

**County of Northumberland, Pennsylvania**

**Single Audit and Pennsylvania Department of Public  
Welfare Agreed Upon Procedures Together With  
Reports of Independent Public Accountants**

**For the Year Ended December 31, 2013**

**DECEMBER 31, 2013**

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## **REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS**

Board of Commissioners,  
County of Northumberland, Pennsylvania

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Northumberland, Pennsylvania (the County) as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents. We did not audit the financial statements of the Conservation District. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the component unit presentation of the Conservation District, is based on the report of the other auditors.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not

for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of County, as of December 31, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis, schedules of funding progress, employer contributions for the Pensions and OPEB Plans, and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Schedule of Expenditures of Federal Awards, as required by the U.S. Office of Management and Budget *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other

records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 29, 2014 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

*Klacik & Associates, PC*

Shamokin, Pennsylvania  
September 29, 2014

*SB & Company, LLC*

Philadelphia, Pennsylvania  
September 29, 2014

**REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS 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 Northumberland, Pennsylvania

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Northumberland, Pennsylvania (the County) as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County of Northumberland's basic financial statements, and have issued our report thereon September 29, 2014. Our report includes a reference to other auditors. Other auditors audited the financial statements of the Northumberland County Conservation District, as described in our report on the County's financial statements. This report includes our consideration of the results of the other auditor's testing of internal control over financial reporting and compliance and other matters that are reported on separately by those other auditors. However, this report, insofar as it relates to the results of the other auditors, is based solely on the reports of the other auditors.

***Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) 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's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

Our consideration of internal control over financial reporting 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 financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting 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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Klacik & Associates, PC*

Shamokin, Pennsylvania  
September 29, 2014

*SB & Company, LLC*

Philadelphia, Pennsylvania  
September 29, 2014

**REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON  
COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON  
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB  
CIRCULAR A-133**

Board of Commissioners  
County of Northumberland, Pennsylvania

We have audited the County of Northumberland, Pennsylvania's (the County) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2013. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Our responsibility is to express an opinion on compliance for each of the County's major federal 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; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 program 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 program. However, our audit does not provide a legal determination of the County's compliance.

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 programs for the year ended December 31, 2013.

The results of our auditing procedures disclosed instances of noncompliance with the compliance requirements referred to above that are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2013-01 and 2013-02. Our opinion on each major federal program is not modified with respect to these matters.

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

The County's management 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 program as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 Northumberland'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 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 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 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, and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2013-01 and 2013-02 that we consider to be significant deficiencies.

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

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

*Klacik & Associates, PC*

Shamokin, Pennsylvania  
September 29, 2014

*SB & Company, LLC*

Philadelphia, Pennsylvania  
September 29, 2014

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

GRANT/PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH ENTITY IDENTIFICATION NUMBER	TOTAL RECEIVED FOR THE YEAR	ACCRUED OR (DEFERRED) REVENUE AT 1/1/13	REVENUE RECOGNIZED	FEDERAL EXPENDITURES	ACCRUED OR (DEFERRED) REVENUE AT 12/31/13
<b>U.S. DEPARTMENT OF AGRICULTURE</b>							
Passed through Pennsylvania Department of Public Welfare: State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	N/A	\$ 4,015.00	\$ -	\$ 4,015.00	\$ 4,015.00	\$ -
Passed through Pennsylvania Department of Agriculture: Emergency Food Assistance Program Administrative Costs	10.568	4100058207	-	1,869	7,289	7,289	9,158
Emergency Food Assistance Program (Food Commodities)	10.569	N/A	73,034	(3,431)	76,465	76,465	-
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			<b>77,049</b>	<b>(1,562)</b>	<b>87,769</b>	<b>87,769</b>	<b>9,158</b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>							
Passed through Pennsylvania Department of Community and Economic Development: Community Development Block Grant	14.228	C000036529	330,310	-	313,726	313,726	(16,584)
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND     URBAN DEVELOPMENT</b>			<b>330,310</b>	<b>-</b>	<b>313,726</b>	<b>313,726</b>	<b>(16,584)</b>
<b>U.S. DEPARTMENT OF JUSTICE</b>							
Passed through Pennsylvania Commission of Crime and Delinquency: Juvenile Accountability Block Grants	16.523	2008-JB-11-19821	12,862	-	14,282	14,282	1,420
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2010-JG-06-23475 & 2010-JG-07-22831	113,797	37,249	125,529	125,529	48,981
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			<b>126,659</b>	<b>37,249</b>	<b>139,811</b>	<b>139,811</b>	<b>50,401</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>							
Passed through Pennsylvania Department of Transportation: Recreational Trails Program	20.219	BRC-PRT-17-76 & BRC-S/ATV-16-194	428,400	-	664,407	664,407	236,007
Passed through Pennsylvania Department of Transportation: Highway Planning and Construction	20.205	N/A	39,714	16,735	29,920	29,920	6,941
State and Community Highway Safety	20.600	4900000007	3,536,106	-	3,063,279	3,063,279	(472,827)
Alcohol Impaired Driving Countermeasures Incentive Grants	20.601	4900000025	460,412	-	460,412	460,412	-
Occupant Protection Incentive Grants	20.602	4900000006	1,039,161	-	1,039,161	1,039,161	-
State Traffic Safety Information System Improvement Grants	20.610	4900000017	447,636	-	447,636	447,636	-
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>			<b>5,951,429</b>	<b>16,735</b>	<b>5,704,815</b>	<b>5,704,815</b>	<b>(229,879)</b>
<b>U.S. DEPARTMENT OF ENERGY</b>							
Passed through Pennsylvania Department of Community and Economic Development: Weatherization Assistance for Low-Income Persons	81.042	C000045911	231,465	139,102	92,363	92,363	-
ARRA-Weatherization Assistance for Low-Income Persons	81.042	C000046238	24,960	24,960	-	-	-
<b>TOTAL U.S. DEPARTMENT OF ENERGY</b>			<b>256,425</b>	<b>164,062</b>	<b>92,363</b>	<b>92,363</b>	<b>-</b>

The Notes to the Schedule of Expenditures of Federal Awards Are an Integral Part of This Schedule.

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

GRANT/PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH ENTITY IDENTIFICATION NUMBER	TOTAL RECEIVED FOR THE YEAR	ACCRUED OR (DEFERRED) REVENUE AT 1/1/13	REVENUE RECOGNIZED	FEDERAL EXPENDITURES	ACCRUED OR (DEFERRED) REVENUE AT 12/31/13
U.S. DEPARTMENT OF EDUCATION							
Passed through Pennsylvania Department of Public Welfare: Special Education - Grants for Infants and Families	84.181	2184001990	59,390	-	59,390	59,390	-
TOTAL U.S. DEPARTMENT OF EDUCATION			59,390	-	59,390	59,390	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES							
Passed through Pennsylvania Department of Aging: Title VII, Chapter 3 -Special Program for the Aging	93.041	N/A	2,020	-	2,020	2,020	-
Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	93.042	4100002035	8,570	-	8,570	8,570	-
Title III, Part D - Disease Prevention and Health Promotion Services	93.043	4100002035	8,908	-	8,908	8,908	-
Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	4100002035	317,164	-	317,164	317,164	-
Title III, Part C - Nutrition Services	93.045	4100002035	235,846	-	235,846	235,846	-
Title III, Part E - National Family Caregiver Support	93.052	4000003802	71,348	-	71,348	71,348	-
Nutrition Services Incentive Program	93.053	N/A	49,615	-	49,615	49,615	-
Medicare Enrollment Assistance Program	93.071	N/A	2,926	-	2,926	2,926	-
CMS Research, Demonstrations and Evaluation	93.779	N/A	12,608	-	12,608	12,608	-
Passed through Pennsylvania Department of Public Welfare: Guardianship Assistance	93.090	N/A	28,678	-	36,606	36,606	7,928
Temporary Assistance for Needy Families	93.558	N/A	79,919	(1,242)	97,004	97,004	15,843
Child Support Enforcement	93.563	4100052561	517,052	124,103	528,020	528,020	135,071
Child Care and Development Block Grant	93.575	DC08498229	195,198	-	195,198	195,198	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	DC08498229	252,073	(8,762)	260,835	260,835	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	N/A	23,308	-	23,308	23,308	-
Foster Care - Title IV-E	93.658	N/A	1,345,703	483,374	1,165,596	1,165,596	303,267
Adoption Assistance	93.659	N/A	476,821	240,660	458,187	458,187	222,026
Social Services Block Grant	93.667	DC08498229	240,135	(84,690)	324,825	324,825	-
Chafee Foster Care Independence Program	93.674	N/A	44,022	6,615	33,220	33,220	(4,187)
Block Grants for Community Mental Health Services	93.958	2150101990	105,063	-	105,063	105,063	-
Passed through Pennsylvania Department of Community Economic Development Low-Income Home Energy Assistance	93.568	C000052990 & C000055881	433,999	100,982	405,230	405,230	72,213
Passed through Pennsylvania Department of Health: Block Grants for Prevention and Treatment of Substance Abuse	93.959	SAP 4100053208	261,382	(62,931)	290,037	290,037	(34,276)
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			4,712,358	798,109	4,632,134	4,632,134	717,885

The Notes to the Schedule of Expenditures of Federal Awards Are an Integral Part of This Schedule.

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

GRANT/PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH ENTITY IDENTIFICATION NUMBER	TOTAL RECEIVED FOR THE YEAR	ACCRUED OR (DEFERRED) REVENUE AT 1/1/13	REVENUE RECOGNIZED	FEDERAL EXPENDITURES	ACCRUED OR (DEFERRED) REVENUE AT 12/31/13
U.S. DEPARTMENT OF HOMELAND SECURITY							
Passed through Pennsylvania Emergency Management Agency:							
I Disaster Grants - Public Assistance (Presidentially Declared)	97.036	N/A	274,775	-	274,775	274,775	-
I Emergency Management Performance Grant	97.042	N/A	37,068	4,102	46,955	46,955	13,989
Pre-Disaster Mitigation	97.047	N/A	12,774	12,774	(12,774)	-	-
Homeland Security Grant Program	97.067	N/A	5,843	-	5,843	5,843	-
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			330,460	16,876	314,799	327,573	13,989
GENERAL SERVICES							
Donation of Federal Surplus Personal Property	39.003	N/A	5,901	1,855	4,046	4,046	-
Help America Vote Act Requirements Payments	90.401	N/A	153,979	-	219,516	219,516	65,537
TOTAL GENERAL SERVICES			159,880	1,855	223,562	223,562	65,537
TOTAL FEDERAL AWARDS			\$ 12,003,960	\$ 1,033,324	\$ 11,568,369	\$ 11,581,143	\$ 610,507

N/A - An identification number was not provided by the awarding agency.

Note 1: This schedule includes the federal award activity of the County of Northumberland, Pennsylvania and is presented using the accrual method of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts may differ from amounts presented in or used in the preparation of the financial statements.

Note 2: Federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included in this schedule.

Note 3: The prior year schedule included expenses, incurring a receivable, that was incorrectly labeled as federal under CFDA 97.047. The true nature of the expenditures and receivable were of local origin. This was incorrectly reported and will be properly reflected in the current year.

The Notes to the Schedule of Expenditures of Federal Awards Are an Integral Part of This Schedule.

**COUNTY OF NORTHUMBERLAND, PENNSYLVANIA**

Sunbury, Pennsylvania

Notes to the Schedule of Expenditures of Federal Awards

Year Ended December 31, 2013

**1. BASIS OF ACCOUNTING**

The accompanying Schedule of Expenditures of Federal Awards has been presented on the accrual basis of accounting. Expenditures are recorded, accordingly, when incurred rather than when paid.

The non-cash expenditures of \$76,465 reported under CFDA No. 10.569, Emergency Food Assistance Program (Food Commodities), represent the value of food commodity distributions calculated using the U.S. Department of Agriculture, Food and Nutrition Service Commodity Price List in effect as of July 1, 2012. These food commodities were received from the Pennsylvania Department of Agriculture, Bureau of Food Distribution for the year ended December 31, 2013.

The non-cash expenditures of \$4,046, for CFDA No. 39.003, Donation of Federal Surplus Property Program, represent the average fair market value percentage, per the General Services Administration (GSA), of 23.68 percent of the Federal government original acquisition cost (OAC) of the Federal property transferred to the County by the Commonwealth of Pennsylvania during the year ended December 31, 2013.

**2. CATEGORIZATION OF EXPENDITURES**

The accompanying Schedule of Expenditures of Federal Awards reflects federal expenditures for all programs which were active during the year. The categorization of expenditures included in the accompanying Schedule of Expenditures of Federal Awards is based on the Catalog of Federal Domestic Assistance (CFDA). Changes in the categorization of expenditures occur based on revisions to the CFDA, which are issued in June and December of each year. The accompanying Schedule of Expenditures of Federal Awards reflects CFDA changes issued through June 2014.

**3. IDENTIFICATION OF MAJOR PROGRAMS**

As shown on the accompanying *Schedule of Findings and Questioned Costs*, the dollar threshold used to determine major programs was three hundred forty seven thousand, fifty one dollars (\$347,051). The County had the following major programs which were audited:

Federal Transit Cluster:  
20.205 Highway Planning and Construction  
20.219 Recreational Trails Program

**COUNTY OF NORTHUMBERLAND, PENNSYLVANIA**

Sunbury, Pennsylvania

Notes to the Schedule of Expenditures of Federal Awards

Year Ended December 31, 2013

Highway Safety Cluster:

- 20.600 State and Community Highway Safety
- 20.601 Alcohol Impaired Driving Countermeasures Incentive Grants I
- 20.602 Occupant Protection Incentive Grants
- 20.610 State Traffic Safety Information System Improvement Grants

Aging Cluster:

- 93.044 Special Programs for the Aging – Title III, Part B – Grants for Supportive Services and Senior Centers
- 93.045 Special Programs for the Aging – Title III, Part C – Nutrition Services
- 93.053 Nutrition Services Incentive Program
  
- 93.563 Child Support Enforcement
  
- 93.568 Low-Income Home Energy Assistance

CCDF Cluster:

- 93.575 Child Care and Development Block Grant
- 93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund
  
- 93.658 Foster Care – Title IVE
  
- 93.659 Adoption Assistance

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

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A. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued:	UNMODIFIED	
Internal control over financial reporting:		
Material weakness(es) identified?	_____ yes	___X___ no
Significant deficiency(ies)?	_____ yes	___X___ none reported
Noncompliance material to financial statements noted?	_____ yes	___X___ no

Federal Awards

Type of auditors' report issued on compliance for major programs:	UNQUALIFIED	
Internal control over major programs:		
Material weakness(es) identified?	_____ yes	___X___ no
Significant deficiency(ies)?	___X___ yes	_____ none reported
Any audit findings disclosed that are required to be reported in accordance with Section (510(a) of OMB Circular A-133?	___X___ yes	_____ no
Dollar threshold used to distinguish between type A and type B programs:	<u>\$347,051</u>	
Auditee qualified as low-risk auditee?	_____ yes	___X___ no

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

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Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
Federal Transit Cluster	
20.205	Highway Planning and Construction
20.219	Recreational Trails Program
Highway Safety Cluster:	
20.600	State and Community Highway Safety
20.601	Alcohol Impaired Driving Countermeasures Incentive Grants I
20.602	Occupant Protection Incentive Grants
20.610	State Traffic Safety Information System Improvement Grants
Aging Cluster:	
93.044	Special Programs for the Aging – Title III, Part B – Grants for Supportive Services and Senior Centers
93.045	Special Programs for the Aging – Title III, Part C – Nutrition Services
93.053	Nutrition Services Incentive Program
93.563	Child Support Enforcement
93.568	Low-Income Home Energy Assistance
CCDF Cluster:	
93.575	Child Care and Development Block Grant
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund
93.658	Foster Care – Title IVE
93.659	Adoption Assistance

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

FINDING NO.	FINDING/NONCOMPLIANCE
<b>2013-01</b>	<p><b>COMPLIANCE AND INTERNAL CONTROL OVER FINANCIAL REPORTING – FEDERAL EXPENDITURES NOT PROPERLY RECORDED BY INDIVIDUAL GRANT PROGRAMS – SIGNIFICANT DEFICIENCY</b></p>
<b>Criteria:</b>	<p>OMB Circular A-133 requires that recipients’ financial management system provides for the following:</p> <ol style="list-style-type: none"> <li>1) Accurate, current and complete disclosure of the financial results of each federally-sponsored project or program in accordance with the reporting requirements set forth in Section 215.52.</li> <li>2) Effective control over and accountability for all funds, property and other assets. Recipients shall adequately safeguard all such assets and assure they are used solely for authorized purposes.</li> </ol>
<b>Condition:</b>	Federal expenditures were not properly recorded according to specific programs by all departments. State and federal funding has been commingled in the County’s accounting system, as well as various grant streams received by the individual departments.
<b>Cause:</b>	Lack of understanding of Federal reporting requirements.
<b>Effect:</b>	Greater opportunity for error in the preparation of the Schedule of Expenditures of Federal Awards and no assurance that errors will be detected and corrected on a timely basis.
<b>Questioned Costs:</b>	None reported
<b>Recommendation:</b>	We recommend the County strengthen its controls over financial reporting and implement procedures to ensure all grant revenues and expenditures are properly reported by grant program and funding stream.
<b>Management Response:</b>	The County of Northumberland, Pennsylvania agrees with the finding. In 2013 the county approved the purchase of a new accounting system. During implementation, the Controller’s office will work with each department to identify revenues and expenditures by CFDA number. In

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

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addition, the Controller's office will assist each department in reconciling federal expenditures on a fiscal year as well as a calendar year basis.

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

FINDING NO.	FINDING/NONCOMPLIANCE
<b>2013-02</b>	<b>COMPLIANCE AND INTERNAL CONTROL OVER FINANCIAL REPORTING – PROGRAM INCOME NOT PROPERLY RECORDED BY INDIVIDUAL GRANT PROGRAMS – SIGNIFICANT DEFICIENCY</b>
<b>Criteria:</b>	OMB Circular A-133 requires that voluntary contributions under all Part B and C services program are to be added to the amounts made available by the State or Area Agency and must be used to expand the service from which they are collected.
<b>Condition:</b>	Federal program income reported by the County under their Aging Cluster grants is not supported by their underlying accounting system. The Area Agency on Aging only reports a fraction of their program income in their accounting records, as it is maintained at their satellite centers and used accordingly. When preparing quarterly reports, the Fiscal Officer uses the various centers' bank statements and County records, but does not maintain documentation of how the calculation is completed.
<b>Cause:</b>	Lack of understanding of Federal program income requirements.
<b>Effect:</b>	Greater opportunity for error in the quarterly "FRR Reports" as well as in the preparation of the Schedule of Expenditures of Federal Awards; there is no assurance that errors will be detected and corrected on a timely basis.
<b>Questioned Costs:</b>	None reported
<b>Recommendation:</b>	We recommend the County strengthen its controls over program income reporting and implement procedures to ensure all income is recorded into the accounting system – allowing underlying accounting data to support quarterly reports.
<b>Management Response:</b>	The County of Northumberland, Pennsylvania agrees with the finding. The Area Agency on Aging is currently transferring cash from the Senior Action Center accounts to AAA at 6/30 and 12/31 through a check or inter-bank transfer. The goal is to perform this transfer on a quarterly basis to accurately reflect program income on the general ledger and the state reports.

**COUNTY OF NORTHUMBERLAND, PENNSYLVANIA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2013**

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**2012-01**

**COMPLIANCE AND INTERNAL CONTROL OVER  
FINANCIAL REPORTING – FEDERAL EXPENDITURES  
NOT PROPERLY RECORDED BY INDIVIDUAL GRANT  
PROGRAMS – SIGNIFICANT DEFICIENCY**

**Condition:** Federal expenditures were not properly recorded according to specific programs by all departments. State and federal funding has been co-mingled in the County’s accounting system, as well as various grant streams received by the individual departments.

**Recommendation:** We recommend the County strengthen its controls over financial reporting and implement procedures to ensure all grant revenues and expenditures are properly reported by grant program and funding stream.

**Resolution:** See current year finding 2013-01.

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

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2012-02

**COMPLIANCE AND INTERNAL CONTROL OVER  
FINANCIAL REPORTING – PROGRAM INCOME NOT  
PROPERLY RECORDED BY INDIVIDUAL GRANT  
PROGRAMS – SIGNIFICANT DEFICIENCY**

**Condition:** Federal program income reported by the County under their Aging Cluster grants is not supported by their underlying accounting system. The Area Agency on Aging only reports a fraction of their program income in their accounting records, as it is maintained at their satellite centers and used accordingly. When preparing quarterly reports, the Fiscal Officer uses the various centers' bank statements and County records, but does not maintain documentation of how the calculation is completed.

**Recommendation:** We recommend the County strengthen its controls over program income reporting and implement procedures to ensure all income is recorded into the accounting system – allowing underlying accounting data to support quarterly reports.

**Management  
Response:**

See current year finding 2013-02.

**INDEPENDENT ACCOUNTANTS' REPORT  
 ON APPLYING AGREED-UPON PROCEDURES TO THE  
 FINANCIAL STATEMENTS AND EXHIBITS REQUIRED BY THE  
 PENNSYLVANIA DEPARTMENT OF PUBLIC WELFARE**

Board of Commissioners  
 County of Northumberland, Pennsylvania and  
 Commonwealth of Pennsylvania  
 Department of Public Welfare

We have performed the procedures enumerated below, which were agreed to by the Commonwealth of Pennsylvania, Department of Public Welfare ("DPW") and the County of Northumberland, Pennsylvania (the County), solely to assist you with respect to the financial schedules and exhibits required by the DPW *Single Audit Supplement* for the fiscal year ended June 30, 2013. This engagement to apply agreed-upon procedures was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of DPW. 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) We have agreed by comparison of the amounts and classifications that the supplemental financial statements listed below, which summarize amounts reported to DPW for the fiscal year ended June 30, 2013, have been accurately compiled and are derived from the books and records used in the financial statement audit. We have also agreed by comparison to the example schedules that these schedules are presented, at a minimum, at the level of detail and in the format required by the DPW *Single Audit Supplement* pertaining to this period.

<u>Program Name</u>	<u>Exhibit Number</u>	<u>Referenced Scheduled/Exhibit</u>
Title IV-D Child Support	A-1(a)	Summary of Expenditures
Title IV-D Child Support	A-1(b)	PACSES OCSE 157 Data Reliability Validation
Children & Youth	I	Fiscal Summary
Mental Health/Mental Retardation (MH/MR) IV(a)MH		Schedule of Revenues, Expenditures,

<u>Program Name</u>	<u>Exhibit Number</u>	<u>Referenced Scheduled/Exhibit</u>
		and Carryover Funds - MH
Mental Health/Mental Retardation (MH/MR)	IV(b)MH	Report of Income and Expenditures - MH
Mental Health/Mental Retardation (MH/MR)	IV(c)MR	Schedule of Revenues, Expenditures, and Carryover Funds - MR
Mental Health/Mental Retardation (MH/MR)	IV(d)MR	Report of Income and Expenditures - MR
Mental Health/Mental Retardation (MH/MR)	V(a)EI	Schedule of Revenues, Expenditures, and carryover Funds – EI
Mental Health/Mental Retardation (MH/MR)	V(b)EI	Report of Income and Expenditures - EI
Child Care Information Services	VIII(a)	Final CCIS Recap
Child Care Information Services	VIII(b)	Final CCIS Recap
Child Care Information Services	VIII(c)	Final CCIS Recap
Child Care Information Services	VIII(d)	Final CCIS Recap
Combined Homeless Assistance Program	XIX(a)	Combined Homeless Assistance Report

(b) We have inquired of management regarding adjustments to reported revenues or expenditures which were not reflected on the reports submitted to the DPW for the period in question.

We inquired of the Assistant Chief Financial Officer regarding any adjustments to reported revenues and expenditures for all reports. We also inquired of the BHIDS Fiscal Officer regarding the Mental Health, Intellectual Disabilities, and Early Intervention reports, the prior C.C.I.S. Director regarding the C.C.I.S. reports, and the Domestic Relations Director regarding the Title IV-D Child Support Enforcement Comparison of Single Audit Expenditures with Reported Expenditures.

(c) The processes detailed in paragraphs (a) and (b) above disclosed no adjustments for the period reported upon. However, procedures required by the DPW *Single Audit Supplement* have disclosed the following internal control deficiencies:

- (i) The Pennsylvania Department of Public Welfare (DPW) prohibits entering into a contract involving an expenditure of \$25,000 or more of federal funding with a contractor or an individual who does not certify a drug-free workplace, and who does not establish several conditions and requirements that have to be met in order to certify a drug-free workplace. The BHIDS Department (including the Mental Health, Intellectual Disabilities, and Early Intervention Programs) did not include this language in their contracts, nor provided any additional oversight; therefore, this requirement was not met in the period under consideration. This resulted in no monetary adjustments for the County.
  
- (ii) The Pennsylvania Department of Public Welfare (DPW) requires counties to submit a Roster of Personnel (PW 1171) to the DPW for the Bureau of Personnel to review and determine any disallowances. The County is directed to disclose this information in connection with the County Single Audit. The BHIDS Department (including the Mental Health and Intellectual Disabilities Programs) did not maintain supporting documentation for the report filed. The auditor was unable to trace the reported information to the underlying data provided, as no intervening calculations were documented by management. This requirement was not met in the period under consideration. This resulted in no monetary adjustments for the County.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the financial schedules and exhibits. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Board of Commissioners, management, and others within the County and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Klacik & Associates, PC*

Shamokin, Pennsylvania  
September 29, 2014

*SB & Company, LLC*

Philadelphia, Pennsylvania  
September 29, 2014

**COUNTY OF NORTHUMBERLAND, PENNSYLVANIA**

**SCHEDULE OF COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF PUBLIC WELFARE EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2013**

<u>GRANT/PROGRAM TITLE</u>	<u>COMBINED FEDERAL AND STATE EXPENDITURES</u>
Children and Youth	\$ 6,459,145 *
Child Care Information Services	704,453 *
Domestic Relations	793,482 *
Drug & Alcohol	241,050
Juvenile Court	500,426
Mental Health	5,464,866 *
Intellectual Disabilities	3,640,024 *
Early Intervention	<u>747,422 *</u>
TOTAL SELECTED PENNSYLVANIA DEPARTMENT OF PUBLIC WELFARE ASSISTANCE	<u><u>\$ 18,550,867</u></u>

\* Denotes a major DPW program.

Note: This schedule includes selected Pennsylvania Department of Public Welfare (DPW) Assistance received by the County of Northumberland, Pennsylvania and is presented using the full accrual method of accounting.

Amounts reported in this schedule agree with the amounts included in the County's basic financial statements.

COUNTY OF NORTHUMBERLAND, PENNSYLVANIA

TITLE IV-D CHILD SUPPORT PROGRAM  
SUMMARY OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013  
EXHIBIT A-1(a)

	Single Audit Expenditures					Reported Expenditures					Single Audit Over (Under) Reported			
	Total	Unallowable	Incentive Paid Costs	Net	Amount Paid	Total	Unallowable	Net	Net	Amount Paid	Total	Unallowable	Net	Amount Paid
<b>QUARTER ENDED SEPTEMBER 30, 2012</b>														
Salary/overhead	\$ 233,727	\$ 11,062	\$ -	\$ 222,665	\$ 146,960	\$ 233,727	\$ 11,062	\$ -	\$ 222,665	\$ 146,960	\$ -	\$ -	\$ -	\$ -
Fees/costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest/program income	24,439	1,156	-	23,283	15,367	24,439	1,156	-	23,283	15,367	-	-	-	-
Genetic testing fees	320	-	-	320	211	320	-	-	320	211	-	-	-	-
Genetic testing costs	896	-	-	896	592	896	-	-	896	592	-	-	-	-
ADP	96	5	-	91	61	96	5	-	91	61	-	-	-	-
<b>Total</b>	<b>\$ 209,960</b>	<b>\$ 9,911</b>	<b>\$ -</b>	<b>\$ 200,049</b>	<b>\$ 132,035</b>	<b>\$ 209,960</b>	<b>\$ 9,911</b>	<b>\$ -</b>	<b>\$ 200,049</b>	<b>\$ 132,035</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>QUARTER ENDED DECEMBER 31, 2012</b>														
Salary/overhead	\$ 329,118	\$ 15,547	-	\$ 313,571	\$ 206,957	\$ 329,118	\$ 15,547	-	\$ 313,571	\$ 206,957	\$ -	\$ -	\$ -	\$ -
Fees/costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest/program income	31,564	1,493	-	30,071	19,847	31,564	1,493	-	30,071	19,847	-	-	-	-
Genetic testing fees	128	-	-	128	85	128	-	-	128	85	-	-	-	-
Genetic testing costs	1,600	-	-	1,600	1,056	1,600	-	-	1,600	1,056	-	-	-	-
ADP	674	31	-	643	425	674	31	-	643	425	-	-	-	-
<b>Total</b>	<b>\$ 299,700</b>	<b>\$ 14,085</b>	<b>\$ -</b>	<b>\$ 285,615</b>	<b>\$ 188,506</b>	<b>\$ 299,700</b>	<b>\$ 14,085</b>	<b>\$ -</b>	<b>\$ 285,615</b>	<b>\$ 188,506</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>QUARTER ENDED MARCH 31, 2013</b>														
Salary/overhead	\$ 326,538.00	\$ 15,777	\$ 69,167	\$ 241,594	\$ 159,452	\$ 326,538.00	\$ 15,777	\$ 69,167	\$ 241,594	\$ 159,452	\$ -	\$ -	\$ -	\$ -
Fees/costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest/program income	28,490	1,377	-	27,113	17,893	28,490	1,377	-	27,113	17,893	-	-	-	-
Genetic testing fees	498	-	-	498	329	498	-	-	498	329	-	-	-	-
Genetic testing costs	672	-	-	672	443	672	-	-	672	443	-	-	-	-
ADP	854	40	-	814	537	854	40	-	814	537	-	-	-	-
<b>Total</b>	<b>\$ 299,076</b>	<b>\$ 14,440</b>	<b>\$ 69,167</b>	<b>\$ 215,469</b>	<b>\$ 142,210</b>	<b>\$ 299,076</b>	<b>\$ 14,440</b>	<b>\$ 69,167</b>	<b>\$ 215,469</b>	<b>\$ 142,210</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>QUARTER ENDED JUNE 30, 2013</b>														
Salary/overhead	\$ 342,276	\$ 16,672	\$ 82,914	\$ 242,690	\$ 160,174	\$ 342,276	\$ 16,672	\$ 82,914	\$ 242,690	\$ 160,174	\$ -	\$ -	\$ -	\$ -
Fees/costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest/program income	33,036	1,614	-	31,422	20,738	33,036	1,614	-	31,422	20,738	-	-	-	-
Genetic testing fees	654	-	-	654	431	654	-	-	654	431	-	-	-	-
Genetic testing costs	800	-	-	800	528	800	-	-	800	528	-	-	-	-
ADP	660	31	-	629	415	660	31	-	629	415	-	-	-	-
<b>Total</b>	<b>\$ 310,046</b>	<b>\$ 15,089</b>	<b>\$ 82,914</b>	<b>\$ 212,043</b>	<b>\$ 139,948</b>	<b>\$ 310,046</b>	<b>\$ 15,089</b>	<b>\$ 82,914</b>	<b>\$ 212,043</b>	<b>\$ 139,948</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See Agreed-Upon Procedures Report.

**COUNTY OF NORTHUMBERLAND, PENNSYLVANIA**

CHILD SUPPORT ENFORCEMENT  
 PACSES OCSE 157 DATA RELIABILITY VALIDATION  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013  
 EXHIBIT A-1(b)

OCSES 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	-
Line #2 IV-D cases open at the end of the fiscal year with support orders established.	5	-
Line #5 Children in IV-D cases open at the end of the fiscal year that were born out of wedlock.	5	-
Line #6 Children in IV-D cases open at the end of the fiscal year that were born out of wedlock with paternity resolved.	5	-
Line #21 IV-D Cases Open at the end of the fiscal year with medical support ordered.	5	-
Line #23 IV-D Cases Open at the End of the fiscal year with health insurance provided as ordered.	5	-
Line #24 Total amount of current support due for the fiscal year for IV-D cases, excluding emancipated children.	5	-
Line #25 Total amount of support disbursed as current support during the fiscal year for IV-D cases, excluding emancipated children.	5	-
Line #28 Cases with arrears due during the fiscal year (10/01/09 - 9/30/10)	5	-
Line #29 Cases with Disbursements on arrears during the fiscal year (10/01/09 - 9/30/10)	5	-

See Agreed-Upon Procedures Report.

**COUNTY OF NORTHUMBERLAND, PENNSYLVANIA**  
**COUNTY CHILDREN AND YOUTH SOCIAL SERVICE PROGRAMS**  
**FISCAL SUMMARY**  
**JULY 1, 2010 - JUNE 30, 2011**  
**(CAPTURING ALL EXPENSES PAID THROUGH JUNE 2013)**  
**EXHIBIT I**

County Northumberland Report Period: July 1, 2010 - June 30, 2011

	A	B	C	D	E	F	G	H	I	J	K
	Grand Total	Program Income	Title IV-E	TANF	Title XX	Title IV-B	Other Funding	Medical Assistance	Net Total	State Act 148	Local Share
<b>Net Child Welfare Expend</b>											
01. 100% Reimbursement	429,370	-	82,535	-	-	-	-	-	346,835	346,835	-
02. 90% Reimbursement	124,420	-	28,268	-	-	-	-	-	96,152	86,537	9,615
03. 80% Reimbursement	6,240,182	400,799	1,311,390	51,938	94,078	24,008	-	-	4,357,969	3,486,373	871,596
04. 60% Reimbursement	580,477	65,649	83,483	-	-	-	-	3,765	427,580	256,549	171,031
05. 50% Reimbursement	36,960	1,259	-	-	-	-	-	-	35,701	17,851	17,850
06. Total Child Welfare Exp.	7,411,409	467,707	1,505,676	51,938	94,078	24,008	-	3,765	5,264,237	4,194,145	1,070,092
<b>YDC/YFC Placement Costs</b>											
07. 60% DPW Participation	405,453	17,068	-	-	-	-	-	-	388,385	233,031	155,354
08. Non-Reimbursement Expend.	7,933	2,060	-	-	-	-	-	-	5,873	-	5,873
09. Total Expenditures	7,824,795	486,835	1,505,676	51,938	94,078	24,008	-	3,765	5,658,495	4,427,176	1,231,319
10. IL Grant Funds Reported	-										
11. HSDF Included in Program Income	-										
12. Total Title IV-D Collections	187,596										
13. Title IV-D Collections for IV-E Eligible Children	59,807										
14. State Act 148 - Line 6	4,194,145										
15. State Act 148 Allocation	4,647,523										
16. Adjusted State Share	4,194,145										
<i>(Lower of 14 or 15)</i>											
Subsidized Permanent Legal Custodianship SPLC	Total Subsidies	Number of Days		Number of Children							
	\$220,729	10,026		37							

See Agreed-Upon Procedures Report.

**COUNTY OF NORTHUMBERLAND, PENNSYLVANIA**

SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS - MENTAL HEALTH SERVICES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

EXHIBIT IV(a)MH

	DPW Funds Available			Costs Eligible for DPW Participation	Balance of Funds	Grant Fund Adjustments	CSR State Grant Fund Adjustments	CSR - Promise Adjustments	Total Fund Balance
	Carryover	Allotment	Total Allocation						
MH Services	\$ 1,360	\$ 2,967,065	\$ 2,968,425	\$ 2,966,803	\$ 1,622				\$ 1,622
OTHER STATE FUNDS:									
Specialized Residences	-	-	-	-	-	-	-	-	-
Behavioral Health Svs Initiative	-	60,363	60,363	60,363	-	-	-	-	-
Personal Care Homes	-	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-	-
Total Other State Funds	-	60,363	60,363	60,363	-	-	-	-	-
SSBG	-	10,234	10,234	10,234	-	-	-	-	-
CMHSBG	-	105,063	105,063	105,063	-	-	-	-	-
OTHER FEDERAL FUNDS:									
Maximizing Participant Project	-	-	-	-	-	-	-	-	-
PATH Homeless Grant	-	-	-	-	-	-	-	-	-
Capitalization of POMS	-	-	-	-	-	-	-	-	-
COSIG Grant	-	-	-	-	-	-	-	-	-
MH Systems Transformation	-	-	-	-	-	-	-	-	-
Federal SSBG - Hurricane Katrina	-	-	-	-	-	-	-	-	-
Terrorism Related Disaster Relief	-	-	-	-	-	-	-	-	-
Hospital Prep Prog - Crisis Counseling	-	-	-	-	-	-	-	-	-
Biotersm Hosp Prop/Pub Hth Prep Resp	-	-	-	-	-	-	-	-	-
Fed Reg Svs Crisis Counseling Prog	-	-	-	-	-	-	-	-	-
Fed Crisis Counseling - Summer Flood	-	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-	-
Total Other Federal Funds	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,360</b>	<b>\$ 3,142,725</b>	<b>\$ 3,144,085</b>	<b>\$ 3,142,463</b>	<b>\$ 1,622</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,622</b>

See Agreed-Upon Procedures Report.

COUNTY OF NORTHUMBERLAND, PENNSYLVANIA

REPORT OF INCOME AND EXPENDITURES -  
MENTAL HEALTH PROGRAM  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013  
Exhibit IV(b)MH

TOTAL ALLOCATION	\$ 3,144,085
TOTAL EXPENDITURES	\$ 5,617,407
COSTS OVER ALLOCATION"	
County Funded Eligible	\$ -
County Funded Ineligible	19,127
Other Eligible	-
Other Ineligible	-
Total Costs Over Allocation	19,127
REVENUES:	
Program Service Fees	-
Private Insurance	-
Medical Assistance	1,771,007
Medical Assistance - Administrative Claims	69,539
Room and Board	-
Earned Interest	3,755
Other	443,839
Total Revenues	2,288,140
DPW REIMBURSEMENT:	
Base Allocation 90%	1,393,802
Base Allocation 100%	456,880
DPW Categorical Funding 90%	-
DPW Categorical Funding 100%	1,176,484
SSBG 90%	10,234
SSBG 100%	-
CMHSBG Non-Categorical Funding 90%	105,063
CMHSBG Non-Categorical Funding 100%	-
CMHSBG Categorical Funding	-
10% COUNTY MATCH	167,678
TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	3,310,141
TOTAL CARRYOVER	\$ 1,622

See Agreed-Upon Procedures Report.

**COUNTY OF NORTHUMBERLAND, PENNSYLVANIA**

SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS - MENTAL RETARDATION SERVICES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013  
EXHIBIT IV(c)MR

	DPW Funds Available			Costs Eligible for DPW Participation	Balance of Funds	Grant Fund Adjustments	CSR State Grant Fund Adjustments	CSR - Promise Adjustments	Total Fund Balance
	Carryover	Allotment	Total Allocation						
MR Services									
Community (NR/Res)	\$ 233,143	\$ 1,233,854	\$ 1,466,997	\$ 1,466,291	\$ 706	\$ -	\$ -	\$ -	\$ 706
SSBG	-	61,009	61,009	61,009	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-	-
Subtotal MR Services	<u>233,143</u>	<u>1,294,863</u>	<u>1,528,006</u>	<u>1,527,300</u>	<u>706</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>706</u>
Waiver:									
Waiver administration	-	1,182,266	1,182,266	1,182,266	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-	-
Subtotal Waiver	<u>-</u>	<u>1,182,266</u>	<u>1,182,266</u>	<u>1,182,266</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other:									
Elwyn Institute	-	-	-	-	-	-	-	-	-
Money Follows the Person	-	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-	-
Subtotal Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	\$ 233,143	\$ 2,477,129	\$ 2,710,272	\$ 2,709,566	\$ 706	\$ -	\$ -	\$ -	\$ 706

See Agreed-Upon Procedures Report.

**COUNTY OF NORTHUMBERLAND, PENNSYLVANIA**

REPORT OF INCOME AND EXPENDITURES -  
 MENTAL RETARDATION PROGRAM  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013  
 Exhibit IV(d)MR

TOTAL ALLOCATION	\$ 2,710,272
TOTAL EXPENDITURES	\$ 2,856,391
COSTS OVER ALLOCATION	
County Funded Eligible	\$ -
County Funded Ineligible	4,418
Other Eligible	-
Other Ineligible	-
	<hr/>
Total Costs Over Allocation	4,418
REVENUES:	
Program Service Fees	-
Private Insurance Fees	-
Medical Assistance	-
Medical Assistance - Administrative Claims	14,581
Room and Board	-
Earned Interest	1,130
Other	-
	<hr/>
Total Revenues	15,711
DPW REIMBURSEMENT:	
Base Allocation 90%	905,648
Base Allocation 100%	328,957
DPW Categorical Funding 90%	171,807
DPW Categorical Funding 100%	1,242,145
SSBG 90%	61,009
SSBG 100%	-
	<hr/>
10% COUNTY MATCH	126,496
	<hr/>
TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	2,836,062
	<hr/>
TOTAL CARRYOVER	\$ 706
	<hr/> <hr/>

See Agreed-Upon Procedures Report.

**COUNTY OF NORTHUMBERLAND, PENNSYLVANIA**

SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS - EARLY INTERVENTION SERVICES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Exhibit V(a)EI

	DPW Funds Available			Costs Eligible for DPW Participation	Balance of Funds	Grant Fund Adjustments	Total Fund Balance
	Carryover	Allotment	Total Allocation				
Early Intervention							
Early Intervention - Services	\$ 8,149	\$ 438,103	\$ 446,252	\$ 442,877	\$ 3,375	\$ -	\$ 3,375
Early Intervention - Training	-	6,990	6,990	6,990	-	-	-
Early Intervention - Administration	-	76,697	76,697	76,697	-	-	-
Infant & Toddlers w/Disabilities (Part C)	-	59,390	59,390	59,390	-	-	-
Infants, Toddlers & Families Waiver Admin	-	59,248	59,248	59,248	-	-	-
Infants and Toddlers w/ Disabilities (Part C) ARRA	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 8,149</b>	<b>\$ 640,428</b>	<b>\$ 648,577</b>	<b>\$ 645,202</b>	<b>\$ 3,375</b>	<b>\$ -</b>	<b>\$ 3,375</b>

See Agreed-Upon Procedures Report.

**COUNTY OF NORTHUMBERLAND, PENNSYLVANIA**

**REPORT OF INCOME AND EXPENDITURES -  
EARLY INTERVENTION SERVICES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013  
Exhibit V(b)EI**

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TOTAL ALLOCATION	<u>\$ 648,577</u>
TOTAL EXPENDITURES	<u>\$ 810,235</u>
COSTS OVER ALLOCATION:	
County Funded Eligible	\$ -
County Funded Ineligible	-
Other Eligible	-
Other Ineligible	-
	<u>-</u>
Total Coss Over Allocation	<u>-</u>
REVENUES:	
Program Service Fees	2,740
Private Insurance Fees	-
Medical Assistance	97,187
Earned Interest	-
Other	-
	<u>-</u>
Total Revenues	<u>99,927</u>
DPW REIMBURSEMENT:	
DPW Categorical Funding 90%	585,954
DPW Categorical Funding 100%	59,248
10% COUNTY MATCH	<u>65,106</u>
TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	<u>710,308</u>
TOTAL CARRYOVER	<u>\$ 3,375</u>

See Agreed-Upon Procedures Report.

**COUNTY OF NORTHUMBERLAND, PENNSYLVANIA**

FINAL CCIS RECAP  
CHILD CARE INFORMATION SERVICES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013  
Exhibit VIII(a)

**CONTRACTOR:** Northumberland County Commissioners  
**FEDERAL ID NO.:** 24-6000742  
**CONTRACT NO.:** DC12-498229

**COUNTY:** Northumberland  
**PREPARED BY:** Lisa Laboskie  
**PHONE NO.:** 570-988-4271

	LOW INCOME		FORMER TANF		LI & FT
	Admin.	Service	Admin.	Service	Total
<b>REVENUES:</b>					
DPW Funds	\$ 142,433	\$ 868,948	\$ 35,831	\$ 129,148	\$ 1,176,360
Interest	-	440	-	-	440
Audit Adjustments	89	-	10	-	99
Other (eg. Penalties)	-	16,051	-	-	16,051
Total revenue	<u>142,522</u>	<u>885,439</u>	<u>35,841</u>	<u>129,148</u>	<u>1,192,950</u>
<b>EXPENDITURES:</b>					
Final report totals	<u>154,241</u>	<u>869,796</u>	<u>36,230</u>	<u>130,145</u>	<u>1,190,412</u>
Total expenditures	154,241	869,796	36,230	130,145	1,190,412
<b>SUBTOTAL-LIFT</b>	<u>\$ (11,719)</u>	<u>\$ 15,643</u>	<u>\$ (389)</u>	<u>\$ (997)</u>	<u>\$ 2,538</u>

See Agreed-Upon Procedures Report.

**COUNTY OF NORTHUMBERLAND, PENNSYLVANIA**

FINAL CCIS RECAP  
CHILD CARE INFORMATION SERVICES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013  
Exhibit VIII(b)

<b>CONTRACTOR:</b>	<u>Northumberland County Commissioners</u>	<b>COUNTY:</b>	<u>Northumberland</u>
<b>FEDERAL ID NO.:</b>	<u>24-6000742</u>	<b>PREPARED BY:</b>	<u>Lisa Laboskie</u>
<b>CONTRACT NO.:</b>	<u>DC12-498229</u>	<b>PHONE NO.:</b>	<u>570-988-4271</u>

	TANF FSS	TANF SERVICE TRAINING	WORKING	TANF TOTAL
REVENUES:				
DPW Funds	\$ 49,759	\$ 81,707	\$ 25,314	\$ 156,780
Interest		-	-	-
Audit Adjustments	19		-	19
Other (eg. Penalties)		-	-	-
Total revenue	<u>49,778</u>	<u>81,707</u>	<u>25,314</u>	<u>156,799</u>
EXPENDITURES:				
Final report totals	<u>51,113</u>	<u>80,406</u>	<u>27,313</u>	<u>158,832</u>
Total expenditures	51,113	80,406	27,313	158,832
TOTAL DUE DPW	<u><u>\$ (1,335)</u></u>	<u><u>\$ 1,301</u></u>	<u><u>\$ (1,999)</u></u>	<u><u>\$ (2,033)</u></u>

See Agreed-Upon Procedures Report.

**COUNTY OF NORTHUMBERLAND, PENNSYLVANIA**

FINAL CCIS RECAP  
CHILD CARE INFORMATION SERVICES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013  
Exhibit VIII(c)

<b>CONTRACTOR:</b>	<u>Northumberland County Commissioners</u>	<b>COUNTY:</b>	<u>Northumberland</u>		
<b>FEDERAL ID NO.:</b>	<u>24-6000742</u>	<b>PREPARED BY:</b>	<u>Lisa Laboskie</u>		
<b>CONTRACT NO.:</b>	<u>DC12-498229</u>	<b>PHONE NO.:</b>	<u>570-988-4271</u>		

  

	STATE MOE/ GA FSS	SERVICE STATE MOE	GENL ASSIST/ WS2	STATE MOE/ GA TOTAL
REVENUES:				
DPW Funds	\$ 12,401	\$ 19,426	\$ 1,866	\$ 33,693
Interest				-
Audit Adjustments				-
Other (eg. Penalties)				-
Total revenue	<u>12,401</u>	<u>19,426</u>	<u>1,866</u>	<u>33,693</u>
	12,401			
EXPENDITURES:				
Final report totals	<u>12,738</u>	<u>20,488</u>	<u>1,229</u>	<u>34,455</u>
	12,738			
Total expenditures	25,476	20,488	1,229	34,455
TOTAL DUE DPW	<u>\$ (13,075)</u>	<u>\$ (1,062)</u>	<u>\$ 637</u>	<u>\$ (762)</u>

See Agreed-Upon Procedures Report.

**COUNTY OF NORTHUMBERLAND, PENNSYLVANIA**

FINAL CCIS RECAP  
CHILD CARE INFORMATION SERVICES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013  
Exhibit VIII(d)

<b>CONTRACTOR:</b>	<u>Northumberland County Commissioners</u>	<b>COUNTY:</b>	<u>Northumberland</u>
<b>FEDERAL ID NO.:</b>	<u>24-6000742</u>	<b>PREPARED BY:</b>	<u>Lisa Laboskie</u>
<b>CONTRACT NO.:</b>	<u>DC12-498229</u>	<b>PHONE NO.:</b>	<u>570-988-4271</u>

	<u>SNAP</u>		
	<u>FSS</u>	<u>SERVICE</u>	<u>TOTAL</u>
REVENUES:			
DPW Funds	\$ 9,834	\$ 19,064	\$ 28,898
Interest			-
Audit Adjustments			-
Other (eg. Penalties)			-
Total revenue	<u>9,834</u>	<u>19,064</u>	<u>28,898</u>
EXPENDITURES:			
Final report totals	<u>10,101</u>	<u>18,541</u>	<u>28,642</u>
Total expenditures	10,101	18,541	28,642
TOTAL DUE DPW	<u>\$ (267)</u>	<u>\$ 523</u>	<u>\$ 256</u>

See Agreed-Upon Procedures Report.

**COUNTY OF NORTHUMBERLAND, PENNSYLVANIA**

COMBINED HOMELESS ASSISTANCE REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013  
EXHIBIT XIX(a)

COUNTY NAME: Northumberland  
REPORT PREPARED BY: Tina Johnson

FISCAL YEAR: 2012-2013  
PHONE NUMBER: 570-495-2201

SOURCES OF FUNDING		TOTAL AVAILABLE FUNDS
DPW Allocation (must equal Total County HAP Allocation)	A	50,319
Client Contributions	B	-
Other	C	10,311
Interest Earned	D	20
Total HAP Funding (A+B+C+D = E)		E 60,650

EXPENSES	Bridge Housing	Case Management	Rental Assistance	Emergency Shelter	Innovative Supportive Housing Services	Total Expenses
On Behalf of Clients			12,749	271		F 13,020
Personnel		18,164	18,164			G 36,328
Operating		3,135	3,135			H 6,270
Fixed Assets/ Equipment		-	-			I -
Subtotal	-	21,299	34,048	271	-	J 55,618
County Administration (Max 10% Total HAP Funding)						K 5,032
Total HAP Expenses (J+K = L)						L 60,650
Total Unexpended Funds (E-L = )						-

See Agreed-Upon Procedures Report.