

**COUNTY OF ADAMS,
PENNSYLVANIA**

SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2013

COUNTY OF ADAMS, PENNSYLVANIA
SINGLE AUDIT REPORT
YEAR ENDED DECEMBER 31, 2013

CONTENTS

	<u>Page</u>
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1-2
Independent Auditors' Report on Compliance for Each Major Program, on Internal Control Over Compliance Required by OMB Circular A-133 and the Pennsylvania Department of Public Welfare <i>Single Audit Supplement</i> , and on the Schedules of Expenditures of Federal and Pennsylvania Department of Public Welfare Awards	3-6
Schedule of Expenditures of Federal Awards	7-9
Schedule of Pennsylvania Department of Public Welfare Expenditures	10
Notes to Schedules of Expenditures of Awards	11
Independent Accountant's Report on Applying Agreed-upon Procedures to the Financial Schedules and Exhibits Required by the Pennsylvania Department of Public Welfare	12-13
Pennsylvania Department of Public Welfare Schedules and Exhibits	14-18
Schedule of Findings and Questioned Costs	19-26
Summary Schedule of Prior Audit Findings	27

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

County Commissioners
County of 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, 2013, 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 September 12, 2014. Our report includes a reference to another auditor who audited the financial statements of the Adams County Industrial Development Authority, as described in our report on COUNTY OF ADAMS, PENNSYLVANIA's financial statements. The financial statement of the Adams County Industrial Development Authority was 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 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as Findings 2013-001, 2013-003 and 2013-005 to be material weaknesses.

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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*.

County of Adams, Pennsylvania's Responses to Findings

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Zelenkofske Axelrod LLC

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania
September 12, 2014

Zelenkofske Axelrod LLC

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM,
ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133 AND
THE PENNSYLVANIA DEPARTMENT OF PUBLIC WELFARE SINGLE AUDIT SUPPLEMENT,
AND ON THE SCHEDULES OF EXPENDITURES OF FEDERAL AND PENNSYLVANIA
DEPARTMENT OF PUBLIC WELFARE AWARDS

County Commissioners
County of Adams
Adams, Pennsylvania

Report on Compliance for Each Major Federal and Pennsylvania Department of Public Welfare Program

We have audited COUNTY OF ADAMS, PENNSYLVANIA's compliance with the types of compliance requirements described in the OMB Circular A-133 *Compliance Supplement* and the Pennsylvania Department of Public Welfare (DPW) *Single Audit Supplement* that could have a direct and material effect on each of COUNTY OF ADAMS, PENNSYLVANIA's major federal and DPW programs for the year ended December 31, 2013. COUNTY OF ADAMS, PENNSYLVANIA's major federal and DPW 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 the requirements of laws, regulations, contracts, and grants applicable to its federal and DPW programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of COUNTY OF ADAMS, PENNSYLVANIA's major federal and DPW 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; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the Pennsylvania Department of Public Welfare *Single Audit Supplement*. Those standards, OMB Circular A-133, and the Pennsylvania Department of Public Welfare *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 DPW 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 DPW program. However, our audit does not provide a legal determination of COUNTY OF ADAMS, PENNSYLVANIA's compliance.

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

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

Finding #	CFDA #	Program (or Cluster) Name	Compliance Requirement
2013-002	20.205	Highway Planning and Construction Cluster	Procurement, Suspension, and Debarment
2013-003	93.645/93.658/93.659/ 93.558/PA DPW	Child Welfare Services Foster Care Title IV-E Adoption Assistance Title IV-E Temporary Assistance for Needy Families PA Department of Public Welfare - Children and Youth Program	Reporting
2013-004	93.558/PA DPW	Temporary Assistance for Needy Families and PA Department of Public Welfare – Children, Youth, & Families Program	Eligibility
2013-005	93.645/93.658/PA DPW	Child Welfare Services Foster Care Title IV-E PA Department of Public Welfare – Children, Youth, & Families Program	Subrecipient Monitoring

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

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

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, 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 major federal and DPW programs listed in the table above for the year ended December 31, 2013.

Other Matters

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

Report on Internal Control Over Compliance

Management of COUNTY OF 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 DPW program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for

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each major federal and DPW program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and the Pennsylvania Department of Public Welfare *Single Audit Supplement*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of COUNTY OF ADAMS, PENNSYLVANIA's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

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 DPW 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 DPW program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as Findings 2013-002, 2013-003, 2013-004, and 2013-005 to be material weaknesses.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 and the Pennsylvania Department of Public Welfare *Single Audit Supplement*. Accordingly, this report is not suitable for any other purpose.

Report on Schedules of Expenditures of Federal and Pennsylvania Department of Public Welfare Awards Required by OMB Circular A-133 and the Pennsylvania Department of Public Welfare *Single Audit Supplement*

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, 2013, 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 September 12, 2014, 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 schedules of expenditures of federal and Pennsylvania Department of Public Welfare awards are presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the Pennsylvania Department of Public Welfare *Single Audit Supplement* and are 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

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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 schedules of expenditures of federal and Pennsylvania Department of Public Welfare awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Zelenkofske Axelrod LLC

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania
September 12, 2014

COUNTY OF ADAMS, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 2013

Federal Grantor/Pass-through Grantor	Federal CFDA Number	Program Name	County Fund	(Accrued)/Deferred Revenue December 31, 2012	Federal Grant Receipts	Expenditures	Accrued/(Deferred) Revenue December 31, 2013
U.S. Department of Agriculture Emergency Food Distribution Cluster: PA Department of Agriculture	10.568	Emergency Food Assistance Program (Administrative Costs) ARRA	Block Grant	\$ (3,759)	\$ 6,856	\$ 7,457	\$ 4,360
Total CFDA 10.568				<u>(3,759)</u>	<u>6,856</u>	<u>7,457</u>	<u>4,360</u>
PA Department of Agriculture	10.569	Emergency Food Assistance Program (Food Commodities)		-	63,249	63,249	-
Total CFDA 10.569				<u>-</u>	<u>63,249</u>	<u>63,249</u>	<u>-</u>
Total Emergency Food Distribution Cluster				<u>(3,759)</u>	<u>70,105</u>	<u>70,706</u>	<u>4,360</u>
Total U.S. Department of Agriculture				<u>(3,759)</u>	<u>70,105</u>	<u>70,706</u>	<u>4,360</u>
U.S. Department of Defense	12.112	Payments to States in Lieu of Real Estate Taxes	General Fund	-	32,401	32,401	-
Direct Payments				<u>-</u>	<u>32,401</u>	<u>32,401</u>	<u>-</u>
Total CFDA 12.112				<u>-</u>	<u>32,401</u>	<u>32,401</u>	<u>-</u>
Total U.S. Department of Defense				<u>-</u>	<u>32,401</u>	<u>32,401</u>	<u>-</u>
U.S. Department of Housing and Urban Development	14.228	Community Development Block Grant 2008 (C0000364498)	CDBG	-	17,017	17,017	-
State-Administered CDBG Cluster: Department of Community and Economic Development	14.228	Community Development Block Grant 2009 (C0000364498)	CDBG	(12,001)	31,334	19,333	-
Department of Community and Economic Development	14.228	Community Development Block Grant 2010 (C000050350)	CDBG	-	54,756	73,664	19,908
Department of Community and Economic Development	14.228	Community Development Block Grant 2011 (C000052048)	CDBG	(17,578)	144,767	127,189	-
Department of Community and Economic Development	14.228	Community Development Block Grant 2012 (C000052861)	CDBG	-	17,414	17,414	-
Total CFDA 14.228 (CDBG- State-Administered CDBG Cluster)				<u>(29,579)</u>	<u>265,288</u>	<u>254,617</u>	<u>19,908</u>
Department of Community and Economic Development	14.231	Emergency Shelter Grants Program (C4000014575)	Emergency Shelter	(23,949)	207,995	200,101	16,055
Total CFDA 14.231				<u>(23,949)</u>	<u>207,995</u>	<u>200,101</u>	<u>16,055</u>
Total U.S. Department of Housing and Urban Development				<u>(53,528)</u>	<u>473,283</u>	<u>454,718</u>	<u>34,963</u>
U.S. Department of Justice	16.523	Juvenile Accountability Incentive Block Grant	General	-	6,078	8,578	2,500
PA Commission on Crime and Delinquency				<u>-</u>	<u>6,078</u>	<u>8,578</u>	<u>2,500</u>
Total CFDA 16.523				<u>-</u>	<u>6,078</u>	<u>8,578</u>	<u>2,500</u>

* Denotes Program Tested as Major

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF ADAMS, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2013

Federal Grant/Pass-through Grant/ U.S. Department of Justice (Continued)	Federal CFDA Number	Program Name	County Fund	(Accrued)/Deferred Revenue December 31, 2012	Federal Grant Receipts	Expenditures	Accrued/(Deferred) Revenue December 31, 2013
PA Commission on Crime and Delinquency Total CFDA 16.575	16.575	Crime Victim Assistance	General	-	43,763	62,029	19,265
PA Commission on Crime and Delinquency Total CFDA 16.588	16.588	STOP Violence Against Women Grant	General	(4,879)	90,469	125,000	39,410
Direct Payments Total CFDA 16.606	16.606	State Criminal Alien Assistance	General	-	20,127	20,127	-
JAG Program Cluster: PA Commission on Crime and Delinquency Total CFDA 16.736	16.738	Edward Byrne Memorial Justice Assistance	General	(9,848)	72,608	77,700	14,940
PA Commission on Crime and Delinquency Total CFDA 16.803	16.803	Recovery Act-Edward Byrne Memorial Justice Assistance	General	-	1,587	1,587	-
Total JAG Program Cluster				(9,848)	74,195	79,287	14,940
Total U.S. Department of Justice				(14,727)	234,632	295,021	75,116
U.S. Department of Transportation Highway Planning and Construction Cluster: PA Department of Transportation PA Department of Transportation Total Highway Planning & Construction Cluster	20.205	Highway and Planning Construction	Liquid Fuels General Fund	(140,807)	306,348	165,541	\$ -
PA Department of Emergency Services Total CFDA 20.703	20.703	Interagency Hazardous Material Public Sector Training and Planning Grants	Hazardous Materials	-	-	29,542	29,542
Total U.S. Department of Transportation				(140,807)	533,686	422,421	\$ 29,542
U.S. Environmental Protection Agency PA Environmental Protection Agency Total CFDA 10.912	10.912	Environmental Quality Incentives Program	Conservation District	-	28,667	29,028	\$ 361
PA Environmental Protection Agency Total CFDA 66.466	66.466	Chesapeake Bay Program	Conservation District	(14,483)	92,032	77,549	-
Total U.S. Environmental Protection Agency				(14,483)	120,699	106,577	\$ 361
U.S. Department of Health and Human Services TANF Cluster: PA Department of Public Welfare Total CFDA 93.558 (TANF Cluster)	93.558	Temporary Assistance for Needy Families	Children & Youth	(11,279)	300,576	289,297	\$ -
PA Department of Public Welfare Total CFDA 93.563	93.563	Child Support Enforcement Title IV-D & Incentives (4100053446)	Domestic Relations	(13,221)	839,291	867,449	41,379
				(13,221)	839,291	867,449	41,379

* Denotes Program Tested as Major

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF ADAMS, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2013

Federal CFDA Number	Program Name	County Fund	(Accrued)/Deferred Revenue December 31, 2012	Federal Grant Receipts	Expenditures	Accrued/(Deferred) Revenue December 31, 2013
Federal Grantor/Pass-through Grantor						
U.S. Department of Health and Human Services (Continued)						
93.645	Child Welfare Services Title IV-B	Children & Youth	-	128,442	128,442	-
Total CFDA 93.645				128,442	128,442	-
93.658	Foster Care Title IV-E	Children & Youth	(19,188)	709,166	1,016,583	326,605
Total CFDA 93.658			(19,188)	709,166	1,016,583	326,605
93.659	Adoption Assistance	Children & Youth	-	335,785	512,345	176,560
Total CFDA 93.659			-	335,785	512,345	176,560
93.667	Social Services Block Grant Title XX	Children & Youth	-	51,465	51,465	-
Total CFDA 93.667			-	51,465	51,465	-
93.674	Chafee Foster Care Independence Program Title IV-E	Children & Youth	-	28,402	28,402	-
Total CFDA 93.674			-	28,402	28,402	-
93.090	Guardianship Assistance	Children & Youth	-	41,423	60,755	19,332
Total CFDA 93.090			-	41,423	60,755	19,332
Medicaid Cluster:						
93.778	Medical Assistance Program	Children & Youth	-	9,250	9,250	-
Total U.S. Department of Health and Human Services			(43,688)	2,443,600	2,963,988	563,876
U.S. Department of Homeland Security						
97.042	Emergency Management Performance Grants	General	-	68,737	68,737	-
Total CFDA 97.042			-	68,737	68,737	-
Total U.S. Department of Homeland Security			-	68,737	68,737	-
Total Federal Grants			(270,992)	3,977,343	4,414,569	708,216

* Denotes Program Tested as Major
 See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF ADAMS, PENNSYLVANIA
 SCHEDULE OF PENNSYLVANIA DEPARTMENT OF
 PUBLIC WELFARE EXPENDITURES
 FOR THE YEAR ENDED DECEMBER 31, 2013

<u>Fund or Program</u>	<u>Combined Federal and State Expenditures</u>
Children and Youth	\$ 6,740,337 *
Child Support Enforcement	867,449
Human Service Development	86,731
Combined Homeless Assistance Program	<u>93,894</u>
Total Assistance	<u>\$ 7,788,411</u>

* Denotes a major program for Pennsylvania Department of Public Welfare purposes. The 2013 threshold for Type A programs is \$300,000. The amount expended under major Pennsylvania Department of Public Welfare programs for the year ended December 31, 2013, totaled \$6,740,337 or 86.54% of total Pennsylvania Department of Public Welfare financial assistance.

COUNTY OF ADAMS, PENNSYLVANIA
 NOTES TO SCHEDULES OF EXPENDITURES OF AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 1: REPORTING ENTITY

The County of Adams, Pennsylvania (the "County") as the reporting entity for financial reporting purposes is defined in Note 1A to the County's financial statements. For purposes of preparing the schedules of expenditures of awards, the County's reporting entity is the same as was used for financial purposes.

NOTE 2: BASIS OF ACCOUNTING

The accompanying schedules of expenditures of awards are presented using the modified accrual basis of accounting, which is described in Note 1 to the County's financial statements.

NOTE 3: RISK-BASED AUDIT APPROACH

The 2013 threshold for determining Type A programs is \$300,000. The following low-risk Type A Program was not audited as major:

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

The following Type B Programs were audited as major:

<u>CFDA</u>	<u>Program</u>
93.645	Child Welfare Services
93.558	Temporary Assistance for Needy Families

The amount expended under programs audited as major federal programs for the year ended December 31, 2013, totaled \$2,339,546 or 52.99% 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 PUBLIC WELFARE

County Commissioners
County of Adams, Pennsylvania

We have performed the procedures enumerated below, which were agreed to by the Commonwealth of Pennsylvania, Department of Public Welfare ("DPW") and COUNTY OF ADAMS, PENNSYLVANIA, solely to assist you with respect to the financial schedules and exhibits required by the DPW Single Audit Supplement for the fiscal year ended June 30, 2013, fiscal year ended June 30, 2011, and calendar year ended December 31, 2013. The COUNTY OF ADAMS, PENNSYLVANIA's management is responsible for the financial schedules and exhibits required by the DPW Single Audit Supplement. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of DPW and the management of COUNTY OF ADAMS. 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.

Our 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 DPW for fiscal year ended June 30, 2013, fiscal year ended June 30, 2011, and the calendar year ended December 31, 2013, have been accurately compiled and reflect the audited books and records of 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 DPW 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 Program	A-1	Summary of Expenditures
	A-1(c)	Comparison of Reported Incentives to Incentives on Deposit
	A-1(d)	Comparison of Single Audit Title IV-D with Reported with Title IV-D Account
Children, Youth , and Families	I	Fiscal Summary
Combined Homeless Assistance Program	XIX(a) NBG	Schedule of Revenues and Expenditures

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Page 13

County Commissioners
County of Adams, Pennsylvania

- b) We have inquired of management regarding adjustments to reported revenues or expenditures which were not reflected on the reports submitted to DPW for the period in question.
- c) The processes detailed in paragraphs (a) and (b) above disclosed the following adjustments and/or findings which have been reflected on the corresponding schedules:
 - In Exhibit I, the Program did not prepare a written reconciliation to the County's General Ledger. See Finding 2013-007.
 - In Exhibit XIX (a) NBG, expenditures and revenues were overstated in the amount of \$17,240. See finding 2013-006.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. 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 Department of Public Welfare and the County Commissioners and is not intended to be and should not be used by anyone other than those specified parties.

Zelenkofske Axelrod LLC

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania
September 12, 2014

COUNTY OF ADAMS, PENNSYLVANIA
SUMMARY OF EXPENDITURES - TITLE IV-D CHILD SUPPORT ENFORCEMENT PROGRAM
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Single Audit Expenditures					Reported Expenditures					Single Audit Over(Under) Reported				
	(A) Total	(B) Unallowable	(C) Net (A-B)	(D) FFP	(E) Amount Paid (C x D)	(A) Total	(B) Unallowable	(C) Net (A-B)	(D) FFP	(E) Amount Paid (C x D)	(A) Total	(B) Unallowable	(C) Net (A-B)	(D) FFP	(E) Amount Paid (C x D)
Calendar Quarter Ended 9/30/12															
Salary/Overhead (Exclude Blood Tests)	\$ 319,468	\$ 9,907	\$ 309,561	66%	\$ 204,310	\$ 319,468	\$ 9,907	\$ 309,561	66%	\$ 204,310	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	1	-	1	66%	1	1	1	1	66%	1	-	-	-	66%	-
Interest/Program Income	21,778	684	21,094	66%	13,922	21,778	684	21,094	66%	13,922	-	-	-	66%	-
Blood Testing Fees	744	-	744	66%	491	744	-	744	66%	491	-	-	-	66%	-
Subtotal (1-2-3-4)	296,945	9,223	287,722	66%	189,896	296,945	9,223	287,722	66%	189,896	-	-	-	66%	-
Blood Testing ADP	800	-	800	66%	528	800	-	800	66%	528	-	-	-	66%	-
Net Total (5+6+7)	\$ 297,745	\$ 9,223	\$ 288,522	-	\$ 190,424	\$ 297,745	\$ 9,223	\$ 288,522	-	\$ 190,424	\$ -	\$ -	\$ -	-	\$ -
Calendar Quarter Ended 12/31/12															
Salary/Overhead (Exclude Blood Tests)	\$ 275,785	\$ 8,899	\$ 266,886	66%	\$ 176,145	\$ 275,785	\$ 8,899	\$ 266,886	66%	\$ 176,145	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	2	-	2	66%	2	2	2	2	66%	2	-	-	-	66%	-
Interest/Program Income	17,362	566	16,796	66%	11,086	17,362	566	16,796	66%	11,086	-	-	-	66%	-
Blood Testing Fees	1,185	-	1,185	66%	782	1,185	-	1,185	66%	782	-	-	-	66%	-
Subtotal (1-2-3-4)	257,236	8,333	248,903	66%	164,275	257,236	8,333	248,903	66%	164,275	-	-	-	66%	-
Blood Testing ADP	1,312	-	1,312	66%	866	1,312	-	1,312	66%	866	-	-	-	66%	-
Net Total (5+6+7)	\$ 258,548	\$ 8,333	\$ 250,215	-	\$ 165,141	\$ 258,548	\$ 8,333	\$ 250,215	-	\$ 165,141	\$ -	\$ -	\$ -	-	\$ -
Calendar Quarter Ended 3/31/13															
Salary/Overhead (Exclude Blood Tests)	\$ 340,111	\$ 11,617	\$ 328,494	66%	\$ 216,806	\$ 340,111	\$ 11,617	\$ 328,494	66%	\$ 216,806	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	1	-	1	66%	1	1	1	1	66%	1	-	-	-	66%	-
Interest/Program Income	15,798	546	15,252	66%	10,067	15,798	546	15,252	66%	10,067	-	-	-	66%	-
Blood Testing Fees	980	-	980	66%	647	980	-	980	66%	647	-	-	-	66%	-
Subtotal (1-2-3-4)	323,332	11,071	312,261	66%	206,091	323,332	11,071	312,261	66%	206,091	-	-	-	66%	-
Blood Testing ADP	416	-	416	66%	274	416	-	416	66%	274	-	-	-	66%	-
Net Total (5+6+7)	\$ 323,748	\$ 11,071	\$ 312,677	-	\$ 206,365	\$ 323,748	\$ 11,071	\$ 312,677	-	\$ 206,365	\$ -	\$ -	\$ -	-	\$ -
Calendar Quarter Ended 6/30/13															
Salary/Overhead (Exclude Blood Tests)	\$ 332,228	\$ 11,051	\$ 321,177	66%	\$ 211,976	\$ 332,228	\$ 11,051	\$ 321,177	66%	\$ 211,976	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	1	-	1	66%	1	1	1	1	66%	1	-	-	-	66%	-
Interest/Program Income	19,447	658	18,789	66%	12,400	19,447	658	18,789	66%	12,400	-	-	-	66%	-
Blood Testing Fees	1,000	-	1,000	66%	660	1,000	-	1,000	66%	660	-	-	-	66%	-
Subtotal (1-2-3-4)	311,780	10,393	301,387	66%	198,915	311,780	10,393	301,387	66%	198,915	-	-	-	66%	-
Blood Testing ADP	1,024	-	1,024	66%	675	1,024	-	1,024	66%	675	-	-	-	66%	-
Net Total (5+6+7)	\$ 312,804	\$ 10,393	\$ 302,411	-	\$ 199,590	\$ 312,804	\$ 10,393	\$ 302,411	-	\$ 199,590	\$ -	\$ -	\$ -	-	\$ -

ADAMS COUNTY, PENNSYLVANIA
 CHILD SUPPORT ENFORCEMENT
 COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Month	MSE		Audited Title IV-D Account Incentive Balance	Type of Account Structure
	Incentive Paid Cost Worksheet Ending Incentive Balance	Incentive Balance		
June 30, 2012	\$ 294,590	\$ 294,590		
1st Quarter (7/1/2012-9/30/2012)	\$ 326,862	\$ 326,862		
2nd Quarter (10/1/2012-12/31/2012)	\$ 259,684	\$ 259,684		(x) Separate Bank Account
3rd Quarter (1/1/2013-3/31/2013)	\$ 444,830	\$ 444,830		() Restricted Fund - General Ledger
4th Quarter (4/1/2013-6/30/2013)	\$ 481,596	\$ 481,596		(x) Other: Pooled Cash Account

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, 2013

	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
Balance at January 1	<u>\$ 415,785</u>	<u>\$ 415,785</u>	<u>\$ -</u>
Receipts:			
Reimbursements	<u>782,956</u>	<u>782,956</u>	<u>-</u>
Incentives	<u>195,724</u>	<u>195,724</u>	<u>-</u>
Title XIX Incentives	<u>5,056</u>	<u>5,056</u>	<u>-</u>
Interest	<u>915</u>	<u>915</u>	<u>-</u>
Program Income	<u>1,412</u>	<u>1,412</u>	<u>-</u>
Genetic Testing Costs	<u>3,951</u>	<u>3,951</u>	<u>-</u>
Maintenance of Effort (MOE)	<u>-</u>	<u>-</u>	<u>-</u>
Other: _____	<u>-</u>	<u>-</u>	<u>-</u>
Total Receipts	<u>\$ 990,014</u>	<u>\$ 990,014</u>	<u>\$ -</u>
Intra-fund Transfers - In Funds Available	<u>1,346,034</u> <u>\$ 2,751,833</u>	<u>1,346,034</u> <u>\$ 2,751,833</u>	<u>-</u> <u>-</u>
Disbursements:			
Transfers to General Fund	<u>790,138</u>	<u>790,138</u>	<u>-</u>
Vendor Payments	<u>-</u>	<u>-</u>	<u>-</u>
Bank Charges	<u>-</u>	<u>-</u>	<u>-</u>
Other: _____	<u>-</u>	<u>-</u>	<u>-</u>
Total Disbursements	<u>\$ 790,138</u>	<u>\$ 790,138</u>	<u>\$ -</u>
Intra-fund Transfers - Out	<u>1,346,034</u>	<u>1,346,034</u>	<u>-</u>
Balance at December 31	<u>\$ 615,661</u>	<u>\$ 615,661</u>	<u>\$ -</u>

The Title IV-D account consists of 2 accounts. Please indicate here the total number of accounts that make up the Title IV-D account.

The Title IV-D account is comprised of a one checking, no savings, no CD's, and one pooled cash checking account. Please indicate here the type of accounts that the Title IV-D account is comprised of.

CHILDREN, YOUTH AND FAMILIES PROGRAM
FISCAL SUMMARY
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

(CAPTURING ALL EXPENDITURES PAID THROUGH JUNE 30, 2013)

	A	B	C	D	E	F	G	H	I	J	K
	Grand Total	Program Income	Federal Title IV-E	Federal TANF	Federal Title XX	Federal Title IV-B	Medical Assistance	Other Funding	Net Total	State Act 148	Local Share
NET CHILD WELFARE EXPEND.											
01. 100% Reimbursement	\$ 21,031	\$ -	\$ 3,552	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,479	\$ 17,479	\$ -
02. 90% Reimbursement	318,276	6,378	33,774	70,848	-	-	-	-	207,276	186,551	20,725
03. 80% Reimbursement	4,498,704	98,986	909,445	75,247	51,465	132,298	-	-	3,231,263	2,585,008	646,255
04. 60% Reimbursement	1,196,331	30,722	129,835	-	-	-	2,712	-	1,033,062	619,839	413,223
05. 50% Reimbursement	96,660	191	-	-	-	-	-	-	96,469	48,237	48,232
06. Total Net Child Welfare Expenditures	6,131,002	136,277	1,076,606	146,095	51,465	132,298	2,712	-	4,585,549	3,457,114	1,128,435
YDC/YFC PLACEMENT COSTS											
07. 60% DPW Participation	26,137	10	-	-	-	-	-	-	26,127	15,676	10,451
08. Non-Reimbursable Expenditures	43,575	127	-	-	-	-	-	-	43,448	-	43,448
09. Total Expenditures	\$ 6,200,714	\$ 136,414	\$ 1,076,606	\$ 146,095	\$ 51,465	\$ 132,298	\$ 2,712	\$ -	\$ 4,655,124	\$ 3,472,790	\$ 1,182,334
10. IL Grant Funds Reported											
10. Total HSDF Used for Child Welfare	\$ -					\$ 116,267				13. Total Title IV-D/Title IV-E Collections	\$ 24,598
14. State Act 148 - Line 6	\$ 3,457,114					\$ 4,128,046				16. Adjusted State Share (lower of 14 or 15.)	\$ 3,457,114

COUNTY OF ADAMS, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2013

Section I – Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified? yes no

Significant Deficiency (ies) identified 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 not considered to be material weaknesses?
 yes none reported

Type of auditors' report issued on compliance for major programs: Qualified

Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of OMB Circular A-133? yes no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.645	Child Welfare Services
93.658	Foster Care Title IV-E
93.659	Adoption Assistance Title IV-E
93.558	Temporary Assistance for Needy Families
20.205	Highway Planning and Construction Cluster
DPW	Children, Youth & Families

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? yes no

COUNTY OF ADAMS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2013

Section II - Financial Statement Findings

Finding Summary

The following is a summary of the Financial Statement Findings.

Finding 2013-001:

Accounting Records

Criteria:	The accounts of the County should include all significant transactions in the period of benefit.
Condition:	During the audit, certain audit adjustments were required to record additional receivables/revenues, capital assets, and debt after the County's year-end close of the accounting records.
Cause:	Transactions were not recorded in the period of benefit.
Effect:	The financial records did not reflect the correct financial activity of the period which would result in a material misstatement of the financial statements.
Questioned Costs:	None.
Recommendation:	The County should ensure that internal control procedures over financial reporting are sufficient to identify and record all material adjustments.
Management's Response:	The County will ensure that internal control procedures are implemented to ensure all significant transactions are recorded prior to the close of year-end records.

COUNTY OF ADAMS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2013

The following findings in this section are presented in detail in Section III-Federal and Pennsylvania Department of Public Welfare Awards' and Questioned Costs.

<u>Finding Reference</u>	<u>Finding Summary</u>
2013-003	Title IV-E Foster Care, Title IV-E Adoption Assistance, Child Welfare Services, Tem and PA Department of Public Welfare Children and Youth Program – Reporting
2013-005	Title IV-E Foster Care, Child Welfare Services, and PA Department of Public Welfare Children and Youth Program – Subrecipient Monitoring

Section III - Federal and Pennsylvania Department of Public Welfare Awards Findings and Questioned Costs

<u>Finding 2013-002:</u>	<u>Procurement, Suspension, and Debarment</u> CFDA #20.205 Highway Planning and Construction Cluster
Criteria:	OMB Circular A-133 requires the County to not contract with providers of service that are suspended or debarred.
Condition:	For 2 out of 2 contracts selected for testing, one contract did not contain a suspension/debarment clause nor was the County able to provide documentation to confirm that the provider was not suspended or debarred prior to contracting with the provider. The remaining provider did not have a contract with the County and the County was unable to provide documentation to confirm that the provider was not suspended or debarred prior to appointing the providers.
Cause:	The County did not have proper controls in place to ensure that the provider of service was not suspended or debarred prior to contracting with the provider. For the other provider that did not have a contract with the County, the Board of Commissioners appoints that provider every four years.
Effect:	The County is not in compliance with OMB Circular A-133 Compliance Requirements over Procurement, Suspension, and Debarment and the internal controls are not operating effectively. However, we viewed the government's website noting that the providers were not on the list of suspended/debarred contractors.
Questioned Costs:	None.
Recommendation:	The County should include a clause in their contracts with providers to ensure that all providers receiving funds certify that they are not suspended or debarred. In addition, the County should have a contract with every provider of service.

COUNTY OF ADAMS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2013

Section III – Federal and Pennsylvania Department of Public Welfare Awards Findings and Questioned Costs (Continued)

<u>Finding 2013-002:</u>	<u>Procurement, Suspension, and Debarment (Continued)</u>
	CFDA #20.205 Highway Planning and Construction Cluster
Management's Response:	The County will include a clause in their contracts with providers to ensure that all providers receiving funds certify that they are not suspended or debarred. In addition, the County will ensure it has a contract with every provider of service for the program.
 <u>Finding 2013-003</u>	 <u>Reporting</u>
	CFDA #93.645 Child Welfare Services CFDA #93.658 Foster Care Title IV-E CFDA #93.659 Adoption Assistance Title IV-E CFDA #93.558 Temporary Assistance for Needy Families PA Department of Public Welfare – Children, Youth & Families Program
Criteria:	Pursuant to Office of Management and Budget Circular A-133, and Pennsylvania Department of Public Welfare Single Audit Supplement, the County is required to ensure all reports filed with granting agencies accurately reflect the program's revenues and expenditures recorded on the County's General Ledger.
Condition:	As a result of our testing of reporting requirements, we noted the expenditure reports for the County's Children and Youth Department did not agree to the revenues and expenditures recorded on the County's General ledger. The expenditures on the County's general ledger were \$687,364 higher than the expenditures reported to the state.
Cause:	The Children & Youth Program did not prepare a written reconciliation of revenues and expenditures per their report to the revenues and expenditures recorded on the County's General Ledger.
Effect:	The Children & Youth Program is not in compliance with OMB A-133 and the Pennsylvania Department of Public Welfare Single Audit Supplement reporting requirements.
Questioned Costs:	The amount of questioned costs, if any, is undeterminable.
Recommendation:	The County should implement procedures to ensure that all filed reports are reconciled to the County's General Ledger prior to submission.
Management's Response:	The County will implement reconciliation procedures to ensure all reports filed with granting agencies are accurately reflected in the program's revenues and expenditures of the County's general ledger.

COUNTY OF ADAMS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2013

Section III – Federal and Pennsylvania Department of Public Welfare Awards' Findings and questioned Costs (Continued)

<u>Finding 2013-004</u>	<u>Eligibility</u>
	CFDA #93.558 Temporary Assistance for Needy Families Pennsylvania Department of Public Welfare Children, Youth, & Families Program
Criteria:	OMB A-133 and the Pennsylvania Department of Public Welfare require that the Program properly complete TANF eligibility forms to ensure children meet the eligibility requirements of the program.
Condition:	As a result of our testing of the eligibility requirements, we noted 6 instances out of 6 case files selected for testing where the Program Administrator did not review and sign the Means Test Eligibility Form. The form was only signed by the caseworker.
Cause:	The Program was not staffed adequately to complete the required work.
Effect:	The County is not in compliance with OMB A-133 and the Pennsylvania Department of Public Welfare eligibility requirements. In addition, the internal control over this requirement is not designed effectively.
Questioned Costs:	None.
Recommendation:	The Program should implement procedures to ensure the TANF Means Test Eligibility Form is signed and approved by the program administrator.
Management's Response:	The Program will implement procedures to ensure TANF Means Test Eligibility forms are signed and approved by the program administrator.

COUNTY OF ADAMS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2013

Section III – Federal and Pennsylvania Department of Public Welfare Awards Findings and Questioned Costs (Continued)

<u>Finding 2013-005</u>	<u>Subrecipient Monitoring</u>
	CFDA #93.645 Child Welfare Services CFDA #93.658 Foster Care Title IV-E PA Department of Public Welfare – Children, Youth & Families Program
Criteria:	Pursuant to the OMB Circular A-133 and the PA Department of Public Welfare Common Requirements, the Program is required to perform monitoring activities over their subrecipients throughout the year to ensure accountability for the use of funds and compliance with applicable regulations.
Condition:	As a result of our testing of OMB Circular A-133 and Pennsylvania Department of Public Welfare subrecipient monitoring requirements, we noted 2 instances out of 8 items selected for testing where the Program received the subrecipient's audit report but the reports were not reviewed by the Contract Manager. In addition for 4 out of 25 subrecipients tested for Pennsylvania Department of Public Welfare Common Requirements, the program either not obtain an audit report or the program did not perform any additional subrecipient monitoring procedures for subrecipients that did not have an audit report.
Cause:	The Program did not ensure an audit was obtained and reviewed or the program did not perform other monitoring procedures for subrecipient that did not have an audit performed.
Effect:	The Program is not in compliance with subrecipient monitoring requirements. In addition, the internal controls over subrecipient monitoring are not operating effectively.
Questioned Costs:	The amount of questioned costs, if any, is undeterminable.
Recommendation:	The Program should follow its procedures to ensure that its subrecipients are monitored to ensure accountability for the use of funds and compliance with applicable requirements.
Management's Response:	The Program will ensure its procedures will be followed to track audits that are received, and follow up with subrecipients that have not submitted audits until all reports are obtained. The program will also ensure all audit reports received are reviewed in a timely fashion and the program will perform other monitoring procedures for subrecipients that do not have an audit report prepared.

COUNTY OF ADAMS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2013

Section IV- Pennsylvania Department of Public Welfare Awards' Agreed Upon Procedures Findings and Questioned Costs

<u>Finding 2013-006</u>	<u>Reporting</u>
	Pennsylvania Department of Public Welfare Homeless Assistance Program
Criteria:	The Pennsylvania Department of Public Welfare ("DPW") requires the program to prepare reports that contain accurate revenues and expenditures.
Condition:	While comparing revenues and expenditures to the program's accounting records, we noted the expenditures and revenues reported on the fiscal year 12-13 report were more than the expenditures and revenues on the county's general ledger in the amount of \$17,240.
Cause:	The Program included human services development funds revenues and expenditures for homeless assistance in the report.
Effect:	The Program is not in compliance with DPW's reporting requirements.
Questioned Costs:	None.
Recommendation:	We recommend that the Program should reconcile reported expenditures to the county general ledger prior to submitting the report.
Management's Response:	The County will implement reconciliation procedures to ensure all reports filed with granting agencies are accurately reflected in the program's revenues and expenditures of the County's general ledger.

COUNTY OF ADAMS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2013

Section IV- Pennsylvania Department of Public Welfare Awards' Agreed Upon Procedures Findings and Questioned Costs (Continued)

Finding 2013-007

Reporting

PA Department of Public Welfare - Children and Youth Program

Criteria:	Pursuant to the Pennsylvania Department of Public Welfare Single Audit Supplement, the County is required to ensure that the June 30, 2011 report must be adjusted to reflect all adjustments within two years so that the report filed with the granting agency accurately reflect the program's revenues and expenditures recorded on the County's General Ledger.
Condition:	As a result of our testing of reporting requirements, we noted the June 30, 2011 expenditure report for the County's Children and Youth Department did not agree to the revenues and expenditures recorded on the County's General ledger and no adjustments had been made since the original report had been filed in 2011.
Cause:	The Children & Youth Program did not prepare a written reconciliation of revenues and expenditures per their report to the revenues and expenditures recorded on the County's General Ledger.
Effect:	The Children & Youth Program is not in compliance with the Pennsylvania Department of Public Welfare Single Audit Supplement reporting requirements.
Questioned Costs:	The amount of questioned costs, if any, is undeterminable.
Recommendation:	The County should implement procedures to ensure that all filed reports are reconciled to the County's General Ledger prior to submission.
Management's Response:	The County will implement procedures to ensure all filed reports are reconciled to the County's general ledger.

COUNTY OF ADAMS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2013

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>
None	12-01	Accounting Records	See current year finding 2013-001
Highway Planning and Construction Program	12-02	Procurement, Suspension, and Debarment	See current year finding 2013-002
Highway Planning and Construction Program	12-03	Davis Bacon Act	Resolved
Children, Youth & Families Program	12-04	Reporting	See current year finding 2013-003