discretely presented component units. Those financial statements were audited by other auditors, as described in our report of the County of Cambria's financial statements. However, this report, insofar as it relates to the results of the other auditors, is based solely upon the reports of the other auditors. We have issued our report thereon dated June 16, 2026, 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 24, 2026

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2025
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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 12/31/2024	Revenue Recognized	Federal Expenditures	(Unearned) Revenue at 12/31/2025	Expenditures to Subrecipients
<u>U.S. Department of Agriculture</u>												
Passed through Pennsylvania Department of Agriculture												
<i>Food Distribution Cluster:</i>												
Emergency Food Assistance Program (Administrative Costs)	General	10.568	I	10/21-9/26	4100090806	N/A	\$ 34,728	\$ 25,397	\$ 28,428	\$ 28,428	\$ 19,097	\$ 28,428
Emergency Food Assistance Program (Food Commodities)	General	10.569	I	10/21-9/26	4100090806	N/A	121,338	-	121,338	121,338	-	121,338
<i>Total Food Distribution Cluster:</i>							156,066	25,397	149,766	149,766	19,097	149,766
Total U.S. Department of Agriculture							\$ 156,066	\$ 25,397	\$ 149,766	\$ 149,766	\$ 19,097	\$ 149,766
<u>U.S. Department of Interior</u>												
Passed through Pennsylvania Department of Environmental Protection:												
Abandoned Mine Land Reclamation (AMLR)	General	15.252	I	9/23-9/26	C990004320	191,061	\$ 15,885	\$ -	\$ 79,553	\$ 79,553	\$ 63,668	\$ -
Total U.S. Department of Interior							\$ 15,885	\$ -	\$ 79,553	\$ 79,553	\$ 63,668	\$ -
<u>U.S. Department of Justice</u>												
Passed through Pennsylvania Commission on Crime and Delinquency:												
Crime Victim Assistance	JPO	16.575	I	1/25-12/25	2023-VF-07 45569	34,759	\$ 26,069	\$ -	\$ 34,759	\$ 34,759	\$ 8,690	\$ -
Passed through Victim Services:												
Violence Against Women Formula Grants	General	16.588	I	1/25-12/27	2024-VA-01/02/03-43798	33,379	23,440	-	31,253	31,253	7,813	-
Equitable Sharing Program	DA Fed	16.922	D	1/20-12/25	PA011013A	N/A	17,943	-	373	373	(17,570)	-
Equitable Sharing Program	DA Fed	16.922	D	1/22-12/25	PA0110000	N/A	13,896	-	-	-	(13,896)	-
							31,839	-	373	373	(31,466)	-
Edward Byrne Memorial Justice Assistance Grant Program	General	16.738	D	10/19-9/21	2020-DJ-BX-0962	14,941	14,941	14,941	-	-	-	-
Congressionally Recommended Awards	General	16.753	D	10/23-9/26	15PBJA-23-GG-00291-BRND	577,000	247,643	165,605	84,356	84,356	2,318	-
Comprehensive Opioid, Stimulant, and other Substances Use Program	General	16.838	D	10/23-10/26	15PBJA-23-GG-02311-COAP	1,299,346	411,269	71,981	308,584	308,584	(30,704)	-
Total U.S. Department of Justice							\$ 755,201	\$ 252,527	\$ 459,325	\$ 459,325	\$ (43,349)	\$ -
<u>U.S. Department of Transportation</u>												
Passed through Pennsylvania Department of Transportation:												
<i>Highway Safety Cluster:</i>												
State and Community Highway Safety	General	20.600	I	10/23-9/26	C920002981	328,219	\$ 50,878	\$ 20,286	\$ 43,111	\$ 43,111	\$ 12,519	\$ -
State and Community Highway Safety	General	20.600	I	10/23-9/26	C920001897	326,983	31,808	3,626	32,750	32,750	4,568	-
							82,686	23,912	75,861	75,861	17,087	-
National Priority Safety Programs	General	20.616	I	10/23-9/26	C920001897	326,983	17,097	3,730	18,269	18,269	4,902	-
<i>Total Highway Safety Cluster:</i>							99,783	27,642	94,130	94,130	21,989	-
Passed through Pennsylvania Emergency Management Agency:												
Interagency Hazardous Materials Public Sector Training and Planning Grants	HMERA	20.703	I	10/22-10/25	C950003920	N/A	-	3,678	3,184	3,184	6,862	-
Total U.S. Department of Transportation							\$ 99,783	\$ 31,320	\$ 97,314	\$ 97,314	\$ 28,851	\$ -
<u>U.S. Department of Treasury</u>												
Passed through Pennsylvania Department of Human Services:												
Emergency Rental Assistance Program	HS	21.023	I	9/21-9/25	N/A	2,713,785	\$ -	\$ (293,026)	\$ 293,026	\$ 293,026	\$ -	\$ -
Passed through Pennsylvania Commission on Crime and Delinquency:												
Coronavirus State and Local Fiscal Recovery Funds	General	21.027	I	10/24-9/26	2022-CL-01 44347	37,595	37,595	-	37,595	37,595	-	-
Total U.S. Department of Treasury							\$ 37,595	\$ (293,026)	\$ 330,621	\$ 330,621	\$ -	\$ -

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2025
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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 12/31/2024	Revenue Recognized	Federal Expenditures	(Unearned) Revenue at 12/31/2025	Expenditures to Subrecipients
<u>General Services Administration</u>												
Passed through Pennsylvania Department of General Services:												
Donation of Federal Surplus Personal Property	General	39.003	I	9/25-9/28	510494	N/A	\$ 5,150	\$ -	\$ 5,150	\$ 5,150	\$ -	\$ -
Total General Services Administration							\$ 5,150	\$ -	\$ 5,150	\$ 5,150	\$ -	\$ -
<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	7/25-6/26	N/A	N/A	\$ 62,249	\$ -	\$ 62,249	\$ 62,249	\$ -	\$ -
Special Education-Grants for Infants and Families	EI	84.181	I	7/24/2025	N/A	N/A	47,214	-	47,214	47,214	-	-
Total U.S. Department of Education							\$ 109,463	\$ -	\$ 109,463	\$ 109,463	\$ -	\$ -
<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	7/24-9/25	4100089690	N/A	\$ 1,834	\$ -	\$ 1,834	\$ 1,834	\$ -	\$ -
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	AAA	93.041	I	10/25-6/26	4100100932	N/A	420	-	420	420	-	-
							2,254	-	2,254	2,254	-	-
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	AAA	93.042	I	7/24-9/25	4100089690	N/A	30,389	-	30,389	30,389	-	-
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	AAA	93.042	I	10/25-6/26	4100100932	N/A	1,974	-	1,974	1,974	-	-
							32,363	-	32,363	32,363	-	-
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	AAA	93.043	I	7/24-9/25	4100089690	N/A	4,013	-	4,013	4,013	-	-
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	AAA	93.043	I	10/25-6/26	4100100932	N/A	4,011	-	4,011	4,011	-	-
							8,024	-	8,024	8,024	-	-
Aging Cluster:												
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	AAA	93.044	I	7/24-9/25	4100089690	N/A	432,169	-	432,169	432,169	-	-
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	AAA	93.044	I	10/25-6/26	4100100932	N/A	13,995	-	13,995	13,995	-	-
							446,164	-	446,164	446,164	-	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	AAA	93.045	I	7/24-9/25	4100089690	N/A	41,362	-	41,362	41,362	-	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	AAA	93.045	I	10/25-6/26	4100100932	N/A	28,296	-	28,296	28,296	-	-
							69,658	-	69,658	69,658	-	-
Nutrition Services Incentive Program	AAA	93.053	I	7/24-9/25	4100089690	N/A	102,747	-	102,747	102,747	-	-
Total Aging Cluster:							618,569	-	618,569	618,569	-	-
National Family Caregiver Support, Title III, Part E	AAA	93.052	I	7/24-9/25	4100089690	N/A	69,175	-	69,175	69,175	-	-
National Family Caregiver Support, Title III, Part E	AAA	93.052	I	10/25-6/26	4100100932	N/A	14,135	-	14,135	14,135	-	-
							83,310	-	83,310	83,310	-	-
Medicare Enrollment Assistance Program	AAA	93.071	I	10/25-6/26	4100100932	N/A	4,142	-	4,142	4,142	-	-
State Health Insurance Assistance Program	AAA	93.324	I	7/24-9/25	4100089690	N/A	17,209	-	17,209	17,209	-	-
State Health Insurance Assistance Program	AAA	93.324	I	10/25-6/26	4100100932	N/A	1,422	-	1,422	1,422	-	-
							18,631	-	18,631	18,631	-	-

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2025
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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 12/31/2024	Revenue Recognized	Federal Expenditures	(Unearned) Revenue at 12/31/2025	Expenditures to Subrecipients
Passed through Pennsylvania Department of Human Services:												
Title IV-E Prevention Program	C&Y	93.472	I	7/23-6/24	N/A	N/A	4,950	2,678	2,272	2,272	-	-
Title IV-E Prevention Program	C&Y	93.472	I	7/24-6/25	N/A	N/A	8,568	2,000	6,575	6,575	7	-
Title IV-E Prevention Program	C&Y	93.472	I	7/25-6/26	N/A	N/A	-	-	2,503	2,503	2,503	-
Title IV-E Prevention Program	C&Y	93.472	I	7/23-6/24	N/A	N/A	137	87	50	50	-	-
Title IV-E Prevention Program	C&Y	93.472	I	7/24-6/25	N/A	N/A	-	382	174	174	556	-
Title IV-E Prevention Program	C&Y	93.472	I	7/25-6/26	N/A	N/A	-	-	112	112	112	-
							13,655	5,147	11,686	11,686	3,178	-
MaryLee Allen Promoting Safe and Stable Families Program	C&Y	93.556	I	7/23-6/24	N/A	N/A	-	(5,592)	5,592	5,592	-	-
MaryLee Allen Promoting Safe and Stable Families Program	C&Y	93.556	I	7/24-6/25	N/A	N/A	1,141	-	1,141	1,141	-	-
MaryLee Allen Promoting Safe and Stable Families Program	C&Y	93.556	I	7/25-6/26	N/A	N/A	-	-	5,592	5,592	5,592	-
MaryLee Allen Promoting Safe and Stable Families Program	C&Y	93.556	I	7/22-6/23	N/A	N/A	18,505	18,505	-	-	-	-
MaryLee Allen Promoting Safe and Stable Families Program	C&Y	93.556	I	7/23-6/24	N/A	N/A	164,253	139,247	25,006	25,006	-	-
MaryLee Allen Promoting Safe and Stable Families Program	C&Y	93.556	I	7/24-6/25	N/A	N/A	77,997	38,564	39,433	39,433	-	-
							261,896	190,724	76,764	76,764	5,592	-
477 Cluster												
Temporary Assistance for Needy Families	C&Y	93.558	I	7/23-6/24	N/A	530,266	408,070	401,685	6,385	6,385	-	-
Temporary Assistance for Needy Families	C&Y	93.558	I	7/24-6/25	N/A	530,266	530,226	260,964	269,262	269,262	-	-
Temporary Assistance for Needy Families	C&Y	93.558	I	7/25-6/26	N/A	530,226	-	-	178,496	178,496	178,496	-
Total 477 Cluster:							938,296	662,649	454,143	454,143	178,496	-
Child Support Services	DRO	93.563	I	10/10-9/15	4100052565	N/A	-	(119,480)	2,524	2,524	(116,956)	-
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	205,349	(690,500)	-	-	(895,849)	-
Child Support Services	DRO	93.563	I	10/20-9/25	4100086817	N/A	1,159,502	383,656	863,806	863,806	87,960	-
Child Support Services	DRO	93.563	I	10/25-9/30	2025203011	N/A	-	-	310,881	310,881	310,881	-
							1,364,851	(1,324,047)	1,177,211	1,177,211	(1,511,687)	-
Stephanie Tubbs Jones Child Welfare Services Program	C&Y	93.645	I	7/23-6/24	N/A	52,368	26,970	-	26,970	26,970	-	-
Stephanie Tubbs Jones Child Welfare Services Program	C&Y	93.645	I	7/24-6/25	N/A	53,940	30,568	-	30,568	30,568	-	-
							57,538	-	57,538	57,538	-	-
Foster Care - Title IV-E	C&Y	93.658	I	7/22-6/23	N/A	N/A	3,992	3,992	(3,356)	(3,356)	(3,356)	-
COVID-Foster Care - Title IV-E	C&Y	93.658	I	7/22-6/23	N/A	N/A	76	76	-	-	-	-
Foster Care - Title IV-E	C&Y	93.658	I	7/23-6/24	N/A	N/A	854,662	731,281	107,011	107,011	(16,370)	-
COVID-Foster Care - Title IV-E	C&Y	93.658	I	7/23-6/24	N/A	N/A	1,110	1,110	-	-	-	-
Foster Care - Title IV-E	C&Y	93.658	I	7/24-6/25	N/A	N/A	1,620,625	559,080	1,051,637	1,051,637	(9,908)	-
Foster Care - Title IV-E	C&Y	93.658	I	7/25-6/26	N/A	N/A	-	-	812,103	812,103	812,103	-
Foster Care - Title IV-E	C&Y	93.658	I	7/23-6/24	N/A	N/A	12,599	7,836	4,763	4,763	-	-
Foster Care - Title IV-E	C&Y	93.658	I	7/24-6/25	N/A	N/A	-	19,143	8,745	8,745	27,888	-
Foster Care - Title IV-E	C&Y	93.658	I	7/25-6/26	N/A	N/A	-	-	17,013	17,013	17,013	-
Foster Care - Title IV-E	JPO	93.658	I	7/23-6/24	N/A	N/A	29,841	-	29,841	29,841	-	-
COVID-Foster Care - Title IV-E	JPO	93.658	I	7/23-6/24	N/A	N/A	66	-	66	66	-	-
Foster Care - Title IV-E	JPO	93.658	I	7/22-6/23	N/A	N/A	62,643	62,643	-	-	-	-
Foster Care - Title IV-E	JPO	93.658	I	7/23-6/24	N/A	N/A	27,580	27,580	-	-	-	-
Foster Care - Title IV-E	JPO	93.658	I	7/24-6/25	N/A	N/A	8,471	3,479	4,992	4,992	-	-
Foster Care - Title IV-E	JPO	93.658	I	7/25-6/26	N/A	N/A	-	-	2,881	2,881	2,881	-
							2,621,665	1,416,220	2,035,696	2,035,696	830,251	-
Guardianship - Assistance	C&Y	93.090	I	7/23-6/24	N/A	N/A	82,397	80,785	1,612	1,612	-	-
Guardianship - Assistance	C&Y	93.090	I	7/24-6/25	N/A	N/A	165,080	81,167	83,914	83,914	1	-
Guardianship - Assistance	C&Y	93.090	I	7/25-6/26	N/A	N/A	-	-	79,437	79,437	79,437	-
Guardianship - Assistance	C&Y	93.090	I	7/23-6/24	N/A	N/A	45	34	11	11	-	-
Guardianship - Assistance	C&Y	93.090	I	7/24-6/25	N/A	N/A	-	82	33	33	115	-
Guardianship - Assistance	C&Y	93.090	I	7/25-6/26	N/A	N/A	-	-	38	38	38	-
							247,522	162,068	165,045	165,045	79,591	-

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2025
(Page 4 of 5)

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 12/31/2024	Revenue Recognized	Federal Expenditures	(Unearned) Revenue at 12/31/2025	Expenditures to Subrecipients
Adoption Assistance	C&Y	93.659	I	7/22-6/23	N/A	N/A	(78)	(78)	-	-	-	-
Adoption Assistance	C&Y	93.659	I	7/23-6/24	N/A	N/A	697,901	685,768	10,590	10,590	(1,543)	-
COVID-Adoption Assistance	C&Y	93.659	I	7/23-6/24	N/A	N/A	551	551	-	-	-	-
Adoption Assistance	C&Y	93.659	I	7/24-6/25	N/A	N/A	1,408,915	687,851	716,095	716,095	(4,969)	-
Adoption Assistance	C&Y	93.659	I	7/25-6/26	N/A	N/A	15,803	-	762,061	762,061	746,258	-
Adoption Assistance	C&Y	93.659	I	7/23-6/24	N/A	N/A	1,014	645	369	369	-	-
Adoption Assistance	C&Y	93.659	I	7/24-6/25	N/A	N/A	-	1,341	618	618	1,959	-
Adoption Assistance	C&Y	93.659	I	7/24-6/25	N/A	N/A	-	-	985	985	985	-
							2,124,106	1,376,078	1,490,718	1,490,718	742,690	-
Social Services Block Grant	HS - BH/ID	93.667	I	7/24-6/25	N/A	N/A	103,146	-	103,146	103,146	-	-
Social Services Block Grant	HS - BH/ID	93.667	I	7/25-6/26	N/A	N/A	89,640	-	89,640	89,640	-	-
Social Services Block Grant	C&Y	93.667	I	7/24-6/25	N/A	131,152	65,576	-	65,576	65,576	-	-
Social Services Block Grant	C&Y	93.667	I	7/25-6/26	N/A	N/A	65,576	-	65,576	65,576	-	-
							323,938	-	323,938	323,938	-	-
Child Abuse and Neglect State Grants	C&Y	93.669	I	7/23-6/24	N/A	40,000	22,598	-	22,598	22,598	-	-
Child Abuse and Neglect State Grants	C&Y	93.669	I	7/25-6/26	N/A	N/A	104	-	104	104	-	-
							22,702	-	22,702	22,702	-	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	C&Y	93.674	I	7/22-6/23	N/A	43,979	5,497	5,497	-	-	-	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	C&Y	93.674	I	7/23-6/24	N/A	43,979	19,050	19,050	-	-	-	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	C&Y	93.674	I	7/24-6/25	N/A	50,800	50,800	26,475	24,325	24,325	-	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	C&Y	93.674	I	7/25-6/26	N/A	N/A	12,700	-	25,400	25,400	12,700	-
							88,047	51,022	49,725	49,725	12,700	-
<i>Medicaid Cluster</i>												
Grants to States for Medicaid	EI	93.778	I	7/24-6/25	N/A	N/A	190,275	82,641	107,634	107,634	-	-
Grants to States for Medicaid	EI	93.778	I	7/25-6/26	N/A	N/A	-	-	97,780	97,780	97,780	-
Grants to States for Medicaid	HS - BH/ID	93.778	I	7/24-6/25	N/A	N/A	477,591	223,662	253,929	253,929	-	-
Grants to States for Medicaid	HS - BH/ID	93.778	I	7/25-6/26	N/A	N/A	-	-	243,769	243,769	243,769	-
ARPA-Grants to States for Medicaid	BH/ID	93.778	I	7/24-6/25	N/A	N/A	44,929	-	44,929	44,929	-	-
Grants to States for Medicaid	General	93.778	I	7/23-6/24	4100089128	2,174,762	74,132	74,132	-	-	-	-
Grants to States for Medicaid	General	93.778	I	7/24-6/25	4100089128	2,259,498	1,113,146	(9,351)	1,122,497	1,122,497	-	1,122,497
Grants to States for Medicaid	General	93.778	I	7/25-6/26	4100089128	2,839,810	1,411,644	-	1,112,261	1,112,261	(299,383)	1,112,261
Grants to States for Medicaid	C&Y	93.778	I	7/22-6/23	N/A	N/A	-	(136)	-	-	(136)	-
Grants to States for Medicaid	C&Y	93.778	I	7/23-6/24	N/A	N/A	4,983	5,403	(420)	(420)	-	-
Grants to States for Medicaid	C&Y	93.778	I	7/24-6/25	N/A	N/A	10,379	4,000	6,382	6,382	3	-
Grants to States for Medicaid	C&Y	93.778	I	7/25-6/26	N/A	N/A	-	-	5,084	5,084	5,084	-
Grants to States for Medicaid	DR	93.778	I	10/20-9/25	N/A	N/A	385	-	385	385	-	-
Grants to States for Medicaid	DR	93.778	I	10/25-9/30	N/A	N/A	541	-	1,120	1,120	579	-
Passed through Pennsylvania Department of Aging:												
Grants to States for Medicaid	AAA	93.778	I	7/24-9/25	4100089690	N/A	6,287	-	6,287	6,287	-	-
Grants to States for Medicaid	AAA	93.778	I	10/25-6/26	4100100932	N/A	1,985	-	10,193	10,193	8,208	-
<i>Total Medicaid Cluster</i>							3,336,277	380,351	3,011,830	3,011,830	55,904	2,234,758
Passed through Pennsylvania Department of Drug and Alcohol Programs												
Opioid STR	D&A	93.788	I	7/24-12/25	4100086589	81,861	354,333	84,507	375,709	375,709	105,883	-
Passed through Pennsylvania Department of Human Services												
Block Grants for Community Mental Health Services	HS - BH/ID	93.958	I	7/24-6/25	N/A	N/A	319,913	-	319,913	319,913	-	-
Block Grants for Community Mental Health Services	HS - BH/ID	93.958	I	7/25-6/26	N/A	N/A	319,913	-	319,913	319,913	-	-
							639,826	-	639,826	639,826	-	-

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2025
(Page 5 of 5)

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 12/31/2024	Revenue Recognized	Federal Expenditures	(Unearned) Revenue at 12/31/2025	Expenditures to Subrecipients
Passed through Pennsylvania Department of Drug and Alcohol Programs												
Block Grants for Prevention and Treatment of Substance Abuse	D&A	93.959	I	7/24-12/25	4100086589	846,897	651,314	85,834	760,284	760,284	194,804	-
COVID/ARPA-Block Grants for Prevention and Treatment of Substance Abuse	D&A	93.959	I	7/24-12/25	4100086589	483,294	274,224	147,382	126,842	126,842	-	-
							925,538	233,216	887,126	887,126	194,804	-
Total U.S. Department of Health and Human Services							\$ 14,087,483	\$ 3,237,935	\$ 11,546,950	\$ 11,546,950	\$ 697,402	\$ 2,234,758
U. S. Election Assistance Commission												
Passed through Pennsylvania State Department												
HAVA Election Security Grants	General	90.404	I	7/25-11/25	4100100861	500	\$ 500	\$ -	\$ 500	\$ 500	\$ -	\$ -
HAVA Election Security Grants	General	90.404	I	3/24-12/25	4100093809	4,336	-	-	4,336	4,336	4,336	-
Total U. S. Election Assistance Commission							\$ 500	\$ -	\$ 4,836	\$ 4,836	\$ 4,336	\$ -
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	7/24-6/25	22SFBPA003	458,798	217,946	18,588	199,358	199,358	-	-
<i>Total Foster Grandparent/Senior Companion Cluster</i>							217,946	18,588	199,358	199,358	-	-
Total U.S. Corporation for National and Community Service							\$ 217,946	\$ 18,588	\$ 199,358	\$ 199,358	\$ -	\$ -
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	\$ 13,588	\$ 13,588	\$ -	\$ -	\$ -	\$ -
Emergency Management Performance Grants	EMA	97.042	I	10/23-9/24	C950004667	63,987	63,987	63,987	-	-	-	-
Emergency Management Performance Grants	EMA	97.042	I	10/24-9/25	N/A	N/A	-	8,578	-	-	8,578	-
							63,987	72,565	-	-	8,578	-
Homeland Security Grant Program	EMA	97.067	I	N/A	C950003967	N/A	27,414	-	27,414	27,414	-	-
Homeland Security Grant Program	EMA	97.067	I	N/A	C950004190	N/A	5,948	-	5,948	5,948	-	-
							33,362	-	33,362	33,362	-	-
Total U.S. Department of Homeland Security							\$ 110,937	\$ 86,153	\$ 33,362	\$ 33,362	\$ 8,578	\$ -
Total Federal Funds							\$ 15,596,009	\$ 3,358,894	\$ 13,015,698	\$ 13,015,698	\$ 778,583	\$ 2,384,524

COUNTY OF CAMBRIA, PENNSYLVANIA
SCHEDULE OF COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF HUMAN SERVICES EXPENDITURES
YEAR ENDED DECEMBER 31, 2025

<u>Program</u>	2025 Combined Federal/State Expenditures
Child Support Enforcement	\$ 1,176,192
County Children, Youth and Families Programs	11,566,759
Medical Assistance Transportation Program	4,469,515
County Mental Health/Intellectual Disabilities/Early Intervention Programs	8,081,668
MA Waiver Programs for Individuals with Intellectual Disabilities	239,078
Combined Homeless Assistance Programs	224,150
	\$ 25,757,362

COUNTY OF CAMBRIA
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2025

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, 2025. 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	\$ 28,428
Emergency Food Assistance Program	10.569	121,338
		<u>\$ 149,766</u>
Community Action Partnership of Cambria County:		
Medical Assistance Transportation Program	93.778	\$ 589,077
Medical Assistance Transportation Program	PA DHS	589,077
		<u>\$ 1,178,154</u>
Susquehanna Regional Transportation Authority:		
Medical Assistance Transportation Program	93.778	\$ 1,645,680
Medical Assistance Transportation Program	PA DHS	1,645,680
		<u>\$ 3,291,360</u>
Total		<u>\$ 4,619,280</u>

NOTE 5 MAJOR PROGRAM DETERMINATION

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

Program	Federal AL Number	Expenditures
Foster Care – Title IV-E	93.658	\$ 2,035,696
Adoption Assistance – Title IV-E	93.659	1,490,718
Social Services Block Grant	93.667	323,938
Medicaid Cluster	93.778	3,011,830
Block Grant Community Mental Health Services	93.958	639,826
Total federal awards selected for testing		\$ 7,502,008
Total federal program awards		<u>\$ 13,015,698</u>
Percent of total federal expenditures tested		<u>57.64%</u>
Percent of total federal expenditures required to be tested		<u>40.00%</u>

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

Board of Commissioners
County of Cambria
Ebensburg, Pennsylvania

We have performed the procedures enumerated below, which were agreed to by the Commonwealth of Pennsylvania, Department of Human Services (DHS) and 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 24, 2026

**COUNTY OF CAMBRIA
YEAR ENDED DECEMBER 31, 2025
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	\$ 293,026	\$ -	\$ 293,026	100%	Timing difference
Special Education-Grants for Infants and Families	84.181	\$ 109,463	\$ 109,463	\$ -	0%	N/A
Title IV-E Prevention Program	93.472	\$ 11,686	\$ 13,655	\$ (1,969)	-14%	Timing difference
MaryLee Allen Promoting Safe and Stable Families	93.556	\$ 76,764	\$ 261,896	\$ (185,132)	-71%	Timing difference
Temporary Assistance for Needy Families	93.558	\$ 454,143	\$ 938,296	\$ (484,153)	-52%	Timing difference
Child Support Enforcement	93.563	\$ 1,177,211	\$ 1,159,502	\$ 17,709	2%	Timing difference
Stephanie Tubbs Jones Child Welfare Services Program	93.645	\$ 57,538	\$ 57,538	\$ -	0%	N/A
Foster Care - Title IV-E	93.658	\$ 2,035,696	\$ 2,621,664	\$ (585,968)	-22%	Timing difference
Guardianship - Assistance	93.090	\$ 165,045	\$ 247,522	\$ (82,477)	-33%	Timing difference
Adoption Assistance	93.659	\$ 1,490,718	\$ 2,124,106	\$ (633,388)	-30%	Timing difference
Social Services Block Grant	93.667	\$ 323,938	\$ 323,938	\$ -	0%	N/A
Child Abuse and Neglect State Grants	93.669	\$ 22,703	\$ 22,703	\$ -	0%	N/A
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	\$ 49,725	\$ 88,047	\$ (38,322)	-44%	Timing difference
Medical Assistance Program	93.778	\$ 3,011,829	\$ 3,328,005	\$ (316,176)	-10%	Timing difference
Block Grants for Community Mental Health Services	93.958	<u>\$ 639,826</u> <u>\$ 9,919,311</u>	<u>\$ 639,826</u> <u>\$ 11,936,161</u>	<u>\$ -</u> <u>\$ (2,016,850)</u>	<u>0%</u> <u>-17%</u>	N/A

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, 2025

(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>
Bair	Yes	In-progress	Yes		N/A	N/A	N/A	N/A
Independent Family Services	Yes	In-progress	Yes		N/A	N/A	N/A	N/A
Christian Home of Johnstown	Yes	In-progress	Yes		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, 2025 and calendar year ended December 31, 2025, 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
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.

We were not engaged to, and did not, perform the agreed-upon procedures related to the Early Intervention supplemental schedules for the fiscal year ended June 30, 2025, as final schedules were not available due to the Pennsylvania Department of Human Services rebudget process. Those schedules and the related agreed-upon procedures will be reported separately upon completion of the rebudget process.

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 24, 2026

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, 2025

	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 9/30/24:															
1. Salary & Overhead	509,961	94,740	-	415,221	274,046	509,961	94,740	-	415,221	274,046	-	-	-	-	-
2. Fees & Costs	3	-	-	3	2	3	-	-	3	2	-	-	-	-	-
3. Interest & Prog Income	1,824	83	-	1,741	1,149	1,824	83	-	1,741	1,149	-	-	-	-	-
4. Blood Testing Fees	502	-	-	502	331	502	-	-	502	331	-	-	-	-	-
5. Blood Testing Costs	407	-	-	407	269	407	-	-	407	269	-	-	-	-	-
6. ADP	-	-	9,473	(9,473)	(6,252)	-	-	9,473	-	(6,252)	-	-	-	-	-
Net Total	508,039	94,657	9,473	403,909	266,581	508,039	94,657	9,473	413,382	266,581	-	-	-	(9,473)	-
Quarter Ending 12/31/24:															
1. Salary & Overhead	555,252	96,075	-	459,177	303,057	555,252	96,075	-	459,177	303,057	-	-	-	-	-
2. Fees & Costs	3	-	-	3	2	3	-	-	3	2	-	-	-	-	-
3. Interest & Prog Income	1,674	73	-	1,601	1,057	1,674	73	-	1,601	1,057	-	-	-	-	-
4. Blood Testing Fees	209	-	-	209	138	209	-	-	209	138	-	-	-	-	-
5. Blood Testing Costs	704	-	-	704	465	704	-	-	704	465	-	-	-	-	-
6. ADP	-	-	1,787	(1,787)	(1,179)	-	-	1,787	(1,787)	(1,179)	-	-	-	-	-
Net Total	554,070	96,002	1,787	456,281	301,146	554,070	96,002	1,787	456,281	301,146	-	-	-	-	-
Quarter Ending 3/31/25:															
1. Salary & Overhead	537,768	96,362	-	441,406	291,328	537,768	96,362	-	441,406	291,328	-	-	-	-	-
2. Fees & Costs	3	-	-	3	2	3	-	-	3	2	-	-	-	-	-
3. Interest & Prog Income	25,376	1,035	-	24,341	16,065	25,376	1,035	-	24,341	16,065	-	-	-	-	-
4. Blood Testing Fees	158	-	-	158	104	158	-	-	158	104	-	-	-	-	-
5. Blood Testing Costs	352	-	-	352	232	352	-	-	352	232	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total	512,583	95,327	-	417,256	275,389	512,583	95,327	-	417,256	275,389	-	-	-	-	-
Quarter Ending 6/30/25:															
1. Salary & Overhead	579,524	107,995	-	471,529	311,209	579,524	107,995	-	471,529	311,209	-	-	-	-	-
2. Fees & Costs	3	-	-	3	2	3	-	-	3	2	-	-	-	-	-
3. Interest & Prog Income	1,714	68	-	1,646	1,086	1,714	68	-	1,646	1,086	-	-	-	-	-
4. Blood Testing Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5. Blood Testing Costs	316	-	-	316	209	316	-	-	316	209	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total	578,123	107,927	-	470,196	310,330	578,123	107,927	-	470,196	310,330	-	-	-	-	-

CHILD SUPPORT ENFORCEMENT
COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT

EXHIBIT A-1(c)

County Cambria Year Ended December 31, 2025

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Type of Account Structure
January 1	1,897,204	261	☒ Separate Bank Account ☒ Restricted Fund - General Ledger ☐ Other: _____
March 31	1,951,970	91,648	
June 30	2,006,789	793	
September 30	2,110,332	209	
December 31	2,165,330	119	

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, 2025</u>				
	Single Audit IVD ACCT 561	Single Audit Incentive 6492	Single Audit Fees 5591	Single Reported TITLE IV-D Account	Audit Over/(Under) Reported
Balance at January 1	\$ 261	\$ 1,897,204	\$ 22,294	\$ 1,919,759	\$ -
Receipts:					
Reimbursements	1,159,502	-	-	1,159,502	\$ -
Incentives	-	205,349	-	205,349	\$ -
Title XIX Incentives	926	-	-	926	\$ -
Interest	94	65,300	719	66,113	\$ -
Program Income	1,993	-	-	1,993	\$ -
Genetic Testing Costs	288	-	-	288	\$ -
Maintenance of Effort (MOE)	-	-	-	-	\$ -
Other: LIEN SEARCH	355	-	-	355	\$ -
Total Receipts	1,163,158	270,649	719	1,434,526	\$ -
Intra-fund Transfers - In	-	-	-	-	\$ -
Funds Available	\$ 1,163,419	\$ 2,167,853	\$ 23,013	\$ 3,354,285	\$ -
Disbursements:					
Performance Incentive Paid Costs	-	1,600	-	1,600	\$ -
Transfers to General Fund	1,163,300	924	-	1,164,224	\$ -
Vendor Payments	-	-	-	-	\$ -
Bank Charges	-	-	-	-	\$ -
Other: _____	-	-	-	-	\$ -
Total Disbursements	\$ 1,163,300	\$ 2,524	\$ -	\$ 1,165,824	\$ -
Intra-fund Transfers - Out	\$ -	\$ -	\$ -	-	\$ -
Balance at December 31	\$ 119	\$ 2,165,329	\$ 23,013	\$ 2,188,461	\$ -

The Title IV-D account consists of 3 accounts. Please indicate here the total number of accounts that make up the Title IV-D account.

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

COUNTY OF CAMBRIA
MEDICAL ASSISTANCE TRANSPORTATION PROGRAM
SCHEDULE OF REVENUES AND EXPENDITURES
 FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2025

	<u>Reported</u>	<u>Actual</u>
Service Data:		
Expenditures		
Group I Clients	\$ 3,390,232	\$ 3,390,232
Group II Clients	<u>1,157,065</u>	<u>1,157,065</u>
Total Expenditures	<u>\$ 4,547,297</u>	<u>\$ 4,547,297</u>
Allocation Data:		
Revenues		
Department of Human Services	\$ 4,518,996	\$ 4,518,996
Interest Income	<u>28,301</u>	<u>28,301</u>
Total Revenues	<u>4,547,297</u>	<u>4,547,297</u>
Funds Expended		
Operating Costs	4,175,380	4,175,380
Administrative Costs	<u>371,917</u>	<u>371,917</u>
Excess of Revenues Under Expenditures	<u>\$ -</u>	<u>\$ -</u>

Indirect Cost Rate: 0%

Commonwealth of Pennsylvania
DHS - Bureau of Financial Operations
County Report of Income and Expenditures
County Human Services Block Grant
Fiscal Year 2024 - 2025
 Block Grant Summary Report - CAMBRIA County
 Schedule of Fund Balances - Summary Report

County Match (%)	3.33%
Actual County Match (\$)	\$598,649
Actual County Match (%)	7.51%

Block Grant Reporting			Costs Eligible for DHS Participation (2)								
Sources of Funding:	Appropriation	DHS Allocation (1)	<u>Mental Health</u>	<u>Intellectual Disabilities</u>	<u>Homeless Assistance</u>	<u>HSS</u>	<u>D&A</u>	Total	Balance of Funds (3)	Adjustments (4)	Total Fund Balance (5)
1 State Human Services Block Grant	Multiple	\$7,598,390	\$5,388,790	\$1,154,702	\$266,102	\$124,341	\$664,455	\$7,598,390	\$0	\$0	\$0
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	\$639,826	\$639,826	\$0	\$0	\$0	\$0	\$639,826	\$0	\$0	\$0
5 Reserved		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total for Block Grant		\$8,444,508	\$6,123,090	\$1,266,520	\$266,102	\$124,341	\$664,455	\$8,444,508	\$0	\$0	\$0

Retained Earnings	
I. Unexpended Allocation	\$0
II. Maximum Retained Earnings (5%)	\$379,920
III. Waiver Requested Money (if applicable)	\$0
IV. Total Requested Retained Earnings	\$0

Prior Year Retained Earnings	
I. FY 23-24 Retained Earnings	\$374,073
II. Total Expended Retained Earnings-5%	\$374,073
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 2024 -2025
Non-Block Grant Summary Report - County
Schedule of Fund Balances - Summary Report

Revision Number: 0

Sources of Funding	Appropriation	Total Carryover (1)	Allotment (2)	DHS Allocation (3)	Costs Eligible for DHS Participation (4)	Balance of Funds (5)	Adjustments (6)	Total Fund Balance (7)
A. Mental Health Services								
1 Reserved		\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 State - Base Fund Increase	10248	\$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 - General Training	70167	\$48,813	\$0	\$48,813	\$0	\$48,813	\$0	\$48,813
6 Federal - CMHSBG - Special Projects	70167	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 Federal - CMHSBG - BSCA	70167	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 Federal - CMHSBG - Supported Education	70167	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Federal - 988 Planning Initiative	70651	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Federal - SERG Grant (Beaver Only)	70651	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 Federal - PA System of Care Grant	70976	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12 KEY-PPLE	71022	\$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 Federal - Covid-19 ARPA-FEP	87410	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Mental Health Services		\$48,813	\$0	\$48,813	\$0	\$48,813	\$0	\$48,813
B. Intellectual Disabilities Services								
1 Reserved	10255	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 ARPA Respite	10255	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 ARPA Base-Rate Increase	10255	\$0	\$111,636	\$111,636	\$111,636	\$0	\$0	\$0
4 ID-A Supportive Housing Pilot	60509	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 Temporary MFP-Start Model (Allegheny Only)	70175	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 Temporary-DOH	87442	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 ARPA-PCCRC	10255/70175	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 ARPA Administration-State & Federal	10255/70175	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Reserved		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Intellectual Disabilities Services		\$0	\$111,636	\$111,636	\$111,636	\$0	\$0	\$0
C. Total for Non-Block Grant Reporting		\$48,813	\$111,636	\$160,449	\$111,636	\$48,813	\$0	\$48,813

COUNTY OF CAMBRIA SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED DECEMBER 31, 2025

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 Social Services Block Grant, Medicaid Cluster, and Block Grants Community Mental Health Services
Qualified for Foster Care – Title IV-E and Adoption Assistance – Title IV-E.

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

 X Yes _____ No

Identification of major federal programs:

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.658	Foster Care – Title IV-E
93.659	Adoption Assistance – Title IV-E
93.667	Social Services Block Grant
93.778	Medicaid Cluster
93.958	Block Grant Community Mental Health Services

Identification of major Pennsylvania Department of Human Services programs:

Name of Program

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

Dollar threshold used to distinguish between Type A and Type B programs: \$1,000,000

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

**COUNTY OF CAMBRIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2025**

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 2025-001: Policies and Procedures Regarding Reporting - Material Weakness and Noncompliance

US Department of Health and Human Services

AL #93.658 – Foster Care – Title IV-E

Pennsylvania Department of Human Services

County Children, Youth and Families Programs

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

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

- Foster Care Title IV-E report for the quarter ending September 30, 2025, was due on November 14, 2025, but was not filed until December 24, 2025, forty (40) days late.
- Foster Care Title IV-E report for the quarter ending December 31, 2025, was due on February 14, 2026, but was not filed until March 27, 2026, forty-one (41) 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 2025-002: Policies and Procedures Regarding Reporting - Material Weakness and Noncompliance

US Department of Health and Human Services

AL #93.659 – Adoption Assistance – Title IV-E

Pennsylvania Department of Human Services

County Children, Youth and Families Programs

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

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

- Adoption Assistance Title IV-E report for the quarter ending December 31, 2025, was due on February 14, 2026, but was not filed until February 25, 2026, eleven (11) days late.

Cause: The reports were not prepared and submitted timely.

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

Questioned Cost: None noted.

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

COUNTY OF CAMBRIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2024

FINDINGS – FINANCIAL STATEMENT AUDIT AND INTERNAL CONTROLS

NONE

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

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

US Department of Treasury

AL #93.658 – Foster Care – Title IV-E

Pennsylvania Department of Human Services

County Children, Youth, and Families Programs

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

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

Status: *This finding has not been resolved in the current year and is repeated as 2025-001.*

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

US Department of Health and Human Services

AL #93.659 – Adoption Assistance – Title IV-E

Pennsylvania Department of Human Services

County Children, Youth, and Families Programs

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

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

Status: *This finding has not been resolved in the current year and is repeated as 2025-002.*

COMMISSIONERS

SCOTT W. HUNT
PRESIDENT

KEITH RAGER

THOMAS C. CHERNISKY



MICHAEL J. PARRISH, JR.
TOBY D. MCILWAIN
SOLICITORS

NICOLE HEMMINGER
CHIEF CLERK

Office of County Commissioners

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

CORRECTIVE ACTION PLAN

The County of Cambria, Pennsylvania, respectfully submits the following corrective action plan for the year ended December 31, 2025.

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

Audit period: Year Ending December 31, 2025

The findings from the December 31, 2025, 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 2025-001: Policies and Procedures Regarding Reporting - Material Weakness and Noncompliance

US Department of Health and Human Services
AL #93.658 – Foster Care – Title IV-E

Pennsylvania Department of Human Services
County Children, Youth and Families Programs

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

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

strategic and collaborative effort to ensure accuracy and completeness of all required documentation. The department prioritized the integrity of submissions to meet federal audit standards and reimbursement eligibility. These submissions were completed to ensure compliance and to position the CYS department for improved timeliness in the 2025 audit year. The department prioritized accuracy and completeness, ensuring required audit components were included.

Please note: Reviewing the audit findings and reporting processes from FY 2024 & FY 2025 demonstrates a significant improvement in the department's fiscal operations and compliance efforts as well as to ensure federal audit standard. The accounting team has shown a strong commitment to improving the accuracy, timeliness, and quality of fiscal reporting. Through increased oversight, enhanced monitoring of reporting deadlines, and ongoing collaboration with administrative staff, the department has strengthened its internal controls and reporting practices.

Contact Person: Melissa Raho

Date for Completion: December 31, 2026

FINDING 2025-002: Policies and Procedures Regarding Reporting - Material Weakness and Noncompliance

US Department of Health and Human Services

AL #93.659 – Adoption Assistance – Title IV-E

Pennsylvania Department of Human Services

County Children, Youth and Families Programs

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

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

Please note: Reviewing the audit findings and reporting processes from FY2024 & FY2025 demonstrates a significant improvement in the department's fiscal operations and compliance efforts as well as to ensure federal audit standard. The accounting team has shown a strong commitment to improving the accuracy, timeliness, and quality of fiscal reporting. Through increased oversight, enhanced monitoring of reporting deadlines, and ongoing collaboration with administrative staff, the department has strengthened its internal controls and reporting practices.

Contact Person: Melissa Raho

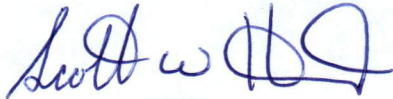
Date for Completion: December 31, 2026

If agencies have questions regarding this plan, please call:

Nicole Hemminger
Chief Clerk
Cambria County Commissioner's Office
200 S. Center Street
Ebensburg, PA 15931
(814) 472-1600

Respectfully,

COUNTY OF CAMBRIA

A handwritten signature in blue ink, appearing to read "Scott W. Hunt". The signature is stylized with a large initial "S" and a distinct "H".

Scott W. Hunt
President Commissioner