

**COUNTY OF ADAMS
PENNSYLVANIA**

SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2021

COUNTY OF ADAMS, PENNSYLVANIA
SINGLE AUDIT REPORT
YEAR ENDED DECEMBER 31, 2021

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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 Adams
Gettysburg, Pennsylvania
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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, each major fund, and the aggregate remaining fund information of COUNTY OF ADAMS, PENNSYLVANIA, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise COUNTY OF ADAMS, PENNSYLVANIA's basic financial statements, and have issued our report thereon dated November 28, 2022. Our report includes a reference to other auditors who audited the financial statements of the Adams County Industrial Development Authority and the Adams County Conservation District, as described in our report on COUNTY OF ADAMS, PENNSYLVANIA's financial statements. The financial statements of the Adams County Industrial Development Authority 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.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered COUNTY OF ADAMS, PENNSYLVANIA's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of COUNTY OF ADAMS, PENNSYLVANIA's internal control. Accordingly, we do not express an opinion on the effectiveness of COUNTY OF ADAMS, 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether COUNTY OF ADAMS, PENNSYLVANIA's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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
November 28, 2022



Zelenkofske Axlerod LLC

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

Independent Auditor's Report

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

Opinion on Each Major Federal and DHS Programs

We have audited COUNTY OF ADAMS, 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 ADAMS, PENNSYLVANIA's major federal and DHS programs for the year ended December 31, 2021. COUNTY OF ADAMS, PENNSYLVANIA's major federal and DHS programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, COUNTY OF ADAMS, PENNSYLVANIA complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and DHS programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal and DHS Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 DHS *Single Audit Supplement*. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of COUNTY OF ADAMS, PENNSYLVANIA and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and DHS program. Our audit does not provide a legal determination of COUNTY OF ADAMS, PENNSYLVANIA's compliance with the compliance requirements referred to above.



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Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to COUNTY OF ADAMS, PENNSYLVANIA's federal and DHS programs.

Auditor's Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on COUNTY OF ADAMS, PENNSYLVANIA's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the PA DHS *Single Audit Supplement*, will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about COUNTY OF ADAMS, PENNSYLVANIA's compliance with the requirements of each major federal and DHS program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance and the PA DHS *Single Audit Supplement*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding COUNTY OF ADAMS, PENNSYLVANIA's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of COUNTY OF ADAMS, PENNSYLVANIA's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the PA DHS *Single Audit Supplement*, but not for the purpose of expressing an opinion on the effectiveness of COUNTY OF ADAMS, PENNSYLVANIA's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.



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Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance Section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given the limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 PA DHS *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 ADAMS, PENNSYLVANIA, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise COUNTY OF ADAMS, PENNSYLVANIA's basic financial statements. We issued our report thereon dated November 28, 2022, 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 ADAMS, PENNSYLVANIA's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements.



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Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Zelenkofske Axlerod LLC

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania

November 28, 2022

COUNTY OF ADAMS, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

<u>Federal Grantor/Pass-through Grantor</u>	<u>Federal AL Number</u>	<u>Program Name</u>	<u>County Fund</u>	<u>Contract No.</u>	<u>(Accrued)/Deferred Revenue December 31, 2020</u>	<u>Federal Grant Receipts</u>	<u>Expenditures</u>	<u>Accrued/(Deferred) Revenue December 31, 2021</u>	<u>Payments to Subrecipients</u>
<u>U.S. Department of Agriculture</u>									
Food Distribution Cluster:									
PA Department of Agriculture	10.568	Emergency Food Assistance Program (Administrative Costs)	General Fund	N/A	\$ (2,756)	\$ 7,382	\$ 22,904	\$ 18,278	\$ -
Total CFDA 10.568					(2,756)	7,382	22,904	18,278	-
PA Department of Agriculture	10.569	Emergency Food Assistance Program (Food Commodities)		N/A	-	22,174	22,174	-	-
Total CFDA 10.569					-	22,174	22,174	-	-
Total Food Distribution Cluster					(2,756)	29,556	45,078	18,278	-
Total U.S. Department of Agriculture					\$ (2,756)	\$ 29,556	\$ 45,078	\$ 18,278	\$ -
<u>U.S. Department of Defense</u>									
Direct Payments	12.112	Payments to States in Lieu of Real Estate Taxes	General Fund	N/A	\$ -	\$ 24,938	\$ 24,938	\$ -	\$ -
Total CFDA 12.112					-	24,938	24,938	-	-
Total U.S. Department of Defense					\$ -	\$ 24,938	\$ 24,938	\$ -	\$ -
<u>U.S. Department of Housing and Urban Development</u>									
PA Department of Community and Economic Development	14.228	Community Development Block Grant 2016	CDBG	C000066599	\$ -	\$ 97,208	\$ 97,208	\$ -	\$ -
PA Department of Community and Economic Development	14.228	Community Development Block Grant 2017	CDBG	C000069657	-	238,419	238,419	-	-
PA Department of Community and Economic Development	14.228	Community Development Block Grant 2018	CDBG	C000072003	-	99,442	99,442	-	-
PA Department of Community and Economic Development	14.228	Community Development Block Grant 2019	CDBG	C000073933	-	10,461	10,461	-	-
PA Department of Community and Economic Development	14.228	COVID-19 Community Development Block Grant 2020	CDBG	C000074136	-	23,461	42,196	18,735	-
Total CFDA 14.228					-	468,991	487,726	18,735	-
PA Department of Community and Economic Development	14.231	Emergency Solutions Grant - CARES ACT	CARES	C000074136	-	136,521	136,521	-	-
Total U.S. Department of Housing and Urban Development					-	136,521	136,521	-	-
Total U.S. Department of Housing and Urban Development					\$ -	\$ 605,512	\$ 624,247	\$ 18,735	\$ -
<u>U.S. Department of Justice</u>									
PA Commission on Crime and Delinquency	16.034	COVID-19 Relief Grant	General	2020-CE-01-33270	\$ (20,200)	\$ 42,823	\$ 22,623	\$ -	\$ -
Total CFDA 16.034					(20,200)	42,823	22,623	-	-
PA Commission on Crime and Delinquency	16.575	Crime Victim Assistance	General	2018-VF-05-33123/2019-VF-05-33123	(26,846)	107,105	107,012	26,753	-
PA Commission on Crime and Delinquency	16.575	Crime Victim Assistance	General	2018 VF-05-29047	(3,194)	21,902	18,708	-	-
Total CFDA 16.575					(30,040)	129,007	125,720	26,753	-
PA Commission on Crime and Delinquency	16.588	STOP Violence Against Women Grant	General	18-VA-02-28836/19-VA-03-34511/20-VA-03-34511	(12,519)	129,561	136,514	19,472	-
Total CFDA 16.588					(12,519)	129,561	136,514	19,472	-
Direct Payments	16.606	State Criminal Alien Assistance	General	N/A	81,248	-	81,248	-	-
Total CFDA 16.606					81,248	-	81,248	-	-
Total U.S. Department of Justice					\$ 18,489	\$ 301,391	\$ 366,105	\$ 46,225	\$ -

* Denotes Program Tested as Major

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2021

Federal Grantor/Pass-through Grantor	Federal AL Number	Program Name	County Fund	Contract No.	(Accrued)/Deferred Revenue December 31, 2020	Federal Grant Receipts	Expenditures	Accrued/(Deferred) Revenue December 31, 2021	Payments to Subrecipients
<u>U.S. Department of Transportation</u>									
Highway Planning and Construction Cluster: PA Department of Transportation	20.205	Highway and Planning Construction	Liquid Fuels	N/A	\$ (2,434)	\$ 157,744	\$ 176,056	\$ 20,746	\$ -
PA Department of Transportation	20.205	Highway and Planning Construction	General Fund	N/A	(94,578)	94,578	109,251	109,251	-
Total CFDA 20.205 Highway Planning & Construction Cluster					(97,012)	252,322	285,307	129,997	-
PA Department of Emergency Services	20.703	Interagency Hazardous Material Public Sector Training and Planning Grants	Hazardous Materials	C950000304	-	696	696	-	-
Total CFDA 20.703					-	696	696	-	-
Total U.S. Department of Transportation					\$ (97,012)	\$ 253,018	\$ 286,003	\$ 129,997	\$ -
<u>US Election Assistance Commission</u>									
PA Department of State	90.404	HAVA Election Security Grant	General	8764100790	\$ (79,293)	\$ 79,293	\$ -	\$ -	\$ -
Total US Election Assistance Committee					\$ (79,293)	\$ 79,293	\$ -	\$ -	\$ -
<u>U.S. Department of Health and Human Services</u>									
TANF Cluster: PA Department of Human Services	93.558	Temporary Assistance for Needy Families	Children & Youth	N/A	\$ (106,016)	\$ 106,016	\$ 44,272	\$ 44,272	\$ -
Total CFDA 93.558 TANF Cluster					(106,016)	106,016	44,272	44,272	-
PA Department of Human Services	93.563	Child Support Enforcement Title IV-D & Incentives	Domestic Relations	M2366003030	(496,896)	1,346,798	1,264,939	415,037	-
Total CFDA 93.563					(496,896)	1,346,798	1,264,939	415,037	-
PA Department of Human Services	93.645	Child Welfare Services Title IV-B	Children & Youth	N/A	-	124,587	124,587	-	-
Total CFDA 93.645					-	124,587	124,587	-	-
PA Department of Human Services	93.556	Caseworker Visit Formula Grant	Children and Youth	N/A	-	2,000	2,000	-	-
Total CFDA 93.556					-	2,000	2,000	-	-
PA Department of Human Services	93.658	Foster Care Title IV-E	Children & Youth	N/A	(184,866)	378,604	360,366	166,628	-
93.658 COVID 19 Foster Care Title IV-E					-	11,755	11,755	-	-
Total CFDA 93.658					(184,866)	390,359	372,121	166,628	-
PA Department of Human Services	93.659	Adoption Assistance	Children & Youth	N/A	(274,341)	502,475	496,795	268,661	-
93.659 Adoption Assistance					-	53,863	53,863	-	-
Total CFDA 93.659					(274,341)	556,338	550,658	268,661	-
PA Department of Human Services	93.667	Social Services Block Grant Title XX	Children & Youth	N/A	-	51,465	51,465	-	-
Total CFDA 93.667					-	51,465	51,465	-	-
PA Department of Human Services	93.674	Chafee Foster Care Independence Program Title IV-E	Children & Youth	N/A	-	48,796	48,796	-	-
Total CFDA 93.674					-	48,796	48,796	-	-
PA Department of Human Services	93.090	Guardianship Assistance	Children & Youth	N/A	(23,354)	37,610	44,721	30,465	-
93.090 COVID 19 Guardianship Assistance					-	4,920	4,920	-	-
Total CFDA 93.090					(23,354)	42,530	49,641	30,465	-
Total U.S. Department of Health and Human Services					\$ (1,085,473)	\$ 2,666,889	\$ 2,508,479	\$ 925,063	\$ -
<u>U.S. Department of Homeland Security</u>									
PA Department of Emergency Services	97.042	Emergency Management Performance Grants	General	C950003026	\$ -	\$ -	\$ 85,163	\$ 85,163	\$ -
Total CFDA 97.042					-	-	85,163	85,163	-
Total U.S. Department of Homeland Security					\$ -	\$ -	\$ 85,163	\$ 85,163	\$ -
<u>U.S. Department of the Treasury</u>									
PA Department of Human Services	21.023	COVID-19 Emergency Rental Assistance Program	ERAP	N/A	\$ -	\$ 12,297,486	\$ 4,980,735	\$ (7,316,751)	\$ 4,980,735
					-	12,297,486	4,980,735	(7,316,751)	4,980,735
PA Department of Community and Economic Development	21.027	Coronavirus State and Local Fiscal Recovery Funds	ARPA	N/A	-	10,004,046	641,222	(9,362,824)	-
					-	10,004,046	641,222	(9,362,824)	-
Total U.S. Department of the Treasury					\$ -	\$ 22,301,532	\$ 5,621,957	\$ (16,679,575)	\$ 4,980,735
Total Federal Awards					\$ (1,246,045)	\$ 26,264,129	\$ 9,561,970	\$ (15,456,114)	\$ 4,980,735

* Denotes Program Tested as Major

COUNTY OF ADAMS, PENNSYLVANIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 1: REPORTING ENTITY

The County of Adams, 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:

- Adams County Industrial Development Authority
- Adams County Conservation District

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 Schedule of Expenditures of Federal Awards present 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 2021 threshold for determining Type A programs is \$750,000.

The following high risk Type A program was audited as a major program:

<u>AL</u>	<u>Program</u>
21.023	COVID-19 Emergency Rental Assistance Program

The amount expended under programs audited as major federal programs for the year ended December 31, 2021, totaled \$5,621,957 or 58.79% of total federal awards.



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

County Commissioners
County of Adams
Gettysburg, Pennsylvania

We have performed the procedures enumerated below, on the financial schedules and exhibits of the COUNTY OF ADAMS, PENNSYLVANIA required by the Commonwealth of Pennsylvania Department of Human Services ("DHS") *Single Audit Supplement* for the fiscal year ended June 30, 2021 and calendar year ended December 31, 2021. The COUNTY OF ADAMS, PENNSYLVANIA's management is responsible for the financial schedules and exhibits required by the DHS *Single Audit Supplement*.

The COUNTY OF ADAMS, PENNSYLVANIA has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting DHS in determining whether the County complied with the reporting requirements as specified by the procedures in the DHS *Single Audit Supplement*. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their 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, 2021 and calendar year ended December 31, 2021, have been accurately compiled based on the audited books and records of the COUNTY OF ADAMS, 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 on Deposit
	A-1(d)	Comparison of Single Audit Title IV-D Account with Reported Title IV-D Account
Combined Homeless Assistance	XIX(a) NBG	Schedule of Revenues and Expenditures
County Children and Youth Agency	XXI	Child Protective Services Law (CPSL) Monitoring of In-Home Purchased Service Provider Programs



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- b) We have inquired of management regarding adjustments to reported revenues or expenditures, which were not reflected on the reports submitted to DHS for the period in question.
- c) In regard to the Reconciliation Schedule included as Exhibit XX, we have performed the following procedures:
 - 1. Agreed the expenditure amounts listed on the Reconciliation Schedule under the “Federal Expenditures per the SEFA” column to the audited Schedule of Expenditures of Federal Awards (“SEFA”).
 - 2. Agreed the receipt amounts listed on the Reconciliation Schedule under the “Federal Awards Received per the audit confirmation reply from Pennsylvania” column to the subrecipient Federal amounts that were reflected in the audit confirmation reply from the Commonwealth of Pennsylvania Office of Budget, Comptroller Operations.
 - 3. Recalculated the amounts listed under the “Difference” column and the “% of Difference” column.
 - 4. Agreed the amounts listed under the “Difference” column to the audited books and records of the County.
 - 5. Agreed the “Detailed Explanation of the Differences” to the audited books and records of the County.
- d) In regards to the Children and Youth Agency Child Protective Services Law (CPSL) Monitoring of In-Home Purchased Services Provider schedule included as Exhibit XXI, we have performed the following procedures:
 - 1. Reconcile the list of providers under “Provider Name” column A to the providers who were paid for In-Home Purchased Services during the year according to the County Children and Youth Agency’s (CCYA) general ledger, cash disbursements journal or similar record.
 - 2. Agree the response in column B to the appropriate Provider contact.
 - 3. Agree the information in columns C through I to the CCYA’s monitoring records for In-Home Purchased Service Providers.
- e) The processes noted in (a) through (d) above disclosed that no adjustments and/or findings were necessary.

We were engaged by the COUNTY OF ADAMS, PENNSYLVANIA to perform this agreed-upon procedures engagement and conducted our engagement 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.



Zelenkofske Axlerod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

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We are required to be independent of the COUNTY OF ADAMS, PENNSYLVANIA and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the COUNTY OF ADAMS, PENNSYLVANIA's management and Commissioners and the Pennsylvania Department of Human Services and is not intended to be, and should not be, used by anyone other than those specified parties.

Zelenkofske Axlerod LLC

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania
November 28, 2022

COUNTY OF ADAMS, PENNSYLVANIA
 SUMMARY OF EXPENDITURES - TITLE IV-D CHILD SUPPORT ENFORCEMENT PROGRAM
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Single Audit Expenditures						Reported Expenditures						Single Audit Over(Under) Reported					
	(A) Total	(B) Unallowable	(C) Incentive Paid Costs	(D) Net (A-B-C)	(E) FFP	(F) Amount Paid (D x E)	(A) Total	(B) Unallowable	(C) Incentive Paid Costs	(D) Net (A-B-C)	(E) FFP	(F) Amount Paid (D x E)	(A) Total	(B) Unallowable	(C) Incentive Paid Costs	(D) Net (A-B)	(E) FFP	(F) Amount Paid (C x D)
Calendar Quarter Ended 9/30/20																		
Salary/Overhead (Exclude Blood Tests)	\$ 451,881	\$ 13,094	\$ 36,000	\$ 402,787	66%	\$ 265,840	\$ 451,881	\$ 13,094	\$ 36,000	\$ 402,787	66%	\$ 265,840	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	1	-	-	1	66%	1	1	-	-	1	66%	1	-	-	-	-	66%	-
Interest/Program Income	9,095	264	-	8,831	66%	5,828	9,095	264	-	8,831	66%	5,828	-	-	-	-	66%	-
Blood Testing Fees	21	-	-	21	66%	14	21	-	-	21	66%	14	-	-	-	-	66%	-
Subtotal (1-2-3-4)	442,764	12,830	36,000	393,934	-	259,997	442,764	12,830	36,000	393,934	-	259,997	-	-	-	-	-	-
Blood Testing	178	-	-	178	66%	117	178	-	-	178	66%	117	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 442,942	\$ 12,830	\$ 36,000	\$ 394,112	-	\$ 260,114	\$ 442,942	\$ 12,830	\$ 36,000	\$ 394,112	-	\$ 260,114	\$ -	\$ -	\$ -	\$ -	-	\$ -
Calendar Quarter Ended 12/31/20																		
Salary/Overhead (Exclude Blood Tests)	\$ 519,316	\$ 15,962	\$ 36,000	\$ 467,354	66%	\$ 308,453	\$ 519,316	\$ 15,962	\$ 36,000	\$ 467,354	66%	\$ 308,453	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Interest/Program Income	6,348	193	-	6,155	66%	4,062	6,348	193	-	6,155	66%	4,062	-	-	-	-	66%	-
Blood Testing Fees	227	-	-	227	66%	150	227	-	-	227	66%	150	-	-	-	-	66%	-
Subtotal (1-2-3-4)	512,741	15,769	36,000	460,972	-	304,241	512,741	15,769	36,000	460,972	-	304,241	-	-	-	-	-	-
Blood Testing	336	-	-	336	66%	222	336	-	-	336	66%	222	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 513,077	\$ 15,769	\$ 36,000	\$ 461,308	-	\$ 304,463	\$ 513,077	\$ 15,769	\$ 36,000	\$ 461,308	-	\$ 304,463	\$ -	\$ -	\$ -	\$ -	-	\$ -
Calendar Quarter Ended 3/31/21																		
Salary/Overhead (Exclude Blood Tests)	\$ 451,126	\$ 13,502	\$ 25,480	\$ 412,144	66%	\$ 272,014	\$ 451,126	\$ 13,502	\$ 25,480	\$ 412,144	66%	\$ 272,014	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	1	-	-	1	66%	1	1	-	-	1	66%	1	-	-	-	-	66%	-
Interest/Program Income	6,130	182	-	5,948	66%	3,926	6,130	182	-	5,948	66%	3,926	-	-	-	-	66%	-
Blood Testing Fees	11	-	-	11	66%	7	11	-	-	11	66%	7	-	-	-	-	66%	-
Subtotal (1-2-3-4)	444,984	13,320	25,480	406,184	-	268,080	444,984	13,320	25,480	406,184	-	268,080	-	-	-	-	-	-
Blood Testing	59	-	-	59	66%	39	59	-	-	59	66%	39	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 445,043	\$ 13,320	\$ 25,480	\$ 406,243	-	\$ 268,119	\$ 445,043	\$ 13,320	\$ 25,480	\$ 406,243	-	\$ 268,119	\$ -	\$ -	\$ -	\$ -	-	\$ -
Calendar Quarter Ended 6/30/21																		
Salary/Overhead (Exclude Blood Tests)	\$ 462,254	\$ 15,831	\$ 25,480	\$ 420,943	66%	\$ 277,823	\$ 462,254	\$ 15,831	\$ 25,480	\$ 420,943	66%	\$ 277,823	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	1	-	-	1	66%	1	1	-	-	1	66%	1	-	-	-	-	66%	-
Interest/Program Income	7,022	207	-	6,815	66%	4,497	7,022	207	-	6,815	66%	4,497	-	-	-	-	66%	-
Blood Testing Fees	209	-	-	209	66%	137	209	-	-	209	66%	137	-	-	-	-	66%	-
Subtotal (1-2-3-4)	455,022	15,624	25,480	413,918	-	273,188	455,022	15,624	25,480	413,918	-	273,188	-	-	-	-	-	-
Blood Testing	360	-	-	360	66%	237	360	-	-	360	66%	237	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 455,382	\$ 15,624	\$ 25,480	\$ 414,278	-	\$ 273,425	\$ 455,382	\$ 15,624	\$ 25,480	\$ 414,278	-	\$ 273,425	\$ -	\$ -	\$ -	\$ -	-	\$ -

COUNTY OF ADAMS, PENNSYLVANIA
CHILD SUPPORT ENFORCEMENT
COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Type of Account Structure
June 30, 2020	\$ 1,347,417	\$ 1,347,417	
1st Quarter (7/1/2020-9/30/2020)	1,375,390	1,375,390	
2nd Quarter (10/1/2020-12/31/2020)	1,371,483	1,371,483	() Separate Bank Account
3rd Quarter (1/1/2021-3/31/2021)	1,378,204	1,378,204	() Restricted Fund - General Ledger
4th Quarter (4/1/2021-6/30/2021)	1,408,337	1,408,337	(X) Other: _____

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

COUNTY OF ADAMS, PENNSYLVANIA
CHILD SUPPORT ENFORCEMENT
COMPARISON OF SINGLE AUDIT TITLE IV-D ACCOUNT
WITH REPORTED TITLE IV-D ACCOUNT
FOR THE YEAR ENDED DECEMBER 31, 2021

	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
Balance at January 1	\$ 1,555,456	\$ 1,555,456	\$ -
Receipts:			
Reimbursements	1,193,942	1,193,942	-
Incentives	151,217	151,217	-
Title XIX Incentives	1,639	1,639	-
Interest	3,873	3,873	-
Program Income	17,221	17,221	-
Genetic Testing Costs	624	624	-
Maintenance of Effort (MOE)	-	-	-
Other: _____	-	-	-
Total Receipts	\$ 1,368,516	\$ 1,368,516	\$ -
Intra-fund Transfers - In	-	-	-
Funds Available	\$ 2,923,972	\$ 2,923,972	\$ -
Disbursements:			
Transfers to General Fund	1,059,175	1,059,175	-
Vendor Payments	122,960	122,960	-
Incentive Paid Costs	-	-	-
Other: _____	-	-	-
Total Disbursements	\$ 1,182,135	\$ 1,182,135	\$ -
Intra-fund Transfers - Out	-	-	-
Balance at December 31	\$ 1,741,837	\$ 1,741,837	\$ -

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

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

COUNTY OF ADAMS, PENNSYLVANIA
 SCHEDULE OF REVENUES AND EXPENDITURES
 COMBINED HOMELESS ASSISTANCE PROGRAM
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

County: Adams County _____

Fiscal Year: 2021	Administration	Bridge Housing	Case Management	Rental Assistance	Emergency Shelter	Other Housing Support	Total
I. Total Allocation							\$ 93,894
II. Total Expenditures							
A. Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
B. Operating	-	-	-	-	-	-	-
C. Purchased Services	-	-	-	-	93,894	-	93,894
Subtotal of Total Expenditures	-	-	-	-	93,894	-	93,894
III. Revenues							
A. Client Fees							-
B. Other							-
Subtotal Revenues	-	-	-	-	-	-	-
IV. DHS Reimbursement							
A. State HAP Funding	-	-	-	-	93,894	-	93,894
B. SSBG	-	-	-	-	-	-	-
C. SABG	-	-	-	-	-	-	-
Subtotal of DHS Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ 93,894	\$ -	93,894
V. Unspent Allocation							\$ -

County Children and Youth Agency
Children Protective Services Law (CPSL) Monitoring
of In-Home Purchased Service Providers

Supplemental Schedule

County: Adams

Period Ended: June 30, 2021

A	B	C	D	E	F	G	H	I
<u>Provider Name</u>	<u>Does Provider Contract Include CPSL Requirements</u>	<u>Most Recent Monitoring Date</u>	<u>Monitored During the Current Year (Yes/No)</u>	<u>List Any Exceptions Noted During Current Year Monitoring</u>	<u>If Applicable Was CAP Submitted</u>	<u>Is CAP Acceptable to CCYA</u>	<u>Date Follow-up Was Done On Prior Year Monitoring</u>	<u>Has Provider Implemented the CAP</u>
Adelphoi - Multi-Systemic Therapy	YES	4/8/2021	YES	None	N/A	N/A	N/A	N/A
Central PA Family Support	YES	6/30/2021	YES	None	N/A	N/A	N/A	N/A
Diakon - Resource Parent program	YES	6/29/2021	YES	None	N/A	N/A	N/A	N/A
Hempfield Behavioral Health- Incredible Years	YES	3/18/2021	YES	None	N/A	N/A	N/A	N/A
Justiceworks Youthcare Inc.	YES	3/31/2021	YES	None	N/A	N/A	N/A	N/A
Center for Youth & Community Development - Strengthening Families	YES	12/9/2020	YES	None	N/A	N/A	N/A	N/A
Adams County Children's Advocacy Center	YES	6/2/2021	YES	None	N/A	N/A	N/A	N/A
Family First Health - Nurse Family Partnership	YES	1/11/2021	YES	None	N/A	N/A	N/A	N/A

COUNTY OF ADAMS, PENNSYLVANIA
RECONCILIATION SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

AL Name	AL 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
Guardianship Assistance (SPLC)	93.090	CYF	\$ 49,641	\$ 42,586	\$ (7,055)	-16.57%	Difference is due to timing of receipts.
Child Welfare Services Title IV-B	93.645	CYF	124,587	93,440	(31,147)	-33.33%	Difference is due to timing of receipts
Promoting Safe and Stable Families (Caseworker Visitation)	93.556	CYF	2,000	2,000	-	0.00%	Explanation not necessary as difference is \$0.
Temporary Assistance for Needy Families	93.558	CYF	44,272	106,016	61,744	58.24%	Difference is due to timing of receipts and prior year accrual
Child Support Enforcement	93.563	DRO	1,264,939	1,193,942	(70,997)	-5.95%	Difference is due to timing of receipts.
Foster Care - Title IV-E	93.658	CYF	372,121	417,389	45,268	10.85%	Difference relates to prior year accrual and due to timing of receipts.
Adoption Assistance	93.659	CYF	550,658	554,995	4,337	0.78%	Difference is due to timing of receipts
Social Services Block Grant	93.667	CYF	51,465	38,599	(12,866)	-33.33%	Difference is due to timing of receipts
Chafee Foster Care Independence Program	93.674	CYF	48,796	12,928	(35,868)	-277.44%	Difference is due to timing of receipts.
TOTAL			<u>\$ 2,508,479</u>	<u>\$ 2,461,895</u>	<u>\$ (46,584)</u>		

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

COUNTY OF ADAMS, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2021

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? ___ yes X no

Significant deficiency(ies) identified that are not considered to be material weaknesses?
___ yes X none reported

Noncompliance material to financial statements noted? ___ yes X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? ___ yes X no

Significant deficiency(ies) identified that are not considered to be material weaknesses?
___ yes X none reported

Type of auditor's report issued on compliance for major programs: Unmodified

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

Identification of major programs

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.023	COVID-19 Emergency Rental Assistance Program
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? X yes ___ no

COUNTY OF ADAMS, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2021

Section II – Financial Statement Findings and Questioned Costs

None.

COUNTY OF ADAMS, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2021

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

None.

COUNTY OF ADAMS, PENNSYLVANIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2021

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>
N/A - none			