

**COUNTY OF ADAMS
PENNSYLVANIA**

SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2019

COUNTY OF ADAMS, PENNSYLVANIA
SINGLE AUDIT REPORT
YEAR ENDED DECEMBER 31, 2019

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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

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, 2019, 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 June 29, 2020. 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.

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) 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 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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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 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*.

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 29, 2020



Zelenkofske Axlerod LLC

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

Independent Auditor's Report

County Commissioners
County of Adams
Gettysburg, Pennsylvania

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

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, 2019. 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.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal and DHS awards applicable to its federal and DHS programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of COUNTY OF ADAMS, 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 ("CFR") 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 ADAMS, PENNSYLVANIA's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

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Opinion on Each of the Major Federal and DHS Programs

In our opinion, COUNTY OF ADAMS, 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 major federal and DHS programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2019.

Report on Internal Control Over Compliance

Management of COUNTY OF ADAMS, 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 ADAMS, 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, 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 ADAMS, PENNSYLVANIA's 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 a 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.



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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of COUNTY OF ADAMS, PENNSYLVANIA, as of and for the year ended December 31, 2019, 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 June 29, 2020, 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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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
August 18, 2020

COUNTY OF ADAMS, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

<u>Federal Grantor/Pass-through Grantor</u>	<u>Federal CFDA Number</u>	<u>Program Name</u>	<u>County Fund</u>	<u>Contract No.</u>	<u>(Accrued)/Deferred Revenue December 31, 2018</u>	<u>Federal Grant Receipts</u>	<u>Expenditures</u>	<u>Accrued/(Deferred) Revenue December 31, 2019</u>	<u>Payments to Subrecipients</u>
U.S. Department of Agriculture									
Food Distribution Cluster: PA Department of Agriculture	10.568	Emergency Food Assistance Program (Administrative Costs)	General Fund	N/A	\$ (3,299)	\$ 9,036	\$ 13,654	\$ 7,917	\$ -
Total CFDA 10.568					(3,299)	9,036	13,654	7,917	-
PA Department of Agriculture Total CFDA 10.569	10.569	Emergency Food Assistance Program (Food Commodities)		44112629	-	72,761	72,761	-	-
Total Food Distribution Cluster					(3,299)	81,797	86,415	7,917	-
Total U.S. Department of Agriculture					\$ (3,299)	\$ 81,797	\$ 86,415	\$ 7,917	\$ -
U.S. Department of Defense									
Direct Payments Total CFDA 12.112	12.112	Payments to States in Lieu of Real Estate Taxes	General Fund	N/A	\$ -	\$ 23,786	\$ 23,786	\$ -	\$ -
Total U.S. Department of Defense					\$ -	\$ 23,786	\$ 23,786	\$ -	\$ -
U.S. Department of Housing and Urban Development									
PA Department of Community and Economic Development PA Department of Community and Economic Development PA Department of Community and Economic Development Total CFDA 14.228	14.228	Community Development Block Grant 2015 Community Development Block Grant 2016 Community Development Block Grant 2017	CDBG	C000064355 C000066599 C000069657	\$ - - -	\$ 33,879 27,449 52,533	\$ 33,879 27,449 52,533	\$ - - -	\$ - - -
PA Department of Community and Economic Development Total CFDA 14.231	14.231	Emergency Shelter Grants Program	General Fund	C000062464	(30,970)	127,727	96,757	-	-
Total U.S. Department of Housing and Urban Development					\$ (30,970)	\$ 241,588	\$ 210,618	\$ -	\$ -
U.S. Department of Justice									
PA Commission on Crime and Delinquency PA Commission on Crime and Delinquency PA Commission on Crime and Delinquency Total CFDA 16.575	16.575	Crime Victim Assistance Crime Victim Assistance Crime Victim Assistance	General	2018-VF-05-30797 2016/2017/2018 VF-0529047 2016-VF-05-26613	\$ - - (32,296)	\$ 26,904 8,377 101,640	53,795 12,061 69,344	\$ 26,891 3,684 -	\$ - - -
PA Commission on Crime and Delinquency Total CFDA 16.588	16.588	STOP Violence Against Women Grant	General	2017-VA-03-26325-3	(27,131)	105,971	78,949	109	-
PA Commission on Crime and Delinquency Total CFDA 16.593	16.593	Residential Substance Abuse Treatment for State Prisoners	General	2016/2017/2018-SA-01-30688	-	-	1,003	1,003	-
Direct Payments Total CFDA 16.606	16.606	State Criminal Alien Assistance	General	N/A	(26,841)	52,132	25,291	-	-
PA Commission on Crime and Delinquency PA Commission on Crime and Delinquency Total CFDA 16.738	16.738	Edward Byrne Memorial Justice Assistance Edward Byrne Memorial Justice Assistance	General	2017-JG-LUX-30804 27181-2	- (24,360)	- 24,360	9,000 9,000	9,000 9,000	- -
Total U.S. Department of Justice					\$ (110,628)	\$ 319,384	\$ 249,443	\$ 40,687	\$ -

* Denotes Program Tested as Major

COUNTY OF ADAMS, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2019

Federal Grantor/Pass-through Grantor	Federal CFDA Number	Program Name	County Fund	Contract No.	(Accrued)/Deferred Revenue December 31, 2018	Federal Grant Receipts	Expenditures	Accrued/(Deferred) Revenue December 31, 2019	Payments to Subrecipients
U.S. Department of Transportation									
Highway Planning and Construction Cluster: PA Department of Transportation	20.205	Highway and Planning Construction	Liquid Fuels	08A049 and 089479	\$ -	\$ 98,275	\$ 127,259	\$ 28,984	\$ -
PA Department of Transportation	20.205	Highway and Planning Construction	General Fund	N/A	(40,706)	84,681	82,890	38,915	-
Total CFDA 20.205 Highway Planning & Construction Cluster					(40,706)	182,956	210,149	67,899	-
PA Department of Emergency Services	20.703	Interagency Hazardous Material Public Sector Training and Planning Grants	Hazardous Materials	HM-HMP-0426-14-01-00	(1,996)	1,996	-	-	-
Total CFDA 20.703					(1,996)	1,996	-	-	-
Total U.S. Department of Transportation					\$ (42,702)	\$ 184,952	\$ 210,149	\$ 67,899	\$ -
US Election Assistance Commission									
PA Department of State	90.404	2018 HAVA Election Security Grant	Capital Reserve	4100084153	\$ -	\$ 104,574	\$ 104,574	\$ -	\$ -
Total US Election Assistance Committee					\$ -	\$ 104,574	\$ 104,574	\$ -	\$ -
U.S. Department of Health and Human Services									
TANF Cluster:									
PA Department of Human Services	93.558	Temporary Assistance for Needy Families	Children & Youth	N/A	\$ (130,315)	\$ 196,783	\$ 66,468	\$ -	\$ -
Total CFDA 93.558 TANF Cluster					(130,315)	196,783	66,468	-	-
PA Department of Human Services	93.563	Child Support Enforcement Title IV-D & Incentives	Domestic Relations	4100053446	(221,943)	1,179,421	1,261,092 *	303,614	-
Total CFDA 93.563					(221,943)	1,179,421	1,261,092	303,614	-
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	-	2,001	2,001	-	-
Total CFDA 93.556					-	2,001	2,001	-	-
PA Department of Human Services	93.658	Foster Care Title IV-E	Children & Youth	N/A	(309,577)	611,455	423,758 *	121,880	-
Total CFDA 93.658					(309,577)	611,455	423,758	121,880	-
PA Department of Human Services	93.659	Adoption Assistance	Children & Youth	N/A	(112,843)	327,237	330,261	115,867	-
Total CFDA 93.659					(112,843)	327,237	330,261	115,867	-
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	-	33,174	33,174	-	-
Total CFDA 93.674					-	33,174	33,174	-	-
PA Department of Human Services	93.090	Guardianship Assistance	Children & Youth	N/A	(10,683)	31,402	31,216	10,497	-
Total CFDA 93.090					(10,683)	31,402	31,216	10,497	-
Medicaid Cluster:									
PA Department of Human Services	93.778	Medical Assistance Program	Children & Youth	N/A	(2,093)	4,379	3,130	844	-
Total CFDA 93.778 Medicaid Cluster					(2,093)	4,379	3,130	844	-
Total U.S. Department of Health and Human Services					\$ (787,454)	\$ 2,561,904	\$ 2,327,152	\$ 552,702	\$ -
U.S. Department of Homeland Security									
PA Department of Emergency Services	97.042	Emergency Management Performance Grants	General	PEMA 2015-047	\$ (70,201)	\$ 70,201	\$ 85,163	\$ 85,163	\$ -
Total CFDA 97.042					(70,201)	70,201	85,163	85,163	-
PA Department of Emergency Services	97.047	Pre-Disaster Mitigation	General Fund	PDM-2017-01-001	-	7,208	7,208	-	-
Total CFDA 97.047					-	7,208	7,208	-	-
Total U.S. Department of Homeland Security					\$ (70,201)	\$ 77,409	\$ 92,371	\$ 85,163	\$ -
Total Federal Awards					\$ (1,045,254)	\$ 3,595,394	\$ 3,304,508	\$ 754,368	\$ -

* Denotes Program Tested as Major

COUNTY OF ADAMS, PENNSYLVANIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

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 2019 threshold for determining Type A programs is \$750,000.

The following low risk Type A Program was audited as major for coverage:

<u>CFDA</u>	<u>Program</u>
93.563	Child Support Enforcement

The following high risk Type B Program was audited as major:

<u>CFDA</u>	<u>Program</u>
93.658	Foster Care – Title IV-E

The amount expended under programs audited as major federal programs for the year ended December 31, 2019, totaled \$1,684,850 or 50.99% 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, which were agreed to by the Commonwealth of Pennsylvania, Department of Human Services (“DHS”) and COUNTY OF ADAMS, 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, 2019 and calendar year ended December 31, 2019. The COUNTY OF ADAMS PENNSYLVANIA’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 DHS and the management of COUNTY OF ADAMS, 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, 2019 and calendar year ended December 31, 2019, 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(b)	PASCES OCSE 157 Data Reliability Validation
	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 Programs	XXI	Child Protective Services Law (CPSL) Monitoring of In-Home Purchased Service Providers



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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 regard 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.

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*.



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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 Adams 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

ZELENKOSKE AXELROD LLC

Harrisburg, Pennsylvania
August 18, 2020

COUNTY OF ADAMS, PENNSYLVANIA
 SUMMARY OF EXPENDITURES - TITLE IV-D CHILD SUPPORT ENFORCEMENT PROGRAM
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	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 9/30/18																		
Salary/Overhead (Exclude Blood Tests)	\$ 355,184	\$ 10,716	\$ 4,500	\$ 339,968	66%	\$ 224,379	\$ 355,184	\$ 10,716	\$ 4,500	\$ 339,968	66%	\$ 224,379	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	1	-	-	1	66%	1	1	-	-	1	66%	1	-	-	-	-	66%	-
Interest/Program Income	14,099	431	-	13,668	66%	9,021	14,099	431	-	13,668	66%	9,021	-	-	-	-	66%	-
Blood Testing Fees	314	-	-	314	66%	208	314	-	-	314	66%	208	-	-	-	-	66%	-
Subtotal (1-2-3-4)	340,770	10,285	4,500	325,985	-	215,149	340,770	10,285	4,500	325,985	-	215,149	-	-	-	-	-	-
Blood Testing	247	-	-	247	66%	163	247	-	-	247	66%	163	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	<u>\$ 341,017</u>	<u>\$ 10,285</u>	<u>\$ 4,500</u>	<u>\$ 326,232</u>	-	<u>\$ 215,312</u>	<u>\$ 341,017</u>	<u>\$ 10,285</u>	<u>\$ 4,500</u>	<u>\$ 326,232</u>	-	<u>\$ 215,312</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Calendar Quarter Ended 12/31/18																		
Salary/Overhead (Exclude Blood Tests)	\$ 373,560	\$ 10,931	\$ 112,000	\$ 250,629	66%	\$ 165,415	\$ 373,560	\$ 10,931	\$ 112,000	\$ 250,629	66%	\$ 165,415	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	1	-	-	1	66%	1	1	-	-	1	66%	1	-	-	-	-	66%	-
Interest/Program Income	12,607	375	-	12,232	66%	8,074	12,607	375	-	12,232	66%	8,074	-	-	-	-	66%	-
Blood Testing Fees	426	-	-	426	66%	282	426	-	-	426	66%	282	-	-	-	-	66%	-
Subtotal (1-2-3-4)	360,526	10,556	112,000	237,970	-	157,058	360,526	10,556	112,000	237,970	-	157,058	-	-	-	-	-	-
Blood Testing	455	-	-	455	66%	300	455	-	-	455	66%	300	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	<u>\$ 360,981</u>	<u>\$ 10,556</u>	<u>\$ 112,000</u>	<u>\$ 238,425</u>	-	<u>\$ 157,358</u>	<u>\$ 360,981</u>	<u>\$ 10,556</u>	<u>\$ 112,000</u>	<u>\$ 238,425</u>	-	<u>\$ 157,358</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Calendar Quarter Ended 3/31/19																		
Salary/Overhead (Exclude Blood Tests)	\$ 394,618	\$ 11,384	\$ 20,220	\$ 363,014	66%	\$ 239,589	\$ 394,618	\$ 11,384	20,220	\$ 363,014	66%	\$ 239,589	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	1	-	-	1	66%	1	1	-	-	1	66%	1	-	-	-	-	66%	-
Interest/Program Income	8,503	248	-	8,255	66%	5,448	8,503	248	-	8,255	66%	5,448	-	-	-	-	66%	-
Blood Testing Fees	612	-	-	612	66%	403	612	-	-	612	66%	403	-	-	-	-	66%	-
Subtotal (1-2-3-4)	385,527	11,136	20,220	354,146	-	233,737	385,527	11,136	20,220	354,146	-	233,737	-	-	-	-	-	-
Blood Testing	227	-	-	227	66%	150	227	-	-	227	66%	150	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	<u>\$ 385,729</u>	<u>\$ 11,136</u>	<u>\$ 20,220</u>	<u>\$ 354,373</u>	-	<u>\$ 233,887</u>	<u>\$ 385,729</u>	<u>\$ 11,136</u>	<u>\$ 20,220</u>	<u>\$ 354,373</u>	-	<u>\$ 233,887</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Calendar Quarter Ended 6/30/19																		
Salary/Overhead (Exclude Blood Tests)	\$ 481,434	\$ 13,213	\$ 20,220	\$ 448,001	66%	\$ 295,681	\$ 481,434	\$ 13,213	\$ 20,220	\$ 448,001	66%	\$ 295,681	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	2	-	-	2	66%	2	2	-	-	2	66%	2	-	-	-	-	66%	-
Interest/Program Income	7,633	212	-	7,421	66%	4,898	7,633	212	-	7,421	66%	4,898	-	-	-	-	66%	-
Blood Testing Fees	142	-	-	142	66%	93	142	-	-	142	66%	93	-	-	-	-	66%	-
Subtotal (1-2-3-4)	473,657	13,001	20,220	440,436	-	290,688	473,657	13,001	20,220	440,436	-	290,688	-	-	-	-	-	-
Blood Testing	57	-	-	57	66%	38	57	-	-	57	66%	38	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	<u>\$ 473,714</u>	<u>\$ 13,001</u>	<u>\$ 20,220</u>	<u>\$ 440,493</u>	-	<u>\$ 290,726</u>	<u>\$ 473,714</u>	<u>\$ 13,001</u>	<u>\$ 20,220</u>	<u>\$ 440,493</u>	-	<u>\$ 290,726</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>

County: Adams County

Year Ended: 2019

OCSE 157 Report Line Number	Number of Cases Reviewed	Case Problems Found
Line # 1- IV-D Cases Open at the End of the Fiscal Year	5	None
Line #2- IV-D Cases Open at the End of the Fiscal Year with Support Orders Established	5	None
Line #5- Children in IV-D Cases Open at the End of the Fiscal Year Who Were Born Out of Wedlock	5	None
Line #6- Children in IV-D Cases Open at the End of the Fiscal Year that were born out of wedlock with paternity resolved	5	None
Line #24- Total Amount of Current Support Due for the Fiscal Year (for IV-D cases, excluding emancipated children)	5	None
Line #25-Total Amount of Support Disbursed as Current Support During the Fiscal Year (for IV-D cases, excluding emancipated children)	5	None
Line #28- Cases with Arrears Due During the Fiscal Year	5	None
Line #29- Cases With Cash Disbursements on Arrears During the Fiscal Year	5	None

COUNTY OF ADAMS, PENNSYLVANIA
 CHILD SUPPORT ENFORCEMENT
 COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Type of Account Structure
June 30, 2018	\$ 1,239,028	\$ 1,239,028	
1st Quarter (7/1/2018-9/30/2018)	1,271,171	1,271,171	
2nd Quarter (10/1/2018-12/31/2018)	1,245,516	1,245,516	() Separate Bank Account
3rd Quarter (1/1/2019-3/31/2019)	1,261,255	1,261,255	() Restricted Fund - General Ledger
4th Quarter (4/1/2019-6/30/2019)	1,277,919	1,277,919	(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, 2019

	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
Balance at January 1	\$ 1,355,432	\$ 1,355,432	\$ -
Receipts:			
Reimbursements	1,000,102	1,000,102	-
Incentives	179,319	179,319	-
Title XIX Incentives	1,915	1,915	-
Interest	29,607	29,607	-
Program Income	26,738	26,738	-
Genetic Testing Costs	1,409	1,409	-
Maintenance of Effort (MOE)	-	-	-
Other:	-	-	-
Total Receipts	\$ 1,239,090	\$ 1,239,090	\$ -
Intra-fund Transfers - In	-	-	-
Funds Available	\$ 2,594,522	\$ 2,594,522	\$ -
Disbursements:			
Transfers to General Fund	1,108,136	1,108,136	-
Vendor Payments	-	-	-
Incentive Paid Costs	80,880	80,880	-
Other:	-	-	-
Total Disbursements	\$ 1,189,016	\$ 1,189,016	\$ -
Intra-fund Transfers - Out	-	-	-
Balance at December 31	\$ 1,405,506	\$ 1,405,506	\$ -

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, 2019

County: Adams County _____

Fiscal Year: 2019	Administration	Bridge Housing	Case Management	Rental Assistance	Emergency Shelter	Other Housing Support	Total
I. Total Allocation							\$ 93,894
II. Total Expenditures							
A. Personnel	\$ -	\$ 80,936	\$ -	\$ -	\$ -	\$ -	80,936
B. Operating	-	-	-	-	-	-	-
C. Purchased Services	-	-	-	-	12,958	-	12,958
Subtotal of Total Expenditures	-	80,936	-	-	12,958	-	93,894
III. Revenues							
A. Client Fees							-
B. Other							-
Subtotal Revenues	-	-	-	-	-	-	-
IV. DPW Reimbursement							
A. State HAP Funding	-	80,936	-	-	12,958	-	93,894
B. SSBG	-	-	-	-	-	-	-
C. SABG	-	-	-	-	-	-	-
Subtotal of DPW Reimbursement	\$ -	\$ 80,936	\$ -	\$ -	\$ 12,958	\$ -	93,894
V. Unspent Allocation							\$ -

COUNTY OF ADAMS, PENNSYLVANIA
RECONCILIATION SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2019

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
Guardianship Assistance (SPLC)	93.090	CYF	\$ 31,216	\$ 41,922	\$ 10,706	25.54%	Difference is due to timing of receipts.
Child Welfare Services Title IV-B	93.645	CYF	124,587	124,587	-	0.00%	Explanation not necessary as difference is \$0.
Promoting Safe and Stable Families (Caseworker Visitation)	93.556	CYF	2,001	2,001	-	0.00%	Explanation not necessary as difference is \$0.
Temporary Assistance for Needy Families	93.558	CYF	66,468	135,578	69,110	50.97%	Difference is due to timing of receipts.
Child Support Enforcement	93.563	DRO	1,261,092	1,219,163	(41,929)	-3.44%	Difference is due to timing of receipts.
Foster Care - Title IV-E	93.658	CYF	423,758	743,572	319,814	43.01%	Difference relates to prior year accrual and due to timing of receipts.
Adoption Assistance	93.659	CYF	330,261	443,489	113,228	25.53%	Difference relates to prior year accrual and due to timing of receipts.
Social Services Block Grant	93.667	CYF	51,465	51,465	-	0.00%	Explanation not necessary as difference is \$0.
Chafee Foster Care Independence Program	93.674	CYF	33,174	26,342	(6,832)	-25.94%	Difference is due to timing of receipts
Medical Assistance Program	93.778	CYF & / DRO	3,130	4,975	1,845	37.09%	Difference is due to timing of receipts.
TOTAL			\$ 2,327,152	\$ 2,793,094	\$ 465,942		

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, 2019

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	No	3/29/2019	Yes	None	N/A	N/A	N/A	N/A
Alternative Behavior Consultants	No	N/A	No	N/A	N/A	N/A	N/A	N/A
Central PA Family Support	No	6/7/2019	Yes	None	N/A	N/A	N/A	N/A
COMMONWEALTH CLINICAL GROUP	No	N/A	No	N/A	N/A	N/A	N/A	N/A
Diakon - Resource Parent program	No	N/A	No	N/A	N/A	N/A	N/A	N/A
Franklin Family Services - Psychiatric	No	N/A	No	N/A	N/A	N/A	N/A	N/A
Hempfield Behavioral Health- Incredible Years	No	N/A	No	N/A	N/A	N/A	N/A	N/A
Justiceworks Youthcare Inc.	No	5/2/2019	Yes	None	N/A	N/A	N/A	N/A
MacGregor Behavioral Health	No	N/A	No	N/A	N/A	N/A	N/A	N/A
Behavioral Interventions	No	N/A	No	N/A	N/A	N/A	N/A	N/A
Franklin Family Services	No	N/A	No	N/A	N/A	N/A	N/A	N/A
Kelly, Bruce	No	N/A	No	N/A	N/A	N/A	N/A	N/A
Manito Day Treatment	No	N/A	No	N/A	N/A	N/A	N/A	N/A
Pennsylvania Counseling Services	No	N/A	No	N/A	N/A	N/A	N/A	N/A
River Rock	No	N/A	No	N/A	N/A	N/A	N/A	N/A
Center for Youth & Community Development - Strengthening Families	No	N/A	No	N/A	N/A	N/A	N/A	N/A
David James Attorney	No	N/A	No	N/A	N/A	N/A	N/A	N/A
Adams County Children's Advocacy Center	No	N/A	No	N/A	N/A	N/A	N/A	N/A
Triad Treatment Specialists	No	N/A	No	N/A	N/A	N/A	N/A	N/A
True North - FFT	No	4/23/2019	Yes	None	N/A	N/A	N/A	N/A

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

COUNTY OF ADAMS, PENNSYLVANIA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2019

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

DHS 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

Identification of major programs

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.563	Child Support Enforcement
93.658	Foster Care – Title IV-E

Name of DHS Program

Child Support Enforcement
 County Children, Youth, & Families (CYF) Programs

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

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

COUNTY OF ADAMS, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2019

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, 2019

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, 2019

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>
Children, Youth, and Families Program – PA DHS	2018-001	Child Protective Services Law Monitoring	Resolved.