



**COUNTY OF CAMBRIA
PENNSYLVANIA**

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

Year Ended December 31, 2021

COUNTY OF CAMBRIA
SINGLE AUDIT REPORTING PACKAGE AND COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF HUMAN SERVICES SCHEDULES AND REPORTS
FOR THE YEAR ENDED DECEMBER 31, 2021

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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, 2021, 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 17, 2022. 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.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County of Cambria's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County of Cambria's internal control. Accordingly, we do not express an opinion on the effectiveness of the County of Cambria's internal control.

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

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

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 item 2021-001.

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 17, 2022

**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, 2021. The County of Cambria's major federal and Pennsylvania DHS programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

Qualified Opinion on Medicaid Cluster (AL #93.778)

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the County of Cambria complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on Medicaid Cluster AL #93.778 for the year ended December 31, 2021.

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, 2021.

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; 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*. 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(s) Giving Rise to Qualified Opinion on Medicaid Cluster (AL #93.778)

As noted in the accompanying Schedule of Findings and Questioned Costs, the County of Cambria did not comply with requirements regarding Medicaid Cluster AL #93.778 as described in finding number **2021-001** for Reporting.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County of Cambria's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County of Cambria's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County of Cambria's internal control over compliance. Accordingly, no such opinion is expressed.

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

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2021-001. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control over Compliance

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

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2021-001 to be a material weakness.

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

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

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

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

We have audited the County of Cambria's financial statements which include the operations of the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of the Cambria, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County of Cambria's basic financial statements. The Cambria Library Association, Cambria County Solid Waste Management Authority, Behavioral Health of Cambria County and Cambria County Conservation and Recreation Authority discretely presented component units, were not audited in accordance with *Government Auditing Standards* and, accordingly, this report does not extend to those component units. We did not audit the financial statements of the component units, all of which are discretely presented component units. Those financial statements were audited by other auditors, as described in our report of the County of Cambria's financial statements. However, this report, insofar as it relates to the results of the other

auditors, is based solely upon the reports of the other auditors. We have issued our report thereon dated June 17, 2022June 17, 2022, 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.

A handwritten signature in blue ink that reads "Wessel & Company". The signature is written in a cursive, flowing style.

WESSEL & COMPANY
Certified Public Accountants

June 17, 2022

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021
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Federal Grantor/Pass-through Grantor/Program or Cluster Title	County Fund	Federal AL Number	D/I	Grant Period	Grant/Contract Number	Program or Award Amount	Total Received For the Year	Accrued (Unearned) Revenue at 12/31/20	Revenue Recognized	Federal Expenditures	Accrued (Unearned) Revenue at 12/31/21	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	10/16-9/21	44165694	N/A	\$ 8,776	\$ 4,439	\$ 39,013	\$ 39,013	\$ 34,676	\$ 39,013
Emergency Food Assistance Program (Food Commodities)	General	10.569	I	10/16-9/21	44165694	N/A	-	-	-	-	-	-
<i>Total Food Distribution Cluster:</i>							8,776	4,439	39,013	39,013	34,676	39,013
Total U.S. Department of Agriculture							\$ 8,776	\$ 4,439	\$ 39,013	\$ 39,013	\$ 34,676	\$ 39,013
<u>U.S. Department of Housing and Urban Development</u>												
Continuum of Care Program	BH/ID	14.267	D	5/20-4/21	PA0578L3E091903	163,316	57,027	-	57,027	57,027	-	57,027
							57,027	-	57,027	57,027	-	57,027
Total U.S. Department of Housing and Urban Development							\$ 57,027	\$ -	\$ 57,027	\$ 57,027	\$ -	\$ 57,027
<u>U.S. Department of Justice</u>												
Coronavirus Emergency Supplemental Funding Program	HMERA	16.034	D	1/20-1/22	2020-VD-BX-1732	58,008	-	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	-
Passed through Pennsylvania Commission on Crime and Delinquency:												
Coronavirus Emergency Supplemental Funding Program	General	16.034	I	1/20-12/22	2020-CE-01 34364	138,608	96,265	95,000	43,515	43,515	42,250	-
							96,265	153,009	43,515	43,515	100,259	-
Crime Victim Assistance	Aging	16.575	I	4/19-9/21	2017/2018-VF-05 29103	118,845	(4,888)	(4,888)	-	-	-	-
Comprehensive Opioid, Stimulant, and Substance Abuse Program	General	16.838	I	7/19-9/22	2018-CO-01 30998	101,400	36,956	15,139	22,487	22,487	670	-
Edward Byrne Memorial Justice Assistance Grant Program	General	16.738	D	10/17-9/19	2018-DJ-BX-0883	11,681	-	10,889	-	-	10,889	-
Edward Byrne Memorial Justice Assistance Grant Program	General	16.738	D	10/18-9/20	2019-DJ-BX-0275	11,627	-	11,627	-	-	11,627	-
Edward Byrne Memorial Justice Assistance Grant Program	General	16.738	D	10/19-9/21	2020-DJ-BX-0962	14,941	-	-	7,793	7,793	7,793	-
Edward Byrne Memorial Justice Assistance Grant Program	General	16.738	D	10/21-9/22	15PBJA-21-GG-01771-JAGX	21,457	-	-	12,311	12,311	12,311	-
							-	22,516	20,104	20,104	42,620	-
Passed through Pennsylvania Emergency Management Agency:												
Emergency Law Enforcement Assistance Grant	General	16.824	I	5/20-11/21	PEMA-2021-071	8,988	3,803	-	3,803	3,803	-	-
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	7,387	7,387	-	-	-	-
Violence Against Women Formula Grants	General	16.588	I	1/21-12/21	2017/2018/2019-VA-01/02/03 28837	31,320	22,349	-	22,349	22,349	-	-
Passed through Victim Services:												
Violence Against Women Formula Grants	General	16.588	I	1/21-12/21	2017/2018/2019-VA-01/02/03 28837	31,320	-	-	7,638	7,638	7,638	-
							29,736	7,387	29,987	29,987	7,638	-

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021
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Federal Grantor/Pass-through Grantor/Program or Cluster Title	County Fund	Federal AL Number	D/I	Grant Period	Grant/Contract Number	Program or Award Amount	Total Received For the Year	Accrued (Unearned) Revenue at 12/31/20	Revenue Recognized	Federal Expenditures	Accrued (Unearned) Revenue at 12/31/21	Expenditures to Subrecipients
Equitable Sharing Program	DA Fed	16.922	D	1/20-12/20	PA011013A	N/A	-	(1,881)	77	77	(1,804)	-
Total U.S. Department of Justice							\$ 161,872	\$ 191,282	\$ 119,973	\$ 119,973	\$ 149,383	\$ -
<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	10/20-9/22	CTSP-G-2021-CAMBRIA-00002	198,151	91,890	23,310	92,624	92,624	24,044	-
State and Community Highway Safety	General	20.600	I	10/20-9/22	PTS-G-2021-Cambria-00013	82,580	33,583	2,954	45,696	45,696	15,067	-
							125,473	26,264	138,320	138,320	39,111	-
National Priority Safety Programs	General	20.616	I	10/20-9/22	PTS-G-2021-Cambria-00013	85,540	32,321	2,096	34,925	34,925	4,700	-
<i>Total Highway Safety Cluster:</i>							157,794	28,360	173,245	173,245	43,811	-
Total U.S. Department of Transportation							\$ 157,794	\$ 28,360	\$ 173,245	\$ 173,245	\$ 43,811	\$ -
<u>Department of Treasury</u>												
Passed through Pennsylvania Department of Human Services:												
Emergency Rental Assistance Program	HS	21.023	I	3/21-9/22	N/A	8,562,767	8,562,767	-	1,634,431	1,634,431	(6,928,336)	-
Emergency Rental Assistance Program	HS	21.023	I	9/21-9/25	N/A	2,713,785	2,713,785	-	-	-	(2,713,785)	-
							11,276,552	-	1,634,431	1,634,431	(9,642,121)	-
Coronavirus State and Local Fiscal Recovery Funds	ARP	21.027	D	3/21-12/24	N/A	25,288,270	12,644,135	-	12,644,135	12,644,135	-	-
Total Department of Treasury							\$ 23,920,687	\$ -	\$ 14,278,566	\$ 14,278,566	\$ (9,642,121)	\$ -
<u>General Services Administration</u>												
Passed through Pennsylvania Department of General Services:												
Donation of Federal Surplus Personal Property	General	39.003	I	7/17-7/20	510494	N/A	10,783	-	10,783	10,783	-	-
Total General Services Administration							\$ 10,783	\$ -	\$ 10,783	\$ 10,783	\$ -	\$ -
<u>U.S. Environmental Protection Agency</u>												
Passed through Pennsylvania Department of Environmental Protection												
Chesapeake Bay Program	General	66.466	I	7/20-6/21	4100079526	4,000	2,000	-	2,000	2,000	-	-
Chesapeake Bay Program	General	66.466	I	7/21-6/22	4100079526	4,000	3,750	-	4,000	4,000	250	-
Chesapeake Bay Program	General	66.466	I	7/20-6/21	4100081817	65,550	47,025	18,717	28,308	28,308	-	-
Chesapeake Bay Program	General	66.466	I	7/21-6/22	4100081817	65,550	-	-	36,202	36,202	36,202	-
Total U.S. Environmental Protection Agency							\$ 52,775	\$ 18,717	\$ 70,510	\$ 70,510	\$ 36,452	\$ -

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021
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Federal Grantor/Pass-through Grantor/Program or Cluster Title	County Fund	Federal AL Number	D/I	Grant Period	Grant/Contract Number	Program or Award Amount	Total Received For the Year	Accrued (Unearned) Revenue at 12/31/20	Revenue Recognized	Federal Expenditures	Accrued (Unearned) Revenue at 12/31/21	Expenditures to Subrecipients
U.S. Department of Education												
Passed through Pennsylvania Department of Human Services:												
Special Education-Grants for Infants and Families	BH/ID	84.181	I	7/20-6/21	N/A	N/A	27,501	-	27,501	27,501	-	-
Special Education-Grants for Infants and Families	EI	84.181	I	7/21-6/22	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:												
Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	AAA	93.041	I	7/20-6/21	4100072779	N/A	1,581	-	1,581	1,581	-	-
Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	AAA	93.041	I	7/21-6/22	4100089690	N/A	1,579	-	1,579	1,579	-	-
							3,160	-	3,160	3,160	-	-
Special Programs for the Aging- Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	AAA	93.042	I	7/20-6/21	4100072779	N/A	3,951	-	3,951	3,951	-	-
COVID-Special Programs for the Aging- Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	AAA	93.042	I	7/20-6/21	4100072779	N/A	10,123	-	10,123	10,123	-	-
Special Programs for the Aging- Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	AAA	93.042	I	7/21-6/22	4100089690	N/A	3,949	-	3,949	3,949	-	-
							18,023	-	18,023	18,023	-	-
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	AAA	93.043	I	7/20-6/21	4100072779	N/A	8,028	-	8,028	8,028	-	-
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	AAA	93.043	I	7/21-6/22	4100089690	N/A	6,832	-	6,832	6,832	-	-
							14,860	-	14,860	14,860	-	-
Aging Cluster:												
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	AAA	93.044	I	7/20-6/21	4100072779	N/A	302,825	-	302,825	302,825	-	-
COVID-Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	AAA	93.044	I	7/20-6/21	4100072779	N/A	50,038	-	50,038	50,038	-	-
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	AAA	93.044	I	7/21-6/22	4100089690	N/A	302,821	-	302,821	302,821	-	-
							655,684	-	655,684	655,684	-	-
Special Programs for the Aging - Title III, Part C - Nutrition Services	AAA	93.045	I	7/20-6/21	4100072779	N/A	35,889	-	35,889	35,889	-	-
COVID-Special Programs for the Aging - Title III, Part C - Nutrition Services	AAA	93.045	I	7/20-6/21	4100072779	N/A	202,386	-	202,386	202,386	-	-
Special Programs for the Aging - Title III, Part C - Nutrition Services	AAA	93.045	I	7/21-6/22	4100089690	N/A	35,887	-	35,887	35,887	-	-
							274,162	-	274,162	274,162	-	-
Nutrition Services Incentive Program	AAA	93.053	I	7/20-6/21	4100072779	N/A	99,496	-	99,496	99,496	-	-
Nutrition Services Incentive Program	AAA	93.053	I	7/21-6/22	4100089690	N/A	93,668	-	93,668	93,668	-	-
							193,164	-	193,164	193,164	-	-
Total Aging Cluster:							1,123,010	-	1,123,010	1,123,010	-	-

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021
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Federal Grantor/Pass-through Grantor/Program or Cluster Title	County Fund	Federal AL Number	D/I	Grant Period	Grant/Contract Number	Program or Award Amount	Total Received For the Year	Accrued (Unearned) Revenue at 12/31/20	Revenue Recognized	Federal Expenditures	Accrued (Unearned) Revenue at 12/31/21	Expenditures to Subrecipients
National Family Caregiver Support, Title III, Part E	AAA	93.052	I	7/20-6/21	4100072779	N/A	50,168	-	50,168	50,168	-	-
COVID-National Family Caregiver Support, Title III, Part E	AAA	93.052	I	7/20-6/21	4100072779	N/A	27,113	-	27,113	27,113	-	-
National Family Caregiver Support, Title III, Part E	AAA	93.052	I	7/21-6/22	4100089690	N/A	48,495	-	48,495	48,495	-	-
							125,776	-	125,776	125,776	-	-
Medicare Enrollment Assistance Program	AAA	93.071	I	7/20-6/21	4100072779	N/A	4,299	-	4,299	4,299	-	-
							4,299	-	4,299	4,299	-	-
State Health Insurance Assistance Program	AAA	93.324	I	7/20-6/21	4100072779	N/A	8,546	-	8,546	8,546	-	-
State Health Insurance Assistance Program	AAA	93.324	I	7/21-6/22	4100089690	N/A	6,569	-	6,569	6,569	-	-
							15,115	-	15,115	15,115	-	-
Passed through Pennsylvania Department of Human Services:												
Substance Abuse and Mental Health Services Projects of Regional and National Significance	BI/ID	93.243	I	7/20-6/21	N/A	1,000	1,000	-	1,000	1,000	-	-
MaryLee Allen Promoting Safe and Stable Families Program	C&Y	93.556	I	10/20-9/21	N/A	4,895	4,895	-	4,895	4,895	-	-
MaryLee Allen Promoting Safe and Stable Families Program	C&Y	93.556	I	7/21-6/22	N/A	N/A	-	-	68	68	68	-
MaryLee Allen Promoting Safe and Stable Families Program	C&Y	93.556	I	7/20-6/23	N/A	N/A	-	-	1,444	1,444	1,444	-
							4,895	-	6,407	6,407	1,512	-
477 Cluster												
Temporary Assistance for Needy Families	C&Y	93.558	I	7/19-6/20	N/A	530,226	70,576	70,576	-	-	-	-
Temporary Assistance for Needy Families	C&Y	93.558	I	7/20-6/21	N/A	530,226	370,100	231,118	193,879	193,879	54,897	-
Temporary Assistance for Needy Families	C&Y	93.558	I	7/21-6/22	N/A	530,266	-	-	177,784	177,784	177,784	-
Temporary Assistance for Needy Families	JPO	93.558	I	7/19-6/20	N/A	N/A	378	378	-	-	-	-
Temporary Assistance for Needy Families	JPO	93.558	I	7/20-6/21	N/A	N/A	97,340	69,335	35,894	35,894	7,889	-
Temporary Assistance for Needy Families	JPO	93.558	I	7/21-6/22	N/A	N/A	-	-	30,863	30,863	30,863	-
Total 477 Cluster:							538,394	371,407	438,420	438,420	271,433	-
Child Support Enforcement	DRO	93.563	I	10/10-9/15	4100052565	N/A	-	(208,696)	-	-	(208,696)	-
Child Support Enforcement	DRO	93.563	I	10/15-9/20	4100070492	N/A	35,847	(861,876)	-	-	(897,723)	-
Child Support Enforcement	DRO	93.563	I	10/20-9/25	4100086817	N/A	133,336	-	-	-	(133,336)	-
Child Support Enforcement	DRO	93.563	I	10/15-9/20	4100070492	N/A	105,032	105,032	-	-	-	-
Child Support Enforcement	DRO	93.563	I	10/20-9/25	4100086817	N/A	1,290,971	315,070	1,328,524	1,328,524	352,623	-
							1,565,186	(650,470)	1,328,524	1,328,524	(887,132)	-
Stephanie Tubbs Jones Child Welfare Services Program	C&Y	93.645	I	7/19-6/20	N/A	52,368	13,092	-	13,092	13,092	-	-
Stephanie Tubbs Jones Child Welfare Services Program	C&Y	93.645	I	7/20-6/21	N/A	52,368	19,638	-	19,638	19,638	-	-
Stephanie Tubbs Jones Child Welfare Services Program	JPO	93.645	I	7/19-6/20	N/A	N/A	13,092	-	13,092	13,092	-	-
Stephanie Tubbs Jones Child Welfare Services Program	JPO	93.645	I	7/20-6/21	N/A	N/A	6,546	-	6,546	6,546	-	-
							52,368	-	52,368	52,368	-	-
Foster Care - Title IV-E	C&Y	93.658	I	7/18-6/19	N/A	N/A	13,918	-	13,918	13,918	-	-
Foster Care - Title IV-E	C&Y	93.658	I	7/19-6/20	N/A	N/A	(6,588)	3,456	4,699	4,699	14,743	-
COVID-Foster Care - Title IV-E	C&Y	93.658	I	7/19-6/20	N/A	N/A	346	-	346	346	-	-
Foster Care - Title IV-E	C&Y	93.658	I	7/20-6/21	N/A	N/A	1,431,014	664,237	808,420	808,420	41,643	-
COVID-Foster Care - Title IV-E	C&Y	93.658	I	7/20-6/21	N/A	N/A	44,153	27,221	16,932	16,932	-	-
Foster Care - Title IV-E	C&Y	93.658	I	7/21-6/22	N/A	N/A	-	-	659,749	659,749	659,749	-
Foster Care - Title IV-E	C&Y	93.658	I	7/19-6/20	N/A	N/A	13,732	13,141	591	591	-	-

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021
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Federal Grantor/Pass-through Grantor/Program or Cluster Title	County Fund	Federal AL Number	D/I	Grant Period	Grant/Contract Number	Program or Award Amount	Total Received For the Year	Accrued (Unearned) Revenue at 12/31/20	Revenue Recognized	Federal Expenditures	Accrued (Unearned) Revenue at 12/31/21	Expenditures to Subrecipients
Foster Care - Title IV-E	C&Y	93.658	I	7/20-6/21	N/A	N/A	25,540	29,413	10,486	10,486	14,359	-
Foster Care - Title IV-E	C&Y	93.658	I	7/21-6/22	N/A	N/A	-	-	26,081	26,081	26,081	-
Foster Care - Title IV-E	JPO	93.658	I	7/20-6/21	N/A	N/A	18,402	5,916	12,486	12,486	-	-
Foster Care - Title IV-E	JPO	93.658	I	7/20-6/21	N/A	N/A	1,825	565	1,260	1,260	-	-
Foster Care - Title IV-E	JPO	93.658	I	7/21-6/22	N/A	N/A	-	-	22,702	22,702	22,702	-
Foster Care - Title IV-E	JPO	93.658	I	7/20-6/21	N/A	N/A	55,318	33,964	39,123	39,123	17,769	-
Foster Care - Title IV-E	JPO	93.658	I	7/21-6/22	N/A	N/A	-	-	27,478	27,478	27,478	-
							1,597,660	777,913	1,644,271	1,644,271	824,524	-
Guardianship - Assistance	C&Y	93.090	I	7/19-6/20	N/A	N/A	(1)	1	(2)	(2)	-	-
Guardianship - Assistance	C&Y	93.090	I	7/20-6/21	N/A	N/A	126,468	71,291	54,302	54,302	(875)	-
COVID-Guardianship - Assistance	C&Y	93.090	I	7/20-6/21	N/A	N/A	14,768	-	14,768	14,768	-	-
Guardianship - Assistance	C&Y	93.090	I	7/21-6/22	N/A	N/A	-	-	82,349	82,349	82,349	-
Guardianship - Assistance	C&Y	93.090	I	7/19-6/20	N/A	N/A	30	30	-	-	-	-
Guardianship - Assistance	C&Y	93.090	I	7/20-6/21	N/A	N/A	-	5	25	25	30	-
Guardianship - Assistance	C&Y	93.090	I	7/20-6/21	N/A	N/A	-	-	59	59	59	-
							141,265	71,327	151,501	151,501	81,563	-
Adoption Assistance	C&Y	93.659	I	7/19-6/20	N/A	N/A	(11)	13	(23)	(23)	1	-
Adoption Assistance	C&Y	93.659	I	7/20-6/21	N/A	N/A	1,233,989	687,985	546,006	546,006	2	-
COVID-Adoption Assistance	C&Y	93.659	I	7/20-6/21	N/A	N/A	139,605	-	139,605	139,605	-	-
Adoption Assistance	C&Y	93.659	I	7/21-6/22	N/A	N/A	-	-	702,880	702,880	702,880	-
Adoption Assistance	C&Y	93.659	I	7/19-6/20	N/A	N/A	588	586	2	2	-	-
Adoption Assistance	C&Y	93.659	I	7/20-6/21	N/A	N/A	1,240	1,464	476	476	700	-
Adoption Assistance	C&Y	93.659	I	7/21-6/22	N/A	N/A	-	-	1,864	1,864	1,864	-
							1,375,411	690,048	1,390,810	1,390,810	705,447	-
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	HS - BH/ID	93.667	I	7/21-6/22	N/A	N/A	103,146	-	103,146	103,146	-	-
Social Services Block Grant	C&Y	93.667	I	7/20-6/21	N/A	131,152	42,048	-	42,048	42,048	-	-
Social Services Block Grant	C&Y	93.667	I	7/21-6/22	N/A	131,152	55,363	-	55,363	55,363	-	-
Social Services Block Grant	JPO	93.667	I	7/20-6/21	N/A	N/A	23,528	-	23,528	23,528	-	-
Social Services Block Grant	JPO	93.667	I	7/21-6/22	N/A	N/A	10,213	-	10,213	10,213	-	-
							337,444	-	337,444	337,444	-	-
John H. Chafee Foster Care Program for Successful Transition to Adu	C&Y	93.674	I	7/20-6/21	N/A	65,445	-	-	87,179	87,179	87,179	-
John H. Chafee Foster Care Program for Successful Transition to Adu	C&Y	93.674	I	7/21-6/22	N/A	43,979	-	-	94,506	94,506	94,506	-
John H. Chafee Foster Care Program for Successful Transition to Adu	C&Y	93.674	I	10/20-9/22	N/A	N/A	-	-	123,124	123,124	123,124	-
							-	-	304,809	304,809	304,809	-
<i>Medicaid Cluster</i>												
Medical Assistance Program	BH/ID	93.778	I	7/20-6/21	N/A	N/A	128,563	24,533	104,030	104,030	-	-
Medical Assistance Program	EI	93.778	I	7/21-6/22	N/A	N/A	-	-	67,468	67,468	67,468	-
Medical Assistance Program	HS - BH/ID	93.778	I	7/20-6/21	N/A	N/A	422,287	206,968	215,319	215,319	-	-
Medical Assistance Program	HS - BH/ID	93.778	I	7/21-6/22	N/A	N/A	-	-	227,511	227,511	227,511	-
Medical Assistance Program	General	93.778	I	7/20-6/21	N/A	N/A	268,225	(448,522)	716,747	716,747	-	716,747
Medical Assistance Program	General	93.778	I	7/21-6/22	N/A	N/A	935,540	-	726,078	726,078	(209,462)	726,078
Medical Assistance Program	C&Y	93.778	I	7/19-6/20	N/A	N/A	7	6	4	4	3	-
Medical Assistance Program	C&Y	93.778	I	7/20-6/21	N/A	N/A	2,077	1,750	2,213	2,213	1,886	-
Medical Assistance Program	C&Y	93.778	I	7/21-6/22	N/A	N/A	4	-	2,633	2,633	2,629	-
Medical Assistance Program	DR	93.778	I	10/20-9/25	N/A	N/A	2,864	599	2,757	2,757	492	-

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021
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Federal Grantor/Pass-through Grantor/Program or Cluster Title	County Fund	Federal AL Number	D/I	Grant Period	Grant/Contract Number	Program or Award Amount	Total Received For the Year	Accrued (Unearned) Revenue at 12/31/20	Revenue Recognized	Federal Expenditures	Accrued (Unearned) Revenue at 12/31/21	Expenditures to Subrecipients
Passed through Pennsylvania Department of Aging:												
Medical Assistance Program	AAA	93.778	I	7/20-6/21	4100089128	N/A	3,304	-	3,304	3,304	-	-
Medical Assistance Program	AAA	93.778	I	7/21-6/22	4100089128	N/A	1,651	-	1,651	1,651	-	-
<i>Total Medicaid Cluster</i>							<u>1,764,522</u>	<u>(214,666)</u>	<u>2,069,715</u>	<u>2,069,715</u>	<u>90,527</u>	<u>1,442,825</u>
Passed through Pennsylvania Department of Drug and Alcohol Programs												
Opioid STR	D&A	93.788	I	7/20-6/21	4100086589	816,430	249,900	110,028	139,872	139,872	-	-
Opioid STR	D&A	93.788	I	7/21-6/22	4100086589	638,869	199,451	-	271,673	271,673	72,222	-
							<u>449,351</u>	<u>110,028</u>	<u>411,545</u>	<u>411,545</u>	<u>72,222</u>	<u>-</u>
Passed through Pennsylvania Department of Human Services												
Block Grants for Community Mental Health Services	HS - BH/ID	93.958	I	7/20-6/21	N/A	N/A	318,579	-	318,579	318,579	-	-
Block Grants for Community Mental Health Services	HS - BH/ID	93.958	I	7/21-6/22	N/A	N/A	318,578	-	318,578	318,578	-	-
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	-	-
Block Grants for Community Mental Health Services	BH/ID	93.958	I	7/21-6/22	N/A	N/A	2,375	-	2,375	2,375	-	-
							<u>644,282</u>	<u>-</u>	<u>644,282</u>	<u>644,282</u>	<u>-</u>	<u>-</u>
Passed through Pennsylvania Department of Drug and Alcohol Programs												
Block Grants for Prevention and Treatment of Substance Abuse	D&A	93.959	I	7/19-6/20	4100086589	493,983	246,996	(60,007)	307,003	307,003	-	-
Block Grants for Prevention and Treatment of Substance Abuse	D&A	93.959	I	7/20-6/21	4100086589	932,423	329,325	-	327,753	327,753	(1,572)	-
COVID-Block Grants for Prevention and Treatment of Substance Abuse	D&A	93.959	I	7/20-6/21	4100086589	367,272	-	-	12,093	12,093	12,093	-
							<u>576,321</u>	<u>(60,007)</u>	<u>646,849</u>	<u>646,849</u>	<u>10,521</u>	<u>-</u>
Total U.S. Department of Health and Human Services							\$ 10,352,342	\$ 1,095,580	\$ 10,732,188	\$ 10,732,188	\$ 1,475,426	\$ 1,442,825
U. S. Election Assistance Commission												
Passed through Pennsylvania State Department												
2018 HAVA Election Security Grants	General	90.404	I	12/19-12/22	4100086362	67,655	54,934	54,934	-	-	-	-
COVID-2018 HAVA Election Security Grants	General	90.404	I	3/20-12/20	4100086398	57,974	6,798	6,798	-	-	-	-
							<u>61,732</u>	<u>61,732</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total U. S. Election Assistance Commission							\$ 61,732	\$ 61,732	\$ -	\$ -	\$ -	\$ -
U.S. Corporation for National and Community Service												
<i>Foster Grandparent/Senior Companion Cluster</i>												
Foster Grandparent Program	FGP	94.011	D	7/20-6/21	19SFAPA002	445,493	247,869	28,101	219,768	219,768	-	-
Foster Grandparent Program	FGP	94.011	D	7/21-6/22	19SFAPA002	445,493	155,119	-	179,621	179,621	24,502	-
<i>Total Foster Grandparent/Senior Companion Cluster</i>							<u>402,988</u>	<u>28,101</u>	<u>399,389</u>	<u>399,389</u>	<u>24,502</u>	<u>-</u>
Total U.S. Corporation for National and Community Service							\$ 402,988	\$ 28,101	\$ 399,389	\$ 399,389	\$ 24,502	\$ -

COUNTY OF CAMBRIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021
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Federal Grantor/Pass-through Grantor/Program or Cluster Title	County Fund	Federal AL Number	D/I	Grant Period	Grant/Contract Number	Program or Award Amount	Total Received For the Year	Accrued (Unearned) Revenue at 12/31/20	Revenue Recognized	Federal Expenditures	Accrued (Unearned) Revenue at 12/31/21	Expenditures to Subrecipients
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	122,294	135,476	-	-	13,182	-
Emergency Management Performance Grants	EMA	97.042	I	10/20-3/22	C950002946	65,515	-	14,828	47,164	47,164	61,992	-
Emergency Management Performance Grants	EMA	97.042	I	10/21-9/22	N/A	N/A	-	-	15,060	15,060	15,060	-
							-	14,828	62,224	62,224	77,052	-
BRIC: Building Resilient Infrastructure and Communities	EMA	97.047	I	9/20-9/23	EMP-2020-PC-0005	37,500	-	-	14,698	14,698	14,698	-
Passed through The PA Region 13 Task Force												
Homeland Security Grant Program	EMA	97.067	I	N/A	C950000011	N/A	1,698	-	1,698	1,698	-	-
Homeland Security Grant Program	EMA	97.067	I	N/A	C950000013	N/A	6,936	-	6,936	6,936	-	-
Homeland Security Grant Program	EMA	97.067	I	N/A	C950000143	N/A	13,407	-	13,407	13,407	-	-
Homeland Security Grant Program	EMA	97.067	I	N/A	C950000144	N/A	5,431	-	5,431	5,431	-	-
Homeland Security Grant Program	EMA	97.067	I	N/A	4100078356	N/A	25,773	-	25,773	25,773	-	-
Homeland Security Grant Program	EMA	97.067	I	N/A	4100078357	N/A	13,405	-	13,405	13,405	-	-
							66,650	-	66,650	66,650	-	-
Total U.S. Department of Homeland Security							\$ 188,944	\$ 150,304	\$ 143,572	\$ 143,572	\$ 104,932	\$ -
Total Federal Funds							\$ 35,430,723	\$ 1,578,515	\$ 26,079,269	\$ 26,079,269	\$ (7,772,939)	\$ 1,538,865

COUNTY OF CAMBRIA, PENNSYLVANIA
SCHEDULE OF COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF HUMAN SERVICES EXPENDITURES
YEAR ENDED DECEMBER 31, 2021

<u>Program</u>	2021 Combined Federal/State Expenditures
Child Support Enforcement	\$ 1,331,281
County Children, Youth and Families Programs	9,166,519
Medical Assistance Transportation Program	2,885,650
County Mental Health/Intellectual Disabilities/Early Intervention Programs	7,444,190
MA Waiver Programs for Individuals with Intellectual Disabilities	387,342
Combined Homeless Assistance Programs	176,450
	<hr/>
	\$ 21,391,432
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COUNTY OF CAMBRIA
NOTES TO SCHEDULES OF EXPENDITURES OF AWARDS
DECEMBER 31, 2021

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, 2021. 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 AL Number</u>	<u>Amount Provided</u>
Food for Families:		
Emergency Food Assistance Program	10.568	\$ <u>39,013</u>
Greater Johnstown Landlord Association:		
Continuum of Care	14.267	\$ <u>57,027</u>
Community Action Partnership of Cambria County:		
Medical Assistance Transportation Program	93.778	\$ 1,442,825
Medical Assistance Transportation Program	PA DHS	<u>1,442,824</u>
		\$ <u>2,885,649</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>AL #</u>	<u>Expenditures</u>
Emergency Rental Assistance Program	21.023	\$ 1,634,431
Coronavirus State and Local Fiscal Recovery Funds	21.027	12,644,135
Social Services Block Grant	93.667	337,444
Medicaid Cluster	93.778	<u>2,069,715</u>
Total federal awards selected for testing		\$16,685,725
Total federal program awards		\$ <u>26,079,269</u>
Percent of total federal expenditures tested		<u>63.98%</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
Certified Public Accountants

June 17, 2022

COUNTY OF CAMBRIA
YEAR ENDED DECEMBER 31, 2021
SUPPLEMENTAL SCHEDULE
RECONCILIATION

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)
CFDA Name	CFDA Number	Federal Expenditures per the SEFA	Federal Awards Received per the Audit Confirmation Reply from Pennsylvania	Difference (C-D)	% Difference (E/D)	Detailed Explanation of the Differences
Emergency Rental Assistance Program	21.023	\$ 1,634,431	\$ 11,276,553	\$ (9,642,122)	-86%	Timing difference
Special Education-Grants for Infants and Families	84.181	\$ 55,003	\$ 41,253	\$ 13,750	33%	Timing difference
Guardianship - Assistance	93.090	\$ 151,501	\$ 141,271	\$ 10,230	7%	Timing difference
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	\$ 1,000	\$ 1,000	\$ -	0%	N/A
Promoting Safe and Stable Families	93.556	\$ 6,407	\$ 4,895	\$ 1,512	31%	Timing difference
Temporary Assistance for Needy Families	93.558	\$ 438,420	\$ 538,395	\$ (99,975)	-19%	Timing difference
Child Support Enforcement	93.563	\$ 1,328,524	\$ 1,411,075	\$ (82,551)	-6%	Timing difference
Stephanie Tubbs Jones Child Welfare Services Program	93.645	\$ 52,368	\$ 39,276	\$ 13,092	33%	Timing difference
Foster Care - Title IV-E	93.658	\$ 1,644,271	\$ 1,718,034	\$ (73,763)	-4%	Timing difference
Adoption Assistance	93.659	\$ 1,390,810	\$ 1,375,528	\$ 15,282	1%	Timing difference
Social Services Block Grant	93.667	\$ 337,444	\$ 253,084	\$ 84,360	33%	Timing difference
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	\$ 304,809	\$ -	\$ 304,809	100%	Timing difference
Medicaid Cluster	93.778	\$ 2,064,760	\$ 1,910,561	\$ 154,199	8%	Timing difference
Block Grants for Community Mental Health Services	93.958	\$ 644,282	\$ 482,618	\$ 161,664	33%	Timing difference
		<u>\$ 10,054,030</u>	<u>\$ 19,193,543</u>	<u>\$ (9,139,513)</u>	<u>-48%</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, 2021

(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>
Adelphoi (MST)	Yes	10/30/2020	No	None	N/A	N/A	N/A	N/A
Beginnings	Yes	5/24/2021	No	N/A	N/A	N/A	N/A	N/A
Independent Family Services	Yes	5/18/2021	Yes	There was one instance when a service authorization was received in 11/20, but was not signed by the administrator. IFS requested a valid authorization be sent and CYS did so the first week of December. Thus indicating IFS is closely watching their services in respect to what is authorized.	N/A	N/A	N/A	N/A
Justice Works	Yes	5/12/2021 also 6/6/2022 audit is being processed. No issues are noted.	Yes	Regular reviews with JW required to assure accurate service delivery and invoices. Invoices adjusted as required on a monthly basis - 6/22/22 - no billing discrepancies or reivew findings.	Ongoing meetings and invoice reviews	Yes	Monthly	Yes - continuous
Dennis Kashurba	Yes	6/30/20 and 6/6/22	Yes	One specific incident of an invoice received for a professional license appeal hearing which was not a specific CYS case. Payment denied - 20/21 review. No findings.	Individual instruction from the Assistant Administrator given on proper invoicing for services.	Yes	Next monitoring review set for late June 2023	Provider no longer invoices for professional license work.
Professional Family Care	Yes	3/8/2021 - next scheduled for 6/7/22	Yes	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
Cambria Child Advocacy Center	Yes	10/28/2021	No	None	N/A	N/A	N/A	N/A
Educational Decision Maker	Yes	-	No	N/A	N/A	N/A	N/A	N/A
Bair Path House	Yes	Ongoing	Yes	Ongoing review of services and invoices for correct breakouts 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

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

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

Board of Commissioners
County of Cambria
Ebensburg, Pennsylvania

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

The procedures and associated findings are as follows:

- a. We have verified by comparison of the amounts and classifications that the supplemental financial schedules listed below, which summarize amounts reported to DHS for the fiscal year ended June 30, 2021 and calendar year ended December 31, 2021, have been accurately compiled and reflect the audited books and records of the County of Cambria. We have also verified by comparison to the example schedules that these schedules are presented, at a minimum, at the level of detail, and in the format required by the DHS Single Audit Supplement pertaining to this period.

<u>Program Name</u>	<u>Exhibit Number</u>	<u>Referenced Schedule/Exhibit</u>
Child Support Enforcement	A-1(a)	Comparison of Single Audit Expenditures with Reported Expenditures
	A-1(c)	Comparison of Reported Incentives to Incentives on Deposit
	A-1(d)	Comparison of Single Audit Title IV-D Account With Reported Title IV-D Account
Medical Assistance Transportation	III	Schedule of Revenues and Expenditures

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

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

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

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



WESSEL & COMPANY
Certified Public Accountants

June 17, 2022

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, 2021

	Single Audit Expenditures				Reported Expenditures			
	Total	Unallowable	Incentive Paid Costs	Net	Total	Unallowable	Incentive Paid Costs	Net
Quarter Ending 9/30/20:								
1. Salary & Overhead	609,677	92,547	-	517,130	609,677	92,547	-	517,130
2. Fees & Costs	3	-	-	3	3	-	-	3
3. Interest & Prog Income	5,717	232	-	5,485	5,717	232	-	5,485
4. Blood Testing Fees	681	-	-	681	681	-	-	681
5. Blood Testing Costs	494	-	-	494	494	-	-	494
6. ADP	-	-	-	-	-	-	-	-
Net Total	603,770	92,315	-	511,455	603,770	92,315	-	511,455
Quarter Ending 12/31/20:								
1. Salary & Overhead	576,119	94,013	-	482,106	576,119	94,013	-	482,106
2. Fees & Costs	3	-	-	3	3	-	-	3
3. Interest & Prog Income	3,985	161	-	3,824	3,985	161	-	3,824
4. Blood Testing Fees	360	-	-	360	360	-	-	360
5. Blood Testing Costs	365	-	-	365	365	-	-	365
6. ADP	-	-	-	-	-	-	-	-
Net Total	572,136	93,852	-	478,284	572,136	93,852	-	478,284
Quarter Ending 3/31/21:								
1. Salary & Overhead	572,766	86,316	-	486,450	572,766	86,316	-	486,450
2. Fees & Costs	3	-	-	3	3	-	-	3
3. Interest & Prog Income	5,315	210	-	5,105	5,315	210	-	5,105
4. Blood Testing Fees	1,024	-	-	1,024	1,024	-	-	1,024
5. Blood Testing Costs	381	-	-	381	381	-	-	381
6. ADP	-	-	-	-	-	-	-	-
Net Total	566,805	86,106	-	480,699	566,805	86,106	-	480,699
Quarter Ending 6/30/21:								
1. Salary & Overhead	594,671	96,260	-	498,411	594,671	96,260	-	498,411
2. Fees & Costs	3	-	-	3	3	-	-	3
3. Interest & Prog Income	4,607	186	-	4,421	4,607	186	-	4,421
4. Blood Testing Fees	701	-	-	701	701	-	-	701
5. Blood Testing Costs	463	-	-	463	463	-	-	463
6. ADP	-	-	-	-	-	-	-	-
Net Total	589,823	96,074	-	493,749	589,823	96,074	-	493,749

CHILD SUPPORT ENFORCEMENT
COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT

EXHIBIT A-1(c)

County <u>Cambria</u>		Year Ended <u>December 31, 2021</u>	
Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Type of Account Structure
January 1	1,107,407	286	<input checked="" type="checkbox"/> (X) Separate Bank Account <input checked="" type="checkbox"/> (X) Restricted Fund - General Ledger <input type="checkbox"/> () Other: _____
March 31	1,143,938	868	
June 30	1,207,721	295	
September 30	1,243,983	102,560	
December 31	1,278,855	73	

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, 2021</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	\$ 286	\$ 1,107,407	\$ 1,107,693	\$ -
Receipts:				
Reimbursements	1,396,003	-	1,396,003	\$ -
Incentives	-	169,183	169,183	\$ -
Title XIX Incentives	2,864	-	2,864	\$ -
Interest	42	2,265	2,307	\$ -
Program Income	9,097	-	9,097	\$ -
Genetic Testing Costs	301	-	301	\$ -
Maintenance of Effort (MOE)	-	-	-	\$ -
Other:	80	-	80	\$ -
Total Receipts	1,408,387	171,448	1,579,835	\$ -
Intra-fund Transfers - In	-	-	-	\$ -
Funds Available	\$ 1,408,673	\$ 1,278,855	\$ 2,687,528	\$ -
Disbursements:				
Transfers to General Fund	1,408,600	-	1,408,600	\$ -
Vendor Payments	-	-	-	\$ -
Bank Charges	-	-	-	\$ -
Other:	-	-	-	\$ -
Total Disbursements	\$ 1,408,600	\$ -	\$ 1,408,600	\$ -
Intra-fund Transfers - Out	\$ -	\$ -	-	\$ -
Balance at December 31	\$ 73	\$ 1,278,855	\$ 1,278,928	\$ -

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, 2021

	<u>Reported</u>	<u>Actual</u>
Service Data:		
Expenditures		
Group I Clients	\$ 2,123,088	\$ 2,052,653
Group II Clients	<u>415,107</u>	<u>415,107</u>
Total Expenditures	<u><u>\$ 2,538,195</u></u>	<u><u>\$ 2,467,760</u></u>
Allocation Data:		
Revenues		
Department of Human Services	\$ 2,538,096	\$ 2,467,661
Interest Income	<u>99</u>	<u>99</u>
Total Revenues	<u>2,538,195</u>	<u>2,467,760</u>
Funds Expended		
Operating Costs	1,981,636	1,905,048
Administrative Costs	<u>556,559</u>	<u>562,712</u>
Excess of Revenues Under Expenditures	<u><u>\$ -</u></u>	<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, 2021

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	\$ 13,548	\$ 942,658	\$ 956,206	\$ 587,450	\$ 368,756	\$ -	368,756
2. Early Intervention Training	10235	-	8,576	8,576	8,576	-	-	-
3. Early Intervention Administration	10235	-	29,260	29,260	29,260	-	-	-
4. Infants & Toddlers w/Disabilities (Part C)	70170	-	55,003	55,003	55,003	-	-	-
5. Medicaid Administration-State	10235	-	134,992	134,992	128,563	6,429	-	6,429
6. Total Early Intervention		\$ 13,548	\$ 1,170,489	\$ 1,184,037	\$ 808,852	\$ 375,185	\$ -	\$ 375,185

COUNTY OF CAMBRIA, PENNSYLVANIA
EARLY INTERVENTION SERVICES
REPORT OF INCOME AND EXPENDITURES
 FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2021

	Administrator's Office	Early Intervention	Service Coordination	Total
I. TOTAL ALLOCATION				
II. TOTAL EXPENDITURES	\$ 289,637	\$ 558,470	\$ 261,562	\$ 1,184,037
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	-	-	96,495	96,495
D. Medical Assistance Admin Claims-EI Waiver	78,666	-	-	78,666
E. Medical Assistance Admin Claims-EI Other	49,897	-	-	49,897
F. Earned Interest	-	-	171	171
G. Other	-	-	-	-
Subtotal Revenues	128,563	-	96,666	225,229
V. DHS REIMBURSEMENT				
A. DHS Categorical Funding 90% Subtotal	29,260	502,623	148,406	680,289
B. DHS Categorical Funding 100% Subtotal	128,563	-	-	128,563
Subtotal DHS Reimbursement	157,823	502,623	148,406	808,852
VI. COUNTY MATCH				
10% County Match	3,251	55,847	16,490	75,588
Subtotal County Match	3,251	55,847	16,490	75,588
VII. TOTAL DHS REIMBURSEMENT & COUNTY MATCH	\$ 161,074	\$ 558,470	\$ 164,896	\$ 884,440
VIII. TOTAL CARRYOVER				\$ 375,185

Commonwealth of Pennsylvania
DHS – Bureau of Financial Operations
County Report of Income and Expenditures
County Human Services Block Grant
Fiscal Year 2020 - 2021
Block Grant Summary Report - CAMBRIA County
Schedule of Fund Balances - Summary Report

County Match (%)	3.33%
Actual County Match (\$)	\$229,450
Actual County Match (%)	3.33%

Block Grant Reporting		Costs Eligible for DHS Participation (2)									
		DHS Allocation (1)	Mental Health	Intellectual Disabilities	Homeless Assistance	HSS	D&A	Total	Balance of Funds (3)	Adjustments (4)	Total Fund Balance (5)
Sources of Funding:											
1	State Human Services Block Grant	Multiple	\$4,527,296	\$1,165,156	\$179,609	\$123,754	\$529,379	\$6,525,194	\$954,726	\$0	\$954,726
2	SSBG	Multiple	\$94,474	\$111,818	\$0	\$0	\$0	\$206,292	\$0	\$0	\$0
3	SNBG	80884	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	CMHSBG	70167	\$637,157	\$0	\$0	\$0	\$0	\$637,157	\$0	\$0	\$0
5	Medicaid Administration - Federal (HCQU Lead Counties Or	70175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total for Block Grant		\$8,323,369	\$5,258,927	\$1,276,974	\$179,609	\$123,754	\$529,379	\$7,368,643	\$954,726	\$0	\$954,726

Retained Earnings	
I. Unexpended Allocation	\$954,726
II. Maximum Retained Earnings (5%)	\$373,996
III. Waiver Requested Money (if applicable)	\$580,730
IV. Total Requested Retained Earnings	\$373,996

Prior Year Retained Earnings	
I. FY 19-20 Retained Earnings	\$373,496
II. Total Expended Retained Earnings-3%	\$373,496
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 2020 - 2021
 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 - Prevention/Early Intervention/Recovery	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 - IECMH Endorsement	70167	\$9,000	\$0	\$9,000	\$0	\$9,000	\$0	\$9,000
7	Federal - CMHSBG - Housing Training Scholarships	70167	\$8,265	\$1,735	\$10,000	\$0	\$8,265	\$0	\$8,265
8	Federal - CMHSBG - Network of Care	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 - 988 Planning Initiative	70651	\$0	\$1,000	\$1,000	\$0	\$0	\$0	\$0
11	Federal - PA System of Care Grant	70976	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Federal - Project Launch	71021	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Federal - Hospital Preparedness Program	80222	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Federal - SERG-Tree of Life	80343	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Reserved		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal Mental Health Services		\$17,265	\$2,735	\$20,000	\$0	\$17,265	\$0	\$17,265
B. Intellectual Disabilities Services									
1	Elwyn	10236	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	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									
			\$17,265	\$2,735	\$20,000	\$0	\$17,265	\$0	\$17,265

COUNTY OF CAMBRIA SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED DECEMBER 31, 2021

Summary of Auditor's Results

Financial Statements

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

Unmodified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted?

_____ Yes X No

Federal Awards

Internal control over major federal programs:

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

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

Unmodified for Coronavirus State and Local Fiscal Recovery Funds, Emergency Rental Assistance Program, and Social Services Block Grant.
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>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.023	Emergency Rental Assistance Program
21.027	Coronavirus State and Local Fiscal Recovery Funds
93.667	Social Services Block Grant
93.778	Medicaid Cluster

Identification of major Pennsylvania Department of Human Services programs:

Name of Program

Medical Assistance Transportation Program
County Mental Health/Intellectual Disabilities/Early Intervention Programs
MA Waiver Programs for Individuals with Intellectual Disabilities

Dollar threshold used to distinguish
between Type A and Type B
programs:

\$782,378

Auditee qualified as low-risk auditee?

_____ Yes X No

**COUNTY OF CAMBRIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021**

FINDINGS – FINANCIAL STATEMENT AUDIT AND INTERNAL CONTROLS

NONE

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

FINDING 2021-001: Policies and Procedures Regarding Reporting - Material Weakness and Noncompliance

US Department of Health and Human Services

AL #93.778 – Medicaid Cluster

Pennsylvania Department of Human Services

Medical Assistance Transportation Program (MATP)

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

- Program quarter 3 (January – March 2021) – due April 30, 2021
- Program quarter 4 (April – June 2021) – due August 30, 2021
- Program quarter 1 (July – September 2021) – due November 1, 2021
- Program quarter 2 (October – December 2021) – Due January 31, 2022

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

- FY 20/21 – 3rd Quarter – quarter ending March 31, 2021, was due April 30, 2021 but was not filed until July 8, 2021, sixty-nine (69) days late.
- FY 20/21 – 4th Quarter – quarter ending June 30, 2021 was due August 30, 2021 but was not filed until February 1, 2022, one hundred and fifty-five (155) days late.
- FY 21/22 – 1st Quarter – quarter ending September 30, 2021 was due November 1, 2021 but was not filed until February 2, 2022, ninety-three (93) days late.
- FY 21/22 – 2nd Quarter – quarter ending December 31, 2021 was due January 31, 2022 but was not filed until February 18, 2022, eighteen (18) days late.

Cause: The report was not prepared and submitted timely.

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

Questioned Cost: None noted.

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

**COUNTY OF CAMBRIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
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.

Status: *This finding was resolved during the current year.*

**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

AL #93.778 – Medicaid Cluster

Pennsylvania Department of Human Services

Medical Assistance Transportation Program (MATP)

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

- Program quarter 3 (January – March 2020) – due April 30, 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.

Status: *This finding has not been resolved in the current year and is repeated as 2021-001.*

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

US Department of Health and Human Services

AL #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.

Status: *This finding was resolved during 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, 2021.

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

Audit period: Year Ending December 31, 2021

The findings from the December 31, 2021, 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 2021-001: Policies and Procedures Regarding Reporting - Material Weakness and Noncompliance

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

Pennsylvania Department of Human Services
Medical Assistance Transportation Program

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.

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