



**COUNTY OF CAMBRIA
PENNSYLVANIA**

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

Year Ended December 31, 2020

**COUNTY OF CAMBRIA
SINGLE AUDIT REPORTING PACKAGE AND COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF HUMAN SERVICES SCHEDULES AND REPORTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

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

Board of Commissioners
County of Cambria
Ebensburg, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of the Cambria, as of and for the year ended December 31, 2020, 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 18, 2021. The financial statements of 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.

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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2020-001 that we considered to be a material weakness.

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 2020-002 and 2020-003.

County of Cambria's Response to Findings

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

Purpose of this Report

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



WESSEL & COMPANY
Certified Public Accountants

June 18, 2021

**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

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, 2020. The County of Cambria's major federal and Pennsylvania DHS programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal and Pennsylvania DHS programs.

Auditor's Responsibility

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

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

Basis for Qualified Opinion on Medicaid Cluster (CFDA # 93.778)

As described in the accompanying Schedule of Findings and Questioned Costs, the County of Cambria did not comply with requirements regarding CFDA #93.778 Medicaid Cluster as described in finding numbers 2020-002 for Reporting and 2020-03 for Special Tests. Compliance with such requirements is necessary, in our opinion, for the County of Cambria to comply with the requirements applicable to the program.

Qualified Opinion on Medicaid Cluster (CFDA #93.778)

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, 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 #93.778 Medicaid Cluster for the year ended December 31, 2020.

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, 2020.

Report on Internal Control over Compliance

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

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

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2020-002 and 2020-003 to be material weaknesses.

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

Report on Schedules of Expenditures of Federal 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 County of Cambria's basic 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, 2020, 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 18, 2021, 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.

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.



WESSEL & COMPANY
Certified Public Accountants

June 18, 2021

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020
(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 12/31/2019	Revenue Recognized	Federal Expenditures	Accrued (Unearned) Revenue at 12/31/2020	Expenditures to Subrecipients
U.S. Department of Agriculture												
Passed through Pennsylvania Department of Agriculture:												
<i>Food Distribution Cluster:</i>												
Emergency Food Assistance Program (Administrative Costs)	General	10.568	I	10/16-9/21	44165694	N/A	\$ 14,868	\$ 9,096	\$ 10,211	\$ 10,211	\$ 4,439	\$ 10,211
Emergency Food Assistance Program (Food Commodities)	General	10.569	I	10/16-9/21	44165694	N/A	87,337	-	87,337	87,337	-	87,337
<i>Total Food Distribution Cluster:</i>							102,205	9,096	97,548	97,548	4,439	97,548
Total U.S. Department of Agriculture							102,205	9,096	97,548	97,548	4,439	97,548
U.S. Department of Housing and Urban Development												
Passed through Pennsylvania Department of Community and Economic Development:												
<i>Community Development Block Grants/State's program</i>												
COVID-19 Community Development Block Grant	Red. Auth	14.228	I	1/20-12/20	N/A	N/A	526,703	51,431	792,121	792,121	316,849	792,121
	Red. Auth	14.228	I	1/20-12/20	N/A	N/A	-	-	7,291	7,291	7,291	7,291
Continuum of Care Program	BH/ID	14.267	D	5/19-4/20	PA0578L3E091802	161,312	46,979	8,841	38,138	38,138	-	38,138
Continuum of Care Program	BH/ID	14.267	D	5/20-4/21	PA0578L3E091903	163,316	84,753	-	84,753	84,753	-	84,753
							131,732	8,841	122,891	122,891	-	122,891
Total U.S. Department of Housing and Urban Development							658,435	60,272	922,303	922,303	324,140	922,303
U.S. Department of Justice												
Coronavirus Emergency Supplemental Funding Program	HIMERA	16.034	D	1/20-1/22	2020-VD-BX-1732	58,008	-	-	30,364	30,364	30,364	-
Coronavirus Emergency Supplemental Funding Program	EMA	16.034	D	1/20-1/22	2020-VD-BX-1732	58,008	-	-	27,645	27,645	27,645	-
Passed through Pennsylvania Commission on Crime and Delinquency:												
<i>Coronavirus Emergency Supplemental Funding Program</i>												
Coronavirus Emergency Supplemental Funding Program	General	16.034	I	1/20-1/22	2020-CE-01 34384	95,952	-	-	95,000	95,000	95,000	-
							-	-	153,009	153,009	153,009	-
Crime Victim Assistance	Aging	16.575	I	4/19-9/21	2017/2018-VF-05 29103	118,845	31,372	12,583	18,789	18,789	-	-
Comprehensive Opioid Abuse Site-Based Program	General	16.838	I	7/19-6/21	2018-CO-01 30998	101,400	17,184	-	32,323	32,323	15,139	-
Edward Byrne Memorial Justice Assistance Grant Program	General	16.738	D	10/16-9/20	2017-DJ-BX-0626	12,704	11,681	6,120	5,561	5,561	-	-
Edward Byrne Memorial Justice Assistance Grant Program	General	16.738	D	10/17-9/19	2018-DJ-BX-0883	11,681	-	9,215	1,674	1,674	10,889	-
Edward Byrne Memorial Justice Assistance Grant Program	General	16.738	D	10/18-9/20	2019-DJ-BX-0275	11,627	-	5,084	6,543	6,543	11,627	-
							11,681	20,419	13,778	13,778	22,516	-
Passed through Women's Help Center:												
Violence Against Women Formula Grants	General	16.588	I	1/19-12/20	2017/2018/2019-VA-01/02/03 28837	62,500	29,549	7,387	29,549	29,549	7,387	-
Equitable Sharing Program	DA Fed	16.922	D	1/20-12/20	PA011013A	N/A	2,406	-	525	525	(1,881)	-
Total U.S. Department of Justice							92,192	40,389	247,973	247,973	196,170	-
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	10/18-9/20	CTSP-G-2019-Cambria-00005	190,796	80,670	17,175	63,495	63,495	-	-
State and Community Highway Safety	General	20.600	I	10/20-9/22	CTSP-G-2021-CAMBRIA-00002	198,151	-	-	23,310	23,310	23,310	-
							80,670	17,175	86,805	86,805	23,310	-
National Priority Safety Programs	General	20.616	I	10/18-9/20	IDP-2019-Cambria-00037	139,700	30,537	1,681	28,856	28,856	-	-
National Priority Safety Programs	General	20.616	I	10/20-9/22	PTS-G-2021-Cambria-00013	168,120	-	-	5,050	5,050	5,050	-
							30,537	1,681	33,906	33,906	5,050	-
							111,207	18,856	120,711	120,711	28,360	-
<i>Total Highway Safety Cluster:</i>												
Passed through Pennsylvania Emergency Management Agency:												
<i>Interagency Hazardous Materials Public Sector Training and Planning Grants</i>												
Interagency Hazardous Materials Public Sector Training and Planning Grants	HIMERA	20.703	I	10/18-6/20	N/A	9,312	8,160	-	8,160	8,160	-	-
Total U.S. Department of Transportation							119,367	18,856	128,871	128,871	28,360	-

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020
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County Fund	Federal CFDA Number	D/I	Grant Period	Grant/Contract Number	Program or Award Amount	Total Received For the Year	(Unearned) Revenue at 12/31/2019	Revenue Recognized	Federal Expenditures	(Unearned) Revenue at 12/31/2020	Expenditures to Subrecipients
General	21.019	I	3/20-12/20	C000073985	11,757,491	11,757,491	-	11,757,491	11,757,491	-	-
	HS	I	3/20-12/20	N/A	95,000	95,000	-	95,000	95,000	-	-
Total Department of Treasury						11,852,491	-	11,852,491	11,852,491	-	-
General	39.003	I	7/17-7/20	510494	N/A	156	-	156	156	-	-
						156	-	156	156	-	-
U.S. Environmental Protection Agency											
Passed through Pennsylvania Department of Environmental Protection:											
General	66.466	I	7/19-6/20	4100079526	4,000	4,000	4,000	-	-	-	-
	66.466	I	7/20-6/21	4100079526	4,000	2,000	-	2,000	2,000	-	-
	66.466	I	7/19-6/20	4100081817	65,550	65,550	30,684	34,866	34,866	-	-
	66.466	I	7/20-6/21	4100081817	65,550	18,925	-	30,418	30,418	11,893	-
Total U.S. Environmental Protection Agency						90,075	34,684	67,284	67,284	11,893	-
U.S. Department of Education											
BH/ID	84.181	I	7/19-6/20	N/A	N/A	27,501	-	27,501	27,501	-	-
	84.181	I	7/20-6/21	N/A	N/A	27,502	-	27,502	27,502	-	-
Total U.S. Department of Education						55,003	-	55,003	55,003	-	-
U.S. Department of Health and Human Services											
Passed through Pennsylvania Department of Aging:											
AAA	93.041	I	7/19-6/20	4100072779	N/A	1,581	-	1,581	1,581	-	-
	93.041	I	7/20-6/21	4100072779	N/A	1,579	-	1,579	1,579	-	-
Total U.S. Department of Health and Human Services						3,160	-	3,160	3,160	-	-
AAA	93.042	I	7/19-6/20	4100072779	N/A	3,951	-	3,951	3,951	-	-
	93.042	I	7/20-6/21	4100072779	N/A	3,949	-	3,949	3,949	-	-
Total U.S. Department of Health and Human Services						7,900	-	7,900	7,900	-	-
AAA	93.043	I	7/19-6/20	4100072779	N/A	8,028	-	8,028	8,028	-	-
	93.043	I	7/20-6/21	4100072779	N/A	8,024	-	8,024	8,024	-	-
Total U.S. Department of Health and Human Services						16,052	-	16,052	16,052	-	-
AAA	93.044	I	7/19-6/20	4100072779	N/A	302,825	-	302,825	302,825	-	-
	93.044	I	7/19-6/20	4100072779	N/A	30,000	-	30,000	30,000	-	-
AAA	93.044	I	7/20-6/21	4100072779	N/A	302,821	-	302,821	302,821	-	-
	93.044	I	7/20-6/21	4100072779	N/A	49,587	-	49,587	49,587	-	-
Total U.S. Department of Health and Human Services						685,233	-	685,233	685,233	-	-
AAA	93.045	I	7/19-6/20	4100072779	N/A	35,889	-	35,889	35,889	-	-
	93.045	I	7/19-6/20	4100072779	N/A	63,500	-	63,500	63,500	-	-
AAA	93.045	I	7/20-6/21	4100072779	N/A	35,887	-	35,887	35,887	-	-
	93.045	I	7/20-6/21	4100072779	N/A	200,764	-	200,764	200,764	-	-
Total U.S. Department of Health and Human Services						336,040	-	336,040	336,040	-	-

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020
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Federal CFDA Number	County Fund	Federal Grantor/Pass-through Grantor/Program or Cluster Title	D/I	Grant Period	Grant/Contract Number	Program or Award Amount	Total Received For the Year	Accrued (Unearned) Revenue at 12/31/2019	Revenue Recognized	Federal Expenditures	Accrued (Unearned) Revenue at 12/31/2020	Expenditures to Subrecipients
93.053	AAA	Nutrition Services Incentive Program	I	7/19-6/20	4100072779	N/A	116,298	-	116,298	116,298	-	-
93.053	AAA	Nutrition Services Incentive Program	I	7/20-6/21	4100072779	N/A	94,292	-	94,292	94,292	-	-
							210,590	-	210,590	210,590	-	-
		<i>Total Aging Cluster:</i>					1,231,863	-	1,231,863	1,231,863	-	-
93.052	AAA	National Family Caregiver Support, Title III, Part E	I	7/19-6/20	4100072779	N/A	65,530	-	65,530	65,530	-	-
93.052	AAA	COVID-National Family Caregiver Support, Title III, Part E	I	7/19-6/20	4100072779	N/A	12,000	-	12,000	12,000	-	-
93.052	AAA	National Family Caregiver Support, Title III, Part E	I	7/20-6/21	4100072779	N/A	50,167	-	50,167	50,167	-	-
93.052	AAA	COVID-National Family Caregiver Support, Title III, Part E	I	7/20-6/21	4100072779	N/A	26,880	-	26,880	26,880	-	-
							154,577	-	154,577	154,577	-	-
93.071	AAA	Medicare Enrollment Assistance Program	I	7/19-6/20	4100072779	N/A	4,355	-	4,355	4,355	-	-
							4,355	-	4,355	4,355	-	-
93.324	AAA	State Health Insurance Assistance Program	I	7/19-6/20	4100072779	N/A	8,546	-	8,546	8,546	-	-
93.324	AAA	State Health Insurance Assistance Program	I	7/20-6/21	4100072779	N/A	8,541	-	8,541	8,541	-	-
							17,087	-	17,087	17,087	-	-
93.556	C&Y	Promoting Safe and Stable Families	I	10/19-9/20	N/A	4,544	4,544	-	4,544	4,544	-	-
		<i>477 Cluster</i>										
93.558	C&Y	Temporary Assistance for Needy Families	I	7/19-6/20	N/A	530,226	301,572	129,501	242,648	242,648	70,577	-
93.558	C&Y	Temporary Assistance for Needy Families	I	7/20-6/21	N/A	530,226			231,118	231,118	231,118	-
93.558	JPO	Temporary Assistance for Needy Families	I	7/19-6/20	N/A	N/A	157,699	127,028	31,049	31,049	378	-
93.558	JPO	Temporary Assistance for Needy Families	I	7/20-6/21	N/A	N/A	-	-	69,335	69,335	69,335	-
		<i>Total 477 Cluster:</i>					459,271	256,529	574,150	574,150	371,408	-
93.563	DRO	Child Support Enforcement	I	10/10-9/15	4100052565	N/A	-	(208,696)	-	-	(208,696)	-
93.563	DRO	Child Support Enforcement	I	10/15-9/20	4100070492	N/A	184,931	(676,946)	-	-	(861,877)	-
93.563	DRO	Child Support Enforcement	I	10/15-9/20	4100070492	N/A	1,226,661	323,052	1,008,641	1,008,641	105,032	-
93.563	DRO	Child Support Enforcement	I	10/20-9/25	4100086817	N/A	-	-	315,070	315,070	-	-
							1,411,592	(562,590)	1,323,711	1,323,711	(650,471)	-
93.645	C&Y	Stephanie Tubbs Jones Child Welfare Services Program	I	7/19-6/20	N/A	52,368	13,092	-	13,092	13,092	-	-
93.645	C&Y	Stephanie Tubbs Jones Child Welfare Services Program	I	7/20-6/21	N/A	N/A	13,092	-	13,092	13,092	-	-
93.645	JPO	Stephanie Tubbs Jones Child Welfare Services Program	I	7/19-6/20	N/A	N/A	13,092	-	13,092	13,092	-	-
93.645	C&Y	COVID-Stephanie Tubbs Jones Child Welfare Services Program	I	3/20-12/20	2001PACWC3	11,147	13,092	-	13,092	13,092	-	-
							11,147	-	11,147	11,147	-	-
							63,515	-	63,515	63,515	-	-
93.658	C&Y	Foster Care - Title IV-E	I	7/17-6/18	N/A	N/A	17,642	17,642	-	-	-	-
93.658	C&Y	Foster Care - Title IV-E	I	7/18-6/19	N/A	N/A	33,882	33,882	-	-	-	-
93.658	C&Y	Foster Care - Title IV-E	I	7/19-6/20	N/A	N/A	1,526,051	620,247	909,260	909,260	3,456	-
93.658	C&Y	COVID-Foster Care - Title IV-E	I	7/19-6/20	N/A	N/A	38,587	-	38,587	38,587	-	-
93.658	C&Y	Foster Care - Title IV-E	I	7/20-6/21	N/A	N/A	-	-	691,458	691,458	691,458	-
93.658	C&Y	Foster Care - Title IV-E	I	7/18-6/19	N/A	N/A	13,725	13,725	-	-	-	-
93.658	C&Y	Foster Care - Title IV-E	I	7/19-6/20	N/A	N/A	14,700	14,700	13,141	13,141	13,141	-
93.658	C&Y	Foster Care - Title IV-E	I	7/20-6/21	N/A	N/A	-	-	29,413	29,413	29,413	-
93.658	JPO	Foster Care - Title IV-E	I	7/19-6/20	N/A	N/A	126,137	48,454	77,683	77,683	-	-
93.658	JPO	Foster Care - Title IV-E	I	7/20-6/21	N/A	N/A	-	-	6,481	6,481	6,481	-
93.658	JPO	Foster Care - Title IV-E	I	7/19-6/20	N/A	N/A	43,327	19,518	23,809	23,809	-	-
93.658	JPO	Foster Care - Title IV-E	I	7/20-6/21	N/A	N/A	-	-	33,964	33,964	-	-
							1,814,051	768,168	1,823,796	1,823,796	777,913	-
93.090	C&Y	Guardianship - Assistance	I	7/18-6/19	N/A	N/A	(3)	(3)	-	-	-	-
93.090	C&Y	Guardianship - Assistance	I	7/19-6/20	N/A	N/A	100,496	50,153	50,344	50,344	1	-
93.090	C&Y	COVID-Guardianship - Assistance	I	7/19-6/20	N/A	N/A	5,794	-	5,794	5,794	-	-
93.090	C&Y	Guardianship - Assistance	I	7/20-6/21	N/A	N/A	-	-	71,291	71,291	71,291	-
93.090	C&Y	Guardianship - Assistance	I	7/18-6/19	N/A	N/A	4	4	-	-	-	-
93.090	C&Y	Guardianship - Assistance	I	7/19-6/20	N/A	N/A	19	19	30	30	30	-
93.090	C&Y	Guardianship - Assistance	I	7/20-6/21	N/A	N/A	-	-	5	5	5	-
							106,310	50,173	127,464	127,464	71,327	-
93.659	C&Y	Adoption Assistance	I	7/18-6/19	N/A	N/A	(93)	(93)	-	-	-	-
93.659	C&Y	Adoption Assistance	I	7/19-6/20	N/A	N/A	1,158,114	561,254	596,873	596,873	13	-
93.659	C&Y	COVID-Adoption Assistance	I	7/19-6/20	N/A	N/A	66,454	-	66,454	66,454	-	-
93.659	C&Y	Adoption Assistance	I	7/20-6/21	N/A	N/A	-	-	687,985	687,985	687,985	-
93.659	C&Y	Adoption Assistance	I	7/18-6/19	N/A	N/A	631	631	-	-	-	-
93.659	C&Y	Adoption Assistance	I	7/19-6/20	N/A	N/A	1,074	1,074	586	586	586	-
93.659	C&Y	Adoption Assistance	I	7/20-6/21	N/A	N/A	-	-	1,464	1,464	1,464	-
							1,226,180	562,866	1,353,362	1,353,362	690,048	-

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020
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Federal Grantor/Pass-through Grantor/Program or Cluster Title	County Fund	Federal CFDA Number	D/I	Grant Period	Grant/Contract Number	Program or Award Amount	Total Received For the Year	Accrued (Unearned) Revenue at 12/31/2019	Revenue Recognized	Federal Expenditures	Accrued (Unearned) Revenue at 12/31/2020	Expenditures to Subrecipients
Social Services Block Grant	HS - BH/ID	93.667	I	7/19-6/20	N/A	N/A	103,146	-	103,146	103,146	-	-
Social Services Block Grant	HS - BH/ID	93.667	I	7/20-6/21	N/A	N/A	103,146	-	103,146	103,146	-	-
Social Services Block Grant	C&Y	93.667	I	7/19-6/20	N/A	131,152	58,715	-	58,715	58,715	-	-
Social Services Block Grant	C&Y	93.667	I	7/20-6/21	N/A	131,152	61,528	-	61,528	61,528	-	-
Social Services Block Grant	JPO	93.667	I	7/19-6/20	N/A	N/A	6,861	-	6,861	6,861	-	-
Social Services Block Grant	JPO	93.667	I	7/20-6/21	N/A	N/A	4,048	-	4,048	4,048	-	-
							337,444	-	337,444	337,444	-	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	C&Y	93.674	I	7/19-6/20	N/A	59,011	29,506	-	29,506	29,506	-	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	C&Y	93.674	I	7/20-6/21	N/A	65,445	21,989	-	21,989	21,989	-	-
							51,495	-	51,495	51,495	-	-
<i>Medicaid Cluster</i>												
Medical Assistance Program	BH/ID	93.778	I	7/19-6/20	N/A	N/A	31,735	-	31,735	31,735	-	-
Medical Assistance Program	BH/ID	93.778	I	7/20-6/21	N/A	N/A	-	-	24,533	24,533	-	-
Medical Assistance Program	HS - BH/ID	93.778	I	7/19-6/20	N/A	N/A	87,058	-	87,058	87,058	-	-
Medical Assistance Program	HS - BH/ID	93.778	I	7/20-6/21	N/A	N/A	-	-	206,968	206,968	-	-
Medical Assistance Program	General	93.778	I	7/18-6/19	N/A	N/A	33,496	-	-	-	-	-
Medical Assistance Program	General	93.778	I	7/19-6/20	N/A	N/A	670,337	(15,045)	685,382	685,382	-	685,382
Medical Assistance Program	General	93.778	I	7/20-6/21	N/A	N/A	965,605	-	517,082	517,082	(448,523)	517,082
Medical Assistance Program	C&Y	93.778	I	7/19-6/20	N/A	N/A	2,892	-	335	335	6	-
Medical Assistance Program	C&Y	93.778	I	7/20-6/21	N/A	N/A	-	-	1,750	1,750	1,750	-
Medical Assistance Program	DR	93.778	I	10/15-9/20	N/A	N/A	2,028	-	1,478	1,478	-	-
Medical Assistance Program	DR	93.778	I	10/20-9/25	N/A	N/A	-	-	599	599	599	-
Passed through Pennsylvania Department of Aging:												
Medical Assistance Program	AAA	93.778	I	7/19-6/20	4100078230	N/A	2,403	-	2,403	2,403	-	-
Total Medicaid Cluster							1,795,554	21,564	1,559,323	1,559,323	(214,667)	1,202,464
Passed through Pennsylvania Department of Drug and Alcohol Programs:												
Opioid STR	D&A	93.788	I	7/19-6/20	4100070689	749,635	28,639	(376,960)	405,599	405,599	-	-
Opioid STR	D&A	93.788	I	7/20-6/21	4100086589	816,430	192,010	-	302,038	302,038	110,028	-
							220,649	(376,960)	707,637	707,637	110,028	-
Passed through Pennsylvania Department of Human Services:												
Block Grants for Community Mental Health Services	HS - BH/ID	93.958	I	7/19-6/20	N/A	N/A	318,579	-	318,579	318,579	-	-
Block Grants for Community Mental Health Services	HS - BH/ID	93.958	I	7/20-6/21	N/A	N/A	318,578	-	318,578	318,578	-	-
Block Grants for Community Mental Health Services	BH/ID	93.958	I	7/19-6/20	N/A	N/A	(640)	(640)	-	-	-	-
Block Grants for Community Mental Health Services	BH/ID	93.958	I	7/20-6/21	N/A	N/A	4,750	-	4,750	4,750	-	-
							641,267	(640)	641,907	641,907	-	-
Passed through Pennsylvania Department of Drug and Alcohol Programs:												
Block Grants for Prevention and Treatment of Substance Abuse	D&A	93.959	I	7/19-6/20	4100070689	493,983	366,929	44,906	322,023	322,023	-	-
Block Grants for Prevention and Treatment of Substance Abuse	D&A	93.959	I	7/20-6/21	4100086589	493,983	246,987	-	186,980	186,980	(60,007)	-
							613,916	44,906	509,003	509,003	(60,007)	-
Total U.S. Department of Health and Human Services							10,180,782	764,016	10,512,345	10,512,345	1,095,579	1,202,464
<u>U. S. Election Assistance Commission</u>												
Passed through Pennsylvania State Department:												
2018 HAVA Election Security Grants	General	90.404	I	12/19-12/22	4100086362	67,655	12,721	-	67,655	67,655	54,934	-
COVID-2018 HAVA Election Security Grants	General	90.404	I	3/20-12/20	4100086398	57,974	51,176	-	57,974	57,974	6,798	-
							63,897	-	125,629	125,629	61,732	-
Total U. S. Election Assistance Commission							63,897	-	125,629	125,629	61,732	-
U.S. Corporation for National and Community Service												
Foster Grandparent/Senior Companion Cluster	FGP	94.011	D	7/19-6/20	19DFAPA002	422,583	212,884	18,270	194,614	194,614	-	-
Foster Grandparent Program	FGP	94.011	D	7/20-6/21	19SFAPA002	468,543	161,485	-	183,928	183,928	22,443	-
Total Foster Grandparent/Senior Companion Cluster							374,369	18,270	378,542	378,542	22,443	-
Total U.S. Corporation for National and Community Service							374,369	18,270	378,542	378,542	22,443	-

COUNTY OF CAMBRIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020

(Page 5 of 5)

Federal Grantor/Pass-through Grantor/Program or Cluster Title

U.S. Department of Homeland Security

Passed through Pennsylvania Emergency Management Agency:
Disaster Grants - Public Assistance (Presidentially Declared Disasters)
Emergency Management Performance Grants
Emergency Management Performance Grants
Emergency Management Performance Grants

Passed through The PA Region 13 Task Force:
Homeland Security Grant Program
Homeland Security Grant Program
Homeland Security Grant Program
Homeland Security Grant Program

Total U.S. Department of Homeland Security

Total Federal Funds

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 12/31/2019	Revenue Recognized	Federal Expenditures	Accrued (Unearned) Revenue at 12/31/2020	Expenditures to Subrecipients
EMA	97.036	I	3/20-9/20	N/A	135,882	-	-	135,476	135,476	135,476	-
EMA	97.042	I	10/18-9/19	C950000158	47,897	47,018	45,163	1,855	1,855	-	-
EMA	97.042	I	10/19-9/20	C950000409	59,559	59,559	-	59,559	59,559	-	-
EMA	97.042	I	10/20-9/21	N/A	N/A	-	-	14,828	14,828	14,828	-
						106,577	45,163	211,718	211,718	150,304	-
EMA	97.067	I	N/A	C950000013	N/A	6,146	-	6,146	6,146	-	-
EMA	97.067	I	N/A	4100078357	N/A	2,938	-	2,938	2,938	-	-
EMA	97.067	I	N/A	4100070939	N/A	137	-	137	137	-	-
EMA	97.067	I	N/A	4300311799	N/A	1,525	-	1,525	1,525	-	-
						10,746	-	10,746	10,746	-	-
						117,323	45,163	222,464	222,464	150,304	-
						\$ 23,706,295	\$ 990,746	\$ 24,610,609	\$ 24,610,609	\$ 1,895,060	\$ 2,222,315

COUNTY OF CAMBRIA, PENNSYLVANIA
SCHEDULE OF COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF HUMAN SERVICES EXPENDITURES
YEAR ENDED DECEMBER 31, 2020

<u>Program</u>	2020 Combined Federal/State Expenditures
Child Support Enforcement	\$ 1,325,788
County Children, Youth and Families Programs	10,122,819
Medical Assistance Transportation Program	2,404,928
County Mental Health/Intellectual Disabilities/Early Intervention Programs	7,830,856
MA Waiver Programs for Individuals with Intellectual Disabilities	142,061
Combined Homeless Assistance Programs	162,707
	<hr/>
	\$ 21,989,159
	<hr/> <hr/>

COUNTY OF CAMBRIA
NOTES TO SCHEDULES OF EXPENDITURES OF AWARDS
DECEMBER 31, 2020

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, 2020. 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:

<u>Subrecipient/Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided</u>
Food for Families:		
Emergency Food Assistance Program	10.568	\$ 10,211
Emergency Food Assistance Program	10.569	<u>87,337</u>
		<u>\$ 97,548</u>
Redevelopment Authority of Cambria County:		
Community Development Block Grant	14.228	\$ 792,121
COVID-19 Community Development Block Grant	14.228	<u>7,291</u>
		<u>\$ 799,412</u>
Greater Johnstown Landlord Association:		
Continuum of Care	14.267	<u>\$ 122,891</u>
Community Action Partnership of Cambria County:		
Medical Assistance Transportation Program	93.778	\$ 1,202,464
Medical Assistance Transportation Program	PA DHS	<u>1,202,465</u>
		<u>\$ 2,404,929</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:

<u>Programs</u>	<u>CFDA #</u>	<u>Expenditures</u>
Coronavirus Relief Fund	21.019	\$ 11,852,491
Child Support Enforcement	93.563	1,323,711
Foster Care – Title IV-E	93.658	1,823,796
Adoption Assistance	93.659	1,353,362
Medicaid Cluster	93.778	1,559,323
Opioid STR	93.788	<u>707,637</u>
Total federal awards selected for testing		\$18,620,320
Total federal program awards		<u>\$24,610,609</u>
Percent of total federal expenditures tested		<u>75.66%</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 to the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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



WESSEL & COMPANY
Certified Public Accountants

June 18, 2021

**COUNTY OF CAMBRIA
YEAR ENDED DECEMBER 31, 2020
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
Coronavirus Relief Fund	21.019	\$ 95,000	\$ 95,000	\$ -	0%	N/A
Special Education-Grants for Infants and Families	84.181	\$ 55,003	\$ 55,003	\$ -	0%	N/A
Guardianship - Assistance	93.090	\$ 121,670	\$ 74,856	\$ 46,814	63%	Timing difference
COVID - Guardianship - Assistance	93.090	\$ 5,794	\$ 5,794	\$ -	0%	N/A
Promoting Safe and Stable Families	93.556	\$ 4,544	\$ 4,544	\$ -	0%	N/A
Temporary Assistance for Needy Families	93.558	\$ 574,150	\$ 459,271	\$ 114,879	25%	Timing difference
Child Support Enforcement	93.563	\$ 1,323,711	\$ 1,106,183	\$ 217,528	20%	Timing difference
Stephanie Tubbs Jones Child Welfare Services Program	93.645	\$ 63,515	\$ 63,515	\$ -	0%	N/A
Foster Care - Title IV-E	93.658	\$ 1,785,209	\$ 1,473,896	\$ 311,313	21%	Timing difference
COVID - Foster Care - Title IV-E	93.658	\$ 38,587	\$ 38,587	\$ -	0%	N/A
Adoption Assistance	93.659	\$ 1,286,908	\$ 885,020	\$ 401,888	45%	Timing difference
COVID - Adoption Assistance	93.659	\$ 66,454	\$ 66,454	\$ -	0%	N/A
Social Services Block Grant	93.667	\$ 337,444	\$ 337,444	\$ -	0%	N/A
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	\$ 51,495	\$ 51,495	\$ -	0%	N/A
Medicaid Cluster	93.778	\$ 1,556,920	\$ 2,127,661	\$ (570,741)	-27%	Timing difference
Block Grants for Community Mental Health Services	93.958	\$ 641,907	\$ 646,657	\$ (4,750)	-1%	Timing difference
		<u>\$ 8,008,311</u>	<u>\$ 7,491,380</u>	<u>\$ 516,931</u>	<u>7%</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, 2020						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Provider Name	Does Provider Contract Include CPSL Requirements	Most Recent Monitoring Date	Monitored During the Current Year (Yes/No)	List Any Exceptions Noted During Current Year Monitoring	If Applicable, Was CAP Submitted	Is CAP Acceptable to CCYA	Date Follow-up Was Done on Prior Year Monitoring	Has Provider Implemented the CAP
Adelphiol (MST)	Yes	10/30/2020	Yes	None	N/A	N/A	N/A	N/A
	Yes	5/24/2021	Yes	Service Authorizations completed as requested from last year	Only 3 consumers served this year due to COVID	N/A	N/A	N/A
Beginnings	Yes	8/6/2019	No					
Christian Home of Johnstown	Yes	5/21/2021	Yes	38 of 94 children reviewed. All authorizations and invoices are correct.	N/A	N/A	N/A	N/A
Independent Family Services	Yes	5/12/2021	Yes	Regular reviews with JW required to assure accurate service delivery and invoices. Invoices adjusted as required on a monthly basis	Ongoing meetings and invoice reviews	Yes	Monthly	Yes - continuous
Justice Works	Yes	6/30/2020	Yes	One specific incident of an invoice received for a professional license appeal hearing which was not a specific CYS case.	Individual instruction from the Assistant Administrator given on proper invoicing for services.	Yes	Next monitoring review set for late June 2021	N/A
Dennis Kashurba	Yes	3/8/2021	Yes	Payment denied N/A - much lower use of services due to COVID . Invoices match service request and consumer verification	N/A	N/A	N/A	N/A
Professional Family Care	Yes	No used	No	N/A	N/A	N/A	N/A	N/A
Brants Driving School	Yes	Scheduled June 2021	No	N/A	N/A	N/A	N/A	N/A
Cambria Child Advocacy Center	Yes	-	No	N/A	N/A	N/A	N/A	N/A
Educational Decision Maker				Ongoing review of services and invoices for correct breakdowns into correct cost centers. Provider re-submitting invoices to correct service designation or services not authorized	Provider submitting regular and ongoing updates to fiscal on efforts to correct invoice irregularities - phone and e-mail.	Ongoing	Ongoing	Ongoing
Bair Path House	Yes	Ongoing	Yes					

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, 2020 and calendar year ended December 31, 2020, have been accurately compiled and reflect the audited books and records of the County of Cambria. We have also verified by comparison to the example schedules that these schedules are presented, at a minimum, at the level of detail, and in the format required by the DHS Single Audit Supplement pertaining to this period.

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

	A-1(d)	Comparison of Single Audit Title IV-D Account With Reported Title IV-D Account
Medical Assistance Transportation	III	Schedule of Revenues and Expenditures
Early Intervention Services	V(a) EI	Schedule of Revenues, Expenditures and Carryover Funds
	V(b) EI	Report of Income and Expenditures
Block Grant	VI(a) – BG-S	Schedule of Fund Balances – Summary Report
	VI(b) – BG-S	Schedule of Fund Balances – Summary Report

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

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

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



WESSEL & COMPANY
Certified Public Accountants

June 18, 2021

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, 2020

	Single Audit Expenditures				Reported Expenditures				Single Audit Over/(Under) Reported			
	Total	Unallowable	Incentive Paid Costs	Net	Total	Unallowable	Incentive Paid Costs	Net	Total	Unallowable	Incentive Paid Costs	Net
Quarter Ending 9/30/19:												
1. Salary & Overhead	633,232	99,254	-	533,978	633,232	99,254	-	533,978	-	-	-	-
2. Fees & Costs	3	-	-	3	3	-	-	3	-	-	-	-
3. Interest & Prog Income	4,509	178	-	4,331	4,509	178	-	4,331	-	-	-	-
4. Blood Testing Fees	674	-	-	674	674	-	-	674	-	-	-	-
5. Blood Testing Costs	834	-	-	834	834	-	-	834	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-
Net Total	628,880	99,076	-	529,804	628,880	99,076	-	529,804	-	-	-	-
Quarter Ending 12/31/19:												
1. Salary & Overhead	582,595	82,099	-	500,496	582,595	82,099	-	500,496	-	-	-	-
2. Fees & Costs	3	-	-	3	3	-	-	3	-	-	-	-
3. Interest & Prog Income	13,690	545	-	13,145	13,690	545	-	13,145	-	-	-	-
4. Blood Testing Fees	284	-	-	284	284	-	-	284	-	-	-	-
5. Blood Testing Costs	853	-	-	853	853	-	-	853	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-
Net Total	569,471	81,554	-	487,917	569,471	81,554	-	487,917	-	-	-	-
Quarter Ending 3/31/20:												
1. Salary & Overhead	618,610	94,796	-	523,814	618,610	94,796	-	523,814	-	-	-	-
2. Fees & Costs	3	-	-	3	3	-	-	3	-	-	-	-
3. Interest & Prog Income	4,388	174	-	4,214	4,388	174	-	4,214	-	-	-	-
4. Blood Testing Fees	671	-	-	671	671	-	-	671	-	-	-	-
5. Blood Testing Costs	1,021	-	-	1,021	1,021	-	-	1,021	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-
Net Total	614,569	94,622	-	519,947	614,569	94,622	-	519,947	-	-	-	-
Quarter Ending 6/30/20:												
1. Salary & Overhead	595,621	94,530	-	501,091	595,621	94,530	-	501,091	-	-	-	-
2. Fees & Costs	3	-	-	3	3	-	-	3	-	-	-	-
3. Interest & Prog Income	3,990	161	-	3,829	3,990	161	-	3,829	-	-	-	-
4. Blood Testing Fees	520	-	-	520	520	-	-	520	-	-	-	-
5. Blood Testing Costs	178	-	-	178	178	-	-	178	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-
Net Total	591,286	94,369	-	496,917	591,286	94,369	-	496,917	-	-	-	-

CHILD SUPPORT ENFORCEMENT
PACSES OCSE 157 Data Reliability Validation

County CAMBRIA

Year September 30, 2020
Ended

OCSE 157 Report Line Number	Number of Cases Reviewed	Case Problems Found
Line #1 IV-D Cases open at the end of the fiscal year.	39	None
Line #2 IV-D Cases open at the end of the fiscal year with support orders established.	39	None
Line #5 Children in IV-D cases open at the end of the fiscal year that were born out of wedlock.	26	None
Line #6 Children in IV-D cases open at the end of the fiscal year who were born out of wedlock with paternity resolved.	40	None
Line #24 Total amount of current support due for the fiscal year for IV-D cases, excluding emancipated children.	21	None
Line #25 Total amount of support disbursed as current support during the fiscal year for IV-D cases, excluding emancipated children.	40	None
Line #28 Cases with arrears due during the fiscal year (10/01/19 - 9/30/20)	27	None
Line #29 - Cases with Disbursements on arrears during the fiscal year (10/01/19 - 9/30/20)	28	None

CHILD SUPPORT ENFORCEMENT
COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT

EXHIBIT A-1(c)

County Cambria Year Ended December 31, 2020

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Type of Account Structure
January 1	914,030	111,785	
March 31	956,508	529	(X) Separate Bank Account
June 30	996,068	489	(X) Restricted Fund - General Ledger
September 30	1,069,275	1,411	() Other: _____
December 31	1,107,407	286	

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, 2020</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	\$ 111,842	\$ 914,030	\$ 1,025,872	\$ -
Receipts:				
Reimbursements	1,227,204	-	1,227,204	\$ -
Incentives	-	184,931	184,931	\$ -
Title XIX Incentives	1,485	-	1,485	\$ -
Interest	162	8,446	8,608	\$ -
Program Income	7,880	-	7,880	\$ -
Genetic Testing Costs	452	-	452	\$ -
Maintenance of Effort (MOE)	-	-	-	\$ -
Other:	373	-	373	\$ -
Total Receipts	1,237,556	193,377	1,430,933	\$ -
Intra-fund Transfers - In	941	-	941	\$ -
Funds Available	\$ 1,350,339	\$ 1,107,407	\$ 2,457,746	\$ -
Disbursements:				
Transfers to General Fund	1,349,112	-	1,349,112	\$ -
Vendor Payments	-	-	-	\$ -
Bank Charges	-	-	-	\$ -
Other:	-	-	-	\$ -
Total Disbursements	\$ 1,349,112	\$ -	\$ 1,349,112	\$ -
Intra-fund Transfers - Out	\$ 941	\$ -	941	\$ -
Balance at December 31	\$ 286	\$ 1,107,407	\$ 1,107,693	\$ -

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

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

COUNTY OF CAMBRIA
 MEDICAL ASSISTANCE TRANSPORTATION PROGRAM
 SCHEDULE OF REVENUES AND EXPENDITURES
 FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2020

	<u>Reported</u>	<u>Actual</u>
Service Data:		
Expenditures		
Group I Clients	\$ 2,813,020	\$ 2,813,020
Group II Clients	<u>457,934</u>	<u>457,934</u>
Total Expenditures	<u>\$ 3,270,954</u>	<u>\$ 3,270,954</u>
Allocation Data:		
Revenues		
Department of Human Services	\$ 3,270,743	\$ 3,270,743
Interest Income	<u>211</u>	<u>211</u>
Total Revenues	<u>3,270,954</u>	<u>3,270,954</u>
Funds Expended		
Operating Costs	2,663,747	2,663,747
Administrative Costs	<u>607,207</u>	<u>607,207</u>
Excess of Revenues Under Expenditures	<u>\$ -</u>	<u>\$ -</u>

Indirect Cost Rate: 0%

COUNTY OF CAMBRIA, PENNSYLVANIA
EARLY INTERVENTION PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2020

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	\$ -	\$ 916,672	\$ 916,672	\$ 903,124	\$ 13,548	\$ -	13,548
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. IT&F Waiver Administration	10235/70184	-	21,436	21,436	21,436	-	-	-
6. Total Early Intervention		\$ -	\$ 1,030,947	\$ 1,030,947	\$ 1,017,399	\$ 13,548	\$ -	\$ 13,548

COUNTY OF CAMBRIA, PENNSYLVANIA
 EARLY INTERVENTION SERVICES
 REPORT OF INCOME AND EXPENDITURES
 FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2020

	Administrator's Office	Early Intervention	Supports Coordination	Total
I. TOTAL ALLOCATION				
II. TOTAL EXPENDITURES	\$ 54,473	\$ 677,199	\$ 497,658	\$ 1,030,947
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	-	-	-	-
B. County Funded Ineligible	-	-	-	-
C. Other Eligible	-	-	-	-
D. Other Ineligible	-	-	-	-
Subtotal Costs Over Allocation	-	-	-	-
IV. REVENUES				
A. Program Service Fees	-	-	-	-
B. Private Insurance Fees	-	-	-	-
C. Medical Assistance	-	-	97,742	97,742
D. Earned Interest	526	-	-	526
E. Other	-	-	3,000	3,000
Subtotal Revenues	526	-	100,742	101,268
V. DHS REIMBURSEMENT				
A. DHS Categorical Funding 90% Subtotal	29,260	609,479	357,224	995,963
B. DHS Categorical Funding 100% Subtotal	21,436	-	-	21,436
Subtotal DHS Reimbursement	50,696	609,479	357,224	1,017,399
VI. COUNTY MATCH				
10% County Match	3,251	67,720	39,692	110,663
Subtotal County Match	3,251	67,720	39,692	110,663
VII. TOTAL DHS REIMBURSEMENT & COUNTY MATCH	\$ 53,947	\$ 677,199	\$ 396,916	\$ 1,128,062
VIII. TOTAL CARRYOVER				\$ 13,548

Exhibit V(b) EI

Commonwealth of Pennsylvania
DHS - Bureau of Financial Operations
County Report of Income and Expenditures
County Human Services Block Grant
Fiscal Year 2019 - 2020
Block Grant Summary Report - CAMBRIA County
Schedule of Fund Balances - Summary Report

3.33%
\$241,627
3.33%

County Match (%)
Actual County Match (\$)
Actual County Match (%)

Block Grant Reporting		Costs Eligible for DHS Participation (2)											
Sources of Funding:		Appropriation	DHS Allocation (1)	Mental Health	Intellectual Disabilities	Homeless Assistance	HSS	D&A	Total	Balance of Funds (3)	Adjustments (4)	Total Fund Balance (5)	
1	State Human Services Block Grant	Multiple	\$7,469,928	\$4,432,350	\$1,738,961	\$162,707	\$140,692	\$436,869	\$6,911,579	\$558,349	\$0	\$558,349	
2	SSBG	Multiple	\$206,292	\$94,474	\$111,818	\$0	\$0	\$0	\$206,292	\$0	\$0	\$0	
3	SABG	80884	\$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	WA	70175	\$241,638	\$0	\$210,643	\$0	\$0	\$0	\$210,643	\$30,995	\$0	\$30,995	
6	Reserved		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total for Block Grant			\$8,555,015	\$5,163,981	\$2,061,422	\$162,707	\$140,692	\$436,869	\$7,965,671	\$589,344	\$0	\$589,344	

Retained Earnings	
I. Unexpended Allocation	\$558,349
II. Maximum Retained Earnings (5%)	\$373,496
III. Waiver Requested Money (if applicable)	\$184,853
IV. Total Requested Retained Earnings	\$373,496

Prior Year Retained Earnings	
I. FY 19-20 Retained Earnings	\$354,290
II. Total Expended Retained Earnings-3%	\$354,290
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 2019 - 2020
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 State - Network of Care	10248	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 Federal - Infusing Peer Specialist into Crisis Services - TTI	70127	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Federal - PATH Homeless Grant	70154	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 Federal - CMHSBG-FEP/Doctor Adair Project	70167	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 Federal - CMHSBG - ECMH Endorsement	70167	\$4,500	\$4,500	\$9,000	\$0	\$9,000	\$0	\$9,000
7 Federal - CMHSBG - Housing Training Scholarships	70167	\$3,265	\$5,000	\$8,265	\$0	\$8,265	\$0	\$8,265
8 Federal - CMHSBG - Allegheny Family Network	70167	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Federal - CMHSBG - TCM On-line Training	70167	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Federal - CMHSBG - Survey Project	70167	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 Federal - Capitalization of POMS	70522	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12 Federal - PA System of Care Grant	70976	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Federal - Project Launch	71021	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Federal - Hospital Preparedness Program	80222	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 Federal - Bio-Terrorism Hospital Preparedness	80343	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Reserved		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Mental Health Services		\$7,765	\$9,500	\$17,265	\$0	\$17,265	\$0	\$17,265
B. Intellectual Disabilities Services								
1 Temporary NBG Funds for Regional Collaboratives	10255	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Elwyn	10236	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 One Time pass Through Non-Block Grant	10255	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Intellectual Disabilities Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0
C. Drug & Alcohol Services								
1 State-Centers of Excellence	10262	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Drug & Alcohol Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0
D. Total for Non-Block Grant Reporting		\$7,765	\$9,500	\$17,265	\$0	\$17,265	\$0	\$17,265

COUNTY OF CAMBRIA SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED DECEMBER 31, 2020

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? X Yes 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 Relief Fund, Child Support Enforcement, Foster Care – Title IV-E, Adoption Assistance Title IV-E and Opioid STR. Qualified for all Medicaid Cluster.

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>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.019	Coronavirus Relief Fund
93.563	Child Support Enforcement
93.658	Foster Care – Title IV-E
93.659	Adoption Assistance – Title IV-E
93.778	Medicaid Cluster
93.788	Opioid STR

Identification of major Pennsylvania Department of Human Services programs:

Name of Program

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

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

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

**COUNTY OF CAMBRIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2020**

FINDINGS – FINANCIAL STATEMENT AUDIT AND INTERNAL CONTROLS

INTERNAL CONTROL – MATERIAL WEAKNESS

FINDING 2020-001: Policies and Procedures Regarding Procurement - Material Weakness and Noncompliance

Criteria: Under Uniform Guidance, a formal procurement policy is required to be documented.

Condition: During our testing, we noted there was no documentation of a formal procurement policy.

Cause: The County of Cambria did not formally document a procurement policy.

Effect: The County of Cambria did not formally document a procurement policy.

Questioned Cost: None noted.

Recommendation: We recommend the County of Cambria document a procurement policy that includes the required elements outlined in the Uniform Guidance as well as other applicable requirements prescribed by the appropriate state pass-through entities.

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

FINDING 2020-002: Policies and Procedures Regarding Reporting - Material Weakness and Noncompliance

US Department of Health and Human Services

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

The Final Trip Report is due by August 31 (July – June program year).

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

- FY 19/20 – 4th Quarter – quarter ending June 30, 2020, was due August 31, 2020 but was not filed until October 6, 2020, thirty-six (36) days late.

- FY 20/21 - 2nd Quarter - quarter ending December 31, 2020 was due January 30, 2021 but was not filed until February 23, 2021, twenty-three (23) 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 2020-003: Policies and Procedures Regarding Special Tests, County Negotiated Fees - Material Weakness and Noncompliance

US Department of Health and Human Services
CFDA #93.778 – Medicaid Cluster

Pennsylvania Department of Human Services
Mental Health Program

Criteria: The County of Cambria's participation in payments based on negotiated rates shall be adjusted for reported or audited actual costs. The County of Cambria is to receive and review cost reports or audited cost reports from providers.

Condition: Our auditing procedures indicated that provider audit reported or audited actual cost reports were not obtained and reviewed by the County of Cambria's Mental Health program and fiscal staff.

Cause: The County of Cambria did not obtain and review providers reported or audited actual cost reports.

Effect: The County of Cambria's processes and controls over provider agreements failed to evaluate the reported or audited actual costs of providers under the Mental Health program.

Questioned Cost: None noted.

Recommendation: The County of Cambria's Mental Health program and fiscal staff should develop adequate procedures for obtaining and reviewing provider reported or audited actual costs in relation to the negotiated rates.

**COUNTY OF CAMBRIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2019**

FINDINGS – FINANCIAL STATEMENT AUDIT AND INTERNAL CONTROLS

INTERNAL CONTROL – MATERIAL WEAKNESS

2019-001 – Material Journal Entries

Criteria: Financial statements, presented for audit, should not be materially misstated and should be stated in accordance with “Generally Accepted Accounting Principles.”

Condition: Material journal entries were required during the year-end audit to adjust the Behavioral Health, Intellectual Disabilities, and Early Intervention fund to be in accordance with “Generally Accepted Accounting Principles.”

Effect: After audit adjustments were made, the Behavioral Health, Intellectual Disabilities, and Early Intervention fund changed as follows: increase in deferred revenues of approximately \$198,000, increase in due from other funds by approximately \$107,000, increase in due from other governments by approximately \$9,000, and a decrease in revenues by approximately \$82,000.

Recommendation: We recommend the County’s Behavioral Health, Intellectual Disabilities, and Early Intervention fiscal staff and program administrator work to develop an adequate year end closing and reconciliation processes.

Status: The County’s Behavioral Health, Intellectual Disabilities and Early Intervention fiscal staff developed an adequate year-end closing and reconciliation process which resulted in this finding being resolved for the year ended December 31, 2020.

FINDING 2019-002: Policies and Procedures Regarding Procurement - Material Weakness and Noncompliance

Criteria: Under Uniform Guidance, a formal procurement policy is required to be documented.

Condition: During our testing, we noted there was no documentation of a formal procurement policy.

Cause: The County of Cambria did not formally document a procurement policy.

Effect: The County of Cambria did not formally document a procurement policy.

Questioned Cost: None noted.

Recommendation: We recommend the County of Cambria document a procurement policy that includes the required elements outlined in the Uniform Guidance as well as other applicable requirements prescribed by the appropriate state pass-through entities.

Status: This finding has not been resolved in the current year. The finding is repeated as 2020-001 for the year ended December 31, 2020.

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

**FINDING 2019-003: Policies and Procedures Regarding Reporting - Material Weakness
and Noncompliance**

US Department of Health and Human Services

CFDA #93.658 Foster Care - Title IV-E

CFDA #93.659 Adoption Assistance

Pennsylvania Department of Human Services

County Children, Youth and Families Programs

Criteria: Quarterly reports are to be filed no later than forty-five (45) days following the quarter end.

Condition: During our testing we noted that the report for the quarter ending March 31, 2019 was not submitted until June 6, 2019, twenty-two (22) days after the required reporting deadline. Furthermore, the report for the quarter ending September 30, 2019 was not submitted until December, 1, 2019, seventeen (17) days after the required reporting deadline.

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 due dates for reports and ensures all filings are submitted timely. In addition, we recommend that Children and Youth Fiscal staff are adequately cross-trained to be able to perform the reporting function in the event of an unplanned absence of the Children and Youth Fiscal Officer.

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

**FINDING 2019-004: Policies and Procedures Regarding Reporting - Material Weakness
and Noncompliance**

US Department of Health and Human Services

CFDA #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 2019) – due April 30, 2019
- Program quarter 4 (April – June 2019) – due August 31, 2019
- Program quarter 1 (July – September 2019) – due October 30, 2019
- Program quarter 2 (October – December 2019) – Due January 30, 2020

The Final Trip Report is due by August 31 (July – June program year).

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

- FY 19/20 - 1st Quarter – quarter ending September 30, 2019, was due 10/30/2019 but wasn't filed until 1/2/2020, 64 days late.
- FY 19/20 - 2nd Quarter - quarter ending December 31, 2019 was due 1/20/2020 but wasn't filed until 2/6/2020, 7 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. The finding is repeated as 2020-002 for the year ended December 31, 2020.

FINDING 2019-005: Policies and Procedures Regarding Special Tests, Contracts - Material Weakness and Noncompliance

US Department of Health and Human Services

CFDA #93.778 – Medicaid Cluster

Pennsylvania Department of Human Services

Mental Health, Intellectual Disabilities, and Early Intervention Programs

Criteria: Pennsylvania Department of Human Services requires written contracts for each service provider under the Mental Health, Intellectual Disabilities, and Early Intervention Programs.

Condition: Our testing of the contracts noted that the contracts awarded to the service providers under the Mental Health, Intellectual Disabilities, and Early Intervention Programs contain language referring to OMB A-133 and are not in conformance with Uniform Guidance.

Cause: The County of Cambria's Mental Health, Intellectual Disabilities, and Early Intervention program fiscal and program staff did not take appropriate actions to update contracts to comply with Uniform Guidance.

Effect: The County of Cambria's Mental Health, Intellectual Disabilities, and Early Intervention program personnel did not award contracts with appropriate language to be in conformity with Uniform Guidance.

Questioned Cost: None noted.

Recommendation: We recommend that County of Cambria's Mental Health, Intellectual Disabilities, and Early Intervention program personnel update all contract language to include required components of Uniform Guidance; including, distinction of vendor or sub-recipient, identification of federal and state funding, appropriate audit thresholds, etc.

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

FINDING 2019-006: Policies and Procedures Regarding Special Tests, County Negotiated Fees - Material Weakness and Noncompliance

US Department of Health and Human Services

CFDA #93.778 – Medicaid Cluster

Pennsylvania Department of Human Services

Mental Health Program

Criteria: The County of Cambria's participation in payments based on negotiated rates shall be adjusted for reported or audited actual costs. The County of Cambria is to receive and review cost reports or audited cost reports from providers.

Condition: Our auditing procedures indicated that provider audit reported or audited actual cost reports were not obtained and reviewed by the County of Cambria's Mental Health program and fiscal staff.

Cause: The County of Cambria did not obtain and review providers reported or audited actual cost reports.

Effect: The County of Cambria's processes and controls over provider agreements failed to evaluate the reported or audited actual costs of providers under the Mental Health program.

Questioned Cost: None noted.

Recommendation: The County of Cambria's Mental Health program and fiscal staff need to develop more adequate procedures for obtaining and reviewing provider reported or audited actual costs in relation to the negotiated rates.

Status: This finding has not been resolved in the current year. The finding is repeated as 2020-003 for the year ended December 31, 2020.

FINDING 2019-007: Policies and Procedures Regarding Monitoring of Subrecipients/ Subcontractors - Material Weakness and Noncompliance

US Department of Health and Human Services

CFDA #93.778 Medicaid Cluster

Pennsylvania Department of Human Services

Medical Assistance Transportation Program

Criteria: The Uniform Guidance (Code of Federal Regulations §200.330-331) and Pennsylvania Department of Human Services requires all pass-through entities to document the determination of each provider's status as either a subrecipient or subcontractor in relation to each service that is provided. Furthermore, for each sub-award, whether sub-recipient in nature or subcontractor in nature, must; among other things:

1. Ensure written contracts include information that clearly identifies every subaward and includes all required information as listed at Code of Federal Regulations §200.331.

Condition: Upon review of the written agreements with the County of Cambria's subrecipients, we noted that the Incorporated Standard Federal/State Terms and Conditions, which are acknowledged by all subrecipients and subcontractors and incorporated by reference, contains improper references to the audit requirements and other terms and conditions that were applicable under the former OMB A-133 guidance. The language is does not comply with Uniform Guidance.

Cause: The County of Cambria did not take proper measures to appropriately construct terms and conditions for each of its subrecipients that complies with Uniform Guidance and Pennsylvania Department of Human Services requirements.

Effect: The County of Cambria did not properly include all required information in contracts with subrecipient.

Questioned Cost: None noted.

Recommendation: We recommend the County of Cambria update all contract language to include the required Uniform Guidance language and the PA DHS language. Furthermore, we recommend amending any contracts that are in place with an ending period of performance in 2019.

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

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



WILLIAM GLEASON BARBIN
SOLICITOR

MICHAEL GELLES, IV
CHIEF CLERK

Office of County Commissioners

200 South Center Street
Ebensburg, PA 15931
(814) 472-5440

CORRECTIVE ACTION PLAN

The County of Cambria, Pennsylvania, respectfully submits the following corrective action plan for the year ended December 31, 2020.

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

Audit period: Year Ending December 31, 2020

The findings from the December 31, 2020, schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDING – FINANCIAL STATEMENT AUDIT

2020-001 – Policies and Procedures Regarding Procurement – Material Weaknesses and Non-Compliance

Recommendation: We recommend the County of Cambria document a procurement policy that includes the required elements outlined in Uniform Guidance as well as other applicable requirements prescribed by the appropriate state pass-through entities.

Action Taken or Planned: Cambria County concurs with the finding. The County implemented a procurement policy that includes the required elements outlined in the Uniform Guidance and the required elements in the appropriate state pass-through entities on June 10, 2021.

Contact Person: Commissioners Office
Dates for Completion: December 31, 2021

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

**FINDING 2020-002: Policies and Procedures Regarding Reporting - Material Weakness
and Noncompliance**

US Department of Health and Human Services
CFDA #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: Cambria County concurs with the finding. The County will prepare a listing of required reporting due dates for the Medical Assistance Transportation Program. The Chief Clerk will monitor report submissions in order to ensure timely filings.

Contact Person: Commissioner's Office
Date for Completion: December 31, 2021

**FINDING 2020-003: Policies and Procedures Regarding Special Tests, Negotiated Fees –
Material Weakness and Noncompliance**

US Department of Health and Human Services
CFDA #93.778 Medicaid Cluster

Pennsylvania Department of Human Services
Mental Health Program

Recommendation: The County of Cambria's Mental Health program and fiscal staff should develop adequate procedures for obtaining and reviewing provider reported or audited actual costs in relation to the negotiated rates.

Action Taken or Planned: The County of Cambria's Mental Health program and fiscal staff do concur with the finding. Fiscal staff will develop and implement comprehensive procedures that clearly defines an annual provider audit/financial statement submission process to include detailed description of everything that needs submitted and a defined deadline for submission. Additionally, clear deadlines/dates will be established for the County to complete their review of submitted information and to provide feedback to the provider. We will be asking the provider for more documentation to prove the services performed are correctly invoiced cost. This documentation will be cross-reference against service and rates being provided. Rates will be check against standard rates that are allowable for service performed.

Contact Person: Commissioner's Office
Date for Completion: December 31, 2021

If the US Department of Health and Human Services has questions regarding this plan, please call:

Michael Gelles, IV
Chief Clerk
Cambria County Commissioner's Office
200 S. Center Street
Ebensburg, PA 15931
(814) 472-8391

Respectfully,

COUNTY OF CAMBRIA



Thomas Chernisky
President Commissioner