

**COUNTY OF YORK
PENNSYLVANIA**

SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2017

COUNTY OF YORK, PENNSYLVANIA
SINGLE AUDIT REPORT
YEAR ENDED DECEMBER 31, 2017

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

INDEPENDENT AUDITOR'S REPORT

County Commissioners
County of York
York, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the 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, 2017, 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, 2018. 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*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of noncompliance associated with the York County Solid Waste and Refuse Authority, the York County Industrial Development Authority, the York County Planning Commission, and the York County Library System.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered COUNTY OF YORK, PENNSYLVANIA's internal control over financial reporting (internal control) 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 2017-001 and 2017-003 that are considered to be material weaknesses.

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 Axlerod LLC

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania
June 22, 2018



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

INDEPENDENT AUDITOR'S REPORT

County Commissioners
County of York
York, Pennsylvania

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

We have audited COUNTY OF YORK, PENNSYLVANIA's compliance with the types of compliance requirements described in the *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, 2017. 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, the Uniform Guidance, and the Pennsylvania Department of Human Services *Single Audit Supplement* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal and DHS program occurred. An audit includes examining, on a test basis, evidence about COUNTY OF YORK, PENNSYLVANIA's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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



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

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

Finding #	CFDA #	Program (or Cluster) Name	Compliance Requirement
2017-002	PA DHS	Mental Health Program	Eligibility
2017-003	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
2017-004	14.218 and 10.568/10.569	CDBG Entitlement Grants Cluster and Food Distribution Cluster	Subrecipient Monitoring
2017-005	93.558, 93.659 and PA DHS	Temporary Assistance for Needy Families Cluster, Adoption Assistance and PA DHS Children, Youth, and Families Program	Eligibility
2017-007	14.218	CDBG Entitlement Grants	Special Tests – Environmental Reviews

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, 2017.

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, 2017.



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 2017-003 for CFDA #93.645 Child Welfare Services – State Grants and 2017-006. Our opinion on each major federal and DHS program is not modified with respect to these matters.

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 2017-002, 2017-003, 2017-004, 2017-005 and 2017-007 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or DHS program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as Finding 2017-006 to be a significant deficiency.

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



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

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

We have audited the financial statements of the governmental activities, the 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, 2017, 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, 2018, 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 Axlerod LLC

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania
September 26, 2018

COUNTY OF YORK, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 2017

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 12/31/2016	Federal Payments	2017 Expenditures	Accrued (Unearned) Revenue at 12/31/2017	Subrecipient Expenditures
U.S. DEPARTMENT OF AGRICULTURE									
Child Nutrition Cluster									
School Breakfast Program	10.553	Education	N/A	Youth Development Center	\$ 3,942	\$ 21,835	\$ 21,731	\$ 3,838	\$ -
National School Lunch Program	10.555	Education	N/A	Youth Development Center	7,027	39,273	39,267	7,021	-
Total Child Nutrition Cluster					10,969	61,108	60,998	10,859	-
Food Distribution Cluster									
Emergency Food Assistance Program - Administrative	10.568	Agriculture	4100058637	Human Services	14,789	63,662	55,133	6,260	55,133
Emergency Food Assistance Program - Food Commodities	10.569	Agriculture	N/A	Human Services	-	287,997	287,997	-	287,997
Total Food Distribution Cluster					14,789	351,659	343,130	6,260	343,130
TOTAL - U.S. DEPARTMENT OF AGRICULTURE					25,758	412,767	404,128	17,119	343,130
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT									
CDBG - Entitlement Grants Cluster									
Community Development Block Grants/Entitlement Grants	14.218	N/A	N/A	Planning Commission	274,146	14,898,896	14,932,295	307,545	1,007,410
Total CDBG - Entitlement Grants Cluster					274,146	14,898,896	14,932,295	307,545	1,007,410
Emergency Shelter Grants Program	14.231	N/A	N/A	Planning Commission	17,746	104,605	93,071	6,212	83,288
Supportive Housing Program - Homeless Management Information System	14.235	N/A	N/A	Planning Commission	8,819	361,487	397,363	44,695	-
HOME Investment Partnership Program	14.239	N/A	N/A	Planning Commission	12,582	12,379,459	12,375,462	8,585	95,564
TOTAL - U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					313,293	27,744,447	27,798,191	367,037	1,186,262
U.S. DEPARTMENT OF JUSTICE									
Crime Victim Assistance	16.575	PCCD	2016/2017/2018-JV/VF/VSN/J-03/05/ST-27280	General Fund	-	280,437	400,114	119,677	-
Edward Byrne Memorial JAG Program	16.738	PCCD	2014-JG-03-27558	General Fund	4,066	14,006	9,940	-	-
Justice Reinvestment Initiative	16.827	PCCD	2015-PD-01-26918	General Fund	4,975	73,536	92,339	23,778	-
TOTAL - U.S. DEPARTMENT OF JUSTICE					9,041	367,979	502,393	143,455	-
U.S. DEPARTMENT OF TRANSPORTATION									
Highway Planning and Construction Cluster									
Highway Planning and Construction	20.205	Transportation	N/A	Liquid Fuels	122,751	2,150,579	3,117,278	1,089,450	-
Total Highway Planning and Construction Cluster					122,751	2,150,579	3,117,278	1,089,450	-
Highway Safety Cluster									
State and Community Highway Safety	20.600	Transportation	139093	General Fund	83,540	245,344	215,907	54,103	-
National Priority Safety Programs (IDP Sobriety Checkpoint)	20.616	Transportation	139093	General Fund	121,726	258,077	256,839	120,488	-
Total Highway Safety Cluster					205,266	503,421	472,746	174,591	-
Hazardous Material Emergency Preparedness Program	20.703	PEMA	HM-HMP-0426-14-01-00	General Fund	-	5,996	5,996	-	-
TOTAL - U.S. DEPARTMENT OF TRANSPORTATION					328,017	2,659,996	3,596,020	1,264,041	-
U.S. DEPARTMENT OF EDUCATION									
Early Intervention Base	84.181	Human Services	4100067152/G14421916000 4000013876	MH-IDD	-	514,510	514,510	-	-
TOTAL - U.S. DEPARTMENT OF EDUCATION					-	514,510	514,510	-	-
U.S. DEPARTMENT OF ENERGY									
Weatherization Assistance for Low-Income Persons	81.042	Community and Economic Development	C000055868	Planning Commission	119,072	265,024	276,044	130,092	-
TOTAL - U.S. DEPARTMENT OF ENERGY					119,072	265,024	276,044	130,092	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES									
Special Programs for Aging - Title VII, Chapter 3	93.041	Aging	4100057793	Aging	-	4,277	4,277	-	-
Special Programs for Aging - Title VII, Chapter 2	93.042	Aging	4100057793	Aging	-	10,697	10,697	-	-
Special Programs for Aging - Title III, Part D	93.043	Aging	4100057793	Aging	-	16,255	16,255	-	-
Aging Cluster									
Special Programs for the Aging: Title III, Part B	93.044	Aging	4100057793	Aging	-	523,468	523,468	-	-
Special Programs for the Aging: Title III, Part C	93.045	Aging	4100057793	Aging	-	374,944	374,944	-	-
Nutrition Services Incentive Program	93.053	Aging	4100057793	Aging	-	290,440	290,440	-	-
Total Aging Cluster					-	1,188,852	1,188,852	-	-

COUNTY OF YORK, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2017

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 12/31/2016	Federal Payments	2017 Expenditures	Accrued (Unearned) Revenue at 12/31/2017	Subrecipient Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)									
National Family Caregiver Support Title III, Part E	93.052	Aging	4100057793	Aging	-	99,790	99,790	-	-
Medicare Enrollment Assistance Program	93.071	Aging	4100057793	Aging	-	15,613	15,613	-	-
Guardianship Assistance-Subsidized Permanent Legal Custody	93.090	Human Services	N/A	Children, Youth & Families	43,940	84,838	83,517	42,619	-
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances	93.104	Human Services via University of Pittsburgh	G1423497560	MH-IDD	(1,433,271)	404,453	869,135	(968,589)	-
Projects for Assistance in Transition from Homelessness (PATH)	93.150	Human Services	G14407961600	MH-IDD	(121,001)	114,800	47,193	(188,608)	46,874
Substance Abuse and Mental Health Services/Projects	93.243	Human Services	G15248976500/G1412097490 G16125812500/G14232975700 G16248619100/G16254617500 G15429139200	MH-IDD	(3,593,833)	2,659,364	2,776,701	(3,476,496)	-
State Health Insurance Assistance Program	93.324	Aging	4100057793	Aging	-	28,446	28,446	-	-
Promoting Safe and Stable Families (Caseworker Visitation)	93.556	Human Services	N/A	Children, Youth & Families	-	15,826	15,826	-	-
Temporary Assistance for Needy Families (TANF Cluster)	93.558	Human Services	N/A	Children, Youth & Families	401,863	1,242,122	1,261,027	420,768	-
Child Support Enforcement	93.563	Human Services	41000570512	Domestic Relations	(2,905,664)	3,631,952	3,582,235	(2,955,381)	-
Low-Income Home Energy Assistance Program	93.568	Community & Economic Development	C000061657	Planning Commission	322,561	821,267	836,507	337,801	-
Child Welfare Services - State Grants (Title IV-B)	93.645	Human Services	N/A	Children, Youth & Families	-	151,115	151,115	-	-
Foster Care - Title IV-E	93.658	Human Services	N/A	Children, Youth & Families	995,227	3,509,577	3,659,403	1,145,053	-
Foster Care - Title IV-E	93.658	Human Services	N/A	Juvenile Probation	2,104	9,224	10,541	3,421	-
Total CFDA 93.658					997,331	3,518,801	3,669,944	1,148,474	-
Adoption Assistance - Title IV-E	93.659	Human Services	N/A	Children, Youth & Families	920,265	1,891,563	2,003,597	1,032,299	-
Social Services Block Grant	93.667	Human Services	N/A	Children, Youth & Families	-	229,926	229,926	-	-
Social Services Block Grant	93.667	Human Services	G16250963500,G16250965100	MH-IDD	-	179,553	179,553	-	-
Total CFDA 93.667					-	409,479	409,479	-	-
Chafee Foster Care Independence Program	93.674	Human Services	N/A	Children, Youth & Families	-	151,562	187,390	35,828	-
Medicaid Cluster									
IDD/Early Intervention Waiver	93.778	Human Services	1962513002	MH-IDD	214,403	1,765,835	1,831,579	280,147	-
Pre-Admission Assessment	93.778	Aging	4100058012	Aging	-	668,077	668,077	-	-
Medicaid Administration	93.778	Human Services	N/A	Children, Youth & Families	5,336	14,032	19,353	10,657	-
Medical Assistance Transportation Program	93.778	Human Services	N/A	Human Services	(11,135)	(18,936)	(7,801)	-	-
Total Medicaid Cluster					208,604	2,429,008	2,511,208	290,804	-
Opioid State Targeted Response (STR)	93.788	Human Services	4100070781	Drug & Alcohol	-	-	587,429	587,429	-
Money Follows the Person Rebalancing Demonstration	93.791	Human Services	G17395423800/G17295423000	MH-IDD	(15,274)	253,036	105,350	(162,960)	-
Section 223 Demonstration Programs to Improve Community Mental Health Services	93.829	Human Services	G16239976301	MH-IDD	(44,025)	-	5,000	(39,025)	-
National Bioterrorism Hospital Preparedness Program	93.889	Human Services	G16235976900	MH-IDD	(28,047)	88,200	78,576	(37,671)	-
Block Grants for Community Mental Health Services	93.958	Human Services	G15237975900	MH-IDD	(613,673)	490,828	524,642	(579,859)	247,768
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Drug & Alcohol	4100070781	Drug & Alcohol	120,000	1,030,689	1,214,689	304,000	-
TOTAL - U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					(5,740,224)	20,752,833	22,284,490	(4,208,567)	294,642
U.S. DEPARTMENT OF HOMELAND SECURITY									
Emergency Management Performance	97.042	PEMA	EMW-2015-EP-00032	General Fund	115,445	188,390	100,622	27,677	-
TOTAL - U.S. DEPARTMENT OF HOMELAND SECURITY					115,445	188,390	100,622	27,677	-
TOTAL FEDERAL EXPENDITURES					\$ (4,829,598)	\$ 52,905,946	\$ 55,476,398	\$ (2,259,146)	\$ 1,824,034

* Denotes Program Tested as Major

COUNTY OF YORK, PENNSYLVANIA
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 2017

NOTE 1: REPORTING ENTITY

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

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

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

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

NOTE 2: BASIS OF ACCOUNTING

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

NOTE 3: RISK-BASED AUDIT APPROACH

The 2017 threshold for determining Type A and Type B Programs is \$1,216,323. The following high-risk Type B Program was audited as major:

<u>CFDA</u>	<u>Program</u>
10.568 & 10.569	Food Distribution Cluster

COUNTY OF YORK, PENNSYLVANIA
NOTES TO SCHEDULES OF EXPENDITURES OF AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2017

NOTE 3: RISK-BASED AUDIT APPROACH (CONTINUED)

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

<u>CFDA</u>	<u>Program</u>
14.239	HOME Investment Partnerships Program
20.205	Highway Planning and Construction
93.243	Substance Abuse and Mental Health Services/Projects
93.563	Child Support Enforcement

The amount expended under programs audited as major federal programs for the year ended December 31, 2017, totaled \$24,721,201 or 44.56% of total federal awards.

NOTE 4: LOANS OUTSTANDING

The County had the following loan balances outstanding at December 31, 2017.

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Outstanding</u>
Community Development Block Grants/ Entitlement Grants	14.218	\$13,074,164
HOME Investment Partnerships Program	14.239	\$12,174,793

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, 2017:

<u>Program</u>	<u>CFDA Number</u>	<u>Grant Period</u>	<u>State Contract Number</u>	<u>Amount</u>
DOE Weatherization	81.042	07/01/15-06/30/16	C000055868	\$ 61,933
DOE Weatherization	81.042	07/01/16-06/30/17	C000055868	\$203,091
LIHEAP	93.568	10/01/15-09/30/16	C000061657	\$127,208
LIHEAP	93.568	10/01/16-09/30/17	C000061657	\$693,483
LIHEAP	93.658	10/01/17-09/30/18	C000061657	\$ 576



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

County Commissioners
County of York
York, Pennsylvania

We have performed the procedures enumerated below, which were agreed to by the Commonwealth of Pennsylvania, Department of Human Services (DHS) and COUNTY OF YORK, PENNSYLVANIA, solely to assist you with respect to the financial schedules and exhibits required by the DHS *Single Audit Supplement* for the fiscal year ended June 30, 2017 and calendar year ended December 31, 2017. 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, 2017 and calendar year ended December 31, 2017, 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(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
Mental Health/IDD	IV(a)MH NBG	Schedule of Revenues, Expenditures, and Carryover Funds – MH
	IV(b)MH NBG	Report of Income and Expenditures - MH
	IV(c)ID NBG	Schedule of Revenues, Expenditures, and Carryover Funds – IDD
	IV(d)ID NBG	Report of Income and Expenditures - IDD



<u>Program Name</u>	<u>Exhibit Number</u>	<u>Referenced Schedule/Exhibit</u>
Early Intervention Services	V(a)EI	Schedule of Revenues, Expenditures, and Carryover 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) The process detailed in paragraph (a), (b), and (c) above disclosed no adjustments and/or findings.

This engagement to apply agreed-upon procedures was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the financial schedules and exhibits required by the DHS *Single Audit Supplement*. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.



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

Zelenkofske Axlerod LLC

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania
September 26, 2018

COUNTY OF YORK, PENNSYLVANIA
SUMMARY OF EXPENDITURES - TITLE IV-D CHILD SUPPORT ENFORCEMENT PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2017

	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 3/31/17															
Salary/Overhead (Exclude Blood Tests)	\$ 1,042,605	\$ 34,699	\$ 1,007,906	66%	\$ 665,218	\$ 1,042,605	\$ 34,699	\$ 1,007,906	66%	\$ 665,218	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	5	-	5	66%	3	5	-	5	66%	3	-	-	-	66%	-
Interest/Program Income	27,448	1,045	26,403	66%	17,426	27,448	1,045	26,403	66%	17,426	-	-	-	66%	-
Blood Testing Fees	15,178	-	15,178	66%	10,017	15,178	-	15,178	66%	10,017	-	-	-	66%	-
Subtotal (1-2-3-4)	999,974	33,654	966,320	-	637,772	999,974	33,654	966,320	-	637,772	-	-	-	-	-
Blood Testing	1,648	-	1,648	66%	1,088	1,648	-	1,648	66%	1,088	-	-	-	66%	-
ADP	-	-	-	66%	-	-	-	-	66%	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 1,001,622	\$ 33,654	\$ 967,968	-	\$ 638,860	\$ 1,001,622	\$ 33,654	\$ 967,968	-	\$ 638,860	\$ -	\$ -	\$ -	-	\$ -
Calendar Quarter Ended 6/30/17															
Salary/Overhead (Exclude Blood Tests)	\$ 1,231,224	\$ 42,107	\$ 1,189,117	66%	\$ 784,818	\$ 1,231,224	\$ 42,107	\$ 1,189,117	66%	\$ 784,818	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	6	-	6	66%	3	6	-	6	66%	3	-	-	-	66%	-
Interest/Program Income	26,908	919	25,989	66%	17,153	26,908	919	25,989	66%	17,153	-	-	-	66%	-
Blood Testing Fees	14,466	-	14,466	66%	9,548	14,466	-	14,466	66%	9,548	-	-	-	66%	-
Subtotal (1-2-3-4)	1,189,844	41,188	1,148,656	-	758,114	1,189,844	41,188	1,148,656	-	758,114	-	-	-	-	-
Blood Testing	2,312	-	2,312	66%	1,527	2,312	-	2,312	66%	1,527	-	-	-	66%	-
ADP	-	-	-	66%	-	-	-	-	66%	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 1,192,156	\$ 41,188	\$ 1,150,968	-	\$ 759,641	\$ 1,192,156	\$ 41,188	\$ 1,150,968	-	\$ 759,641	\$ -	\$ -	\$ -	-	\$ -
Calendar Quarter Ended 9/30/17															
Salary/Overhead (Exclude Blood Tests)	\$ 1,157,456	\$ 42,009	\$ 1,115,447	66%	\$ 736,194	\$ 1,157,456	\$ 42,009	\$ 1,115,447	66%	\$ 736,194	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	6	-	6	66%	3	6	-	6	66%	3	-	-	-	66%	-
Interest/Program Income	26,047	938	25,109	66%	16,573	26,047	938	25,109	66%	16,573	-	-	-	66%	-
Blood Testing Fees	14,215	-	14,215	66%	9,382	14,215	-	14,215	66%	9,382	-	-	-	66%	-
Subtotal (1-2-3-4)	1,117,188	41,071	1,076,117	-	710,236	1,117,188	41,071	1,076,117	-	710,236	-	-	-	-	-
Blood Testing	1,611	-	1,611	66%	1,062	1,611	-	1,611	66%	1,062	-	-	-	66%	-
ADP	-	-	-	66%	-	-	-	-	66%	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 1,118,799	\$ 41,071	\$ 1,077,728	-	\$ 711,298	\$ 1,118,799	\$ 41,071	\$ 1,077,728	-	\$ 711,298	\$ -	\$ -	\$ -	-	\$ -
Calendar Quarter Ended 12/31/17															
Salary/Overhead (Exclude Blood Tests)	\$ 1,351,877	\$ 46,303	\$ 1,305,574	66%	\$ 861,679	\$ 1,351,877	\$ 46,303	\$ 1,305,574	66%	\$ 861,679	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	5	-	5	66%	3	5	-	5	66%	3	-	-	-	66%	-
Interest/Program Income	25,081	863	24,218	66%	15,984	25,081	863	24,218	66%	15,984	-	-	-	66%	-
Blood Testing Fees	12,379	-	12,379	66%	8,170	12,379	-	12,379	66%	8,170	-	-	-	66%	-
Subtotal (1-2-3-4)	1,314,412	45,440	1,268,972	-	837,522	1,314,412	45,440	1,268,972	-	837,522	-	-	-	-	-
Blood Testing	1,611	-	1,611	66%	1,063	1,611	-	1,611	66%	1,063	-	-	-	66%	-
ADP	-	-	-	66%	-	-	-	-	66%	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 1,316,023	\$ 45,440	\$ 1,270,583	-	\$ 838,585	\$ 1,316,023	\$ 45,440	\$ 1,270,583	-	\$ 838,585	\$ -	\$ -	\$ -	-	\$ -

COUNTY OF YORK, PENNSYLVANIA
CHILD SUPPORT ENFORCEMENT
COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT
FOR THE YEAR ENDED DECEMBER 31, 2017

County: YorkYear Ended: 12/31/2017

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Variance	Type of Account Structure
January 1	\$ 3,347,205	\$ 3,347,205	-	
March 31	\$ 3,484,324	\$ 3,484,324	-	(X) Separate Bank Account
June 30	\$ 3,757,308	\$ 3,757,308	-	() Restricted Fund - General Ledger
September 30	\$ 3,940,864	\$ 3,940,864	-	() Other: _____
December 31	\$ 3,599,049	\$ 3,599,049	-	

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, 2017

County: York CountyYear Ended: 12/31/2017

	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
Balance at January 1	\$ 3,401,486	\$ 3,401,486	\$ -
Receipts:			
Reimbursements	2,879,367	2,879,367	-
Incentives	750,681	750,681	-
Title XIX Incentives	1,688	1,688	-
Interest	41,035	41,035	-
Program Income	-	-	-
Genetic Testing Costs	56,936	56,936	-
Maintenance of Effort (MOE)	1,100,000	1,100,000	-
Other: MOD, Copy Fee	228,415	228,415	-
Total Receipts	5,058,122	5,058,122	-
Intra-fund Transfers - In	4,608,953	4,608,953	-
Funds Available	13,068,561	13,068,561	-
Disbursements:			
Transfers to General Fund	2,182,252	2,182,252	-
Vendor Payments	100,140	100,140	-
Bank Charges	-	-	-
Other: Salaries	2,466,825	2,466,825	-
Total Disbursements	4,749,217	4,749,217	-
Intra-fund Transfers - Out	4,608,953	4,608,953	-
Balance at December 31	\$ 3,710,391	\$ 3,710,391	\$ -

The Title IV-D account consists of 3 accounts.

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

COUNTY OF YORK, PENNSYLVANIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS - MENTAL HEALTH SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 171,615	\$ 14,403,935	\$ 14,575,550	\$ 14,528,447	\$ 47,103	\$ 47	\$ 47,150
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	685,109	631,679	1,316,788	868,740	448,048	-	448,048
E. OTHER FEDERAL FUNDS								
1. PATH Homeless	70154	64,369	113,264	177,633	46,874	130,759	-	130,759
2. Capitalization of POMS	70522	129,068	93,999	223,067	59,540	163,527	-	163,527
3. Youth Suicide Prevention	70651	40,924	-	40,924	38,833	2,091	-	2,091
5. Child Mental Health Initiative	70766	378,760	-	378,760	378,760	-	-	-
6. PA System of Care Expansion Implementation	70976	1,244,721	225,000	1,469,721	412,860	1,056,861	-	1,056,861
7. Hopsital Prep Prog-Crisis Counsel	80222	-	-	-	-	-	-	-
8. Bio-Tersm Hosp Preparedness Program	80343	-	88,200	88,200	88,200	-	-	-
9. Infusing Peer Specialist into Crisis Services-TTI	70127	-	112,000	112,000	45,286	66,714	-	66,714
10. Self Directed Care-TTI	70127	-	88,152	88,152	49,386	38,766	-	38,766
11. Safe Schools/Healthy Students	71020	1,721,822	2,214,000	3,935,822	192,097	3,743,725	-	3,743,725
12. Suicide Prevention in Schools and Colleges	71022	103,966	613,000	716,966	659,003	57,963	-	57,963
13. Pennsylvania Healthy Transitions Partnership	71024	460,652	845,365	1,306,017	819,546	486,471	-	486,471
14. PA Certified Community Behavioral Health Clinics	71047	393,779	9,200	402,979	267,730	135,249	-	135,249
Subtotal Other Federal Funds		4,538,061	4,402,180	8,940,241	3,058,115	5,882,126	-	5,882,126
F. TOTAL		\$ 5,394,785	\$ 19,733,885	\$ 25,128,670	\$ 18,751,393	\$ 6,377,277	\$ 47	\$ 6,377,324

COUNTY OF YORK, PENNSYLVANIA
 REPORT OF INCOME AND EXPENDITURES - MENTAL HEALTH PROGRAM
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

I.	TOTAL ALLOCATION	\$ 25,128,670
II.	TOTAL EXPENDITURES	\$ 20,686,981
III.	COSTS OVER ALLOCATION	
	A. County Funded - Eligible	\$ -
	B. County Funded - Ineligible	-
	C. Other Eligible	-
	D. Other Ineligible	-
	Subtotal Costs over Allocation	-
IV.	REVENUES	
	A. Program Service Fees	14,227
	B. Private Insurance	2,191
	C. Medical Assistance	1,399,736
	D. Medical Assistance - Administration Claims	7,789
	E. Room and Board	36,071
	F. Earned Interest	32,951
	G. Other	52,688
	Subtotal Revenues	1,545,653
V.	DHS REIMBURSEMENT	
	A. Base Allocation 90%	3,487,966
	B. Base Allocation 100%	374,114
	C. DHS Categorical Funding 90%	21,438
	D. DHS Categorical Funding 100%	13,930,703
	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	579,597
	Subtotal DHS Reimbursement	18,751,393
VI.	COUNTY MATCH	
	10% County Match	389,935
	Subtotal County Match	389,935
VII.	TOTAL DHS REIMBURSEMENT AND COUNTY MATCH	19,141,328
VIII.	TOTAL CARRYOVER	\$ 6,377,277

COUNTY OF YORK, PENNSYLVANIA
 SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS - INTELLECTUAL DISABILITIES AND DEVELOPMENT PROGRAM
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 211,011	\$ 3,173,542	\$ 3,384,553	\$ 3,384,437	\$ 116	\$ -	\$ 116
2 SSBG	70177	-	111,122	111,122	111,122	-	-	-
Subtotal ID Services		<u>211,011</u>	<u>3,284,664</u>	<u>3,495,675</u>	<u>3,495,559</u>	<u>116</u>	<u>-</u>	<u>116</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>\$ 211,011</u>	<u>\$ 3,662,522</u>	<u>\$ 3,873,533</u>	<u>\$ 3,873,417</u>	<u>\$ 116</u>	<u>\$ -</u>	<u>\$ 116</u>

COUNTY OF YORK, PENNSYLVANIA
REPORT OF INCOME AND EXPENDITURES - INTELLECTUAL DISABILITIES AND DEVELOPMENT PROGRAM
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Admin Office	Case Management	Comm. Residential	Community Based	Other	
I. TOTAL ALLOCATION						\$ 3,873,533
II. TOTAL EXPENDITURES	\$941,130	\$592,197	\$652,724	\$2,031,880	\$0	\$ 4,217,931
III. COSTS OVER ALLOCATION						
A. County Funded Eligible	\$0	\$0	\$0	\$0	\$0	\$ -
B. County Funded Ineligible	\$0	\$0	\$0	\$0	\$0	\$ -
C. Other Eligible	\$0	\$0	\$0	\$0	\$0	\$ -
D. Other Ineligible	\$0	\$0	\$0	\$0	\$0	\$ -
Subtotal Costs over Allocation	\$0	\$0	\$0	\$0	\$0	\$ -
IV. Revenues						
A. Program Service Fees	\$0	\$0	\$0	\$0	\$0	\$ -
B. Private Insurance	\$0	\$0	\$0	\$0	\$0	\$ -
C. Medical Assistance	\$0	\$0	\$0	\$0	\$0	\$ -
D. Medical Assistance - Administration	\$0	\$0	\$0	\$0	\$0	\$ -
E. Room and Board	\$0	\$0	\$9,755	\$0	\$0	\$ 9,755
F. Earned Interest	\$9,013	\$0	\$0	\$0	\$0	\$ 9,013
G. Other	\$0	\$16,731	\$0	\$20,626	\$0	\$ 37,357
Subtotal Revenues	\$9,013	\$16,731	\$9,755	\$20,626	\$0	\$ 56,125
V. DHS Reimbursement						
A. Base Allocation 90%	\$498,833	\$54,141	\$0	\$1,502,654	\$0	\$ 2,055,628
B. Base Allocation 100%	\$0	\$0	\$602,373	\$0	\$0	\$ 602,373
C. DHS Cat. Funding 90%	\$0	\$463,778	\$0	\$42,825	\$0	\$ 506,603
D. DHS Cat. Funding 100%	\$377,858	\$0	\$0	\$219,833	\$0	\$ 597,691
E. SSBG 90%	\$0	\$0	\$0	\$33,268	\$0	\$ 33,268
F. SSBG 100%	\$0	\$0	\$40,596	\$37,258	\$0	\$ 77,854
Subtotal DHS Reimbursement	\$876,691	\$517,919	\$642,969	\$1,835,838	\$0	\$ 3,873,417
VI. COUNTY MATCH						
10% County Match	\$55,426	\$57,547	\$0	\$175,416	\$0	\$ 288,389
Subtotal County Match	\$55,426	\$57,547	\$0	\$175,416	\$0	\$ 288,389
VII. TOTAL DHS REIMBURSEMENT AND COUNTY MATCH	\$932,117	\$575,466	\$642,969	\$2,011,254	\$0	\$ 4,161,806
VIII. TOTAL CARRYOVER						\$ 116

COUNTY OF YORK, PENNSYLVANIA
 SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS - EARLY INTERVENTION SERVICES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 6,945	\$ 2,972,020	\$ 2,978,965	\$ 2,978,965	\$ -	\$ 1,362	\$ 1,362
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>\$ 6,945</u>	<u>\$ 3,852,876</u>	<u>\$ 3,859,821</u>	<u>\$ 3,859,821</u>	<u>\$ -</u>	<u>\$ 1,362</u>	<u>\$ 1,362</u>

COUNTY OF YORK, PENNSYLVANIA
 REPORT OF INCOME AND EXPENDITURES - EARLY INTERVENTION SERVICES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Admin Office	Early Intervention	Supports Coordination	Total
I. TOTAL ALLOCATION				<u>\$ 3,859,821</u>
II. TOTAL EXPENDITURES	<u>\$ 308,058</u>	<u>\$ 2,826,732</u>	<u>\$ 2,351,468</u>	<u>\$ 5,486,258</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	-	-	1,159,814	1,159,814
D. Earned Interest	8,558	-	-	8,558
E. Other	1,086	28,914	3,407	33,407
Subtotal Revenue	<u>9,644</u>	<u>28,914</u>	<u>1,163,221</u>	<u>1,201,779</u>
V. DHS Reimbursement				
A. DHS Categorical Funding 90%	234,459	2,518,036	1,069,422	3,821,917
B. DHS Categorical Funding 100%	37,904	-	-	37,904
Subtotal DHS Reimbursement	<u>272,363</u>	<u>2,518,036</u>	<u>1,069,422</u>	<u>3,859,821</u>
VI. COUNTY MATCH				
10% County Match	26,051	279,782	118,825	424,658
Subtotal County Match	<u>26,051</u>	<u>279,782</u>	<u>118,825</u>	<u>424,658</u>
VII. TOTAL DHS REIMBURSEMENT AND COUNTY MATCH	<u>298,414</u>	<u>2,797,818</u>	<u>1,188,247</u>	<u>4,284,479</u>
VIII. TOTAL CARRYOVER				<u>\$ -</u>

COUNTY OF YORK, PENNSYLVANIA
 SCHEDULE OF REVENUES AND EXPENDITURES
 COMBINED HOMELESS ASSISTANCE PROGRAM
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Administration	Bridge Housing	Case Management	Rental Assistance	Emergency Shelter	Other Housing Supports	Total
I. TOTAL ALLOCATION							\$ 892,393
II. TOTAL EXPENDITURES							
A. Personnel	32,740	-	-	-	-	-	32,740
B. Operating	22,981	-	-	-	-	-	22,981
C. Purchased Services	-	332,338	158,521	230,949	243,168	-	964,976
D. Reserve	-	-	-	-	-	-	-
Subtotal of Total Expenditures	55,721	332,338	158,521	230,949	243,168	-	1,020,697
III. REVENUES							
A. Client Fees	-	32,222	-	-	-	-	32,222
B. Other	752	-	-	-	95,330	-	96,082
Subtotal of Revenues	752	32,222	-	-	95,330	-	128,304
IV. DHS REIMBURSEMENT							
A. State HAP Funding	54,969	300,116	158,521	230,949	147,838	-	892,393
B. SSBG	-	-	-	-	-	-	-
C. SABG	-	-	-	-	-	-	-
Subtotal of DHS Reimbursement	54,969	300,116	158,521	230,949	147,838	-	892,393
V. Unspent Allocation							\$ -

COUNTY OF YORK, PENNSYLVANIA
RECONCILIATION SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2017

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	\$ 514,510	\$ 472,451	\$ 42,059	8.90%	The County noted a receipt of \$107,598 with a timing difference in the current year ("CY"). The State disbursed this receipt on 12/20/17 for FY 17/18 Q3; however, the County did not receive this award until 1/22/18.
Guardianship Assistance (SPLC)	93.090	CYF	83,517	82,537	980	1.19%	The County accrued additional expenditures of \$22,976 in the CY and accrued expenditures of \$(21,996) in the PY.
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances	93.104	MH-IDD	869,135	404,453	464,682	114.89%	The County noted a receipt of \$(404,453) of CY unearned revenue which will be expended at a later date and the County also expended \$869,135 of PY unearned revenue.
Projects for Assistance in Transition from Homelessness (PATH)	93.150	MH-IDD	47,193	114,800	(67,607)	-58.89%	The County has not yet expended these additional funds in the CY and therefore has recorded additional
Substance Abuse and Mental Health Services/Projects	93.243	MH-IDD	2,776,701	2,705,367	71,334	2.64%	The County expended \$2,061,027 of PY unearned revenue, noted a timing difference between the State confirm and receipt by the County in the amount of \$(95,287) and the County recorded CY unearned revenue of \$(1,894,406).
Promoting Safe and Stable Families (Caseworker Visitation)	93.556	CYF	15,826	15,826	-	0.00%	Explanation is not necessary as difference is \$0.
Temporary Assistance for Needy Families	93.558	CYF	1,261,027	1,242,122	18,905	1.52%	The County accrued additional expenditures of \$420,768 in the CY and accrued expenditures of \$(401,863) in the PY.
Child Support Enforcement	93.563	DRO	3,582,235	2,417,435	1,164,800	48.18%	The County accrued additional expenditures of \$509,354 in the CY and accrued expenditures of \$(308,392) in the PY. The County also reported accrued expenditures of \$963,838 related to Incentive funding, which was not reported on the State confirm.
Child Welfare Services - State Grants	93.645	CYF	151,115	151,113	2	0.00%	Explanation is not necessary as difference of \$2 is due to rounding.
Foster Care - Title IV-E	93.658	CYF	3,659,403	3,532,452	126,951	3.59%	The County accrued additional expenditures of \$451,151 in the PY and accrued expenditures of \$(324,200) in the CY.
Foster Care - Title IV-E	93.658	JPO	10,541	9,224	1,317	14.28%	The County accrued additional expenditures of \$3,421 in the CY and accrued expenditures of \$(2,104) in the PY.
Adoption Assistance - Title IV-E	93.659	CYF	2,003,597	1,953,825	49,772	2.55%	The County accrued additional expenditures of \$525,972 in the CY and accrued expenditures of \$(476,200) in the PY.
Social Services Block Grant	93.667	CYF	229,926	229,930	(4)	0.00%	Explanation is not necessary as difference of (\$4) is due to rounding.
Social Services Block Grant	93.667	MH-IDD	179,553	179,554	(1)	0.00%	Explanation is not necessary as difference of (\$1) is due to rounding.
Chafee Foster Care Independence Program	93.674	CYF	187,390	187,390	-	0.00%	Explanation is not necessary as difference is \$0.
Medicaid Administration Program	93.778	CYF	19,353	17,821	1,532	8.60%	The County accrued additional expenditures of \$6,034 in the CY and accrued expenditures of \$(4,502) in the PY.
Medical Assistance Program - IDD/EI Waiver	93.778	MH-IDD	1,831,579	214,826	1,616,753	752.59%	The County noted receipts of \$(8,703), \$(37,686) and \$(4,738) with a timing difference in the CY. The State disbursed these receipts on 12/20/17 and 12/27/17 for FY 17/18 Q3; however, the County did not receive these awards until 01/22/18, 01/31/18 and 1/25/18 respectively. The County also expended \$51,970 of PY unearned revenue. Additionally the County included expenditures for Medical Assistance Reimbursements in the amount of \$1,645,910 not included on the State confirm.
Money Follows the Person Rebalancing Demonstration	93.791	MH-IDD	105,350	279,477	(174,127)	-62.30%	The County accrued \$(162,960) of CY unearned revenue which will be expended at a later date. The County also expended \$65,312 of PY unearned revenue. Additionally the County noted a receipt of \$(76,479) with a timing difference in the CY. The state disbursed this receipt on 12/20/17 for FY 17/18 Q3; however the County did not receive this award until 1/22/18
Section 223 Demo Programs to Improve Community MHS	93.829	MH-IDD	5,000	-	5,000	100.00%	The County expended \$5,000 of PY unearned revenue.
National Bioterrorism Hospital Preparedness Program	93.889	MH-IDD	78,576	88,200	(9,624)	-10.91%	The County accrued \$(37,671) of CY unearned revenue which will be expended at a later date. The County also expended \$28,047 of PY unearned revenue.
Block Grants for Community Mental Health Services	93.958	MH-IDD	524,642	549,553	(24,911)	-4.53%	The County accrued \$(201,685) of CY unearned revenue which will be expended at a later date. The County also expended \$235,499 of PY unearned revenue. Additionally the County noted a receipt of \$(58,725) with a timing difference in the CY. The state disbursed this receipt on 12/27/17 for FY 17/18 Q3; however the County did not receive this award until 1/31/18
TOTAL			\$ 18,136,169	\$ 14,848,356	\$ 3,287,813		

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

COUNTY OF YORK, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2017

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
93.558	TANF Cluster
93.658	Foster Care Title IV-E
93.659	Adoption Assistance
93.778	Medicaid Cluster

Name of DHS Program

Children, Youth, and Families Program
MH/IDD/EI Program

Dollar threshold used to distinguish between Type A and Type B programs: \$1,216,323

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, 2017

Section II – Financial Statement Findings

Finding 2017-001 Accounting Records for a Debt Refunding and Investments

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 adjust the recording of a debt refunding and the fair value of the investments after the County's year-end close of the accounting records.

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

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

Questioned Costs: None.

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

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

Finding Summary

The following is a summary of 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

2017-003	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, 2017

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

<u>Finding 2017-002</u>	<u>Eligibility</u>
	Pennsylvania Department of Human Services Mental Health/Intellectual Development Disability/Early Intervention Program
Criteria:	Pennsylvania Department of Human Services Single Audit Supplement requires client liability determination and redetermination were completed in accordance with Pa. Code Title 55, Chapter 4300, Section 4305.31 through 4305.44
Condition:	As a result of our testing over eligibility requirements, we noted that 2 of the 25 clients tested were billed for Mental Health Services without having annual liability determinations completed.
Cause:	The program did not complete the required eligibility annual liability determinations before billing for services.
Effect:	The County is not in compliance with Pennsylvania Department of Human Services Single Audit Supplement Mental Health Program Eligibility compliance requirement. In addition, the internal controls over this requirement are not operating effectively.
Questioned Costs:	\$87,325
Recommendation:	The Program should ensure all required eligibility documentation is present in the client's file prior to billing for services.
Views of Responsible Officials:	The client's case manager is responsible to ensure that all required eligibility documentation, which includes liability determination for applicable mental health services, is present in the client's file. In order to ensure compliance with this requirement, case management supervisory personnel shall randomly test compliance with this requirement as part of the case manager's performance evaluation process.

COUNTY OF YORK, PENNSYLVANIA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2017

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

<u>Finding 2017-003</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, 2017 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 \$1,845,795 more than the expenditures reported to the Pennsylvania Department of Human Services. However, reported expenditures agreed to the Program's general ledger.
Cause:	The program did not complete reconciliations between reported amounts, the program's ledgers, and the County's general ledger.
Effect:	The County is not in compliance with 45 CFR part 75 section 302 and the Pennsylvania Department of Human Services reporting requirements. In addition, the internal control over this requirement is not operating effectively. The finding was a repeat of Finding 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, 2017

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

Finding 2017-004 Subrecipient Monitoring

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.

Condition: Of the 7 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).

Cause: The Programs do not have procedures in place to provide all required information to subrecipients at the date of the subaward.

Effect: Internal controls over these requirements were not designed effectively and the programs are not in compliance with subrecipient monitoring requirements. The finding was a repeat of Finding 2016-004 in the prior year.

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.

Views of
 Responsible Officials: The County has implemented procedures to ensure that subawards made with subrecipients under the Community Development Block Grant (CDBG) and Food Distribution Cluster programs contain the elements found in 2 CFR part 200 section 331(a). The subawards tested in Finding 2017-004 are specific to prior year agreements, as all new agreements approved during the program year demonstrate compliance. The County will amend existing agreements from prior years to include the additional elements noted in the aforementioned requirement.

COUNTY OF YORK, PENNSYLVANIA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2017

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

<u>Finding 2017-005</u>	<u>Eligibility</u>
	CFDA #93.558 Temporary Assistance For Needy Families Cluster (TANF) CFDA #93.659 Adoption Assistance Pennsylvania Department of Human Services Children, Youth and 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), 42 USC 673 and Department of Human Services <i>Single Audit Supplement</i> Section 2 Eligibility, the Program must ensure the participants are eligible.
Condition:	We noted that in 3 instances out of 40 cases files tested for Adoption Assistance Program and 3 instances out of 40 case files tested for the TANF Program, the County did not have documentation that the child was eligible to receive services under the program and 1 instance for the TANF Program where the child received funding after they turned 18.
Cause:	Although the TANF 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. The Adoption Assistance Program did not obtain 3 letters from the adoptive parents to ensure the child still resided in the adoptive parent's home.
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), 42 USC 673 and Department of Human Services <i>Single Audit Supplement</i> eligibility requirements. In addition, the internal control over this requirement is not operating effectively. The finding was a repeat of Finding 2016-005 in the prior year for the TANF Program.
Questioned Costs:	Total questioned costs are \$57,477. Of that amount, \$30,467 relate to TANF Program and \$27,010 relate to Adoption Assistance Program.
Recommendation:	The TANF Program 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. The Adoption Assistance Program should ensure that all letters sent to the adoptive parents are returned to the Program.
Views of Responsible Officials:	CYF will ensure that a Means Test Worksheet is completed at least once every 12 months, as designated in the "Means Test Administered for date", to determine whether or not a family is eligible to have TANF funds. The Adoption Assistance Program has implemented procedures to ensure documentation of evaluation letters sent to Adoptive parents are tracked properly as well as ensuring that follow up has been made in an attempt to receive the documentation back.

COUNTY OF YORK, PENNSYLVANIA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2017

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

<u>Finding 2017-006</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 contract amount was incorrectly recorded due to error.
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 maintain its established internal controls governing HUD 60002 Report completion and implement procedures to ensure all key line items are reviewed prior to submission of the report.

COUNTY OF YORK, PENNSYLVANIA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2017

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

<u>Finding 2017-007</u>	<u>Special Test and Provisions – Environmental Reviews</u>
	CFDA # 14.218 CDBG Entitlement Grants Cluster U.S. Department of Housing & Urban Development (HUD)
Criteria:	Pursuant to 24 CFR sections 58.1, 58.22, 58.34, 58.35, and 570.604, projects must have an environmental review unless they meet criteria specified in the regulations that would exempt or exclude them from Request for Release of Funds (RROF) and environmental certification requirements
Condition:	During our testing 1 of the 6 projects selected, did not include an Environmental Review before the project started
Cause:	The Program originally was unaware an environmental review was required for this project. The review was completed months after the project started.
Effect:	The county is not in compliance with 24 CFR sections 58.1, 58.22, 58.34, 58.35, and 570.604. In addition, the internal control over this requirement is not operating effectively.
Questioned Costs:	None.
Recommendation:	The Program should ensure all environmental reviews are completed before the project begins.
Views of Responsible Officials:	The County will implement procedures to ensure all environmental reviews are completed and documented before the start of any future projects.

COUNTY OF YORK, PENNSYLVANIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2017

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	2016-001	Accounting Records For Interfund Receivables/Payables, Transfers, and Schedule of Expenditures of Federal Awards	Resolved
PA Child Support Enforcement Program and Federal Child Support Enforcement Program	2016-002	Reporting	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 2017-003 for PA Children, Youth, & Families Program, TANF, Foster Care Program, Adoption Assistance Program, and Child Welfare Services – State Grants.
Food Distribution Program and Community Development Block Grant Program	2016-004	Subrecipient Monitoring	2017-004
PA Children, Youth, & Families Program and Temporary Assistance for Needy Families Program (TANF)	2016-005	Eligibility	See Current Year Finding 2017-005 for PA Children, Youth, & Families Program, TANF and Adoption Assistance Program.
Community Development Block Grant	2016-006	Reporting	2017-006