

COUNTY OF BLAIR

AUDITOR'S REPORT ON

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
PASSED THROUGH THE PENNSYLVANIA
DEPARTMENT OF HUMAN SERVICES
COMPLIANCE AND INTERNAL CONTROL**

FOR THE YEAR ENDED DECEMBER 31, 2019

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**INDEPENDENT AUDITOR'S 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**

Board of Commissioners
County of Blair
Court House
423 Allegheny Street, Suite 441
Hollidaysburg, PA 16648-2022

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 aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Blair, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County of Blair's basic financial statements and have issued our report thereon dated May 20, 2020. We issued an adverse opinion on the governmental activities because the County did not record certain general infrastructure assets as required by generally accepted accounting principles.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County of Blair's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County of Blair's internal control. Accordingly, we do not express an opinion on the effectiveness of the County of Blair'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 did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

**INDEPENDENT AUDITOR'S 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
(CONTINUED)**

Internal Control Over Financial Reporting (Continued)

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 deficiency described in the accompanying schedule of findings and questioned costs as item 2019-002 to be a material weakness.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2019-001 to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Blair'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 Blair's Response to Findings

The County of Blair's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County of Blair's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.

Young, Decker, Brown & Company, P.C.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE

Board of Commissioners
County of Blair
Court House
423 Allegheny Street, Suite 441
Hollidaysburg, PA 16648-2022

Report on Compliance for Each Major Federal and State Program

We have audited the County of Blair's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the Pennsylvania Department of Human Services Compliance Supplement that could have a direct and material effect on each of the County of Blair's major federal and state programs for the year ended December 31, 2019. The County of Blair's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County of Blair's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the Pennsylvania Department of Human Services Compliance Supplement. Those standards, the Uniform Guidance, and the Pennsylvania Department of Human Services Compliance 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 state program occurred. An audit includes examining, on a test basis, evidence about the County of Blair'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 state program. However, our audit does not provide a legal determination of the County of Blair's compliance.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE
(CONTINUED)**

Opinion on Each Major Federal Program and State Program

In our opinion, the County of Blair complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2019.

Report on Internal Control Over Compliance

Management of the County of Blair 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 the County of Blair's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and the Pennsylvania Department of Human Services, 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 the County of Blair's internal control over compliance.

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

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and the Pennsylvania Department of Human Services

We have audited 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, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County of Blair's basic financial statements. We issued our report thereon dated May 20, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and the Pennsylvania Department of Human Services and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE
(CONTINUED)**

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance
and the Pennsylvania Department of Human Services (Continued)**

financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and the Pennsylvania Department of Human Services is fairly stated in all material respects in relation to the basic financial statements as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the Pennsylvania Department of Human Services. Accordingly, this report is not suitable for any other purpose.

Young, Oberly, Brown & Company, P.C.

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

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Program Year</u>	<u>Pass-Through Grantor's Number (Description)</u>	<u>Program Receipts</u>	<u>Program Expenditures</u>	<u>Expenditures to Subrecipients</u>
<u>Election Assistance Commission</u>						
Passed Through the State Department of State 2018 HAVA Election Security Grants	90.404	10/01/19-09/30/20	Consolidated Appropriation Act 2018	\$ -	\$ 119,734	\$ -
Total Election Assistance Commission				\$ -	\$ 119,734	\$ -
<u>U.S. Department of Health and Human Services</u>						
Passed Through State Department of Human Services:						
Guardianship Assistance	93.090	07/01/18-06/30/19	Title IV-E	\$ 37,639	\$ 19,088	\$ -
Guardianship Assistance	93.090	07/01/19-06/30/20	Title IV-E	-	23,602	-
Information Technology Grant	93.090	07/01/18-06/30/19	Title IV-E	5	-	-
Total 93.090				\$ 37,644	\$ 42,690	\$ -
Projects for Assistance in Transition from Homelessness (PATH)	93.150	07/01/18-06/30/19	PATH (Homeless)	\$ 23,543	\$ 23,543	\$ 23,543
Total 93.150				\$ 23,543	\$ 23,543	\$ 23,543
Promoting Safe and Stable Families	93.556	07/01/19-06/30/20	Family Preservation	\$ 3,802	\$ 3,781	\$ -
Promoting Safe and Stable Families	93.556	07/01/18-06/30/19	Human Services	93,657	93,657	93,657
Promoting Safe and Stable Families	93.556	07/01/19-06/30/20	Human Services	48,952	48,952	48,952
Total 93.556				\$ 146,411	\$ 146,390	\$ 142,609
Temporary Assistance to Needy Families (TANF)	93.558	07/01/18-06/30/19	Children and Youth	\$ 515,012	\$ 106,100	\$ -
Temporary Assistance to Needy Families (TANF)	93.558	07/01/19-06/30/20	Children and Youth	-	453,862	-
Total 93.558/TANF Cluster/477 Cluster				\$ 515,012	\$ 559,962	\$ -
Child Support Enforcement	93.563	01/01/18-12/31/18	Domestic Relations	\$ 47,794	\$ -	\$ -
Child Support Enforcement	93.563	01/01/19-12/31/19	Domestic Relations	415,580	546,665	-
Child Support Enforcement	93.563	07/01/18-06/30/19	Domestic Relations - Incentive	226,320	-	-
Total 93.563				\$ 689,694	\$ 546,665	\$ -
Community-Based Child Abuse Prevention Grants	93.590	07/01/18-06/30/19	Children and Youth	\$ 21,927	\$ 22,199	\$ -
Community-Based Child Abuse Prevention Grants	93.590	07/01/19-06/30/20	Children and Youth	7,650	15,180	-
Total 93.590				\$ 29,577	\$ 37,379	\$ -
Stephanie Tubbs Jones Child Welfare Services Program	93.645	07/01/18-06/30/19	Title IV-B Children and Youth	\$ 21,734	\$ 21,734	\$ -
Stephanie Tubbs Jones Child Welfare Services Program	93.645	07/01/19-06/30/20	Title IV-B Children and Youth	21,734	21,734	-
Total 93.645				\$ 43,468	\$ 43,468	\$ -
Administrative - Title IV-E	93.658	07/01/18-06/30/19	Title IV-E	\$ 5,331	\$ 1,251	\$ -
Administrative - Title IV-E	93.658	07/01/19-06/30/20	Title IV-E	-	887	-
Foster Care - Title IV-E	93.658	07/01/15-06/30/16	Title IV-E	(2,983)	(2,983)	-
Foster Care - Title IV-E	93.658	07/01/16-06/30/17	Title IV-E	(7,708)	(8,734)	-
Foster Care - Title IV-E	93.658	07/01/17-06/30/18	Title IV-E	95,427	120,907	-
Foster Care - Title IV-E	93.658	07/01/18-06/30/19	Title IV-E	1,667,773	1,208,668	-
Foster Care - Title IV-E	93.658	07/01/19-06/30/20	Title IV-E	-	301,016	-
Information Technology Grant - Title IV-E	93.658	07/01/17-06/30/18	Title IV-E	-	25,881	-
Information Technology Grant - Title IV-E	93.658	07/01/18-06/30/19	Title IV-E	7,134	-	-
Information Technology Grant - Title IV-E	93.658	07/01/19-06/30/20	Title IV-E	-	50	-
Total 93.658				\$1,764,974	\$1,646,943	\$ -

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

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Program Year</u>	<u>Pass-Through Grantor's Number (Description)</u>	<u>Program Receipts</u>	<u>Program Expenditures</u>	<u>Expenditures to Subrecipients</u>
U.S. Department of Health and Human Services (Continued)						
Passed Through State Department of Human Services: (Cont.)						
Adoption Assistance - Title IV-E	93.659	07/01/17-06/30/18	Title IV-E	\$ 12,519	\$ 12,519	\$ -
Adoption Assistance - Title IV-E	93.659	07/01/18-06/30/19	Title IV-E	1,225,247	908,748	-
Adoption Assistance - Title IV-E	93.659	07/01/19-06/30/20	Title IV-E	-	623,952	-
Information Technology Grant	93.659	07/01/18-06/30/19	Title IV-E	242	-	-
Total 93.659				\$1,238,008	\$1,545,219	\$ -
Social Services Block Grant	93.667	07/01/18-06/30/19	Mental Health	\$ 7,940	\$ 7,940	\$ 7,940
Social Services Block Grant	93.667	07/01/19-06/30/20	Mental Health	7,940	7,940	7,940
Social Services Block Grant	93.667	07/01/18-06/30/19	Intellectual Disabilities	55,484	55,484	55,484
Social Services Block Grant	93.667	07/01/19-06/30/20	Intellectual Disabilities	55,484	55,484	55,484
Social Services Block Grant	93.667	07/01/18-06/30/19	Title XX - Children and Youth	49,805	49,805	-
Social Services Block Grant	93.667	07/01/19-06/30/20	Title XX - Children and Youth	49,804	49,804	-
Total 93.667				\$ 226,457	\$ 226,457	\$ 126,848
Independent Living Services	93.674	07/01/17-06/30/18	Independent Living	\$ 14,974	\$ -	\$ -
Independent Living Services	93.674	07/01/18-06/30/19	Independent Living	44,924	29,951	-
Independent Living Services	93.674	07/01/19-06/30/20	Independent Living	29,949	29,949	-
Total 93.674				\$ 89,847	\$ 59,900	\$ -
Medical Assistance Program	93.778	07/01/18-06/30/19	Intellectual Disabilities Waiver	\$ 234,683	\$ 234,683	\$ 234,683
Medical Assistance Program	93.778	07/01/19-06/30/20	Intellectual Disabilities Waiver	234,945	234,945	234,945
Medical Assistance Program	93.778	07/01/18-06/30/19	Senior Services	350,336	316,102	316,102
Medical Assistance Program	93.778	07/01/19-06/30/20	Senior Services	351,458	351,458	351,458
Medical Assistance Program	93.778	07/01/18-06/30/19	Mental Health Administration	41,848	41,848	41,848
Medical Assistance Program	93.778	07/01/18-06/30/19	Intellectual Disabilities Administration	12,695	12,695	12,695
Medical Assistance Program	93.778	07/01/19-06/30/20	Intellectual Disabilities Administration	12,695	12,695	12,695
Medical Assistance Program	93.778	07/01/18-06/30/19	Early Intervention	5,504	5,504	5,504
Medical Assistance Program	93.778	07/01/19-06/30/20	Early Intervention	5,504	5,504	5,504
Medical Assistance Program	93.778	07/01/18-06/30/19	Children and Youth	3,233	649	-
Medical Assistance Program	93.778	07/01/19-06/30/20	Children and Youth	-	2,468	-
Total 93.778/Medicaid Cluster				\$1,252,901	\$1,218,551	\$1,215,434
Block Grants for Community Mental Health Services	93.958	07/01/18-06/30/19	Mental Health	\$ 85,982	\$ 85,982	\$ 85,982
Block Grants for Community Mental Health Services	93.958	07/01/19-06/30/20	Mental Health	84,180	84,180	84,180
Total 93.958				\$ 170,162	\$ 170,162	\$ 170,162
Passed Through State Commission on Crime and Delinquency:						
Opioid STR	93.778	07/01/18-09/30/19	28747	\$ 58,438	\$ 26,005	\$ -
Opioid STR	93.778	10/01/19-09/29/21	31123	-	20,495	-
Total 93.778				\$ 58,438	\$ 46,500	\$ -
Total U.S. Department of Health and Human Services				\$6,286,136	\$6,313,829	\$1,678,596
U.S. Department of Education						
Passed Through State Department of Human Services:						
Special Education - Grants for Infants and Families	84.181	07/01/18-06/30/19	Early Intervention	\$ 35,755	\$ 35,755	\$ 35,755
Special Education - Grants for Infants and Families	84.181	07/01/19-06/30/20	Early Intervention	40,724	40,724	40,724
Total 84.181				\$ 76,479	\$ 76,479	\$ 76,479
Total U.S. Department of Education				\$ 76,479	\$ 76,479	\$ 76,479

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

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Program Year</u>	<u>Pass-Through Grantor's Number (Description)</u>	<u>Program Receipts</u>	<u>Program Expenditures</u>	<u>Expenditures to Subrecipients</u>
<u>U.S. Department of Justice</u>						
Passed Through State Commission on Crime and Delinquency:						
Crime Victim Assistance	16.575	07/01/16-06/30/19	26662	\$ 106,666	\$ 43,525	\$ -
Crime Victim Assistance	16.575	07/01/19-09/30/20	31252	-	12,382	-
Total 16.575				\$ 106,666	\$ 55,907	\$ -
Total U.S. Department of Justice				\$ 106,666	\$ 55,907	\$ -
<u>U.S. Department of Housing and Urban Development</u>						
Direct Programs:						
Community Development Block Grant	14.228	08/05/15-08/04/20	C000061796	\$ 211,473	\$ 211,473	\$ -
Community Development Block Grant	14.228	10/17/16-10/16/21	C000064337	356,832	356,832	-
Community Development Block Grant	14.228	10/18/17-10/17/22	C000066602	169,852	169,852	-
Community Development Block Grant	14.228	03/08/17-03/07/21	C000064947	9,106	9,106	-
Community Development Block Grant	14.228	03/16/18-03/15/22	C000069656	192,578	192,578	-
Community Development Block Grant	14.228	07/27/18-07/26/22	C000069635	485,933	485,933	-
Community Development Block Grant	14.228	04/16/19-04/15/23	C000071558	35,257	35,257	-
Total 14.228				\$1,461,031	\$1,461,031	\$ -
Passed Through State Department of Community and Economic Development:						
Emergency Shelter Grants Program	14.231	01/01/18-06/30/19	C000067036	\$ 57,988	\$ 57,988	\$ -
Emergency Shelter Grants Program	14.231	11/30/18-05/30/20	C000070320	81,300	81,300	-
Total 14.231				\$ 139,288	\$ 139,288	\$ -
Passed Through State Department of Health:						
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	10/01/18-09/30/19	SAP #4100082231	\$ 7,843	\$ 7,843	\$ -
Total 14.900				\$ 7,843	\$ 7,843	\$ -
Total U.S. Department of Housing and Urban Development				\$1,608,162	\$1,608,162	\$ -
<u>U.S. Department of Agriculture</u>						
Passed Through State Department of Agriculture:						
Emergency Food Assistance Program (Administrative Costs)	10.568	10/01/16-09/30/21	44165690	\$ 15,297	\$ 19,436	\$ 19,436
Total 10.568				\$ 15,297	\$ 19,436	\$ 19,436
Emergency Food Assistance Program (Food Commodities)	10.569	01/01/19-12/31/19	Food Commodities	\$ 89,550	\$ 89,550	\$ 89,550
Total 10.569				\$ 89,550	\$ 89,550	\$ 89,550
Total Food Distribution Cluster				\$ 104,847	\$ 108,986	\$ 108,986
Total U.S. Department of Agriculture				\$ 104,847	\$ 108,986	\$ 108,986

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

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Program Year</u>	<u>Pass-Through Grantor's Number (Description)</u>	<u>Program Receipts</u>	<u>Program Expenditures</u>	<u>Expenditures to Subrecipients</u>
<u>U.S. Department of Transportation</u>						
Passed Through State Department of Transportation:						
Highway Planning and Construction (Federal-Aid Program)	20.205	01/01/19-12/31/19	NBIS/Bridge #10	\$ 227,884	\$ 267,528	\$ -
Total 20.205/Highway Planning and Construction Cluster				\$ 227,884	\$ 267,528	\$ -
National Priority Safety Programs	20.616	10/01/18-09/30/19	IDP-G-2010-Blair-0005	\$ 28,401	\$ 22,810	\$ 22,810
National Priority Safety Programs	20.616	10/01/19-09/30/20	IDP-G-2010-Blair-0005	-	6,164	5,592
Total 20.616/Highway Safety Cluster				\$ 28,401	\$ 28,974	\$ 28,402
Passed Through State Emergency Management Agency:						
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	10/01/17-09/30/20	PEMA-2017-272	\$ 25,106	\$ 34,139	\$ -
Total 20.703				\$ 25,106	\$ 34,139	\$ -
Total U.S. Department of Transportation				\$ 281,391	\$ 330,641	\$ 28,402
<u>U.S. Department of Homeland Security</u>						
Passed Through State Emergency Management Agency:						
Emergency Management Performance Grant	97.042	10/01/17-09/30/18	EMP-2017	\$ 99,922	\$ -	\$ -
Emergency Management Performance Grant	97.042	10/01/18-09/30/19	EMP-2018	-	67,449	-
Emergency Management Performance Grant	97.042	10/01/19-09/30/20	EMP-2019	-	22,299	-
Total 97.042				\$ 99,922	\$ 89,748	\$ -
Homeland Security Grant Program (Noncash)	97.067	01/01/19-12/31/19		\$ 37,022	\$ 37,022	\$ 37,022
Total U.S. Department of Homeland Security				\$ 136,944	\$ 126,770	\$ 37,022
Total Federal Awards				\$8,600,625	\$8,740,508	\$1,929,485

**COUNTY OF BLAIR
SCHEDULE OF FEDERAL EXPENDITURES
DETERMINATION OF MAJOR PROGRAMS
FOR THE YEAR ENDED DECEMBER 31, 2019**

Listing of all federal program expenditures by CFDA numbers:

<u>Program</u>	<u>CFDA Number</u>	<u>Amount of Expenditure</u>
Foster Care - Title IV-E	93.658	\$1,646,943
Adoption Assistance - Title IV-E	93.659	1,545,219
Medical Assistance Program	93.778	1,218,551
Community Development Block Grant	14.228	1,461,031
Other	Various	<u>2,868,764</u>
 Total Federal Expenditures		 \$8,740,508
 Major Determination Amount		 \$ 750,000

The first four programs listed above were considered major programs in accordance with the Uniform Guidance. None of these Type A Programs were classified as low risk. These programs represent 67% of the total federal expenditures.

**COUNTY OF BLAIR
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE PASSED THROUGH
THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2019**

Note 1: The expenditures shown on the Schedule of Expenditures of Federal Awards were based on the accrual basis of accounting. The cash basis is used for revenue in order that the funding agency can trace the grant proceeds easily.

The DHS schedule was prepared on the accrual basis of accounting. The cash received for the year was adjusted to match the actual expenditures for the year through the carryover account. A positive carryover indicates money is being carried into the next calendar year. A negative carryover reflects additional revenue due from the funding agency.

Note 2: The commodities shown on the Schedule of Expenditures of Federal Awards are valued at the cost stated on the USDA invoices.

Note 3: Schedule of Federal Awards by pass-through agencies:

PA Department of Human Services	\$6,343,808
PA Commission on Crime and Delinquency	102,407
PA Department of Transportation	296,502
PA Department of Agriculture	108,986
PA Emergency Management Agency	160,909
PA Department of Community and Economic Development	139,288
PA Department of State	119,734
PA Department of Health	<u>7,843</u>
 Total	 \$7,279,477
 Direct from U.S. Department of Housing and Urban Development	 <u>1,461,031</u>
 Total	 \$8,740,508
	<u><u> </u></u>

Note 4: Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The County of Blair has elected to not use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

**COUNTY OF BLAIR
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE PASSED THROUGH
THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2019**

<u>Program</u>	<u>Federal CFDA Number</u>	<u>Pass- Through Number</u>	<u>Program Year</u>
<u>Domestic Relations Program</u>			
Child Support Enforcement	93.563	N/A	01/01/18-12/31/18
Child Support Enforcement	93.563	N/A	01/01/19-12/31/19
Child Support Enforcement	93.563	N/A	07/01/16-06/30/17
Child Support Enforcement	93.563	N/A	07/01/18-06/30/19
Child Support Enforcement	93.563	N/A	07/01/19-06/30/20
Total Domestic Relations Program			
<u>Children and Youth Program</u>			
Guardianship Assistance - Title IV-E	93.090	N/A	07/01/17-06/30/18
Guardianship Assistance - Title IV-E	93.090	N/A	07/01/18-06/30/19
Guardianship Assistance - Title IV-E	93.090	N/A	07/01/19-06/30/20
Information Technology Grant	93.090	N/A	07/01/18-06/30/19
Foster Care - Title IV-E	93.658	N/A	07/01/15-06/30/16
Foster Care - Title IV-E	93.658	N/A	07/01/16-06/30/17
Foster Care - Title IV-E	93.658	N/A	07/01/17-06/30/18
Foster Care - Title IV-E	93.658	N/A	07/01/18-06/30/19
Foster Care - Title IV-E	93.658	N/A	07/01/19-06/30/20
Adoption Assistance - Title IV-E	93.659	N/A	07/01/17-06/30/18
Adoption Assistance - Title IV-E	93.659	N/A	07/01/18-06/30/19
Adoption Assistance - Title IV-E	93.659	N/A	07/01/19-06/30/20
Information Technology Grant	93.659	N/A	07/01/18-06/30/19
Information Technology Grant (Foster Care) - Title IV-E	93.658	N/A	07/01/17-06/30/18
Information Technology Grant (Foster Care) - Title IV-E	93.658	N/A	07/01/18-06/30/19
Information Technology Grant (Foster Care) - Title IV-E	93.658	N/A	07/01/19-06/30/20
Social Services Block Grant - Title XX - Children and Youth	93.667	N/A	07/01/18-06/30/19
Social Services Block Grant - Title XX - Children and Youth	93.667	N/A	07/01/19-06/30/20
Act 148	N/A	N/A	07/01/17-06/30/18
Act 148	N/A	N/A	07/01/18-06/30/19
Act 148	N/A	N/A	07/01/19-06/30/20
Medical Assistance Program - Children and Youth	93.778	N/A	07/01/18-06/30/19
Medical Assistance Program - Children and Youth	93.778	N/A	07/01/19-06/30/20
Independent Living Services	93.674	N/A	07/01/17-06/30/18
Independent Living Services	93.674	N/A	07/01/18-06/30/19
Independent Living Services	93.674	N/A	07/01/19-06/30/20
Stephanie Tubbs Jones Child Welfare Services Program - Title IV-B	93.645	N/A	07/01/18-06/30/19
Stephanie Tubbs Jones Child Welfare Services Program - Title IV-B	93.645	N/A	07/01/19-06/30/20
Temporary Assistance to Needy Families (TANF)	93.558	N/A	07/01/18-06/30/19
Temporary Assistance to Needy Families (TANF)	93.558	N/A	07/01/19-06/30/20
Community-Based Child Abuse Prevention Grants	93.590	N/A	07/01/18-06/30/19
Community-Based Child Abuse Prevention Grants	93.590	N/A	07/01/19-06/30/20
Promoting Safe and Stable Families	93.556	N/A	07/01/19-06/30/20
Evidence Based Grant	N/A	N/A	07/01/17-06/30/18
Evidence Based Grant	N/A	N/A	07/01/18-06/30/19
Evidence Based Grant	N/A	N/A	07/01/19-06/30/20
State Allocation - Information Technology Grant - Title IV-E	N/A	N/A	07/01/18-06/30/19
State Allocation - Information Technology Grant - Title IV-E	N/A	N/A	07/01/19-06/30/20
State Allocation - Independent Living Services	N/A	N/A	07/01/17-06/30/18
State Allocation - Independent Living Services	N/A	N/A	07/01/18-06/30/19
State Allocation - Independent Living Services	N/A	N/A	07/01/19-06/30/20
Housing Initiative	N/A	N/A	07/01/18-06/30/19
Housing Initiative	N/A	N/A	07/01/19-06/30/20

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE PASSED THROUGH
THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2019**

<u>Carryover 01/01/19</u>	<u>Program Receipts/ (Disbursements)</u>	<u>Revenue Recognized</u>	<u>Expenditures</u>	<u>Carryover 12/31/19</u>
(\$ 211,903)	\$ 211,870	\$ 1,919	\$ -	(\$ 1,952)
-	369,282	546,665	546,665	(177,383)
-	-	44,489	-	(44,489)
(46,430)	136,467	90,037	-	-
-	<u>43,380</u>	<u>43,446</u>	-	(66)
<u>(\$ 258,333)</u>	<u>\$ 760,999</u>	<u>\$ 726,556</u>	<u>\$ 546,665</u>	<u>(\$ 223,890)</u>
\$ 28	(\$ 28)	\$ -	\$ -	\$ -
(18,551)	37,639	19,088	19,088	-
-	-	23,602	23,602	(23,602)
(5)	5	-	-	-
-	(2,983)	(2,983)	(2,983)	-
-	(7,708)	(8,734)	(8,734)	1,026
3,404	95,427	120,907	120,907	(22,076)
(436,188)	1,667,773	1,208,668	1,208,668	22,917
-	-	301,016	301,016	(301,016)
-	12,519	12,519	12,519	-
(316,499)	1,225,247	908,748	908,748	-
-	-	623,952	623,952	(623,952)
(242)	242	-	-	-
-	-	25,881	25,881	(25,881)
(7,134)	7,134	-	-	-
-	-	50	50	(50)
-	49,805	49,805	49,805	-
-	49,804	49,804	49,804	-
-	251,826	251,826	251,826	-
(2,002,216)	5,352,608	3,566,281	3,566,281	(215,889)
-	2,057,192	3,740,519	3,740,519	(1,683,327)
(2,584)	3,233	649	649	-
-	-	2,468	2,468	(2,468)
(14,974)	14,974	-	-	-
(14,973)	44,924	29,951	29,951	-
-	29,949	29,949	29,949	-
-	21,734	21,734	21,734	-
-	21,734	21,734	21,734	-
(408,912)	515,012	106,100	106,100	-
-	-	453,862	453,862	(453,862)
272	21,927	22,199	22,199	-
-	7,650	15,180	15,180	(7,530)
-	3,802	3,781	3,781	21
(462,178)	462,178	-	-	-
(302,441)	749,923	447,482	447,482	-
-	613,888	649,376	649,376	(35,488)
(18,233)	18,233	-	-	-
-	-	24,147	24,147	(24,147)
(53,163)	53,163	-	-	-
(40,857)	149,192	108,335	108,335	-
-	114,964	93,026	93,026	21,938
2,401	7,225	9,626	9,626	-
-	14,450	11,655	11,655	2,795

COUNTY OF BLAIR
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE PASSED THROUGH
THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2019
(CONTINUED)

<u>Program</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Number</u>	<u>Program Year</u>
<u>Children and Youth Program</u> (Continued)			
Promising Practices	N/A	N/A	07/01/18-06/30/19
State Allocation - Stephanie Tubbs Jones Child Welfare Services Program - Title IV-B	N/A	N/A	07/01/18-06/30/19
State Allocation - Stephanie Tubbs Jones Child Welfare Services Program - Title IV-B	N/A	N/A	07/01/19-06/30/20
Total Children and Youth Program			
<u>Medical Assistance Transportation Program</u>			
Federal and State Allocation	93.778	N/A	07/01/18-06/30/19
Federal and State Allocation	93.778	N/A	07/01/19-06/30/20
Total Medical Assistance Transportation Program			
<u>Social Services Programs</u>			
<u>Mental Health Program</u>			
Social Service Block Grant	93.667	N/A	07/01/18-06/30/19
Social Service Block Grant	93.667	N/A	07/01/19-06/30/20
Block Grants for Community Mental Health Services	93.958	N/A	07/01/18-06/30/19
Block Grants for Community Mental Health Services	93.958	N/A	07/01/19-06/30/20
State Allocation	N/A	N/A	07/01/18-06/30/19
State Allocation	N/A	N/A	07/01/19-06/30/20
Medical Assistance Program	93.778	N/A	07/01/18-06/30/19
Projects for Assistance in Transition from Homelessness (PATH)	93.150	N/A	07/01/18-06/30/19
Total Mental Health Program			
<u>Intellectual Disabilities Program</u>			
Social Service Block Grant	93.667	N/A	07/01/18-06/30/19
Social Service Block Grant	93.667	N/A	07/01/19-06/30/20
State Allocation	N/A	N/A	07/01/18-06/30/19
State Allocation	N/A	N/A	07/01/19-06/30/20
Medical Assistance Program	93.778	N/A	07/01/18-06/30/19
Medical Assistance Program	93.778	N/A	07/01/19-06/30/20
Medical Assistance Program - Administration	93.778	N/A	07/01/18-06/30/19
Medical Assistance Program - Administration	93.778	N/A	07/01/19-06/30/20
Total Intellectual Disabilities Program			
<u>Early Intervention Program</u>			
Special Education - Grants for Infants and Families	84.181	N/A	07/01/18-06/30/19
Special Education - Grants for Infants and Families	84.181	N/A	07/01/19-06/30/20
State Allocation	N/A	N/A	07/01/18-06/30/19
State Allocation	N/A	N/A	07/01/19-06/30/20
Medical Assistance Program	93.778	N/A	07/01/18-06/30/19
Medical Assistance Program	93.778	N/A	07/01/19-06/30/20
Total Early Intervention Program			

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE PASSED THROUGH
THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2019
(CONTINUED)**

<u>Carryover 01/01/19</u>	<u>Program Receipts/ (Disbursements)</u>	<u>Revenue Recognized</u>	<u>Expenditures</u>	<u>Carryover 12/31/19</u>
(\$ 30,467)	\$ 33,002	\$ 2,535	\$ 2,535	\$ -
-	5,796	5,796	5,796	-
-	<u>5,796</u>	<u>5,796</u>	<u>5,796</u>	-
(\$4,123,512)	\$13,709,251	\$12,956,330	\$12,956,330	(\$3,370,591)
-	-	-	-	-
\$ -	\$ 700,672	\$ 632,204	\$ 632,204	\$ 68,468
-	<u>702,916</u>	<u>702,916</u>	<u>702,916</u>	-
\$ -	\$ 1,403,588	\$ 1,335,120	\$ 1,335,120	\$ 68,468
-	-	-	-	-
\$ -	\$ 7,940	\$ 7,940	\$ 7,940	\$ -
-	7,940	7,940	7,940	-
-	85,982	85,982	85,982	-
-	84,180	84,180	84,180	-
-	1,859,592	1,859,592	1,859,592	-
-	1,824,966	1,824,966	1,824,966	-
-	41,848	41,848	41,848	-
-	<u>23,543</u>	<u>23,543</u>	<u>23,543</u>	-
\$ -	\$ 3,935,991	\$ 3,935,991	\$ 3,935,991	\$ -
-	-	-	-	-
\$ -	\$ 55,484	\$ 55,484	\$ 55,484	\$ -
-	55,484	55,484	55,484	-
-	360,060	360,060	360,060	-
-	360,235	360,235	360,235	-
-	234,683	234,683	234,683	-
-	234,945	234,945	234,945	-
-	12,695	12,695	12,695	-
-	<u>12,695</u>	<u>12,695</u>	<u>12,695</u>	-
\$ -	\$ 1,326,281	\$ 1,326,281	\$ 1,326,281	\$ -
-	-	-	-	-
\$ -	\$ 35,755	\$ 35,755	\$ 35,755	\$ -
-	40,724	40,724	40,724	-
-	414,061	414,061	414,061	-
-	497,266	497,266	497,266	-
-	5,504	5,504	5,504	-
-	<u>5,504</u>	<u>5,504</u>	<u>5,504</u>	-
\$ -	\$ 998,814	\$ 998,814	\$ 998,814	\$ -
-	-	-	-	-

**COUNTY OF BLAIR
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE PASSED THROUGH
THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2019
(CONTINUED)**

<u>Program</u>	<u>Federal CFDA Number</u>	<u>Pass- Through Number</u>	<u>Program Year</u>
<u>Social Services Programs</u> (Continued)			
<u>Homeless Assistance Program</u>			
State Allocation - Human Services Block Grant	N/A	N/A	07/01/18-06/30/19
State Allocation - Human Services Block Grant	N/A	N/A	07/01/19-06/30/20
Total Homeless Assistance Program			
<u>Human Services Development Fund</u>			
Promoting Safe and Stable Families	93.556	N/A	07/01/18-06/30/19
Promoting Safe and Stable Families	93.556	N/A	07/01/19-06/30/20
State Allocation - Promoting Safe and Stable Families	N/A	N/A	07/01/19-06/30/20
State Allocation - Human Services Block Grant	N/A	N/A	07/01/18-06/30/19
State Allocation - Human Services Block Grant	N/A	N/A	07/01/19-06/30/20
Total Human Services Development Fund			
<u>Drug and Alcohol</u>			
Drug and Alcohol Services - Act 152	N/A	N/A	07/01/18-06/30/19
Drug and Alcohol Services - Act 152	N/A	N/A	07/01/19-06/30/20
Behavioral Health Initiative - Act 173	N/A	N/A	07/01/18-06/30/19
Behavioral Health Initiative - Act 173	N/A	N/A	07/01/19-06/30/20
DUI/Drug Court	N/A	N/A	07/01/18-06/30/19
DUI/Drug Court	N/A	N/A	07/01/19-06/30/20
Center of Excellence	N/A	N/A	07/01/18-06/30/19
Total Drug and Alcohol Program			
Total Social Service Programs			
<u>Juvenile Probation Program</u>			
Administrative - Title IV-E	93.658	N/A	07/01/18-06/30/19
Administrative - Title IV-E	93.658	N/A	07/01/19-06/30/20
Total Juvenile Probation Program			
Total Federal and State Financing Assistance Passed Through the Pennsylvania Department of Human Services			

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE PASSED THROUGH
THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2019
(CONTINUED)**

<u>Carryover 01/01/19</u>	<u>Program Receipts/ (Disbursements)</u>	<u>Revenue Recognized</u>	<u>Expenditures</u>	<u>Carryover 12/31/19</u>
\$ -	\$ 131,509	\$ 131,509	\$ 131,509	\$ -
<u>-</u>	<u>131,508</u>	<u>131,508</u>	<u>131,508</u>	<u>-</u>
\$ -	\$ 263,017	\$ 263,017	\$ 263,017	\$ -
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -	\$ 93,657	\$ 93,657	\$ 93,657	\$ -
<u>-</u>	48,952	48,952	48,952	<u>-</u>
<u>-</u>	44,706	44,706	44,706	<u>-</u>
<u>-</u>	69,481	69,481	69,481	<u>-</u>
<u>-</u>	<u>69,515</u>	<u>69,515</u>	<u>69,515</u>	<u>-</u>
\$ -	\$ 326,311	\$ 326,311	\$ 326,311	\$ -
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -	\$ 88,437	\$ 88,437	\$ 88,437	\$ -
<u>-</u>	88,437	88,437	88,437	<u>-</u>
<u>-</u>	231,430	231,430	231,430	<u>-</u>
<u>-</u>	231,430	231,430	231,430	<u>-</u>
<u>-</u>	234,101	234,101	234,101	<u>-</u>
<u>-</u>	145,022	145,022	145,022	<u>-</u>
<u>-</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>-</u>
\$ -	\$ 1,268,857	\$ 1,268,857	\$ 1,268,857	\$ -
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -	\$ 8,119,271	\$ 8,119,271	\$ 8,119,271	\$ -
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(\$ 4,080)	\$ 5,331	\$ 1,251	\$ 1,251	\$ -
<u>-</u>	<u>-</u>	<u>887</u>	<u>887</u>	<u>(887)</u>
(\$ 4,080)	\$ 5,331	\$ 2,138	\$ 2,138	(\$ 887)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(\$4,385,925)	\$23,998,440	\$23,139,415	\$22,959,524	(\$3,526,900)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**COUNTY OF BLAIR
RECONCILIATION OF FEDERAL EXPENDITURES AND
PROGRAM EXPENDITURES PASSED THROUGH
THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2019**

Total Federal Expenditures \$ 8,740,508

Add State Share of Expenditures For:

Children and Youth Program	\$8,916,400
Medical Assistance Transportation Program	667,560
Mental Health Program	3,684,558
Intellectual Disabilities Program	720,295
Early Intervention Program	911,327
Homeless Assistance Program	263,017
Human Services Development Fund	183,702
Drug and Alcohol Program	<u>1,268,857</u>

Total State Share of Expenditures 16,615,716

\$25,356,234

Deduct Federal Funds Not Passed Through DHS:

Crime Victim Assistance	\$ 55,907
Community Development Block Grant	1,461,031
Emergency Shelter Grants Program	139,288
Emergency Food Assistance Program (Administrative Costs)	19,436
Emergency Food Assistance Program (Food Commodities)	89,550
Highway, Planning, and Construction (Federal-Aid Program)	267,528
National Priority Safety Programs	28,974
Interagency Hazardous Materials Public Sector Training and Planning Grants	34,139
Emergency Management Performance Grant	89,748
Homeland Security Grant Program	37,022
Opioid STR	46,500
HAVA Election Security Grants	119,734
Lead-Based Paint Hazard Control in Privately-Owned Housing	<u>7,843</u>

Total Federal Funds Not Passed Through DHS 2,396,700

Total Program Expenditures Passed Through DHS \$22,959,524

**COUNTY OF BLAIR
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

A. Summary of Audit Results

1. The Auditor's Report expresses an unmodified opinion on the fund financial statements of the County of Blair and an adverse opinion on the government-wide financial statements.
2. One (1) material weakness and one (1) significant deficiency disclosed during the audit of the financial statements are reported in the Independent Auditor's 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*.
3. There were no material weaknesses or significant deficiencies relating to the audit of the major federal award programs and state funds passed through the Pennsylvania Department of Human Services and were reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance and the Pennsylvania Department of Human Services' Compliance Supplement.
4. The Auditor's Report on Compliance for Each Major Program and State Funded Programs Passed Through the Pennsylvania Department of Human Services for the County of Blair expressed an unqualified opinion on all major federal and PA DHS major programs.
5. Audit findings that are required to be reported in accordance with the Uniform Guidance are reported in this schedule.
6. The programs tested as a major program for federal purposes were:
 1. Foster Care - Title IV-E - 93.658
 2. Adoption Assistance - Title IV-E - 93.659
 3. Medical Assistance Program Grant - 93.778
 4. Community Development Block Grant - 14.228

The following state programs passed through the Pennsylvania Department of Human Services have tested major programs within:

1. Children and Youth Program
 2. Medical Assistance Transportation Program
 3. Social Services Program
 4. Juvenile Probation Program
7. The threshold for determining major programs was \$750,000 for federal programs and \$750,000 for DHS programs.
 8. The County of Blair was not determined to be a low-risk auditee.
 9. The County of Blair did not elect to use the 10% de minimis indirect cost rate as covered in Section 200.414 of the Uniform Guidance for Federal Awards.

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

B. Financial Statement Findings

2019-001

Department

Prothonotary

Condition

The escrow report liability balances for three reports were less than the respective reconciled cash balances at December 31, 2019.

This is a repeat finding from the 2018 County audit.

Criteria

It is required by generally accepted accounting principles to have a supporting schedule to support a controlling account.

Cause

Unknown

Effect

The County is unable to identify who the additional cash in the Prothonotary accounts is owed to.

Recommendation

We recommend that the escrow reports be compared to the reconciled cash balance monthly and that any difference be investigated immediately.

Corrective Action Plan

Management's Position (agree or disagree with explanation):

Agree

Corrective Action Taken or To Be Taken:

I have met with the County Controller and the Auditor's to discuss this situation. I will monitor the differences monthly, then have an adjustment made to the County for any outstanding funds.

Timetable for Implementation:

I would like to make a final adjustment by the end of December 2020.

Monitoring to Be Performed:

Prothonotary

Person(s) Title and Scope of Responsibility:

Title: Prothonotary

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

B. Financial Statement Findings (Continued)

2019-002

Department

Retirement Board/Commissioners

Condition

The County did not make the "Actuarially Determined Contribution" (ADC) for the 2019 plan year in the amount of \$6,608,016. The County's contribution for the year ended December 31, 2019 was \$4,200,000.

This is a repeat finding from the 2018 County audit.

Criteria

The actuary determined the amount the County was required to make to the pension fund for it to be solvent.

Cause

The full contribution was not made due to the County's financial condition.

Effect

The net pension liability will continue to increase when the ADC is not made. Furthermore, the unfunded pension liability is considered when the credit status of the County is determined for debt and other borrowing issues.

Recommendation

The County should make an effort to fund the pension plan's Actuarially Determined Contribution (ADC) on an annual basis.

Corrective Action Plan

Management's Position (agree or disagree with explanation):

The Retirement Board and the Commissioners agree with this finding.

Corrective Action Taken or To Be Taken:

In 2016, the Retirement Board adopted a funding policy outlining future funding commitments. The Commissioners increased the contribution to the retirement fund to \$4,000,000 in 2017 and 2018, and \$4,200,000 in 2019. The retirement fund contribution is budgeted at and expected to be \$4,500,000 for 2020. The retirement board approved to have an experience study completed for the fund in 2020 also.

Timetable for Implementation:

Ongoing

Monitoring to Be Performed:

The County Retirement Board will continue to have an actuarial valuation of the pension plan completed annually. Each year the Board will make a recommendation to the Commissioners who will consider the request as part of the annual budget process.

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

B. Financial Statement Findings (Continued)

2019-002 (Continued)

Corrective Action Plan (Continued)

Person(s) Title and Scope of Responsibility:

Title: Retirement Board Chairman

C. Single Audit Findings

None of the above financial statement findings are also Single Audit Findings.

COUNTY OF BLAIR
STATUS OF PRIOR YEAR'S FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2019

Audit Finding Number	Department	Description	Status at December 31, 2019		Audit Finding Number
			Corrected in 2019	Existed as of 12/31/19	
2018-001	Prothonotary	Orphan Court escrow balance is more than cash balance		X	2019-001
2018-002	Prothonotary	Prothonotary escrow balance materially less than cash balance		X	2019-001
2018-003	Prothonotary	Clerk of Courts escrow balance is less than cash balance		X	2019-001
2018-004	Retirement Board/Commissioners	Pension annual required contribution not made		X	2019-002
2018-005	Treasurer	All transactions in the Offender Supervision bank account are not recorded in the Offender Supervision general ledger	X		
2018-006	Treasurer	No support is received nor is a review performed for the percentage of gross receipts received from hotel taxes	X		
2018-007	Prothonotary	One unlocked cash drawer is used by all staff of the Prothonotary's office	X		
2018-008	Social Services	Year-end reconciled bank cash balance did not reconcile to the general ledger	X		
2018-009	Treasurer	Bank reconciliations were not reconciled in a timely manner	X		
2018-010	Commissioners/Controller	Project fund accounts payable was overstated for invoices related to 2019	X		
2018-011	Controller	Cash balance in the prisoner system Lockdown did not agree to Munis general ledger cash balance	X		
2018-012	Register and Recorder	The three agency funds carry a net unidentified receivable balance	X		
2018-013	District Attorney	VOCA and RASA grant reimbursement submissions for fourth quarter had not been made at the time of audit	X		
2018-014	Social Services	Accounts receivable and accounts payable balances were properly recorded at year-end and required numerous entries	X		
2018-015	Controller	Third quarter IRS Form 941 materially under reported federal taxable wages	X		
2018-016	Costs and Fines	Lack of segregation of duties	X		
2018-017	Human Resources	The withholding of insurance premiums are not reconciled with monthly insurance invoices	X		
2018-018	Children and Youth	Grant submissions are being recorded more than once in Munis	X		
2018-019	Human Resources	The information submitted to the actuary for the GASB #68 and #75 valuation reports was inaccurate	X		

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

Board of Commissioners
County of Blair
Court House
423 Allegheny Street, Suite 441
Hollidaysburg, PA 16648-2022

We have performed the procedures enumerated below, which were agreed to by the Pennsylvania Department of Human Services and the County of Blair (the specified parties) on the Reconciliation of Federal Awards Passed through the Pennsylvania Department of Human Services Expenditures per the SEFA to Revenue Received per the Pennsylvania Audit Confirmation Reply of the County of Blair as of (for the year ended) December 31, 2019. The County of Blair's management is responsible for the Reconciliation of Federal Awards Passed through the Pennsylvania Department of Human Services Expenditures per the SEFA to Revenue Received per the Pennsylvania Audit Confirmation Reply. The sufficiency of these procedures is solely the responsibility of the Pennsylvania Department of Human Services and the County of Blair. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

- (a) Agree the expenditure amounts listed on the reconciliation schedule under the "Federal Expenditures per the SEFA" column C to the audited Schedule of Expenditures of Federal Awards (SEFA).
- (b) Agree the receipt amounts listed on the reconciliation schedule under the "Federal Awards Received per the audit confirmation reply from Pennsylvania" column D to the subrecipient Federal amounts that were reflected in the audit confirmation reply from the Office of Budget, Comptroller Operations.
- (c) Recalculate the amounts listed under the "Difference" column E and the "% Difference" column F.
- (d) Agree the amounts listed under the "Difference" column E to the audited books and records of the entity.
- (e) Agree the "Detailed Explanation of the Differences" to the audited books and records of the entity.
- (f) Based on the procedures detailed in paragraphs (a) through (e) above, disclose any adjustments and/or findings which have not been reflected on the corresponding schedules (list each separately).

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES
(CONTINUED)**

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively on the Reconciliation of Federal Awards Passed through the Pennsylvania Department of Human Services Expenditures per the SEFA to Revenue Received per the Pennsylvania Audit Confirmation Reply. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Pennsylvania Department of Human Services and the County of Blair and, is not intended to be, and should not be used by anyone other than those specified parties.

Young, Decker, Brown & Company, P.C.

COUNTY OF BLAIR
RECONCILIATION OF FEDERAL AWARDS PASSED THROUGH THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES
EXPENDITURES PER THE SEFA TO REVENUE RECEIVED PER THE PENNSYLVANIA AUDIT CONFIRMATION REPLY
FOR THE YEAR ENDED DECEMBER 31, 2019

{A}	{B}	{C}	{D}	{E}	{F}	{G}
CFDA Name	Federal CFDA Number	Federal Expenditures per the SEFA	Federal Awards Received per the Audit Confirmation Reply from Pennsylvania	Difference {C-D}	Percentage Difference {E/D}	Detailed Explanation of Difference
Child Support Enforcement	93.563	\$ 546,665	\$ 703,600	(\$156,935)	-22%	SEFA does not include \$45,875 for December 2018, -\$33 for January 2018 supplemental. Also SEFA does not include 06/30/19 payment of \$242,178 listed on confirmation which was received by the County in 2018 and 2019 but not expended. SEFA includes \$83,638 for November 2019 and \$47,447 December 2019 which were expended in 2019 but not received by the County until 2020. (-\$45,875 + \$33 - \$242,178 + \$83,638 + \$47,447 = -\$156,935)
Guardianship Assistance - Title IV-E	93.090	42,690	37,615	5,075	13%	The change in the carryover between December 2018 and 2019 is \$5,075. (\$5,075)
Foster Care - Title IV-E	93.658	1,646,943	1,774,211	(127,268)	-7%	The change in the carryover between December 2018 and December 2019 was -\$127,268. (-\$127,268)
Adoption Assistance - Title IV-E	93.659	1,545,219	1,238,008	307,211	25%	The change in the carryover between December 2018 and December 2019 was \$307,211. (\$307,211)
Social Services Block Grant	93.667	226,457	226,457	-	0%	
Medical Assistance Program	93.778	1,218,551	1,249,145	(30,594)	-2%	SEFA includes \$117,298 and \$3,678 received in January 2019. SEFA does not include \$116,874 that was received in January 2020. Cash awards per the PA confirmation that remain unidentified \$347. An amount of \$34,234 is due back for the 2018-2019 year which is not reflected on the PA confirmation. Finally, the change in the carryover between December 2018 and December 2019 was \$115. (\$117,298 + \$3,678 - \$116,874 - \$347 - \$34,234 - \$115 = -\$30,594)
Independent Living Services	93.674	59,900	59,898	2	0%	Difference is due to rounding.
Stephanie Tubbs Jones Child Welfare Services Program - Title IV-B	93.645	43,468	43,468	-	0%	
Temporary Assistance to Needy Families (TANF)	93.558	559,962	515,012	44,950	9%	The change in the carryover between December 2018 and December 2019 was \$44,950. (\$44,950)
Community-Based Child Abuse Prevention Grants	93.590	37,379	29,577	7,802	26%	The change in the carryover between December 2018 and December 2019 was \$7,802. (\$7,802)

COUNTY OF BLAIR
RECONCILIATION OF FEDERAL AWARDS PASSED THROUGH THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES
EXPENDITURES PER THE SEFA TO REVENUE RECEIVED PER THE PENNSYLVANIA AUDIT CONFIRMATION REPLY
FOR THE YEAR ENDED DECEMBER 31, 2019
(CONTINUED)

(A) CFDA Name	(B) Federal CFDA Number	(C) Federal Expenditures per the SEFA	(D) Federal Awards Received per the Audit Confirmation Reply from Pennsylvania	(E) Difference {C-D}	(F) Percentage Difference {E/D}	(G) Detailed Explanation of Difference
Promoting Safe and Stable Families	93.556	\$ 146,390	\$ 146,411	(\$ 21)	0%	The change in the carryover between December 2018 and December 2019 was -\$21. (-\$21)
Projects for Assistance in Transition from Homelessness (PATH)	93.150	23,543	47,087	(23,544)	-50%	SEFA includes \$11,771 for 2018 which was received in January 2019. SEFA does not include \$35,315 for 2019 which was received in January 2020. (\$11,771 - \$35,315 = -\$23,544)
Block Grants for Community Mental Health Services	93.958	170,162	169,261	901	1%	SEFA includes \$2,375 and \$40,616 for 2018 received in January 2019. SEFA does not include \$2,375 and \$39,715 for 2019 which was received in January 2020. (\$2,375 + \$40,616 - \$2,375 - \$39,715 = \$901)
Special Education - Grants for Infants and Families	84.141	<u>76,479</u>	<u>73,994</u>	<u>2,485</u>	3%	SEFA includes \$22,846 for 2018 which was received in January 2019. SEFA does not include \$20,361 for 2019 which was received in January 2020. (\$22,846 - \$20,361 = \$2,485)
		<u>\$ 6,343,808</u>	<u>\$6,313,744</u>	<u>\$ 30,064</u>	0%	
Reconciliation of Federal Expenditures Passed Through the Pennsylvania Department of Human Services						
Federal Expenditures		\$ 6,343,808				
State Expenditures:						
Children and Youth Program		8,916,400				
Medical Assistance Transportation Program		667,560				
Social Services Program		<u>7,031,756</u>				
Federal and State Expenditures		<u>\$22,959,524</u>				