



Zelenkofske Axlerod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

November 20, 2020

Board of Commissioners
York County, Pennsylvania

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of York ("County") as of and for the year ended December 31, 2019, and have issued our report thereon dated June 26, 2020. We did not audit the discretely presented component units' financial statements for the York County Solid Waste and Refuse Authority, the York County Industrial Development Authority, and the York County Planning Commission, which represent 96.6%, 96.5%, and 78.7% of the assets, net position, and revenues, respectively, of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for those aggregate discretely presented component units, is based solely on the reports of the other auditors. The financial statements of the York County Solid Waste and Refuse Authority, the York County Industrial Development Authority, the York County Planning Commission, and the York County Library System were not audited in accordance with *Government Auditing Standards*, and accordingly, the single audit report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the York County Solid Waste and Refuse Authority, the York County Industrial Development Authority, York County Planning Commission, and the York County Library System. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement and Single Audit

As communicated in our engagement letter dated January 27, 2020, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. In addition for the single audit, our responsibility is to express an opinion that the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the County's basic financial statement as a whole and to express an opinion on compliance and internal control over compliance for each major program in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; 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 the Pennsylvania Department of Human Services Single Audit Supplement. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the County solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings in the single audit report regarding a significant deficiency over internal control over financial reporting. The single audit report also contains a finding of noncompliance and internal control over compliance for the major programs tested.

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Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the County is included in Note 1 to the financial statements. As described in Note 1 to the financial statements, the County adopted the provisions of Governmental Accounting Standards Board Statement No. 95, "*Postponement of the Effective Dates of Certain Authoritative Guidance*". The adoption of this statement had no effect on previously reported amounts. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. The most sensitive estimates affecting the financial statements were:

Management's estimate of the allowance for doubtful accounts for the allowance for uncollectible property taxes in the General Fund is based on historical property tax, historical loss levels, and an analysis of the collectability of individual accounts.

Management's estimate of the useful lives of capital assets used to calculate depreciation expense was based on the historical lives of similar assets.

Management's use of an actuary to estimate the net pension liability and deferred outflows/inflows of resources for pensions related to the Retirement Trust Fund.

Management's use of an actuary to estimate the net OPEB liability and deferred inflows of resources related to the OPEB Trust Fund.

Management's use of an actuary to estimate the worker's compensation liability.

Management's use of a specialist to estimate the fair value of the County's derivative instruments.

We evaluated the key factors and assumptions used to evaluate the sensitive estimates noted above in determining that they are reasonable in relation to the financial statements taken as a whole and in relation to the applicable opinion units.



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Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements related to:

The disclosure of the useful lives of capital assets in Note 1 to the financial statements is based upon information provided by the Controller's Office.

The disclosure of the allowance for doubtful accounts for property taxes receivables for the General Fund in Note 1 to the financial statements is based upon information provided by the Controller's Office.

The disclosure of the fair value measurements in Note 2 to the financial statements is based upon information provided by a specialist.

The disclosure of the derivative instruments in Note 8 to the financial statements is based upon information provided by a specialist.

The disclosure of the Post-Employment Benefit Plan in Note 9 to the financial statements is based upon information provided by an actuary.

The disclosure of the Employee Retirement Plan in Note 11 to the financial statements is based upon information provided by an actuary.

The disclosure of the Risk Management in Note 18 to the financial statements is based upon information provided by an actuary for the worker's compensation claims liability and a specialist for claims expenses for medical.

The disclosure of the Subsequent Event in Note 27 to the financial statements related to the uncertainties of the impact on the COVID-19 pandemic on the operations of the County.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. No such misstatements were identified during the audit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatement identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the County's financial statements or the auditor's report. No such disagreements arose during the course of the audit.



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Representations Requested from Management

We have requested certain written representations from management in a letter dated June 26, 2020 and November 20, 2020.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the County, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the County's auditors.

This information is intended solely for the information and use of the Board of Commissioners and management of the County of York and is not intended to be, and should not be, used by anyone other than these specified parties.

Very Truly Yours,

Zelenkofske Axlerod LLC

ZELENKOFKSKE AXELROD, LLC

**COUNTY OF YORK
PENNSYLVANIA**

SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2019

COUNTY OF YORK, PENNSYLVANIA
SINGLE AUDIT REPORT
YEAR ENDED DECEMBER 31, 2019

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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

INDEPENDENT AUDITOR'S REPORT

County Commissioners
County of York
York, 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of COUNTY OF YORK, PENNSYLVANIA, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise COUNTY OF YORK, PENNSYLVANIA's basic financial statements and have issued our report thereon dated June 26, 2020. Our report includes a reference to other auditors who audited the financial statements of the York County Solid Waste and Refuse Authority, the York County Industrial Development Authority, and the York County Planning Commission, which represent 96.6%, 96.5%, and 78.7% of the assets, net position, and revenues of the aggregate discretely presented component units, as described in our report on COUNTY OF YORK, PENNSYLVANIA's financial statements. The financial statements of the York County Solid Waste and Refuse Authority, the York County Industrial Development Authority, the York County Planning Commission, and the York County Library System were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters that are reported on separately by those auditors who audited the financial statements of the York County Solid Waste and Refuse Authority, the York County Industrial Development Authority, the York County Planning Commission, and the York County Library System.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered COUNTY OF YORK, PENNSYLVANIA'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of COUNTY OF YORK, PENNSYLVANIA's internal control. Accordingly, we do not express an opinion on the effectiveness of COUNTY OF YORK, PENNSYLVANIA'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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity'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.



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Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as Finding 2019-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether COUNTY OF YORK, PENNSYLVANIA'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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

County of York, Pennsylvania's Response to the Finding

COUNTY OF YORK, PENNSYLVANIA's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. COUNTY OF YORK, PENNSYLVANIA'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 results of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Zelenkofske Axlerod LLC

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania
June 26, 2020



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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES SINGLE AUDIT SUPPLEMENT; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

INDEPENDENT AUDITOR'S REPORT

County Commissioners
County of York
York, Pennsylvania

Report on Compliance for Each Major Federal and Pennsylvania Department of Human Services Program

We have audited COUNTY OF YORK, PENNSYLVANIA'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 COUNTY OF YORK, PENNSYLVANIA's major federal and DHS programs for the year ended December 31, 2019. The COUNTY OF YORK, PENNSYLVANIA's major federal and DHS programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of COUNTY OF YORK, PENNSYLVANIA's major federal and 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; 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 the Pennsylvania Department of Human Services *Single Audit Supplement*. Those standards, the Uniform Guidance, and the Pennsylvania Department of Human Services *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 and DHS program occurred. An audit includes examining, on a test basis, evidence about COUNTY OF YORK, PENNSYLVANIA's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.



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We believe that our audit provides a reasonable basis for our qualified and unmodified opinions on compliance for each major federal and DHS program. However, our audit does not provide a legal determination of COUNTY OF YORK, PENNSYLVANIA's compliance.

Basis for Qualified Opinion on Major Federal and DHS Programs Listed in the Table Below

As described in the accompanying schedule of findings and questioned costs, COUNTY OF YORK, PENNSYLVANIA did not comply with requirements regarding the following:

Finding #	CFDA #	Program (or Cluster) Name	Compliance Requirement
2019-001	93.558, 93.658, 93.659, and PA DHS	Temporary Assistance for Needy Families Cluster, Foster Care, Adoption Assistance, and PA DHS Children, Youth and Families Program	Reporting

Compliance with such requirements is necessary, in our opinion, for COUNTY OF YORK, PENNSYLVANIA to comply with the requirements applicable to that program.

Qualified Opinion on Major Federal and DHS Programs Listed in the Table Above

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, COUNTY OF YORK, PENNSYLVANIA, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major federal and DHS programs listed in the table above for the year ended December 31, 2019.

Unmodified Opinion on Each of the Other Major Federal and DHS Programs

In our opinion, COUNTY OF YORK, PENNSYLVANIA 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 and DHS programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2019.

Other Matters

The results of our auditing procedures disclosed another instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as Finding 2019-001 for CFDA #93.645 Child Welfare Services – State Grants. Our opinion on each major federal and DHS program is not modified with respect to this matter.



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The COUNTY OF YORK, PENNSYLVANIA's responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The COUNTY OF YORK, PENNSYLVANIA's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

Management of COUNTY OF YORK, PENNSYLVANIA, 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 COUNTY OF YORK, PENNSYLVANIA's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and DHS program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and DHS program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of COUNTY OF YORK, PENNSYLVANIA's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance 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 or DHS 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 or DHS program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or DHS program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section 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 have not been identified. We did identify a certain deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs, as Finding 2019-001, that we consider to be a material weakness.

COUNTY OF YORK, PENNSYLVANIA's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. COUNTY OF YORK, PENNSYLVANIA's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.



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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 the Pennsylvania Department of Human Services *Single Audit Supplement*. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of COUNTY OF YORK, PENNSYLVANIA, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise COUNTY OF YORK, PENNSYLVANIA's basic financial statements. We issued our report thereon dated June 26, 2020, 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 COUNTY OF YORK, PENNSYLVANIA's 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 basic 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.

Zelenkofske Axlerod LLC

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania
November 20, 2020

**COUNTY OF YORK, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR YEAR ENDED DECEMBER 31, 2019**

Federal Grantor/Program	Federal CFDA Number	Commonwealth of Pennsylvania pass-through grantor agency/department	Pass-through grantors number	County fund in which grant activity is recorded	Accrued (Unearned) Revenue at 12/31/2018			Accrued (Unearned) Revenue at 12/31/2019		
					Federal Payments	2019 Expenditures	Subrecipient Expenditures	Federal Payments	2019 Expenditures	Subrecipient Expenditures
U.S. DEPARTMENT OF AGRICULTURE										
Child Nutrition Cluster										
School Breakfast Program	10.553	Education	N/A	Youth Development Center	\$ 2,513	\$ 2,513	\$ -	\$ -	\$ -	-
National School Lunch/Area Eligible Snack Program	10.555	Education	N/A	Youth Development Center	4,410	4,410	-	-	-	-
Total Child Nutrition Cluster					6,923	6,923	-	-	-	-
Food Distribution Cluster										
Emergency Food Assistance Program - Administrative	10.568	Agriculture	4100058637	Human Services	14,003	60,221	46,218	-	-	46,218
Emergency Food Assistance Program - Food Commodities	10.569	Agriculture	N/A	Human Services	-	368,947	368,947	-	-	368,947
Total Food Distribution Cluster					14,003	429,168	415,165	-	-	415,165
TOTAL - U.S. DEPARTMENT OF AGRICULTURE					20,926	436,091	415,165	-	-	415,165
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT (HUD)										
CDBG - Entitlement Grants Cluster										
Community Development Block Grants/Entitlement Grants	14.218	N/A	N/A	Planning Commission	567,942	16,621,356	16,317,026	263,612	2,371,106	2,371,106
Total CDBG - Entitlement Grants Cluster					567,942	16,621,356	16,317,026	263,612	2,371,106	2,371,106
Emergency Shelter Grants Program	14.231	N/A	N/A	Planning Commission	30,664	235,776	225,291	20,179	220,284	220,284
Supportive Housing Program - Homeless Management Information System	14.235	N/A	N/A	Planning Commission	28,891	575,046	637,756	91,601	318,437	318,437
HOME Investment Partnerships Program	14.239	N/A	N/A	Planning Commission	12,897	12,338,217	12,336,694	11,374	110,551	110,551
TOTAL - U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT (HUD)					640,394	29,770,395	29,516,767	386,766	3,020,378	3,020,378
U.S. DEPARTMENT OF JUSTICE										
Crime Victim Assistance	16.575	PCCD	2016/2017/2018-JV/VF/VS/VJ-03/05/ST-27280	General Fund	94,622	94,622	-	-	-	-
Crime Victim Assistance	16.575	PCCD	2016/2017/2018-VF-06/07 292229	General Fund	-	478,009	630,089	152,080	-	-
Project Safe Neighborhoods	16.609	PCCD	2018-SD-01-31116	General Fund	-	-	14,326	14,326	-	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	PCCD	2017-JG-LS-28706	General Fund	-	86,411	86,411	-	-	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	PCCD	2016-JG-LS 28714	General Fund	-	40,958	40,958	-	-	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	PCCD	2018-JG-UX-30982	General Fund	-	36,340	36,340	-	-	-
Total CFDA 16.738					-	163,709	163,709	-	-	-
Smart Prosecution Initiative	16.825	N/A	N/A	General Fund	-	-	23,579	23,579	-	-
Justice Reinvestment Initiative	16.827	PCCD	2015-PD-01-26918	General Fund	34,286	47,147	12,861	-	-	-
Comprehensive Opioid Abuse Site-Based Program	16.838	PCCD	2018-CO-01 30911	General Fund	-	10,497	24,334	13,837	-	-
STOP School Violence	16.839	N/A	N/A	General Fund	-	22,986	22,986	-	-	-
TOTAL - U.S. DEPARTMENT OF JUSTICE					128,908	816,970	891,884	203,822	-	-
U.S. DEPARTMENT OF TRANSPORTATION										
Highway Planning and Construction Cluster										
Highway Planning and Construction	20.205	Transportation	N/A	Liquid Fuels	623,465	2,454,237	2,045,350	214,578	-	-
Total Highway Planning and Construction Cluster					623,465	2,454,237	2,045,350	214,578	-	-
Highway Safety Cluster										
State and Community Highway Safety	20.600	Transportation	139093	General Fund	70,432	274,662	263,592	59,362	-	-
National Priority Safety Programs (IDP Sobriety Checkpoint)	20.616	Transportation	139093	General Fund	108,468	270,552	200,953	38,869	-	-
Total Highway Safety Cluster					178,900	545,214	464,545	98,231	-	-
Hazardous Material Emergency Preparedness (HMEP)	20.703	PEMA	HM-HMP-16-01-00	General Fund	8,512	8,512	3,699	3,699	-	-
TOTAL - U.S. DEPARTMENT OF TRANSPORTATION					810,877	3,007,963	2,513,594	316,508	-	-
U.S. ELECTION ASSISTANCE COMMISSION										
Help America Vote Act of 2002	90.404	N/A	N/A	Voters	-	-	455,863	455,863	-	-
TOTAL - U.S. ELECTION ASSISTANCE COMMISSION					-	-	455,863	455,863	-	-
U.S. DEPARTMENT OF ENVIRONMENTAL PROTECTION AGENCY										
Chesapeake Bay Program	66.466	National Fish & Wildlife Foundation	96331101	General Fund	130,454	173,222	21,673	(21,095)	-	-
TOTAL - U.S. DEPARTMENT OF ENVIRONMENTAL PROTECTION AGENCY					130,454	173,222	21,673	(21,095)	-	-
U.S. DEPARTMENT OF EDUCATION										
Early Intervention Base	84.181	Human Services	4100067152/G14421916000 4000013876	MH-IDD	-	360,193	360,193	-	-	-
TOTAL - U.S. DEPARTMENT OF EDUCATION					-	360,193	360,193	-	-	-
U.S. DEPARTMENT OF ENERGY										
Weatherization Assistance for Low - Income Persons	81.042	Community and Economic Development	C000055868	Planning Commission	130,268	249,702	266,543	147,109	-	-
TOTAL - U.S. DEPARTMENT OF ENERGY					130,268	249,702	266,543	147,109	-	-

**COUNTY OF YORK, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR YEAR ENDED DECEMBER 31, 2019**

Federal Grantor/Program	Federal CFDA Number	Commonwealth of Pennsylvania	Pass-through grantors number	County fund in which grant activity is recorded	Accrued (Unearned) Revenue at 12/31/2018	Federal Payments	2019 Expenditures	Accrued (Unearned) Revenue at 12/31/2019	Subrecipient Expenditures
		pass-through grantor agency/department							
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES									
Special Programs for the Aging - Title VII, Chapter 3	93.041	Aging	4100057793	Aging	\$ -	\$ 4,280	\$ 4,280	\$ -	\$ -
Special Programs for the Aging - Title VII, Chapter 2	93.042	Aging	4100057793	Aging	-	10,700	10,700	-	-
Special Programs for the Aging - Title III, Part D	93.043	Aging	4100057793	Aging	-	15,999	15,999	-	-
Aging Cluster									
Special Programs for the Aging - Title III, Part B	93.044	Aging	4100057793	Aging	-	523,471	523,471	-	-
Special Programs for the Aging - Title III, Part C	93.045	Aging	4100057793	Aging	-	374,944	374,944	-	-
Nutrition Services Incentive Program	93.053	Aging	4100057793	Aging	-	236,722	236,722	-	-
Total Aging Cluster					-	1,135,137	1,135,137	-	-
National Family Caregiver Support Title III, Part E	93.052	Aging	4100057793	Aging	-	99,792	99,792	-	-
Medicare Enrollment Assistance Program (MIPPA)	93.071	Aging	4100057793	Aging	-	7,868	7,868	-	-
Guardianship Assistance - Subsidized Permanent Legal Custody	93.090	Human Services	N/A	Children, Youth & Families	24,769	91,009	89,323	23,083	-
		University of Pittsburgh							
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances	93.104	Human Services	G1423497560	MH-IDD	(1,053,566)	1,640,157	1,711,620	(982,103)	-
Projects for Assistance in Transition from Homelessness (PATH)	93.150	Human Services	G14407961600	MH-IDD	(183,177)	58,539	51,796	(189,820)	51,234
Research on Healthcare Costs, Quality and Outcomes	93.226	Human Services	G18241976400	MH-IDD	-	923,264	749,114	(174,150)	-
Substance Abuse and Mental Health Services/Projects	93.243	Human Services	G15248976500/G1412097490 G16125812500/G14232875700 G16246619100/G16254617500 G15429139200	MH-IDD	(2,442,123)	1,138,527	1,695,249	(1,885,401)	-
State Health Insurance Assistance Program	93.324	Aging	4100057793	Aging	-	27,448	27,448	-	-
Promoting Safe and Stable Families (Caseworker Visitation)	93.556	Human Services	N/A	Children, Youth & Families	-	15,863	15,863	-	-
TANF Cluster									
Temporary Assistance for Needy Families	93.558	Human Services	N/A	Children, Youth & Families	432,060	888,496	1,191,699	735,263	-
Total TANF Cluster					432,060	888,496	1,191,699	735,263	-
Child Support Enforcement	93.563	Human Services	41000570512	Domestic Relations	(2,496,039)	3,667,409	3,389,133	(2,774,315)	-
Low-Income Home Energy Assistance Program	93.568	Development	C000061657	Planning Commission	339,237	962,210	992,329	369,356	-
Child Welfare Services - State Grants (Title IV-B)	93.645	Human Services	N/A	Children, Youth & Families	-	151,113	151,113	-	-
Foster Care - Title IV-E	93.658	Human Services	N/A	Children, Youth & Families	1,669,824	4,708,516	4,569,725	1,531,033	-
Foster Care - Title IV-E	93.658	Human Services	N/A	Juvenile Probation	14,296	21,201	9,651	2,746	-
Total CFDA 93.658					1,684,120	4,729,717	4,579,376	1,533,779	-
Adoption Assistance - Title IV-E	93.659	Human Services	N/A	Children, Youth & Families	1,174,189	3,069,565	2,632,640	737,264	-
Social Services Block Grant	93.667	Human Services	N/A	Children, Youth & Families	-	229,930	229,930	-	-
Mental Health	93.667	Human Services	G16250963500/ G16250965100	MH-IDD	-	179,555	179,555	-	-
Total CFDA 93.667					-	409,485	409,485	-	-
Independent Living - Title IV-E	93.674	Human Services	N/A	Children, Youth & Families	89,655	230,776	141,121	-	-
Medicaid Cluster									
IDD/Early Intervention Waiver	93.778	Human Services	1962513002	MH-IDD	386,661	1,948,242	1,851,183	289,602	-
Pre Admission Assessment	93.778	Aging	4100058012	Aging	342,611	1,063,243	883,059	162,427	-
Medicaid Administration	93.778	Human Services	N/A	Children, Youth & Families	13,283	11,093	9,861	12,051	-
Total Medicaid Cluster					742,555	3,022,578	2,744,103	464,080	-
Opioid State Targeted Response (SOR)	93.788	Drug & Alcohol	4100070781	Drug & Alcohol	-	1,459,926	1,459,926	-	-
Opioid State Targeted Response (STR)	93.788	Drug & Alcohol	4100070781	Drug & Alcohol	45,000	483,294	438,294	-	-
Total CFDA 93.788					45,000	1,943,220	1,898,220	-	-
Money Follows the Person Rebalancing Demonstration	93.791	Human Services	G17395423800/G17295423000	MH-IDD	(165,422)	(27,571)	18,404	(119,447)	-
Section 223 Demonstration Programs to Improve Community Mental Health Services	93.829	Human Services	G16239976301	MH-IDD	(39,025)	-	(1,463)	(40,488)	-
National Bioterrorism Hospital Preparedness Program	93.889	Human Services	G16235976900	MH-IDD	(18,066)	25,000	62,883	19,817	-
Block Grants for Community Mental Health Services	93.958	Human Services	G15237975900	MH-IDD	(1,137,150)	2,402,891	1,991,755	(1,548,286)	247,768
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Drug & Alcohol	4100070781	Drug & Alcohol	95,000	822,474	992,474	265,000	-
Mental Health Distaster Assistance and Emergency Mental Health	93.982	Human Services	G1423497560	MH-IDD	8,864	478,500	553,605	83,969	-
TOTAL - U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES					(2,899,119)	27,944,446	27,361,066	(3,482,499)	299,002
U.S. DEPARTMENT OF HOMELAND SECURITY									
Emergency Management Performance Grants	97.042	PEMA	EMP-2018-EP-00005-501	General Fund	125,932	91,021	95,735	130,646	-
Homeland Security Grant Program (SHSGP) - Value of Equipment	97.067	PEMA	N/A	General Fund	-	6,904	6,904	-	-
TOTAL - U.S. DEPARTMENT OF HOMELAND SECURITY					125,932	97,925	102,639	130,646	-
TOTAL FEDERAL AWARDS					\$ (911,360)	\$ 62,856,907	\$ 61,905,387	# \$ (1,862,880)	\$ 3,734,545

* Denotes Program Tested as Major

COUNTY OF YORK, PENNSYLVANIA
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 2019

NOTE 1: REPORTING ENTITY

The County of York, Pennsylvania (the "County") as the reporting entity for financial reporting purposes is defined in Note 1 to the County's financial statements. For purposes of preparing the schedule of expenditures of federal awards, the County's reporting entity differs from that used for financial purposes, in that awards received and expended, if any, by the following entities are excluded:

- York County Solid Waste and Refuse Authority
- York County Library System
- York County Planning Commission
- York County Industrial Development Authority

Direct awards pertaining to these entities have been excluded from the accompanying schedule of expenditures of federal awards principally because the County is not directly involved in maintaining the accounting records or systems of internal accounting and administrative controls for these entities. Where applicable, these entities have arranged for the issuance of separate Single Audit Reports containing their audited financial statements and schedule of expenditures of federal awards and all required audit reports.

Except as indicated above, the accompanying schedule of expenditures of federal awards presents the activity of all federal award programs of the County.

NOTE 2: BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the County's financial statements. The County did not use the 10% de minimis indirect cost rate.

NOTE 3: RISK-BASED AUDIT APPROACH

The 2019 threshold for determining Type A and Type B Programs is \$1,857,162. The following high-risk Type B Program was audited as major:

<u>CFDA</u>	<u>Program</u>
93.558	TANF Cluster

COUNTY OF YORK, PENNSYLVANIA
NOTES TO SCHEDULES OF EXPENDITURES OF AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2019

NOTE 3: RISK-BASED AUDIT APPROACH (CONTINUED)

The following low-risk Type A Programs were not audited as major:

<u>CFDA</u>	<u>Program</u>
14.239	HOME Investment Partnerships Program
20.205	Highway Planning and Construction Cluster
93.778	Medicaid Cluster

The amount expended under programs audited as major federal programs for the year ended December 31, 2019, totaled \$31,999,849 or 51.69% of total federal awards.

NOTE 4: LOANS OUTSTANDING

The County had the following loan balances outstanding at December 31, 2019.

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Outstanding</u>
Community Development Block Grants/ Entitlement Grants	14.218	\$13,173,247
HOME Investment Partnerships Program	14.239	\$12,842,883

NOTE 5: PENNSYLVANIA DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
FEDERAL FUNDS RECEIVED

The following is a listing of federal funds received by the County from the Pennsylvania Department of Community and Economic Development for the year ended December 31, 2019:

<u>Program</u>	<u>CFDA No.</u>	<u>Grant Period</u>	<u>State Contract Number</u>	<u>Amount</u>
DOE Weatherization	81.042	07/01/18 - 06/30/19	C000066294	\$ 201,379
DOE Weatherization	81.042	07/01/19 - 06/30/20	C000066294	\$ 48,323
LIHEAP	93.568	10/01/17 - 09/30/18	C000061657	\$ 48,712
LIHEAP	93.568	10/01/18 - 09/30/19	C000061657	\$ 913,498



Zelenkofske Axlerod LLC

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES
TO THE FINANCIAL SCHEDULES AND EXHIBITS REQUIRED BY THE
PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES

County Commissioners
County of York
York, Pennsylvania

We have performed the procedures enumerated below, which were agreed to by the Commonwealth of Pennsylvania Department of Human Services (DHS) and COUNTY OF YORK, PENNSYLVANIA, solely to assist you with respect to the financial schedules and exhibits required by the DHS *Single Audit Supplement* for the fiscal year ended June 30, 2019 and calendar year ended December 31, 2019. The COUNTY OF YORK's management is responsible for the financial schedules and exhibits required by the DHS *Single Audit Supplement*. The sufficiency of the procedures is solely the responsibility of the DHS and the management of COUNTY OF YORK, PENNSYLVANIA. 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 fiscal year ended June 30, 2019 and calendar year ended December 31, 2019, have been accurately compiled based on the audited books and records of the COUNTY OF YORK, PENNSYLVANIA. 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>
Title IV-D Child Support Enforcement	A-1(a)	Summary of Expenditures
	A-1(b)	PASCES OCSE 157 Data Reliability Validation
	A-1(c)	Comparison of Reported Incentives to Incentives of Deposit
	A-1(d)	Comparison of Single Audit Title IV-D Account with Reported Title IV-D Account
Human Services Block Grant	VI(i) BG-J	Schedule of Fund Balances
	VI(j) BG-J	Schedule of Fund Balances



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<u>Program Name</u>	<u>Exhibit Number</u>	<u>Referenced Schedule/Exhibit</u>
Early Intervention Services	V(a)EI	Schedule of Revenues, Expenditures and Carryover of Funds - EI
	V(b)EI	Report of Income and Expenditures - EI
County Children and Youth Agency Programs	XXI	Child Protective Services Law (CPSL) Monitoring of In-Home Purchased Service Providers

- 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.
- c) In regard to the Reconciliation Schedule included as Exhibit XX, we have performed the following procedures:
1. Agreed 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").
 2. Agreed 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 Commonwealth of Pennsylvania Office of Budget, Comptroller Operations.
 3. Recalculated the amounts listed under the "Difference" column and the "% Difference" column.
 4. Agreed the amounts listed under the "Difference" column to the audited books and records of the County.
 5. Agreed the "Detailed Explanation of the Differences" to the audited books and records of the County.
- d) In regard to Children and Youth Agency Child Protective Services Law (CPSL) Monitoring of In-Home Purchased Services Provider Schedule included as Exhibit XXI, we have performed the following procedures:
- 1) Reconciled 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 County Children and Youth Agency's (CCYA) general ledger, cash disbursements journal, or similar record.
 - 2) Agreed the response in column B to the appropriate Provider contract.



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- 3) Agreed the information in columns C through I to the CCYA's monitoring records for In-Home Purchased Service Providers.
- e) The process detailed in paragraph (a) through (d) above disclosed the findings below:
 - 1) Exhibit A-1 (a) included an incorrect amount which resulted in an understatement of program income of \$57 during February and in August amounts were incorrectly recorded in the wrong line items resulting in an overstatement of genetic testing fees of \$57 and an understatement of \$57 in check processing fees. The County prepared supplemental invoices to correct these amounts.
 - 2) Exhibit VI(i) BG-J included an overstatement of \$98 in HSS and an understatement of \$115 in HAP for expenditures due to errors.

This engagement to apply agreed-upon procedures was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the financial schedules and exhibits required by the DHS *Single Audit Supplement*. Accordingly, we do not express such an opinion or conclusion. 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 York County Commissioners and the Pennsylvania Department of Human Services and is not intended to be and should not be used by anyone other than those specified parties.

Zelenkofske Axlerod LLC

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania
November 20, 2020

COUNTY OF YORK, PENNSYLVANIA
 SUMMARY OF EXPENDITURES - TITLE IV-D CHILD SUPPORT ENFORCEMENT PROGRAM
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Single Audit Expenditures						Reported Expenditures						Single Audit Over(Under) Reported					
	(A) Total	(B) Unallowable	(C) Incentive Paid Costs	(D) Net (A-B-C)	(E) FFP	(F) Amount Paid (D x E)	(A) Total	(B) Unallowable	(C) Incentive Paid Costs	(D) Net (A-B-C)	(E) FFP	(F) Amount Paid (D x E)	(A) Total	(B) Unallowable	(C) Incentive Paid Costs	(D) Net (A-B-C)	(E) FFP	(F) Amount Paid (D x E)
Calendar Quarter Ended 3/31/19																		
Salary/Overhead (Exclude Blood Tests)	\$ 1,033,386	\$ 32,369	\$ -	\$ 1,001,017	66%	\$ 660,671	\$ 1,033,386	\$ 32,369	\$ -	\$ 1,001,017	66%	\$ 660,671	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	6	-	-	6	66%	4	6	-	-	6	66%	4	-	-	-	-	66%	-
Interest/Program Income	15,315	479	-	14,836	66%	9,792	15,315	479	-	14,836	66%	9,792	-	-	-	-	66%	-
Blood Testing Fees	878	-	-	878	66%	579	878	-	-	878	66%	579	-	-	-	-	66%	-
Subtotal (1-2-3-4)	1,017,187	31,890	-	985,297	-	650,296	1,017,187	31,890	-	985,297	-	650,296	-	-	-	-	-	-
Blood Testing	1,593	-	-	1,593	66%	1,051	1,593	-	-	1,593	66%	1,051	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 1,018,780	\$ 31,890	\$ -	\$ 986,890	-	\$ 651,347	\$ 1,018,780	\$ 31,890	\$ -	\$ 986,890	-	\$ 651,347	\$ -	\$ -	\$ -	\$ -	-	\$ -
Calendar Quarter Ended 6/30/19																		
Salary/Overhead (Exclude Blood Tests)	\$ 1,332,694	\$ 41,063	\$ -	\$ 1,291,631	66%	\$ 852,477	\$ 1,332,694	\$ 41,063	\$ -	\$ 1,291,631	66%	\$ 852,477	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	5	-	-	5	66%	2	5	-	-	5	66%	2	-	-	-	-	66%	-
Interest/Program Income	14,447	443	-	14,004	66%	9,243	14,447	443	-	14,004	66%	9,243	-	-	-	-	66%	-
Blood Testing Fees	399	-	-	399	66%	263	399	-	-	399	66%	263	-	-	-	-	66%	-
Subtotal (1-2-3-4)	1,317,843	40,620	-	1,277,223	-	842,969	1,317,843	40,620	-	1,277,223	-	842,969	-	-	-	-	-	-
Blood Testing	1,251	-	-	1,251	66%	827	1,251	-	-	1,251	66%	827	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 1,319,094	\$ 40,620	\$ -	\$ 1,278,474	-	\$ 843,796	\$ 1,319,094	\$ 40,620	\$ -	\$ 1,278,474	-	\$ 843,796	\$ -	\$ -	\$ -	\$ -	-	\$ -
Calendar Quarter Ended 9/30/19																		
Salary/Overhead (Exclude Blood Tests)	\$ 1,166,665	\$ 35,936	\$ 130,000	\$ 1,000,729	66%	\$ 660,481	\$ 1,166,665	\$ 35,936	\$ 130,000	\$ 1,000,729	66%	\$ 660,481	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	7	-	-	7	66%	5	7	-	-	7	66%	5	-	-	-	-	66%	-
Interest/Program Income	6,907	213	-	6,694	66%	4,418	6,907	213	-	6,694	66%	4,418	-	-	-	-	66%	-
Blood Testing Fees	833	-	-	833	66%	550	833	-	-	833	66%	550	-	-	-	-	66%	-
Subtotal (1-2-3-4)	1,158,918	35,723	130,000	993,195	-	655,508	1,158,918	35,723	130,000	993,195	-	655,508	-	-	-	-	-	-
Blood Testing	1,460	-	-	1,460	66%	964	1,460	-	-	1,460	66%	964	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 1,160,378	\$ 35,723	\$ 130,000	\$ 994,655	-	\$ 656,472	\$ 1,160,378	\$ 35,723	\$ 130,000	\$ 994,655	-	\$ 656,472	\$ -	\$ -	\$ -	\$ -	-	\$ -
Calendar Quarter Ended 12/31/19																		
Salary/Overhead (Exclude Blood Tests)	\$ 1,402,575	\$ 41,805	\$ 632,000	\$ 728,770	66%	\$ 480,988	\$ 1,402,575	\$ 41,805	\$ 632,000	\$ 728,770	66%	\$ 480,988	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	4	-	-	4	66%	3	4	-	-	4	66%	3	-	-	-	-	66%	-
Interest/Program Income	9,417	279	-	9,138	66%	6,031	9,417	279	-	9,138	66%	6,031	-	-	-	-	66%	-
Blood Testing Fees	237	-	-	237	66%	156	237	-	-	237	66%	156	-	-	-	-	66%	-
Subtotal (1-2-3-4)	1,392,917	41,526	632,000	719,391	-	474,798	1,392,917	41,526	632,000	719,391	-	474,798	-	-	-	-	-	-
Blood Testing	1,383	-	-	1,383	66%	913	1,383	-	-	1,383	66%	913	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 1,394,300	\$ 41,526	\$ 632,000	\$ 720,774	-	\$ 475,711	\$ 1,394,300	\$ 41,526	\$ 632,000	\$ 720,774	-	\$ 475,711	\$ -	\$ -	\$ -	\$ -	-	\$ -

COUNTY OF YORK, PENNSYLVANIA
 CHILD SUPPORT ENFORCEMENT
 PACSES OCSE 157 DATA RELIABILITY VALIDATION
 FOR THE YEAR ENDED DECEMBER 31, 2019

County York County

Year Ended 2019

OCSE 157 Report Line Number	Number of Cases Reviewed	Case Problems Found
Line #1 IV-D cases open at the end of the year.	5	None
Line #2 IV-D cases open at the end of the year with support orders established.	5	None
Line #5 Children in IV-D cases open at the end of the year who were born out of wedlock.	5	None
Line #6 Children in IV-D cases open at the end of the year that were born out of wedlock with paternity established	5	None
Line #24 Total amount of current support due for the year for IV-D cases, excluding emancipated children.	5	None
Line #25 Total amount of support disbursed as current support during the year for IV-D cases, excluding emancipated children.	5	None
Line #28 Cases with arrears due during the year (01/01/19-12/31/19)	5	None
Line #29 Cases with cash disbursements on arrears during the year (01/01/19-12/31/19)	5	None

COUNTY OF YORK, PENNSYLVANIA
CHILD SUPPORT ENFORCEMENT
COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT
FOR THE YEAR ENDED DECEMBER 31, 2019

County: YorkYear Ended: 12/31/2019

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Variance	Type of Account Structure
January 1	\$ 3,524,697	\$ 3,524,697	-	
March 31	\$ 3,673,824	\$ 3,673,824	-	(X) Separate Bank Account
June 30	\$ 3,822,415	\$ 3,822,415	-	() Restricted Fund - General Ledger
September 30	\$ 3,842,436	\$ 3,842,436	-	() Other: _____
December 31	\$ 3,515,885	\$ 3,515,885	-	

Note: Do not include income received from interest or Medical Incentives.

COUNTY OF YORK, PENNSYLVANIA
CHILD SUPPORT ENFORCEMENT
COMPARISON OF SINGLE AUDIT TITLE IV-D ACCOUNT WITH REPORTED TITLE IV-D ACCOUNT
FOR THE YEAR ENDED DECEMBER 31, 2019

County: York CountyYear Ended: 12/31/2019

	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
Balance at January 1	\$ 3,554,504	\$ 3,554,504	\$ -
Receipts:			
Reimbursements	2,684,486	2,684,486	-
Incentives	753,188	753,188	-
Title XIX Incentives	771	771	-
Interest	82,927	82,927	-
Program Income	-	-	-
Genetic Testing Costs	2,348	2,348	-
Maintenance of Effort (MOE)	1,200,000	1,200,000	-
Other: MOD, Copy Fee	435,749	435,749	-
Total Receipts	5,159,469	5,159,469	-
Intra-fund Transfers - In	762,000	762,000	-
Funds Available	9,475,973	9,475,973	-
Disbursements:			
Transfers to General Fund	2,492,742	2,492,742	-
Vendor Payments	90,914	90,914	-
Bank Charges	-	-	-
Other: Salaries	2,514,722	2,514,722	-
Total Disbursements	5,098,378	5,098,378	-
Intra-fund Transfers - Out	762,000	762,000	-
Balance at December 31	\$ 3,615,595	\$ 3,615,595	\$ -

The Title IV-D account consists of 3 accounts.

The Title IV-D account is comprised of: 2 checking, 0 savings, 0 CD, and 1 other accounts.

Commonwealth of Pennsylvania
DHS - Bureau of Financial Operations
County Report of Income and Expenditures
County Human Services Block Grant
Fiscal Year 2018 - 2019
Block Grant Summary Report- YORK County
Schedule of Fund Balances - Summary Report

County Match (%)	3.38%
Actual County Match (\$)	\$577,612
Actual County Match (%)	3.38%

Revision Number: 1

Block Grant Reporting		Costs Eligible for DHS Participation							Balance of Funds (3)	Adjustments (4)	Total Fund Balance (5)
Sources of Funding:	Appropriation	DHS Allocation (1)	Mental Health	Intellectual Disabilities	Homeless Assistance	HSS	D&A	Total			
1 State Human Services Block Grant	Multiple	\$17,403,702	\$12,403,887	\$2,888,181	\$602,271	\$386,572	\$487,101	\$16,768,012	\$635,690	\$32,947	\$668,637
2 SSBG	Multiple	\$145,870	\$55,594	\$90,276	\$0	\$0	\$0	\$145,870	\$0	\$0	\$0
3 SABG	80884	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 CMHSBG	70167	\$389,796	\$389,796	\$0	\$0	\$0	\$0	\$389,796	\$0	\$0	\$0
5 MA	70175	\$152,571	\$0	\$152,571	\$0	\$0	\$0	\$152,571	\$0	\$0	\$0
6 Crisis Counseling	80222	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total for Block Grant		\$18,091,939	\$12,849,277	\$3,131,028	\$602,271	\$386,572	\$487,101	\$17,456,249	\$635,690	\$32,947	\$668,637

Retained Earnings	
I. Unexpended Allocation	\$635,690
II. Maximum Retained Earnings (5%)	\$870,185
III. Amount to be Returned to DHS	\$0
IV. Total Requested Retained Earnings	\$635,690

Prior Year Retained Earnings	
I. FY 17-18 Retained Earnings	\$338,504
II. Total Expended Retained Earnings-	\$338,504
III. Total Expended Retained Earnings- Waiver of 3%	\$0
IV. 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 2018 - 2019
Non-Block Grant Summary Report- YORK/ADAMS County
Schedule of Fund Balances

Revision Number: 1

Sources of Funding	Appropriation	Total Carryover (1)	Allotment (2)	DHS Allocation (3)	D&A Funds Received from Other Counties (4)	Total Funds Available (5)	Costs Eligible for DHS Participation (6)	Balance of Funds (7)	Adjustments (8)	Total Fund Balance (9)
A. Mental Health Services										
1 State - MH Services	10248	\$30,108	\$3,375,033	\$3,405,141	\$0	\$3,405,141	\$3,106,281	\$298,860	\$4,017	\$302,877
2 State - Specialized Residences for the Mentally Ill	10258	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 State - Behavioral Health Services Initiative	10262	\$0	\$42,709	\$42,709	\$0	\$42,709	\$42,709	\$0	\$0	\$0
4 Federal - MFP FairWeather Lodge	70127	\$67,919	\$111,081	\$179,000	\$0	\$179,000	\$53,404	\$125,596	\$336	\$125,932
5 Federal - MFP Certified Older Adult Peer Specialist	70127	\$93,648	(\$43,648)	\$50,000	\$0	\$50,000	\$50,000	\$0	\$0	\$0
6 Federal - SSBG	70135	\$0	\$12,838	\$12,838	\$0	\$12,838	\$12,838	\$0	\$0	\$0
7 Federal - CMHSBG Non-Categorical	70167	\$0	\$54,243	\$54,243	\$0	\$54,243	\$54,243	\$0	\$0	\$0
8 Federal - CMHSBG-FEP/Doctor Adair Project	70167	\$101,268	\$1,150,000	\$1,251,268	\$0	\$1,251,268	\$457,306	\$793,962	\$0	\$793,962
9 Federal - CMHSBG-MISC Training	70167	\$95,025	\$477,500	\$572,525	\$0	\$572,525	\$339,916	\$232,609	\$0	\$232,609
10 Federal - CMHSBG - ECMH Endorsement	70167	\$0	\$9,000	\$9,000	\$0	\$9,000	\$0	\$9,000	\$0	\$9,000
11 Federal - CMHSBG - Housing Training Scholarships	70167	\$0	\$5,000	\$5,000	\$0	\$5,000	\$0	\$5,000	\$0	\$5,000
12 Federal - CMHSBG - Peer Crisis	70167	\$25,000	\$25,000	\$50,000	\$0	\$50,000	\$38,243	\$11,757	\$0	\$11,757
13 Federal - CMHSBG - FY 18-19 One Time Allocation	70167	\$0	\$35,769	\$35,769	\$0	\$35,769	\$35,769	\$0	\$0	\$0
14 Federal - CMHSBG - CLC Coordinator	70167	\$0	\$200,000	\$200,000	\$0	\$200,000	\$174,790	\$25,210	\$0	\$25,210
15 Federal - CMHSBG - Survey Project	70167	\$207,087	\$0	\$207,087	\$0	\$207,087	\$21,697	\$185,390	\$0	\$185,390
16 Federal - PATH Homeless	70154	\$158,582	\$117,078	\$275,660	\$0	\$275,660	\$85,740	\$189,920	\$0	\$189,920
17 Federal - Capitalization of POMS	70522	\$283,889	\$120,362	\$404,251	\$0	\$404,251	\$9,531	\$394,720	\$0	\$394,720
18 Federal - PA System of Care Expansion Implementation	70976	\$2,070,941	\$1,640,157	\$3,711,098	\$0	\$3,711,098	\$1,640,885	\$2,070,213	\$0	\$2,070,213
19 Federal - Safe Schools/Healthy Students	71020	\$1,962,769	\$0	\$1,962,769	\$0	\$1,962,769	\$589,668	\$1,373,101	\$0	\$1,373,101
20 Federal - Suicide Prevention in Schools and Colleges	71022	\$175,296	\$621,000	\$796,296	\$0	\$796,296	\$768,883	\$27,413	\$0	\$27,413
21 Federal - Pennsylvania Healthy Transitions Partnership	71024	\$489,871	\$725,005	\$1,214,876	\$0	\$1,214,876	\$748,656	\$466,220	\$0	\$466,220
22 Federal - PA Certified Community Behavioral Health Clinic	71047	\$41,433	\$0	\$41,433	\$0	\$41,433	\$0	\$41,433	(\$945)	\$40,488
23 Federal - Medication Assisted Treatment	71066	\$0	\$923,264	\$923,264	\$0	\$923,264	\$437,959	\$485,305	\$0	\$485,305
24 Federal - Clinical High Risk for Psychosis	71088	\$0	\$399,476	\$399,476	\$0	\$399,476	\$71,825	\$327,651	\$0	\$327,651
25 Federal - Hospital Preparedness Program - Crisis Counsel	80222	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 Federal - Bio-Terrorism Hospital Preparedness	80343	\$0	\$50,000	\$50,000	\$0	\$50,000	\$50,000	\$0	\$0	\$0
27 Federal - Emergency Response - Hurricane 2017	82567	\$0	\$591,090	\$591,090	\$0	\$591,090	\$127,762	\$463,328	\$0	\$463,328
28 Reserved		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Mental Health Services		\$5,802,836	\$10,641,957	\$16,444,793	\$0	\$16,444,793	\$8,918,105	\$7,526,688	\$3,408	\$7,530,096
B. Intellectual Disabilities Services										
1 State - Community (Non-Residential/Residential)	10255	\$0	\$634,943	\$634,943	\$0	\$634,943	\$634,943	\$0	\$3,591	\$3,591
2 Federal - SSBG	70177	\$0	\$20,846	\$20,846	\$0	\$20,846	\$20,846	\$0	\$0	\$0
3 State/Federal - Waiver Administration	10255/70175	\$0	\$70,466	\$70,466	\$0	\$70,466	\$70,466	\$0	\$0	\$0
4 Temporary NBG Funds for Regional Collaboratives	10255	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Intellectual Disabilities Services		\$0	\$726,255	\$726,255	\$0	\$726,255	\$726,255	\$0	\$3,591	\$3,591
C. Drug and Alcohol Services										
1 State - Act 152 Funding	11076	\$0	\$83,341	\$83,341	\$0	\$83,341	\$83,341	\$0	\$0	\$0
2 State - BHSI Drug and Alcohol	10262	\$0	\$48,279	\$48,279	\$10,402	\$58,681	\$52,171	\$6,510	\$0	\$6,510
3 State-Centers of Excellence	10262	\$0	\$500,000	\$500,000	\$0	\$500,000	\$500,000	\$0	\$0	\$0
Subtotal Drug and Alcohol Services		\$0	\$631,620	\$631,620	\$10,402	\$642,022	\$635,512	\$6,510	\$0	\$6,510
D. Total for Joinder Reporting		\$5,802,836	\$11,999,832	\$17,802,668	\$10,402	\$17,813,070	\$10,279,872	\$7,533,198	\$6,999	\$7,540,197

FY 16-17 State-Centers of Excellence Excess Carryover Calculation	
State-Centers of Excellence-Balance of Funds (Col.-5) (C.3)	\$0
State-Centers of Excellence-Allotment (Col.-2) (C.3)	\$500,000
Variance	\$0
FY 16-17 Carryover Due Back to Commonwealth	\$0

Note: Excess Carryover attributed to FY 16-17 will not be re-allocated to FY 18-19. Therefore, any excess of FY 16-17 Carryover (a positive number, appearing in Cell C49, highlighted in Red) must be returned upon written notice from the Commonwealth.

COUNTY OF YORK, PENNSYLVANIA
 SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS - EARLY INTERVENTION SERVICES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Sources of DHS Funds	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								
1. Early Intervention Services	10235	\$ 35	\$ 3,945,369	\$ 3,945,404	\$ 3,945,404	\$ -	\$ 10,409	\$ 10,409
2. Early Intervention Training	10235	-	9,862	9,862	9,862	-	-	-
3. EI Administration	10235	-	234,459	234,459	234,459	-	-	-
4. Infants & Toddlers w/Disabilities (Part C)	70170	-	383,592	383,592	383,592	-	-	-
5. IT&f Waiver Administration	10235/70184	-	37,904	37,904	37,904	-	-	-
6. Total Early Intervention		<u>\$ 35</u>	<u>\$ 4,611,186</u>	<u>\$ 4,611,221</u>	<u>\$ 4,611,221</u>	<u>\$ -</u>	<u>\$ 10,409</u>	<u>\$ 10,409</u>

COUNTY OF YORK, PENNSYLVANIA
 REPORT OF INCOME AND EXPENDITURES - EARLY INTERVENTION SERVICES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Admin Office	Early Intervention	Supports Coordination	Total
I. TOTAL ALLOCATION				<u>\$ 4,611,221</u>
II. TOTAL EXPENDITURES	<u>\$ 360,730</u>	<u>\$ 3,600,251</u>	<u>\$ 2,567,775</u>	<u>\$ 6,528,756</u>
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	\$ -	\$ -	\$ 56,195.00	\$ 56,195.00
B. County Funded Ineligible	37,549.00	-	136,371.00	173,920
C. Other Eligible	-	-	-	-
D. Other Ineligible	-	-	-	-
Subtotal Costs Over Allocation	<u>37,549.00</u>	<u>-</u>	<u>192,566.00</u>	<u>230,115.00</u>
IV. REVENUES				
A. Program Service Fees	-	-	-	-
B. Private Insurance Fees	-	-	-	-
C. Medical Assistance	-	-	1,091,807	1,091,807
D. Earned Interest	20,870	-	-	20,870
E. Other	3,897	62,700	-	66,597
Subtotal Revenue	<u>24,767</u>	<u>62,700</u>	<u>1,091,807</u>	<u>1,179,274</u>
V. DHS Reimbursement				
A. DHS Categorical Funding 90%	234,459	3,183,796	1,155,062	4,573,317
B. DHS Categorical Funding 100%	37,904	-	-	37,904
Subtotal DHS Reimbursement	<u>272,363</u>	<u>3,183,796</u>	<u>1,155,062</u>	<u>4,611,221</u>
VI. COUNTY MATCH				
10% County Match	26,051	353,755	128,340	508,146
Subtotal County Match	<u>26,051</u>	<u>353,755</u>	<u>128,340</u>	<u>508,146</u>
VII. TOTAL DHS REIMBURSEMENT AND COUNTY MATCH	<u>298,414</u>	<u>3,537,551</u>	<u>1,283,402</u>	<u>5,119,367</u>
VIII. TOTAL CARRYOVER				<u>\$ -</u>

COUNTY OF YORK, PENNSYLVANIA
RECONCILIATION SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2019

CFDA Name	CFDA NO.	Dept	Federal Expenditures per the SEFA	Federal Awards Received per the audit confirmation reply from Pennsylvania	Difference	% of Difference	Detailed Explanation of the Differences
Special Education - Grants for Infants and Families	84.181	MH-IDD	\$ 360,193	\$ 348,493	\$ 11,700	3.36%	The County noted a receipt of \$95,898 with a timing difference in the current year ("CY"). The State disbursed this receipt on 12/20/19 for FY 19/20 Q3; however, the County did not receive this award until 01/22/20. The County also incurred additional expenditures of \$107,598 in the CY resulting in a difference of zero.
Guardianship Assistance (SPLC)	93.090	CYF	89,323	90,030	(707)	-0.79%	The County accrued additional expenditures of \$23,369 in the CY and accrued expenditures of \$(24,076) in the PY.
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances	93.104	MH-IDD	1,711,620	1,940,157	(228,537)	-11.78%	The County noted receipts of \$(982,103) of CY unearned revenue which will be expended at a later date and the County also expended \$1,053,566 of PY unearned revenue. Additionally the County noted a timing difference in the CY as the State disbursed a receipt of \$300,000 on 12/18/19 which the County did not receive until 01/21/20.
Projects for Assistance in Transition from Homelessness (PATH)	93.150	MH-IDD	51,796	146,642	(94,846)	-64.68%	The County noted receipts of \$(7,305) of CY unearned revenue which will be expended at a later date and the County also expended \$562 of PY unearned revenue. Additionally the County noted a timing difference in the CY as the State disbursed a receipt of \$88,103 on 12/18/19 which the County did not receive until 01/17/20.
Research on Healthcare Costs, Quality and Outcomes	93.226	MH-IDD	749,114	923,264	(174,150)	-18.86%	The County noted receipts of \$(174,150) of CY unearned revenue which will be expended at a later date.
Substance Abuse and Mental Health Services/Projects	93.243	MH-IDD	1,695,249	1,282,022	413,227	32.23%	The County expended \$1,367,900 of PY unearned revenue and recorded CY unearned revenue of \$(86,173). Additionally the County noted a timing difference as the State disbursed three receipts in the total amount of \$868,500 on 12/18/19 which were not received by the County until 01/21/20.
Promoting Safe and Stable Families (Caseworker Visitation)	93.556	CYF	15,863	15,863	-	0.00%	Explanation is not necessary as difference is \$0.
Temporary Assistance for Needy Families	93.558	CYF	1,191,699	1,279,474	(87,775)	-8.86%	The County accrued additional expenditures of \$344,283 in the CY and accrued expenditures of \$(432,058) in the PY.
Child Support Enforcement	93.563	DRO	3,389,133	2,614,333	774,800	29.64%	The County accrued additional expenditures of \$373,199 in the CY and accrued expenditures of \$(360,399) in the PY. The County also reported accrued expenditures of \$762,000 related to Incentive funding, which was not reported on the State confirm.
Child Welfare Services - State Grants	93.645	CYF	151,113	151,113	-	0.00%	The County noted a receipt of \$37,778 with a timing difference in the current year ("CY"). The State disbursed this receipt on 12/13/19 for FY 19/20 Q3; however, the County did not receive this award until 2020. The County also incurred additional expenditures of 37,778 in the CY resulting in a difference of zero.
Foster Care - Title IV-E	93.658	CYF	4,569,725	4,164,298	405,427	9.74%	The County accrued additional expenditures of \$1,428,498 in the CY and accrued expenditures of \$(1,023,071) in the PY.
Foster Care - Title IV-E	93.658	JPO	9,651	15,971	(6,320)	-39.57%	The County accrued additional expenditures of \$1,186 and \$1,560 in the CY and accrued expenditures of \$(9,066) in the PY.
Adoption Assistance - Title IV-E	93.659	CYF	2,632,640	2,513,532	119,108	4.74%	The County accrued additional expenditures of \$696,040 in the CY and accrued expenditures of \$(576,932) in the PY.
Social Services Block Grant	93.667	CYF	229,930	229,930	-	0.00%	The County noted a receipt of \$57,483 with a timing difference in the current year ("CY"). The State disbursed this receipt on 12/13/19 for FY 19/20 Q3; however, the County did not receive this award until 2020. The County also accrued additional expenditures of 57,483 in the CY resulting in a difference of zero.
Social Services Block Grant	93.667	MH-IDD	179,555	179,555	-	0.00%	The County expended \$44,889 of PY unearned revenue. Additionally the County noted receipts of \$(3,210) and \$(5,212) with a timing difference in the CY. The State disbursed these receipts on 12/18/19 and 12/20/19 for the FY 19/20 Q3; however, the County did not receive these awards until 01/21/20 and 02/14/20 respectively. The County also noted receipts of \$(13,898) and \$(22,569) with a timing difference in the CY. The State disbursed these receipts on 12/23/19 for the FY 19/20 Q3; however the County did not receive these awards until 02/07/20.
Chafee Foster Care Independence Program	93.674	CYF	141,121	141,121	(0)	0.00%	Explanation is not necessary as difference is \$0.
Medicaid Administration Program	93.778	CYF	9,861	8,113	1,748	21.54%	The County accrued additional expenditures of \$8,294 in the CY and accrued expenditures of \$(6,546) in the PY.
Medical Assistance Program - IDD/EI Waiver	93.778	MH-IDD	1,851,183	221,707	1,629,476	734.97%	The County noted receipts of \$(10,067), \$(43,598) and \$(4,738) with a timing difference in the CY. The State disbursed these receipts on 12/20/19 and 12/23/19 for FY 19/20 Q3; however, the County did not receive these awards until 02/14/20, 02/07/20 and 01/22/20 respectively. Also the County expended \$51,689 of PY unearned revenue and received receipts of \$(959) and \$(835) to offset expenses accrued at the end of 2018. Additionally the County included expenditures for Medical Assistance Reimbursements in the amount of \$1,637,984 not included on the State confirm.
Money Follows the Person Rebalancing Demonstration	93.791	MH-IDD	18,404	6,683	11,721	175.39%	The County accrued \$(21,581) of CY unearned revenue which will be expended at a later date. The County also expended \$18,404 of PY unearned revenue. During 2019 the County repaid \$93,648 of previous revenue and noted a timing issue related to a payment of \$78,750 disbursed by the state on 12/18/19 that was not received until 01/21/20.
Section 223 Demo Programs to Improve Community MHS	93.829	MH-IDD	(1,463)	-	(1,463)	100.00%	There were no Federal Awards received per the state confirm and the County received a refund from a vendor for a duplicate payment in the amount of \$1,463 that had been previously reported as expenditures on the 2018 SEFA.
National Bioterrorism Hospital Preparedness Program	93.889	MH-IDD	62,883	12,500	50,383	403.06%	The County expended \$30,566 of prior year unearned revenue. Also the County accrued additional expenses of \$19,817 in the current year.
Block Grants for Community Mental Health Services	93.958	MH-IDD	1,991,755	2,820,198	(828,443)	-29.38%	The County expended \$1,159,175 of PY unearned revenue and accrued an additional \$(1,353,999) of CY unearned revenue. In addition the County noted timing differences with the receipts of \$(497,158) and \$(136,461) that were distributed by the state on 12/18/19 and 12/23/19 respectively. The County did not receive these awards until 01/21/20 and 02/07/20 respectively.
Mental Health Disaster Assistance and Emergency Mental Health	93.982	MH-IDD	553,605	129,590	424,015	327.20%	The County expended \$469,636 of PY unearned revenue and the County accrued additional expenditures of \$83,969 in the CY. Additionally the County noted a timing difference with a receipt in the amount of \$129,590 that was disbursed by the State on 12/30/19 but was not received by the County until 01/21/20.
TOTAL			\$ 21,653,953	\$ 19,234,590	\$ 2,419,363		

COUNTY CHILDREN AND YOUTH AGENCY
CHILD PROTECTIVE SERVICES LAS (CPSL) MONITORING
OF IN-HOME PURCHASED SERVICE PROVIDERS
SUPPLEMENTAL SCHEDULE

COUNTY : YORK COUNTY

PERIOD ENDED: June 30, 2019

A	B	C	D	E	F	G	H	I
PROVIDER NAME (In-Home)	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
Adelphoi Village, Inc.	Yes	N/A	No	N/A	N/A	N/A	N/A	N/A
Bell Socialization Services, Inc	Yes	9/27/2018	Yes	None	N/A	N/A	N/A	N/A
Bethany Christian Services of Central PA	Yes	N/A	No	N/A	N/A	N/A	N/A	N/A
Big Brothers Big Sisters of York & Adams Counties	Yes	N/A	No	N/A	N/A	N/A	N/A	N/A
Catholic Charities of HBG	Yes	8/14/2018	Yes	None	N/A	N/A	N/A	N/A
Central Pennsylvania Transportation Authority dba Rabbit Transit	Yes	N/A	No	N/A	N/A	N/A	N/A	N/A
Children's Aid Socceity, Inc. Southern PA	Yes	7/12/2018	Yes	None	N/A	N/A	N/A	N/A
Children's Home of York	Yes	12/18/2018	Yes	None	N/A	N/A	N/A	N/A
Commonwealth Clinical Group	Yes	N/A	No	N/A	N/A	N/A	N/A	N/A
Covenant House of Pennsylvania	Yes	N/A	No	N/A	N/A	N/A	N/A	N/A
Diakon Child, Family & Community Ministries	Yes	1/24/2019	Yes	None	N/A	N/A	N/A	N/A
Equiteam Support Services	Yes	N/A	No	N/A	N/A	N/A	N/A	N/A
Families United Network, Inc.	Yes	N/A	No	N/A	N/A	N/A	N/A	N/A
Family First Health	Yes	5/7/2019	Yes	None	N/A	N/A	N/A	N/A
Family-Child Resources, Inc/Holcomb Behavioral Health Systems	Yes	12/19/2018	Yes	None	N/A	N/A	N/A	N/A
Gransee, Jonathan M. PsyD & Associates P.C.	Yes	N/A	No	N/A	N/A	N/A	N/A	N/A
Human Services Department	Yes	11/29/2018	Yes	None	N/A	N/A	N/A	N/A
JusticeWorks YouthCare, Inc.	Yes	10/30/2018	Yes	None	N/A	N/A	N/A	N/A
Manito-Folium, Inc. dba Laurel Life Services	Yes	N/A	No	N/A	N/A	N/A	N/A	N/A
Mark A. Chapman	Yes	N/A	No	N/A	N/A	N/A	N/A	N/A
PA Counseling Services	Yes	N/A	No	N/A	N/A	N/A	N/A	N/A
Pennsylvania Comprehensive Behavioral Health	Yes	N/A	No	N/A	N/A	N/A	N/A	N/A
Pressley Ridge	Yes	2/22/2019	Yes	None	N/A	N/A	N/A	N/A
Preventative Aftercare, Inc.	Yes	5/14/2019	Yes	None	N/A	N/A	N/A	N/A
Pyramid Healthcare, Inc.	Yes	N/A	No	N/A	N/A	N/A	N/A	N/A
River Rock Day Treatment, Inc.	Yes	N/A	No	N/A	N/A	N/A	N/A	N/A
Triad Treatment Specialists, Inc.	Yes	N/A	No	N/A	N/A	N/A	N/A	N/A
True North Wellness Services	Yes	7/1/2019	Yes	None	N/A	N/A	N/A	N/A
United Way of York County	Yes	9/19/2018	Yes	None	N/A	N/A	N/A	N/A
Valley Youth House Communities, Inc.	Yes	N/A	No	N/A	N/A	N/A	N/A	N/A
York County Children's Advocacy Center	Yes	3/20/2019	Yes	None	N/A	N/A	N/A	N/A
Youth Advocate Program, Inc.	Yes	6/13/2019	Yes	None	N/A	N/A	N/A	N/A
Youth Transit Authority	Yes	N/A	No	N/A	N/A	N/A	N/A	N/A

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

COUNTY OF YORK, PENNSYLVANIA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE YEAR ENDED DECEMBER 31, 2019

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? yes no

Significant deficiency(ies) identified that are not considered to be material weaknesses?

yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? yes no

Significant deficiency(ies) identified that are not considered to be material weaknesses?

yes none reported

Type of auditor's report issued on compliance for major programs: Qualified for CFDA's 93.558, 93.658, and 93.659. Unmodified for CFDA's 14.218, 93.563, 93.788, and 93.958.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? yes no

Identification of major programs

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.218	CDBG Entitlement Grants Cluster
93.558	TANF Cluster
93.563	Child Support Enforcement
93.658	Foster Care Title IV-E
93.659	Adoption Assistance
93.788	Opioid State Targeted Response
93.958	Block Grants for Prevention and Treatment of Substance
	 <u>Name of DHS Program</u>
	Children, Youth, and Families Program
	Child Support Enforcement

Dollar threshold used to distinguish between Type A and Type B programs: \$1,857,162

Auditee qualified as low-risk auditee? yes no

COUNTY OF YORK, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2019

Section II – Financial Statement Findings

Finding Summary

The following is a summary of Financial Statement Findings. The findings in this section are presented in detail in Section III – Federal and Pennsylvania Department of Human Services Awards' Findings and Questioned Costs.

Finding Reference

Finding Summary

2019-001

CFDA # 93.558 Temporary Assistance for Needy Families, CFDA # 93.658 Foster Care – Title IV-E, CFDA # 93.659 Adoption Assistance – Title IV-E, CFDA 93.645 – Child Welfare Services - State Grants, and Pennsylvania Department of Human Services Children, Youth, & Families Program.

COUNTY OF YORK, PENNSYLVANIA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2019

Section III – Federal and Pennsylvania Department of Human Services Awards’ Findings and Questioned Costs

<u>Finding 2019-001</u>	<u>Reporting</u>
	CFDA #93.558 Temporary Assistance for Needy Families Cluster CFDA #93.658 Foster Care - Title IV-E CFDA #93.659 Adoption Assistance – Title IV-E CFDA #93.645 Child Welfare Services – State Grants Pennsylvania Department of Human Services Children, Youth, & Families Program U.S. Department of Health and Human Services Pass-through Pennsylvania Department of Human Services
Criteria:	Pursuant to 45 CFR part 75 section 302 and the Pennsylvania Department of Human Services <i>Single Audit Supplement</i> , the Programs are required to ensure all reports filed with granting agencies accurately reflect the Program’s revenues and expenditures recorded on the County’s General Ledger.
Condition:	As a result of our testing over reporting requirements, we noted the June 30, 2019 and September 30, 2019 expenditure reports for the County’s Children and Youth Department did not agree to the revenues and expenditures recorded on the County’s general ledger. The expenditures on the County’s general ledger were \$2,770,192 more than the expenditures reported to the Pennsylvania Department of Human Services. However, reported expenditures agreed to the Program’s general ledger.
Cause:	The program did not complete reconciliations between reported amounts, the program’s ledgers, and the County’s general ledger.
Effect:	The County is not in compliance with 45 CFR part 75 section 302 and the Pennsylvania Department of Human Services reporting requirements. In addition, the internal control over this requirement is not operating effectively. The finding was a repeat of Finding 2018-001 in the prior year.
Questioned Costs:	No known questioned costs.
Recommendation:	The County should implement procedures to ensure all filed reports are reconciled to the County’s general ledger prior to submission.
Views of Responsible Officials:	The County will implement reconciliation procedures to ensure all reports filed with granting agencies accurately reflect the program’s revenues and expenditures on the County’s general ledger.

COUNTY OF YORK, PENNSYLVANIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2019

The summary which follows indicates the current year status of findings identified in the prior year Single Audit Report.

<u>County Program</u>	<u>Prior Year Finding</u>	<u>Brief Description of Finding</u>	<u>Current Year Status</u>
PA Children, Youth, & Families Program, Temporary Assistance for Needy Families Program (TANF), Child Welfare Services-State Grants Program, Adoption Assistance Program, and Foster Care Program	2018-001	Reporting	Repeat of Findings 2015-003, 2016-003 and 2017-003. See Current Year Finding 2019-001 for PA Children, Youth, & Families Program, TANF, Foster Care Program, Adoption Assistance Program, and Child Welfare Services – State Grants.
Community Development Block Grant	2018-002	Reporting	Resolved