



# COUNTY OF ERIE, PENNSYLVANIA

## SCHEDULES AND EXHIBITS PREPARED FOR COMPLIANCE WITH FEDERAL AND STATE GUIDELINES

YEAR ENDED DECEMBER 31, 2018

### TABLE OF CONTENTS

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Independent Auditor's Report on the Schedule of Expenditures of Federal Awards and on the Schedule of DHS Expenditures	1
Schedule of Expenditures of Federal Awards	2
Notes to Schedule of Expenditures of Federal Awards	11
Schedule of Pennsylvania Department of Human Services Expenditures	12
 <b>Independent Auditor's Reports Required by the Uniform Guidance:</b>	
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 <i>Government Auditing Standards</i>	13
Independent Auditor's Report on Compliance for Each Major Federal and PA DHS Program and on Internal Control over Compliance Required by the Uniform Guidance and the DHS Single Audit Supplement	15
Schedule of Findings and Questioned Costs	18
Summary Schedule of Prior Audit Findings	19
 <b>Schedules and Exhibits Required by Pennsylvania Department of Human Services:</b>	
Independent Accountant's Report on Applying Agreed-Upon Procedures	20
Child Support Enforcement – Exhibit A-1(a) – Comparison of Single Audit Expenditures with Reported Expenditures	22

# COUNTY OF ERIE, PENNSYLVANIA

## SCHEDULES AND EXHIBITS PREPARED FOR COMPLIANCE WITH FEDERAL AND STATE GUIDELINES

YEAR ENDED DECEMBER 31, 2018

### TABLE OF CONTENTS

---

(Continued)

Child Support Enforcement – Exhibit A-1(b) – PACSES OCSE 157 Data Reliability Verification	23
Child Support Enforcement – Exhibit A-1(c) – Comparison of Reported Incentives to Incentives on Deposit	24
Child Support Enforcement – Exhibit A-1(d) – Comparison of Single Audit Title IV-D Account with Reported Title IV-D Account	25
Medical Assistance Transportation Program – Exhibit III – Schedule of Revenues and Expenditures	26
Early Intervention Services – Exhibit V(a)EI – Schedule of Revenues, Expenditures, and Carryover Funds	27
Early Intervention Services – Exhibit V(b)EI – Report of Income and Expenditures	28
County Human Services Block Grant – Exhibit VI(a) BG-S – County Report of Income and Expenditures, Schedule of Fund Balances – Summary Report	29
County Human Services Block Grant – Exhibit VI(b) BG-S – County Report of Income and Expenditures, Schedule of Fund Balances – Summary Report	30
Child Care Information Services – Child Care Network – Exhibit VIII – Final CCIS Recap	31
<b>DHS – Schedule of Expenditures of Federal Awards Reconciliation:</b>	
Independent Accountant’s Report on Applying Agreed-Upon Procedures	33

# COUNTY OF ERIE, PENNSYLVANIA

## SCHEDULES AND EXHIBITS PREPARED FOR COMPLIANCE WITH FEDERAL AND STATE GUIDELINES

YEAR ENDED DECEMBER 31, 2018

### TABLE OF CONTENTS

---

(Continued)

Reconciliation – Federal Awards Passed Through the Pennsylvania Department of Human Services Expenditures per the SEFA to Revenue Received per the Pennsylvania Audit Confirmation Reply	35
<b>DHS – County Children and Youth Agency Monitoring Schedule:</b>	
Independent Accountant’s Report on Applying Agreed-Upon Procedures	36
County Children and Youth Agency – Child Protective Services Law (CPSL) Monitoring of In-Home Purchased Service Providers	38



**COUNTY OF ERIE, PENNSYLVANIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED DECEMBER 31, 2018**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Grant Number</u>	<u>CFDA Number</u>	<u>Expenditures to Subrecipients</u>	<u>(Accrued) or Unearned Revenue at December 31, 2017</u>	<u>Federal Grant Receipts</u>	<u>Expenditures</u>	<u>Accrued or (Unearned) Revenue at December 31, 2018</u>
<b>U.S. Department of Housing and Urban Development</b>							
CDBG - Entitlement Grants Cluster:							
Community Development Block Grants/Entitlement Grants:							
Russell Standard Corporation	B16MC420107	14.218	\$ 4,212	\$ -	\$ 4,212	\$ 4,212	\$ -
Vavala Construction	B16MC420107	14.218	-	(3,564)	3,564	-	-
Lifesworks	B17MC420107	14.218	7,153	-	7,153	7,153	-
Millcreek CDBG	B17MC420107	14.218	28,778	-	28,778	28,778	-
Russell Standard Corporation	B17MC420107	14.218	158,643	-	158,643	158,643	-
Mullin & Lonergan Association, Inc.	B17MC420107	14.218	16,250	-	16,250	16,250	-
Millcreek CDBG	B18MC420107	14.218	17,590	-	5,208	17,590	12,382
Lifesworks	B18MC420107	14.218	5,000	-	-	5,000	5,000
Total CFDA #14.218 - CDBG - Entitlement Grants Cluster			237,626	(3,564)	223,808	237,626	17,382
Passed-Through the Pennsylvania Department of Community and Economic Development:							
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii:							
McKean CDBG	B14DC420001	14.228	-	-	31,673	31,673	-
County CDBG	B14DC420001	14.228	-	(6,646)	27,638	20,992	-
County CDBG	B15DC420001	14.228	-	(70,969)	154,460	83,491	-
Edinboro CDBG	B15DC420001	14.228	-	(4,362)	4,362	-	-
Girard CDBG	B15DC420001	14.228	-	(2,579)	2,579	-	-
McKean CDBG	B15DC420001	14.228	-	(2,862)	81,376	78,514	-
Northeast CDBG	B15DC420001	14.228	-	(2,852)	78,441	75,589	-
County CDBG	B16DC420001	14.228	-	(2,392)	259,457	257,065	-
Girard CDBG	B16DC420001	14.228	-	(748)	5,805	5,057	-
McKean CDBG	B16DC420001	14.228	-	(700)	75,429	74,729	-
Northeast CDBG	B16DC420001	14.228	-	(748)	50,610	49,862	-
Edinboro CDBG	B16DC420001	14.228	-	(785)	5,842	5,057	-
County CDBG	B17DC420001	14.228	-	-	87,060	104,702	17,642
McKean CDBG	B17DC420001	14.228	-	-	70,000	70,000	-
Northeast CDBG	B17DC420001	14.228	-	-	76,018	76,018	-
Total CFDA #14.228			-	(95,643)	1,010,750	932,749	17,642
Emergency Solutions Grant Program:							
DCED 2016 Emergency Shelter - Contract Period 07/01/2017 to 06/30/2018	C000064164	14.231	3,148	(48,042)	51,190	3,148	-
Total CFDA #14.231			3,148	(48,042)	51,190	3,148	-

(Continued)

See accompanying notes to schedule of expenditures of federal awards.

**COUNTY OF ERIE, PENNSYLVANIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

YEAR ENDED DECEMBER 31, 2018  
(Continued)

Federal Grantor/Pass-Through Grantor/Program Title	Grant Number	CFDA Number	Expenditures to Subrecipients	(Accrued) or Unearned Revenue at December 31, 2017	Federal Grant Receipts	Expenditures	Accrued or (Unearned) Revenue at December 31, 2018
<u>U.S. Department of Housing and Urban Development (Cont.)</u>							
Continuum of Care Program:							
Self Start 1 2016 COC - Contract Period 07/01/2017 to 06/30/2018	PA0331L3E051609	14.267	108,721	(70,728)	137,888	108,721	41,561
Self Start 1 2016 - Contract Period 07/01/2018 to 06/30/2019	PA0331L3E051609	14.267	-	-	41,561	-	(41,561)
Self Start 1 2017 COC - Contract Period 07/01/2017 to 06/30/2018	PA0331L3E051710	14.267	126,867	-	-	126,867	126,867
Self Start 1 2017 - Contract Period 07/01/2018 to 06/30/2019	PA0331L3E051710	14.267	207,586	-	302,302	207,586	(94,716)
Self Start 2 2016 COC - Contract Period 07/01/2017 to 06/30/2018	PA0332L3E051609	14.267	70,966	(23,585)	47,433	70,966	47,118
Self Start 2 2016 - Contract Period 07/01/2018 to 06/30/2019	PA0332L3E051609	14.267	17,124	-	64,242	17,124	(47,118)
Self Start 2 2017 - Contract Period 07/01/2018 to 06/30/2019	PA0332L3E051710	14.267	45,586	-	32,941	45,586	12,645
Self Start 3 2016 COC - Contract Period 07/01/2017 to 06/30/2018	PA0427L3E051608	14.267	68,719	(27,668)	50,985	68,719	45,402
Self Start 3 2016 - Contract Period 07/01/2018 to 06/30/2019	PA0427L3E051608	14.267	-	-	45,402	-	(45,402)
Self Start 3 2017 - Contract Period 07/01/2018 to 06/30/2019	PA0427L3E051709	14.267	75,558	-	63,299	75,558	12,259
SPC Stairways Act 2016 COC - Contract Period 07/01/2017 to 06/30/2018	PA0464L3E051602	14.267	17,609	(18,579)	36,188	17,609	-
SPC Finally Home 2016 COC - Contract Period 07/01/2017 to 06/30/2018	PA0327L3E051604	14.267	16,537	(1,999)	4,786	16,537	13,750
SPC Finally Home 2016 - Contract Period 07/01/2018 to 06/30/2019	PA0327L3E051604	14.267	11,996	-	25,746	11,996	(13,750)
SPC Finally Home 2017 - Contract Period 07/01/2018 to 06/30/2019	PA0327L3E051705	14.267	9,770	-	7,525	9,770	2,245
Reach 2015 COC - Contract Period 07/01/2017 to 06/30/2018	PA0330L3E051508	14.267	-	(11,022)	11,022	-	-
My Way Home 2016 COC - Contract Period 07/01/2017 - 06/30/2018	PA0856L3E051600	14.267	163,669	(58,574)	114,712	167,958	111,820
My Way Home 2016 - Contract Period 07/01/2018 - 06/30/2019	PA0856L3E051600	14.267	-	-	111,820	-	(111,820)
My Way Home 2017 - Contract Period 07/01/2018 - 06/30/2019	PA0856L3E051701	14.267	162,430	-	143,370	162,430	19,060
HUD Independence 2016 COC - Contact Period 07/01/2017 to 06/30/2018	PA0855L3E051600	14.267	62,368	(12,899)	27,097	65,611	51,413
HUD Independence 2016 - Contact Period 07/01/2018 to 06/30/2019	PA0855L3E051600	14.267	-	-	51,413	-	(51,413)
HUD Independence 2017 - Contact Period 07/01/2018 to 06/30/2019	PA0855L3E51701	14.267	96,818	-	84,225	96,818	12,593
HUD Fresh Start 2016 COC - Contract Period 07/01/2017 to 06/30/2018	PA0854L3E051600	14.267	44,526	(17,097)	29,119	46,676	34,654
HUD Fresh Start 2016 - Contract Period 07/01/2018 to 06/30/2019	PA0854L3E051600	14.267	-	-	34,654	-	(34,654)
HUD Fresh Start 2017 - Contract Period 07/01/2018 to 06/30/2019	PA0854L3E051701	14.267	60,153	-	50,365	60,153	9,788
Lighting the Candle I 2016 COC - Contract Period 07/01/2017 to 06/30/2018	PA0463L3E051605	14.267	24,574	(17,211)	42,303	25,092	-
Lighting the Candle I 2017 COC - Contract Period 07/01/2017 to 06/30/2018	PA0463L3E051706	14.267	31,173	-	-	31,173	31,173
Lighting the Candle I 2017 - Contract Period 07/01/2018 to 06/30/2019	PA0463L3E051706	14.267	53,929	-	81,046	53,929	(27,117)
Lighting the Candle II 2016 COC - Contract Period 07/01/2017 to 06/30/2018	PA0603L3E051603	14.267	11,993	(7,405)	19,654	12,249	-
Lighting the Candle II 2017 COC - Contract Period 07/01/2017 to 06/30/2018	PA0603L3E051704	14.267	27,923	-	-	27,923	27,923
Lighting the Candle II 2017 - Contract Period 07/01/2018 to 06/30/2019	PA0603L3E051704	14.267	40,375	-	67,182	40,375	(26,807)
Make it a Home Always I 2016 COC - Contract Period 07/01/2017 to 06/30/2018	PA0604L3E051603	14.267	13,080	(13,273)	27,001	13,728	-
Make it a Home Always I 2017 COC - Contract Period 07/01/2017 to 06/30/2018	PA0604L3E051704	14.267	24,249	-	-	24,249	24,249
Make it a Home Always I 2017 - Contract Period 07/01/2018 to 06/30/2019	PA0604L3E051704	14.267	35,464	-	53,665	35,464	(18,201)
Make it a Home Always II 2016 COC - Contract Period 07/01/2017 to 06/30/2018	PA0857L3E051600	14.267	22,029	(6,995)	13,841	23,881	17,035
Make it a Home Always II 2016 - Contract Period 07/01/2018 to 06/30/2019	PA0857L3E051600	14.267	9,299	-	26,334	9,299	(17,035)
Make it a Home Always II 2017 - Contract Period 07/01/2018 to 06/30/2019	PA0857L3E051701	14.267	15,839	-	11,766	15,839	4,073
HUD HMIS 2016 COC - Contract Period 07/01/2017 to 06/30/2018	PA0852L3E051600	14.267	-	(12,996)	25,519	35,451	22,928
HUD HMIS 2016 - Contract Period 07/01/2018 to 06/30/2019	PA0852L3E051600	14.267	-	-	22,928	-	(22,928)
HUD HMIS 2017 - Contract Period 07/01/2018 to 06/30/2019	PA0852L3E051701	14.267	-	-	37,104	48,289	11,185
HUD Coordinated Entry 2016 COC - Contract Period 01/01/2017 to 06/30/2018	PA0853L3E051600	14.267	12,000	-	12,000	12,000	-
HUD Planning Grant 2016 COC - Contract Period 07/01/2017 to 06/30/2018	PA0851L3E051600	14.267	-	(20,688)	34,831	26,240	12,097
HUD Planning Grant 2016 - Contract Period 07/01/2018 to 06/30/2019	PA0851L3E051600	14.267	-	-	16,499	4,402	(12,097)
HUD Planning Grant 2017 - Contract Period 07/01/2018 to 06/30/2019	PA0906L3E051700	14.267	-	-	15,232	17,612	2,380
Total CFDA #14.267			1,688,930	(320,719)	2,025,000	1,833,880	129,599
Total U.S. Department of Housing and Urban Development			1,929,704	(467,968)	3,310,748	3,007,403	164,623

(Continued)

See accompanying notes to schedule of expenditures of federal awards.

**COUNTY OF ERIE, PENNSYLVANIA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

YEAR ENDED DECEMBER 31, 2018

(Continued)

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Grant Number</u>	<u>CFDA Number</u>	<u>Expenditures to Subrecipients</u>	<u>(Accrued) or Unearned Revenue at December 31, 2017</u>	<u>Federal Grant Receipts</u>	<u>Expenditures</u>	<u>Accrued or (Unearned) Revenue at December 31, 2018</u>
<u>U.S. Department of Health and Human Services</u>							
Passed-Through the Pennsylvania Department of Human Services:							
Promoting Safe and Stable Families:							
Time Limited Family Reunification - Contract Period 07/01/2017 to 06/30/2018	N/A	93.556	71,607	(41,727)	73,244	71,607	40,090
Time Limited Family Reunification - Contract Period 07/01/2018 to 06/30/2019	N/A	93.556	74,380	-	71,607	74,380	2,773
Caseworker Visitation - Contract Period 07/01/2017 to 06/30/2018	N/A	93.556	-	-	14,205	572	(13,633)
Caseworker Visitation - Contract Period 07/01/2018 to 06/30/2019	N/A	93.556	-	-	-	13,633	13,633
Total CFDA #93.556			<u>145,987</u>	<u>(41,727)</u>	<u>159,056</u>	<u>160,192</u>	<u>42,863</u>
TANF Cluster:							
Temporary Assistance for Needy Families:							
Children and Youth - Contract Period 07/01/2017 to 06/30/2018	N/A	93.558	742,003	257,708	422,588	746,102	65,806
Children and Youth - Contract Period 07/01/2018 to 06/30/2019	N/A	93.558	794,890	-	557,131	798,302	241,171
CCIS - Former TANF Fund C - Contract Period 07/01/2017 to 06/30/2018	N/A	93.558	-	-	1,572,119	1,572,119	-
CCIS - Contract Period 07/01/2017 to 06/30/2018	N/A	93.558	-	-	286,351	286,351	-
Total CFDA #93.558 - TANF Cluster			<u>1,536,893</u>	<u>257,708</u>	<u>2,838,189</u>	<u>3,402,874</u>	<u>306,977</u>
Stephanie Tubbs Jones Child Welfare Services Program:							
Children and Youth - Title IV-B - Contract Period 07/01/2017 to 06/30/2018	N/A	93.645	-	-	67,708	67,708	-
Children and Youth - Title IV-B - Contract Period 07/01/2018 to 06/30/2019	N/A	93.645	-	-	67,710	67,710	-
Total CFDA #93.645			<u>-</u>	<u>-</u>	<u>135,418</u>	<u>135,418</u>	<u>-</u>
Guardianship Assistance:							
SPLC - Contract Period 07/01/2017 to 06/30/2018	N/A	93.090	-	(18,305)	125,268	120,324	13,361
SPLC - Contract Period 07/01/2018 to 06/30/2019	N/A	93.090	-	-	60,126	124,756	64,630
SPLC (IT Grant) - Contract Period 07/01/2017 to 06/30/2018	N/A	93.090	-	(97)	286	156	(33)
SPLC (IT Grant) - Contract Period 07/01/2018 to 06/30/2019	N/A	93.090	-	-	33	85	52
Total CFDA #93.090			<u>-</u>	<u>(18,402)</u>	<u>185,713</u>	<u>245,321</u>	<u>78,010</u>

(Continued)

See accompanying notes to schedule of expenditures of federal awards.



**COUNTY OF ERIE, PENNSYLVANIA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

YEAR ENDED DECEMBER 31, 2018

(Continued)

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Grant Number</u>	<u>CFDA Number</u>	<u>Expenditures to Subrecipients</u>	<u>(Accrued) or Unearned Revenue at December 31, 2017</u>	<u>Federal Grant Receipts</u>	<u>Expenditures</u>	<u>Accrued or (Unearned) Revenue at December 31, 2018</u>
<b>U.S. Department of Health and Human Services (Cont.)</b>							
Passed-Through the Pennsylvania Department of Human Services (Cont.):							
Projects for Assistance in Transition from Homelessness (PATH):							
MH PATH Grant - Contract Period 07/01/2017 to 06/30/2018	70154	93.150	45,411	-	45,411	45,411	-
MH PATH Grant - Contract Period 07/01/2018 to 06/30/2019	70154	93.150	45,410	-	45,410	45,410	-
Total CFDA #93.150			90,821	-	90,821	90,821	-
Foster Care - Title IV-E:							
Title IV-E - Contract Period 07/01/2017 to 06/30/2018	N/A	93.658	988,077	(6,823,535)	1,007,146	4,007,138	9,823,527
Title IV-E - Contract Period 07/01/2018 to 06/30/2019	N/A	93.658	1,011,923	-	528,312	1,011,923	483,611
Title IV-E (IT Grant) - Contract Period 07/01/2017 to 06/30/2018	N/A	93.658	-	(194,037)	103,029	75,131	166,139
Title IV-E (IT Grant) - Contract Period 07/01/2018 to 06/30/2019	N/A	93.658	-	-	34,796	36,251	1,455
Total CFDA #93.658			2,000,000	(7,017,572)	1,673,283	5,130,443	10,474,732
Adoption Assistance:							
Children and Youth - Contract Period 07/01/2017 to 06/30/2018	N/A	93.659	-	22,115	1,872,007	1,845,953	(48,169)
Children and Youth - Contract Period 07/01/2018 to 06/30/2019	N/A	93.659	-	-	916,046	1,928,222	1,012,176
Children and Youth (AFSCAR) - Contract Period 07/01/2017 to 06/30/2018	N/A	93.659	-	(1,470)	6,283	3,730	(1,083)
Children and Youth (AFSCAR) - Contract Period 07/01/2018 to 06/30/2019	N/A	93.659	-	-	1,475	1,738	263
Total CFDA #93.659			-	20,645	2,795,811	3,779,643	963,187
Child Care Development Fund Cluster:							
Child Care and Development Block Grant - Former TANF Fund C - Contract Period 07/01/2017 to 06/30/2018	Fund C	93.575	-	-	498,644	498,644	-
Child Care and Development Block Grant - Low Income Fund A - Contract Period 07/01/2017 to 06/30/2018	Fund A	93.575	-	-	1,997,040	1,997,040	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund - Contract Period 07/01/2017 to 06/30/2018	N/A	93.596	-	-	942,273	942,273	-
Total CFDA #93.575 and CFDA #93.596 - Child Care Development Fund Cluster			-	-	3,437,957	3,437,957	-
Social Services Block Grant:							
CCIS - Contract Period 07/01/2017 to 06/30/2018	N/A	93.667	-	-	651,439	651,439	-
Children and Youth - Title XX SSGB - Contract Period 07/01/2017 to 06/30/2018	N/A	93.667	-	-	130,399	130,399	-
Children and Youth - Title XX SSGB - Contract Period 07/01/2018 to 06/30/2019	N/A	93.667	-	-	130,400	130,400	-
Mental Health SSBG - Contract Period 07/01/2017 to 06/30/2018	70135	93.667	219,191	-	219,191	219,191	-
Mental Health SSBG - Contract Period 07/01/2018 to 06/30/2019	70135	93.667	219,190	-	219,190	219,190	-
Intellectual Disabilities - Contract Period 07/01/2017 to 06/30/2018	70177	93.667	134,467	(1)	134,468	134,467	-
Intellectual Disabilities - Contract Period 07/01/2018 to 06/30/2019	70177	93.667	134,467	-	134,467	134,467	-
Total CFDA #93.667			707,315	(1)	1,619,554	1,619,553	-

(Continued)

See accompanying notes to schedule of expenditures of federal awards.

**COUNTY OF ERIE, PENNSYLVANIA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

YEAR ENDED DECEMBER 31, 2018

(Continued)

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Grant Number</u>	<u>CFDA Number</u>	<u>Expenditures to Subrecipients</u>	<u>(Accrued) or Unearned Revenue at December 31, 2017</u>	<u>Federal Grant Receipts</u>	<u>Expenditures</u>	<u>Accrued or (Unearned) Revenue at December 31, 2018</u>
<b>U.S. Department of Health and Human Services (Cont.)</b>							
Passed-Through the Pennsylvania Department of Human Services (Cont.):							
Child Support Enforcement:							
Title IV-D - Contract Period 01/01/2016 to 12/31/2016	M256001027	93.563	-	-	(5,893)	(5,893)	-
Title IV-D - Contract Period 01/01/2017 to 12/31/2017	M256001027	93.563	-	(640,640)	633,833	(6,807)	-
Title IV-D - Contract Period 01/01/2018 to 12/31/2018	M256001027	93.563	-	-	2,479,416	2,824,631	345,215
Title IV-D Incentive - Contract Period 01/01/2017 to 12/31/2017	M256001027	93.563	-	(240,120)	240,120	-	-
Title IV-D Incentive - Contract Period 01/01/2018 to 12/31/2018	M256001027	93.563	-	-	343,109	446,500	103,391
<b>Total CFDA #93.563</b>			<b>-</b>	<b>(880,760)</b>	<b>3,690,585</b>	<b>3,258,431</b>	<b>448,606</b>
Chafee Foster Care Independence Program:							
Contract Period 07/01/2017 to 06/30/2018	N/A	93.674	-	(100,337)	131,661	72,807	41,483
Contract Period 07/01/2018 to 06/30/2019	N/A	93.674	-	-	41,485	88,504	47,019
<b>Total CFDA #93.674</b>			<b>-</b>	<b>(100,337)</b>	<b>173,146</b>	<b>161,311</b>	<b>88,502</b>
Medicaid Cluster:							
Medical Assistance Program:							
Medical Assistance Transportation Program - Contract Period 07/01/2017 to 06/30/2018	N/A	93.778	(73,881)	-	(73,881)	(73,881)	-
Medical Assistance Transportation Program - Contract Period 07/01/2017 to 06/30/2018	N/A	93.778	435,796	63,732	372,064	435,796	-
Medical Assistance Transportation Program - Contract Period 07/01/2018 to 06/30/2019	N/A	93.778	(9,177)	-	(9,177)	(9,177)	-
Medical Assistance Transportation Program - Contract Period 07/01/2018 to 06/30/2019	N/A	93.778	432,772	-	473,684	432,772	(40,912)
Intellectual Disabilities Waiver Admin - Contract Period 07/01/2017 to 06/30/2018	70175	93.778	13,337	20,719	162,877	183,596	-
Intellectual Disabilities Waiver Admin - Contract Period 07/01/2018 to 06/30/2019	70175	93.778	22,242	-	166,882	133,519	(33,363)
Intellectual Disabilities TSM Admin Claim - Contract Period 07/01/2017 to 06/30/2018	70175	93.778	-	(10,652)	17,819	7,167	-
Intellectual Disabilities TSM Admin Claim - Contract Period 07/01/2018 to 06/30/2019	70175	93.778	-	-	6,164	6,164	-
Early Intervention Waiver Administration - Contract Period 07/01/2017 to 06/30/2018	70184	93.778	-	-	1,393	1,393	-
Early Intervention Waiver Administration - Contract Period 07/01/2018 to 06/30/2019	70184	93.778	-	-	1,394	1,394	-
Mental Health Medicaid Admin Claims - Contract Period 07/1/2017 to 06/30/2018	70127	93.778	-	(8,997)	4,753	10,518	14,762
Mental Health Medicaid Admin Claims - Contract Period 07/1/2018 to 06/30/2019	70127	93.778	-	-	4,244	8,646	4,402
Children and Youth Title XIX Medicaid - Contract Period 07/01/2017 to 06/30/2018	N/A	93.778	-	(942)	11,604	8,977	(1,685)
Children and Youth Title XIX Medicaid - Contract Period 07/01/2018 to 06/30/2019	N/A	93.778	-	-	2,948	7,242	4,294
<b>Total CFDA #93.778 - Medicaid Cluster</b>			<b>821,089</b>	<b>63,860</b>	<b>1,142,768</b>	<b>1,154,126</b>	<b>(52,502)</b>
Substance Abuse and Mental Health Services - Projects of Regional and National Significance:							
MH Capitalization of POMS - Contract Period 07/01/2017 to 06/30/2018	70522	93.243	-	107,373	-	-	(107,373)
MH Capitalization of POMS - Contract Period 07/01/2018 to 06/30/2019	70522	93.243	-	-	-	50,786	50,786
<b>Total CFDA #93.243</b>			<b>-</b>	<b>107,373</b>	<b>-</b>	<b>50,786</b>	<b>(56,587)</b>

(Continued)

See accompanying notes to schedule of expenditures of federal awards.

**COUNTY OF ERIE, PENNSYLVANIA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

YEAR ENDED DECEMBER 31, 2018

(Continued)

Federal Grantor/Pass-Through Grantor/Program Title	Grant Number	CFDA Number	Expenditures to Subrecipients	(Accrued) or Unearned Revenue at December 31, 2017	Federal Grant Receipts	Expenditures	Accrued or (Unearned) Revenue at December 31, 2018
<b>U.S. Department of Health and Human Services (Cont.)</b>							
Passed-Through the Pennsylvania Department of Human Services (Cont.):							
Block Grants for Community Mental Health Services:							
Contract Period 07/01/2017 to 06/30/2018	70167	93.958	210,846	215,089	236,231	275,488	(175,832)
Contract Period 07/01/2018 to 06/30/2019	70167	93.958	207,012	-	269,845	216,721	(53,124)
Total CFDA #93.958			<u>417,858</u>	<u>215,089</u>	<u>506,076</u>	<u>492,209</u>	<u>(228,956)</u>
Passed-Through the Pennsylvania Department of Health:							
Passed-Through the University of Pittsburgh:							
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED):							
PA Systems of Care 2016 - Contract Period 07/01/2017 to 06/30/2018	1H79SM063421-01	93.104	-	(76,973)	76,973	-	-
PA Systems of Care 2017 - Contract Period 07/01/2017 to 06/30/2018	5H79SM063421-02	93.104	130,110	(73,871)	152,499	179,894	101,266
PA Systems of Care 2017 - Contract Period 07/01/2018 to 06/30/2019	5H79SM063421-02	93.104	83,147	-	101,268	110,712	9,444
PA Systems of Care 2017 - Contract Period 07/01/2017 to 06/30/2018	6H79SM063421-02M001	93.104	-	-	-	39,500	39,500
PA Systems of Care 2017 - Contract Period 07/01/2017 to 06/30/2018	6H79SM063421-02M001	93.104	143,962	-	39,500	156,474	116,974
PA Systems of Care 2018 - Contract Period 07/01/2018 to 06/30/2019	5H79SM063421-03	93.104	53,566	-	-	74,867	74,867
Total CFDA #93.104			<u>410,785</u>	<u>(150,844)</u>	<u>370,240</u>	<u>561,447</u>	<u>342,051</u>
Passed-Through the Pennsylvania Department of Health:							
Project Grants and Cooperative Agreements for Tuberculosis Control Programs:							
DHHS/CDC TB Elimination and Laboratory - Contract Period 07/01/2016 to 06/30/2018	SAP 4100071766	93.116	-	-	11,747	11,747	-
DHHS/CDC TB Elimination and Laboratory - Contract Period 07/01/2018 to 07/01/2020	SAP 4100079229	93.116	-	-	4,387	11,473	7,086
Total CFDA #93.116			<u>-</u>	<u>-</u>	<u>16,134</u>	<u>23,220</u>	<u>7,086</u>
Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups:							
HIV Prevention Projects - Contract Period 01/01/2017 to 06/30/2021	SAP 4100070674	93.940	-	(17,012)	63,380	76,905	30,537
Total CFDA #93.940			<u>-</u>	<u>(17,012)</u>	<u>63,380</u>	<u>76,905</u>	<u>30,537</u>
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF):							
Preventive Health and Health Services Block Grant - Contract Period - 07/01/2017 to 06/30/2020	SAP4100077254	93.758	-	(50,402)	270,379	280,267	60,290
Total CFDA #93.758			<u>-</u>	<u>(50,402)</u>	<u>270,379</u>	<u>280,267</u>	<u>60,290</u>
Maternal and Child Health Services Block Grant to the States:							
Contract Period 07/01/2016 to 06/30/2019	SAP 4100072617	93.994	-	(86,634)	313,079	268,031	41,586
Total CFDA #93.994			<u>-</u>	<u>(86,634)</u>	<u>313,079</u>	<u>268,031</u>	<u>41,586</u>
Public Health Emergency Preparedness:							
Contract Period 07/01/2017 to 06/30/2018	SAP 4100077902	93.069	-	(89,789)	229,721	139,932	-
Contract Period 07/01/2018 to 06/30/2019	SAP 410080539	93.069	-	-	32,706	104,309	71,603
Total CFDA #93.069			<u>-</u>	<u>(89,789)</u>	<u>262,427</u>	<u>244,241</u>	<u>71,603</u>
National Bioterrorism Hospital Preparedness Program:							
Contract Period 07/01/2017 to 06/30/2018	SAP 4100077902	93.889	-	(4,103)	10,498	6,395	-
Contract Period 07/01/2018 to 06/30/2019	SAP 410080539	93.889	-	-	1,487	4,744	3,257
Total CFDA #93.889			<u>-</u>	<u>(4,103)</u>	<u>11,985</u>	<u>11,139</u>	<u>3,257</u>

(Continued)

See accompanying notes to schedule of expenditures of federal awards.

**COUNTY OF ERIE, PENNSYLVANIA**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2018

(Continued)

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Grant Number</u>	<u>CFDA Number</u>	<u>Expenditures to Subrecipients</u>	<u>(Accrued) or Unearned Revenue at December 31, 2017</u>	<u>Federal Grant Receipts</u>	<u>Expenditures</u>	<u>Accrued or (Unearned) Revenue at December 31, 2018</u>
<b>U.S. Department of Health and Human Services (Cont.)</b>							
Passed-Through the Pennsylvania Department of Health (Cont.):							
Immunization Cooperation Agreements							
Contract Period 04/01/2017 to 06/30/2018	SAP 4100077920	93.268	-	(21,272)	81,263	100,544	40,553
Contract Period 07/01/2018 to 06/30/2019	SAP 410007859	93.268	-	-	35,818	80,168	44,350
Total CFDA #93.773			-	(21,272)	117,081	180,712	84,903
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds							
Contract Period 01/01/2017 to 03/31/2017	SAP 4100077920	93.539	-	(14,518)	55,463	68,623	27,678
Contract Period 04/01/2017 to 06/30/2018	SAP 410007859	93.539	-	-	19,286	43,167	23,881
Total CFDA #93.539			-	(14,518)	74,749	111,790	51,559
Passed-Through the Pennsylvania Department of Drug and Alcohol Programs:							
Block Grants for Prevention and Treatment of Substance Abuse:							
Drug and Alcohol - Contract Period 07/01/2017 to 06/30/2018	SAP 4100070709	93.959	-	(127,395)	891,765	764,370	-
Drug and Alcohol - Contract Period 07/01/2018 to 06/30/2019	SAP 4100070709	93.959	-	-	637,020	764,424	127,404
Total CFDA #93.959			-	(127,395)	1,528,785	1,528,794	127,404
Opioid STR:							
Drug and Alcohol - Contract Period 07/01/2017 to 06/30/2018	SAP 4100070709	93.788	-	-	344,452	344,452	-
Total CFDA #93.788			-	-	344,452	344,452	-
Total U.S. Department of Health and Human Services			6,130,748	(7,956,093)	21,821,068	26,750,083	12,885,108
<b>U.S. Department of Agriculture</b>							
Passed-Through the Pennsylvania Department of Human Services:							
Child Nutrition Cluster:							
School Breakfast Program - Contract Period 07/01/2017 to 06/30/2018	N/A	10.553	-	(1,502)	-	1,691	3,193
School Breakfast Program - Contract Period 07/01/2018 to 06/30/2019	N/A	10.553	-	-	1,691	-	(1,691)
National School Lunch Program - Contract Period 07/01/2017 to 06/30/2018	N/A	10.555	-	1,502	-	2,389	887
National School Lunch Program - Contract Period 07/01/2018 to 06/30/2019	N/A	10.555	-	-	2,389	-	(2,389)
Total CFDA #10.553 and CFDA #10.555 - Child Nutrition Cluster			-	-	4,080	4,080	-
SNAP Cluster:							
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program:							
CCIS - Contract Period - 07/01/2017 to 06/30/2018	N/A	10.561	-	-	4,766	4,766	-
Total CFDA #10.561 - SNAP Cluster			-	-	4,766	4,766	-
Passed-Through the Pennsylvania Department of Agriculture:							
Food Distribution Cluster:							
Emergency Food Assistance Program (Administrative Costs) - Contract Period 10/01/2016 to 9/30/2017	ME 441868	10.568	-	(10,569)	10,569	-	-
Emergency Food Assistance Program (Administrative Costs) - Contract Period 10/01/2017 to 9/30/2018	ME 441868	10.568	41,800	(1,074)	30,980	41,800	11,894
Emergency Food Assistance Program (Administrative Costs) - Contract Period 10/01/2018 to 9/30/2019	ME441868	10.568	7,993	-	7,993	7,993	-
Emergency Food Assistance Program (Food Commodities) - Contract Period 10/01/2017 to 9/30/2018	ME 441464	10.569	248,646	1,513	265,689	248,646	(18,556)
Emergency Food Assistance Program (Food Commodities) - Contract Period 10/01/2018 to 9/30/2019	ME 441464	10.569	59,021	18,556	59,021	76,502	(1,075)
Total CFDA #10.568 and CFDA #10.569 - Food Distribution Cluster			357,460	8,426	374,252	374,941	(7,737)
Total U.S. Department of Agriculture			357,460	8,426	383,098	383,787	(7,737)
<b>U.S. Department of Education</b>							
Passed-Through the Pennsylvania Department of Human Services:							
Special Education - Grants for Infants and Families:							
Early Intervention, Part C, Disabled - Contract Period 07/01/2017 to 06/30/2018	70170	84.181	102,049	-	102,049	102,049	-
Early Intervention, Part C, Disabled - Contract Period 07/01/2018 to 06/30/2019	70170	84.181	102,049	-	102,049	102,049	-
Total CFDA #84.181			204,098	-	204,098	204,098	-
Total U.S. Department of Education			204,098	-	204,098	204,098	-

(Continued)

See accompanying notes to schedule of expenditures of federal awards.

**COUNTY OF ERIE, PENNSYLVANIA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

YEAR ENDED DECEMBER 31, 2018

(Continued)

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Grant Number</u>	<u>CFDA Number</u>	<u>Expenditures to Subrecipients</u>	<u>(Accrued) or Unearned Revenue at December 31, 2017</u>	<u>Federal Grant Receipts</u>	<u>Expenditures</u>	<u>Accrued or (Unearned) Revenue at December 31, 2018</u>
<u>U.S. Department of Commerce</u>							
Passed-Through the Pennsylvania Department of Environmental Protection:							
Coastal Zone Management Administration Awards:							
Coastal Zone Management	NA15N054190156	11.419	-	-	61,873	83,427	21,554
Coastal Zone Management	NA16	11.419	-	(30,943)	59,364	29,682	1,261
Coastal Zone Management	NA17N054190165	11.419	-	-	-	16,152	16,152
Total CFDA #11.419			-	(30,943)	121,237	129,261	38,967
Total U.S. Department of Commerce			-	(30,943)	121,237	129,261	38,967
<u>U.S. Environmental Protection Agency</u>							
Beach Monitoring and Notification Program Implementation Grants:							
Lake Erie Beach - Contract Period 01/01/2017 to 12/31/2017	CU-97334712-0	66.472	-	(6,828)	6,828	-	-
Lake Erie Beach - Contract Period 01/01/2018 to 12/31/2018	CU-97334713-0	66.472	-	-	158,280	214,000	55,720
Total CFDA #66.472			-	(6,828)	165,108	214,000	55,720
Passed-Through the Pennsylvania Department of Environmental Protection:							
Great Lakes Program - Contract Period 04/01/2016 to 05/31/2019	SAP 4100075569	66.469	-	(23,941)	85,943	82,124	20,122
Great Lakes Program - Contract Period 04/01/2016 to 05/31/2019	SAP 4100077892	66.469	-	-	-	45,224	45,224
Total CFDA #66.469			-	(23,941)	85,943	127,348	65,346
Total U.S. Environmental Protection Agency			-	(30,769)	251,051	341,348	121,066
<u>U.S. Department of Transportation</u>							
Passed-Through the Pennsylvania Department of Transportation:							
Highway Planning and Construction Cluster:							
Highway Planning and Construction:							
Bridge Inspections	N/A	20.205	-	(50,228)	-	-	50,228
Pennsylvania Department of Transportation	ME 521157-1A	20.205	-	(76,455)	136,402	136,402	76,455
Pennsylvania Department of Transportation	ME 521157-1A	20.205	-	-	71,781	71,781	-
Total CFDA #20.205 - Highway Planning and Construction Cluster			-	(126,683)	208,183	208,183	126,683
Highway Safety Cluster:							
State and Community Highway Safety:							
Highway Safety Network - Contract Period 10/01/2017 to 09/30/2018	CTSP-2018-Erie-00014	20.600	-	(26,013)	115,525	89,512	-
Highway Safety Network - Contract Period 10/01/2018 to 09/30/2020	CTSP-2019-Erie-00009	20.600	-	-	-	27,145	27,145
Total CDFA #20.600 - Highway Safety Cluster			-	(26,013)	115,525	116,657	27,145
Total U.S. Department of Transportation			-	(152,696)	323,708	324,840	153,828

(Continued)

See accompanying notes to schedule of expenditures of federal awards.

**COUNTY OF ERIE, PENNSYLVANIA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

YEAR ENDED DECEMBER 31, 2018

(Continued)

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Grant Number</u>	<u>CFDA Number</u>	<u>Expenditures to Subrecipients</u>	<u>(Accrued) or Unearned Revenue at December 31, 2017</u>	<u>Federal Grant Receipts</u>	<u>Expenditures</u>	<u>Accrued or (Unearned) Revenue at December 31, 2018</u>
<u>U.S. Department of Justice</u>							
Passed-Through Pennsylvania Commission on Crime and Delinquency: Paul Coverdell Forensic Sciences Improvement Grant Program	2016-CD-BX-0046	16.742	-	(14,401)	14,401	-	-
Total CFDA #16.742			-	(14,401)	14,401	-	-
State Criminal Alien Assistance Program	2018 SCAAP	16.572	-	-	30,665	30,665	-
Total CFDA #16.572			-	-	30,665	30,665	-
Total U.S. Department of Justice			-	(14,401)	45,066	30,665	-
<u>U.S. Department of Homeland Security</u>							
Passed-Through Pennsylvania Emergency Management Agency:							
Emergency Management Performance Grants:							
Contract Period 10/01/2017 to 09/30/2018	N/A	97.042	-	(19,083)	-	-	19,083
Contract Period 10/01/2018 to 09/30/2019	N/A	97.042	-	-	-	94,215	94,215
Total CFDA #97.042			-	(19,083)	-	94,215	113,298
Pre-Disaster Mitigation	7C-FA-28.0	97.047	-	(14,240)	14,240	-	-
Total CFDA #97.047			-	(14,240)	14,240	-	-
Homeland Security Grant Program:							
2017 SHSGP - NWPAERG Equipment - Contract Period 01/01/2018 to 12/31/2018	N/A	97.067	-	-	1,036	1,036	-
2017 SHSGP - NWPAERG Equipment - Contract Period 01/01/2018 to 12/31/2018	N/A	97.067	-	-	300	300	-
2016 Operation Stonegarden Erie County - Contract Period 09/01/2016 to 08/31/2019	17-BUNERP-10-001	97.067	-	-	27,909	27,909	-
2017 Operation Stonegarden Erie County - Contract Period 09/01/2017 to 08/31/2020	17-BUNERP-10-001	97.067	-	-	91,981	91,981	-
Total CFDA #97.067			-	-	121,226	121,226	-
Total U.S. Department of Homeland Security			-	(33,323)	135,466	215,441	113,298
Total expenditures of federal awards			\$ 8,622,010	\$ (8,677,767)	\$ 26,595,540	\$ 31,386,926	\$ 13,469,153

(Concluded)

See accompanying notes to schedule of expenditures of federal awards.

# COUNTY OF ERIE, PENNSYLVANIA

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2018

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### 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of the County of Erie, Pennsylvania (County) under programs of the federal government for the year ended December 31, 2018. The information in this Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial statements of the County.

#### Component Units

The County's financial statements include the operations of the Erie County Gaming Revenue Authority (Authority) and the Erie County Land Bank (Land Bank), which did not expend any federal awards and are not included in the accompanying Schedule for the year ended December 31, 2018. The Authority and Land Bank were not required to complete a separate audit in accordance with the Uniform Guidance.

### 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. The County's federal awards are recognized following the cost principles of the Uniform Guidance. Negative amounts shown on the Schedule represent adjustment or credits made in the normal course of business to amounts reported as expenditures in prior years. The County has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

### 3. Emergency Food Assistance Program

In-kind values are reported in the Schedule at the fair value of the commodities received and disbursed.

# COUNTY OF ERIE, PENNSYLVANIA

## SCHEDULE OF PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES EXPENDITURES

YEAR ENDED DECEMBER 31, 2018

<u>Program</u>	<u>Combined Federal/ State Expenditures</u>
Child Support Enforcement	\$ 3,258,606 *
Children and Youth Programs	39,684,569 *
Medical Assistance Transportation	1,737,136
Early Intervention	2,143,265
Mental Health/Intellectual Disabilities	19,623,289
Child Care Information Services	10,159,094
Human Services Development Fund	418,532
Combined Homeless Assistance Program	<u>683,120</u>
 Total	 <u><u>\$ 77,707,611</u></u>

\* Denotes major programs for DHS purposes. The portion of Children and Youth Programs related to Foster Care was tested as major.



# **County of Erie, Pennsylvania**

Independent Auditor's Reports  
Required by the Uniform Guidance

Year Ended December 31, 2018



Members of County Council  
County of Erie, Pennsylvania  
Independent Auditor's Report on Internal Control over Financial  
Reporting and on Compliance and Other Matters

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.

### **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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

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

Pittsburgh, Pennsylvania  
September 24, 2019



Members of County Council  
County of Erie, Pennsylvania  
Independent Auditor's Report on Compliance for Each Major  
Federal and PA DHS Program and on Internal Control over Compliance

occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

***Opinion on Each Major Federal and DHS Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and DHS programs for the year ended December 31, 2018.

**Report on Internal Control over Compliance**

Management of the County 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's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and DHS program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and DHS program and to test and report on internal control over compliance in accordance with the Uniform Guidance and the DHS Single Audit Supplement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or DHS program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or DHS program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or DHS program that is less

Members of County Council  
County of Erie, Pennsylvania  
Independent Auditor's Report on Compliance  
for Each Major Federal and PA DHS Program

severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

Pittsburgh, Pennsylvania  
September 24, 2019

# COUNTY OF ERIE, PENNSYLVANIA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED DECEMBER 31, 2018

### I. Summary of Audit Results

1. Type of auditor's report issued: Unmodified. Prepared in accordance with Generally Accepted Accounting Principles.

2. Internal control over financial reporting:

Material weakness(es) identified?  yes  no

Significant deficiencies identified that are not considered to be material weakness(es)?

yes  none reported

3. Noncompliance material to financial statements noted?  yes  no

4. Internal control over major programs:

Material weakness(es) identified?  yes  no

Significant deficiencies identified that are not considered to be material weakness(es)?

yes  none reported

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

6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)?  yes  no

7. Major Programs:

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

8. Dollar threshold used to distinguish between type A and type B programs: \$941,608

9. Auditee qualified as low-risk auditee?  yes  no

II. Findings related to the financial statements which are required to be reported in accordance with GAGAS.

**No matters were reported.**

III. Findings and questioned costs for federal and DHS awards.

**No matters were reported.**

**COUNTY OF ERIE, PENNSYLVANIA**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

YEAR ENDED DECEMBER 31, 2018

**NONE**



**SCHEDULES AND EXHIBITS REQUIRED BY  
PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES**



Members of County Council  
County of Erie, Pennsylvania  
Independent Accountant's Report on  
Applying Agreed-Upon Procedures

- (b) We have inquired of management regarding adjustments to reported revenues or expenditures, which were not reflected on the reports submitted to DHS for the period in question.
- (c) The processes detailed in paragraphs (a) and (b) above disclosed no adjustments.

---

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 audit or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the financial schedules and exhibits noted above. 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 use of the Commonwealth of Pennsylvania Department of Human Services and the County of Erie, Pennsylvania, and is not intended to be, and should not be, used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Pittsburgh, Pennsylvania  
September 24, 2019

**COUNTY OF ERIE, PENNSYLVANIA**

CHILD SUPPORT ENFORCEMENT  
COMPARISON OF SINGLE AUDIT EXPENDITURES WITH REPORTED EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2018

**Exhibit A-1(a)**

	Single Audit Expenditures					Reported Expenditures					Single Audit Over/(Under) Reported				
	A. Total	B. Unallowable	C. Incentive Paid Costs	Net (A - B - C)	Amt. Paid	A. Total	B. Unallowable	C. Incentive Paid Costs	Net (A - B - C)	Amt. Paid	A. Total	B. Unallowable	C. Incentive Paid Costs	Net (A - B - C)	Amt. Paid
<b>Quarter Ending: 3/31/2018</b>															
1. Salary & Overhead	\$ 1,402,630	\$ 35,141	\$ 103,487	\$ 1,264,002	\$ 834,241	\$ 1,402,630	\$ 35,141	\$ 103,487	\$ 1,264,002	\$ 834,241	\$ -	\$ -	\$ -	\$ -	\$ -
2. Fees & Costs	3	-	-	3	3	3	-	-	3	3	-	-	-	-	-
3. Interest & Program Income	16,165	410	-	15,755	10,398	16,165	410	-	15,755	10,398	-	-	-	-	-
4. Blood Testing Fees	1,408	-	-	1,408	929	1,408	-	-	1,408	929	-	-	-	-	-
5. Blood Testing Costs	3,202	-	-	3,202	2,113	3,202	-	-	3,202	2,113	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Total (1-2-3-4+5+6)</b>	<b>\$ 1,388,256</b>	<b>\$ 34,731</b>	<b>\$ 103,487</b>	<b>\$ 1,250,038</b>	<b>\$ 825,024</b>	<b>\$ 1,388,256</b>	<b>\$ 34,731</b>	<b>\$ 103,487</b>	<b>\$ 1,250,038</b>	<b>\$ 825,024</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Quarter Ending: 6/30/2018</b>															
1. Salary & Overhead	\$ 1,258,829	\$ 31,256	\$ 100,633	\$ 1,126,940	\$ 743,780	\$ 1,258,829	\$ 31,256	\$ 100,633	\$ 1,126,940	\$ 743,780	\$ -	\$ -	\$ -	\$ -	\$ -
2. Fees & Costs	3	-	-	3	2	3	-	-	3	2	-	-	-	-	-
3. Interest & Program Income	20,974	531	-	20,443	13,492	20,974	531	-	20,443	13,492	-	-	-	-	-
4. Blood Testing Fees	2,961	-	-	2,961	1,954	2,961	-	-	2,961	1,954	-	-	-	-	-
5. Blood Testing Costs	4,245	-	-	4,245	2,802	4,245	-	-	4,245	2,802	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Total (1-2-3-4+5+6)</b>	<b>\$ 1,239,136</b>	<b>\$ 30,725</b>	<b>\$ 100,633</b>	<b>\$ 1,107,778</b>	<b>\$ 731,134</b>	<b>\$ 1,239,136</b>	<b>\$ 30,725</b>	<b>\$ 100,633</b>	<b>\$ 1,107,778</b>	<b>\$ 731,134</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Quarter Ending: 9/30/2018</b>															
1. Salary & Overhead	\$ 1,207,809	\$ 29,182	\$ 101,695	\$ 1,076,932	\$ 710,774	\$ 1,207,809	\$ 29,182	\$ 101,695	\$ 1,076,932	\$ 710,774	\$ -	\$ -	\$ -	\$ -	\$ -
2. Fees & Costs	3	-	-	3	2	3	-	-	3	2	-	-	-	-	-
3. Interest & Program Income	16,420	406	-	16,014	10,569	16,420	406	-	16,014	10,569	-	-	-	-	-
4. Blood Testing Fees	1,840	-	-	1,840	1,214	1,840	-	-	1,840	1,214	-	-	-	-	-
5. Blood Testing Costs	3,278	-	-	3,278	2,163	3,278	-	-	3,278	2,163	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Total (1-2-3-4+5+6)</b>	<b>\$ 1,192,824</b>	<b>\$ 28,776</b>	<b>\$ 101,695</b>	<b>\$ 1,062,353</b>	<b>\$ 701,152</b>	<b>\$ 1,192,824</b>	<b>\$ 28,776</b>	<b>\$ 101,695</b>	<b>\$ 1,062,353</b>	<b>\$ 701,152</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Quarter Ending: 12/31/2018</b>															
1. Salary & Overhead	\$ 1,139,843	\$ 27,898	\$ 241,414	\$ 870,531	\$ 574,550	\$ 1,139,843	\$ 27,898	\$ 241,414	\$ 870,531	\$ 574,550	\$ -	\$ -	\$ -	\$ -	\$ -
2. Fees & Costs	3	-	-	3	3	3	-	-	3	3	-	-	-	-	-
3. Interest & Program Income	13,915	347	-	13,568	8,956	13,915	347	-	13,568	8,956	-	-	-	-	-
4. Blood Testing Fees	1,630	-	-	1,630	1,076	1,630	-	-	1,630	1,076	-	-	-	-	-
5. Blood Testing Costs	3,676	-	-	3,676	2,426	3,676	-	-	3,676	2,426	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Total (1-2-3-4+5+6)</b>	<b>\$ 1,127,971</b>	<b>\$ 27,551</b>	<b>\$ 241,414</b>	<b>\$ 859,006</b>	<b>\$ 566,941</b>	<b>\$ 1,127,971</b>	<b>\$ 27,551</b>	<b>\$ 241,414</b>	<b>\$ 859,006</b>	<b>\$ 566,941</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# COUNTY OF ERIE, PENNSYLVANIA

## CHILD SUPPORT ENFORCEMENT PACSES OCSE 157 DATA RELIABILITY VERIFICATION FOR THE TWELVE MONTH PERIOD ENDED DECEMBER 31, 2018

### Exhibit A-1(b)

County: Erie

Year Ended 12/31/2018

OCSE 157 Report Line Number	Number of Cases Reviewed	Case Problems Found
Line #1 IV-D cases open at the end of the fiscal year.	5	0
Line #2 IV-D cases open at the end of the fiscal year with support orders established.	5	0
Line #5 Children in IV-D cases open at the end of the fiscal year that were born out of wedlock.	5	0
Line #6 Children in IV-D cases open at the end of the fiscal year with paternity resolved.	5	0
Line #24 Total amount of current support due for the fiscal year for IV-D cases, excluding emancipated children.	5	0
Line #25 Total amount of support disbursed as current support during the fiscal year for IV-D cases, excluding emancipated children.	5	0
Line #28 Cases with arrears due during the fiscal year.	5	0
Line #29 Cases with disbursements on arrears during the fiscal year.	5	0

# COUNTY OF ERIE, PENNSYLVANIA

## CHILD SUPPORT ENFORCEMENT COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT FOR THE YEAR ENDED DECEMBER 31, 2018

Exhibit A-1 (c)

County	<u>Erie County</u>		<u>Year Ended December 31, 2018</u>
Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Type of Account Structure
January 1	\$ 103,487	\$ 103,487	<input type="checkbox"/> Separate Bank Account <input checked="" type="checkbox"/> Restricted Fund - General Ledger <input type="checkbox"/> Other: Domestic Relations
March 31	-	-	
June 30	100,633	100,633	
September 30	101,695	101,695	
December 31	241,414	241,414	

# COUNTY OF ERIE, PENNSYLVANIA

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

FOR THE YEAR ENDED DECEMBER 31, 2018

### Exhibit A-1(d)

	Single Audit Title IV-D Account	Reported Title IV-D Account	Single Audit Over / (Under) Reported
<b>Balance at January 1</b>	\$ 908	\$ 908	\$ -
<b>Receipts:</b>			
Reimbursement	3,120,056	3,120,056	-
Incentives	547,229	547,229	-
Title XIX Incentives	6,033	6,033	-
Interest	1,056	1,056	-
Program income	67,475	67,475	-
Genetic testing costs	7,838	7,838	-
Maintenance of effort	1,729,500	1,729,500	-
Other	9,750	9,750	-
	5,488,937	5,488,937	-
Total receipts	5,488,937	5,488,937	-
<b>Intra-fund Transfer In</b>	-	-	-
<b>Funds Available</b>	5,489,845	5,489,845	-
<b>Disbursements:</b>			
Incentive paid costs	-	-	-
Transfers to General Fund	4,969,062	4,969,062	-
Vendor payments	108,044	108,044	-
Bank charges	-	-	-
Other	-	-	-
	5,077,106	5,077,106	-
Total disbursements	5,077,106	5,077,106	-
<b>Intra-fund Transfers Out</b>	-	-	-
<b>Balance at December 31</b>	\$ 412,739	\$ 412,739	\$ -

The Title IV-D account consists of one checking account and one sweep account.

# COUNTY OF ERIE, PENNSYLVANIA

## MEDICAL ASSISTANCE TRANSPORTATION PROGRAM SCHEDULE OF REVENUES AND EXPENDITURES

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

### Exhibit III

	<u>Reported</u>	<u>Actual</u>
<b>Service Data:</b>		
<hr/>		
Expenditures:		
Group I clients	\$ 1,665,461	\$ 1,665,461
Group II clients	51,715	51,715
	<hr/>	<hr/>
Total expenditures	<u>\$ 1,717,176</u>	<u>\$ 1,717,176</u>
<b>Allocation Data:</b>		
<hr/>		
Revenues:		
Department of Human Services	\$ 1,717,176	\$ 1,717,176
Interest income	-	-
	<hr/>	<hr/>
Total revenues	<u>1,717,176</u>	<u>1,717,176</u>
Funds expended:		
Operating costs	1,717,176	1,717,176
Administrative costs	-	-
	<hr/>	<hr/>
<b>Excess Revenues over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>



**COUNTY OF ERIE, PENNSYLVANIA**

EARLY INTERVENTION SERVICES  
SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

**Exhibit V(a)EI**

Sources of DHS Funding	Appropriation	DHS Funds Available			Cost Eligible for DHS Participation (4)	Balance of Funds (5)	Grant Fund Adjustments (6)	Total Fund Balance (7)
		Carryover (1)	Allotment (2)	Total Allocation (3)				
A. Early Intervention Services								
1. Early Intervention Services	10235	\$ 45,743	\$ 1,845,638	\$ 1,891,381	\$ 1,812,250	\$ 79,131	\$ (2,481)	\$ 76,650
2. Early Intervention Training	10235	129	16,440	16,569	9,654	6,915	-	6,915
3. Early Intervention Administration	10235	-	99,787	99,787	99,787	-	-	-
4. Infant & Toddlers w/Disabilities (Part C)	70170	-	204,098	204,098	204,098	-	-	-
5. IT&F Waiver Administration	10235/70184	-	5,574	5,574	5,574	-	-	-
Total Early Intervention Services		\$ 45,872	\$ 2,171,537	\$ 2,217,409	\$ 2,131,363	\$ 86,046	\$ (2,481)	\$ 83,565

# COUNTY OF ERIE, PENNSYLVANIA

## EARLY INTERVENTION SERVICES REPORT OF INCOME AND EXPENDITURES

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

### Exhibit V(b)EI

		Admin Office	Early Intervention	Supports Coordination	Totals
I.	TOTAL ALLOCATION				\$ 2,217,409
II.	TOTAL EXPENDITURES	\$ 116,448	\$ 1,693,607	\$ 1,551,289	3,361,344
III.	COSTS OVER ALLOCATION				
	A. County Funded Eligible	-	-	-	-
	B. County Funded Ineligible	-	-	-	-
	C. Other Eligible	-	-	-	-
	D. Other Ineligible	-	-	-	-
	Subtotal Costs Over Allocation	-	-	-	-
IV.	REVENUES				
	A. Program Service Fees	-	-	-	-
	B. Private Insurance	-	-	-	-
	C. Medical Assistance	-	-	993,782	993,782
	D. Earned Interest	-	-	-	-
	E. Other	-	-	-	-
	Subtotal Revenues	-	-	993,782	993,782
V.	DHS REIMBURSEMENT				
	A. DHS Categorical Funding 90%	99,787	1,524,246	501,756	2,125,789
	B. DHS Categorical Funding 100%	5,574	-	-	5,574
	Subtotal DHS Reimbursement	105,361	1,524,246	501,756	2,131,363
VI.	COUNTY MATCH				
	10% County Match	11,087	169,361	55,751	236,199
VII.	TOTAL DHS REIMBURSEMENT AND COUNTY MATCH	\$ 116,448	\$ 1,693,607	\$ 557,507	2,367,562
VIII.	TOTAL CARRYOVER				\$ 86,046

# COUNTY OF ERIE, PENNSYLVANIA

## COUNTY HUMAN SERVICES BLOCK GRANT COUNTY REPORT OF INCOME AND EXPENDITURES SCHEDULE OF FUND BALANCES - SUMMARY REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

### Exhibit VI(a) BG-S

County Match	3.56%
Actual County Match (\$)	\$ 712,429
Actual County Match (%)	3.56%

Block Grant Reporting	Cost Eligible for DHS Participation								Balance of Funds	Adjustments	Total Fund Balance
	Appropriation	DHS Allocation	Mental Health	Intellectual Disabilities	Homeless Assistance	HSS	D&A	Total			
Sources of Funding											
1. State Human Services Block Grant	multiple	\$ 20,157,170	\$ 13,691,505	\$ 3,285,757	\$ 606,765	\$ 408,826	\$ 1,519,189	\$ 19,512,042	\$ 645,128	\$ 4,307	\$ 649,435
2. SSBG	multiple	707,315	438,381	268,934	-	-	-	707,315	-	-	-
3. SABG	80884	-	-	-	-	-	-	-	-	-	-
4. CMHSBG	70167	232,459	232,459	-	-	-	-	232,459	-	-	-
5. MA	70175	331,227	-	331,227	-	-	-	331,227	-	-	-
6. Crisis Counseling	80222	-	-	-	-	-	-	-	-	-	-
Total for Block Grant		\$ 21,428,171	\$ 14,362,345	\$ 3,885,918	\$ 606,765	\$ 408,826	\$ 1,519,189	\$ 20,783,043	\$ 645,128	\$ 4,307	\$ 649,435

Retained Earnings	
I. Unexpended Allocation	\$ 645,128
II. Maximum Retained Earnings (3%)	1,007,859
III. Amount to be Returned to DHS	-
IV. Total Requested Retained Earnings	\$ 645,128

Prior Year Retained Earnings	
I. FY 16-17 Retained Earnings	\$ 500,000
II. Total Expended Retained Earnings - 3%	500,000
III. Total Expended Retained Earnings - Waiver of 3%	-
IV. Amount to be Returned to DHS	-

# COUNTY OF ERIE, PENNSYLVANIA

## COUNTY HUMAN SERVICES BLOCK GRANT COUNTY REPORT OF INCOME AND EXPENDITURES SCHEDULE OF FUND BALANCES - SUMMARY REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

### Exhibit VI(b) BG-S

	Sources of Funding	Appropriation	Total Carryover	Allotment	DHS Allocation	Costs Eligible for DHS Participation	Balance of Funds	Adjustments	Total Fund Balance
	<b>Mental Health Services</b>								
1	State - Project STARR NSH	10248	-	-	-	-	-	-	-
2	Federal - Infusing Peer Specialist into Crisis Services - TTI	70127	-	-	-	-	-	-	-
3	Federal - PATH Homeless Grant	70154	-	90,821	90,821	90,821	-	-	-
4	Federal - CMHSBG - Doctor Adair Project	70167	126,580	240,000	366,580	200,457	166,123	-	166,123
5	Federal - CMHSBG - Network of Care	70167	-	-	-	-	-	-	-
6	Federal - CMHSBG - Survey Project	70167	139,639	-	139,639	129,931	9,708	-	9,708
7	Federal - CMHSBG - Training	70167	-	-	-	-	-	-	-
8	Federal - Capitalization of POMS	70522	107,372	-	107,372	-	107,372	-	107,372
9	Federal - PA Systems of Care Grant	70976	-	-	-	-	-	-	-
10	Federal - Project Launch	71021	-	-	-	-	-	-	-
11	Federal - Hospital Preparedness Program	80222	-	-	-	-	-	-	-
12	Federal - Bio-Terrorism Hospital Preparedness	80343	-	-	-	-	-	-	-
	<b>Subtotal Mental Health Services</b>		373,591	330,821	704,412	421,209	283,203	-	283,203
	<b>Intellectual Disabilities Service</b>								
1	Temporary NBG Funds for Regional Collaboratives	10255	-	-	-	-	-	-	-
2	Elwyn	10236	-	-	-	-	-	-	-
3	One Time Pass Through Non-Block Grant	10255	-	-	-	-	-	-	-
	<b>Subtotal Intellectual Disabilities Services</b>		-	-	-	-	-	-	-
	<b>Drug &amp; Alcohol Services</b>								
1	State - Centers of Excellence	10262	170,000	500,000	670,000	670,000	-	-	-
	<b>Subtotal Drug &amp; Alcohol Services</b>		170,000	500,000	670,000	670,000	-	-	-
	<b>Total for Non-Block Grant Reporting</b>		\$ 543,591	\$ 830,821	\$ 1,374,412	\$ 1,091,209	\$ 283,203	\$ -	\$ 283,203

# COUNTY OF ERIE, PENNSYLVANIA

## CHILD CARE INFORMATION SERVICES - CHILD CARE NETWORK FINAL CCIS RECAP

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

### Exhibit VIII

	Low Income		Former TANF		Total
	Admin./FSS	Service	Admin./FSS	Service	
Revenues:					
DHS funds	\$ 879,640	\$ 10,119,737	\$ 547,687	\$ 7,051,241	\$ 18,598,305
Interest	-	1,051	-	657	1,708
Audit adjustments	-	-	-	-	-
Other (e.g., penalties)	-	-	-	-	-
Overpayments	-	3,538	-	577	4,115
	879,640	10,124,326	547,687	7,052,475	18,604,128
Total revenues					
Expenditures:					
Final report totals	855,447	10,069,832	534,654	7,061,478	18,521,411
Carry forward amount	-	-	-	-	-
Uncollected overpayments	-	448	-	-	448
	855,447	10,070,280	534,654	7,061,478	18,521,859
Total expenditures					
Total due to DHS	\$ 24,193	\$ 54,046	\$ 13,033	\$ (9,003)	\$ 82,269

(Continued)

## COUNTY OF ERIE, PENNSYLVANIA

### CHILD CARE INFORMATION SERVICES - CHILD CARE NETWORK FINAL CCIS RECAP

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

#### Exhibit VIII, Continued

	<u>TANF Training</u>	<u>TANF Working</u>	<u>TANF State MOE</u>	<u>Food Stamps</u>	<u>General Assistance</u>	<u>TANF Total</u>
Revenues:						
TANF/FS/GA Service:						
DHS funds	\$ 542,506	\$ 662,409	\$ 368,166	\$ 34,803	\$ -	\$ 1,607,884
Interest	169	-	-	-	-	169
Total service	<u>542,675</u>	<u>662,409</u>	<u>368,166</u>	<u>34,803</u>	<u>-</u>	<u>1,608,053</u>
TANF/FS/FSS:						
DHS funds	50,319	55,431	32,018	3,878	-	141,646
Audit adjustments	-	-	-	-	-	-
Other (e.g., penalties)	-	-	-	-	-	-
Total FSS	<u>50,319</u>	<u>55,431</u>	<u>32,018</u>	<u>3,878</u>	<u>-</u>	<u>141,646</u>
Total revenues	<u>592,994</u>	<u>717,840</u>	<u>400,184</u>	<u>38,681</u>	<u>-</u>	<u>1,749,699</u>
Expenditures:						
TANF/FS/GA Service:						
Final reports total	539,099	671,613	364,443	34,501	-	1,609,656
Carry forward amount	-	-	-	-	-	-
Total service	<u>539,099</u>	<u>671,613</u>	<u>364,443</u>	<u>34,501</u>	<u>-</u>	<u>1,609,656</u>
TANF/FS/FSS:						
Final reports total	48,840	53,802	31,077	3,764	-	137,483
Carry forward amount	-	-	-	-	-	-
Uncollectable overpayments	-	-	-	-	-	-
Total FSS	<u>48,840</u>	<u>53,802</u>	<u>31,077</u>	<u>3,764</u>	<u>-</u>	<u>137,483</u>
Total expenditures	<u>\$ 587,939</u>	<u>\$ 725,415</u>	<u>\$ 395,520</u>	<u>\$ 38,265</u>	<u>\$ -</u>	<u>\$ 1,747,139</u>

(Concluded)

**DHS – SCHEDULE OF EXPENDITURES OF  
FEDERAL AWARDS RECONCILIATION**





Members of County Council  
County of Erie, Pennsylvania  
Independent Accountant's Report on Applying  
Agreed-Upon Procedures

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 use of the Commonwealth of Pennsylvania Department of Human Services and the County of Erie, Pennsylvania, and is not intended to be, and should not be, used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Pittsburgh, Pennsylvania  
September 24, 2019

## COUNTY OF ERIE, PENNSYLVANIA

### RECONCILIATION - FEDERAL AWARDS PASSED THROUGH THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES EXPENDITURES PER THE SEFA TO REVENUE RECEIVED PER THE PENNSYLVANIA AUDIT CONFIRMATION REPLY

YEAR ENDED DECEMBER 31, 2018

Exhibit XX

CFDA Name	CFDA Number	Federal Expenditures per the SEFA	Federal Awards Received per the Audit Confirmation Reply from Pennsylvania	Difference	% Difference	Detailed Explanation of the Differences
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	\$ 4,766	\$ 3,376	\$ 1,390	41%	1
Special Education - Grants for Infants and Families	84.181	204,098	204,098	-	0%	n/a
Guardianship Assistance	93.090	245,321	185,714	59,607	32%	1
Projects for Assistance in Transition from Homelessness (PATH)	93.150	90,821	90,821	-	0%	n/a
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	50,786	-	50,786	100%	1
Promoting Safe and Stable Families	93.556	160,192	125,970	34,222	27%	1
Temporary Assistance for Needy Families	93.558	3,402,874	3,205,868	197,006	6%	1
Child Support Enforcement	93.563	3,258,431	3,362,976	(104,545)	-3%	1
Child Care and Development Block Grant	93.575	2,495,684	1,822,260	673,424	37%	1
Child Care Mandatory and Matching Funds of the Child Care Development Fund	93.596	942,273	942,273	-	0%	n/a
Stephanie Tubbs Jones Child Welfare Services Program	93.645	135,418	135,418	-	0%	n/a
Foster Care - Title IV-E	93.658	5,130,443	2,608,960	2,521,483	97%	1
Adoption Assistance	93.659	3,779,643	2,795,811	983,832	35%	1
Social Services Block Grant	93.667	1,619,553	1,402,997	216,556	15%	1
Chafee Foster Care Independence Program	93.674	161,311	165,941	(4,630)	-3%	1
Medical Assistance Program	93.778	1,154,126	1,159,240	(5,114)	0%	1
Block Grants for Community Mental Health Services	93.958	492,209	387,959	104,250	27%	1

n/a - Amounts are in agreement.

1. The difference is due to timing based on the audit confirmation reflecting cash payments versus the modified accrual accounting of federal expenditures on the schedule of federal expenditures. Management believes this calculation represents federal expenditures.

**Information Required by  
Pennsylvania Department of  
Human Services**

Year Ended December 31, 2018  
with Independent Accountant's Report

County Children and Youth Agency Monitoring Schedule

## Independent Accountant's Report on Applying Agreed-Upon Procedures

**Members of  
County Council  
County of Erie,  
Pennsylvania**

We have performed the procedures enumerated below, which were agreed to by the Commonwealth of Pennsylvania Department of Human Services (DHS) and the County of Erie (County), solely to assist you with respect to the reconciliation schedule required by the DHS *Single Audit Supplement* for the year ended December 31, 2018. The County's management is responsible for the reconciliation schedule. The sufficiency of these procedures is solely the responsibility of those specified in the report. 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 to be performed on the reconciliation schedule are as follows:

- A) Reconcile the list of providers under "Provider Name" column A to the providers who were paid for In-Home Purchased Services during the year according to the County's general ledger, cash disbursements journal, or similar record. Note any providers who were paid during the year, but were not included on this schedule.
- B) Agree the response in column B to the appropriate Provider contract.
- C) Agree the information in columns C through I to the County's monitoring records for In-Home Purchased Service Providers.
- D) Based on the procedures detailed in paragraphs (a) through (c) above, disclose any exceptions or findings which have not been reflected on the corresponding schedule (List each separately.).

See attached Exhibit XXI for the results of the procedures performed.

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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 audit or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the reconciliation schedule. 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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r b

Members of County Council  
County of Erie, Pennsylvania  
Independent Accountant's Report on Applying  
Agreed-Upon Procedures

This report is intended solely for the information and use of the Commonwealth of Pennsylvania Department of Human Services and the County of Erie, Pennsylvania, and is not intended to be, and should not be, used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

*Mahe Duessel*

Pittsburgh, Pennsylvania  
September 24, 2019

**COUNTY OF ERIE, PENNSYLVANIA**

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

YEAR ENDED DECEMBER 31, 2018

EXHIBIT XXI

County: Erie Period Ended: December 31, 2018

A Provider Name	B Does Provider Contract Include CPSL Requirements	C Most Recent Monitoring Date	D Monitored During the Current Year (Yes/No)	If Column D is Yes			H Date Follow-Up Was Done On Prior Year Monitoring	I Has Provider Implemented the CAP
				E List Any Exceptions Noted During Current Year Monitoring	F If Applicable Was CAP Submitted	G Is CAP Acceptable to CCYA		
Bethesda-ILP	Yes	18/19	Yes	General, Forms, Assessments, Case Notes, Invoices	Yes	Yes		
Bethesda-Trinity Center	Yes	17/18	Yes	General, Forms, Assessments, Case Notes, Invoices	Yes	Yes		
Bethesda-Truancy	Yes	13/14-Comp	No					
Boys and Girls Club	Yes	14/15	No				5/19/2016	Yes
Children's Advocacy Center	Yes	16/17-Comp	No					
Corry Counseling	Yes	18/19	Yes	General, Forms, Assessments, Case Notes, Invoices	Yes	Yes		
Early Connections	Yes	14/15	No				9/17/2015	Yes
Erie County Care Management-HIFI	Yes	18/19	Yes	General, Forms, Assessments, Case Notes, Invoices	Yes	Yes		
Erie County Care Management-Wrap	Yes	18/19	Yes	General, Forms, Assessments, Case Notes, Invoices	Yes	Yes		
Erie County Care Management-Truancy	Yes	17/18	Yes	General, Forms, Assessments, Case Notes, Invoices	Yes	Yes		
Erie Family Center-123 Magic	Yes	15/16	No				4/13/2017	Yes
Erie Family Center-Incredible Years	Yes	16/17-Comp	No					
Erie Homes-Family Engagement	Yes	12/13-Comp	No					
Erie Homes-Family Stabilization	Yes	12/13-Comp	No					
Erie Homes-Homemaker Services	Yes	12/13-Comp	No					
Erie Homes-Pre-Natal	Yes	12/13-Comp	No					
Family Services-FGDM	Yes	18/19	Yes	General, Forms, Assessments, Case Notes, Invoices	Yes	Yes		
Family Services-Family Preservation	Yes	18/19	Yes	General, Forms, Assessments, Case Notes, Invoices	Yes	Yes		
Family Services-Family Team Meeting	Yes	18/19	Yes	General, Forms, Assessments, Case Notes, Invoices	Yes	Yes		
Family Services-FFT	Yes	12/13-Comp	No					
Family Services-ILP	Yes	18/19	Yes	General, Forms, Assessments, Case Notes, Invoices	Yes	Yes		
Family Services-MST	Yes	12/13-Comp	No					
Harborcreek-MST	Yes	12/13-Comp	No					
Justice Works	Yes	New	No					
Multicultural Comm Resource Center-Daycar	Yes	New	No					
Multicultural Comm Resource Center-Truanc	Yes	14/15	No				9/24/2015	Yes
Perseus House-CICTP	Yes	15/16	No				2/14/2017	Yes
Perseus House-IJDDP	Yes	18/19	Yes	General, Forms, Assessments, Case Notes, Invoices	Yes	Yes		
Safe Journey	Yes	17/18-Comp	Yes					
St. Martin Center	Yes	15/16	No				2/14/2017	Yes
Union City-Family Support	Yes	14/15	No				3/24/2016	Yes
Union City-Family Team Meeting	Yes	18/19	Yes	General, Forms, Assessments, Case Notes, Invoices	Yes	Yes		