

**COUNTY OF YORK
PENNSYLVANIA**

SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2016

(REISSUED)

COUNTY OF YORK, PENNSYLVANIA
SINGLE AUDIT REPORT
YEAR ENDED DECEMBER 31, 2016

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Zelenkofske Axelrod LLC

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, 2016, 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, 2017. 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. The financial statements of the York County Solid Waste and Refuse Authority, the York County Industrial Development Authority, the York County Planning Commission, and the York County Library System were not audited in accordance with *Government Auditing Standards*. 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 those auditors.

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.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as Findings 2016-001 and 2016-003 that are considered 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, 2017

Except Finding 2016-001, which is dated November 29, 2017

Zelenkofske Axelrod LLC

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM,
ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE AND
THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES SINGLE AUDIT SUPPLEMENT,
AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL 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 *U.S. Office of Management and Budget (OMB) Compliance Supplement* and the Pennsylvania Department of Human Services (DHS) *Single Audit Supplement* that could have a direct and material effect on each of COUNTY OF YORK, PENNSYLVANIA's major federal and DHS programs for the year ended December 31, 2016. COUNTY OF YORK, PENNSYLVANIA's major federal and DHS programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and terms and conditions of its federal and DHS awards 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; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the Pennsylvania Department of Human Services *Single Audit Supplement*. Those standards, Uniform Guidance, and the Pennsylvania Department of Human Services *Single Audit Supplement* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal and DHS program occurred. An audit includes examining, on a test basis, evidence about COUNTY OF YORK, PENNSYLVANIA's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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:

Finding #	CFDA #	Program (or Cluster) Name	Compliance Requirement
2016-003	93.558, 93.658, 93.659 and PA DHS	Temporary Assistance for Needy Families Cluster, Foster Care, Adoption Assistance and PA DHS Children, Youth, and Families Program	Reporting
2016-004	14.218 and 10.568/10.569	CDBG Entitlement Grants Cluster and Food Distribution Cluster	Subrecipient Monitoring
2016-005	93.558 and PA DHS	Temporary Assistance for Needy Families Cluster and PA DHS Children, Youth, and Families Program	Eligibility

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

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

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, COUNTY OF YORK, PENNSYLVANIA, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major federal and DHS programs listed in the table above for the year ended December 31, 2016.

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

In our opinion, COUNTY OF YORK, PENNSYLVANIA complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal and DHS programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2016.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance with the compliance requirements referred to above that are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as Findings 2016-002, 2016-003 for CFDA #93.645 Child Welfare Services – State Grants, and 2016-006. Our opinion on each major federal and DHS program is not modified with respect to these matters.

This report is replacing the previously issued report dated September 15, 2017. Additional expenditures for CFDA numbers 93.150, 93.243, 93.791, 93.829, 93.889 and 93.958 are included in the Schedule of Expenditures of Federal Awards. The additional expenditures resulted in an increase in the Type A threshold used to determine major programs and related modifications of Note 3, to the Schedule of Expenditures of Federal Awards, and the Type A dollar threshold in the Schedule of Findings and Questioned Costs. The additional expenditures did not result in any changes to the major programs selected for testing or our reporting on those major programs.

Zelenkofske Axelrod LLC

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

Report on Internal Control Over Compliance

Management of COUNTY OF YORK, PENNSYLVANIA, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered COUNTY OF YORK, PENNSYLVANIA's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and DHS program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and DHS program and to test and report on internal control over compliance in accordance with the Uniform Guidance 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 significant deficiencies.

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 2016-003, 2016-004, and 2016-005 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 deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as Findings 2016-002 and 2016-006 to be significant deficiencies.

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.

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

Zelenkofske Axelrod LLC

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

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, 2016, and the related notes to the financial statements, which collectively comprise COUNTY OF YORK, PENNSYLVANIA's primary government financial statements. We issued our report thereon dated June 22, 2017, 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 primary government financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the primary government 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 primary government financial statements. The information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the primary government financial statements or to the primary government financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the primary government financial statements as a whole.

Zelenkofske Axelrod LLC

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania
September 15, 2017

Except as noted in the other matters paragraph which is dated November 29, 2017

**COUNTY OF YORK, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2016**

Federal Grantor/Program	Federal CFDA Number	Commonwealth of Pennsylvania pass-through grantor agency/department	Pass-through grantor's number	County fund in which grant activity is recorded	Accrued (Unearned) Revenue at 12/31/2015	Federal Payments	2016 Expenditures	Accrued (Unearned) Revenue at 12/31/2016	Subrecipient Expenditures
<u>U.S. DEPARTMENT OF AGRICULTURE</u>									
Child Nutrition Cluster									
School Breakfast Program	10.553	Education	N/A	Youth Development Center	\$ 2,579	\$ 18,382	\$ 19,745	\$ 3,942	\$ -
National School Lunch Program	10.555	Education	N/A	Youth Development Center	4,832	34,187	36,382	7,027	-
Total Child Nutrition Cluster					7,411	52,569	56,127	10,969	-
Food Distribution Cluster									
Emergency Food Assistance Program - Administrative	10.568	Agriculture	4100058637	Human Services	11,280	29,172	32,681	14,789	32,681
Emergency Food Assistance Program - Food Commodities	10.569	Agriculture	N/A	Human Services	-	378,751	378,751	-	378,751
Total Food Distribution Cluster					11,280	407,923	411,432	14,789	411,432
TOTAL - U.S. DEPARTMENT OF AGRICULTURE					18,691	460,492	467,559	25,758	411,432
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>									
CDBG - Entitlement Grants Cluster									
Community Development Block Grants/Entitlement Grants	14.218	N/A	N/A	Planning Commission	60,909	15,353,453	15,566,690	274,146	1,490,731
Total CDBG - Entitlement Grants Cluster					60,909	15,353,453	15,566,690	274,146	1,490,731
Emergency Shelter Grants Program	14.231	N/A	N/A	Planning Commission	28,865	230,228	219,109	17,746	205,473
Supportive Housing Program - Homeless Management Information System	14.235	N/A	N/A	Planning Commission	4,225	234,618	239,212	8,819	65,238
HOME Investment Partnership Program	14.239	N/A	N/A	Planning Commission	588,607	13,169,436	12,593,411	12,582	-
TOTAL - U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					682,606	28,987,735	28,618,422	313,293	1,761,442
<u>U.S. DEPARTMENT OF JUSTICE</u>									
Edward Byrne Memorial JAG Program	16.738	PCCD	2013-JG-04-25138	General Fund	-	5,986	5,986	-	-
Edward Byrne Memorial JAG Program	16.738	PCCD	2014-JG-03-27558	General Fund	-	-	4,066	4,066	-
Edward Byrne Memorial JAG Program	16.738	PCCD	2015-PD-01-26918	General Fund	-	-	4,975	4,975	-
Total CFDA 16.738					-	5,986	15,027	9,041	-
TOTAL - U.S. DEPARTMENT OF JUSTICE					-	5,986	15,027	9,041	-
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>									
Highway Planning and Construction Cluster									
Highway Planning and Construction	20.205	Transportation	N/A	Liquid Fuels	493,581	1,014,930	644,100	122,751	-
Total Highway Planning and Construction Cluster					493,581	1,014,930	644,100	122,751	-
Highway Safety Cluster									
State and Community Highway Safety	20.600	Transportation	139093	General Fund	57,040	200,304	226,804	83,540	-
National Priority Safety Programs (IDP Sobriety Checkpoint)	20.616	Transportation	139093	General Fund	37,744	149,467	233,449	121,726	-
Total Highway Safety Cluster					94,784	349,771	460,253	205,266	-
Hazardous Material Emergency Preparedness Program	20.703	PEMA	HM-HMP-0426-14-01-00	General Fund	9,766	13,706	3,940	-	-
TOTAL - U.S. DEPARTMENT OF TRANSPORTATION					598,131	1,378,407	1,108,293	328,017	-
<u>U.S. DEPARTMENT OF EDUCATION</u>									
Early Intervention Base	84.181	Human Services	4100067152,4000013876, G14421916000	MH-IDD	299,316	897,947	598,631	-	-
TOTAL - U.S. DEPARTMENT OF EDUCATION					299,316	897,947	598,631	-	-
<u>U.S. DEPARTMENT OF ENERGY</u>									
Weatherization Assistance for Low-Income Persons	81.042	Community and Economic Development	C000055868	Planning Commission	115,399	192,236	195,909	119,072	-
TOTAL - U.S. DEPARTMENT OF ENERGY					115,399	192,236	195,909	119,072	-
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>									
Special Programs for Aging - Title VII, Chapter 3	93.041	Aging	4100057793	Aging	-	4,283	4,283	-	-
Special Programs for Aging - Title VII, Chapter 2	93.042	Aging	4100057793	Aging	-	10,703	10,703	-	-
Special Programs for Aging - Title III, Part D	93.043	Aging	4100057793	Aging	8,323	24,651	16,328	-	-
Aging Cluster									
Special Programs for the Aging: Title III, Part B	93.044	Aging	4100057793	Aging	261,733	785,207	523,474	-	-
Special Programs for the Aging: Title III, Part C	93.045	Aging	4100057793	Aging	187,471	562,415	374,944	-	-
Nutrition Services Incentive Program	93.053	Aging	4100057793	Aging	10,103	321,475	311,372	-	-
Total Aging Cluster					459,307	1,669,097	1,209,790	-	-

COUNTY OF YORK, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2016

Federal Grantor/Program	Federal CFDA Number	Commonwealth of Pennsylvania pass-through grantor agency/department	Pass-through grantor's number	County fund in which grant activity is recorded	Accrued (Unearned) Revenue at 12/31/2015	Federal Payments	2016 Expenditures	Accrued (Unearned) Revenue at 12/31/2016	Subrecipient Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)									
National Family Caregiver Support Title III, Part E	93.052	Aging	4100057793	Aging	-	74,263	74,263	-	-
Medicare Enrollment Assistance Program	93.071	Aging	4100057793	Aging	-	22,052	22,052	-	-
Guardianship Assistance-Subsidized Permanent Legal Custody	93.090	Human Services	N/A	Children, Youth & Families	39,298	88,153	92,795	43,940	-
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances	93.104	Human Services via University of Pittsburgh	G1423497560	MH-IDD	(894,835)	-	726,368	(168,467)	-
Projects for Assistance in Transition from Homelessness (PATH)	93.150	Human Services	G14407961600	MH-IDD	-	167,875	46,874	(121,001)	46,874
			G15248976500/G1412097490						
			G16125812500/G14232975700						
			G16246619100/G16254617500						
Substance Abuse and Mental Health Services/Projects	93.243	Human Services	G15429139200	MH-IDD	(1,274,499)	5,785,329	2,201,191	(4,858,637)	-
State Health Insurance Assistance Program	93.324	Aging	4100057793	Aging	13,722	46,172	32,450	-	-
Promoting Safe and Stable Families (Caseworker Visitation)	93.556	Human Services	N/A	Children, Youth & Families	-	16,147	16,147	-	-
TANF Cluster									
Temporary Assistance for Needy Families	93.558	Human Services	N/A	Children, Youth & Families	645,327	1,593,821	1,350,357 *	401,863	-
Total TANF Cluster					645,327	1,593,821	1,350,357	401,863	-
Child Support Enforcement	93.563	Human Services	41000570512	Domestic Relations	(2,372,415)	3,193,628	2,660,379 *	(2,905,664)	-
Low-Income Home Energy Assistance Program	93.568	Community & Economic Development	C000061657	Planning Commission	168,958	870,067	1,023,670 *	322,561	-
Child Welfare Services - State Grants (Title IV-B)	93.645	Human Services	N/A	Children, Youth & Families	75,558	226,671	151,113	-	-
Foster Care - Title IV-E	93.658	Human Services	N/A	Children, Youth & Families	1,207,868	3,567,249	3,356,712 *	997,331	-
Adoption Assistance - Title IV-E	93.659	Human Services	N/A	Children, Youth & Families	864,505	1,723,615	1,779,375 *	920,265	-
Social Services Block Grant	93.667	Human Services	N/A	Children, Youth & Families	114,964	344,892	229,928	-	-
Mental Health	93.667	Human Services	G16250963500/G16250965100	MH-IDD	89,777	269,331	179,554	-	-
Total CFDA 93.667					204,741	614,223	409,482	-	-
Independent Living - Title IV-E	93.674	Human Services	N/A	Children, Youth & Families	71,656	214,969	143,313	-	-
Medicaid Cluster									
IDD/Early Intervention Waiver	93.778	Human Services	1962513002	MH-IDD	174,280	1,712,595	1,752,718	214,403	-
Pre-Admission Assessment	93.778	Aging	4100058012	Aging	46,076	644,598	598,522	-	-
Medicaid Administration	93.778	Human Services	N/A	Children, Youth & Families	12,077	18,477	11,736	5,336	-
Medical Assistance Transportation Program	93.778	Human Services	N/A	Human Services	(95,670)	395,225	479,760	(11,135)	439,078
Total Medicaid Cluster					136,763	2,770,895	2,842,736	208,604	439,078
Money Follows the Person Rebalancing Demonstration	93.791	Human Services	G17395423800/G17295423000	MH-IDD	-	100,076	84,802	(15,274)	-
Section 223 Demonstration Programs to Improve Community Mental Health Services	93.829	Human Services	G16239976301	MH-IDD	-	566,200	522,175	(44,025)	-
National Bioterrorism Hospital Preparedness Program	93.889	Human Services	G16235976900	MH-IDD	(159,978)	48,513	180,444	(28,047)	-
Block Grants for Community Mental Health Services	93.958	Human Services	G15237975900	MH-IDD	307,373	1,740,694	964,219	(469,102)	291,356
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Drug & Alcohol	4100070781	Drug & Alcohol	425,000	1,088,624	783,624	120,000	-
TOTAL - U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					(73,328)	26,227,970	20,705,645	(5,595,653)	777,308
U.S. DEPARTMENT OF HOMELAND SECURITY									
FEMA Disaster 4030 Grant - Public Assistance (Presidentially Declared Disasters)	97.036	PEMA	FEMA-4030-DR-PA-133-99133-00, FEMA-4267-DR-PA-133-99133-00	General Fund	(98,574)	13,322	111,896	-	-
Emergency Management Performance	97.042	PEMA	EMW-2015-EP-00032	General Fund	23,011	-	92,434	115,445	-
Homeland Security Grant Program	97.067	PEMA	N/A	General Fund	-	14,273	14,273	-	-
TOTAL - U.S. DEPARTMENT OF HOMELAND SECURITY					(75,563)	27,595	218,603	115,445	-
TOTAL FEDERAL EXPENDITURES					\$ 1,565,252	\$ 58,178,368	\$ 51,928,089	\$ (4,685,027)	\$ 2,950,182

* Denotes Program Tested as Major

COUNTY OF YORK, PENNSYLVANIA
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 2016

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 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. The County did not use the 10% de minimis indirect cost rate.

NOTE 3: RISK-BASED AUDIT APPROACH

The 2016 threshold for determining Type A and Type B Programs is \$1,090,842. The following high-risk Type B Programs were audited as major:

<u>CFDA</u>	<u>Program</u>
10.568 & 10.569 93.568	Food Distribution Cluster Low-Income Home Energy Assistance Program

COUNTY OF YORK, PENNSYLVANIA
 NOTES TO SCHEDULES OF EXPENDITURES OF AWARDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2016

NOTE 3: RISK-BASED AUDIT APPROACH (CONTINUED)

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

<u>CFDA</u>	<u>Program</u>
14.239	HOME Investment Partnerships Program
93.243	Substance Abuse and Mental Health Services/Projects
93.778	Medicaid Cluster

The amount expended under programs audited as major federal programs for the year ended December 31, 2016, totaled \$27,358,405 or 52.69% of total federal awards.

NOTE 4: LOANS OUTSTANDING

The County had the following loan balances outstanding at December 31, 2016.

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Outstanding</u>
Community Development Block Grants/ Entitlement Grants	14.218	\$13,239,455
HOME Investment Partnerships Program	14.239	\$12,162,670

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, 2016:

<u>Program</u>	<u>CFDA Number</u>	<u>Grant Period</u>	<u>State Contract Number</u>	<u>Amount</u>
DOE Weatherization	81.042	07/01/14-06/30/15	C0000558681	\$ 16,353
DOE Weatherization	81.042	07/01/15-06/30/16	C0000558681	\$175,883
LIHEAP	93.568	10/01/14-09/30/15	C0000558681	\$ 33,448
LIHEAP	93.568	10/01/15-09/30/16	C000061657	\$836,619

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 year ended June 30, 2016 and calendar year ended December 31, 2016. The COUNTY OF YORK's management is responsible for the financial schedules and exhibits required by the DHS *Single Audit Supplement*. The sufficiency of the procedures is solely the responsibility of the DHS and the management of COUNTY OF YORK, PENNSYLVANIA. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested, or for any other purpose.

The procedures and associated findings are as follows:

- a) We have verified by comparison of the amounts and classifications that the supplemental financial schedules listed below, which summarize amounts reported to DHS for fiscal year ended June 30, 2016 and calendar year ended December 31, 2016, have been accurately compiled based on the audited books and records of the COUNTY OF YORK, PENNSYLVANIA. We have also verified by comparison to the example schedules that these schedules are presented, at a minimum, at the level of detail and in the format required by the DHS *Single Audit Supplement* pertaining to this period.

<u>Program Name</u>	<u>Exhibit Number</u>	<u>Referenced Schedule/Exhibit</u>
Title IV-D Child Support Enforcement	A-1(a)	Summary of Expenditures
	A-1(b)	PASCES OCSE 157 Data Reliability Validation
	A-1(c)	Comparison of Reported Incentives to Incentives of Deposit
	A-1(d)	Comparison of Single Audit Title IV-D Account with Reported Title IV-D Account
Medical Assistance Transportation	III	Schedule of Revenues and Expenditures
Mental Health/IDD	IV(a)MH NBG	Schedule of Revenues, Expenditures, and Carryover Funds – MH

Zelenkofske Axelrod LLC

<u>Program Name</u>	<u>Exhibit Number</u>	<u>Referenced Schedule/Exhibit</u>
Mental Health/IDD (continued)	IV(b)MH NBG	Report of Income and Expenditures - MH
Mental Health/IDD	IV(c)ID NBG	Schedule of Revenues, Expenditures, and Carryover Funds – IDD
	IV(d)ID 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) In regard to the Reconciliation Schedule included as Exhibit XX, we have performed the following procedures:
1. Agree the expenditure amounts listed on the Reconciliation Schedule under the “Federal Expenditures per the SEFA” column to the audited Schedule of Expenditures of Federal Awards (“SEFA”).
 2. Agree the receipt amounts listed on the Reconciliation Schedule under the “Federal Awards Received per the audit confirmation reply from Pennsylvania” column to the subrecipient Federal amounts that were reflected in the audit confirmation reply from the Commonwealth of Pennsylvania Office of Budget, Comptroller Operations.
 3. Recalculate the amounts listed under the “Difference” column and the “% Difference” column.
 4. Agree the amounts listed under the “Difference” column to the audited books and records of the County.
 5. Agree the “Detailed Explanation of the Differences” to the audited books and records of the County.
- d) Except for the item noted below, the processes detailed in paragraphs (a) through (c) above disclosed no adjustments and/or findings.
- In schedule A-1(c), we noted incentive monies were underreported in the amount of \$58,080 for the quarters ending March 31, June 30, and September 30.

This engagement to apply agreed-upon procedures was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the financial schedules and exhibits required by the DHS *Single*

Zelenkofske Axelrod LLC

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Audit Supplement. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

Zelenkofske Axelrod LLC

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania

September 15, 2017

Except procedure C and Exhibit XX, which was updated November 29, 2017

COUNTY OF YORK, PENNSYLVANIA
SUMMARY OF EXPENDITURES - TITLE IV-D CHILD SUPPORT ENFORCEMENT PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2016

	Single Audit Expenditures						Reported Expenditures						Single Audit Over(Under) Reported					
	(A) Total	(B) Unallowable	(C) Incentive Paid	(D) Net (A-B-C)	(E) FFP	(F) Amount Paid (D x E)	(A) 1ST QTR Tab Total	(B) Unallowable	(C) Incentive Paid	(D) Net (A-B-C)	(E) FFP	(F) Amount Paid (D x E)	(A) Total	(B) Unallowable	(C) Incentive Paid	(D) Net (A-B-C)	(E) FFP	(F) Amount Paid (D x E)
Calendar Quarter Ended 3/31/16																		
Salary/Overhead (Exclude Blood Tests)	\$ 1,018,760	\$ 34,141	\$ -	\$ 984,619	66%	\$ 649,848	\$ 1,018,760	\$ 34,141	\$ -	\$ 984,619	66%	\$ 649,848	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	5	-	-	5	66%	3	5	-	-	5	66%	3	-	-	-	-	66%	-
Interest/Program Income	28,455	954	-	27,501	66%	18,150	28,455	954	-	27,501	66%	18,150	-	-	-	-	66%	-
Blood Testing Fees	15,476	-	-	15,476	66%	10,214	15,476	-	-	15,476	66%	10,214	-	-	-	-	66%	-
Subtotal (1-2-3-4)	974,824	33,187	-	941,637	-	621,481	974,824	33,187	-	941,637	-	621,481	-	-	-	-	-	-
Blood Testing	607	-	-	607	66%	400	607	-	-	607	66%	400	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 975,431	\$ 33,187	\$ -	\$ 942,244	-	\$ 621,881	\$ 975,431	\$ 33,187	\$ -	\$ 942,244	-	\$ 621,881	\$ -	\$ -	\$ -	\$ -	-	\$ -
Calendar Quarter Ended 6/30/16																		
Salary/Overhead (Exclude Blood Tests)	\$ 1,240,983	\$ 42,736	\$ -	\$ 1,198,247	66%	\$ 790,843	\$ 1,240,983	\$ 42,736	\$ -	\$ 1,198,247	66%	\$ 790,843	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	7	-	-	7	66%	4	7	-	-	7	66%	4	-	-	-	-	66%	-
Interest/Program Income	29,078	1,004	-	28,074	66%	18,529	29,078	1,004	-	28,074	66%	18,529	-	-	-	-	66%	-
Blood Testing Fees	14,794	-	-	14,794	66%	9,764	14,794	-	-	14,794	66%	9,764	-	-	-	-	66%	-
Subtotal (1-2-3-4)	1,197,104	41,732	-	1,155,372	-	762,546	1,197,104	41,732	-	1,155,372	-	762,546	-	-	-	-	-	-
Blood Testing	2,501	-	-	2,501	66%	1,651	2,501	-	-	2,501	66%	1,651	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 1,199,605	\$ 41,732	\$ -	\$ 1,157,873	-	\$ 764,197	\$ 1,199,605	\$ 41,732	\$ -	\$ 1,157,873	-	\$ 764,197	\$ -	\$ -	\$ -	\$ -	-	\$ -
Calendar Quarter Ended 9/30/16																		
Salary/Overhead (Exclude Blood Tests)	\$ 1,203,301	\$ 41,067	\$ -	\$ 1,162,234	66%	\$ 767,074	\$ 1,203,301	\$ 41,067	\$ -	\$ 1,162,234	66%	\$ 767,074	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	6	-	-	6	66%	3	6	-	-	6	66%	3	-	-	-	-	66%	-
Interest/Program Income	29,702	1,013	-	28,689	66%	18,935	29,702	1,013	-	28,689	66%	18,935	-	-	-	-	66%	-
Blood Testing Fees	13,625	-	-	13,625	66%	8,992	13,625	-	-	13,625	66%	8,992	-	-	-	-	66%	-
Subtotal (1-2-3-4)	1,159,968	40,054	-	1,119,914	-	739,144	1,159,968	40,054	-	1,119,914	-	739,144	-	-	-	-	-	-
Blood Testing	1,156	-	-	1,156	66%	763	1,156	-	-	1,156	66%	763	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 1,161,124	\$ 40,054	\$ -	\$ 1,121,070	-	\$ 739,907	\$ 1,161,124	\$ 40,054	\$ -	\$ 1,121,070	-	\$ 739,907	\$ -	\$ -	\$ -	\$ -	-	\$ -
Calendar Quarter Ended 12/31/16																		
Salary/Overhead (Exclude Blood Tests)	\$ 1,358,224	\$ 45,742	\$ 465,000	\$ 847,482	66%	\$ 559,338	\$ 1,358,224	\$ 45,742	\$ 465,000	\$ 847,482	66%	\$ 559,338	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	6	-	-	6	66%	3	6	-	-	6	66%	3	-	-	-	-	66%	-
Interest/Program Income	27,452	928	-	26,524	66%	17,506	27,452	928	-	26,524	66%	17,506	-	-	-	-	66%	-
Blood Testing Fees	13,671	-	-	13,671	66%	9,023	13,671	-	-	13,671	66%	9,023	-	-	-	-	66%	-
Subtotal (1-2-3-4)	1,317,095	44,814	465,000	807,281	-	532,806	1,317,095	44,814	465,000	807,281	-	532,806	-	-	-	-	-	-
Blood Testing	2,407	-	-	2,407	66%	1,589	2,407	-	-	2,407	66%	1,589	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 1,319,502	\$ 44,814	\$ 465,000	\$ 809,688	-	\$ 534,395	\$ 1,319,502	\$ 44,814	\$ 465,000	\$ 809,688	-	\$ 534,395	\$ -	\$ -	\$ -	\$ -	-	\$ -

COUNTY OF YORK, PENNSYLVANIA
 CHILD SUPPORT ENFORCEMENT
 PACSES OCSE 157 DATA RELIABILITY VALIDATION
 FOR THE YEAR ENDED DECEMBER 31, 2016

County York County

Year Ended 2016

OCSE 157 Report Line Number	Number of Cases Reviewed	Case Problems Found
Line #1 IV-D cases open at the end of the year.	5	None
Line #2 IV-D cases open at the end of the year with support orders established.	5	None
Line #5 Children in IV-D cases open at the end of the year that were born out of wedlock.	5	None
Line #6 Children in IV-D cases open at the end of the year with paternity established or acknowledged	5	None
Line #24 Total amount of current support due for the year for IV-D cases, excluding emancipated children.	5	None
Line #25 Total amount of support disbursed as current support during the year for IV-D cases, excluding emancipated children.	5	None
Line #28 Cases with arrears due during the year	5	None
Line #29 Cases paying toward arrears during the year	5	None

COUNTY OF YORK, PENNSYLVANIA
CHILD SUPPORT ENFORCEMENT
COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT
FOR THE YEAR ENDED DECEMBER 31, 2016

County: YorkYear Ended: 12/31/2016

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Variance	Type of Account Structure
January 1	\$ 3,097,868	\$ 3,155,948	(58,080)	
March 31	\$ 3,225,343	\$ 3,283,423	(58,080)	(X) Separate Bank Account
June 30	\$ 3,475,173	\$ 3,533,253	(58,080)	() Restricted Fund - General Ledger
September 30	\$ 3,617,952	\$ 3,676,032	(58,080)	() Other: _____
December 31	\$ 3,347,205	\$ 3,347,205	-	

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, 2016

County: York CountyYear Ended: 12/31/2016

	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
Balance at January 1	\$ 3,555,788	\$ 3,555,788	\$ -
Receipts:			
Reimbursements	2,536,930	2,536,930	-
Incentives	656,913	656,913	-
Title XIX Incentives	-	-	-
Interest	17,616	17,616	-
Program Income	-	-	-
Genetic Testing Costs	56,233	56,233	-
Maintenance of Effort (MOE)	1,100,000	1,100,000	-
Other: MOD, Copy Fee	236,213	236,213	-
Total Receipts	4,603,905	4,603,905	-
Intra-fund Transfers - In	465,000	465,000	-
Funds Available	8,624,693	8,624,693	-
Disbursements:			
Transfers to General Fund	2,094,549	2,094,549	-
Vendor Payments	131,624	131,624	-
Bank Charges	-	-	-
Other: Salaries	2,532,034	2,532,034	-
Total Disbursements	4,758,207	4,758,207	-
Intra-fund Transfers - Out	465,000	465,000	-
Balance at December 31	\$ 3,401,486	\$ 3,401,486	\$ -

The Title IV-D account consists of 2 accounts.

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

COUNTY OF YORK, PENNSYLVANIA
 SCHEDULE OF REVENUES AND EXPENDITURES
 MEDICAL ASSISTANCE TRANSPORTATION PROGRAM
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<u>Reported</u>	<u>Actual</u>
<u>Service Data:</u>		
Expenditures		
Group I Clients	\$ 1,204,061	\$ 1,204,061
Group II Clients	31,408	31,408
	<hr/>	<hr/>
Total Expenditures	\$ 1,235,469	\$ 1,235,469
	<hr/> <hr/>	<hr/> <hr/>
 <u>Allocation Data:</u>		
Revenues		
Department of Public Welfare	\$ 1,234,689	\$ 1,234,689
Interest Income	780	780
	<hr/>	<hr/>
Total Revenues	1,235,469	1,235,469
	<hr/> <hr/>	<hr/> <hr/>
Funds Expended		
Operating Costs	1,127,606	1,127,606
Administrative Costs	107,863	107,863
	<hr/>	<hr/>
Total Funds Expended	1,235,469	1,235,469
	<hr/> <hr/>	<hr/> <hr/>
Excess of Expenditures over Revenues	\$ -	\$ -
	<hr/> <hr/>	<hr/> <hr/>

COUNTY OF YORK, PENNSYLVANIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS - MENTAL HEALTH SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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	\$ 124,988	\$ 14,601,599	\$ 14,726,587	\$ 14,607,714	\$ 118,873	\$ 52,742	\$ 171,615
B. OTHER STATE FUNDS								
1. Specialized Residences for the mentally III	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	75,783	1,291,044	1,366,827	681,718	685,109	-	685,109
E. OTHER FEDERAL FUNDS								
1. PATH Homeless	70154	-	111,243	111,243	46,874	64,369	-	64,369
2. Capitalization of POMS	70522	115,458	93,999	209,457	80,389	129,068	-	129,068
3. Youth Suicide Prevention	70651	58,924	-	58,924	18,000	40,924	-	40,924
4. Jail Diversion & Trauma Recovery	70747	212,637	-	212,637	212,637	-	-	-
5. Child Mental Health Initiative	70766	1,165,059	-	1,165,059	786,299	378,760	-	378,760
6. PA System of Care Expansion Implementation	70976	918,544	650,000	1,568,544	323,823	1,244,721	-	1,244,721
7. Hopsital Prep Prog-Crisis Counsel	80222	-	-	-	-	-	-	-
8. Bio-Tersm Hosp Preparedness Program	80343	-	199,913	199,913	199,913	-	-	-
9. Infusing Peer Specialist into Crisis Services-TTI	70127	-	-	-	-	-	-	-
10. Self Directed Care-TTI	70127	-	-	-	-	-	-	-
11. Safe Schools/Healthy Students	71020	-	1,721,822	1,721,822	-	1,721,822	-	1,721,822
12. Suicide Prevention in Schools and Colleges	71022	94,123	631,000	725,123	621,157	103,966	-	103,966
13. Pennsylvania Healthy Transitions Partnership	71024	600,135	700,005	1,300,140	839,488	460,652	-	460,652
14. PA Certified Community Behavioral Health Clinics	71047	-	557,000	557,000	163,221	393,779	-	393,779
Subtotal Other Federal Funds		3,164,880	4,664,982	7,829,862	3,291,801	4,538,061	-	4,538,061
F. TOTAL		\$ 3,365,651	\$ 20,853,716	\$ 24,219,367	\$ 18,877,324	\$ 5,342,043	\$ 52,742	\$ 5,394,785

COUNTY OF YORK, PENNSYLVANIA
 REPORT OF INCOME AND EXPENDITURES - MENTAL HEALTH PROGRAM
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

I.	TOTAL ALLOCATION	\$ 24,219,367
II.	TOTAL EXPENDITURES	<u>\$ 20,837,356</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>
IV.	REVENUES	
	A. Program Service Fees	11,092
	B. Private Insurance	2,415
	C. Medical Assistance	1,411,507
	D. Medical Assistance - Administration Claims	7,476
	E. Room and Board	58,696
	F. Earned Interest	6,686
	G. Other	78,712
	Subtotal Revenues	<u>1,576,584</u>
V.	DHS REIMBURSEMENT	
	A. Base Allocation 90%	3,429,584
	B. Base Allocation 100%	395,372
	C. DHS Categorical Funding 90%	21,438
	D. DHS Categorical Funding 100%	14,280,780
	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	392,575
	Subtotal DHS Reimbursement	<u>18,877,324</u>
VI.	COUNTY MATCH	
	10% County Match	383,448
	Subtotal County Match	<u>383,448</u>
VII.	TOTAL DHS REIMBURSEMENT AND COUNTY MATCH	<u>19,260,772</u>
VIII.	TOTAL CARRYOVER	<u>\$ 5,342,043</u>

COUNTY OF YORK, PENNSYLVANIA
 SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS - INTELLECTUAL DISABILITIES AND DEVELOPMENT PROGRAM
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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	\$ 480	\$ 3,384,073	\$ 3,384,553	\$ 3,263,020	\$ 121,533	\$ 89,478	\$ 211,011
2 SSBG	70177	-	111,122	111,122	111,122	-	-	-
Subtotal ID Services		<u>480</u>	<u>3,495,195</u>	<u>3,495,675</u>	<u>3,374,142</u>	<u>121,533</u>	<u>89,478</u>	<u>211,011</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		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
E. Total		<u>\$ 480</u>	<u>\$ 3,873,053</u>	<u>\$ 3,873,533</u>	<u>\$ 3,752,000</u>	<u>\$ 121,533</u>	<u>\$ 89,478</u>	<u>\$ 211,011</u>

COUNTY OF YORK, PENNSYLVANIA
 REPORT OF INCOME AND EXPENDITURES - INTELLECTUAL DISABILITIES AND DEVELOPMENT PROGRAM
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

I.	TOTAL ALLOCATION	\$ 3,873,533
		<u>3,873,533</u>
II.	TOTAL EXPENDITURES	\$ 4,081,438
		<u>4,081,438</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>
IV.	Revenues	
	A. Program Service Fees	-
	B. Private Insurance	-
	C. Medical Assistance	-
	D. Medical Assistance - Administration	-
	E. Room and Board	9,515
	F. Earned Interest	5,351
	G. Other	37,357
	Subtotal Revenues	<u>52,223</u>
V.	DHS Reimbursement	
	A. Base Allocation 90%	1,955,061
	B. Base Allocation 100%	581,523
	C. DHS Cat. Funding 90%	506,603
	D. DHS Cat. Funding 100%	597,691
	E. SSBG 90%	33,268
	F. SSBG 100%	77,854
	Subtotal DHS Reimbursement	<u>3,752,000</u>
VI.	COUNTY MATCH	
	10% County Match	277,215
	Subtotal County Match	<u>277,215</u>
VII.	TOTAL DHS REIMBURSEMENT AND COUNTY MATCH	<u>4,029,215</u>
VIII.	TOTAL CARRYOVER	<u>\$ 121,533</u>

COUNTY OF YORK, PENNSYLVANIA
 SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS - EARLY INTERVENTION SERVICES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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	\$ 54,218	\$ 2,547,435	\$ 2,601,653	\$ 2,601,532	\$ 121	\$ 6,824	\$ 6,945
2. Early Intervention Training	10235	-	9,862	9,862	9,862	-	-	-
3. EI Administration	10235	-	234,459	234,459	234,459	-	-	-
4. Infants & Toddlers w/Disabilities (Part C)	70170	-	598,631	598,631	598,631	-	-	-
5. IT&f Waiver Administration	10235/70184	-	37,904	37,904	37,904	-	-	-
6. Total Early Intervention		<u>\$ 54,218</u>	<u>\$ 3,428,291</u>	<u>\$ 3,482,509</u>	<u>\$ 3,482,388</u>	<u>\$ 121</u>	<u>\$ 6,824</u>	<u>\$ 6,945</u>

COUNTY OF YORK, PENNSYLVANIA
 REPORT OF INCOME AND EXPENDITURES - EARLY INTERVENTION SERVICES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Admin Office	Early Intervention	Supports Coordination	Total
I. TOTAL ALLOCATION				<u>\$ 3,482,509</u>
II. TOTAL EXPENDITURES	<u>\$ 300,608</u>	<u>\$ 2,497,877</u>	<u>\$ 2,199,652</u>	<u>\$ 4,998,137</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	-	-	1,107,857	1,107,857
D. Earned Interest	1,338	-	-	1,338
E. Other	856	20,014	2,964	23,834
Subtotal Revenue	<u>2,194</u>	<u>20,014</u>	<u>1,110,821</u>	<u>1,133,029</u>
V. DHS Reimbursement				
A. DHS Categorical Funding 90%	234,459	2,230,077	979,948	3,444,484
B. DHS Categorical Funding 100%	37,904	-	-	37,904
Subtotal DHS Reimbursement	<u>272,363</u>	<u>2,230,077</u>	<u>979,948</u>	<u>3,482,388</u>
VI. COUNTY MATCH				
10% County Match	26,051	247,786	108,883	382,720
Subtotal County Match	<u>26,051</u>	<u>247,786</u>	<u>108,883</u>	<u>382,720</u>
VII. TOTAL DHS REIMBURSEMENT AND COUNTY MATCH	<u>298,414</u>	<u>2,477,863</u>	<u>1,088,831</u>	<u>3,865,108</u>
VIII. TOTAL CARRYOVER				<u>\$ 121</u>

COUNTY OF YORK, PENNSYLVANIA
SCHEDULE OF REVENUES AND EXPENDITURES
COMBINED HOMELESS ASSISTANCE PROGRAM
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Administration	Bridge Housing	Case Management	Rental Assistance	Emergency Shelter	Other Housing Supports	Total
I. TOTAL ALLOCATION							\$ 901,168
II. TOTAL EXPENDITURES							
A. Personnel	29,714	-	-	-	-	-	29,714
B. Operating	24,642	-	-	-	-	-	24,642
C. Purchased Services	-	353,058	104,671	204,896	312,187	-	974,812
D. Budget Impasse Loan Interest (Only)	264	-	-	-	-	-	264
Subtotal of Total Expenditures	54,620	353,058	104,671	204,896	312,187	-	1,029,432
III. REVENUES							
A. Client Fees	-	32,271	-	-	-	-	32,271
B. Other	295	-	-	-	95,698	-	95,993
Subtotal of Revenues	295	32,271	-	-	-	-	128,264
IV. DHS REIMBURSEMENT							
A. State HAP Funding	54,325	320,787	104,671	204,896	216,489	-	901,168
B. SSBG	-	-	-	-	-	-	-
C. SABG	-	-	-	-	-	-	-
Subtotal of DHS Reimbursement	54,325	320,787	104,671	204,896	216,489	-	901,168
V. Unspent Allocation							\$ -

COUNTY OF YORK, PENNSYLVANIA
RECONCILIATION SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

CFDA Name	CFDA NO.	Dept.	Federal Expenditures per the SEFA	Federal Awards Received per the audit confirmation reply from Pennsylvania	Difference	% of Difference	Detailed Explanation of the Differences
Special Education - Grants for Infants and Families	84.181	MH-IDD	\$ 598,631	\$ 748,288	\$ (149,657)	-20.00%	The County noted a receipt of \$149,657 with a timing difference in the current year ("CY"). The State disbursed this receipt on 12/21/16 for FY 16/17 Q3; however, the County did not receive this award until 01/23/17.
Guardianship Assistance (SPLC)	93.090	CYF	92,795	91,427	1,368	1.50%	The County accrued additional expenditures of \$21,985 in the CY and accrued expenditures of \$(20,617) in the prior year ("PY").
Projects for Assistance in Transition from Homelessness (PATH)	93.150	MH-IDD	46,874	167,875	(121,001)	-72.08%	The County has not yet expended all of these funds in the CY and therefore has recorded unearned revenue of \$(121,001) in the CY.
Substance Abuse and Mental Health Services/Projects	93.243	MH-IDD	2,201,191	5,834,613	(3,633,422)	-62.27%	The County expended \$931,282 of PY unearned revenue, noted a timing difference between the State confirm and receipt by the County in the amount of \$49,284 and the County recorded CY unearned revenue of \$(4,613,988).
Promoting Safe and Stable Families (Caseworker Visitation)	93.556	CYF	16,147	16,147	-	0.00%	Explanation is not necessary as difference is \$0.
Temporary Assistance for Needy Families	93.558	CYF	1,350,357	1,249,910	100,447	8.04%	The County accrued additional expenditures of \$401,863 in the CY and accrued expenditures of \$(301,416) in the PY.
Child Support Enforcement	93.563	DRO	2,660,379	2,991,051	(330,672)	-11.06%	The County accrued additional expenditures of \$149,757 in the CY and accrued expenditures of \$(480,429) in the PY.
Child Welfare Services - State Grants	93.645	CYF	151,113	151,113	-	0.00%	Explanation is not necessary as difference is \$0.
Foster Care - Title IV-E	93.658	CYF	3,349,116	3,559,654	(210,538)	-5.91%	The County accrued additional expenditures of \$324,045 in the CY and accrued expenditures of \$(534,583) in the PY.
Foster Care - Title IV-E	93.658	JPO	7,596	7,925	(329)	-4.15%	The County accrued additional expenditures of \$2,104 in the CY and accrued expenditures of \$(2,433) in the PY.
Adoption Assistance - Title IV-E	93.659	CYF	1,779,375	1,754,083	25,292	1.44%	The County accrued additional expenditures of \$475,468 in the CY and accrued expenditures of \$(450,176) in the PY.
Social Services Block Grant	93.667	CYF	229,928	229,930	(2)	0.00%	Difference due to rounding.
Social Services Block Grant	93.667	MH-IDD	179,554	224,443	(44,889)	-20.00%	The County noted a receipt of \$44,889 with a timing difference in the CY. The State disbursed this receipt on 12/20/16 for FY 16/17 Q3; however, the County did not receive this award until 01/20/17.
Chafee Foster Care Independence Program	93.674	CYF	143,313	143,313	-	0.00%	Explanation is not necessary as difference is \$0.
Medicaid Administration Program	93.778	CYF	11,736	10,724	1,012	9.44%	The County accrued additional expenditures of \$4,502 in the CY and accrued expenditures of \$(3,490) in the PY.
Medical Assistance Transportation Program	93.778	HSD	479,760	468,700	11,060	2.36%	The County expended \$22,196 of PY unearned revenue and recorded additional unearned revenue of \$(11,136) in the CY.
Medical Assistance Program - IDD/EI Waiver	93.778	MH-IDD	1,752,718	265,483	1,487,235	560.20%	The County noted receipts of \$4,738 and \$47,232 with a timing difference in the CY. The State disbursed these receipts on 12/21/16 for FY 16/17 Q3; however, the County did not receive these awards until 01/23/17. The County included expenditures for Medical Assistance Reimbursements in the amount of \$(1,539,205) not included on the State confirm.
Money Follows the Person Rebalancing Demonstration	93.791	MH-IDD	84,802	150,114	(65,312)	-43.51%	The County noted a receipt of \$50,038 with a timing difference in the CY. The State disbursed this receipt on 12/20/16 for FY 16/17 Q3; however, the County did not receive this award until 01/20/17. The County has not yet expended all funds received in the CY and therefore has recorded unearned revenue of \$15,274 in the CY.
Section 223 Demo Programs to Improve Community MHS	93.829	MH-IDD	522,175	566,200	(44,025)	-7.78%	The County has not yet expended all funds received in the CY and therefore has recorded additional unearned revenue of \$44,025 in the CY.
National Bioterrorism Hospital Preparedness Program	93.889	MH-IDD	180,444	70,563	109,881	155.72%	The County expended \$159,978 of PY unearned revenue, noted a timing difference between the State confirm and receipt by the County in the amount of \$(22,050) and the County recorded unearned revenue in the CY of \$(28,047).
Block Grants for Community Mental Health Services	93.958	MH-IDD	964,219	1,740,694	(776,475)	-44.61%	The County had accrued revenue of \$(307,373) in the PY and recorded unearned revenue of \$(469,102) in the CY.
TOTAL			\$ 16,802,223	\$ 20,442,250	\$ (3,640,027)		

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

COUNTY OF YORK, PENNSYLVANIA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2016

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 2 CFR 200.516(a)? yes no

Identification of major programs

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.568/10.569	Food Distribution Cluster
14.218	CDBG Entitlement Grants Cluster
93.044/93.045/93.053	Aging Cluster
93.558	TANF Cluster
93.563	Child Support Enforcement
93.568	Low-Income Home Energy Assistance Program
93.658	Foster Care Title IV-E
93.659	Adoption Assistance

Name of DHS Program

Children, Youth, and Families Program
 Child Support Enforcement Program

Dollar threshold used to distinguish between Type A and Type B programs: \$1,090,842

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, 2016

Section II – Financial Statement Findings

Finding 2016-001 Accounting for Interfund Receivables/Payables, Transfers, and the Schedule of Expenditures of Federal Awards

Criteria: The accounts and the Schedule of Expenditures of Federal Awards of the County should include all significant transactions in the period of benefit.

Condition: During the audit, certain audit adjustments were required to adjust the recording of interfund receivables/payables, transfers, and the Schedule of Expenditures of Federal Awards 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 and the Schedule of Expenditures of Federal Awards did not reflect the correct financial activity of a period which could result in a material misstatement of the financial statements and the Schedule of Expenditures of Federal Awards.

Questioned Costs: None.

Recommendation: The County should ensure that internal control procedures over financial reporting and the preparation of the Schedule of Expenditures of Federal Awards are sufficient to identify and record all material adjustments.

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

Finding Summary

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

Finding Reference

Finding Summary

2016-003	CFDA # 93.558 Temporary Assistance for Needy Families, CFDA # 93.658 Foster Care – Title IV-E, CFDA # 93.659 Adoption Assistance – Title IV-E, CFDA # 93.645 Child Welfare Services – State Grants, and Pennsylvania Department of Human Services Children, Youth, & Families Program.
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COUNTY OF YORK, PENNSYLVANIA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2016

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

<u>Finding 2016-002</u>	<u>Reporting</u>
	CFDA #93.563 Child Support Enforcement Pennsylvania Department of Human Services Child Support Enforcement U.S. Department of Health and Human Services Pass-through Pennsylvania Department of Human Services
Criteria:	Pennsylvania Department of Human Services Single Audit Supplement requires the Program to collect accurate cash-basis incentive payment and expenditure data from MSE incentive paid cost worksheets in order for the state to meet its OCSE 396 reporting requirements.
Condition:	As a result of our testing over reporting requirements, we noted the amount of \$58,080 was not reported during the prior year when cash was received.
Cause:	The program did not report an incentive receipt from the prior year causing the beginning balance to be incorrect. The program did correct this oversight and reported the receipt for the quarter ending September 30, 2016.
Effect:	The County is not in compliance with reporting accurate cash-basis incentive payment and expenditure data from MSE incentive paid cost worksheets. In addition, the internal controls over this requirement are not operating effectively.
Questioned Costs:	None.
Recommendation:	The Program should reconcile the reported incentive account balance to the general ledger and the incentive account bank statement prior to submitting the Monthly MSE reports.
Views of Responsible Officials:	The DRS acknowledges the oversight in reporting the bonus incentive received May 26, 2015 in the amount of \$58,079.96. The discrepancy was discovered upon review of the incentive account bank statement. Upon discovery, we consulted with The Bureau of Child Support Enforcement to correct this oversight immediately. Going forward, we have taken the steps necessary to ensure proper reporting by supplying all DRS bank reconciliations to the MSE preparer. The MSE preparer performs a thorough review of the bank reconciliations and compares the information to the monthly revenue general ledger to ensure accurate reporting prior to submitting MSE's.

COUNTY OF YORK, PENNSYLVANIA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2016

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

<u>Finding 2016-003</u>	<u>Reporting</u>
	CFDA #93.558 Temporary Assistance for Needy Families Cluster CFDA #93.658 Foster Care - Title IV-E CFDA #93.659 Adoption Assistance – Title IV-E CFDA #93.645 Child Welfare Services – State Grants Pennsylvania Department of Human Services Children, Youth, & Families Program U.S. Department of Health and Human Services Pass-through Pennsylvania Department of Human Services
Criteria:	Pursuant to 45 CFR part 75 section 302 and the Pennsylvania Department of Human Services Single Audit Supplement, the Programs are required to ensure all reports filed with granting agencies accurately reflect the Program’s revenues and expenditures recorded on the County’s General Ledger.
Condition:	As a result of our testing over reporting requirements, we noted the June 30, 2016 expenditure report for the County’s Children and Youth Department did not agree to the revenues and expenditures recorded on the County’s general ledger. The expenditures on the County’s general ledger were \$1,313,296 more than the expenditures reported to the Pennsylvania Department of Human Services.
Cause:	The program did not complete reconciliations between reported amounts, the program’s ledgers, and the County’s general ledger.
Effect:	The County is not in compliance with 45 CFR part 75 section 302 and the Pennsylvania Department of Human Services reporting requirements. In addition, the internal control over this requirement is not operating effectively. The finding was a repeat of Finding 2015-003 in the prior year.
Questioned Costs:	No known questioned costs.
Recommendation:	The County should implement procedures to ensure all filed reports are reconciled to the County’s general ledger prior to submission.
Views of Responsible Officials:	The County will implement reconciliation procedures to ensure all reports filed with granting agencies accurately reflect the program’s revenues and expenditures on the County’s general ledger.

COUNTY OF YORK, PENNSYLVANIA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2016

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

<u>Finding 2016-004</u>	<u>Subrecipient Monitoring</u>
	CFDA # 10.568/10.569 Food Distribution Cluster CFDA # 14.218 CDBG Entitlement Grants Cluster U.S. Department of Agriculture Pass-through Pennsylvania Department of Agriculture U.S. Department of Housing & Urban Development (HUD)
Criteria:	The County is required to include the elements found in 2 CFR part 200 section 331(a) for each subaward with its subrecipients. Also, the County is required to assess its subrecipients’ risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward pursuant to 2 CFR part 200 section 331(b).
Condition:	Of the 9 subrecipients selected for testing in the CDBG Program, and 1 subrecipient selected for testing in the Food Distribution Cluster, ZA noted that none of the subrecipient contracts for testing included all of the required elements found in 2 CFR part 200 section 331(a). ZA also noted that the Food Distribution Cluster did not perform an evaluation of any subrecipient’s risk of noncompliance.
Cause:	The Programs do not have procedures in place to provide all required information to subrecipients at the date of the subaward and the Food Distribution Cluster did not have procedures in place to evaluate a subrecipient’s risk of noncompliance or further monitoring procedures.
Effect:	Internal controls over these requirements were not designed effectively and the programs are not in compliance with subrecipient monitoring requirements.
Questioned Costs:	No known questioned costs.
Recommendation:	The Programs should develop procedures to ensure all the required elements found in 2 CFR part 200 section 331(a) are included in the subaward to the subrecipient. In addition, the Food Distribution Cluster should develop procedures to assess their subrecipients’ risk of noncompliance with Federal regulations to determine appropriate subrecipient monitoring procedures as described in 2 CFR part 200 section 331(b).
Views of Responsible Officials:	The County will implement procedures to ensure that subawards made with subrecipients under the Community Development Block Grant (CDBG) and Food Distribution Cluster programs will contain the elements found in 2 CFR part 200 section 331(a). In addition, procedures will be set forth for the Food Distribution Cluster to include subrecipient evaluation and risk assessment criteria consistent with the requirements of 2 CFR part 200 section 331(b).

COUNTY OF YORK, PENNSYLVANIA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2016

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

<u>Finding 2016-005</u>	<u>Eligibility</u>
	CFDA #93.558 Temporary Assistance For Needy Families Cluster Pennsylvania Department of Human Services Children, Youth, & Families Program U.S. Department of Health and Human Services Pass-through Pennsylvania Department of Human Services
Criteria:	Pursuant to 42 USC 608(a)(4), 45 CFR section 263.11(b), 45 CFR section 260.31(a) and Department of Human Services <i>Single Audit Supplement</i> Section 2 Eligibility, the Program must ensure the participants are eligible and under the age of 18 (with exceptions).
Condition:	As a result of our testing over eligibility requirements, we noted 7 instances out of 40 cases files that were selected for testing where the County did not have documentation that the child was eligible to receive services under the program and 1 instance where the child received funding after they turned 18.
Cause:	Although the program was able to provide case files that contained a completed means test, the means test did not cover the entire period the program received reimbursement for that child.
Effect:	The county is not in compliance with 42 USC 608 (a)(4), 45 CFR section 263.11(b), 45 CFR section 260.31 (a) and Department of Human Services <i>Single Audit Supplement</i> eligibility requirements. In addition, the internal control over this requirement is not operating effectively.
Questioned Costs:	\$15,220 of known questioned costs were compiled from the amounts billed during 2016 for the seven children the County did not have documentation that the child was eligible for that service period and for the 1 child over 18.
Recommendation:	The Programs should develop procedures to ensure all means tests are completed prior to requesting reimbursement from the state and verifying the child is still eligible to receive funding after they have turned 18.
Views of Responsible Officials:	The County will implement procedures to ensure the completion of means test before claiming TANF Funds for reimbursements.

COUNTY OF YORK, PENNSYLVANIA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2016

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

<u>Finding 2016-006</u>	<u>Reporting</u>
	CFDA # 14.218 CDBG Entitlement Grants Cluster U.S. Department of Housing & Urban Development (HUD)
Criteria:	The County is required to submit HUD 60002 information using the automated Section 3 Performance Evaluation and Registry (SPEARS) System (24 CFR Sections 135.3 (a)(1) and 135.90). They must ensure accuracy of key line items.
Condition:	During our testing of the HUD 60002 report, ZA noted a construction project was cancelled and the funds were reallocated to another project. However, the committed funds were not removed from the HUD 60002 report.
Cause:	The Program did not review the project status while they were compiling information for the key line items of the HUD 60002 report.
Effect:	Internal control over this requirement is not operating effectively and the program is not in compliance with the reporting requirements of the program.
Questioned Costs:	None.
Recommendation:	The Program should follow its established procedures to verify the project’s status prior to completing the HUD 60002 Report.
Views of Responsible Officials:	The County will implement procedures to ensure all key line items are reviewed prior to submission of the report.

COUNTY OF YORK, PENNSYLVANIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2016

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	2015-001	Accounting Records for Refunding Transactions and Accounts Receivable	Resolved
PA Children, Youth, & Families Program and Adoption Assistance Program	2015-002	Eligibility	Resolved
PA Children, Youth, & Families Program, Temporary Assistance for Needy Families Program (TANF), Child Welfare Services-State Grants Program, Adoption Assistance Program, and Foster Care Program	2015-003	Reporting	See Current Year Finding 2016-003 for PA Children, Youth, & Families Program, TANF, Foster Care Program, Adoption Assistance Program, and Child Welfare – State Grants Program.
PA Children, Youth, & Families Program and Foster Care – Title IV-E Program	2015-004	Subrecipient Monitoring	Resolved
PA Children, Youth, & Families Program, Temporary Assistance for Needy Families Program (TANF), and Foster Care – Title IV-E Program	2015-005	Subrecipient Monitoring	Resolved