

**COUNTY OF TIOGA,
PENNSYLVANIA**

**SINGLE AUDIT REPORT
YEAR ENDED DECEMBER 31, 2023**

COUNTY OF TIOGA, PENNSYLVANIA
SINGLE AUDIT REPORT
YEAR ENDED DECEMBER 31, 2023

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

INDEPENDENT AUDITOR'S REPORT

County Commissioners
County of Tioga
Wellsboro, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of COUNTY OF TIOGA, PENNSYLVANIA (the "COUNTY"), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the COUNTY's basic financial statements, and have issued our report thereon dated September 30, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the COUNTY's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing 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 COUNTY's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the COUNTY's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



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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 COUNTY'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.

Zelenkofske Axelrod LLC

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania
September 30, 2024



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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE AND THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES *SINGLE AUDIT SUPPLEMENT*; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY UNIFORM GUIDANCE

INDEPENDENT AUDITOR'S REPORT

County Commissioners
County of Tioga
Wellsboro, Pennsylvania

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited COUNTY OF TIOGA, PENNSYLVANIA's (the "COUNTY") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the Pennsylvania Department of Human Services ("DHS") *Single Audit Supplement* that could have a direct and material effect on the COUNTY's major federal and DHS programs for the year ended December 31, 2023. The COUNTY's major federal and DHS programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the COUNTY complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the Pennsylvania Department of Human Services *Single Audit Supplement*. Our responsibilities under those standards, the Uniform Guidance, and the Pennsylvania Department of Human Services *Single Audit Supplement* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the COUNTY and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination the COUNTY's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the COUNTY's federal and DHS programs.



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Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the COUNTY's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the Pennsylvania Department of Human Services *Single Audit Supplement* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the COUNTY's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the COUNTY's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the COUNTY's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the COUNTY's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 federal and DHS programs on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of federal and DHS programs will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of federal and DHS programs that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.



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Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the COUNTY, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the COUNTY's basic financial statements. We issued our report thereon, dated September 30, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the COUNTY's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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.

Zelenkofske Axelrod LLC

ZELENKOFSCHE AXELROD LLC

Harrisburg, Pennsylvania
September 30, 2024

COUNTY OF TIOGA, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2023

Federal Grantor/Program Title	Assistance Listing Number	Commonwealth of Pennsylvania pass-through grantor agency/department	Pass-through grantor's number	County fund in which grant activity is recorded	Accrued/ (Deferred) Revenue at January 1, 2023	Federal Grant Receipts	Federal Grant Expenditures	Accrued/ (Deferred) Revenue at December 31, 2023	Subrecipient Expenditures
<u>U.S. Department of Agriculture</u>									
Food Distribution Cluster									
Emergency Food Assistance Program Administrative Costs	10.568	Agriculture	4100090809	Human Services (285)	\$ (31,319)	\$ 28,529	\$ 12,912	\$ (46,936)	\$ -
Emergency Food Assistance Program Commodities	10.569	Agriculture	8-02-59-127	Human Services (285)	-	46,311	46,311	-	-
Total Food Distribution Cluster					(31,319)	74,840	59,223	(46,936)	-
Total U.S. Department of Agriculture					(31,319)	74,840	59,223	(46,936)	-
<u>U.S. Department of Housing and Urban Development</u>									
Community Development Block Grant - 2019	14.228	Community & Economic Development	C0000073661	Small Community Fund	-	24,087	24,087	-	24,087
Community Development Block Grant - 2020	14.228	Community & Economic Development	C0000075798	Small Community Fund	-	176,574	176,574	-	176,574
COVID - Community Development Block Grant - 2020	14.228	Community & Economic Development	C0000083141	Small Community Fund	-	7,796	7,796	-	7,796
Community Development Block Grant - 2021	14.228	Community & Economic Development	C0000082562	Small Community Fund	-	240,921	240,921	-	240,921
Total Community Development Block Grant					-	449,378	449,378	-	449,378
Home Investment Partnership Program (HOME) - 2018	14.239	Community & Economic Development	C0000080122	Small Community Fund	-	32,373	32,373	-	32,373
Total U.S. Department of Housing and Urban Development					-	481,751	481,751	-	481,751
<u>U.S. Department of the Interior</u>									
Payments in Lieu of Taxes	15.226	N/A	N/A	General Fund (100)	-	23,825	23,825	-	-
Total U.S. Department of the Interior					-	23,825	23,825	-	-
<u>U.S. Department of Transportation</u>									
Highway Planning and Construction	20.205	Transportation		Liquid Fuels (501)	-	648,083	892,194 *	244,111	-
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	Emergency Management	950003949	Hazardous Mat'l (311)	-	8,000	8,000	-	-
Total U.S. Department of Transportation					-	656,083	900,194	244,111	-
<u>U.S. Department of the Treasury</u>									
COVID - Local Assistance and Tribal Consistency Fund	21.032	N/A	N/A	Fund 570	-	50,000	50,000	-	-
COVID - State and Local Fiscal Recovery Funds	21.027	Conservation & Natural Resources	4100095001	Fund 680	-	500,000	500,000	-	-
COVID - State and Local Fiscal Recovery Funds	21.027	Community & Economic Development	84603	Fund 100	-	337,207	337,207	-	337,207
Total State and Local Fiscal Recovery Funds					-	837,207	837,207 *	-	337,207
Total U.S. Department of Treasury					-	887,207	887,207	-	337,207
<u>Appalachian Regional Commission (ARC)</u>									
Appalachian Area Development	23.002	Community & Economic Development	73786	General Fund	-	2,500,000	2,500,000 *	-	2,500,000
Total Appalachian Regional Commission (ARC)					-	2,500,000	2,500,000	-	2,500,000
<u>U.S. Department of Education</u>									
Special Education-Grants for Infants and Families	84.181	Human Services		Human Services (221)	-	8,416	8,429	13	-
Total U.S. Department of Education					-	8,416	8,429	13	-
<u>U.S. Election Assistance Commission</u>									
2018 HAVA Election Security Grants	90.404	State	4100094282	General Fund	-	3,256	3,256	-	-
Total U.S. Election Assistance Commission					-	3,256	3,256	-	-
<u>U.S. Department of Health and Human Services</u>									
Guardianship Assistance	93.090	Human Services		Human Services (240 & 243)	1,594	49,813	49,424	1,205	-
COVID - Guardianship Assistance	93.090	Human Services		Human Services (240)	-	4,486	4,486	-	-
Total Guardianship Assistance					1,594	54,299	53,910	1,205	-
Promoting Safe and Stable Families	93.556	Human Services		Human Services (240) (285)	27,304	81,176	91,660	37,788	-
Title IV-E Prevention Program	93.472	Human Services		Human Services (243)	-	-	35	35	-
Temporary Assistance for Needy Families	93.558	Human Services		Human Services (240)	529,210	264,605	264,605	529,210	-

COUNTY OF TIOGA, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2023

Federal Grantor/Program Title	Assistance Listing Number	Commonwealth of Pennsylvania pass-through grantor agency/department	Pass-through grantor's number	County fund in which grant activity is recorded	Accrued/ (Deferred) Revenue at January 1, 2023	Federal Grant Receipts	Federal Grant Expenditures	Accrued/ (Deferred) Revenue at December 31, 2023	Subrecipient Expenditures
Child Support Enforcement	93.563	Human Services		Domestic Relations (509)	\$ 75,253	\$ 341,632	\$ 341,632	\$ 75,253	\$ -
Child Support Enforcement - Incentives	93.563	Human Services		Domestic Relations (510)	-	87,662	87,662	-	-
Total Child Support Enforcement					75,253	429,294	429,294	75,253	-
Community-Based Child Abuse Prevention Grants	93.590	Human Services		Human Services (243)	(153)	-	-	(153)	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	Human Services		Human Services (240)	-	290,995	290,995	-	-
Foster Care Title IV-E	93.658	Human Services		Human Services (240, 243)	354,681	625,313	723,346	452,714	-
COVID - Foster Care Title IV-E	93.658	Human Services		Human Services (240, 243)	-	11,305	11,305	-	-
Total Foster Care Title IV-E					354,681	636,618	734,651	452,714	-
Adoption Assistance Title IV-E	93.659	Human Services		Human Services (240) (243)	250,793	495,220	496,191	251,764	-
COVID - Adoption Assistance Title IV-E	93.659	Human Services		Human Services (240)	-	39,694	39,694	-	-
Total Adoption Assistance Title IV-E					250,793	534,914	535,885	251,764	-
Social Services Block Grant	93.667	Human Services		Human Services (210, 220, 240)	-	70,268	70,268	-	-
Child Abuse Prevention/Treatment	93.669	Human Services	4100089655	Human Services (243)	1,766	17,996	16,230	-	-
Chafee Foster Care Independence Program	93.674	Human Services		Human Services (242)	14,231	39,571	43,151	17,811	-
COVID - Chafee Foster Care Independence Program	93.674	Human Services		Human Services (242)	(1,500)	-	-	(1,500)	-
Total Chafee Foster Care Independence Program					12,731	39,571	43,151	16,311	-
<u>Medicaid Cluster</u>									
Medical Assistance Program	93.778	Human Services		Human Services (210, 220, 221, 240)	48,844	213,463	238,214	73,595	-
Total Medicaid Cluster					48,844	213,463	238,214	73,595	-
Opioid State Targeted Response	93.788	Drug and Alcohol	4100086653	Human Services (250)	672	28,152	17,660	(9,820)	-
Opioid State Targeted Response	93.788	Crime & Delinquency	3600015408	General Fund (100)	7,006	8,379	1,373	-	-
Total Opioid State Targeted Response					7,678	36,531	19,033	(9,820)	-
Block Grants for Community Mental Health Services	93.958	Human Services		Human Services (250)	(10,000)	62,476	55,896	(16,580)	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Drug and Alcohol	4100086653	Human Services (250)	(77,393)	189,106	168,234	(98,265)	-
COVID - Block Grants for Prevention and Treatment of Substance Abuse	93.959	Drug and Alcohol	4100086653	Human Services (250)	-	5,669	5,669	-	-
Total Block Grants for Prevention and Treatment of Substance Abuse					(77,393)	194,775	173,903	(98,265)	-
Total U.S. Department of Health and Human Services					1,222,308	2,926,981	3,017,730	1,313,057	-
<u>U.S. Department of Homeland Security</u>									
COVID - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PEMA	4100088518	General Fund (100)	-	7,957	7,957	-	-
Emergency Management Performance Grants	97.042	PEMA	950003859	General Fund (100)	-	62,270	62,270	-	-
Building Resilient Infrastructure and Communities	97.047	PEMA	4100089220	General Fund (100)	10,119	10,119	-	-	-
Homeland Security Grant Program	97.067	PEMA		General Fund (100)	-	4,860	4,860	-	-
Total U.S. Department of Homeland Security					10,119	85,206	75,087	-	-
TOTAL FEDERAL AWARDS					\$ 1,201,108	\$ 7,647,565	\$ 7,956,702	\$ 1,510,245	\$ 3,318,958

* - Audited as major program

COUNTY OF TIOGA, PENNSYLVANIA
NOTES TO SCHEDULE OF FEDERAL EXPENDITURES OF AWARDS
YEAR ENDED DECEMBER 31, 2023

NOTE 1: REPORTING ENTITY

The COUNTY of Tioga, Pennsylvania (the "COUNTY"), as the reporting entity for financial reporting purposes, is defined in Note 1 to the COUNTY's financial statements. For purposes of preparing the schedule of expenditures of awards, the COUNTY's reporting entity is the same as was used for financial purposes.

NOTE 2: BASIS OF ACCOUNTING

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

NOTE 3: RISK-BASED AUDIT APPROACH

The 2023 threshold for determining Type A programs is \$750,000.

The following Type A programs were audited as major:

<u>ALN</u>	<u>Name of Federal Program or Cluster</u>
20.205	Highway Planning and Construction
21.027	State and Local Fiscal Recovery Funds
23.002	Appalachian Area Development

The amount expended under programs audited as major federal programs for the year ended December 31, 2023, totaled \$4,229,401 or 53.16% of total federal awards expended.



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON
PROCEDURES TO THE FINANCIAL SCHEDULES AND EXHIBITS REQUIRED
BY THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES

County Commissioners
County of Tioga
Wellsboro, Pennsylvania

We have performed the procedures enumerated below on the financial schedules and exhibits of the COUNTY OF TIOGA, PENNSYLVANIA ("COUNTY") required by the Commonwealth of Pennsylvania Department of Human Services ("DHS") *DHS Single Audit Supplement* for the fiscal year ended June 30, 2023, and calendar year ended December 31, 2023. The COUNTY's management is responsible for the financial schedules and exhibits required by the *DHS Single Audit Supplement*.

The COUNTY has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting DHS in determining whether the COUNTY complied with the reporting requirements as specified by the procedures in the *DHS Single Audit Supplement*. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purpose.

The procedures and associated findings are as follows:

- a) We have verified by comparison the amounts and classifications that the supplemental financial schedules listed below, which summarize amounts reported to DHS for the fiscal year ended June 30, 2022, and calendar year ended December 31, 2023, have been accurately compiled based on the audited books and records of the COUNTY. We have also verified by comparison to the example schedules that these schedules are presented, at a minimum, at the level of detail and in the format required by the *DHS Single Audit Supplement* pertaining to this period.

<u>Program Name</u>	<u>Number</u>	<u>Referenced Schedule/Exhibit</u>
Title IV-D Child Support Enforcement Program	A-1(a)	Comparison of Single Audit Expenditures with Reported Expenditures
	A-1(c)	Comparison of Reported Incentives to Incentives on Deposit
	A-1(d)	Comparison of Single Audit Title IV-D with Reported with Title IV-D Account
Early Intervention	V(a)-EI	Schedule of Revenues, Expenditures, and Carryover Funds – EI
	V(b)-EI	Report of Income and Expenditures – EI
Human Services Block Grant	VI(a)-BG-S	Block Grant Report of Income and Expenditures
	VI(b)-BG-S	Non-Block Grant Summary Report



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- b) We have inquired of management regarding adjustments to reported revenues or expenditures which were not reflected on the reports submitted to DHS for the period in question.
- c) In regard to the Reconciliation Schedule included as Exhibit XX, we have performed the following procedures:
 - 1. Agreed the expenditure amounts listed on the Reconciliation Schedule under the "Federal Expenditures per the SEFA" column to the audited Schedule of Expenditures of Federal Awards ("SEFA").
 - 2. Agreed the receipt amounts listed on the Reconciliation Schedule under the "Federal Awards Received per the audit confirmation reply from Pennsylvania" column to the subrecipient Federal amounts that were reflected in the audit confirmation reply from the Commonwealth of Pennsylvania Office of Budget, Comptroller Operations.
 - 3. Recalculated the amounts listed under the "Difference" column and the "% Difference" column.
 - 4. Agreed the amounts listed under the "Difference" column to the audited books and records of the COUNTY.
 - 5. Agreed the "Detailed Explanation of the Differences" to the audited books and records of the COUNTY.
- d) In regards to the Children and Youth Agency Child Protective Services Law (CPSL) Monitoring of In-Home Purchased Services Provider schedule included as Exhibit XXI, we have performed the following procedures:
 - 1. Reconciled the list of providers under "Provider Name" column A to the providers who were paid for In-Home Purchased Services during the year according to the COUNTY Children and Youth Agency's (CCYA) general ledger, cash disbursements journal, or similar record.
 - 2. Agreed the response in column B to the appropriate Provider contract.
 - 3. Agreed the information in columns C through I to the CCYA's monitoring records for In-Home Purchased Service Providers.
- e) Based on the processes detailed in paragraphs (a) through (d) above, no adjustments and/or findings which have not been reflected on the corresponding schedules were noted.

We were engaged by the COUNTY to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the financial schedules and exhibits required by the DHS *Single Audit Supplement*. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.



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We are required to be independent of the COUNTY and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the COUNTY OF TIOGA, PENNSYLVANIA's management and Commissioners and the Pennsylvania Department of Human Services and is not intended to be, and should not be, used by anyone other than those specified parties.

Zelenkofske Axelrod LLC

ZELENKOFSCHE AXELROD LLC

Harrisburg, Pennsylvania
September 30, 2024

COUNTY OF TIOGA
CHILD SUPPORT ENFORCEMENT
COMPARISON OF SINGLE AUDIT EXPENDITURES WITH REPORTED EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2023

	Single Audit Expenditures						Reported Expenditures						Single Audit Over(Under) Reported					
	(A) Total	(B) Unallowable	(C) Incentive Paid Costs	(D) Net (A-B-C)	(E) FFP	(F) Amount Paid (D x E)	(A) Total	(B) Unallowable	(C) Incentive Paid Costs	(D) Net (A-B-C)	(E) FFP	(F) Amount Paid (D x E)	(A) Total	(B) Unallowable	(C) Incentive Paid Costs	(D) Net (A-B-C)	(E) FFP	(F) Amount Paid (D x E)
<u>Calendar Quarter Ended 3/31/2023</u>																		
Salary/Overhead (Exclude Blood Tests)	\$ 131,813	\$ 3,934	\$ -	\$ 127,879	66%	\$ 84,400	\$ 131,813	\$ 3,934	\$ -	\$ 127,879	66%	\$ 84,400	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	1	-	-	1	66%	1	1	-	-	1	66%	1	-	-	-	-	66%	-
Interest/Program Income	1,610	50	-	1,560	66%	1,029	1,610	50	-	1,560	66%	1,029	-	-	-	-	66%	-
Blood Testing Fees	337	-	-	337	66%	221	337	-	-	337	66%	221	-	-	-	-	66%	-
Subtotal (1-2-3-4)	129,868	3,884	-	125,984	-	125,984	129,868	3,884	-	125,984	-	83,149	-	-	-	-	-	-
Blood Testing	118	-	-	118	66%	78	118	-	-	118	66%	78	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	<u>\$ 129,986</u>	<u>\$ 3,884</u>	<u>\$ -</u>	<u>\$ 126,102</u>	-	<u>\$ 83,227</u>	<u>\$ 129,986</u>	<u>\$ 3,884</u>	<u>\$ -</u>	<u>\$ 126,102</u>	-	<u>\$ 83,227</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
<u>Calendar Quarter Ended 6/30/2023</u>																		
Salary/Overhead (Exclude Blood Tests)	\$ 137,635	\$ 4,305	\$ -	\$ 133,330	66%	\$ 87,998	\$ 137,635	\$ 4,305	\$ -	\$ 133,330	66%	\$ 87,998	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Interest/Program Income	1,621	53	-	1,568	66%	1,034	1,621	53	-	1,568	66%	1,034	-	-	-	-	66%	-
Blood Testing Fees	174	-	-	174	66%	115	174	-	-	174	66%	115	-	-	-	-	66%	-
Subtotal (1-2-3-4)	135,842	4,252	-	131,590	-	86,849	135,842	4,252	-	131,590	-	86,849	-	-	-	-	-	-
Blood Testing	241	-	-	241	66%	159	241	-	-	241	66%	159	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	<u>\$ 136,083</u>	<u>\$ 4,252</u>	<u>\$ -</u>	<u>\$ 131,831</u>	-	<u>\$ 87,008</u>	<u>\$ 136,083</u>	<u>\$ 4,252</u>	<u>\$ -</u>	<u>\$ 131,831</u>	-	<u>\$ 87,008</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
<u>Calendar Quarter Ended 9/30/2023</u>																		
Salary/Overhead (Exclude Blood Tests)	\$ 111,362	\$ 3,334	\$ -	\$ 108,028	66%	\$ 71,298	\$ 111,362	\$ 3,334	\$ -	\$ 108,028	66%	\$ 71,298	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	1	-	-	1	66%	1	1	-	-	1	66%	1	-	-	-	-	66%	-
Interest/Program Income	1,666	52	-	1,614	66%	1,066	1,666	52	-	1,614	66%	1,066	-	-	-	-	66%	-
Blood Testing Fees	148	-	-	148	66%	98	148	-	-	148	66%	98	-	-	-	-	66%	-
Subtotal (1-2-3-4)	109,547	3,282	-	106,265	-	70,133	109,547	3,282	-	106,265	-	70,133	-	-	-	-	-	-
Blood Testing	59	-	-	59	66%	39	59	-	-	59	66%	39	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	<u>\$ 109,606</u>	<u>\$ 3,282</u>	<u>\$ -</u>	<u>\$ 106,324</u>	-	<u>\$ 70,172</u>	<u>\$ 109,606</u>	<u>\$ 3,282</u>	<u>\$ -</u>	<u>\$ 106,324</u>	-	<u>\$ 70,172</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
<u>Calendar Quarter Ended 12/31/2023</u>																		
Salary/Overhead (Exclude Blood Tests)	\$ 121,561	\$ 3,905	\$ -	\$ 117,656	66%	\$ 77,653	\$ 121,561	\$ 3,905	\$ -	\$ 117,656	66%	\$ 77,653	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Interest/Program Income	1,072	35	-	1,037	66%	685	1,072	35	-	1,037	66%	685	-	-	-	-	66%	-
Blood Testing Fees	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Subtotal (1-2-3-4)	120,487	3,870	-	116,617	-	76,968	120,487	3,870	-	116,617	-	76,968	-	-	-	-	-	-
Blood Testing	137	-	-	137	66%	91	137	-	-	137	66%	91	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	<u>\$ 120,624</u>	<u>\$ 3,870</u>	<u>\$ -</u>	<u>\$ 116,754</u>	-	<u>\$ 77,059</u>	<u>\$ 120,624</u>	<u>\$ 3,870</u>	<u>\$ -</u>	<u>\$ 116,754</u>	-	<u>\$ 77,059</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>

CHILD SUPPORT ENFORCEMENT
COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT

County: TIOGA

Year Ended: 12/31/2023

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Type of Account Structure
January 1	\$ 983,179	\$ 983,179	(X) Separate Bank Account () Restricted Fund - General Ledger () Other: _____
March 31	999,297	999,297	
June 30	1,036,267	1,036,267	
September 30	1,053,895	1,053,895	
December 31	1,070,841	1,070,841	

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

County: TIOGA

Year Ended: 12/31/2023

	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
Balance at January 1	\$ 1,303,129	\$ 1,303,129	\$ -
Receipts:			
Reimbursements	341,632	341,632	-
Incentives	87,662	87,662	-
Title XIX Incentives	-	-	-
Interest	12,546	12,546	-
Program Income	2,194	2,194	-
Genetic Testing Costs	714	714	-
Maintenance of Effort (MOE)	-	-	-
Other: Receipts & Reimbursements	3,205	3,205	-
Total Receipts	447,953	447,953	-
Intra-fund Transfers - In	648	648	-
Funds Available	\$ 1,751,730	\$ 1,751,730	\$ -
Disbursements:			
Incentive Paid Costs	\$ -	\$ -	\$ -
Transfers to General Fund	376,651	376,651	-
Vendor Payments	1,786	1,786	-
Bank Charges	-	-	-
Other: Support Refunds	178	178	-
Total Disbursements	378,615	378,615	-
Intra-fund Transfers - Out	648	648	-
Balance at December 31	\$ 1,372,467	\$ 1,372,467	\$ -

The Title IV-D account consists of 4 accounts. Please indicate here the total number of accounts that make up the Title IV-D account.

The Title IV-D account is comprised of a 3 checking, savings, CD, and 1 other accounts. Please indicate here the type of accounts that the Title IV-D account is comprised of.

COUNTY OF TIOGA
SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS - EARLY INTERVENTION
FOR THE YEAR ENDED JUNE 30, 2023

Sources of DHS Funds	Appropriation	DHS Funds Available			Cost Eligible for DHS Participation (4)	Balance of Funds (5)	Grant Fund Adjustments (6)	Total Fund Balance (7)
		Carryover (1)	Allotment (2)	Total Allocation (3)				
A. Early Intervention								
1. Early Intervention Services	10235	\$ 87,822	\$ 178,120	\$ 265,942	\$ 218,154	\$ 47,788	\$ -	\$ 47,788
2. Early Intervention Training	10235	-	6,093	6,093	6,093	-	-	-
3. Early Intervention Administration	10235	389	12,789	13,178	13,178	-	-	-
4. Infants & Toddlers w/ Disabilities (Part C)	70170	-	8,429	8,429	8,429	-	-	-
5. Medicaid Administration-State	10235	4,295	9,458	13,753	6,632	7,121	-	7,121
6. Reserved	00001	-	-	-	-	-	-	-
Total Early Intervention Services		<u>\$ 92,506</u>	<u>\$ 214,889</u>	<u>\$ 307,395</u>	<u>\$ 252,486</u>	<u>\$ 54,909</u>	<u>\$ -</u>	<u>\$ 54,909</u>

COUNTY OF TIOGA
REPORT OF INCOME AND EXPENDITURES - EARLY INTERVENTION SERVICES
FOR THE YEAR ENDED JUNE 30, 2023

	Admin Office	Early Intervention	Service Coordination	Total
I. TOTAL ALLOCATION				<u>\$ 307,395</u>
II. TOTAL EXPENDITURES	<u>\$ 40,273</u>	<u>\$ 203,592</u>	<u>\$ 55,977</u>	<u>\$ 299,842</u>
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	\$ 12,193	\$ -	\$ -	\$ 12,193
B. County Funded Ineligible	-	-	-	-
C. Other Eligible	-	-	-	-
D. Other Ineligible	-	-	-	-
Subtotal Cost Over Allocation	<u>12,193</u>	<u>-</u>	<u>-</u>	<u>12,193</u>
IV. REVENUES				
A. Program Service Fees	-	-	-	-
B. Private Insurance	-	-	-	-
C. Medical Assistance	-	-	-	-
D. Medical Assistance Admin Claims -EI Waiver	6,344	-	-	6,344
E. Medical Assistance Admin Claims-EI Other	288	-	-	288
F. Earned Interest	174	-	-	174
G. Other	-	-	1,040	1,040
Subtotal Revenue	<u>6,806</u>	<u>-</u>	<u>1,040</u>	<u>7,846</u>
V. DHS Reimbursement				
A. DHS Cat. Funding 90%	13,178	183,233	49,443	245,854
B. DHS Cat. Funding 100%	6,632	-	-	6,632
Subtotal DHS Reimbursement	<u>19,810</u>	<u>183,233</u>	<u>49,443</u>	<u>252,486</u>
VI. COUNTY MATCH				
10% County Match	<u>1,464</u>	<u>20,359</u>	<u>5,494</u>	<u>27,317</u>
Subtotal County Match	<u>1,464</u>	<u>20,359</u>	<u>5,494</u>	<u>27,317</u>
VII. TOTAL DHS REIMB. & COUNTY MATCH	<u>\$ 21,274</u>	<u>\$ 203,592</u>	<u>\$ 54,937</u>	<u>\$ 279,803</u>
VIII. TOTAL CARRYOVER				<u>\$ 54,909</u>

COUNTY OF TIOGA
COUNTY REPORT OF INCOME AND EXPENDITURES
COUNTY HUMAN SERVICES BLOCK GRANT
FOR THE YEAR ENDED JUNE 30, 2023

County Match	6.53%
Actual County Match (\$)	\$ 138,093
Actual County match (%)	6.53%

Block Grant Reporting			Costs Eligible for DHS Participation (2)									
Sources of Funding:	Appropriation	DHS Allocation (1)	Mental Health	Intellectual Disabilities	Homeless Assistance	HSS	D&A	Total	Balance of Funds (3)	Adjustments (4)	Total Fund Balance (5)	
1 State Human Services Block Grant	Multiple	\$ 2,395,790	\$ 612,259	\$ 580,141	\$ 164,292	\$ 446,572	\$ 193,098	\$ 1,996,362	\$ 399,428	\$ -	\$ 399,428	
2 SSBG	Multiple	33,890	18,852	15,038	-	-	-	33,890	-	-	-	
3 RESERVED		-	-	-	-	-	-	-	-	-	-	
4 CMHSBG	70167	52,476	52,476	-	-	-	-	52,476	-	-	-	
5 RESERVED		-	-	-	-	-	-	-	-	-	-	
Total for Block Grant		\$ 2,482,156	\$ 683,587	\$ 595,179	\$ 164,292	\$ 446,572	\$ 193,098	\$ 2,082,728	\$ 399,428	\$ -	\$ 399,428	

Retained Earnings	
I. Unexpended Allocation	\$ 399,428
II. Maximum Retained Earnings (5%)	119,790
III. Amount to be Returned to DHS	279,638
IV. Total Requested Retained Earnings	\$ 119,790

Prior Year Retained Earnings	
I. FY 21-22 Retained Earnings	\$ 119,811
II. Total Expnded Retained Earnings -5%	119,811
III. Total Amount to be Returned to DHS	\$ -

COUNTY OF TIOGA
COUNTY REPORT OF INCOME AND EXPENDITURES
COUNTY HUMAN SERVICES BLOCK GRANT
SCHEDULE OF FUND BALANCES - SUMMARY REPORT
FOR THE YEAR ENDED JUNE 30, 2023

FOR THE YEAR ENDED JUNE 30, 2023		Total Carryover		Allotment	DHS Allocation	Costs Eligible for DHS Participation	Balance of Funds	Adjustments	Total Fund Balance
Sources of Funding	Appr	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
A. Mental Health Services									
1 State - Employment	10248	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 Federal - Peer Specialist	70127	-	-	-	-	-	-	-	-
3 Federal - PATH Homeless Grant	70154	-	-	-	-	-	-	-	-
4 Federal - CMHSBG - Fist Episode Psychosis	70167	-	-	-	-	-	-	-	-
5 Federal - CMHSBG - IECMH Endorsement	70167	14,000	5,000	19,000	3,420	15,580	-	-	15,580
6 Federal - CMHSBG - Housing Training Scholarships	70167	15,000	5,000	20,000	-	20,000	-	-	20,000
7 Federal - CMHSBG - TCM On-line Training	70167	-	-	-	-	-	-	-	-
8 Federal - CMHSBG - Miscellaneous Training	70167	-	-	-	-	-	-	-	-
9 Federal - CMHSBG - Supported Education	70167	-	-	-	-	-	-	-	-
10 Federal - 988 Planning Initiative	70651	1,000	-	1,000	-	1,000	-	-	1,000
11 Federal - Youth Suicide Prevention	70651	-	-	-	-	-	-	-	-
12 Federal - PA System of Care Grant	70976	-	-	-	-	-	-	-	-
13 Federal - Covid-19 CMHSBG	87410	-	-	-	-	-	-	-	-
14 Federal - Covid-19 ARPA	87410	-	-	-	-	-	-	-	-
15 Reserved		-	-	-	-	-	-	-	-
Subtotal Mental Health Services		\$ 30,000	\$ 10,000	\$ 40,000	\$ 3,420	\$ 36,580	\$ -	\$ -	\$ 36,580
B. Intellectual Disabilities Services									
1 Elwyn	10236	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 ARPA Respite	10255	3,802	-	3,802	-	3,802	-	-	3,802
3 ARPA Base - Rate Increase	10255	-	31,530	31,530	31,530	-	-	-	-
4 Temporary MFP - Start Model	70175	-	-	-	-	-	-	-	-
5 Temporary - DOH	87442	-	-	-	-	-	-	-	-
6 ARPA Administration - State & Federal	10255/70175	-	50,000	50,000	50,000	-	-	-	-
7 Reserved		-	-	-	-	-	-	-	-
Subtotal Intellectual Disabilities Services		\$ 3,802	\$ 81,530	\$ 85,332	\$ 81,530	\$ 3,802	\$ -	\$ -	\$ 3,802
C. Total for Non-Block Grant Reporting		\$ 33,802	\$ 91,530	\$ 125,332	\$ 84,950	\$ 40,382	\$ -	\$ -	\$ 40,382

COUNTY OF TIOGA
FOR THE YEAR ENDED DECEMBER 31, 2023
SUPPLEMENTAL SCHEDULE
RECONCILIATION
Federal Awards Passed through the Pennsylvania Department of Human Services
Expenditures per the SEFA to Revenue Received per the Pennsylvania Audit Confirmation Reply

(A)	(B)	(C)	(D)	(E)	(F)	(G)
CFDA Name	CFDA Number	Federal Expenditures per the SEFA	Federal Awards Received per the audit confirmation reply from Pennsylvania	Differences (C-D)	% Difference (E/D)	Detailed Explanation of the Differences
Special Education - Grants for Infants and Families with Disabilities	84.181	\$ 8,429	\$ 8,416	\$ 13	0%	Variance is the difference between beginning year and ending receivable
Guardianship Assistance	93.090	49,424	49,813	(389)	-1%	Variance is the difference between beginning year and ending receivable
COVID - Guardianship Assistance	93.090	4,486	4,486	-	0%	
Promoting Safe and Stable Families	93.556	91,660	81,176	10,484	13%	Variance is the difference between beginning year and ending receivable
Title IV-E Prevention Program	93.472	35	-	35	100%	Variance is the difference between beginning year and ending receivable
Temporary Assistance for Needy Families	93.558	264,605	264,605	-	0%	
Child Support Enforcement - Title IV-D	93.563	341,632	341,632	-	0%	
Child Support Enforcement - Incentive -Title IV-D	93.563	87,662	-	87,662	100%	Incentive payments were not shown on State Confirmation.
Stephanie Tubbs Jones Child Welfare Services Program	93.645	290,995	290,995	-	0%	
Foster Care Title IV-E	93.658	723,346	625,313	98,033	16%	Variance is the difference between beginning year and ending receivable
COVID - Foster Care Title IV-E	93.658	11,305	11,305	-	0%	
Adoption Assistance Title IV-E	93.659	496,191	495,220	971	0%	Variance is the difference between beginning year and ending receivable
COVID - Adoption Assistance Title IV-E	93.659	39,694	39,694	-	0%	
Social Services Block Grant	93.667	70,268	70,268	-	0%	
Child Abuse Prevention/Treatment	93.669	16,230	17,996	(1,766)	-10%	Variance is the difference between beginning year and ending receivable
Chafee Foster Care Independence Program	93.674	43,151	39,571	3,580	9%	Variance is the difference between beginning year and ending receivable
Medicaid - Title XIX	93.778	238,214	213,463	24,751	12%	Variance is the difference between beginning year and ending receivable
Block Grants for Community Mental Health Programs	93.958	55,896	62,476	(6,580)	-11%	Variance is the difference between beginning year and ending receivable
		<u>\$ 2,833,223</u>	<u>\$ 2,616,429</u>	<u>\$ 216,794</u>	<u>8.29%</u>	

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

SUPPLEMENTAL SCHEDULE

COUNTY: TIOGA

PERIOD ENDED: December 31, 2023

(A)	(B)	(C)	(D)	IF COLUMN D IS YES:			(H)	(I)
				(E)	(F)	(G)		
Provider Name	Does Provider Contract include CPSL Requirements	Most Recent Monitoring Date	Monitored During the Current Year (Yes/No)	List Any Exceptions Noted During Current Year Monitoring	If Applicable Was CAP Submitted	Is CAP Acceptable to CCYA	Date Follow-Up Was Done On Prior Year Monitoring	Has Provider Implemented the CAP
Service Access Management, Inc.	Yes	10/4/2022	No	N/A	N/A	N/A	N/A	N/A

COUNTY OF TIOGA, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2023

Section I - Summary of Auditor's Findings

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

- Material weaknesses identified? ___Yes X No
- Significant deficiency(s) identified not considered to be material weaknesses? ___Yes X None Reported

Noncompliance material to financial statements noted?

___Yes X No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes X No
- Significant deficiency(s) identified not considered to be material weaknesses? ___Yes X None Reported

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

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516?

___Yes X No

Identification of major programs

<u>Name of Federal Program or Cluster</u>	<u>AL Number(s)</u>
Highway Planning and Construction	20.205
State and Local Fiscal Recovery Funds	21.027
Appalachian Area Development	23.002

Name of DHS Programs

None

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

Auditee qualified as low-risk auditee? X Yes ___ No

COUNTY OF TIOGA, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2023

Section II - Financial Statement Findings

None noted.

COUNTY OF TIOGA, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2023

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

None noted.

COUNTY OF TIOGA, PENNSYLVANIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2023

The summary which follows indicates the current year status of findings identified in the prior year Single Audit Report.

<u>COUNTY Program</u>	<u>Prior Year Finding</u>	<u>Brief Description of Finding</u>	<u>Current Year Status</u>
None noted.			