

**COUNTY OF YORK  
PENNSYLVANIA**

**SINGLE AUDIT REPORT**

**YEAR ENDED DECEMBER 31, 2014**

COUNTY OF YORK, PENNSYLVANIA  
SINGLE AUDIT REPORT  
YEAR ENDED DECEMBER 31, 2014

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# Zelenkofske Axelrod LLC

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## INDEPENDENT AUDITORS' 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

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 business-type 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, 2014, 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 22, 2015. 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, as described in our report on COUNTY OF YORK, PENNSYLVANIA's financial statements. In addition, the financial statements of the York County Solid Waste and Refuse Authority, the York County Industrial Development Authority, and the York County Library System were not audited in accordance with *Government Auditing Standards*. Accordingly, this report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by the York County Planning Commission auditors or 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, 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) to determine the 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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 were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as Findings 2014-001, 2014-004, and 2014-006 to be material weaknesses.

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## **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 determination of financial statement amounts. 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 Responses to Findings**

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

## **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 Axelrod LLC*

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania  
June 22, 2015

# Zelenkofske Axelrod LLC

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM,  
ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133 AND  
THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES SINGLE AUDIT SUPPLEMENT,  
AND ON THE SCHEDULES OF EXPENDITURES OF FEDERAL AND PENNSYLVANIA  
DEPARTMENT OF HUMAN SERVICES AWARDS

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 Circular A-133 *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, 2014. 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 the requirements of laws, regulations, contracts, and grants applicable to its federal and DHS programs.

### **Auditors' 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; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the Pennsylvania Department of Human Services *Single Audit Supplement*. Those standards, OMB Circular A-133, 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.

We believe that our audit provides a reasonable basis for our opinion 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.

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## **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:

<b>Finding #</b>	<b>CFDA #</b>	<b>Program (or Cluster) Name</b>	<b>Compliance Requirement</b>
2014-002	N/A – PA DHS	Pennsylvania Department of Human Services (PA DHS) MH/IDD/EI and the Children, Youth, and Families Program	Roster of Personnel
2014-003	93.659 and PA DHS	Adoption Assistance and PA DHS Children, Youth, and Families Program	Eligibility
2014-004	93.645, 93.558, 93.658, 93.659 and PA DHS	Child Welfare Services, Temporary Assistance for Needy Families, Foster Care, Adoption Assistance and PA DHS Children, Youth, and Families Program	Reporting
2014-005	14.231	Emergency Shelter Grant Program	Period of Availability and Special Tests & Provisions
2014-006	14.239	HOME Investment Partnership Program	Earmarking

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 the 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, 2014.

## **Unmodified Opinion on Each of the Other Major Federal 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, 2014.

## **Other Matters**

The County of York'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.

# Zelenkofske Axelrod LLC

## **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 OMB Circular A-133 and the Pennsylvania Department of Human Services *Single Audit Supplement*, 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.

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

*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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as Findings 2014-003, 2014-004, 2014-005 and 2014-006 to be material weaknesses.

*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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as Finding 2014-002 to be a significant deficiency.

COUNTY OF YORK, PENNSYLVANIA's responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. 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 Schedules of Expenditures of Federal and Pennsylvania Department of Human Services Awards Required by OMB Circular A-133 and the Pennsylvania Department of Human Services *Single Audit Supplement***

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of COUNTY OF YORK, PENNSYLVANIA, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise COUNTY OF YORK, PENNSYLVANIA's basic financial statements. We issued our

# Zelenkofske Axelrod LLC

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report thereon dated June 22, 2015, 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 schedules of expenditures of federal and Pennsylvania Department of Human Services awards are presented for purposes of additional analysis as required by OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the Pennsylvania Department of Human Services *Single Audit Supplement* and are 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 schedules of expenditures of federal and Pennsylvania Department of Human Services awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 and the Pennsylvania Department of Human Services *Single Audit Supplement*. Accordingly, this report is not suitable for any other purpose.

*Zelenkofske Axelrod LLC*

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania  
June 22, 2015

COUNTY OF YORK, PENNSYLVANIA  
Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2014

Grantor Program Title	Federal CFDA No.	Fund	Accrued/ (Deferred) Revenue at 12/31/13	Federal Grant Receipts	Federal Grant Expenditures	Accrued/ (Deferred) Revenue at 12/31/14
<b>U.S. Department of Agriculture</b>						
Pass-through Commonwealth of Pennsylvania Department of Education						
Child Nutrition Cluster:						
School Breakfast Program	10.553	Youth Development Center	\$ 2,797	\$ 16,358	\$ 16,056	\$ 2,495
National School Lunch Program	10.555	Youth Development Center	5,211	29,820	29,283	4,674
Total Child Nutrition Cluster			<u>8,008</u>	<u>46,178</u>	<u>45,339</u>	<u>7,169</u>
Pass-through PA Department of Agriculture:						
Food Distribution Cluster:						
Emergency Food Assistance Program (Administrative Costs)	10.568	Human Services	12,224	28,021	39,598	23,801
Emergency Food Assistance Program (Food Commodities)	10.569	Human Services	-	250,299	250,299	-
Total Food Distribution Cluster			<u>12,224</u>	<u>278,320</u>	<u>289,897</u>	<u>23,801</u>
<b>TOTAL - U.S. Department of Agriculture</b>			<u><b>20,232</b></u>	<u><b>324,498</b></u>	<u><b>335,236</b></u>	<u><b>30,970</b></u>
<b>U.S. Department of Housing &amp; Urban Development (HUD)</b>						
CDBG - Entitlement Grants Cluster:						
Community Development Block Grants/Entitlement Grants	14.218	Planning Commission	134,982	16,315,038	16,338,092 *	158,036
Total CDBG - Entitlement Grants Cluster			<u>134,982</u>	<u>16,315,038</u>	<u>16,338,092</u>	<u>158,036</u>
Emergency Shelter Grants Program	14.231	Planning Commission	20,915	192,477	194,472 *	22,910
Supportive Housing Program - Homeless Management Information Systems	14.235	Human Services, Planning Commission	5,092	103,205	102,211	4,098
HOME Investment Partnerships Program	14.239	Planning Commission	391,222	12,165,239	11,774,017 *	-
<b>TOTAL - U.S. Department of Housing &amp; Urban Development</b>			<u><b>552,211</b></u>	<u><b>28,775,959</b></u>	<u><b>28,408,792</b></u>	<u><b>185,044</b></u>
<b>U.S. Department of Justice</b>						
Office of Juvenile Justice Prevention						
Pass-through Pennsylvania Bureau of Justice Assistance						
Drug Court Discretionary Grant Program (2011-DC-BX-0105)	16.585	Court Administration	200,000	85,621	-	114,379
Pass-through Pennsylvania Commission on Crime and Delinquency						
Justice Assistance Grant (JAG) Program Cluster:						
Edward Byrne Memorial JAG Program (2010-JG-04-21775-3)	16.738	Court Administration	9,017	9,017	-	-
Edward Byrne Memorial JAG Program (2009/2010-JG-04-22703-2)	16.738	Court Administration	47,896	47,896	-	-
Edward Byrne Memorial JAG Program (2012-JG-047-22703-3)	16.738	Adult Probation	-	24,057	48,702	24,645
Edward Byrne Memorial JAG Program (2010-JG-06-23503)	16.738	Juvenile Probation	3,485	24,025	20,540	-
Edward Byrne Memorial JAG Program (2011-JG-06-24726)	16.738	Juvenile Probation	-	43,241	43,241	-
Edward Byrne Memorial JAG Program (2011-JG-01-24108)	16.738	District Attorney	12,905	67,671	54,766	-
Total Justice Assistance Grant (JAG) Program Cluster			<u>73,303</u>	<u>215,907</u>	<u>167,249</u>	<u>24,645</u>
Juvenile Accountability Incentive Block Grants (2011/2012-JB-03-24013)	16.523	Juvenile Probation	3,336	6,464	3,128	-
Juvenile Accountability Incentive Block Grants (2011/2013-JB-03-25034)	16.523	Juvenile Probation	-	5,000	7,500	2,500
<b>TOTAL - U.S. Department of Justice</b>			<u><b>276,639</b></u>	<u><b>312,992</b></u>	<u><b>177,877</b></u>	<u><b>141,524</b></u>
<b>U.S. Department of Transportation</b>						
Pass-through PA Dept. of Transportation						
Highway Planning and Construction Cluster:						
Highway Planning and Construction	20.205	Liquid Fuels	679,548	657,293	550,272	572,527
Total Highway Planning and Construction Cluster			<u>679,548</u>	<u>657,293</u>	<u>550,272</u>	<u>572,527</u>
Highway Safety Cluster:						
State and Community Highway Safety	20.600	Traffic Safety	158,799	415,801	434,390	177,388
Total Highway Safety Cluster			<u>158,799</u>	<u>415,801</u>	<u>434,390</u>	<u>177,388</u>
U.S. Research and Special Programs Administration						
Interagency Hazardous Material Public Sector Training and Planning Grants	20.703	Emergency Management Agency	-	2,366	2,366	-
<b>TOTAL - U.S. Department of Transportation</b>			<u><b>838,347</b></u>	<u><b>1,075,460</b></u>	<u><b>987,028</b></u>	<u><b>749,915</b></u>
<b>U.S. Election Assistance Commission</b>						
Pass-through PA Dept. of General Services						
Help America Vote Act Payment Requirements	90.401	Voter Registration	125,064	125,064	-	-
<b>TOTAL - U.S. Election Assistance Commission</b>			<u><b>125,064</b></u>	<u><b>125,064</b></u>	<u><b>-</b></u>	<u><b>-</b></u>
<b>U.S. Department of Energy</b>						
Pass-through PA Dept. of Community & Economic Development:						
Weatherization Assistance for Low-Income Persons	81.042	Planning Commission	5,166	62,779	160,513	102,900
<b>TOTAL - U.S. Department of Energy</b>			<u><b>5,166</b></u>	<u><b>62,779</b></u>	<u><b>160,513</b></u>	<u><b>102,900</b></u>

\* Denotes Program Tested as Major

COUNTY OF YORK, PENNSYLVANIA  
Schedule of Expenditures of Federal Awards (Continued)  
Year Ended December 31, 2014

Grantor Program Title	Federal CFDA No.	Fund	Accrued/ (Deferred) Revenue at 12/31/13	Federal Grant Receipts	Federal Grant Expenditures	Accrued/ (Deferred) Revenue at 12/31/14
<b>U.S. Department of Education</b>						
Pass-through PA Dept. of Human Services: Special Education-Grants for Infants and Families	84.181	MH/IDD	4,490	308,763	307,328	3,055
<b>TOTAL - U.S. Department of Education</b>			<b>4,490</b>	<b>308,763</b>	<b>307,328</b>	<b>3,055</b>
<b>U.S. Department of Health &amp; Human Services</b>						
Pass-through PA Dept. of Aging: Special Programs for the Aging-Title VII, Ch 3-Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	Aging	-	4,282	4,282	-
Special Programs for the Aging-Title VII, Ch 2-Long Term Care Ombudsman Services for Older Individuals	93.042	Aging	-	11,600	11,600	-
Special Programs for the Aging-Title III, Part D- Disease Prevention and Health Promotion Services	93.043	Aging	-	18,187	18,187	-
Aging Cluster: Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers	93.044	Aging	-	523,473	523,473	-
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	Aging	-	343,698	343,698	-
Nutrition Services Incentive Program	93.053	Aging	-	214,342	214,342	-
Total Aging Cluster			-	1,081,513	1,081,513	-
National Family Caregiver Support	93.052	Aging	-	107,914	107,914	-
Medicare Enrollment Assistance Program	93.071	Aging	-	8,236	8,236	-
Medicaid Cluster: Medical Assistance Program - Pre Admission Assessment	93.778	Aging	3,815	350,800	346,985 *	-
Subtotal Medicaid Cluster			3,815	350,800	346,985	-
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	Aging	-	6,864	6,864	-
State Health Insurance Assistance Program	93.324	Aging	-	20,586	20,586	-
Pass-through PA Dept. of Community & Economic Development: Low-Income Home Energy Assistance Program	93.568	Planning Commission	270,497	852,747	807,621	225,371
Total PA DCED			270,497	852,747	807,621	225,371
Pass-through PA Dept. of Health: Block Grants for Prevention and Treatment of Substance Abuse - SAP #4100053278	93.959	Drug & Alcohol	60,000	832,126	892,126	120,000
Pass-through PA Dept. of Human Services: Projects for Assistance in Transition from Homelessness (PATH)	93.150	MH/IDD	-	80,379	80,379	-
Substance Abuse and Mental Health Services/Projects	93.243	MH/IDD	(438,323)	1,012,172	664,028	(786,467)
Temporary Assistance for Needy Families Cluster	93.558	Children, Youth, and Families	491,916	1,264,451	1,494,415 *	721,880
Child Support Enforcement	93.563	Domestic Relations	(1,172,594)	3,529,100	3,064,927	(1,636,767)
Child Welfare Services-State Grants	93.645	Children, Youth, and Families	-	151,112	151,112 *	-
Foster Care-Title IV-E	93.658	Children, Youth, and Families, Juv. Prob.	1,525,117	2,803,061	3,274,899 *	1,996,955
Foster Care-Title IV-E - ARRA	93.658	Children, Youth, and Families	58,544	-	-	58,544
Adoption Assistance	93.659	Children, Youth, and Families	695,027	1,405,080	1,422,637 *	712,584
Social Services Block Grant	93.667	Children, Youth, and Families, MH/IDD	-	409,485	409,485	-
Chafee Foster Care Independence Program	93.674	Children, Youth, and Families	35,828	71,656	141,975	106,147
Medicaid Cluster: Medical Assistance Program (Medicaid Cluster)	93.778	Various	83,211	3,572,937	3,482,509 *	(7,217)
National Bioterrorism Hospital Preparedness Program	93.889	MH/IDD	(114,854)	96,750	163,890	(47,714)
Block Grants for Community Mental Health Services	93.958	MH/IDD	-	788,143	314,143	(474,000)
MA Transformation Transfer Initiative	93.999	MH/IDD	(83,400)	-	83,400	-
Pass-through University of Pittsburgh Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances	93.104	Human Services, MH/IDD	(1,294,781)	1,346,255	896,643	(1,744,393)
<b>TOTAL - U.S. Department of Health &amp; Human Services</b>			<b>120,003</b>	<b>19,825,436</b>	<b>18,950,356</b>	<b>(755,077)</b>

\* Denotes Program Tested as Major

COUNTY OF YORK, PENNSYLVANIA  
 Schedule of Expenditures of Federal Awards (Continued)  
 Year Ended December 31, 2014

Grantor Program Title	Federal CFDA No.	Fund	Accrued/ (Deferred) Revenue at 12/31/13	Federal Grant Receipts	Federal Grant Expenditures	Accrued/ (Deferred) Revenue at 12/31/14
U.S. Department of Homeland Security						
Pass-through PA Emergency Management Agency						
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Parks	(183,061)	-	3,010	(180,051)
Emergency Management Performance Grants	97.042	Emergency Management Agency	23,858	98,220	98,703	24,341
<b>TOTAL - U.S. Department of Homeland Security</b>			<b>(159,203)</b>	<b>98,220</b>	<b>101,713</b>	<b>(155,710)</b>
<b>TOTAL FEDERAL AWARDS</b>			<b>\$ 1,782,949</b>	<b>\$ 50,909,171</b>	<b>\$ 49,428,843</b>	<b>\$ 302,621</b>

\* Denotes Program Tested as Major

COUNTY OF YORK, PENNSYLVANIA  
 SCHEDULE OF PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES EXPENDITURES  
 YEAR ENDED DECEMBER 31, 2014

		Combined Federal and State Expenditures
Children, Youth, and Families Program	\$	34,431,908 *
Child Support Enforcement Program		3,064,927 *
Homeless Assistance Programs (HAP)		793,120
Human Services Development Funds (HSDF)		283,562
Medical Assistance Transportation (MATP)		1,176,346 *
Mental Health/Intellectual and Developmental Disabilities/Early Intervention Programs		26,231,166 *
Total Department of Human Services Expenditures	\$	65,981,029

\*Denotes a major program for Pennsylvania Department of Human Services purposes. The amount expended under major DHS programs for the year ended December 31, 2014 totaled \$64,904,347 or 98.37% of total Pennsylvania Department of Human Services Financial Assistance.

COUNTY OF YORK, PENNSYLVANIA  
 NOTES TO SCHEDULES OF EXPENDITURES OF AWARDS  
 YEAR ENDED DECEMBER 31, 2014

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 schedules of 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 schedules 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 schedules of expenditures present the activity of all federal award programs and the Pennsylvania Department of Human Services award programs of the County.

NOTE 2: BASIS OF ACCOUNTING

The accompanying schedules of awards are presented using the modified accrual basis of accounting, which is described in Note 1 to the County's financial statements.

NOTE 3: RISK-BASED AUDIT APPROACH

The 2014 threshold for determining Type A and Type B Programs is \$992,723. The following high-risk Type B Programs were audited as major:

<u>CFDA</u>	<u>Program</u>
14.231	Emergency Shelter Grant Program
93.645	Child Welfare Services – State Grants

COUNTY OF YORK, PENNSYLVANIA  
NOTES TO SCHEDULES OF EXPENDITURES OF AWARDS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2014

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>
93.563	Child Support Enforcement Program
93.044/93.045/93.053	Aging Cluster

The amount expended under programs audited as major federal programs for the year ended December 31, 2014, totaled \$38,479,138 or 77.85% of total federal awards.

NOTE 4: LOANS OUTSTANDING

The County had the following loan balances outstanding at December 31, 2014. These loan balances outstanding are also included as expenditures presented in the Schedule of Expenditures of federal awards.

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Outstanding</u>
Community Development Block Grants/ Entitlement Grants	14.218	\$14,788,822
HOME Investment Partnerships Program	14.239	\$11,566,328

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, 2014:

<u>Program</u>	<u>CFDA Number</u>	<u>Grant Period</u>	<u>State Contract Number</u>	<u>Amount</u>
DOE Weatherization	81.042	10/01/13-09/30/14	C0000558681	\$ 42,593
DOE Weatherization	81.042	10/01/12-09/30/13	C0000558681	\$ 20,186
LIHEAP	93.568	10/01/14-12/31/14	C0000558681	\$ 54,025
LIHEAP	93.568	10/01/13-09/30/14	C0000558681	\$528,267
LIHEAP	93.568	10/01/12-09/30/13	C000053039	\$270,455

# Zelenkofske Axelrod LLC

INDEPENDENT ACCOUNTANTS' 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 years ended June 30, 2014 and 2012, and calendar year ended December 31, 2014. The COUNTY OF YORK, PENNSYLVANIA's management is responsible for the financial schedules and exhibits required by the DHS *Single Audit Supplement*. This engagement to apply agreed-upon procedures was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these 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, 2014, fiscal year ended June 30, 2012, and calendar year ended December 31, 2014, 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)	PACSES 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
Children, Youth, and Families	I	Fiscal Summary
Medical Assistance Transportation Mental Health/IDD	III	Schedule of Revenues and Expenditures
	IV(a)MH NBG	Schedule of Revenues, Expenditures, and Carryover Funds – MH
	IV(b)MH NBG	Report of Income and Expenditures - MH
	IV(c)IDD NBG	Schedule of Revenues, Expenditures, and Carryover Funds – IDD
	IV(d)IDD NBG	Report of Income and Expenditures - IDD

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## ***Harrisburg***

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## ***Philadelphia***

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3800 McKnight E. Drive, Suite 3805  
Pittsburgh, PA 15237  
412.367.7102 Fax 412.367.7103

# Zelenkofske Axelrod LLC

<u>Program Name</u>	<u>Exhibit Number</u>	<u>Referenced Schedule/Exhibit</u>
Mental Health/IDD	IV(a)MH NBG	Schedule of Revenues, Expenditures, and Carryover Funds – MH
	IV(b)MH NBG	Report of Income and Expenditures - MH
	IV(c)IDD NBG	Schedule of Revenues, Expenditures, and Carryover Funds – IDD
	IV(d)IDD NBG	Report of Income and Expenditures - IDD
Early Intervention Services	V(a)EI	Schedule of Revenues, Expenditures, and Carryover Funds – EI
	V(b)EI	Report of Income and Expenditures - EI
Combined Homeless Assistance	XIX(a) NBG	Schedule of Revenues and Expenditures

- 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) The process detailed in paragraphs (a) and (b) above disclosed no adjustments and/or findings.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion on the financial schedules and exhibits. 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 COUNTY OF YORK, PENNSYLVANIA's management 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 Axelrod LLC*

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania  
June 22, 2015

COUNTY OF YORK, PENNSYLVANIA  
SUMMARY OF EXPENDITURES - TITLE IV-D CHILD SUPPORT ENFORCEMENT PROGRAM  
FOR THE YEAR ENDED DECEMBER 31, 2014

	Single Audit Expenditures					Reported Expenditures					Single Audit Over(Under) Reported				
	(A) Total	(B) Unallowable	(C) Net (A-B)	(D) FFP	(E) Amount Paid (C x D)	(A) Total	(B) Unallowable	(C) Net (A-B)	(D) FFP	(E) Amount Paid (C x D)	(A) Total	(B) Unallowable	(C) Net (A-B)	(D) FFP	(E) Amount Paid (C x D)
<b>Calendar Quarter Ended 3/31/14</b>															
Salary/Overhead (Exclude Blood Tests)	\$ 1,158,971	\$ 39,294	\$ 1,119,677	66%	\$ 738,986	\$ 1,158,971	\$ 39,294	\$ 1,119,677	66%	\$ 738,986	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	5	-	5	66%	3	5	-	5	66%	3	-	-	-	66%	-
Interest/Program Income	37,268	1,263	36,005	66%	23,764	37,268	1,263	36,005	66%	23,764	-	-	-	66%	-
Blood Testing Fees	7,386	-	7,386	66%	4,875	7,386	-	7,386	66%	4,875	-	-	-	66%	-
Subtotal (1-2-3-4)	1,114,312	38,032	1,076,280	-	710,344	1,114,312	38,032	1,076,280	-	710,344	-	-	-	-	-
Blood Testing	3,616	-	3,616	66%	2,386	3,616	-	3,616	66%	2,386	-	-	-	66%	-
ADP	-	-	-	66%	-	-	-	-	66%	-	-	-	-	66%	-
<b>Net Total (5+6+7)</b>	<b>\$ 1,117,928</b>	<b>\$ 38,032</b>	<b>\$ 1,079,896</b>	-	<b>\$ 712,730</b>	<b>\$ 1,117,928</b>	<b>\$ 38,032</b>	<b>\$ 1,079,896</b>	-	<b>\$ 712,730</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	-	<b>\$ -</b>
<b>Calendar Quarter Ended 6/30/14</b>															
Salary/Overhead (Exclude Blood Tests)	\$ 1,139,770	\$ 38,912	\$ 1,100,858	66%	\$ 726,567	\$ 1,139,770	\$ 38,912	\$ 1,100,858	66%	\$ 726,567	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	6	-	6	66%	3	6	-	6	66%	3	-	-	-	66%	-
Interest/Program Income	33,314	1,139	32,175	66%	21,236	33,314	1,139	32,175	66%	21,236	-	-	-	66%	-
Blood Testing Fees	7,234	-	7,234	66%	4,775	7,234	-	7,234	66%	4,775	-	-	-	66%	-
Subtotal (1-2-3-4)	1,099,216	37,772	1,061,444	-	700,553	1,099,216	37,772	1,061,444	-	700,553	-	-	-	-	-
Blood Testing	4,160	-	4,160	66%	2,745	4,160	-	4,160	66%	2,745	-	-	-	66%	-
ADP	-	-	-	66%	-	-	-	-	66%	-	-	-	-	66%	-
<b>Net Total (5+6+7)</b>	<b>\$ 1,103,376</b>	<b>\$ 37,772</b>	<b>\$ 1,065,604</b>	-	<b>\$ 703,298</b>	<b>\$ 1,103,376</b>	<b>\$ 37,772</b>	<b>\$ 1,065,604</b>	-	<b>\$ 703,298</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	-	<b>\$ -</b>
<b>Calendar Quarter Ended 9/30/14</b>															
Salary/Overhead (Exclude Blood Tests)	\$ 1,249,361	\$ 42,092	\$ 1,207,269	66%	\$ 796,797	\$ 1,249,361	\$ 42,092	\$ 1,207,269	66%	\$ 796,797	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	6	-	6	66%	3	6	-	6	66%	3	-	-	-	66%	-
Interest/Program Income	35,896	1,214	34,682	66%	22,890	35,896	1,214	34,682	66%	22,890	-	-	-	66%	-
Blood Testing Fees	8,040	-	8,040	66%	5,306	8,040	-	8,040	66%	5,306	-	-	-	66%	-
Subtotal (1-2-3-4)	1,205,419	40,878	1,164,541	-	768,598	1,205,419	40,878	1,164,541	-	768,598	-	-	-	-	-
Blood Testing	2,592	-	2,592	66%	1,711	2,592	-	2,592	66%	1,711	-	-	-	66%	-
ADP	-	-	-	66%	-	-	-	-	66%	-	-	-	-	66%	-
<b>Net Total (5+6+7)</b>	<b>\$ 1,208,011</b>	<b>\$ 40,878</b>	<b>\$ 1,167,133</b>	-	<b>\$ 770,309</b>	<b>\$ 1,208,011</b>	<b>\$ 40,878</b>	<b>\$ 1,167,133</b>	-	<b>\$ 770,309</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	-	<b>\$ -</b>
<b>Calendar Quarter Ended 12/31/14</b>															
Salary/Overhead (Exclude Blood Tests)	\$ 1,412,801	\$ 47,609	\$ 1,365,192	66%	\$ 901,026	\$ 1,412,801	\$ 47,609	\$ 1,365,192	66%	\$ 901,026	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	6	-	6	66%	3	6	-	6	66%	3	-	-	-	66%	-
Interest/Program Income	30,394	1,028	29,366	66%	19,382	30,394	1,028	29,366	66%	19,382	-	-	-	66%	-
Blood Testing Fees	8,275	-	8,275	66%	5,461	8,275	-	8,275	66%	5,461	-	-	-	66%	-
Subtotal (1-2-3-4)	1,374,126	46,581	1,327,545	-	876,180	1,374,126	46,581	1,327,545	-	876,180	-	-	-	-	-
Blood Testing	3,652	-	3,652	66%	2,410	3,652	-	3,652	66%	2,410	-	-	-	66%	-
ADP	-	-	-	66%	-	-	-	-	66%	-	-	-	-	66%	-
<b>Net Total (5+6+7)</b>	<b>\$ 1,377,778</b>	<b>\$ 46,581</b>	<b>\$ 1,331,197</b>	-	<b>\$ 878,590</b>	<b>\$ 1,377,778</b>	<b>\$ 46,581</b>	<b>\$ 1,331,197</b>	-	<b>\$ 878,590</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	-	<b>\$ -</b>

COUNTY OF YORK, PENNSYLVANIA  
 CHILD SUPPORT ENFORCEMENT  
 PACSES OCSE 157 DATA RELIABILITY VALIDATION  
 FOR THE YEAR ENDED DECEMBER 31, 2014

County York County

Year Ended 2014

OCSE 157 Report Line Number	Number of Cases Reviewed	Case Problems Found
Line #1 IV-D cases open at the end of the year.	7	None
Line #2 IV-D cases open at the end of the year with support orders established.	7	None
Line #5 Children in IV-D cases open at the end of the year that were born out of wedlock.	7	None
Line #6 Children in IV-D cases open at the end of the year with paternity established or acknowledged	7	None
Line #21 Cases opened at end of the year in which medical support is ordered.	10	None
Line #23 Cases opened at the end of the year in which health insurance is provided as ordered.	7	None
Line #24 Total amount of current support due for the year for IV-D cases, excluding emancipated children.	7	None
Line #25 Total amount of support disbursed as current support during the year for IV-D cases, excluding emancipated children.	7	None
Line #28 Cases with arrears due during the year (01/01/14-12/31/14)	7	None
Line #29 Cases paying toward arrears during the year (01/01/14-12/31/14)	7	None

COUNTY OF YORK, PENNSYLVANIA  
CHILD SUPPORT ENFORCEMENT  
COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT  
FOR THE YEAR ENDED DECEMBER 31, 2014

County: YorkYear Ended: 12/31/2014

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Variance	Type of Account Structure
January 1	\$ 2,051,758	\$ 2,051,758	-	
March 31	\$ 2,179,147	\$ 2,179,147	-	( X ) Separate Bank Account
June 30	\$ 2,308,012	\$ 2,308,012	-	( ) Restricted Fund - General Ledger
September 30	\$ 2,436,129	\$ 2,436,129	-	( ) Other: _____
December 31	\$ 2,568,107	\$ 2,568,107	-	

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, 2014

County <u>York County</u>	Year Ended <u>12/31/2014</u>		
	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
<b>Balance at January 1</b>	\$ 3,492,410	\$ 3,492,410	\$ -
<b>Receipts:</b>			
Reimbursements	2,987,514	2,987,514	-
Incentives	541,586	541,586	-
Title XIX Incentives	-	-	-
Interest	5,946	5,946	-
Program Income	-	-	-
Genetic Testing Costs	30,749	30,749	-
Maintenance of Effort (MOE)	741,675	741,675	-
Other: MOD, Copy Fee	117,007	117,007	-
<b>Total Receipts</b>	\$ 4,424,477	\$ 4,424,477	\$ -
<b>Intra-fund Transfers - In</b>	760,000	760,000	-
<b>Funds Available</b>	\$ 8,676,887	\$ 8,676,887	\$ -
<b>Disbursements:</b>			
Transfers to General Fund	1,887,122	1,887,122	-
Vendor Payments	193,792	193,792	-
Bank Charges	-	-	-
Other: Salaries	2,652,812	2,652,812	-
<b>Total Disbursements</b>	\$ 4,733,726	\$ 4,733,726	\$ -
<b>Intra-fund Transfers - Out</b>	760,000	760,000	-
<b>Balance at December 31</b>	\$ 3,183,161	\$ 3,183,161	\$ -

The Title IV-D account consists of **3** accounts.

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

COUNTY OF YORK, PENNSYLVANIA  
CHILDREN, YOUTH, AND FAMILIES PROGRAM  
FISCAL SUMMARY  
JULY 1, 2011 THROUGH JUNE 30, 2012

(CAPTURING ALL EXPENDITURES PAID THROUGH JUNE 30, 2014)

	A Grand Total	B Program Income	C Federal Title IV-E	D Federal TANF	F Federal Title XX	G Federal Title IV-B	H Medical Assistance	I Net Total	J State Act 148	K Local Share
NET CHILD WELFARE EXPEND.										
01. 100% Reimbursement	\$ 462,922	\$ -	\$ 55,033	\$ -	\$ -	\$ -	\$ -	\$ 407,889	\$ 407,889	\$ -
02. 90% Reimbursement	2,810,939	22,205	376,671	-	-	-	-	2,412,063	2,170,857	241,206
03. 80% Reimbursement	26,597,609	381,055	3,791,608	1,264,451	229,930	160,466	-	20,770,100	16,616,080	4,154,020
04. 60% Reimbursement	3,959,686	165,127	205,875	-	-	-	17,639	3,571,045	2,142,628	1,428,417
05. 50% Reimbursement	2,001,999	4,911	-	-	-	-	-	1,997,088	998,547	998,541
06. Total Net Child Welfare Expenditures	<u>35,833,155</u>	<u>573,298</u>	<u>4,429,187</u>	<u>1,264,451</u>	<u>229,930</u>	<u>160,466</u>	<u>17,639</u>	<u>29,158,185</u>	<u>22,336,001</u>	<u>6,822,184</u>
YDC/YFC PLACEMENT COSTS										
07. 60% DHS Participation	6,660,471	80,161	-	-	-	-	-	6,580,310	3,948,186	2,632,124
08. Non Allowable Expenditures	130,643	3,979	-	-	-	-	-	126,664	-	126,664
09. Total Expenditures	<u>\$ 42,624,269</u>	<u>\$ 657,438</u>	<u>\$ 4,429,187</u>	<u>\$ 1,264,451</u>	<u>\$ 229,930</u>	<u>\$ 160,466</u>	<u>\$ 17,639</u>	<u>\$ 35,865,159</u>	<u>\$ 26,284,187</u>	<u>\$ 9,580,972</u>
10. Total Title IV-D Collections		<u>\$ 369,680</u>								
								<u>\$ 13,760</u>		
11. TITLE IV-D Collections for IV-E Eligible Children										
12. State Act 148 - Line 6	<u>\$ 22,336,001</u>									
13. State Act 148 Allocation					<u>\$ 22,755,721</u>					
14. Adjusted State Share (lower of 12 or 13)										<u>\$ 22,336,001</u>

COUNTY OF YORK, PENNSYLVANIA  
 SCHEDULE OF REVENUES AND EXPENDITURES  
 MEDICAL ASSISTANCE TRANSPORTATION PROGRAM  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>Reported</u>	<u>Actual</u>
<u>Service Data:</u>		
Expenditures		
Group I Clients	\$ 1,242,635	\$ 1,242,635
Group II Clients	45,116	45,116
	<u>1,287,751</u>	<u>1,287,751</u>
Total Expenditures	<u>\$ 1,287,751</u>	<u>\$ 1,287,751</u>
 <u>Allocation Data:</u>		
Revenues		
Department of Public Welfare	\$ 1,286,908	\$ 1,286,908
Interest Income	843	843
	<u>1,287,751</u>	<u>1,287,751</u>
Total Revenues	<u>1,287,751</u>	<u>1,287,751</u>
Funds Expended		
Operating Costs	1,145,565	1,145,565
Administrative Costs	142,186	142,186
	<u>1,287,751</u>	<u>1,287,751</u>
Total Funds Expended	<u>1,287,751</u>	<u>1,287,751</u>
Excess of Expenditures over Revenues	<u>\$ -</u>	<u>\$ -</u>
Indirect Cost Rate: 0%		

COUNTY OF YORK, PENNSYLVANIA  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS - MENTAL HEALTH SERVICES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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 Funds (1)	Allotment (2)	Total Allocation (3)				
A. MH Services	10248	\$ 1,518,017	\$ 13,447,147	\$ 14,965,164	\$ 14,486,892	\$ 478,272	\$ 21,684	\$ 499,956
B. OTHER STATE FUNDS								
1. Specialized Residences for the Mentally Ill	10258	-	-	-	-	-	-	-
2. Behavioral Health Services Initiative	10262	-	227,659	227,659	227,659	-	-	-
Subtotal Other State		-	227,659	227,659	227,659	-	-	-
C. SSBG	70135	-	68,432	68,432	68,432	-	-	-
D. CMHSBG	70167	-	289,143	289,143	289,143	-	-	-
E. OTHER FEDERAL FUNDS								
1. PATH Homeless Grant	70154	-	46,874	46,874	46,874	-	-	-
2. Capitalization of POMS	70522	-	59,000	59,000	-	59,000	-	59,000
3. Mental Health Systems Transformation Grant	70589	-	-	-	-	-	-	-
4. Youth Suicide Prevention	70651	29,041	446,022	475,063	374,139	100,924	-	100,924
5. Jail Diversion & Trauma Recovery	70747	75,774	194,000	269,774	106,373	163,401	-	163,401
6. Child Mental Health Initiative	70766	-	2,600,000	2,600,000	504,776	2,095,224	-	2,095,224
7. Hospital Prep Prog-Crisis Counsel	80222	-	-	-	-	-	-	-
8. Bio-Tersm Hosp Preparedness Program	80343	-	231,500	231,500	231,500	-	-	-
9. CDC Bioterrorism - Pandemic Flu	80343	50,759	-	50,759	50,759	-	-	-
10. Intermediate Services Crisis Counseling Program Grant	82822	1,600	(1,600)	-	-	-	-	-
11. Wellness & Older Adult Peer Support Service Grant	70127	115,500	-	115,500	115,500	-	-	-
Subtotal Other Federal Funds		272,674	3,575,796	3,848,470	1,429,921	2,418,549	-	2,418,549
F. TOTAL		\$ 1,790,691	\$ 17,608,177	\$ 19,398,868	\$ 16,502,047	\$ 2,896,821	\$ 21,684	\$ 2,918,505

COUNTY OF YORK, PENNSYLVANIA  
 REPORT OF INCOME AND EXPENDITURES - MENTAL HEALTH PROGRAM  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

I.	TOTAL ALLOCATION	\$ 19,398,868
II.	TOTAL EXPENDITURES	\$ 18,920,651
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	11,841
	B. Private Insurance	4,622
	C. Medical Assistance	1,928,830
	D. Medical Assistance - Administration Claims	7,672
	E. Room and Board	73,355
	F. Earned Interest	5,464
	G. Other	-
	Subtotal Revenues	2,031,784
V.	DHS REIMBURSEMENT	
	A. Base Allocation 90%	3,459,342
	B. Base Allocation 100%	404,273
	C. DHS Categorical Funding 90%	22,032
	D. DHS Categorical Funding 100%	12,258,825
	E. SSBG 90%	-
	F. SSBG 100%	68,432
	G. CMHSBG Non-Categorical Funding 90%	-
	H. CMHSBG Non-Categorical Funding 100%	289,143
	I. CMHSBG Categorical Funding	-
	Subtotal DHS Reimbursement	16,502,047
VI.	COUNTY MATCH	
	10% County Match	386,820
	Subtotal County Match	386,820
VII.	TOTAL DHS REIMBURSEMENT AND COUNTY MATCH	16,888,867
VIII.	TOTAL CARRYOVER	\$ 2,896,821

COUNTY OF YORK, PENNSYLVANIA  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS - INTELLECTUAL DISABILITIES AND DEVELOPMENT PROGRAM  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Sources of DHS Funds	APP	DHS Funds Available			Cost Eligible for DHS Participation (4)	Balance of Funds (5)	Grant Fund Adjustments (6A)	Total Fund Balance (7)
		Carryover (1)	Allotment (2)	Total Allocation (3)				
A. ID Services								
1 Community (NR/Res)	10255	\$ 142,380	\$ 3,374,230	\$ 3,516,610	\$ 3,341,038	\$ 175,572	\$ 2,916	\$ 178,488
2 SSBG	70177	-	111,122	111,122	111,122	-	-	-
Subtotal ID Services		<u>142,380</u>	<u>3,485,352</u>	<u>3,627,732</u>	<u>3,452,160</u>	<u>175,572</u>	<u>2,916</u>	<u>178,488</u>
B. Waiver								
1. Waiver Administration	10255/70175	-	377,858	377,858	377,858	-	-	-
Subtotal Waiver		<u>-</u>	<u>377,858</u>	<u>377,858</u>	<u>377,858</u>	<u>-</u>	<u>-</u>	<u>-</u>
C. Other								
Subtotal Other	10741/70711	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
D. Total		<u>\$ 142,380</u>	<u>\$ 3,863,210</u>	<u>\$ 4,005,590</u>	<u>\$ 3,830,018</u>	<u>\$ 175,572</u>	<u>\$ 2,916</u>	<u>\$ 178,488</u>

COUNTY OF YORK, PENNSYLVANIA  
 REPORT OF INCOME AND EXPENDITURES - INTELLECTUAL AND DEVELOPMENTAL DISABILITIES PROGRAM  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

I.	TOTAL ALLOCATION	\$ 4,005,590
II.	TOTAL EXPENDITURES	\$ 4,145,717
III.	COSTS OVER ALLOCATION	
	A. County Funded Eligible	\$ -
	B. County Funded Ineligible	-
	C. Other Eligible	-
	D. Other Ineligible	-
	Subtotal Costs over Allocation	<u>-</u>
IV.	Revenues	
	A. Program Service Fees	-
	B. Private Insurance	-
	C. Medical Assistance	-
	D. Medical Assistance - Administration	-
	E. Room and Board	9,419
	F. Earned Interest	4,780
	G. Other	37,357
	Subtotal Revenues	<u>\$51,556</u>
V.	DHS Reimbursement	
	A. Base Allocation 90%	1,837,408
	B. Base Allocation 100%	645,137
	C. DHS Cat. Funding 90%	506,603
	D. DHS Cat. Funding 100%	729,748
	E. SSBG 90%	33,268
	F. SSBG 100%	77,854
	Subtotal Reimbursement	<u>3,830,018</u>
VI.	COUNTY MATCH	
	10% County Match	<u>264,143</u>
	Subtotal County Match	<u>264,143</u>
VII.	TOTAL DHS REIMBURSEMENT AND COUNTY MATCH	<u>4,094,161</u>
VIII.	TOTAL CARRYOVER	<u>\$ 175,572</u>

COUNTY OF YORK, PENNSYLVANIA  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS - EARLY INTERVENTION SERVICES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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	\$ 144,468	\$ 2,322,185	\$ 2,466,653	\$ 2,249,592	\$ 217,061	\$ 22,615	\$ 239,676
2. Early Intervention Training	10235	-	9,862	9,862	9,862	-	-	-
3. EI Administration	10235	-	137,059	137,059	137,059	-	-	-
4. Infants & Toddlers w/Disabilities (Part C)	70170	-	298,631	298,631	298,631	-	-	-
5. IT&f Waiver Administration	10235/70184	-	37,904	37,904	37,904	-	-	-
Total Early Intervention		<u>\$ 144,468</u>	<u>\$ 2,805,641</u>	<u>\$ 2,950,109</u>	<u>\$ 2,733,048</u>	<u>\$ 217,061</u>	<u>\$ 22,615</u>	<u>\$ 239,676</u>

COUNTY OF YORK, PENNSYLVANIA  
 REPORT OF INCOME AND EXPENDITURES - EARLY INTERVENTION PROGRAM  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Admin Office	Early Intervention	Supports Coordination	Total
I. TOTAL ALLOCATION				<u>\$ 2,950,109</u>
II. TOTAL EXPENDITURES	<u>\$ 191,323</u>	<u>\$ 1,935,587</u>	<u>\$ 2,035,474</u>	<u>\$ 4,162,384</u>
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	\$ -	\$ -	\$ -	\$ -
B. County Funded Ineligible	-	-	-	-
C. Other Eligible	-	-	-	-
D. Other Ineligible	-	-	-	-
Subtotal Costs Over Allocation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
IV. REVENUES				
A. Program Service Fees	-	-	-	-
B. Private Insurance Fees	-	-	-	-
C. Medical Assistance - MA EI	-	-	1,059,133	1,059,133
D. Earned Interest	683	-	-	683
E. Other	448	69,611	-	70,059
Subtotal Revenue	<u>1,131</u>	<u>69,611</u>	<u>1,059,133</u>	<u>1,129,875</u>
V. DHS Reimbursement				
A. DHS Categorical Funding 90%	137,059	1,679,378	878,707	2,695,144
B. DHS Categorical Funding 100%	37,904	-	-	37,904
Subtotal DPW Reimbursement	<u>174,963</u>	<u>1,679,378</u>	<u>878,707</u>	<u>2,733,048</u>
VI. COUNTY MATCH				
10% County Match	15,229	186,598	97,634	299,461
Subtotal County Match	<u>15,229</u>	<u>186,598</u>	<u>97,634</u>	<u>299,461</u>
VII. TOTAL DHS REIMBURSEMENT AND COUNTY MATCH	<u>190,192</u>	<u>1,865,976</u>	<u>976,341</u>	<u>3,032,509</u>
VIII. TOTAL CARRYOVER				<u>\$ 217,061</u>

COUNTY OF YORK, PENNSYLVANIA  
 SCHEDULE OF REVENUES AND EXPENDITURES  
 COMBINED HOMELESS ASSISTANCE PROGRAM  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Administration	Bridge Housing	Case Management	Rental Assistance	Emergency Shelter	Other Housing Supports	Total
I. TOTAL ALLOCATION							\$ 877,388
II. TOTAL EXPENDITURES							
A. Personnel	21,359	-	-	-	-	-	21,359
B. Operating	17,834	-	-	-	-	-	17,834
C. Purchased Services	-	322,270	124,789	296,267	198,465	-	941,791
Subtotal of Total Expenditures	39,193	322,270	124,789	296,267	198,465	-	980,984
III. REVENUES							
A. Client Fees	-	33,162	-	-	-	-	33,162
B. Other	434	-	-	-	70,000	-	70,434
Subtotal of Revenues	434	33,162	-	-	70,000	-	103,596
IV. DHS REIMBURSEMENT							
A. State HAP Funding	38,759	289,108	124,789	296,267	128,465	-	877,388
B. SSBG	-	-	-	-	-	-	-
C. SABG	-	-	-	-	-	-	-
Subtotal of DHS Reimbursement	38,759	289,108	124,789	296,267	128,465	-	877,388
V. Unspent Allocation							\$ -

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

COUNTY OF YORK, PENNSYLVANIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2014

Section I - Summary of Auditors' Results

*Financial Statements*

Type of auditors' 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 auditors' report issued on compliance for major programs: Modified

Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of Circular A-133  yes  no

Identification of major programs

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.218	Community Development Block Grant – Entitlement Grants Cluster
14.231	Emergency Shelter Grants Program
14.239	HOME Investment Partnerships Program
93.558	Temporary Assistance for Needy Families
93.645	Child Welfare Services – State Grants
93.658	Foster Care Title IV-E
93.659	Adoption Assistance
93.778	Medicaid Cluster

Name of DHS Program

Children, Youth, and Families Program  
Child Support Enforcement Program  
Medical Assistance Transportation Program  
Mental Health/Intellectual and Developmental Disabilities Program

Dollar threshold used to distinguish between Type A and Type B programs: \$992,723

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, 2014

Section II - Financial Statement Findings

Finding 2014-001

Accounting Records

Criteria: The accounts of the County should include all significant transactions in the period of benefit.

Condition: During the audit, certain audit adjustments were required to record additional capital assets, accounts receivable/unearned revenue, and entries related to debt after the County's year-end close of the accounting records.

Cause: Transactions were not recorded in the period of benefit.

Effect: The financial records did not reflect the correct financial activity of a period which could result in a material misstatement of the financial statements.

Questioned Costs: None.

Recommendation: The County should ensure that internal control procedures over financial reporting are sufficient to identify and record all material adjustments.

Management's

Response: The County is in the process of reviewing the internal control procedures over financial reporting in the areas where adjustments were noted and will revise them as necessary to ensure that the internal control procedures over financial reporting are sufficient to identify and record all material adjustments.

Finding Summary

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

Finding Reference

Finding Summary

2014-004

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

2014-006

CFDA #14.239 HOME Investment Partnership Program

COUNTY OF YORK, PENNSYLVANIA  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2014

Section III - Federal and Pennsylvania Department of Human Service Awards' Findings and Questioned Costs

<u>Finding 2014-002</u>	<u>Roster of Personnel</u>
	<p>Pennsylvania Department of Human Service MH/IDD/EI Program          Pennsylvania Department of Human Service Children, Youth, and Families Program</p>
Criteria:	<p>Under mandate of the Pennsylvania Department of Human Services, the Children, Youth, and Families and the MH/IDD/EI Program are to follow specific personnel related regulations and submit a Roster of Personnel (PW 1171) to the Pennsylvania Department of Human Services. The Pennsylvania Department of Human Services informs the County of the nature and amount of any disallowances.</p>
Condition:	<p>During the year under audit, the Rosters of Personnel for the Children, Youth, and Families and MH/IDD/EI Program were not certified by Pennsylvania Department of Human Services.</p>
Cause:	<p>The Pennsylvania Department of Human Services was unable to conclude its review of the submitted PW 1171. The County has cooperated with the Department in providing the requested information, and the Children, Youth, and Families and MH/IDD/EI Programs continue to wait on the receipt of the certification of the PW 1171 report.</p>
Effect:	<p>The Programs are not in compliance with Pennsylvania Department of Human Services, Children, Youth, and Families and MH/IDD/EI guidelines.</p>
Questioned Costs:	<p>The amount of questioned costs, if any, is undeterminable.</p>
Recommendation:	<p>The Program Coordinator/Director needs to ensure that the Roster of Personnel is free from disallowances.</p>
Management's Response:	<p>For the year ending June 30, 2014 this report (PW 1171) was submitted by the Children, Youth, and Families and MH/IDD Programs prior to the regulatory deadline. However, due to the staff shortages and more intensive reviews being conducted by the Department of Human Services, audit staff of DHS were unable to complete their review in a timely manner. While the review is currently in progress, the Children, Youth, and Families &amp; MH/IDD Programs do not control this process nor do we know when the Department of Human Services will issue its report.</p> <p>The Children, Youth, and Families and the MH/IDD Program have responded in a timely manner to all questions posed regarding the reports that were submitted to the Department of Human Services for the year ended June 30, 2014. We continue to wait for the final report.</p>

COUNTY OF YORK, PENNSYLVANIA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2014

Section III - Federal and Pennsylvania Department of Human Service Awards' Findings and Questioned Costs (Continued)

<u>Finding 2014-003</u>	<u>Eligibility</u>
	CFDA #93.659 Adoption Assistance Pennsylvania Department of Human Services Children, Youth, and Families Program
Criteria:	OMB A-133 (42 USC 673(a)(4)(B)) and the Pennsylvania Department of Human Services (PA Code Title 55 3140.204(b)(3)(e)) require that the IV-E agency, after the child is deemed Title IV-E Adoption Assistance eligible, ensure the child still meets the eligibility requirements of the program. The child is no longer eligible if the parent is no longer legally responsible for the support of the child, or if the IV-E agency determines the child is no longer receiving any support from the parents.
Condition:	As a result of our testing of the eligibility requirements, we noted 9 instances out of 60 case files were selected for testing where the County did not have documentation that the child was still residing with the adoptive parent or the documentation was not submitted and reviewed in a timely fashion.
Cause:	For the 9 instances noted, the Program was either unable to provide a case file or supporting documentation (2 instances) for the selected child, sent a letter to the adoptive parents but did not follow up with the parents in a timely manner to ensure the letter was returned (6 instances), or the annual evaluation submitted to the program was not signed by the adoptive parents (1 instance).
Effect:	The County is not in compliance with OMB A-133 and the Pennsylvania Department of Human Services eligibility requirements. In addition, the internal control over this requirement is not operating effectively.
Questioned Costs:	\$37,207
Recommendation:	The County should implement procedures to ensure that their records are properly maintained and that, annually, a letter is sent and returned from the adoptive parents for each child enrolled in the program. The letter should have evidence of review by appropriate program personnel.
Management's Response:	The County will be implementing procedures to create and send adoption letters on a monthly basis (by the month the adoption was finalized) as opposed to past practices which only required that annual letters be sent on a quarterly basis. Additional procedures will also be applied that require a permanency clerical staff person to monitor the return of the signed adoption letters in a more timely manner.

COUNTY OF YORK, PENNSYLVANIA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2014

Section III - Federal and Pennsylvania Department of Human Service Awards' Findings and Questioned Costs (Continued)

Finding 2014-003

Eligibility (Continued)

Management's  
Response:

The CYF Permanency Supervisor will review, sign and track all letters as they return to the agency. The CYF Permanency Manager will then review the letters to ensure signatures are current and follow up on any requested items not yet returned to County.

This will aide in the compliance with the requirements of OMB Circular A-133 and the Department of Human Service and will ensure more effective internal control.

Finding 2014-004

Reporting

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

Criteria:

Pursuant to OMB A-133, and Pennsylvania Department of Human Services Single Audit Supplement, the County is 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 of reporting requirements, we noted the expenditure reports for the County's Children, Youth, and Families Program did not agree to the revenues and expenditures recorded on the County's General ledger. The expenditures on the County's general ledger were \$2,821,594 more than expenditures reported to the Pennsylvania Department of Human Services.

Cause:

The program did not complete reconciliations between the program's ledger and the County's general ledger.

Effect:

The County is not in compliance with OMB A-133 and the Pennsylvania Department of Human Services reporting requirements. In addition, the internal control over this requirement is not operating effectively.

Questioned Costs:

None.

Recommendation:

The County should implement procedures to ensure all filed reports are reconciled to the County's general ledgers prior to submission.

Management's  
Response:

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 (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2014

Section III - Federal and Pennsylvania Department of Human Services Awards' Findings and Questioned Costs (Continued)

<u>Finding 2014-005</u>	<u>Period of Availability and Special Tests &amp; Provision: Funding</u>
	CFDA #14.231 Emergency Shelter Grants
Criteria:	Per OMB Circular A-133 and 24 CFR section 576.35 with respect to Deadlines for Using Grant Amounts administrated under the ESG program, "the state recipients, cities, counties, and territories, that receive formula money, must have their grant amounts obligated and expended within specified periods".
Condition:	As a result of our testing, ZA noted that 1 out of 25 expenditures tested were incurred after the availability date of the grant.
Cause:	The Program's policies and procedures to monitor funds being expended within the required timeframe are not functioning as designed.
Effect:	The County is not in compliance with Period of Availability and Special Tests & Provision: Funding requirements of OMB Circular A-133. In addition, the internal controls over these requirements are not operating effectively.
Questioned Costs:	\$11,247
Recommendation:	The County should establish procedures for tracking the grant funds availability date, ensuring funds are being obligated, and expended within the allowable timeframe.
Management's Response:	The criteria listed with this finding pertains to the 2 Year expenditure requirement for the Emergency Solutions Grant (ESG) Program. The funding agency, the U.S. Department of Housing and Urban Development (HUD), has historically tested this regulation cumulatively to ensure communities do not have more than 2 years worth of ESG funding available in its' line of credit at any point in time. The testing of this requirement ensures the oldest funding available is spent first and expenditures are timely. Based on the aforementioned testing methodology by HUD, the County believes it is compliant with the 2-Year timeliness requirement for 2014. In addition, the County received the Annual Community Assessment for Program Year 2014 from HUD on May 27, 2015. HUD's Annual Assessment is based on the County's submission of the Consolidated Annual Performance and Evaluation Report (CAPER) for Fiscal Year 2014, which includes financial reporting for the ESG Program during the Program Year. Based on HUD's assessment, the County believes it has met its reporting requirements and has the capacity to continue the administration of the ESG Program.
Auditors' Response:	As the program was unable to provide evidence that the expenditure in question was made within the period of availability, this finding remains as stated above.

COUNTY OF YORK, PENNSYLVANIA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2014

Section III - Federal and Pennsylvania Department of Human Service Awards' Findings and Questioned Costs (Continued)

<u>Finding 2014-006</u>	<u>Earmarking</u>
	CFDA #14.239 HOME Investment Partnership Program
Criteria:	Per 24 CFR Section 92.216, with respect to Income Targeting: Tenant Based Rental Assistance and Rental Units administered under the HOME program, " <i>the participating jurisdiction must invest 90 percent or more of HOME funds made available during the fiscal year to the families whose annual income do not exceed 60 percent of the median family income for the area</i> ".
Condition:	As a result of our testing we noted that for one of the projects completed during the year, 7 out of 8 rental units (88%) were occupied by families whose annual income did not exceed 60 percent of the median family income for the area which is below the required 90 percent.
Cause:	The County's policies and procedures to monitor funds being expended are not functioning as designed.
Effect:	The County is not in compliance with the Earmarking requirements of OMB Circular A-133 with respect to HOME Investment Partnership funding. In addition, the internal control over this requirement is not operating effectively.
Questioned Costs:	The amount of questioned costs is undeterminable.
Recommendation:	The County should establish procedures for monitoring funds being expended towards Rental Units to meet the earmarking requirements.
Management's Response:	The County completed one affordable rental housing project during 2014 that was funded by the HOME Program and subject to the 90 percent program rule. As calculated in the "condition", the County was only unit away from meeting the requirement, however, it should be noted that all 8 affordable rental units met the HOME guidelines for income eligibility. The procedures developed by the County will be reviewed and revised accordingly to ensure program compliance with HOME funded rental projects.

COUNTY OF YORK, PENNSYLVANIA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2014

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>
Various	2013-001	Accounting Records	See Current Year Finding 2014-001
Various	2013-002	Payment of Annual Required Contribution to Pension Plan	Resolved, the County fully funded its ARC in 2014.
PA Children, Youth, and Families Program and MH/IDD Program	2013-003	Roster of Personnel	See Current Year Finding 2014-002
PA Children, Youth, and Families Adoption Assistance Program	2013-004	Eligibility	See Current Year Finding 2014-003
PA Children, Youth, and Families Adoption Assistance Program Child Welfare Services – State Grants	2013-005	Reporting	See Current Year Finding 2014-004
PA Child Support Enforcement	2013-006	PASCES Data Reliability	Resolved
Community Development Block Grant Entitlement Grants	2013-007	Earmarking, Program Income, and Reporting	Resolved
Community Development Block Grant Entitlement Grants Emergency Shelter Grant Program	2013-008	Reporting	Resolved
HOME Investment Partnerships Program	2013-009	Procurement, Suspension, and Debarment	Resolved