

**COUNTY OF YORK
PENNSYLVANIA**

SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2011

COUNTY OF YORK, PENNSYLVANIA
SINGLE AUDIT REPORT
YEAR ENDED DECEMBER 31, 2011

CONTENTS

	<u>Page</u>
Independent Auditors' Report on the Supplementary Schedules of Expenditures of Federal and Pennsylvania Department of Public Welfare Awards	1-2
Schedule of Expenditures of Federal Awards	3-5
Schedule of Pennsylvania Department of Public Welfare Expenditures	6
Notes to Schedules of Expenditures of Awards	7-8
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	9-10
Independent Auditors' Report on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133 and the Pennsylvania Department of Public Welfare Single Audit Supplement	11-13
Independent Accountants' Report on Applying Agreed-Upon Procedures to the Financial Schedules and Exhibits Required by the Pennsylvania Department of Public Welfare	14-15
Pennsylvania Department of Public Welfare Schedules and Exhibits	16-25
Schedule of Findings and Questioned Costs	26-37
Summary Schedule of Prior Audit Findings	38

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INDEPENDENT AUDITORS' REPORT ON THE SUPPLEMENTARY SCHEDULES OF EXPENDITURES OF FEDERAL AND PENNSYLVANIA DEPARTMENT OF PUBLIC WELFARE AWARDS

County Commissioners
County of York
York, Pennsylvania

We have audited 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, 2011, which collectively comprise the COUNTY OF YORK, PENNSYLVANIA's basic financial statements, and have issued our report thereon dated June 14, 2012. These financial statements are the responsibility of COUNTY OF YORK, PENNSYLVANIA's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the aggregate discretely presented component units' financial statements for the York County Solid Waste and Refuse Authority, York County Industrial Development Authority and the York County Planning Commission which represent 99.2%, 99.2%, and 89.4%, respectively, of the assets, net assets, and revenues of the aggregate discretely component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinions expressed in our report on the financial statements dated June 14, 2012, insofar as it relates to the amounts included for those aggregate discretely presented component units, is based upon the reports of the other auditors.

We conducted our audit in accordance with 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 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*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinions.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the COUNTY OF YORK, PENNSYLVANIA's financial statements. The accompanying Schedules of Expenditures of Federal and Pennsylvania Department of Public Welfare Awards are presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations" and the "Pennsylvania Department of Public Welfare 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such

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information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Zelenkofske Axelrod LLC

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania
June 14, 2012

COUNTY OF YORK, PENNSYLVANIA
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2011

Grantor Program Title	Federal CFDA No.	Fund	Accrued/ (Deferred) Revenue at 12/31/10	Federal Grant Receipts	Federal Grant Expenditures	Accrued/ (Deferred) Revenue at 12/31/11
U.S. Department of Agriculture						
Pass-through Commonwealth of Pennsylvania Department of Education						
Child Nutrition Cluster:						
School Breakfast Program	10.553	Youth Development Center	\$ (1,378)	\$ 11,674	\$ 12,393	\$ 2,097
National School Lunch Program	10.555	Youth Development Center	(2,272)	18,955	20,600	3,917
Total Child Nutrition Cluster			(3,650)	30,629	32,993	6,014
Pass-through PA Department of Agriculture:						
Emergency Food Assistance Cluster:						
Emergency Food Assistance Program (Administrative Costs)	10.568	Human Services	(32,106)	66,686	65,008	30,428
Emergency Food Assistance Program (Administrative Costs) - ARRA	10.568	Human Services	(1,966)	3,064	1,121	23
Emergency Food Assistance Program (Food Commodities)	10.569	Human Services	-	317,134	317,134	-
Emergency Food Assistance Program (Food Commodities) - ARRA	10.569	Human Services	-	19,155	19,155	-
Total Emergency Food Assistance Cluster			(34,072)	406,039	402,418	30,451
TOTAL - U.S. Department of Agriculture			(37,722)	436,668	435,411	35,465
U.S. Department of Housing & Urban Development (HUD)						
CDBG - Entitlement Grants Cluster:						
Community Development Block Grants/Entitlement Grants	14.218	Planning	-	17,548,424	17,548,424	-
Community Development Block Grant - ARRA	14.253	Planning	-	425,200	425,200	-
Neighborhood Stabilization Program	14.218	Planning	-	266,202	266,202	-
Total CDBG - Entitlement Grants Cluster			-	18,239,826	18,239,826	-
Emergency Shelter Grants Program	14.231	Planning	-	138,076	138,076	-
Supportive Housing Program - Homeless Management Information Systems	14.235	Human Services	(4,346)	17,486	19,728	6,588
HOME Investment Partnerships Program	14.239	Planning	-	14,603,128	14,603,128	-
ARRA Homelessness Prevention and Rapid Re-Housing Program	14.257	Planning	-	447,345	447,345	-
Pass-through PA Department of Community and Economic Development:						
Emergency Shelter Grants Program						
	14.231	Planning	-	94,101	94,101	-
ARRA Homelessness Prevention and Rapid Re-Housing Program						
	14.257	Planning	-	198,658	198,658	-
TOTAL - U.S. Department of Housing & Urban Development			(4,346)	33,738,620	33,740,862	6,588
U.S. Department of Justice						
Justice Assistance Grant Program Cluster						
Edward Byrne Memorial JAG Program - ARRA	16.804	Planning	32,103	-	32,103	-
Pass-through Pennsylvania Commission on Crime and Delinquency						
Edward Byrne Memorial JAG Program	16.738	Court Administration	22,724	-	22,724	-
Edward Byrne Memorial JAG Program (2006-JG-04-18921-2)	16.738	Court Administration	(5,947)	-	23,434	29,381
Edward Byrne Memorial JAG Program (2009-JG-04-21775)	16.738	Court Administration	-	11,340	99,224	87,884
Edward Byrne Memorial JAG Program - ARRA (2009-AJ-07-20597)	16.803	District Attorney	(1)	62,112	78,716	16,605
Edward Byrne Memorial JAG Program - ARRA (2009-AJ-04-20708)	16.803	District Attorney	-	95,010	125,302	30,292
Edward Byrne Memorial JAG Program - ARRA (2009-AJ-02-20658)	16.803	District Attorney	(8,144)	46,185	62,454	24,413
Edward Byrne Memorial JAG Program - ARRA (2009-AJ-01-20657)	16.803	District Attorney	(33)	12,801	20,888	8,120
Total Justice Assistance Grant Program Cluster			40,702	227,448	464,845	196,695
Juvenile Accountability Incentive Block Grants	16.523	Juvenile Probation	-	28,130	29,450	1,320
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	Juvenile Probation	(144)	1,070	1,118	192
Title V Delinquency Prevention Program	16.548	Human Services	-	-	11,228	11,228
Violence Against Women Formula Grants	16.588	District Attorney	-	112,009	146,707	34,698
Violence Against Women Formula Grants - ARRA	16.588	District Attorney	-	66,635	66,635	-
Residential Substance Abuse Treatment for State Prisoners	16.593	Court Administration	(61,768)	105,458	43,690	-
National Forensic Science Improvement Act	16.742	District Attorney	-	106,337	106,337	-
Pass-through City of York						
Community Capacity Development Office						
	16.595	Sheriffs	-	9,702	9,702	-
TOTAL - U.S. Department of Justice			(21,210)	658,789	879,712	244,133

COUNTY OF YORK, PENNSYLVANIA
Schedule of Expenditures of Federal Awards (Continued)
Year Ended December 31, 2011

Grantor Program Title	Federal CFDA No.	Fund	(Accrued/ Deferred Revenue at 12/31/10	Federal Grant Receipts	Federal Grant Expenditures	Accrued/ (Deferred) Revenue at 12/31/11
U.S. Department of Transportation						
Pass-through PA Dept. of Transportation						
Highway Planning and Construction Cluster:						
Highway Planning and Construction	20.205	Liquid Fuels & Planning Commission	(677,357)	1,550,797	1,295,726 *	422,286
Pass-through PA Dept. of Conservation & Natural Resources						
Recreation Trails Program	20.219	Parks	-	42,300	47,000 *	4,700
Total Highway Planning and Construction Cluster			<u>(677,357)</u>	<u>1,593,097</u>	<u>1,342,726</u>	<u>426,986</u>
Pass-through PA Dept. of Transportation						
Federal Transit-Metropolitan Planning Grants	20.505	Planning Commission	(11,464)	11,464	-	-
Highway Safety Cluster:						
State and Community Highway Safety	20.600	Traffic Safety	(94,515)	390,066	451,535	155,984
Alcohol Impaired Driving Countermeasures Incentives Grant	20.601	Adult Probation	-	101,876	166,643	64,767
Total Highway Safety Cluster			<u>(94,515)</u>	<u>491,942</u>	<u>618,178</u>	<u>220,751</u>
U.S. Research and Special Programs Administration						
Interagency Hazardous Material Public Sector Training and Planning Grants	20.703	Emergency Management Agency	(4,291)	7,724	3,433	-
TOTAL - U.S. Department of Transportation			<u>(787,627)</u>	<u>2,104,227</u>	<u>1,964,337</u>	<u>647,737</u>
U.S. General Services Administration						
Pass-through PA Dept. of General Services						
Help America Vote Act	39.011	Voter Registration	-	103,298	104,797	1,499
Help America Vote Act	90.401	Voter Registration	(125,064)	-	-	125,064
TOTAL - U.S. General Services Administration			<u>(125,064)</u>	<u>103,298</u>	<u>104,797</u>	<u>126,563</u>
U.S. Department of Environmental Protection						
Pass-through PA Dept. of Environmental Protection:						
Chesapeake Bay Program	66.466	Conservation	(17,294)	17,294	-	-
TOTAL - U.S. Department of Environmental Protection			<u>(17,294)</u>	<u>17,294</u>	<u>-</u>	<u>-</u>
U.S. Department of Energy						
Energy Efficiency and Conservation Block Grant Program - ARRA	81.128	Facilities Management	22	673,205	673,227 *	-
Pass-through PA Dept. of Community & Economic Development:						
Weatherization Assistance for Low-Income Persons	81.042	Planning Commission	214,698	167,140	389,954 *	8,116
Weatherization Assistance for Low-Income Persons - ARRA	81.042	Planning Commission	316,827	1,347,991	1,533,383 *	(131,435)
TOTAL - U.S. Department of Energy			<u>531,547</u>	<u>2,188,336</u>	<u>2,596,564</u>	<u>(123,319)</u>
U.S. Department of Education						
Pass-through PA Dept. of Public Welfare:						
Early Intervention Services (IDEA) Cluster:						
Special Education-Grants for Infants and Families	84.181	MH/MR	-	656,412	656,412	-
Special Education-Grants for Infants and Families - ARRA	84.393	MH/MR	26,847	248,990	275,837	-
Total Early Intervention Services (IDEA) Cluster			<u>26,847</u>	<u>905,402</u>	<u>932,249</u>	<u>-</u>
Pass-through PA Dept. of Health:						
Safe and Drug-Free Schools and Communities-State Grants	84.186	Human Services	(945)	27,262	27,966	1,649
TOTAL - U.S. Department of Education			<u>25,902</u>	<u>932,664</u>	<u>960,215</u>	<u>1,649</u>
U.S. Department of Health & Human Services						
Pass-through PA Dept. of Aging:						
Special Programs for the Aging-Title VII, Ch 2-Long Term Care Ombudsman Services for Older Individuals	93.042	Aging	-	3,750	3,750	-
Special Programs for the Aging-Title III, Part D- Disease Prevention and Health Promotion Services	93.043	Aging	-	20,847	20,847	-
Aging Cluster:						
Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers	93.044	Aging	-	523,471	523,471	-
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	Aging	-	374,944	374,944	-
Nutrition Services Incentive Program	93.053	Aging	-	121,239	121,239	-
Total Aging Cluster			<u>-</u>	<u>1,019,654</u>	<u>1,019,654</u>	<u>-</u>

COUNTY OF YORK, PENNSYLVANIA
 Schedule of Expenditures of Federal Awards (Continued)
 Year Ended December 31, 2011

Grantor Program Title	Federal CFDA No.	Fund	(Accrued)/ Deferred Revenue at 12/31/10	Federal Grant Receipts	Federal Grant Expenditures	Accrued/ (Deferred) Revenue at 12/31/11
U.S. Department of Health & Human Services (Continued)						
Pass-through PA Dept. of Aging (Continued)						
National Family Caregiver Support	93.052	Aging	-	150,849	150,849	-
Medicare Enrollment Assistance Program	93.071	Aging	-	2,809	2,809	-
Medicaid Cluster:						
Medical Assistance Program - Waiver	93.778	Aging	(41,959)	144,043	212,233 *	110,149
Medical Assistance Program - Pre Admission Assessment	93.778	Aging	-	293,643	293,643 *	-
Total Medicaid Cluster			<u>(41,959)</u>	<u>437,686</u>	<u>505,876</u>	<u>110,149</u>
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	Aging	-	89,013	89,013	-
Pass-through PA Dept. of Community & Economic Development:						
Low-Income Home Energy Assistance Program	93.568	Planning Commission	-	428,534	487,542	59,008
Total PA DCED			<u>-</u>	<u>428,534</u>	<u>487,542</u>	<u>59,008</u>
Pass-through PA Dept. of Health:						
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Drug & Alcohol	(253)	719,568	885,289	165,974
Pass-through PA Dept. of Public Welfare:						
Projects for Assistance in Transition from Homelessness (PATH)	93.150	MH/MR	-	46,456	46,456	-
Substance Abuse and Mental Health Services/Projects	93.243	MH/MR	222,332	273,475	409,566	(86,241)
Temporary Assistance for Needy Families Cluster	93.558	Children & Youth, MH/MR	(244,996)	1,006,722	1,363,330	601,604
Child Support Enforcement	93.563	Domestic Relations	(697,704)	3,245,600	2,879,696	331,800
Child Welfare Services-State Grants	93.645	Children & Youth	-	160,466	160,466	-
Foster Care-Title IV-E	93.658	Children & Youth, Juvenile Probation	(590,844)	2,164,371	2,363,993 *	790,466
Foster Care-Title IV-E - ARRA	93.658	Children & Youth, Juvenile Probation	(34,402)	69,863	94,005 *	58,544
Adoption Assistance	93.659	Children & Youth	(399,411)	1,573,191	1,546,207 *	372,427
Adoption Assistance - ARRA	93.659	Children & Youth	(40,577)	69,235	28,658 *	-
Social Services Block Grant	93.667	Children & Youth, MH/MR	-	402,618	402,618	-
Chafee Foster Care Independence Program	93.674	Children & Youth	(80,388)	200,973	160,780	40,195
Medical Assistance Program (Medicaid Cluster)	93.778	Various	(101,270)	3,415,977	3,316,591 *	1,884
Medical Assistance Program - ARRA (Medicaid Cluster)	93.778	MH/MR	5,448	230,157	235,605 *	-
National Bioterrorism Hospital Preparedness Program	93.889	MH/MR	-	263,290	253,190	(10,100)
Block Grants for Community Mental Health Services	93.958	MH/MR	-	287,683	287,683	-
MA Transformation Transfer Initiative	93.999	MH/MR	-	130,500	130,500	-
Immediate Services Crisis Counseling Program	97.032	MH/MR	-	548,598	548,598	-
TOTAL - U.S. Department of Health & Human Services			<u>(2,004,024)</u>	<u>16,961,885</u>	<u>17,393,571</u>	<u>2,435,710</u>
U.S. Department of Homeland Security						
Pass-through PA Emergency Management Agency						
Homeland Security Cluster:						
Homeland Security Grant Program	97.067	Emergency Management Agency	(8,316)	8,316	-	-
Total Homeland Security Cluster			<u>(8,316)</u>	<u>8,316</u>	<u>-</u>	<u>-</u>
Emergency Management Performance Grants	97.042	Emergency Management Agency	-	51,671	86,376	34,705
TOTAL - U.S. Department of Homeland Security			<u>(8,316)</u>	<u>59,987</u>	<u>86,376</u>	<u>34,705</u>
TOTAL FEDERAL AWARDS			<u>\$ (2,448,154)</u>	<u>\$ 57,199,768</u>	<u>\$ 58,161,845</u>	<u>\$ 3,410,231</u>

* Denotes Program Tested as Major

COUNTY OF YORK, PENNSYLVANIA
 SCHEDULE OF PENNSYLVANIA DEPARTMENT OF PUBLIC WELFARE EXPENDITURES
 YEAR ENDED DECEMBER 31, 2011

		Combined Federal and State Expenditures	
Children and Youth Program	\$	30,448,051	*
Child Support Enforcement Program		2,879,696	
Homeless Assistance Programs (HAP)		930,853	*
Human Services Development Fund (HSDF)		421,197	
Medical Assistance Transportation (MATP)		2,291,659	*
Mental Health/Mental Retardation Programs		27,051,222	*
Total Department of Public Welfare Expenditures	\$	64,022,678	

* Denotes a major program for Pennsylvania Department of Public Welfare purposes. The amount expended under major DPW programs for the year ended December 31, 2011 totaled \$ 60,721,785 or 94.84% of total Pennsylvania Department of Public Welfare Financial Assistance.

COUNTY OF YORK, PENNSYLVANIA
 NOTES TO SCHEDULES OF EXPENDITURES OF AWARDS
 YEAR ENDED DECEMBER 31, 2011

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 Public Welfare 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 2011 threshold for determining Type A and Type B Programs is \$1,197,661. The following high-risk Type B Programs were audited as major:

<u>CFDA</u>	<u>Program</u>
10.568 & 10.569	Emergency Food Assistance Cluster
16.588	Violence Against Women Formula Grants
81.128	Energy Efficiency and Conservation Block Grant

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

<u>CFDA</u>	<u>Program</u>
14.239	HOME Investment Partnership Program
93.558	Temporary Assistance for Needy Families Cluster
93.563	Child Support Enforcement Program

The amount expended under programs audited as major federal programs for the year ended December 31, 2011, totaled \$30,885,811 or 53.10% of total federal awards.

COUNTY OF YORK, PENNSYLVANIA
 NOTES TO SCHEDULES OF EXPENDITURES OF AWARDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2011

NOTE 4: LOANS OUTSTANDING

The County had the following loan balances outstanding at December 31, 2011. 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	\$ 15,064,070
Home Investment Partnership Programs	14.239	\$ 13,803,128

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, 2011:

Program	CFDA Number	Grant Period	State Contract Number	Amount
Emergency Shelter Grant	14.231	8/5/10-8/4/12	C000049501	\$ 94,101
DOE Weatherization	81.042	7/1/11-6/30/12	C000050650	\$ 167,140
DOE Weatherization (ARRA)	81.042	7/1/09-12/31/12	C000046225	\$1,347,991
Homeless Prevention and Rapid Re-Housing Program (ARRA)	14.257	9/1/09-9/30/12	C000046168	\$ 198,658
LIHEAP	93.568	10/1/10-9/30/13	C000050650	\$ 428,534

NOTE 6: PENNSYLVANIA DEPARTMENT OF PUBLIC WELFARE FEDERAL FUNDS RECEIVED
FOR THE CHILD SUPPORT ENFORCEMENT PROGRAM

The following is a listing of federal funds received by the County from the Pennsylvania Department of Public Welfare for the Child Support Enforcement Program for the year ended December 31, 2011:

Program	CFDA Number	Grant Period	State Contract Number	Amount
Child Support Enforcement	93.563	10/1/10-9/30/15	4100053445	\$ 3,245,600

Zelenkofske Axelrod LLC

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTER BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

County Commissioners
County of York
York, Pennsylvania

We have audited 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, 2011, which collectively comprise COUNTY OF YORK, PENNSYLVANIA's basic financial statements, and have issued our report thereon dated June 14, 2012. We did not audit the aggregate 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 99.2%, 99.2% and 89.4%, respectively, of the assets, net assets, and revenues of the aggregate discretely component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinions expressed in our report on the financial statements dated June 14, 2012, insofar as it relates to the amounts included for those aggregate discretely presented component units, is based upon the reports of the other auditors. We conducted our audit in accordance with 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 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*.

Internal Control Over Financial Reporting

Management of the COUNTY OF YORK, PENNSYLVANIA is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered COUNTY OF YORK, PENNSYLVANIA's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the COUNTY OF YORK, PENNSYLVANIA's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies, or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified a certain deficiency in internal control over financial reporting that we consider to be a material weakness.

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Zelenkofske Axelrod LLC

Page 10

County Commissioners
County of York

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 deficiency described in the accompanying Schedule of Findings and Questioned Costs as Finding 11-1 to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the COUNTY OF YORK, PENNSYLVANIA's financial statements are free of 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 an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Findings and Questioned Costs as finding 11-2.

The COUNTY OF YORK, PENNSYLVANIA's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the COUNTY OF YORK, PENNSYLVANIA's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of management, County Commissioners, others within the entity, federal awarding agencies and pass-through entities, and the Pennsylvania Department of Public Welfare and is not intended to be and should not be used by anyone other than these specified parties.

Zelenkofske Axelrod LLC

ZELENKOFSCHE AXELROD LLC

Harrisburg, Pennsylvania
June 14, 2012

Zelenkofske Axelrod LLC

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133 AND THE PENNSYLVANIA
DEPARTMENT OF PUBLIC WELFARE SINGLE AUDIT SUPPLEMENT

County Commissioners
County of York
York, Pennsylvania

Compliance

We have audited the compliance of COUNTY OF YORK, PENNSYLVANIA with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* and the Pennsylvania Department of Public Welfare (DPW) *Single Audit Supplement* that could have a direct and material effect on each of its major federal and DPW programs for the year ended December 31, 2011. COUNTY OF YORK, PENNSYLVANIA's major federal and Pennsylvania Department of Public Welfare programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal and Pennsylvania Department of Public Welfare programs is the responsibility of COUNTY OF YORK, PENNSYLVANIA's management. Our responsibility is to express an opinion on COUNTY OF YORK, PENNSYLVANIA's compliance based on our audit.

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 Public Welfare *Single Audit Supplement*." Those standards, OMB Circular A-133, and the Pennsylvania Department of Public Welfare *Single Audit Supplement* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or Pennsylvania Department of Public Welfare 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. Our audit does not provide a legal determination of COUNTY OF YORK, PENNSYLVANIA's compliance with those requirements.

As described in Findings 11-3, 11-5, 11-6, 11-7, 11-8, 11-9 and 11-10 in the accompanying Schedule of Findings and Questioned Costs, the COUNTY OF YORK, PENNSYLVANIA did not comply with the requirements regarding Roster of Personnel, Eligibility, Special Tests and Provisions R1 Separate Accountability for ARRA Funding, Cash Management, Eligibility, Procurement/Suspension/Debarment & Subrecipient Monitoring, and Reporting that are applicable to its major Federal and Pennsylvania Department of Public Welfare programs listed in the respective findings. Compliance with such requirements is necessary, in our opinion, for COUNTY OF YORK, PENNSYLVANIA to comply with the requirements applicable to those programs.

Harrisburg	Lehigh Valley	Philadelphia	Pittsburgh
830 Sir Thomas Court, Suite 100 Harrisburg, PA 17109 717.561.9200 Fax 717.561.9202	1101 West Hamilton Street Allentown, PA 18101-1043 610.871.5077 Fax 717.561.9202	2370 York Road, Suite A-5 Jamison, PA 18929 215.918.2277 Fax 215.918.2302	3800 McKnight E. Drive, Suite 3805 Pittsburgh, PA 15237 412.367.7102 Fax 412.367.7103

Zelenkofske Axelrod LLC

Page 12

County Commissioners
County of York

In our opinion, except for the noncompliance described in the preceding paragraph, the COUNTY OF YORK, PENNSYLVANIA, complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and Pennsylvania Department of Public Welfare programs for the year ended December 31, 2011.

Internal Control Over Compliance

Management of COUNTY OF YORK, PENNSYLVANIA, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to Federal and Pennsylvania Department of Public Welfare programs. In planning and performing our audit, we considered COUNTY OF YORK, PENNSYLVANIA's internal control over compliance with the requirements that could have a direct and material effect on a major Federal or Pennsylvania Department of Public Welfare program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and the Pennsylvania Department of Public Welfare 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 significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal or Pennsylvania Department of Public Welfare 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 is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or Pennsylvania Department of Public Welfare 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 11-4, 11-5, 11-6, 11-7, 11-8, 11-9 and 11-10 to be material weaknesses.

The COUNTY OF YORK, PENNSYLVANIA's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the COUNTY OF YORK, PENNSYLVANIA's responses and, accordingly, we express no opinion on the responses.

Zelenkofske Axelrod LLC

Page 13

County Commissioners
County of York

This report is intended solely for the information and use of management, County Commissioners, others within the entity, federal awarding agencies and pass-through entities, and the Pennsylvania Department of Public Welfare, and is not intended to be and should not be used by anyone other than these specified parties.

Zelenkofske Axelrod LLC

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania
June 14, 2012

Zelenkofske Axelrod LLC

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES
TO THE FINANCIAL SCHEDULES AND EXHIBITS REQUIRED BY THE
PENNSYLVANIA DEPARTMENT OF PUBLIC WELFARE

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 Public Welfare (DPW) and the COUNTY OF YORK, PENNSYLVANIA, solely to assist you with respect to the financial schedules and exhibits required by the DPW Single Audit Supplement for the fiscal year ended June 30, 2011 and calendar year ended December 31, 2011. The COUNTY OF YORK's management is responsible for the financial schedules and exhibits required by the DPW 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 the procedures is solely the responsibility of DPW and the management of the COUNTY OF YORK. 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 DPW for fiscal year ended June 30, 2011, and calendar year ended December 31, 2011, for Exhibit A-1(a), have been accurately compiled and reflect 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 DPW 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
County Children and Youth	I	Schedule of Revenues and Expenditures
Medical Assistance Transportation	III	Schedule of Revenues and Expenditures
Mental Health/Mental Retardation (MH/MR)	IV(a)MH	Schedule of Revenues, Expenditures, and Carryover Funds – MH
	IV(b)MH	Report of Income and Expenditures - MH

Harrisburg

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Zelenkofske Axelrod LLC

Page 15

County Commissioners
County of York

<u>Program Name</u>	<u>Exhibit Number</u>	<u>Referenced Schedule/Exhibit</u>
	IV(c)MR	Schedule of Revenues, Expenditures, and Carryover Funds – MR
	IV(d)MR	Report of Income and Expenditures - MR
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 Program	XIX(a)	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 DPW 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 specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the County Commissioners and the Pennsylvania Department of Public Welfare and is not intended to be an should not be used by anyone other than those specified parties.

Zelenkofske Axelrod LLC

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania
June 14, 2012

COUNTY OF YORK, PENNSYLVANIA
SUMMARY OF EXPENDITURES - TITLE IV-D CHILD SUPPORT ENFORCEMENT PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2011

Calendar Quarter Ended	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)
Calendar Quarter Ended 3/31/11															
Salary/Overhead (Exclude Blood Tests)	\$ 1,217,595	\$ 38,449	\$ 1,179,146	66%	\$ 778,236	\$ 1,217,595	\$ 38,449	\$ 1,179,146	66%	\$ 778,236	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	7	-	7	66%	5	7	-	7	66%	5	-	-	-	66%	-
Interest/Program Income	43,074	1,362	41,712	66%	27,530	43,074	1,362	41,712	66%	27,530	-	-	-	66%	-
Blood Testing Fees	2,533	-	2,533	66%	1,672	2,533	-	2,533	66%	1,672	-	-	-	66%	-
Subtotal (1-2-3-4)	1,171,981	37,087	1,134,894	-	749,029	1,171,981	37,087	1,134,894	-	749,029	-	-	-	-	-
Blood Testing	2,816	-	2,816	66%	1,859	2,816	-	2,816	66%	1,859	-	-	-	66%	-
ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total (5-6-7)	\$ 1,174,797	\$ 37,087	\$ 1,137,710	-	\$ 750,888	\$ 1,174,797	\$ 37,087	\$ 1,137,710	-	\$ 750,888	\$ -	\$ -	\$ -	-	\$ -
Calendar Quarter Ended 6/30/11															
Salary/Overhead (Exclude Blood Tests)	\$ 1,236,157	\$ 38,632	\$ 1,197,525	66%	\$ 790,367	\$ 1,236,157	\$ 38,632	\$ 1,197,525	66%	\$ 790,367	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	6	-	6	66%	4	6	-	6	66%	4	-	-	-	66%	-
Interest/Program Income	51,599	1,617	49,982	66%	32,988	51,599	1,617	49,982	66%	32,988	-	-	-	66%	-
Blood Testing Fees	1,971	-	1,971	66%	1,301	1,971	-	1,971	66%	1,301	-	-	-	66%	-
Subtotal (1-2-3-4)	1,182,581	37,015	1,145,566	-	756,074	1,182,581	37,015	1,145,566	-	756,074	-	-	-	-	-
Blood Testing	4,416	-	4,416	66%	2,915	4,416	-	4,416	66%	2,915	-	-	-	66%	-
ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total (5-6-7)	\$ 1,186,997	\$ 37,015	\$ 1,149,982	-	\$ 758,989	\$ 1,186,997	\$ 37,015	\$ 1,149,982	-	\$ 758,989	\$ -	\$ -	\$ -	-	\$ -
Calendar Quarter Ended 9/30/11															
Salary/Overhead (Exclude Blood Tests)	\$ 1,155,681	\$ 37,730	\$ 1,117,951	66%	\$ 737,848	\$ 1,155,681	\$ 37,730	\$ 1,117,951	66%	\$ 737,848	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	8	-	8	66%	5	8	-	8	66%	5	-	-	-	66%	-
Interest/Program Income	51,287	1,675	49,612	66%	32,744	51,287	1,675	49,612	66%	32,744	-	-	-	66%	-
Blood Testing Fees	3,144	-	3,144	66%	2,075	3,144	-	3,144	66%	2,075	-	-	-	66%	-
Subtotal (1-2-3-4)	1,101,242	36,055	1,065,187	-	703,024	1,101,242	36,055	1,065,187	-	703,024	-	-	-	-	-
Blood Testing	4,224	-	4,224	66%	2,788	4,224	-	4,224	66%	2,788	-	-	-	66%	-
ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total (5-6-7)	\$ 1,105,466	\$ 36,055	\$ 1,069,411	-	\$ 705,812	\$ 1,105,466	\$ 36,055	\$ 1,069,411	-	\$ 705,812	\$ -	\$ -	\$ -	-	\$ -
Calendar Quarter Ended 12/31/11															
Salary/Overhead (Exclude Blood Tests)	\$ 1,145,327	\$ 37,682	\$ 1,107,645	66%	\$ 731,046	\$ 1,145,327	\$ 37,682	\$ 1,107,645	66%	\$ 731,046	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	6	-	6	66%	4	6	-	6	66%	4	-	-	-	66%	-
Interest/Program Income	43,762	1,441	42,321	66%	27,932	43,762	1,441	42,321	66%	27,932	-	-	-	66%	-
Blood Testing Fees	2,512	-	2,512	66%	1,658	2,512	-	2,512	66%	1,658	-	-	-	66%	-
Subtotal (1-2-3-4)	1,099,047	36,241	1,062,806	-	701,452	1,099,047	36,241	1,062,806	-	701,452	-	-	-	-	-
Blood Testing	4,000	-	4,000	66%	2,640	4,000	-	4,000	66%	2,640	-	-	-	66%	-
ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total (5-6-7)	\$ 1,103,047	\$ 36,241	\$ 1,066,806	-	\$ 704,092	\$ 1,103,047	\$ 36,241	\$ 1,066,806	-	\$ 704,092	\$ -	\$ -	\$ -	-	\$ -

EXHIBIT III

COUNTY OF YORK, PENNSYLVANIA
 SCHEDULE OF REVENUES AND EXPENDITURES
 MEDICAL ASSISTANCE TRANSPORTATION PROGRAM
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	<u>Reported</u>	<u>Actual</u>
<u>Service Data:</u>		
Expenditures		
Group I Clients	\$ 2,035,225	\$ 2,035,225
Group II Clients	<u>102,067</u>	<u>102,067</u>
Total Expenditures	<u>\$ 2,137,292</u>	<u>\$ 2,137,292</u>
 <u>Allocation Data:</u>		
Revenues		
Department of Public Welfare	\$ 2,133,307	\$ 2,133,307
Interest Income	<u>3,985</u>	<u>3,985</u>
Total Revenues	<u>2,137,292</u>	<u>2,137,292</u>
Funds Expended		
Operating Costs	1,970,192	1,970,192
Administrative Costs	<u>167,100</u>	<u>167,100</u>
Total Funds Expended	<u>2,137,292</u>	<u>2,137,292</u>
Excess of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF YORK, PENNSYLVANIA
 SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS - MENTAL HEALTH SERVICES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	DPW Funds Available						Total Fund Balance (7)
	Carryover Funds (1)	Allotment (2)	Total Allocation (3)	Cost Eligible for DPW Participation (4)	Balance of Funds (5)	Grant Fund Adjustments (6A)	
A. MH Services	\$ 267,693	\$ 15,443,043	\$ 15,710,736	\$ 15,707,818	\$ 2,918	\$ 19,434	\$ 22,352
B. OTHER STATE FUNDS							
2. BH Services Initiative	-	275,722	275,722	275,722	-	-	-
3. New Directions	-	-	-	-	-	-	-
4. Personal Care Homes	-	-	-	-	-	-	-
9. Total Other State	-	275,722	275,722	275,722	-	-	-
C. SSBG	-	68,432	68,432	68,432	-	-	-
D. CMHSBG	-	287,683	287,683	287,683	-	-	-
E. OTHER FEDERAL FUNDS							
1. Max. Part. Project	-	55,626	55,626	55,626	-	-	-
2. Medical Assistance/ TTI	-	79,350	79,350	79,350	-	-	-
3. PATH Homeless	-	46,456	46,456	46,456	-	-	-
6. Youth Suicide Prevention	127,832	316,951	444,783	385,005	79,778	-	79,778
7. Jail Diversion & Trauma Recovery	94,500	-	94,500	68,832	25,668	-	25,668
9. Terrorism Related Disaster Relief	15,837	-	15,837	5,532	10,305	-	10,305
10. Hospital Prep Prog-Crisis Counsel	5,290	8,000	13,290	3,190	10,100	-	10,100
13. Total Other Federal	243,459	506,383	749,842	623,991	125,851	-	125,851
F. TOTAL	\$ 511,152	\$ 16,581,263	\$ 17,092,415	\$ 16,963,646	\$ 128,769	\$ 19,434	\$ 148,203

COUNTY OF YORK, PENNSYLVANIA
 REPORT OF INCOME AND EXPENDITURES - MENTAL HEALTH PROGRAM
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

I.	TOTAL ALLOCATION	<u>\$ 17,092,415</u>
II.	TOTAL EXPENDITURES	<u>\$ 21,028,119</u>
III.	COSTS OVER ALLOCATION	
	A. County Funded - Eligible	\$ -
	B. County Funded - Ineligible	-
	C. Other Eligible	-
	D. Other Ineligible	-
	E. Total Costs Over Allocation	<u>-</u>
IV.	REVENUES	
	A. Program Service Fees	42,598
	B. Private Insurance Fees	40,873
	C. Medical Assistance	3,489,488
	D. Medical Assistance - Administration Claims	8,246
	E. Room and Board	-
	F. Earned Interest	6,322
	G. Other	42,022
	H. Total Revenue	<u>3,629,549</u>
V.	DPW REIMBURSEMENT	
	A. Base Allocation 90%	3,889,925
	B. Base Allocation 100%	377,497
	C. DPW Categorical Funding 90%	24,379
	D. DPW Categorical Funding 100%	12,315,730
	E. SSBG	
	90% Adult	-
	90% Child	-
	100% Adult	68,432
	100% Child	-
	F. CMHSBG	
	90%	-
	100%	287,683
VI.	10% COUNTY MATCH	<u>434,924</u>
VII.	TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	<u>17,398,570</u>
VIII.	TOTAL CARRYOVER	<u>\$ 128,769</u>

COUNTY OF YORK, PENNSYLVANIA
 SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS - MENTAL RETARDATION SERVICES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Sources of DPW Funds	DPW Funds Available						Total Fund Balance (7)
	Carryover (1)	Allotment (2)	Total Allocation (3)	Cost Eligible for DPW Participation (4)	Balance of Funds (5)	Grant Fund Adjustments (6A)	
A. MR Services							
1. Community (NR/Res)	\$ 164,735	\$ 3,606,449	\$ 3,771,184	\$ 3,308,210	\$ 462,974	\$ 18,407	\$ 481,381
2. SSBG	-	104,256	104,256	104,256	-	-	-
4. Subtotal MR Services	164,735	3,710,705	3,875,440	3,412,466	462,974	18,407	481,381
B. Waiver							
1. Waiver Administration	-	427,550	427,550	427,550	-	-	-
2. Reserved	-	-	-	-	-	-	-
5. Subtotal Waiver	-	427,550	427,550	427,550	-	-	-
C. Other							
1. Elwyn Institute	-	-	-	-	-	-	-
2. Money Follows the Person	-	-	-	-	-	-	-
3. Services for Individuals with Autism	-	-	-	-	-	-	-
Subtotal Other	-	-	-	-	-	-	-
E. Total	\$ 164,735	\$ 4,138,255	\$ 4,302,990	\$ 3,840,016	\$ 462,974	\$ 18,407	\$ 481,381

COUNTY OF YORK, PENNSYLVANIA
 REPORT OF INCOME AND EXPENDITURES - MENTAL RETARDATION PROGRAM
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

I.	TOTAL ALLOCATION	\$	<u>4,302,990</u>
II.	TOTAL EXPENDITURES	\$	<u>4,222,065</u>
III.	COSTS OVER ALLOCATION		
	A. County Funded Eligible	\$	-
	B. County Funded Ineligible		-
	C. Other Eligible		-
	D. Other Ineligible		<u>-</u>
	E. Total Costs Over Allocation		<u>-</u>
IV.	REVENUES		
	A. Program Service Fees		-
	B. Private Insurance Fees		-
	C. Medical Assistance		-
	D. Medical Assistance - Administration		-
	E. Room and Board		21,353
	F. Earned Interest		5,532
	G. Other		<u>100,197</u>
	H. Total Revenue		<u>127,082</u>
V.	DPW Reimbursement		
	A. Base Allocation 90%		1,832,275
	B. Base Allocation 100%		789,810
	C. DPW Cat. Funding 90%		436,015
	D. DPW Cat. Funding 100%		677,660
	E. SSBG		
	90% Adult		26,402
	90% Child		-
	100% Adult		77,854
	100% Child		-
VI.	10% COUNTY MATCH		<u>254,967</u>
VII.	TOTAL DPW REIMBURSEMENT AND COUNTY MATCH		<u>4,094,983</u>
VIII.	TOTAL CARRYOVER	\$	<u>462,974</u>

COUNTY OF YORK, PENNSYLVANIA
 REPORT OF INCOME AND EXPENDITURES - EARLY INTERVENTION PROGRAM
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

I.	TOTAL ALLOCATION		<u>\$ 3,762,778</u>
II.	TOTAL EXPENDITURES		<u>\$ 6,363,821</u>
III.	COSTS OVER ALLOCATION		
	A. County Funded Eligible	\$	-
	B. County Funded Ineligible		-
	C. Other Eligible		-
	D. Other Ineligible		<u>-</u>
	E. Total Costs Over Allocation		<u>-</u>
IV.	REVENUES		
	A. Program Service Fees		-
	B. Private Insurance Fees		-
	C. Medical Assistance - MA EI		2,362,128
	D. Medical Assistance - Admin.		-
	E. Earned Interest		770
	F. Other		<u>-</u>
	G. Total Revenue		<u>2,362,898</u>
V.	DPW Reimbursement		
	A. Base Allocation 90%		-
	B. Base Allocation 100%		-
	C. DPW Cat. Funding 90%		3,371,439
	D. DPW Cat. Funding 100%		254,879
VI.	10% COUNTY MATCH		<u>374,605</u>
VII.	TOTAL DPW REIMBURSEMENT AND COUNTY MATCH		<u>4,000,923</u>
VIII.	TOTAL CARRYOVER		<u>\$ 136,460</u>

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

COUNTY OF YORK, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2011

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unqualified

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: Qualified

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>
10.568 & 10.569	Emergency Food Assistance Cluster
14.218 & 14.253	Community Development Block Grant – Entitlement Grants Cluster
16.588	Violence Against Women Formula Grants
20.205 & 20.219	Highway Planning and Construction Cluster
81.042	Weatherization Assistance for Low-Income Persons
81.128	Energy Efficiency and Conservation Block Grant Program
93.658	Foster Care Title IV-E
93.659	Adoption Assistance
93.778	Medicaid Cluster

Name of DPW Program

Children & Youth Program
Homeless Assistance Program
Medical Assistance Transportation Program
Mental Health/Mental Retardation Program

Dollar threshold used to distinguish between Type A and Type B programs: \$1,197,661

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, 2011

Section II - Financial Statement Findings

Finding 11-1

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 payables/expenditures, allowance for doubtful accounts/expense, and cash/deferred revenue 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 noted.

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.

COUNTY OF YORK, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2011

Section II - Financial Statement Findings (Continued)

Finding 11-2

Payment of Annual Required Contribution to Pension Plan

Criteria: Under PA County Pension Law Act of 1971, P.L. 398, No. 96 Section 11, the County is required to appropriate funds to make a required annual contribution to the retirement plan.

Condition: The December 31, 2011 actuarial valuation required the County to contribute \$10,950,633 during 2011 to the County's Retirement Plan. The County contributed only \$10,000,000 of the required contribution to the retirement plan during 2011. Also during 2010 and 2009, the County did not fully fund their annual required contributions to the County's Retirement Plan. At December 31, 2011, the cumulative unfunded pension liability is \$5,526,147.

Cause: The County elected not to contribute \$950,633 of their 2011 annual required contribution to the retirement plan and the County elected not to fully fund their 2010 and 2009 annual required contributions to the retirement plan.

Effect: The County is not in compliance with the PA County Pension Law Act of 1971, P.L. 398, No. 96 Section 11.

Questioned Costs: None.

Recommendation: The County should make their annual required contribution to the pension plan.

Management's Response: The decision to pay short on the ARC in 2011 was made in order to balance the County's 2011 budget and avoid significant cuts in the County workforce. Payment of the full recommended ARC would have resulted in a tax increase, which the Board of Commissioners was unwilling to approve during a time when unemployment in York County is on the rise, homes are being foreclosed in record numbers and the economy of the region remains in a severe recession.

COUNTY OF YORK, PENNSYLVANIA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2011

Section III - Federal and Pennsylvania Department of Public Welfare Awards' Findings and Questioned Costs

Finding 11-3

Roster of Personnel

Pennsylvania Department of Public Welfare MH/MR Program
 Pennsylvania Department of Public Welfare Children & Youth Program

Criteria: Under mandate of the Pennsylvania Department of Welfare, the Children and Youth and the MH/MR Program are to follow specific personnel related regulations and submit a Roster of Personnel (PW 1171) to the Pennsylvania Department of Welfare. The Pennsylvania Department of Welfare informs the County of the nature and amount of any disallowances.

Condition: During the year under audit, the Rosters of Personnel for the Children & Youth and MH/MR Program were not certified by Pennsylvania Department of Public Welfare.

Cause: The Pennsylvania Department of Public Welfare is 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 and Youth and MH/MR Programs continue to wait on the receipt of the certification of the PW 1171 report.

Effect: The Programs are not in compliance with Pennsylvania Department of Welfare, Children and Youth and MH/MR guidelines.

Questioned Costs: The amount of questioned costs, if any, is undeterminable.

Recommendation: The Program Coordinator/Director needs to ensure that the Roster of Personnel is free from disallowances.

Management's
 Response:

For the year ending June 30, 2011 this report (PW 1171) was submitted by the Children and Youth & MH/MR Programs prior to the regulatory deadline. However, due to DPW staff shortages and more intensive reviews being conducted by the Department of Public Welfare, audit staff of DPW were unable to complete their review in a timely manner. While the review is currently in progress, the Children and Youth & MHMR Programs do not control this process nor do we know when the Department of Public Welfare will issue its report.

The Children and Youth and the MHMR Program have responded in a timely manner to all questions posed regarding the reports that were submitted to the Department of Public Welfare for the year ended June 30, 2011. We continue to wait for the final report.

COUNTY OF YORK, PENNSYLVANIA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2011

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

<u>Finding 11-4</u>	<u>Procurement, Suspension & Debarment</u> CFDA #16.588 ARRA STOP Violence Program
Criteria:	OMB Circular A-133 requires that the County maintain internal control over Procurement, Suspension, & Debarment requirements to ensure it does not contract with providers of service that are not suspended or debarred.
Condition:	As a result of our testing of the Program's one provider, we noted that the provider's contract did not contain a suspension/debarment clause nor was the County able to provide documentation to confirm that the provider was not suspended or debarred.
Cause:	The County did not have proper controls in place to ensure that the provider of service was not suspended or debarred prior to contracting with the provider.
Effect:	The County did not have the controls in place to ensure it complied with OMB A-133 internal control requirements over Procurement, Suspension and Debarment. However, we viewed the government's website noting that the provider was not on the list of suspended/debarred contractors.
Questioned Costs:	None.
Recommendation:	The County should include a clause in their contracts with providers to ensure that all providers receiving federal funds certify that they are not suspended or debarred.
Management's Response:	To ensure compliance with OMB A-133, the Program has added contract language in all of their provider contracts/grant agreements to certify that all of their providers and subcontractors are neither suspended or debarred by the Commonwealth or any other government entity, prior to payment being made. Procedures have also been implemented to ensure that documentation is being maintained to support that the providers were not suspended or debarred.

COUNTY OF YORK, PENNSYLVANIA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2011

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

<u>Finding 11-5</u>	<u>Eligibility</u> CFDA #93.659 Adoption Assistance CFDA #93.659 ARRA Adoption Assistance Pennsylvania Department of Public Welfare Children & Youth Program
Criteria:	OMB A-133 (42 USC 673(a)(4)(B)) and the Pennsylvania Department of Public Welfare (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 60 instances out of 60 items 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 properly submitted.
Cause:	For the 60 instances noted, the Program either didn't send a letter to the adoptive parents during 2011, sent a letter to the adoptive parents but did not follow up with the parents to ensure the letter was returned, received the letter back but did not have Children & Youth personnel sign off on the form, or the program could not locate the child's case file.
Effect:	The County is not in compliance with OMB A-133 and the Pennsylvania Department of Public Welfare eligibility requirements. In addition, the internal control over this requirement is not designed effectively.
Questioned Costs:	\$20,473.
Recommendation:	The County should implement procedures to ensure, annually, a letter is sent and returned from the adoptive parents for each child enrolled in the program. In addition, the County should improve internal control procedures over the filing and storing of case files.
Management's Response:	The County has implemented procedures to ensure a letter is both sent and received back completed, on an annual basis, to adoptive parents for each child enrolled in the program. The procedures include sending additional letters to the parent if not received back within a timely manner. In addition, a phone call and/or a field visit will be scheduled to the adoptive parent's home if necessary, to ensure that the County is in compliance with OMB Circular A-133 requirements. The County has also established procedures to maintain subsidy records separate from the actual case file; which will be monitored by the fiscal department through a process of requiring a written request to be submitted to receive access to the file needed. This system will assure that the County is in compliance with the requirements of OMB Circular A-133 and the Pennsylvania Department of Public Welfare

COUNTY OF YORK, PENNSYLVANIA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2011

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

<u>Finding 11-6</u>	<u>Special Tests and Provisions R1 Separate Accountability for ARRA Funding</u> CFDA#93.658 ARRA Foster Care Title IV-E CFDA#93.659 ARRA Adoption Assistance CFDA#93.778 Medicaid Cluster Pennsylvania Department of Public Welfare Children & Youth Program Pennsylvania Department of Public Welfare MH/MR Program
Criteria:	Pursuant to Office of Management and Budget Circular A-133 in 2 CFR section 176.210, the County must agree to maintain records that adequately identified the source and application of ARRA awards.
Condition:	During our audit testing, we noted the ARRA revenues and expenditures were not separately identified on the County's general ledger.
Cause:	The County did not create additional accounts in order for ARRA revenues and expenditures to be separately identified in the General Ledger.
Effect:	The County is not in compliance with the requirements of Special Tests and Provisions R1 Separate Accountability for ARRA Funding. In addition, the internal control over this requirement is not designed effectively.
Questioned Costs:	The amount of questioned costs, if any, is undeterminable.
Recommendation:	The County should implement procedures to separately identify and track ARRA revenues and expenditures separately on the County's general ledger.
Management's Response:	The County will segregate ARRA revenues and expenditures separately on the County's general ledger so as to maintain adequate records that will comply with OMB Circular A-133 requirements.

COUNTY OF YORK, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2011

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

Finding 11-7

Cash Management

CFDA #81.128 ARRA Energy Efficiency and Conservation Block Grant Program

Criteria: OMB A-133 Compliance Supplement Cash Management requires recipients to follow procedures that minimize the time elapsing between transfer of funds from the U.S. Treasury and disbursement and to maintain internal control over this requirement.

Condition: As a result of our testing, we noted for three out of three drawdowns tested, funds were not disbursed to the vendor within three business days.

Cause: The County's was not initially aware that funds had to be disbursed to a vendor within 3 business days after the funds were received.

Effect: The County did not comply with OMB A-133 internal control and compliance requirements over Cash Management.

Questioned Costs: None.

Recommendation: The County should establish procedures to ensure that funds are disbursed timely.

Management's Response: The County has since implemented procedures to make certain that a check is physically cut prior to initiating a drawdown. This ensures the timeliness of the disbursement of funds so as to assure the County's compliance with OMB A-133 Cash Management requirements.

COUNTY OF YORK, PENNSYLVANIA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2011

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

<u>Finding 11-8</u>	<u>Eligibility</u> CFDA #93.658 Foster Care CFDA #93.658 ARRA Foster Care Pennsylvania Department of Public Welfare Children & Youth Program
Criteria:	OMB A-133 and the Pennsylvania Department of Public Welfare Single Audit Supplement require that the IV-E agency perform annual redeterminations of a child's eligibility.
Condition:	As a result of our testing of the eligibility requirements, we noted 1 instance out of 40 case files selected for testing where the Program didn't have an eligibility redetermination form reviewed and signed in a reasonable amount of time.
Cause:	The Program's Supervisor did not review and approve the eligibility redetermination form in a reasonable amount of time.
Effect:	The County is not in compliance with OMB A-133 and the Pennsylvania Department of Public Welfare eligibility requirements. In addition, the internal control over this requirement is not operating effectively.
Questioned Costs:	The amount of questioned costs, if any, is undeterminable.
Recommendation:	The County should implement procedures to ensure, annually, that eligibility redetermination forms are properly reviewed and signed.
Management's Response:	The County has established internal procedures and reminders to ensure that eligibility redetermination forms are reviewed and signed in a reasonable amount of time. In addition, the Quality Assurance team will review eligibility files each month (approximately ten (10) files per month) to ensure files remain in compliance with established requirements for eligibility.

COUNTY OF YORK, PENNSYLVANIA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2011

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

Finding 11-9

Procurement Suspension & Debarment and Subrecipient Monitoring

Pennsylvania Department of Public Welfare Children & Youth Program

Criteria: Pennsylvania Department of Public Welfare Common Requirements require that the Children & Youth Program contract with providers that are not suspended or debarred from receiving state funds and the program must monitor its subrecipients.

Condition: As a result of our testing of the procurement suspension & debarment and subrecipient monitoring requirements, we noted 1 instance out of 25 items selected for testing that the provider's contract did not contain a suspension/debarment clause nor was the Program able to provide documentation to confirm that the provider was not suspended or debarred. Also for 1 out of 25 subrecipients tested, the program did not obtain an audit report to monitor its subrecipient.

Cause: The County did not have proper controls in place to ensure that the provider of service was not suspended or debarred prior to contracting with the provider and the program did not have the controls in place to ensure an audit was obtained to perform subrecipient monitoring procedures.

Effect: The County is not in compliance with the Pennsylvania Department of Public Welfare Common Requirements over Subrecipient Monitoring. In addition, the internal controls over the Pennsylvania Department of Public Welfare Common Requirements of Procurement Suspension & Debarment and Subrecipient Monitoring are not operating effectively. However, we viewed the government's website noting that the provider was not on the list of suspended/debarred contractors.

Questioned Costs: The amount of questioned costs, if any, is undeterminable.

Recommendation: The Program should include a clause in their contracts with providers to ensure that all providers receiving state funds certify that they are not suspended or debarred and the Program should develop procedures to ensure audit reports for its subrecipients are received and reviewed.

Management's Response: The County includes Attachment E to each Purchase of Service Agreement, where each provider must sign and date certifying the contractor is not currently under disbarment or suspension by the Commonwealth of Pennsylvania or any other state or federal government. Additionally, the County includes Attachment D to each Purchase of Service Agreement detailing Audit requirement for both profit and non-profit service providers. The Contract department ensures receipt of audits by maintaining a tracking system within the Provider Database and a review of provider records prior to annual contract renewal.

COUNTY OF YORK, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2011

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

Finding 11-10

Reporting

CFDA #14.218 Community Development Block Grant

Criteria: As provided in the OMB A-133 Compliance Supplement 2 CFR part 170, first tier subawards over \$25,000 after October 1, 2010 are subject to reporting under the Federal Funding Accountability and Transparency Act ("FFATA").

Condition: As a result of our testing of reporting requirements, we noted 4 instances out of 4 subawards selected for testing where the Program did not properly report expenditures to subrecipients according to the FFATA reporting requirements.

Cause: The Program was not aware they were subject to the FFATA reporting requirements.

Effect: The County is not in compliance with OMB A-133 FFATA Reporting requirements. In addition, the internal control over this requirement is not designed effectively.

Questioned Costs: The amount of questioned costs, if any, is undeterminable.

Recommendation: The Program should implement procedures to ensure that awards to the program's subrecipients are reported in accordance with the OMB A-133 FFATA reporting requirements.

Management's
Response:

The County is now registered to enter information into the FFATA Subaward Reporting System. The County will establish internal controls to report the required information in the reporting system. The information will be entered in compliance with the reporting timeline established for prime grant recipients.

YORK COUNTY, PENNSYLVANIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2011

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	10-1	Accounting Records	See Current Year Finding 11-1
Various	10-2	Payment of Annual Required Contribution to Pension Plan	See Current Year Finding 11-2
Nursing Home	10-3	Accounts Receivable Reconciliation	Resolved
Weatherization Assistance for Low-Income Persons	10-4	Allowable Costs/Cost Principles	Resolved
Emergency Food Assistance Program	10-5	Subrecipient Monitoring	Resolved
ARRA STOP Violence Program	10-6	Procurement, Suspension & Debarment	See Current Year Finding 11-4
C&Y Adoption Assistance Program	10-7	Eligibility	See Current Year Finding 11-5
C&Y Foster Care Program, C&Y Adoption Assistance Program, Medical Assistance Program, Emergency Food Assistance Program, Aging Home-Delivered Nutrition Services For States, Aging Congregate Nutrition Services Program	10-8	Special Tests and Provisions R1 Separate Accountability for ARRA Funding	See Current Year Finding 11-6
ARRA Energy Efficiency and Conservation Block Grant Program	10-9	Cash Management	See Current Year Finding 11-7