

**COUNTY OF ADAMS
PENNSYLVANIA**

SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2023

COUNTY OF ADAMS, PENNSYLVANIA
SINGLE AUDIT REPORT
YEAR ENDED DECEMBER 31, 2023

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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 (*Government Auditing Standards*), 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, 2023, 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 July 8, 2024. 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 or significant deficiencies 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 Axlerod LLC

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania
July 8, 2024



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

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

Qualified and Unmodified Opinions

We have audited COUNTY OF ADAMS, PENNSYLVANIA's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the PA 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, 2023. 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.

Qualified Opinion on Coronavirus State and Local Fiscal Recovery Funds

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the 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 the Coronavirus State and Local Fiscal Recovery Funds for the year ended December 31, 2023.

Unmodified Opinion on the Other Major Federal Program and DHS Programs

In our opinion, the 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 the other major federal program and PA 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, 2023.

Basis for Qualified and Unmodified Opinions

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 PA 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.



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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.

Matter Giving Rise to Qualified Opinion on Coronavirus State and Local Fiscal Recovery Funds

As described in accompanying schedule of findings and questioned costs, the COUNTY OF ADAMS, PENNSYLVANIA did not comply with reporting requirements regarding, Assistance Listing No. 21.027 Coronavirus State and Local Fiscal Recovery Funds as described in finding numbers 2023-001 for Reporting.

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

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.



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- 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.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance which 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 item 2023-001. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the COUNTY OF ADAMS, PENNSYLVANIA'S response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The COUNTY OF ADAMS, PENNSYLVANIA's response was not subjected to other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

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 that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be a material weakness.

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



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deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-001 to be a material weakness.

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 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.

Government Auditing Standards requires the auditor to perform limited procedures COUNTY OF ADAMS, PENNSYLVANIA's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. COUNTY OF ADAMS, PENNSYLVANIA's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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, 2023, 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 July 8, 2024, 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 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 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

ZELENKOFSCHE AXELROD LLC

Harrisburg, Pennsylvania
July 9, 2024

COUNTY OF ADAMS, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 2023

Federal Grantor/Pass-through Grantor	AL Number	Program Name	County Fund	Contract No.	(Accrued)/Deferred		Accrued/(Deferred)		Payments to Subrecipients
					Revenue December 31, 2022	Federal Grant Receipts	Expenditures	Revenue December 31, 2023	
U.S. Department of Agriculture									
Food Distribution Cluster:									
PA Department of Agriculture	10.568	Emergency Food Assistance Program (Administrative Costs)	General Fund	N/A	\$ (10,350)	\$ 31,825	\$ 21,475	\$ -	\$ -
Total ALN 10.568					(10,350)	31,825	21,475	-	-
PA Department of Agriculture	10.569	Emergency Food Assistance Program (Food Commodities)	N/A	N/A	-	87,361	87,361	-	-
Total ALN 10.569					-	87,361	87,361	-	-
Total Food Distribution Cluster					(10,350)	119,186	108,836	-	-
PA Department of Agriculture	10.932	Regional Conservation Partnership Program	General Fund		-	13,056	13,056	-	-
Total ALN 10.932					-	13,056	13,056	-	-
Total U.S. Department of Agriculture					\$ (10,350)	\$ 132,242	\$ 121,892	\$ -	\$ -
U.S. Department of Defense									
Direct Payments	12.112	Payments to States in Lieu of Real Estate Taxes	General Fund	N/A	\$ -	\$ 16,342	\$ 16,342	\$ -	\$ -
Total ALN 12.112					-	16,342	16,342	-	-
Total U.S. Department of Defense					\$ -	\$ 16,342	\$ 16,342	\$ -	\$ -
U.S. Department of Housing and Urban Development									
PA Department of Community and Economic Development	14.228	Community Development Block Grant 2018	CDBG	C000072003	-	231,112	231,112	-	-
PA Department of Community and Economic Development	14.228	Community Development Block Grant 2019	CDBG	C000073933	-	184,635	264,174	79,539	-
PA Department of Community and Economic Development	14.228	Community Development Block Grant 2020	CDBG	C000080369	-	49,727	134,652	84,925	-
PA Department of Community and Economic Development	14.228	Community Development Block Grant 2021	CDBG	C000082904	-	12,319	12,319	-	-
Total ALN 14.228					-	477,793	642,257	164,464	-
PA Department of Community and Economic Development	14.231	Emergency Solutions Grant - CARES ACT	General Fund	C000074136	(82,024)	86,069	4,045	-	-
Total U.S. Department of Housing and Urban Development					(82,024)	86,069	4,045	-	-
Total U.S. Department of Housing and Urban Development					\$ (82,024)	\$ 563,862	\$ 646,302	\$ 164,464	\$ -
U.S. Department of Justice									
PA Commission on Crime and Delinquency	16.575	Crime Victim Assistance	General Fund	2018/2019/2020-VF-05-33123	(25,900)	112,272	86,372	-	-
PA Commission on Crime and Delinquency	16.575	Crime Victim Assistance	General	2020-VF-05-40277	-	-	26,853	26,853	-
Total ALN 16.575					(25,900)	112,272	113,225	26,853	-
PA Commission on Crime and Delinquency	16.588	STOP Violence Against Women Grant	General Fund	20/21-VA-03/01-36055	(37,231)	37,231	-	-	-
PA Commission on Crime and Delinquency	16.588	STOP Violence Against Women Grant	General Fund	2022-VA-03-36055, 21/21-VA02/03-36055, 21/22-VA-03/01-36055, 2022-VA-01/02-36055	-	107,050	132,951	25,901	-
Total ALN 16.588					(37,231)	144,281	132,951	25,901	-
PA Commission on Crime and Delinquency	16.738	Edward Byrne Memorial Justice Assistance Grant Program	General	2019/2021-JG-LS-36749	-	79,962	79,962	-	-
Total ALN 16.738					-	79,962	79,962	-	-
Direct Payments	16.606	State Criminal Alien Assistance	General	N/A	-	301,638	79,677	(221,961)	-
Total ALN 16.606					-	301,638	79,677	(221,961)	-
Total U.S. Department of Justice					\$ (63,131)	\$ 638,153	\$ 405,815	\$ (169,207)	\$ -

* Denotes Program Tested as Major

COUNTY OF ADAMS, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2023

Federal Grantor/Pass-through Grantor	AL Number	Program Name	County Fund	Contract No.	(Accrued)/Deferred			Accrued/(Deferred)	
					Revenue December 31, 2022	Federal Grant Receipts	Expenditures	Revenue December 31, 2023	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	20-01000-001	\$ -	\$ 182,948	\$ 205,706	\$ 22,758	\$ -
PA Department of Transportation Total ALN 20.205 Highway Planning & Construction Cluster	20.205	Highway and Planning Construction	General Fund	N/A	(47,975)	111,809	132,502	68,668	-
					(47,975)	294,757	338,208	91,426	-
PA Department of Emergency Services Total ALN 20.703	20.703	Interagency Hazardous Material Public Sector Training and Planning Grants	Hazardous Materials	C950000304	(9,385)	9,385	6,064	6,064	-
					(9,385)	9,385	6,064	6,064	-
Total U.S. Department of Transportation					\$ (57,360)	\$ 304,142	\$ 344,272	\$ 97,490	\$ -
<u>US Election Assistance Commission</u>									
PA Department of State Total US Election Assistance Committee	90.404	HAVA Election Security Grant	General Fund	N/A	\$ 8,905	\$ -	\$ 8,905	\$ -	\$ -
					\$ 8,905	\$ -	\$ 8,905	\$ -	\$ -
<u>U.S. Department of Health and Human Services</u>									
PA Department of Human Services Total ALN 93.558 TANF	93.558	Temporary Assistance for Needy Families	Children & Youth	N/A	\$ (51,010)	\$ 150,293	\$ 160,767	\$ 61,484	\$ -
					(51,010)	150,293	160,767	61,484	-
PA Department of Human Services Total ALN 93.563	93.563	Child Support Enforcement Title IV-D & Incentives	Domestic Relations	N/A	(499,368)	1,371,013	1,442,185	570,540	-
					(499,368)	1,371,013	1,442,185	570,540	-
PA Department of Human Services Total ALN 93.645	93.645	Child Welfare Services Title IV-B	Children & Youth	N/A	-	124,587	124,587	-	-
					-	124,587	124,587	-	-
PA Department of Human Services Total ALN 93.556	93.556	Caseworker Visit Formula Grant	Children and Youth	N/A	-	21,493	21,493	60,502	-
					-	21,493	21,493	60,502	-
PA Department of Human Services Total ALN 93.658	93.658	Foster Care Title IV-E COVID 19 Foster Care Title IV-E Foster Care Title IV-E - Information Technology Grant	Children & Youth Children & Youth Children & Youth	N/A N/A N/A	(162,383) (5,083) (6,581)	550,214 11,458 9,142	572,252 12,808 19,271	184,421 1,350 10,129	- - -
					(174,047)	570,814	604,331	195,900	-
PA Department of Human Services Total ALN 93.659	93.659	Adoption Assistance COVID 19 Adoption Assistance Adoption Assistance - Information Technology Grant	Children & Youth Children & Youth Children & Youth	N/A N/A N/A	(246,936) (25,758) (1,254)	607,352 53,691 1,833	488,010 31,060 1,756	127,594 3,127 1,177	- - -
					(273,948)	662,876	520,826	131,898	-
PA Department of Human Services Total ALN 93.667	93.667	Social Services Block Grant Title XX	Children & Youth	N/A	-	51,465	51,465	-	-
					-	51,465	51,465	-	-
PA Department of Human Services PA Department of Human Services Total ALN 93.674	93.674	Chafee Foster Care Independence Program Title IV-E Chafee IL Division X COVID-19	Children & Youth Children & Youth	N/A N/A	(12,928) -	12,928 62,842	- 62,842	- -	- -
					(12,928)	75,770	62,842	-	-
PA Department of Human Services Total ALN 93.090	93.090	Guardianship Assistance COVID 19 Guardianship Assistance Guardianship Assistance - Information Technology Grant	Children & Youth Children & Youth Children & Youth	N/A N/A N/A	(11,607) (1,298) (97)	28,396 2,721 26	21,857 2,856 40	5,068 135 14	- - -
					(13,002)	31,143	24,753	5,217	-
Medicaid Cluster: PA Department of Human Services Total ALN 93.778 Medicaid Cluster	93.778	Medical Assistance Program	Children & Youth/Domestic Relations	N/A	(2,422)	10,723	15,069	6,768	-
					(2,422)	10,723	15,069	6,768	-
PA Department of Human Services Total ALN 93.136	93.136	Injury Prevention and Control Research and State and Community Based Programs	General Fund	N/A	(5,000)	10,000	10,000	5,000	-
					(5,000)	10,000	10,000	5,000	-
PA Department of Human Services Total ALN 93.991	93.991	Preventative Health and Health Services Block Grant	General Fund	N/A	-	8,000	8,000	-	-
					-	8,000	8,000	-	-

* Denotes Program Tested as Major

COUNTY OF ADAMS, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2023

<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, 2022</u>	<u>Federal Grant Receipts</u>	<u>Expenditures</u>	<u>Accrued/(Deferred) Revenue December 31, 2023</u>	<u>Payments to Subrecipients</u>
PA Department of Human Services	93.472	Title IV-E Prevention Program	Children & Youth	N/A	-	17,259	20,264	3,005	-
Total ALN 93.472	93.472	Title IV-E Prevention Program - Information Technology Grant	Children & Youth	N/A	-	55	11,165	11,110	-
					-	17,314	31,429	14,115	-
Total U.S. Department of Health and Human Services					\$ (1,031,725)	\$ 3,105,491	\$ 3,077,747	\$ 1,051,424	\$ -
U.S. Department of Homeland Security									
PA Department of Emergency Services	97.042	Emergency Management Performance Grants	General Fund	C950004109/C9500038361	\$ (88,159)	\$ 88,159	\$ 64,203	\$ 64,203	\$ -
Total ALN 97.042					(88,159)	88,159	64,203	64,203	-
Total U.S. Department of Homeland Security					\$ (88,159)	\$ 88,159	\$ 64,203	\$ 64,203	\$ -
U.S. Department of the Treasury									
PA Department of Human Services	21.023	COVID-19 Emergency Rental Assistance Program	ERAP	N/A	\$ 2,679,774	\$ 500,000	\$ 2,925,042	\$ (254,732)	\$ 2,925,042
					2,679,774	500,000	2,925,042	(254,732)	2,925,042
PA Department of Community and Economic Development	21.027	Coronavirus State and Local Fiscal Recovery Funds	ARPA	N/A	9,194,326	-	9,194,326	-	-
					9,194,326	-	9,194,326	-	-
PA Department of Community and Economic Development	21.032	Local Assistance and Tribal Consistency Fund	ARPA/General	N/A	(50,000)	100,000	50,000	-	-
					(50,000)	100,000	50,000	-	-
Total U.S. Department of the Treasury					\$ 11,824,100	\$ 500,000	\$ 12,169,368	\$ (254,732)	\$ 2,925,042
Total Federal Awards					\$ 10,500,256	\$ 5,348,391	\$ 16,854,846	\$ 953,642	\$ 2,925,042

* Denotes Program Tested as Major

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF ADAMS, PENNSYLVANIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

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 2023 threshold for determining Type A programs is \$750,000.

The following low risk Type A programs were audited as major programs:

<u>AL</u>	<u>Program</u>
21.023	Emergency Rental Assistance Program
21.027	Coronavirus State and Local Fiscal Recovery Funds

The amount expended under programs audited as major federal programs for the year ended December 31, 2023, totaled \$12,119,368 or 71.90% of total federal awards.



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CERTIFIED PUBLIC ACCOUNTANTS

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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, 2023 and calendar year ended December 31, 2023. 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, 2023 and calendar year ended December 31, 2023, 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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EXPERIENCE | EXPERTISE | ACCOUNTABILITY

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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.



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CERTIFIED PUBLIC ACCOUNTANTS

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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
July 8, 2024

COUNTY OF ADAMS, PENNSYLVANIA
SUMMARY OF EXPENDITURES - TITLE IV-D CHILD SUPPORT ENFORCEMENT PROGRAM
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	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 9/30/22																		
Salary/Overhead (Exclude Blood Tests)	\$ 498,389	\$ 13,576	\$ 36,000	\$ 448,813	66%	\$ 296,218	\$ 498,389	\$ 13,576	\$ 36,000	\$ 448,813	66%	\$ 296,218	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	1	-	-	1	66%	1	1	-	-	1	66%	1	-	-	-	-	66%	-
Interest/Program Income	3,303	91	-	3,212	66%	2,120	3,303	91	-	3,212	66%	2,120	-	-	-	-	66%	-
Genetic Testing Fees	19	-	-	19	66%	12	19	-	-	19	66%	12	-	-	-	-	66%	-
Subtotal (1-2-3-4)	495,066	13,485	36,000	445,581	-	294,085	495,066	13,485	36,000	445,581	-	294,085	-	-	-	-	-	-
Genetic Testing Costs	396	-	-	396	66%	260	396	-	-	396	66%	260	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	<u>\$ 495,462</u>	<u>\$ 13,485</u>	<u>\$ 36,000</u>	<u>\$ 445,977</u>	-	<u>\$ 294,345</u>	<u>\$ 495,462</u>	<u>\$ 13,485</u>	<u>\$ 36,000</u>	<u>\$ 445,977</u>	-	<u>\$ 294,345</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Calendar Quarter Ended 12/31/22																		
Salary/Overhead (Exclude Blood Tests)	\$ 446,903	\$ 11,979	\$ 36,000	\$ 398,924	66%	\$ 268,402	\$ 446,903	\$ 11,979	\$ 36,000	\$ 398,924	66%	\$ 268,402	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	1	-	-	1	66%	1	1	-	-	1	66%	1	-	-	-	-	66%	-
Interest/Program Income	2,209	59	-	2,150	66%	1,421	2,209	59	-	2,150	66%	1,421	-	-	-	-	66%	-
Genetic Testing Fees	249	-	-	249	66%	164	249	-	-	249	66%	164	-	-	-	-	66%	-
Subtotal (1-2-3-4)	444,444	11,920	36,000	396,524	-	266,816	444,444	11,920	36,000	396,524	-	266,816	-	-	-	-	-	-
Genetic Testing Costs	99	-	-	99	66%	65	99	-	-	99	66%	65	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	<u>\$ 444,543</u>	<u>\$ 11,920</u>	<u>\$ 36,000</u>	<u>\$ 396,623</u>	-	<u>\$ 266,881</u>	<u>\$ 444,543</u>	<u>\$ 11,920</u>	<u>\$ 36,000</u>	<u>\$ 396,623</u>	-	<u>\$ 266,881</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Calendar Quarter Ended 3/31/23																		
Salary/Overhead (Exclude Blood Tests)	\$ 555,852	\$ 15,211	\$ 53,400	\$ 487,241	66%	\$ 321,580	\$ 555,852	\$ 15,211	\$ 53,400	\$ 487,241	66%	\$ 321,580	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	1	-	-	1	66%	1	1	-	-	1	66%	1	-	-	-	-	66%	-
Interest/Program Income	2,278	59	-	2,219	66%	1,464	2,278	59	-	2,219	66%	1,464	-	-	-	-	66%	-
Genetic Testing Fees	112	-	-	112	66%	74	112	-	-	112	66%	74	-	-	-	-	66%	-
Subtotal (1-2-3-4)	553,461	15,152	53,400	484,909	-	320,041	553,461	15,152	53,400	484,909	-	320,041	-	-	-	-	-	-
Genetic Testing Costs	261	-	-	261	66%	172	261	-	-	261	66%	172	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	<u>\$ 553,722</u>	<u>\$ 15,152</u>	<u>\$ 53,400</u>	<u>\$ 485,170</u>	-	<u>\$ 320,313</u>	<u>\$ 553,722</u>	<u>\$ 15,152</u>	<u>\$ 53,400</u>	<u>\$ 485,170</u>	-	<u>\$ 320,313</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Calendar Quarter Ended 6/30/23																		
Salary/Overhead (Exclude Blood Tests)	\$ 541,266	\$ 15,052	\$ 49,800	\$ 476,414	66%	\$ 314,433	\$ 541,266	\$ 15,052	\$ 49,800	\$ 476,414	66%	\$ 314,433	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Interest/Program Income	2,261	60	-	2,201	66%	1,453	2,261	60	-	2,201	66%	1,453	-	-	-	-	66%	-
Genetic Testing Fees	345	-	-	345	66%	227	345	-	-	345	66%	227	-	-	-	-	66%	-
Subtotal (1-2-3-4)	538,660	14,992	49,800	473,868	-	312,753	538,660	14,992	49,800	473,868	-	312,753	-	-	-	-	-	-
Genetic Testing Costs	385	-	-	385	66%	253	385	-	-	385	66%	253	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	<u>\$ 539,045</u>	<u>\$ 14,992</u>	<u>\$ 49,800</u>	<u>\$ 474,253</u>	-	<u>\$ 313,006</u>	<u>\$ 539,045</u>	<u>\$ 14,992</u>	<u>\$ 49,800</u>	<u>\$ 474,253</u>	-	<u>\$ 313,006</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>

COUNTY OF ADAMS, PENNSYLVANIA
 CHILD SUPPORT ENFORCEMENT
 COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Type of Account Structure
June 30, 2022	1,416,872	1,416,872	
1st Quarter (7/1/2022-9/30/2022)	1,413,790	1,413,790	
2nd Quarter (10/1/2022-12/31/2022)	1,412,216	1,412,216	(X) Separate Bank Account
3rd Quarter (1/1/2023-3/31/2023)	1,389,437	1,389,437	() Restricted Fund - General Ledger
4th Quarter (4/1/2023-6/30/2023)	1,411,777	1,411,777	() Other: _____

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, 2023

	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
Balance at January 1	\$ 1,586,904	\$ 1,586,904	\$ -
Receipts:			
Reimbursements	1,198,309	1,198,309	-
Incentives	172,704	172,704	-
Title XIX Incentives	544	544	-
Interest	68,265	68,265	-
Program Income	5,284	5,284	-
Genetic Testing Costs	657	657	-
Maintenance of Effort (MOE)	-	-	-
Other: _____	-	-	-
Total Receipts	\$ 1,445,764	\$ 1,445,764	\$ -
Intra-fund Transfers - In	-	-	-
Funds Available	\$ 3,032,667	\$ 3,032,667	\$ -
Disbursements:			
Transfers to General Fund	1,295,674	1,295,674	-
Vendor Payments	190,800	190,800	-
Incentive Paid Costs	-	-	-
Other: _____	(2,282)	(2,282)	-
Total Disbursements	\$ 1,484,192	\$ 1,484,192	\$ -
Intra-fund Transfers - Out	-	-	-
Balance at December 31	\$ 1,548,475	\$ 1,548,475	\$ -

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, 2023

County: Adams County _____

Fiscal Year: 2023	Administration	Bridge Housing	Case Management	Rental Assistance	Emergency Shelter	Other Housing Support	Total
I. Total Allocation							\$ 143,894
II. Total Expenditures							
A. Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
B. Operating	-	-	-	-	-	-	-
C. Purchased Services	-	-	-	-	143,894	-	143,894
D. Reserved	-	-	-	-	-	-	-
Subtotal of Total Expenditures	-	-	-	-	143,894	-	143,894
III. Revenues							
A. Client Fees							-
B. Other							-
C. Earned Interest	-	-	-	-	-	-	-
Subtotal Revenues	-	-	-	-	-	-	-
IV. DHS Reimbursement							
A. State HAP Funding	-	-	-	-	143,894	-	143,894
B. SSBG	-	-	-	-	-	-	-
C. SABG	-	-	-	-	-	-	-
Subtotal of DHS Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ 143,894	\$ -	143,894
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, 2023

A	B	C	D	E	F	G	H
Provider Name	Does Provider Contract Include CPSL Requirements	Most Recent Monitoring Date	Monitored During the Current Year - ending 6/30/23 (Yes/No)	List Any Exceptions Noted During Current Year Monitoring	If Applicable Was CAP Submitted	Is CAP Acceptable to CCYA	Date Follow-up Was Done On Prior Year Monitoring
Adams County Children's Advocacy Center	yes	5/17/2022	No	None	N/A	N/A	N/A
Alternative Behavior Consultants	yes	3/22/2022	No	None	N/A	N/A	N/A
Center for Youth & Community Development - Strengthening Families	yes	11/9/2022	Yes	None	N/A	N/A	N/A
Central PA Family Support	yes	5/31/2022	No	None	N/A	N/A	N/A
Children's Aid Society of New Oxford	yes	N/A	No	N/A	N/A	N/A	N/A
COMMONWEALTH CLINICAL GROUP	yes	N/A	No	N/A	N/A	N/A	N/A
Family First Health - Nurse Family Partnership	yes	1/11/2023	Yes	None	N/A	N/A	N/A
FOLIUM INC, DBA LARUEL LIFE (MANITO)	yes	N/A	No	N/A	N/A	N/A	N/A
Franklin Family Services	yes	N/A	No	N/A	N/A	N/A	N/A
Franklin Family Services - Psychiatric	yes	N/A	No	N/A	N/A	N/A	N/A
Hempfield Behavioral Health- Incredible Years	yes	2/17/2022	No	None	N/A	N/A	N/A
Justiceworks Youthcare Inc.	yes	3/15/2023	Yes	None	N/A	N/A	N/A
Kelly, Bruce	yes	N/A	No	N/A	N/A	N/A	N/A
MacGregor Behavioral Health	yes	N/A	No	N/A	N/A	N/A	N/A
Pennsylvania Counseling Services	yes	N/A	No	N/A	N/A	N/A	N/A
raseproject	yes	9/6/2022	Yes	None	N/A	N/A	N/A
True North - FFT	yes	6/28/2023	Yes	None	N/A	N/A	N/A
MST	yes	3/15/2023	Yes	None	N/A	N/A	N/A
Bethany -Safe Home	yes	11/30/2022	Yes	None	N/A	N/A	N/A
SAM, Inc.-Service Access & Mangement, Inc.	Yes	10/4/2022	Yes	None	N/A	N/A	N/A

COUNTY OF ADAMS, PENNSYLVANIA
RECONCILIATION SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

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	24,753	31,155	6,402	20.51%	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	21,493	24,075	2,582	10.72%	Difference is due to timing of receipts.
Temporary Assistance for Needy Families	93.558	CYF	160,767	150,293	(10,474)	-6.97%	Difference is due to timing of receipts.
Child Support Enforcement	93.563	DRO	1,442,185	1,198,309	(243,876)	-17.31%	Difference is due to timing of receipts and prior/current year accruals.
Foster Care - Title IV-E	93.658	CYF	604,331	588,073	(16,258)	-2.98%	Difference is due to timing of receipts and prior/current year accruals.
Adoption Assistance	93.659	CYF	520,826	662,876	142,050	12.86%	Difference is 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	62,842	72,855	10,013	13.74%	Difference is due to timing of receipts.
Medical Assistance Program	93.778	CYF & / DRO	15,069	10,723	(4,346)	-45.60%	Difference is due to timing of receipts and prior/current year accruals.
TOTAL			<u>\$ 3,028,318</u>	<u>\$ 2,914,411</u>	<u>\$ (113,907)</u>		

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

COUNTY OF ADAMS, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2023

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 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 auditor's report issued on compliance for major programs:

COVID-19 Emergency Rental Assistance Program	– Unmodified
Coronavirus State and Local Fiscal Recovery Funds	– Qualified

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>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? yes no

COUNTY OF ADAMS, PENNSYLVANIA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2023

Section II – Financial Statement Findings and Questioned Costs

None.

Section III – Federal Award Findings and Questioned Costs

Finding 2023-001

Reporting

ALN 21.027 Coronavirus State and Local Fiscal Recovery Funds

Criteria: The County should ensure all respective reports submitted to the respective granting agency reflect accurate amounts in the period of benefit.

Condition: During our testing of the 4th Quarter 2023 Project and Expenditure report, certain amounts were excluded from the report when tracing to the County's General Ledger.

Cause: The County did not include all expenditures in the 4th Quarter 2023 Project and Expenditure Report.

Effect: The County was not in compliance with program's Reporting requirements and controls were not operating effectively.

Questioned Costs: None.

Recommendation: The County should implement internal control procedures to ensure the Project and Expenditure Report is properly reviewed prior to submission.

Management's Response: Management agrees with the finding and is implementing procedures to correct it.

The County of Adams agrees with the finding and is implementing procedures to correct it. Applicable staff will be briefed on the finding and training will be provided on both written policy and procedure. The County has a quality assurance program to monitor and ensure accordance with Reporting requirements.

COUNTY OF ADAMS, PENNSYLVANIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2023

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			