

**County of Northumberland, Pennsylvania**

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

**For the Year Ended December 31, 2014**



**DECEMBER 31, 2014**

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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, 2014, 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 the County, as of December 31, 2014, 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***

#### ***Required Supplementary Information***

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 Employees Retirement Trust Fund and Retiree Health and Welfare Plan, 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.

#### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining and individual fund statements and 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 combining and individual fund statements and the Schedule of Expenditures of Federal Awards are the responsibility of management and were 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 30, 2015 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 28, 2015

*SB & Company, LLC*

Harrisburg, Pennsylvania  
September 28, 2015

**COUNTY OF NORTHUMBERLAND, PENNSYLVANIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2014**

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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 <u>  X  </u> no
Significant deficiency(ies)?	_____ yes <u>  X  </u> none reported
Noncompliance material to financial statements noted?	_____ yes <u>  X  </u> no

Federal Awards

Type of auditors' report issued on compliance for major programs:	UNMODIFIED
Internal control over major programs: Material weakness(es) identified?	_____ yes <u>  X  </u> no
Significant deficiency(ies)?	<u>  X  </u> yes    _____ none reported
Any audit findings disclosed that are required to be reported in accordance with Section (510(a) of OMB Circular A-133?	<u>  X  </u> yes    _____ no
Dollar threshold used to distinguish between type A and type B programs:	<u>  \$300,000  </u>
Auditee qualified as low-risk auditee?	_____ yes <u>  X  </u> no

**COUNTY OF NORTHUMBERLAND, PENNSYLVANIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2014**

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Identification of major programs:

<u>Major Program</u>	<u>CFDA No.</u>	<u>Federal Expenditures</u>
Aging Cluster	93.044   93.045   93.053	\$ 605,958
Child Support Enforcement	93.563	624,361
Low-Income Home Energy Assistance	93.568	418,528
Foster Care - Title IVE	93.658	1,346,469
Adoption Assistance	93.659	505,824
Medicaid Cluster	93.778	882,564
<b>Total</b>		<u>\$ 4,383,704</u>

**COUNTY OF NORTHUMBERLAND, PENNSYLVANIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2014**

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FINDING NO.	FINDING/NONCOMPLIANCE
2014-001	<b>COMPLIANCE AND INTERNAL CONTROL OVER FINANCIAL REPORTING – FEDERAL EXPENDITURES NOT PROPERLY RECORDED BY INDIVIDUAL GRANT PROGRAMS – SIGNIFICANT DEFICIENCY</b>

**County-wide Finding**

**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES**

**Criteria:** OMB Circular A-133 requires that recipients' financial management system provides for the following:

- 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.
- 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.

**Condition:** 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.

**Cause:** Lack of understanding of Federal reporting requirements.

**Effect:** 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.

**Questioned Costs:** Unknown

**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.

**COUNTY OF NORTHUMBERLAND, PENNSYLVANIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2014**

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2014-001 (continued)

**Management**

**Response:**

The County of Northumberland, Pennsylvania agrees with the finding. The county is currently implementing a new accounting system that will identify revenues and expenses by CFDA number. The Controller's office will assist each department's fiscal officer 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, 2014**

FINDING NO.	FINDING/NONCOMPLIANCE
2014-002	<b>COMPLIANCE AND INTERNAL CONTROL OVER FINANCIAL REPORTING – PROGRAM INCOME NOT PROPERLY RECORDED BY INDIVIDUAL GRANT PROGRAMS – SIGNIFICANT DEFICIENCY</b>
Aging Cluster	
CFDA 93.044	Title III, Part B - Grants for Supportive Services and Senior Centers
CFDA 93.045	Title III, Part C - Nutrition Services
CFDA 93.053	Nutrition Services Incentive Program

**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES**

**Criteria:** 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.

**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 reconciles their satellite centers' program income in their accounting records twice a year, at June 30<sup>th</sup> and December 30<sup>th</sup>, as a portion of this 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.

**Cause:** Lack of understanding of Federal program income requirements.

**Effect:** 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.

**Questioned Costs:** Unknown

**COUNTY OF NORTHUMBERLAND, PENNSYLVANIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2014**

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**FINDING NO.**

**FINDING/NONCOMPLIANCE**

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2014-002 (continued)

**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 in accordance with their quarterly filing requirements – allowing underlying accounting data to support quarterly reports.

**Management  
Response:**

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  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2014**

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FINDING NO.	FINDING/NONCOMPLIANCE
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<b>2014-003</b>	<b>COMPLIANCE AND INTERNAL CONTROL OVER ALLOWABLE COSTS – PROGRAM DISBURSEMENTS NOT CLEARLY DOCUMENTED BY INVOICES – SIGNIFICANT DEFICIENCY</b>
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<b>CFDA 93.568</b>	Low-Income Home Energy Assistance
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**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES**

**Criteria:** OMB Circular A-122 requires allowable costs to be adequately documented and not be included as a cost or used to meet cost-sharing or matching requirements of any other federally financed program in either current or a prior period.

**Condition:** Federal program disbursements reported by the County under their LIHEAP program are not supported fully by their underlying invoice documentation (13 of the 25 contractor disbursements reviewed). The Weatherization department has received contractor invoices that do not provide enough documentation to determine the cost to be allowable and unduplicated. When contractor invoices are received, they are evaluated by the Department’s Coordinator and the Controller’s Office ensures invoice and rider were approved by the Department Head, who is responsible for the validity. The auditor is unable to verify that the expenditure has not been duplicated based on support maintained.

**Cause:** Lack of understanding of Federal program allowable cost requirements.

**Effect:** Greater opportunity for error in the disbursement of Federal award dollars for unallowable costs; there is no assurance that errors will be detected and corrected on a timely basis.

**Questioned Costs:** Unknown

**Recommendation:** We recommend the County strengthen its controls over program disbursement records and implement procedures to ensure all program disbursements are accurately and fully supported by the accompanying documentation on hand –

**COUNTY OF NORTHUMBERLAND, PENNSYLVANIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2014**

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**FINDING NO.**

**FINDING/NONCOMPLIANCE**

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**2014-003** (continued)

**Recommendation**

(continued): allowing underlying records to support allowable Federal expenditures.

**Management**

**Response:**

The County of Northumberland, Pennsylvania agrees with the finding. The Controller's Office requested more detail from the two vendors in question in January 2015 after reviewing invoices. These vendors are no longer contracted to perform services for the County. The County is currently contracted with two vendors that provide proper invoice detail for expense tracking.

**COUNTY OF NORTHUMBERLAND, PENNSYLVANIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2014**

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FINDING NO.

FINDING/NONCOMPLIANCE

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2014-004

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

CFDA 93.778

Medical Assistance Program

**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES**

**Criteria:** OMB Circular A-133 requires reports for Federal awards include all activity of the reporting period, are supported by applicable accounting or performance records, and are fairly presented in accordance with governing requirements. The Pass-through Agency, PA Department of Aging, Directives requires that the subrecipient (the County) must file quarterly Waiver reports that report quarter specific expenditures.

**Condition:** Area Agency on Aging's Waiver quarterly Federal report expenditures reconcile in total to the County's underlying accounting records, however the expense line item classifications reported per quarter do not reconcile to such records.

**Cause:** Lack of understanding of Federal program reporting requirements.

**Effect:** Greater opportunity for error in the quarterly "Waiver Reports" as well as in the preparation of the Schedule of Expenditures of Federal Awards.

**Questioned Costs:** Unknown

**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 per quarter.

**COUNTY OF NORTHUMBERLAND, PENNSYLVANIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2014**

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2014-004 (continued)

**Management**

**Response:**

A spreadsheet has been developed that will take the General Ledger data from the County's accounting system and place the accounts in the appropriate expense categories to properly report on the Waiver quarterly report. The report will be reviewed by the Administrator as a check and balance. It must be understood that the quarterly reports are due the 10th of the month following the end of the quarter, so many times the reports have to be estimated and a reconciliation be done for the subsequent quarter.

**COUNTY OF NORTHUMBERLAND, PENNSYLVANIA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2014**

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FINDING NO.	FINDING/NONCOMPLIANCE
2013-01	<p style="text-align: center;"><b>COMPLIANCE AND INTERNAL CONTROL OVER FINANCIAL REPORTING – FEDERAL EXPENDITURES NOT PROPERLY RECORDED BY INDIVIDUAL GRANT PROGRAMS – SIGNIFICANT DEFICIENCY</b></p> <p><b>Condition:</b> 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.</p> <p><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.</p> <p><b>Resolution:</b> See current year finding 2014-001.</p>

**COUNTY OF NORTHUMBERLAND, PENNSYLVANIA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2014**

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FINDING NO.

FINDING/NONCOMPLIANCE

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2013-02

**COMPLIANCE AND INTERNAL CONTROL OVER  
FINANCIAL REPORTING – PROGRAM INCOME 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:** 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.

**Resolution:** See current year finding 2014-002.



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

Board of Commissioners  
County of Northumberland, Pennsylvania and  
Commonwealth of Pennsylvania  
Department of Human Services

We have performed the procedures enumerated below, which were agreed to by the Commonwealth of Pennsylvania, Department of Human Services (the "DHS") and the County of Northumberland, Pennsylvania (the "County"), solely to assist you with respect to the financial schedules and exhibits required by the DHS *Single Audit Supplement* for the fiscal year ended December 31, 2014. 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 DHS. 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 DHS for the fiscal year ended December 31, 2014, 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 DHS *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
Behavioral Health and Intellectual Disability	IV(a)MH	Schedule of Revenues, Expenditures, and Carryover Funds - MH



<u>Program Name</u>	<u>Exhibit Number</u>	<u>Referenced Scheduled/Exhibit</u>
Behavioral Health and Intellectual Disability	IV(b)MH	Report of Income and Expenditures - MH
Behavioral Health and Intellectual Disability	IV(c)MR	Schedule of Revenues, Expenditures, and Carryover Funds - ID
Behavioral Health and Intellectual Disability	IV(d)MR	Report of Income and Expenditures - ID
Behavioral Health and Intellectual Disability	V(a)EI	Schedule of Revenues, Expenditures, and carryover Funds – EI
Behavioral Health and Intellectual Disability	V(b)EI	Report of Income and Expenditures - EI
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 DHS for the period in question.

We inquired of the Controller’s Office regarding any adjustments to reported revenues and expenditures for all reports. We also inquired of the BHIDS Fiscal Officer regarding the Behavioral Health and Intellectual Disability reports, the Children and Youth Fiscal Officer regarding their Fiscal Summary, 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 DHS *Single Audit Supplement* have disclosed the following internal control deficiency:

- (i) The DHS requires that under the Mental Health programs, the County must complete a redetermination of every person's liability at least once every 12 months. Per review of our selected sample of 25 individuals, a total of 9 did not receive the redetermination, and 8 were re-determined past the required period.

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 28, 2015

*SB & Company, LLC*

Harrisburg, Pennsylvania  
September 28, 2015

**COUNTY OF NORTHUMBERLAND, PENNSYLVANIA**

SCHEDULE OF COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF HUMAN SERVICES EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2014

GRANT/PROGRAM TITLE	COMBINED FEDERAL AND STATE EXPENDITURES
Adult Services	\$ 146,653
Children and Youth	7,295,233 *
Domestic Relations	795,666 *
Drug & Alcohol	298,921
Juvenile Court	602,429 *
Mental Health	5,335,762 *
Intellectual Disabilities	3,766,054 *
Early Intervention	<u>756,573 *</u>
 TOTAL SELECTED PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES EXPENSES	 <u>\$ 18,850,639</u>
Major Program Threshold (3%)	565,519

\* Denotes a major DHS program.

Note: This schedule includes selected Pennsylvania Department of Human Services (DHS) 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, 2014  
EXHIBIT A-1(a)

	Single Audit Expenditures				Reported Expenditures				Single Audit Over (Under) Reported				
	Total	Unallowable	Inclusive Paid Costs	Net Amount Paid	Total	Unallowable	Net	Net	Amount Paid	Total	Unallowable	Net	Amount Paid
QUARTER ENDED SEPTEMBER 30, 2013													
Salary/overhead	\$ 965,176	\$ 46,303	\$ -	\$ 918,871	\$ 448,673	\$ 965,176	\$ 46,303	\$ -	\$ 918,871	\$ 448,671	\$ -	\$ -	\$ -
Fees/costs	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest/program income	94,323	4,536	-	89,787	59,389	94,323	4,536	-	89,787	59,389	-	-	-
Genetic testing fees	1,883	-	-	1,883	1,242	1,883	-	-	1,883	1,242	-	-	-
Genetic testing costs	2,560	-	-	2,560	1,689	2,560	-	-	2,560	1,689	-	-	-
ADP	2,368	106	-	2,154	1,432	2,368	106	-	2,154	1,432	-	-	-
<b>Total</b>	<b>\$ 873,250</b>	<b>\$ 41,839</b>	<b>\$ -</b>	<b>\$ 811,215</b>	<b>\$ 391,151</b>	<b>\$ 873,250</b>	<b>\$ 41,839</b>	<b>\$ -</b>	<b>\$ 811,215</b>	<b>\$ 391,151</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
QUARTER ENDED DECEMBER 31, 2013													
Salary/overhead	\$ 316,698	\$ 15,668	\$ -	\$ 321,030	\$ 153,719	\$ 316,698	\$ 15,668	\$ -	\$ 321,030	\$ 153,719	\$ -	\$ -	\$ -
Fees/costs	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest/program income	20,136	30,136	-	10,962	30,136	20,136	30,136	-	10,962	-	-	-	-
Genetic testing fees	913	-	-	603	913	913	-	-	603	-	-	-	-
Genetic testing costs	1,280	-	-	844	1,280	1,280	-	-	844	-	-	-	-
ADP	50	49	-	33	50	50	-	-	33	-	-	-	-
<b>Total</b>	<b>\$ 308,979</b>	<b>\$ (14,023)</b>	<b>\$ -</b>	<b>\$ 321,030</b>	<b>\$ 135,071</b>	<b>\$ 308,979</b>	<b>\$ (14,023)</b>	<b>\$ -</b>	<b>\$ 321,030</b>	<b>\$ 135,071</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
QUARTER ENDED MARCH 31, 2014													
Salary/overhead	\$ 364,797.00	\$ 17,129	\$ 63,944	\$ 283,724	\$ 187,258	\$ 364,797.00	\$ 17,129	\$ 63,944	\$ 283,724	\$ 187,258	\$ -	\$ -	\$ -
Fees/costs	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest/program income	28,050	1,317	-	26,733	17,644	28,050	1,317	-	26,733	17,644	-	-	-
Genetic testing fees	728	-	-	728	480	728	-	-	728	480	-	-	-
Genetic testing costs	320	-	-	320	211	320	-	-	211	-	-	-	-
ADP	1,609	73	-	1,514	1,013	1,609	73	-	1,514	1,013	-	-	-
<b>Total</b>	<b>\$ 332,948</b>	<b>\$ 18,887</b>	<b>\$ 63,944</b>	<b>\$ 258,117</b>	<b>\$ 170,358</b>	<b>\$ 332,948</b>	<b>\$ 18,887</b>	<b>\$ 63,944</b>	<b>\$ 258,117</b>	<b>\$ 170,358</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
QUARTER ENDED JUNE 30, 2014													
Salary/overhead	\$ 309,027	\$ 13,867	\$ 28,499	\$ 266,661	\$ 175,997	\$ 309,027	\$ 13,867	\$ 28,499	\$ 266,661	\$ 175,997	\$ -	\$ -	\$ -
Fees/costs	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest/program income	31,332	1,418	-	29,914	19,763	31,332	1,418	-	29,914	19,763	-	-	-
Genetic testing fees	783	-	-	783	517	783	-	-	783	517	-	-	-
Genetic testing costs	480	-	-	480	317	480	-	-	317	-	-	-	-
ADP	107	14	-	93	104	107	14	-	93	104	-	-	-
<b>Total</b>	<b>\$ 322,629</b>	<b>\$ 15,281</b>	<b>\$ 28,499</b>	<b>\$ 236,717</b>	<b>\$ 156,228</b>	<b>\$ 322,629</b>	<b>\$ 15,281</b>	<b>\$ 28,499</b>	<b>\$ 236,717</b>	<b>\$ 156,228</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See Appendix Procedure Report

COUNTY OF NORTHUMBERLAND, PENNSYLVANIA

CHILD SUPPORT ENFORCEMENT  
 PACSES OCSE 157 DATA RELIABILITY VALIDATION  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014  
 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 (10/01/12 - 9/30/13)	5	-
Line #29 Cases with Disbursements on arrears during the fiscal year (10/01/12 - 9/30/13)	5	-

See Agreed-Upon Procedures Report

COUNTY OF NORTHUMBERLAND, PENNSYLVANIA  
COUNTY CHILDREN AND YOUTH SOCIAL SERVICE PROGRAMS  
FISCAL SUMMARY  
JULY 1, 2011 - JUNE 30, 2012  
(CAPTURING ALL EXPENSES PAID THROUGH JUNE 2014)  
EXHIBIT I

County Northumberland Report Period: July 1, 2011 - June 30, 2012

	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	379,268	-	67,787	-	-	-	-	-	311,481	311,481	-
02. 90% Reimbursement	129,076	-	34,123	-	-	-	-	-	94,953	85,457	9,496
03. 80% Reimbursement	6,702,970	337,007	1,372,543	53,422	94,078	24,008	-	-	4,821,911	3,857,532	964,379
04. 60% Reimbursement	822,980	64,719	111,195	-	-	-	-	6,715	640,351	384,211	256,140
05. 50% Reimbursement	43,980	-	-	-	-	-	-	-	43,980	21,991	21,989
06. Total Child Welfare Exp.	8,078,274	401,726	1,585,648	53,422	94,078	24,008	-	6,715	5,912,676	4,660,672	1,252,004
<b>YDC/YFC Placement Costs</b>											
07. 60% DHS Participation	644,388	19,051	-	-	-	-	-	-	625,337	375,202	250,135
08. Non-Reimbursement Expend.	1,827	-	-	-	-	-	-	-	1,827	-	1,827
09. Total Expenditures	8,724,489	420,777	1,585,648	53,422	94,078	24,008	-	6,715	6,539,840	5,035,874	1,503,966
10. IL Grant Funds Reported	-										
11. HSDF Included in Program Income	-										
12. Total Title IV-D Collections	173,881										
13. Title IV-D Collections for IV-E Eligible Children	59,967										
14. State Act 148 - Line 6	4,660,672										
15. State Act 148 Allocation	4,443,736										
16. Adjusted State Share (Lower of 14 or 15)	4,443,736										

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, 2014

EXHIBIT IV(a)MH

	DHS Funds Available			Costs Eligible for DHS Participation	Balance of Funds	Grant Fund Adjustments	Total Fund Balance
	Carryover	Allotment	Total Allocation				
MH Services	\$ 1,622	\$ 3,140,422	\$ 3,142,044	\$ 3,133,854	8,190	\$ -	\$ 8,190
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	-	-	-	-	-	-	-
Bietersm 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>	<u>\$ 1,622</u>	<u>\$ 3,316,082</u>	<u>\$ 3,317,704</u>	<u>\$ 3,309,514</u>	<u>\$ 8,190</u>	<u>\$ -</u>	<u>\$ 8,190</u>

See Agreed-Upon Procedures Report

**COUNTY OF NORTHUMBERLAND, PENNSYLVANIA**

REPORT OF INCOME AND EXPENDITURES -  
 MENTAL HEALTH PROGRAM  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014  
 Exhibit IV(b)MH

TOTAL ALLOCATION	<u>\$ 3,317,704</u>
TOTAL EXPENDITURES	<u>5,620,777</u>
COSTS OVER ALLOCATION"	
County Funded Eligible	-
County Funded Ineligible	-
Other Eligible	-
Other Ineligible	<u>41,171</u>
Total Costs Over Allocation	<u>41,171</u>
REVENUES:	
Program Service Fees	-
Private Insurance	-
Medical Assistance	1,800,475
Medical Assistance - Administrative Claims	76,873
Room and Board	17,353
Earned Interest	1,413
Other	<u>195,002</u>
Total Revenues	<u>2,091,116</u>
DHS REIMBURSEMENT:	
Base Allocation 90%	1,495,496
Base Allocation 100%	348,618
DHS Categorical Funding 90%	-
DHS Categorical Funding 100%	1,350,103
SSBG 90%	10,234
SSBG 100%	-
CMHSBG Non-Categorical Funding 90%	105,063
CMHSBG Non-Categorical Funding 100%	-
CMHSBG Categorical Funding	<u>-</u>
10% COUNTY MATCH	<u>178,976</u>
TOTAL DHS REIMBURSEMENT AND COUNTY MATCH	<u>3,488,490</u>
TOTAL CARRYOVER	<u>\$ 8,190</u>

See Agreed-Upon Procedures Report

COUNTY OF NORTHUMBERLAND, PENNSYLVANIA

SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS - INTELLECTUAL DISABILITIES SERVICES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014  
 EXHIBIT IV(c.) ID

	DHS Funds Available			Costs Eligible for DHS Participation	Balance of Funds	Grant Fund Adjustments	Total Fund Balance
	Carryover	Allotment	Total Allocation				
<b>ID Services</b>							
Community (NR/Res)	\$ 706	\$ 1,469,436	\$ 1,470,142	\$ 1,328,400	\$ 141,742	\$ -	\$ 141,742
SSBG	-	61,009	61,009	61,009	-	-	-
Subtotal ID Services	706	1,530,445	1,531,151	1,389,409	141,742	-	141,742
<b>Waiver:</b>							
Waiver administration	-	1,169,508	1,169,508	1,169,508	-	-	-
Subtotal Waiver	-	1,169,508	1,169,508	1,169,508	-	-	-
<b>Other:</b>							
Autism	-	-	-	-	-	-	-
Subtotal Other	-	-	-	-	-	-	-
<b>TOTAL</b>	\$ 706	\$ 2,699,953	\$ 2,700,659	\$ 2,558,917	\$ 141,742	\$ -	\$ 141,742

See Agreed-Upon Procedures Report.

**COUNTY OF NORTHUMBERLAND, PENNSYLVANIA**

REPORT OF INCOME AND EXPENDITURES -  
INTELLECTUAL DISABILITIES PROGRAM  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014  
Exhibit IV(d) ID

TOTAL ALLOCATION	\$ 2,700,659
TOTAL EXPENDITURES	2,875,105
COSTS OVER ALLOCATION	
County Funded Eligible	-
County Funded Ineligible	4,418
Other Eligible	-
Other Ineligible	-
Total Costs Over Allocation	4,418
REVENUES:	
Program Service Fees	-
Private Insurance Fees	-
Medical Assistance	-
Medical Assistance - Administrative Claims	14,581
Room and Board	158,133
Earned Interest	2,121
Other	29,162
Total Revenues	203,997
DHS REIMBURSEMENT:	
Base Allocation 90%	764,415
Base Allocation 100%	316,673
DHS Categorical Funding 90%	184,288
DHS Categorical Funding 100%	1,232,532
SSBG 90%	61,009
SSBG 100%	-
10% COUNTY MATCH	112,191
TOTAL DHS REIMBURSEMENT AND COUNTY MATCH	2,671,108
TOTAL CARRYOVER	\$ 141,742

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, 2014

	Exhibit V(a)EI						
	DHS Funds Available			Costs Eligible for DHS Participation	Balance of Funds	Grant Fund Adjustments	Total Fund Balance
	Carryover	Allotment	Total Allocation				
Early Intervention							
Early Intervention - Services	\$ 3,375	\$ 442,877	\$ 446,252	\$ 440,956	\$ 5,296	\$ -	\$ 5,296
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>\$ 3,375</b>	<b>\$ 645,202</b>	<b>\$ 648,577</b>	<b>\$ 643,281</b>	<b>\$ 5,296</b>	<b>\$ -</b>	<b>\$ 5,296</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, 2014  
Exhibit V(b)EI

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TOTAL ALLOCATION	<u>\$ 648,577</u>
TOTAL EXPENDITURES	<u>810,256</u>
COSTS OVER ALLOCATION:	
County Funded Eligible	-
County Funded Ineligible	-
Other Eligible	-
Other Ineligible	-
Total Coss Over Allocation	<u>-</u>
REVENUES:	
Program Service Fees	-
Private Insurance Fees	-
Medical Assistance	102,083
Earned Interest	-
Other	-
Total Revenues	<u>102,083</u>
DHS REIMBURSEMENT:	
DHS Categorical Funding 90%	584,033
DHS Categorical Funding 100%	59,248
10% COUNTY MATCH	<u>64,892</u>
TOTAL DHS REIMBURSEMENT AND COUNTY MATCH	<u>708,173</u>
TOTAL CARRYOVER	<u>\$ 5,296</u>

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See Agreed-Upon Procedures Report

COUNTY OF NORTHUMBERLAND, PENNSYLVANIA

COMBINED HOMELESS ASSISTANCE REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014  
EXHIBIT XIX(a)

COUNTY NAME: Northumberland  
REPORT PREPARED BY: Tina Johnson

FISCAL YEAR: 2013-2014  
PHONE NUMBER: 570-495-2201

SOURCES OF FUNDING		TOTAL AVAILABLE FUNDS
DHS Allocation (must equal Total County HAP Allocation)	A	\$ 2,404
Client Contributions	B	-
Other	C	
State HAP Funding	D	50,319
Total HAP Funding (A+B+C+D = E)		E 52,723

EXPENSES	Administration	Bridge Housing	Case Management	Rental Assistance	Emergency Shelter	Innovative Supportive Housing Services	Total Expenses
On Behalf of Clients							F -
Personnel			22,881	22,881			G 45,762
Operating	1,413		335	335			H 2,083
Purchases Services			-	4,533	345		I 4,878
Subtotal	1,413	-	23,216	27,749	345	-	J 52,723
County Administration (Max 10% Total HAP Funding)							K
Total HAP Expenses (J+K = L)							L 52,723
Total Unexpended Funds (E-L = )							\$ -

See Agreed-Upon Procedures Report