

**COUNTY OF BLAIR  
PENNSYLVANIA**

**SINGLE AUDIT REPORT  
YEAR ENDED DECEMBER 31, 2022**

COUNTY OF BLAIR, PENNSYLVANIA  
SINGLE AUDIT REPORT  
YEAR ENDED DECEMBER 31, 2022

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# Zelenkofske Axlerod LLC

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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 Blair  
Hollidaysburg, 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, (*Government Auditing Standards*), the financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the COUNTY OF BLAIR, PENNSYLVANIA (the "County"), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 24, 2023. Our report includes a reference to other auditors who audited the financial statements of the Blair County Airport, as described in our report on the County's financial statements. 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 the County'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 the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



# *Zelenkofske Axlerod LLC*

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## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County'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  
August 24, 2023



# 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 IN ACCORDANCE WITH 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 UNIFORM GUIDANCE

## INDEPENDENT AUDITOR'S REPORT

County Commissioners  
County of Blair  
Hollidaysburg, Pennsylvania

### **Report on Compliance for Each Major Federal and DHS Program**

#### ***Qualified and Unmodified Opinions***

We have audited COUNTY OF BLAIR, PENNSYLVANIA's (the "County") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the DHS *Single Audit Supplement* that could have a direct and material effect on the County's major federal and DHS programs for the year ended December 31, 2022. The County'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 the County Children and Youth Agency Program, Mental Health Program, and Intellectual Disabilities DHS Programs***

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the County Children and Youth Agency Program, Mental Health Program, and Intellectual Disabilities DHS programs for the year ended December 31, 2022.

#### **Unmodified Opinion on Each of the Other Major Federal and DHS Programs**

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its other major federal and DHS programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2022.

#### ***Basis for Qualified and Unmodified Opinion***

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*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the Pennsylvania Department of Human Services *Single Audit Supplement*. Our responsibilities under those standards, the Uniform Guidance, and the Pennsylvania Department of Human Services *Single Audit Supplement* 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 the County 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 qualified and unmodified opinions on compliance for each major federal and DHS program. Our audit does not provide a legal determination the County's compliance with the compliance requirements referred to above.

*Matters Giving Rise to Qualified Opinion on DHS Single Audit Supplement Section 2 – County Children and Youth Agency Programs, Section 5 – Mental Health Programs and Section 6 – Intellectual Disabilities Programs*

As described in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding the Pennsylvania DHS Single Audit Supplement, Section 2 – Children and Youth Agency Programs as described in finding number 2022-001 for Child Protective Services Law Monitoring and Sections 5 and 6 – Mental Health Programs and Intellectual Disabilities Programs as described in finding number 2022-002 for not submitting the Roster of Personnel. Compliance with such requirements is necessary, in our opinion, for the County 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 the County's federal and DHS programs.

### ***Auditor's Responsibilities 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 the County'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 Pennsylvania Department of Human Services *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 the County's compliance with the requirements of each major federal and DHS program as a whole.



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In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the Pennsylvania Department of Human Services *Single Audit Supplement*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County'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 the County'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, but not for the purpose of expressing an opinion on the effectiveness of the County'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**

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's responses to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

## **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 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 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 and DHS programs on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal and DHS programs will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal and DHS programs that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance in the accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002 to be a material weaknesses.



# *Zelenkofske Axlerod LLC*

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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 on the County's response to the internal control over compliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. 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, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's primary government financial statements. We issued our report thereon dated August 24, 2023, 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's primary government financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the primary government financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the primary government financial statements. The information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the primary government financial statements or to the primary government financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the primary government financial statements as a whole.

*Zelenkofske Axlerod LLC*

ZELENKOFSCHE AXELROD LLC

Harrisburg, Pennsylvania  
August 24, 2023



COUNTY OF BLAIR  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2022

Federal Grantor/Program Title	Assistance Listing	Commonwealth of Pennsylvania pass-through grantor agency/department	Pass-through grantor's number	Federal Grant Receipts	Federal Grant Expenditures	Subrecipient Expenditures
<b>U.S. Department of Agriculture</b>						
Food Distribution Cluster						
Emergency Food Assistance Program - Administrative Costs	10.568	Agriculture	4100075153	\$ 70,199	\$ 51,311	\$ 51,311
Emergency Food Assistance Program Food - Commodities	10.569	Agriculture	N/A	176,337	176,337	176,337
Total Food Distribution Cluster				246,536	227,648	227,648
Total U.S. Department of Agriculture				246,536	227,648	227,648
<b>U.S. Department of Housing and Urban Development</b>						
Community Development Block Grant - 2016	14.228	Community & Economic Development	C000066602	29,508	22,606	-
Community Development Block Grant - 2017	14.228	Community & Economic Development	C000069656	217,209	142,071	-
Community Development Block Grant - 2018	14.228	Community & Economic Development	C000071558	436,896	278,105	-
Community Development Block Grant - 2019	14.228	Community & Economic Development	C000073790	244,072	122,928	-
Community Development Block Grant - 2020	14.228	Community & Economic Development	C000077647	164,137	133,561	-
Community Development Block Grant - 2021	14.228	Community & Economic Development	C000082572	26,520	22,048	-
Community Development Block Grant - 2021 - CV	14.228	Community & Economic Development	C000075680	8,774	7,914	-
Total Community Development Block Grant				1,127,116	729,233	-
Emergency Solutions Grant Program - 2020	14.231	Community & Economic Development	C000074220	152,537	137,385	-
Emergency Solutions Grant Program - 2021	14.231	Community & Economic Development	C000080690	19,600	24,706	-
Total Emergency Solutions Grant Program				172,137	162,091	-
Home Investment Partnerships Program - 2019	14.239	Community & Economic Development	C000072894	129,388	136,880	-
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	Health	1400085587	54,067	42,312	-
Total U.S. Department of Housing and Urban Development				1,482,708	1,070,516	-
<b>U.S. Department of the Interior</b>						
Fish and Wildlife Cluster						
Wildlife Restoration and Basic Hunter Education	15.611	Game Commission	N/A	68,875	68,875	-
Total U.S. Department of Justice				68,875	68,875	-
<b>U.S. Department of Justice</b>						
COVID - Coronavirus Emergency Supplemental Funding Program	16.034	N/A	N/A	5,674	5,674	-
Crime Victim Assistance	16.575	Executive Offices	3600014701	30,388	30,388	-
Total U.S. Department of Justice				36,062	36,062	-
<b>U.S. Department of Transportation</b>						
Highway Planning and Construction Cluster						
Highway Planning and Construction	20.205	Transportation	N/A	2,062,084	2,062,084	-
Total Highway Planning Construction Cluster				2,062,084	2,062,084	-
Highway Safety Cluster						
State and Community Highway Safety	20.600	Transportation	EG00002797	43,508	43,508	-
National Priority Safety Programs	20.616	Transportation	EG00002797	37,224	37,224	37,224
Total Highway Safety Cluster				80,732	80,732	37,224
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	PEMA	C950000309	45,118	45,118	-
Total U.S. Department of Transportation				2,187,934	2,187,934	37,224
<b>U.S. Department of Education</b>						
Special Education-Grants for Infants and Families	84.181	Human Services	N/A	84,992	84,992	84,992
Total U.S. Department of Education				84,992	84,992	84,992
<b>U.S. Department of Health and Human Services</b>						
Guardianship Assistance						
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances	93.090	Human Services	N/A	128,577	128,577	-
Projects for Assistance in Transition from Homelessness	93.104	Human Services	N/A	412,500	412,500	-
Promoting Safe and Stable Families	93.150	Human Services	N/A	47,087	47,087	47,087
	93.556	Human Services	4100066998	46,465	46,465	46,465
TANF Cluster						
Temporary Assistance for Needy Families	93.558	Human Services	N/A	466,439	313,203	-
Total TANF Cluster				466,439	313,203	-
Child Support Enforcement	93.563	Human Services	N/A	592,974	573,067	-
Community-Based Child Abuse Prevention Grant	93.590	Human Services	4100066998	11,475	11,475	11,475
Stephanie Tubbs Jones Child Welfare Services Program	93.645	Human Services	N/A	43,468	43,468	-
Foster Care Title IV-E	93.658	Human Services	N/A	1,352,966	1,666,758 *	-
Adoption Assistance Title IV-E	93.659	Human Services	N/A	1,415,981	1,617,721 *	-
Social Services Block Grant	93.667	Human Services	N/A	226,457	226,457	226,457
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	Human Services	N/A	122,441	15,127	-
Opioid State Targeted Response	93.788	Human Services	N/A	113,859	113,859	-
Medicaid Cluster						
Medical Assistance Program	93.778	Human Services	N/A	1,476,559	1,475,334 *	1,475,334
Total Medicaid Cluster				1,476,559	1,475,334	1,475,334
Block Grants for Community Mental Health Services	93.958	Human Services	N/A	892,287	894,788 *	894,788
Total U.S. Department of Health and Human Services				7,349,535	7,585,886	2,701,606
<b>U.S. Department of Homeland Security</b>						
COVID Disaster Grants - Public Assistance	97.036	PEMA	4100090343	326,066	326,066	-
Emergency Management Performance Grants	97.042	PEMA	C9500003036	103,930	103,930	-
Homeland Security Grant Program	97.067	PEMA	N/A	58,130	58,130	-
Total U.S. Department of Homeland Security				488,126	488,126	-
<b>U.S. Department of Treasury</b>						
COVID - Emergency Rental Assistance Program	21.023	Human Services	N/A	4,322,040	5,544,873 *	5,544,873
COVID - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	N/A	11,831,928	2,852,153 *	-
Total U.S. Department of Treasury				16,153,968	8,397,026	5,544,873
<b>TOTAL FEDERAL AWARDS</b>				<b>\$ 28,098,736</b>	<b>\$ 20,147,065</b>	<b>\$ 8,596,343</b>

\* Denotes tested as a major program

COUNTY OF BLAIR, PENNSYLVANIA  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2022

NOTE 1: REPORTING ENTITY

The COUNTY OF BLAIR, 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 entity is excluded:

- Blair County Airport Authority

Direct awards pertaining to this entity 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 this entity. Where applicable, these entities have arranged for the issuance of separate Single Audit Reports containing their audited financial statements and schedule of expenditures of federal awards and all required audit reports.

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

NOTE 2: BASIS OF ACCOUNTING

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

NOTE 3: RISK-BASED AUDIT APPROACH

The 2022 threshold for determining Type A and Type B Programs was \$750,000.

The following Type A programs were audited as major:

<u>AL Number</u>	<u>Program</u>
93.658	Foster Care Title IV-E
93.659	Adoption Assistance Title IV-E
93.778	Medicaid Cluster
93.958	Block Grants for Community Mental Health Services
21.023	Emergency Rental Assistance Program
21.027	Coronavirus State and Local Fiscal Recovery Funds

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

<u>AL Number</u>	<u>Program</u>
None	

The amount expended under programs audited as major federal programs for the year ended December 31, 2022, totaled \$14,051,627 or 69.8% of total federal awards.



# Zelenkofske Axelrod LLC

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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 Blair  
Hollidaysburg, Pennsylvania

We have performed the procedures enumerated below on the financial schedules and exhibits of the COUNTY OF BLAIR, PENNSYLVANIA (the “County”) required by the Commonwealth of Pennsylvania Department of Human Services (“DHS”) DHS *Single Audit Supplement* for the fiscal year ended June 30, 2022 and calendar year ended December 31, 2022. The County’s management is responsible for the financial schedules and exhibits required by the DHS *Single Audit Supplement*

The County 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, 2022, and calendar year ended December 31, 2022, have been accurately compiled based on the audited books and records of the County. 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>
Child Support Enforcement	A-1(a)	Comparison of Single Audit Expenditures with Reported 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
Medical Assistance Transportation	III	Schedule of Revenues and Expenditures
County Human Services Block Grant	VI(a)BG-S	Block Grant Report of Income and Expenditures
	VI(b)BG-S	Non-Block Grant Summary Report

- 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.



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- 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 "% Difference" column.
  4. Agreed the amounts listed under the "Difference" column to the audited books and records of the County.
  5. Agreed the "Detailed Explanation of the Differences" to the audited books and records of the County.
- d) In regard to the Children and Youth Agency Child Protective Services Law (CPSL) Monitoring of In-Home Purchased Services Provider schedule included as Exhibit XXI, we have performed the following procedures:
1. Reconciled 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. Agreed the response in column B to the appropriate Provider contract.
  3. Agreed the information in columns C through I to the CCYA's monitoring records for In-Home Purchased Service Providers.
- e) The procedures detailed in paragraphs (a) and (b) above, disclosed that no adjustments or findings were necessary; however, as noted in Finding 2022-001 the County did not monitor its in-home providers in accordance with the CPSL.

We were engaged by the County 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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We are required to be independent of the County 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 BLAIR, PENNSYLVANIA's management 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  
August 24, 2023

COUNTY OF BLAIR  
SUMMARY OF EXPENDITURES - TITLE IV-D CHILD SUPPORT ENFORCEMENT PROGRAM  
FOR THE YEAR ENDED DECEMBER 31, 2022

	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-C)	(E) FFP	(F) Amount Paid (D x E)
<b>Calendar Quarter Ended 3/31/2022</b>																		
Salary/Overhead (Exclude Blood Tests)	\$ 260,944	\$ 8,082	\$ -	\$ 252,862	66%	\$ 166,889	\$ 260,944	\$ 8,082	\$ -	\$ 252,862	66%	\$ 166,889	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	3	-	-	3	66%	3	3	-	-	3	66%	3	-	-	-	-	66%	-
Interest/Program Income	1,985	61	-	1,924	66%	1,270	1,985	61	-	1,924	66%	1,270	-	-	-	-	66%	-
Blood Testing Fees	251	-	-	251	66%	166	251	-	-	251	66%	166	-	-	-	-	66%	-
Subtotal (1-2-3-4)	258,705	8,021	-	250,684	-	165,450	258,705	8,021	-	250,684	-	165,450	-	-	-	-	-	-
Blood Testing	538	-	-	538	66%	355	538	-	-	538	66%	355	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 259,243	\$ 8,021	\$ -	\$ 251,222	-	\$ 165,805	\$ 259,243	\$ 8,021	\$ -	\$ 251,222	-	\$ 165,805	\$ -	\$ -	\$ -	\$ -	-	\$ -
<b>Calendar Quarter Ended 6/30/2022</b>																		
Salary/Overhead (Exclude Blood Tests)	\$ 307,066	\$ 9,901	\$ 25,816	\$ 271,349	66%	\$ 179,090	\$ 307,066	\$ 9,901	\$ 25,816	\$ 271,349	66%	\$ 179,090	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	3	-	-	3	66%	3	3	-	-	3	66%	3	-	-	-	-	66%	-
Interest/Program Income	1,907	61	-	1,846	66%	1,219	1,907	61	-	1,846	66%	1,219	-	-	-	-	66%	-
Blood Testing Fees	207	-	-	207	66%	137	207	-	-	207	66%	137	-	-	-	-	66%	-
Subtotal (1-2-3-4)	304,949	9,840	25,816	269,293	-	177,731	304,949	9,840	25,816	269,293	-	177,731	-	-	-	-	-	-
Blood Testing	336	-	-	336	66%	222	336	-	-	336	66%	222	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 305,285	\$ 9,840	\$ 25,816	\$ 269,629	-	\$ 177,953	\$ 305,285	\$ 9,840	\$ 25,816	\$ 269,629	-	\$ 177,953	\$ -	\$ -	\$ -	\$ -	-	\$ -
<b>Calendar Quarter Ended 9/30/2022</b>																		
Salary/Overhead (Exclude Blood Tests)	\$ 286,336	\$ 10,346	\$ 96,427	\$ 179,563	66%	\$ 118,511	\$ 286,336	\$ 10,346	\$ 96,427	\$ 179,563	66%	\$ 118,511	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	3	-	-	3	66%	3	3	-	-	3	66%	3	-	-	-	-	66%	-
Interest/Program Income	2,427	89	-	2,338	66%	1,543	2,427	89	-	2,338	66%	1,543	-	-	-	-	66%	-
Blood Testing Fees	153	-	-	153	66%	101	153	-	-	153	66%	101	-	-	-	-	66%	-
Subtotal (1-2-3-4)	283,753	10,257	96,427	177,069	-	116,864	283,753	10,257	96,427	177,069	-	116,864	-	-	-	-	-	-
Blood Testing	175	-	-	175	66%	116	175	-	-	175	66%	116	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 283,928	\$ 10,257	\$ 96,427	\$ 177,244	-	\$ 116,980	\$ 283,928	\$ 10,257	\$ 96,427	\$ 177,244	-	\$ 116,980	\$ -	\$ -	\$ -	\$ -	-	\$ -
<b>Calendar Quarter Ended 12/31/2022</b>																		
Salary/Overhead (Exclude Blood Tests)	\$ 301,696	\$ 9,553	\$ 68,974	\$ 223,169	66%	\$ 147,292	\$ 301,696	\$ 9,553	\$ 68,974	\$ 223,169	66%	\$ 147,292	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	3	-	-	3	66%	3	3	-	-	3	66%	3	-	-	-	-	66%	-
Interest/Program Income	2,206	69	-	2,137	66%	1,411	2,206	69	-	2,137	66%	1,411	-	-	-	-	66%	-
Blood Testing Fees	122	-	-	122	66%	80	122	-	-	122	66%	80	-	-	-	-	66%	-
Subtotal (1-2-3-4)	299,365	9,484	68,974	220,907	-	145,798	299,365	9,484	68,974	220,907	-	145,798	-	-	-	-	-	-
Blood Testing	237	-	-	237	66%	156	237	-	-	237	66%	156	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 299,602	\$ 9,484	\$ 68,974	\$ 221,144	-	\$ 145,954	\$ 299,602	\$ 9,484	\$ 68,974	\$ 221,144	-	\$ 145,954	\$ -	\$ -	\$ -	\$ -	-	\$ -

COUNTY OF BLAIR  
 CHILD SUPPORT ENFORCEMENT  
 COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT

EXHIBIT A-1 ( c )

County: Blair

Year Ended: 12/31/2022

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Type of Account Structure
January 1	\$2,249,495	\$2,249,495	
March 31	2,320,388	2,320,388	( ) Separate Bank Account
June 30	2,332,917	2,332,917	( ) Restricted Fund - General Ledger
September 30	2,275,325	2,275,325	( X ) Other: Amount received is recorded in a separate revenue account in the general ledger.
December 31	2,245,083	2,245,083	

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

EXHIBIT A-1 (d)

COUNTY OF BLAIR  
CHILD SUPPORT ENFORCEMENT  
COMPARISON OF SINGLE AUDIT TITLE IV-D ACCOUNT WITH REPORTED TITLE IV-D ACCOUNT

County: Blair County

Year Ended: 12/31/2022

	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
Balance at January 1	\$ 2,471,552	\$ 2,471,552	\$ -
Receipts:			
Reimbursements	\$ 592,974	\$ 592,974	\$ -
Incentives	\$ 186,805	\$ 186,805	\$ -
Title XIX Incentives	\$ -	\$ -	\$ -
Interest	\$ 174,477	\$ 174,477	\$ -
Program Income	\$ -	\$ -	\$ -
Genetic Testing Costs	\$ -	\$ -	\$ -
Maintenance of Effort (MOE)	\$ -	\$ -	\$ -
Other: receipts & Co. reimbursement	\$ -	\$ -	\$ -
Total Receipts	\$ 954,256	\$ 954,256	\$ -
Intra-fund Transfers - In	\$ -	\$ -	\$ -
Funds Available	\$ 3,425,808	\$ 3,425,808	\$ -
Disbursements:			
Incentive Paid Costs	\$ 191,217	\$ 191,217	\$ -
Transfers to General Fund	\$ -	\$ -	\$ -
Vendor Payments	\$ 725,455	\$ 725,455	\$ -
Bank Charges	\$ -	\$ -	\$ -
Other: refunds and fees in transit	\$ 155,024	\$ 155,024	\$ -
Total Disbursements	\$ 1,071,696	\$ 1,071,696	\$ -
Intra-fund Transfers - Out	\$ -	\$ -	\$ -
Balance at December 31	\$ 2,354,112	\$ 2,354,112	\$ -

The Title IV-D account consists of \_\_\_1\_\_\_ 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 \_\_\_1\_\_\_ checking, \_\_\_\_\_ savings, \_\_\_\_\_ CD, and \_\_\_\_\_ other accounts. Please indicate here the type of accounts that the Title IV-D account is comprised of.



COUNTY OF BLAIR  
 MEDICAL ASSISTANCE TRANSPORTATION PROGRAM  
 SCHEDULE OF REVENUES AND EXPENDITURES  
 FOR THE YEAR ENDED JUNE 30, 2022

<b>Service Data</b>	Reported	Actual
Expenditures		
Group I Clients	<u>\$ 1,332,784</u>	<u>\$ 1,332,784</u>
Total Expenditures	<u><u>1,332,784</u></u>	<u><u>1,332,784</u></u>
<b>Allocation Data</b>		
Revenues		
Department of Human Services	<u>1,362,287</u>	<u>1,362,287</u>
Total Revenues	<u><u>1,362,287</u></u>	<u><u>1,362,287</u></u>
Funds Expended		
Operating Costs	<u>1,216,402</u>	<u>1,216,402</u>
Senior Shared Ride	<u>16,689</u>	<u>16,689</u>
Total Costs	<u><u>1,233,091</u></u>	<u><u>1,233,091</u></u>
Excess of Revenues over Expenditures	<u><u>\$ 129,196</u></u>	<u><u>\$ 129,196</u></u>
<b>Indirect Cost Rate</b>	N/A %	

COUNTY OF BLAIR  
BLOCK GRANT REPORT OF INCOME AND EXPENDITURES  
FOR THE FISCAL YEAR END JUNE 30, 2022

Exhibit VI(a)BG-S

County Match (%)	4.47%
Actual County Match (\$)	\$259,165
Actual County Match (%)	4.64%

Revision Number: 3

Block Grant Reporting		Costs Eligible for DHS Participation (2)								Balance of Funds (3)	Adjustments (4)	Total Fund Balance (5)
		Appropriation	DHS Allocation (1)	Mental Health	Intellectual Disabilities	Homeless Assistance	HSS	D&A	Total			
Sources of Funding:												
1 State Human Services Block Grant	Multiple	\$5,528,040	\$3,577,532	\$665,981	\$230,024	\$119,216	\$717,734	\$5,310,487	\$217,553	\$0	\$217,553	
2 SSBG	Multiple	\$126,848	\$15,880	\$110,968	\$0	\$0	\$0	\$126,848	\$0	\$0	\$0	
3 Reserved		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4 CMHSBG	70167	\$158,861	\$158,861	\$0	\$0	\$0	\$0	\$158,861	\$0	\$0	\$0	
5 Reserved		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Total for Block Grant</b>		<b>\$5,813,749</b>	<b>\$3,752,273</b>	<b>\$776,949</b>	<b>\$230,024</b>	<b>\$119,216</b>	<b>\$717,734</b>	<b>\$5,596,196</b>	<b>\$217,553</b>	<b>\$0</b>	<b>\$217,553</b>	

Retained Earnings	
I. Unexpended Allocation	\$217,553
II. Maximum Retained Earnings (5%)	\$276,402
III. Amount to be Returned to DHS	\$0
IV. Total Requested Retained Earnings	\$217,553

Prior Year Retained Earnings	
I. FY 20-21 Retained Earnings	\$271,915
II. Total Expended Retained Earnings-5%	\$271,915
III. Amount to be Returned to DHS	\$0

COUNTY OF BLAIR  
NON-BLOCK GRANT SUMMARY REPORT  
JUNE 30, 2022

Exhibit VI(b)BG-S

Revision Number: 3

Sources of Funding	Appropriation	Total Carryover (1)	Allotment (2)	DHS Allocation (3)	Costs Eligible for DHS Participation (4)	Balance of Funds (5)	Adjustments (6)	Total Fund Balance (7)
<b>A. Mental Health Services</b>								
1 State - Employment	10248	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Federal - Peer Specialist	70127	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 Federal - PATH Homeless Grant	70154	\$0	\$47,087	\$47,087	\$47,087	\$0	\$0	\$0
4 Federal - CMHSBG-First Episode Psychosis	70167	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 Federal - CMHSBG -IECMH Endorsement	70167	\$4,600	\$5,000	\$9,600	\$2,000	\$7,600	\$0	\$7,600
6 Federal - CMHSBG - Housing Training Scholarships	70167	\$5,691	\$5,000	\$10,691	\$0	\$10,691	\$0	\$10,691
7 Federal - CMHSBG - TCM On-line Training	70167	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 Federal - CMHSBG - Supported Education	70167	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Federal - 988 Planning Initiative	70651	\$1,000	\$0	\$1,000	\$0	\$1,000	\$0	\$1,000
10 Federal - PA System of Care Grant	70976	\$0	\$275,000	\$275,000	\$80,468	\$194,532	\$0	\$194,532
11 Federal - Project Launch	71021	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12 Federal - Public Health Emergency Preparedness	80343	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Federal - SERG-Tree of Life	82583	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Federal - Covid-19 CMHSBG	87410	\$0	\$723,176	\$723,176	\$298,265	\$424,911	\$0	\$424,911
15 Reserved		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Mental Health Services		\$11,291	\$1,055,263	\$1,066,554	\$427,820	\$638,734	\$0	\$638,734
<b>B. Intellectual Disabilities Services</b>								
1 Elwyn (Delaware County Only)	10236	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 ARPA Emergency Kits-O-T-P Non-Block Grant (Butler County Onl	10255	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 ARPA Respite	10255	\$0	\$55,133	\$55,133	\$0	\$55,133	\$0	\$55,133
4 ARPA Base-Rate Increase	10255	\$0	\$609	\$609	\$0	\$609	\$0	\$609
5 Temporary MFP-Start Model (Allegheny County Only)	70175	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 Temporary-DOH	87442	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 ARPA Administration-State & Federal	10255/70175	\$0	\$116,130	\$116,130	\$0	\$116,130	\$0	\$116,130
8 Reserved		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Intellectual Disabilities Services		\$0	\$171,872	\$171,872	\$0	\$171,872	\$0	\$171,872
<b>C. Total for Non-Block Grant Reporting</b>		\$11,291	\$1,227,135	\$1,238,426	\$427,820	\$810,606	\$0	\$810,606

COUNTY OF BLAIR  
FOR THE YEAR ENDED DECEMBER 31, 2022  
SUPPLEMENTAL SCHEDULE  
RECONCILIATION

Federal Awards Passed through the Pennsylvania Department of Human Services  
Expenditures per the SEFA to Revenue Received per the Pennsylvania Audit Confirmation Reply

(A) ALN Name	(B) ALN Number	(C) Federal Expenditures per the SEFA	(D) Federal Awards Received per the audit confirmation reply from Pennsylvania	(E) Differences (C-D)	(F) % Difference (E/D)	(G) Detailed Explanation of the Differences
Emergency Rental Assistance Program	21.023	\$5,544,873	\$4,322,040	\$1,222,833	28.29%	Timing Differences
Special Education-Grants for Infants and Families	84.181	\$84,992	\$84,992	\$0	0.00%	N/A
Guardianship Assistance	93.090	\$128,577	\$81,692	\$46,885	57.39%	Timing Differences
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances	93.104	\$412,500	\$412,500	\$0	0.00%	N/A
Projects for Assistance in Transition from Homelessness	93.150	\$47,087	\$47,087	\$0	0.00%	N/A
Promoting Safe and Stable Families	93.556	\$46,465	\$46,465	\$0	0.00%	N/A
Temporary Assistance for Needy Families	93.558	\$313,203	\$466,439	-\$153,236	-32.85%	Timing Differences
Child Support Enforcement - Title IV-D	93.563	\$573,067	\$592,974	-\$19,907	-3.36%	Timing Differences
Community-Based Child Abuse Prevention Grant	93.590	\$11,475	\$11,475	\$0	0.00%	N/A
Stephanie Tubbs Jones Child Welfare Services Program - Title IV-B	93.645	\$43,468	\$43,468	\$0	0.00%	N/A
Foster Care - Title IV-E	93.658	\$1,666,758	\$1,352,966	\$313,792	23.19%	Timing Differences
Adoption Assistance - Title IV-E	93.659	\$1,617,721	\$1,415,981	\$201,740	14.25%	Timing Differences
Social Services Block Grant	93.667	\$226,457	\$226,457	\$0	0.00%	N/A
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	\$15,127	\$122,441	-\$107,314	-87.65%	Timing Differences
Medical Assistance Program - Title XIX and Medical Assistance Transportation	93.778	\$1,475,334	\$1,476,559	-\$1,225	-0.08%	Timing Differences
Block Grants for Community Mental Health Services	93.958	\$894,778	\$892,287	\$2,491	0.28%	Timing Differences

COUNTY OF BLAIR  
 COUNTY CHILDREN AND YOUTH AGENCY  
 CHILD PROTECTIVE SERVICES LAW (CPSL) MONITORING  
 OF IN-HOME PURCHASED SERVICE PROVIDERS

Exhibit XXI

SUPPLEMENTAL SCHEDULE

COUNTY: Blair

PERIOD ENDED: June 30, 2022

(A)	(B)	(C)	(D)	(H)	(I)
Provider Name	Does Provider Contract include CPSL Requirements	Most Recent Monitoring Date	Monitored During the Current Year (Yes/No)	Date Follow-Up Was Done On Prior Year Monitoring	Has Provider Implemented the CAP
Adelphoi Village	Yes	n/a	no	n/a	n/a
Centre County Youth Service Bureau	Yes	n/a	no	n/a	n/a
Cornell Abraxas Group, LLC	Yes	n/a	no	n/a	n/a
Family Services Inc	Yes	n/a	no	n/a	n/a
Community Specialist Corp	Yes	n/a	no	n/a	n/a
George Junior Republic	Yes	n/a	no	n/a	n/a
The Summit Academy	Yes	n/a	no	n/a	n/a
Alternate Living Solutions	Yes	n/a	no	n/a	n/a
City Missions - Living Stones Inc	Yes	n/a	no	n/a	n/a

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

COUNTY OF BLAIR, PENNSYLVANIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2022

Section I - Summary of Auditor's Results

*Financial Statements*

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? \_\_\_ yes \_\_\_X\_\_\_ no

Significant deficiency(ies) identified that are not considered to be material weaknesses?  
\_\_\_ yes \_\_\_X\_\_\_ none reported

Noncompliance material to financial statements noted? \_\_\_ yes \_\_\_X\_\_\_ no

*Federal Awards*

Internal control over major programs:

Material weakness(es) identified? \_\_\_ yes \_\_\_X\_\_\_ no

Significant deficiency(ies) identified that are not considered to be material weaknesses?  
\_\_\_ yes \_\_\_X\_\_\_ none reported

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

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

*DHS Awards*

Internal control over major programs:

Material weakness(es) identified? \_\_\_X\_\_\_ yes \_\_\_ no

Significant deficiency(ies) identified that are not considered to be material weaknesses?  
\_\_\_ yes \_\_\_X\_\_\_ none reported

Type of auditor's report issued on compliance for major programs: Qualified for County Children and Youth Agency Program, Mental Health Program, and Intellectual Disabilities Program and Unmodified for Medical Assistance Transportation Program and Early Intervention.

Identification of major programs

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.658	Foster Care Title IV-E
93.659	Adoption Assistance Title IV-E
93.778	Medicaid Cluster
93.958	Block Grants for Community Mental Health Services
21.023	Emergency Rental Assistance Program
21.027	Coronavirus State and Local Fiscal Recovery Funds

Name of DHS Programs

Medical Assistance Transportation Program  
County Children & Youth Agency Program  
Mental Health Programs  
Intellectual Disabilities Programs  
Early Intervention

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

Auditee qualified as low-risk auditee? \_\_\_ yes \_\_\_X\_\_\_ no

COUNTY OF BLAIR, PENNSYLVANIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2022

Section II - Financial Statement Findings

None noted.

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

Finding 2022-001

Pennsylvania Department of Human Services – Children Youth and Families – Child Protective Services Law Monitoring

Criteria: The Child Protective Services Law (CPSL) requires the conduct of criminal background checks and child abuse history clearances (certifications) for all employees and direct volunteers of the county children and youth agency (CCYA) as well as the employees and volunteers of the CCYA's contracted service providers. The CCYA must monitor provider adherence to the CPSL background check requirements to assure the safety of children receiving prevention, reunification and aftercare services (services coded as in-home).

Condition: During the audit, it was determined that County did not monitor its in-home providers for the CPSL requirements.

Cause: The County does not have adequate controls in place to ensure proper monitoring of the CPSL background check requirements for its in-home providers.

Questioned Costs: The amount of questioned costs, if any, is undeterminable.

Effect: Internal controls over monitoring CPSL background check requirements for its in-home providers were not properly implemented. The County was not in compliance with CPSL requirements.

Recommendation: We recommend that the County develop and adhere to an internal control process for monitoring its in-home providers for the CPSL background check requirements.

Management's Response: The County agrees with this finding. BCCYF Program and Fiscal departments have a procedure in place for CPSL monitoring. Program Specialists and Administration for BCCYF will be assuring that adequate controls are in place, monitoring the CPSL background check requirements for its in-home providers, and meeting all compliance requirements for CPSL. Provider monitoring has occurred in 2023 and will continue per policy and procedure.



COUNTY OF BLAIR, PENNSYLVANIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2022

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

Finding 2022-002

Pennsylvania Department of Human Services – Mental Health and Intellectual Disabilities Programs– Roster of Personnel (PW 1171)

Criteria: The county must follow specific personnel-related regulations and submit a Roster of Personnel (PW 1171) to DHS. The Bureau of Personnel reviews the PW 1171 and provides written notification to the county as to the nature and amount of any disallowances. In addition, the county is directed to disclose this information in connection with the County Single Audit.

Condition: During the audit, it was determined that County did not submit a Roster of Personnel.

Cause: The County does not have adequate controls in place to ensure the Roster of Personnel has been submitted to the State.

Questioned Costs: The amount of questioned costs, if any, is undeterminable.

Effect: Internal controls over submission of the Roster of Personnel were not properly implemented. The County was not in compliance with Roster of Personnel requirements.

Recommendation: We recommend that the County develop and adhere to an internal control process for submission of the Roster of Personnel.

Management's Response: The County agrees with the finding that a Roster of Personnel (PW 1171) was not submitted. The Department of Social Services is establishing internal procedures, including checks and balances at the administrative level, to ensure that forms are filed in a timely manner. The workflow will include the Fiscal Officer and the Director.

COUNTY OF BLAIR, PENNSYLVANIA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2022

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>
Prothonotary	2021-001	Escrow Liability	Resolved
Retirement Board	2021-002	Contribution	Resolved
Children and Youth	2021-003	Accounts Receivable	Resolved
Sheriff	2021-004	Escrow Liability	Resolved
Commissioners	2021-005	Grants	Resolved