COUNTY OF TIOGA, PENNSYLVANIA

SINGLE AUDIT REPORT
YEAR ENDED DECEMBER 31, 2024

COUNTY OF TIOGA, PENNSYLVANIA
SINGLE AUDIT REPORT
YEAR ENDED DECEMBER 31, 2024

CONTENTS

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, 2024, 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, 2025.

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 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*.

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

ZELENKOFSKE AXELROD LLC

Harrisburg, Pennsylvania
September 30, 2025

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 and Department of Human Services 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, 2024. 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 program for the year ended December 31, 2024.

Basis for Opinion on Each Major and DHS 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 and DHS 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.

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 and DHS 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.

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, 2024, 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, 2025, 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

ZELENKOFSKE AXELROD LLC

Harrisburg, Pennsylvania
September 30, 2025

COUNTY OF TIOGA, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

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, 2024	Federal Grant Receipts	Federal Grant Expenditures	Accrued/ (Deferred) Revenue at December 31, 2024	Subrecipient Expenditures
U.S. Department of Agriculture									
Food Distribution Cluster									
Emergency Food Assistance Program Administrative Costs	10.568	Agriculture	4100090809	Human Services (285)	$ (46,936)	$ 3,423	$ -	$ (50,359)	$ -
Emergency Food Assistance Program Commodities	10.569	Agriculture	8-02-59-127	Human Services (285)	-	48,593	48,593	-	-
Total Food Distribution Cluster					(46,936)	52,016	48,593	(50,359)	-
Total U.S. Department of Agriculture					**(46,936)**	**52,016**	**48,593**	**(50,359)**	**-**
U.S. Department of Housing and Urban Development									
Community Development Block Grant - 2020	14.228	Community & Economic Development	C0000075798	Small Community Fund	-	52,288	52,288	-	52,288
COVID - Community Development Block Grant - 2020	14.228	Community & Economic Development	C0000083141	Small Community Fund	-	850,001	850,001	-	850,001
Community Development Block Grant - 2021	14.228	Community & Economic Development	C0000082562	Small Community Fund	-	12,279	12,279	-	12,279
Community Development Block Grant - 2022	14.228	Community & Economic Development	N/A	Small Community Fund	-	130,739	130,739	-	130,739
Total Community Development Block Grant					-	1,045,307	1,045,307 *	-	1,045,307
Home Investment Partnership Program (HOME) - 2021	14.239	Community & Economic Development	N/A	Small Community Fund	-	91,097	91,097	-	91,097
Total U.S. Department of Housing and Urban Development					**-**	**1,136,404**	**1,136,404**	**-**	**1,136,404**
U.S. Department of the Interior									
Payments in Lieu of Taxes	15.226	N/A	N/A	General Fund (100)	-	24,507	24,507	-	-
Total U.S. Department of the Interior					**-**	**24,507**	**24,507**	**-**	**-**
U.S. Department of Transportation									
Highway Planning and Construction	20.205	Transportation	N/A	Liquid Fuels (501)	244,111	244,111	-	-	-
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	Emergency Management	950003949	Hazardous Mat'l (311)	-	21,433	21,433	-	-
Total U.S. Department of Transportation					**244,111**	**265,544**	**21,433**	**-**	**-**
Appalachian Regional Commission (ARC)									
Appalachian Area Development	23.002	Community & Economic Development	73786	General Fund	-	92,680	-	92,680	-
Total Appalachian Regional Commission (ARC)					-	92,680	-	92,680	-
U.S. Department of Education									
Special Education-Grants for Infants and Families	84.181	Human Services	N/A	Human Services (221)	-	9,379	9,379	-	-
Total U.S. Department of Education					**-**	**9,379**	**9,379**	**-**	**-**
U.S. Department of Health and Human Services									
Guardianship Assistance	93.090	Human Services	N/A	Human Services (240 & 243)	1,098	40,552	54,147	14,693	-
COVID - Guardianship Assistance	93.090	Human Services	N/A	Human Services (240)	-	344	344	-	-
Total Guardianship Assistance					1,098	40,896	54,491	14,693	-
MaryLee Allen Promoting Safe and Stable Families	93.556	Human Services	N/A	Human Services (240) (285)	38,745	42,019	6,198	2,924	-
Title IV-E Prevention Program	93.472	Human Services	N/A	Human Services (243)	10,338	10,303	629	664	-
Temporary Assistance for Needy Families	93.558	Human Services	N/A	Human Services (240)	572,577	307,972	264,605	529,210	-
Child Support Services	93.563	Human Services	N/A	Domestic Relations (509)	51,087	318,650	315,079	47,516	-
Child Support Services - Incentives	93.563	Human Services	N/A	Domestic Relations (510)	-	98,334	98,334	-	-
Total Child Support Enforcement					51,087	416,984	413,413	47,516	-
Community-Based Child Abuse Prevention Grants	93.590	Human Services	N/A	Human Services (243)	(153)	-	-	(153)	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	Human Services	N/A	Human Services (240)	-	294,302	294,302	-	-

COUNTY OF TIOGA, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2024

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, 2024	Federal Grant Receipts	Federal Grant Expenditures	Accrued/ (Deferred) Revenue at December 31, 2024	Subrecipient Expenditures
Foster Care Title IV-E	93.658	Human Services	N/A	Human Services (240, 243)	$ 212,090	$ 740,681	$ 764,822	$ 236,231	$ -
COVID - Foster Care Title IV-E	93.658	Human Services	N/A	Human Services (240, 243)	-	1,769	1,769	-	-
Total Foster Care Title IV-E					212,090	742,450	766,591	236,231	-
Adoption Assistance	93.659	Human Services	N/A	Human Services (240) (243)	279,198	440,400	567,043	405,841	-
COVID - Adoption Assistance	93.659	Human Services	N/A	Human Services (240)	-	3,261	3,261	-	-
Total Adoption Assistance					279,198	443,661	570,304	405,841	-
Social Services Block Grant	93.667	Human Services	N/A	Human Services (210, 220, 240)	-	70,268	70,268	-	-
Child Abuse and Neglect State Grants	93.669	Human Services	4100089655	Human Services (243)	18,422	18,422	-	-	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	Human Services	N/A	Human Services (242)	15,321	36,177	29,958	9,102	-
COVID - John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	Human Services	N/A	Human Services (242)	(1,500)	-	-	(1,500)	-
Total Chafee Foster Care Independence Program					13,821	36,177	29,958	7,602	-
Medicaid Cluster									
Medical Assistance Program	93.778	Human Services	N/A	Human Services (210, 220, 221, 240)	58,402	290,553	335,558	103,407	-
Total Medicaid Cluster					58,402	290,553	335,558	103,407	-
Opioid State Targeted Response	93.788	Drug and Alcohol	N/A	Human Services (250) & General Fund (100)	(9,820)	56,773	62,587	(4,006)	
Block Grants for Community Mental Health Services	93.958	Human Services	N/A	Human Services (250)	(16,580)	67,153	57,153	(26,580)	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Drug and Alcohol	4100086653	Human Services (250)	(98,265)	202,699	175,607	(125,357)	-
COVID - Block Grants for Prevention and Treatment of Substance Abuse	93.959	Drug and Alcohol	4100086653	Human Services (250)	-	20,559	20,559	-	-
Total Block Grants for Prevention and Treatment of Substance Abuse					(98,265)	223,258	196,166	(125,357)	-
Total U.S. Department of Health and Human Services					**1,130,960**	**3,061,191**	**3,122,223**	**1,191,992**	**-**
U.S. Department of Homeland Security									
COVID - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PEMA	4100088518	General Fund (100)	-	2,355	-	(2,355)	-
Emergency Management Performance Grants	97.042	PEMA	950003859	General Fund (100)	-	50,792	50,792	-	-
Total U.S. Department of Homeland Security					**-**	**53,147**	**50,792**	**(2,355)**	**-**
TOTAL FEDERAL AWARDS					$ 1,328,135	$ 4,694,868	$ 4,413,331	$ 1,231,958	$ 1,136,404

* - Audited as major program

COUNTY OF TIOGA, PENNSYLVANIA
NOTES TO SCHEDULE OF FEDERAL EXPENDITURES OF AWARDS
YEAR ENDED DECEMBER 31, 2024

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 2024 threshold for determining Type A programs is $750,000.

The following Type A programs were audited as major:

ALN	Name of Federal Program or Cluster
14.228	Community Development Block Grant

The amount expended under programs audited as major federal programs for the year ended December 31, 2024, totaled $1,045,307 or 23.69% of total federal awards expended.

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, 2024, and calendar year ended December 31, 2024. 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, 2024, and calendar year ended December 31, 2024, 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.

Program Name	Number	Referenced Schedule/Exhibit
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

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.

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

ZELENKOFSKE AXELROD LLC

Harrisburg, Pennsylvania
September 30, 2025

COUNTY OF TIOGA
TITLE IV-D CHILD SUPPORT ENFORCEMENT PROGRAM
COMPARISON OFSINGLE AUDIT EXPENDITURES WITH REPORTED EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2024

	Single Audit Expenditures						Reported Expenditures						Single Audit Over(Under) Reported					
	(A)	(B)	(C) Incentive Paid	(D)	(E)	(F) Amount Paid	(A)	(B)	(C) Incentive Paid	(D)	(E)	(F) Amount Paid	(A)	(B)	(C) Incentive Paid	(D)	(E)	(F) Amount Paid
Calendar Quarter Ended 3/31/2024	Total	Unallowable	Costs	Net (A-B-C)	FFP	(D x E)	Total	Unallowable	Costs	Net (A-B-C)	FFP	(D x E)	Total	Unallowable	Costs	Net (A-B-C)	FFP	(D x E)
Salary/Overhead (Exclude Blood Tests)	$ 134,824	$ 4,306	$ -	$ 130,518	66%	$ 86,142	$ 134,824	$ 4,306	$ -	$ 130,518	66%	$ 86,142	$ -	$ -	$ -	$ -	66%	$ -
Fees/Costs	1	-	-	1	66%	1	1	-	-	1	66%	1	-	-	-	-	66%	-
Interest/Program Income	1,255	42	-	1,213	66%	800	1,255	42	-	1,213	66%	800	-	-	-	-	66%	-
Blood Testing Fees	119	-	-	119	66%	78	119	-	-	119	66%	78	-	-	-	-	66%	-
Subtotal (1-2-3-4)	133,451	4,264	-	129,187		129,187	133,451	4,264	-	129,187		85,263	-	-	-	-	-	-
Blood Testing	71	-	-	71	66%	47	71	-	-	71	66%	47	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	$ 133,521	$ 4,264	$ -	$ 129,257		$ 85,310	$ 133,521	$ 4,264	$ -	$ 129,257		$ 85,310	$ -	$ -	$ -	$ -	-	$ -
Calendar Quarter Ended 6/30/2024																		
Salary/Overhead (Exclude Blood Tests)	$ 139,578	$ 4,735	$ -	$ 134,843	66%	$ 88,996	$ 139,578	$ 4,735	$ -	$ 134,843	66%	$ 88,996	$ -	$ -	$ -	$ -	66%	$ -
Fees/Costs	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Interest/Program Income	1,469	52	-	1,417	66%	935	1,469	52	-	1,417	66%	935	-	-	-	-	66%	-
Blood Testing Fees	119	-	-	119	66%	78	119	-	-	119	66%	78	-	-	-	-	66%	-
Subtotal (1-2-3-4)	137,990	4,683	-	133,307		87,983	137,990	4,683	-	133,307		87,983	-	-	-	-	-	-
Blood Testing	165	-	-	165	66%	109	165	-	-	165	66%	109	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	$ 138,155	$ 4,683	$ -	$ 133,472		$ 88,092	$ 138,155	$ 4,683	$ -	$ 133,472		$ 88,092	$ -	$ -	$ -	$ -	-	$ -
Calendar Quarter Ended 9/30/2024																		
Salary/Overhead (Exclude Blood Tests)	$ 109,762	$ 3,869	$ -	$ 105,893	66%	$ 69,890	$ 109,762	$ 3,869	$ -	$ 105,893	66%	$ 69,890	$ -	$ -	$ -	$ -	66%	$ -
Fees/Costs	1	-	-	1	66%	1	1	-	-	1	66%	1	-	-	-	-	66%	-
Interest/Program Income	1,243	45	-	1,198	66%	790	1,243	45	-	1,198	66%	790	-	-	-	-	66%	-
Blood Testing Fees	59	-	-	59	66%	39	59	-	-	59	66%	39	-	-	-	-	66%	-
Subtotal (1-2-3-4)	108,459	3,824	-	104,635		69,060	108,459	3,824	-	104,635		69,060	-	-	-	-	-	-
Blood Testing	132	-	-	132	66%	88	132	-	-	132	66%	88	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	$ 108,591	$ 3,824	$ -	$ 104,767		$ 69,148	$ 108,591	$ 3,824	$ -	$ 104,767		$ 69,148	$ -	$ -	$ -	$ -	-	$ -
Calendar Quarter Ended 12/31/2024																		
Salary/Overhead (Exclude Blood Tests)	$ 114,943	$ 3,956	$ -	$ 110,987	66%	$ 73,251	$ 114,943	$ 3,956	$ -	$ 110,987	66%	$ 73,251	$ -	$ -	$ -	$ -	66%	$ -
Fees/Costs	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Interest/Program Income	1,001	36	-	965	66%	637	1,001	36	-	965	66%	637	-	-	-	-	66%	-
Blood Testing Fees	128	-	-	128	66%	85	128	-	-	128	66%	85	-	-	-	-	66%	-
Subtotal (1-2-3-4)	113,813	3,920	-	109,893		72,529	113,813	3,920	-	109,893		72,529	-	-	-	-	-	-
Blood Testing	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	$ 113,813	$ 3,920	$ -	$ 109,893		$ 72,529	$ 113,813	$ 3,920	$ -	$ 109,893		$ 72,529	$ -	$ -	$ -	$ -	-	$ -

CHILD SUPPORT ENFORCEMENT
COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT

EXHIBIT A-1 (c)

County: Tioga

Year Ended: 12/31/2024

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Type of Account Structure
January 1	$1,070,841	$1,070,841	
March 31	1,088,210	1,088,210	(X) Separate Bank Account
June 30	1,131,196	1,131,196	( ) Restricted Fund - General Ledger
September 30	1,150,507	1,150,507	( ) Other: ______________
December 31	1,169,175	1,169,175	

Note: Do not include income received from interest or Medical Incentives.

EXHIBIT A-1 (d)

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

County: Tioga   Year Ended: 12/31/2024

	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
Balance at January 1	$ 1,372,467	$ 1,372,467	$ -
Receipts:			
Reimbursements	$ 318,650	$ 318,650	$ -
Incentives	98,334	98,334	-
Title XIX Incentives	-	-	-
Interest	16,376	16,376	-
Program Income	473	473	-
Genetic Testing Costs	305	305	-
Maintenance of Effort (MOE)	-	-	-
Other: receipts & reimbursements	16,192	16,192	-
Total Receipts	$ 450,330	$ 450,330	$ -
Intra-fund Transfers - In	473	473	-
Funds Available	$ 1,823,270	$ 1,823,270	$ -
Disbursements:			
Incentive Paid Costs	$ -	$ -	$ -
Transfers to General Fund	328,673	328,673	-
Vendor Payments	2,297	2,297	-
Bank Charges	28	28	-
Other: support refunds	15,523	15,523	-
Total Disbursements	$ 346,521	$ 346,521	$ -
Intra-fund Transfers - Out	473	473	-
Balance at December 31	$ 1,476,276	$ 1,476,276	$ -

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, 2024

Sources of DHS Funds	Appropriation	DHS Funds Available Carryover (1)	DHS Funds Available Allotment (2)	DHS Funds Available Total Allocation (3)	Cost Eligible for DHS Participation (4)	Balance of Funds (5)	Grant Fund Adjustments (6)	Total Fund Balance (7)
A. Early Intervention								
1. Early Intervention Services	10235	$ 47,788	$ 217,525	$ 265,313	$ 225,938	$ 39,375	$ -	$ 39,375
2. Early Intervention Training	10235	-	6,093	6,093	2,969	3,124	-	3,124
3. Early Intervention Administration	10235	1,219	14,401	15,620	15,376	244	-	244
4. Infants & Toddlers w/ Disabilities (Part C)	70170	-	9,058	9,058	9,058	-	-	-
5. Medicaid Administration-State	10235	7,121	14,888	22,009	22,009	-	-	-
Total Early Intervention Services		$ 56,128	$ 261,965	$ 318,093	$ 275,350	$ 42,743	$ -	$ 42,743

COUNTY OF TIOGA
REPORT OF INCOME AND EXPENDITURES - EARLY INTERVENTION SERVICES
FOR THE YEAR ENDED JUNE 30, 2024

I.	TOTAL ALLOCATION	$ 318,093
II.	TOTAL EXPENDITURES	$ 325,774
III.	COSTS OVER ALLOCATION	
	A. County Funded Eligible	$ -
	B. County Funded Ineligible	-
	C. Other Eligible	-
	D. Other Ineligible	-
Subtotal Cost Over Allocation		$ -
IV.	REVENUES	
	A. Program Service Fees	$ -
	B. Private Insurance	-
	C. Medical Assistance	-
	D. Medical Assistance Admin Claims -EI Waiver	19,244
	E. Medical Assistance Admin Claims-EI Other	2,765
	F. Earned Interest	266
	G. Other	-
Subtotal Revenue		22,275
V.	DHS Reimbursement	
	A. DHS Cat. Funding 90%	253,341
	B. DHS Cat. Funding 100%	22,009
Subtotal DHS Reimbursement		275,350
VI.	COUNTY MATCH	
	10% County Match	28,149
Subtotal County Match		28,149
VII.	TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	$ 303,499
VIII.	TOTAL CARRYOVER	$ 42,743

County of Tioga
Human Services Block Grant
Block Grant Report of Income and Expenditures
For the Year Ended June 30, 2024

County Match	5.63%
Actual County Match ($)	130,201
Actual County match (%)	5.63%

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	$ 2,397,392	$ 677,001	$ 595,218	$ 129,336	$ 570,255	$ 222,205	$ 2,194,015	$ 203,377	$ -	$ 203,377
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		$ 2,483,758	$ 748,329	$ 610,256	$ 129,336	$ 570,255	$ 222,205	$ 2,280,381	$ 203,377	$ -	$ 203,377

Retained Earnings	
I. Unexpended Allocation	$ 203,377
II. Maximum Retained Earnings (5%)	119,870
III. Amount to be Returned to DHS	83,507
IV. Total Requested Retained Earnings	$ 119,870

Prior Year Retained Earnings	
I. FY 22-23 Retained Earnings	$ 119,790
II. Total Expended Retained Earnings-5%	119,790
III. Total Amount to be Returned to DHS	$ -

County of Tioga
Report of Income and Expenditures
County Human Services Block Grant
Schedule of Fund Balances - Summary Report
For the year ended June 30, 2024

Exhibit VI(b) BG - S

FOR THE YEAR ENDED JUNE 30, 2024 Sources of Funding	Appr	Total Carryover (1)	Allotment (2)	DHS Allocation (3)	Costs Eligible for DHS Participation (4)	Balance of Funds (5)	Adjustments (6)	Total Fund Balance (7)
A. Mental Health Services								
1 State - Employment	10248	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2 State - Base Fund Increase	10248	-	66,326	66,326	-	66,326	-	66,326
3 Reserved		-	-	-	-	-	-	-
4 Federal - PATH Homeless Grant	70154	-	-	-	-	-	-	-
5 Federal - CMHSBG-First Episode Psychosis	70167	-	-	-	-	-	-	-
6 Federal - CMHSBG - General Training	70167	35,580	10,000	45,580	-	45,580	-	45,580
7 Federal - CMHSBG - Special Projects	70167	-	-	-	-	-	-	-
8 Reserved		-	-	-	-	-	-	-
9 Reserved		-	-	-	-	-	-	-
10 Federal - CMHSBG - Supported Education	70167	-	-	-	-	-	-	-
11 Federal - 988 Planning Initiative	70651	1,000	-	1,000	-	1,000	-	1,000
12 Federal - SERG Grant (Beaver Only)	70651	-	-	-	-	-	-	-
13 Federal - PA System of Care Grant	70976	-	-	-	-	-	-	-
14 Federal - Covid-19 CMHSBG	87410	-	-	-	-	-	-	-
15 Federal - Covid-19 ARPA	87410	-	-	-	-	-	-	-
16 Reserved		-	-	-	-	-	-	-
Subtotal Mental Health Services		$ 36,580	$ 76,326	$ 112,906	$ -	$ 112,906	$ -	$ 112,906
B. Intellectual Disabilities Services								
1 Elwyn (Delaware Only)	10236	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2 ARPA Respite	10255	3,802	-	3,802	3,802	-	-	-
3 ARPA Base-Rate Increase	10255	-	31,530	31,530	31,530	-	-	-
4 ID-A Supportive Housing Plot	60509	-	-	-	-	-	-	-
5 Temporary MFP - Start Model (Allegheny Only)	70175	-	-	-	-	-	-	-
6 Temporary - DOH	87442	-	-	-	-	-	-	-
7 ARPA-PCCRC	10255/70175	-	-	-	-	-	-	-
8 ARPA Administration - State & Federal	10255/70175	-	50,000	50,000	50,000	-	-	-
9 Reserved		-	-	-	-	-	-	-
Subtotal Intellectual Disabilities Services		$ 3,802	$ 81,530	$ 85,332	$ 85,332	$ -	$ -	$ -
C. Total for Non-Block Grant Reporting		**$ 40,382**	**$ 157,856**	**$ 198,238**	**$ 85,332**	**$ 112,906**	**$ -**	**$ 112,906**

COUNTY OF TIOGA
FOR THE YEAR ENDED DECEMBER 31, 2024
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) ALN Name	(B) ALN Number	(C) Federal Expenditures per the SEFA	(D) Federal Awards Received per the audit confirmation reply from Pennsylvania	(E) Differences (C-D)	(F) % Difference (E/D)	(G) Detailed Explanation of the Differences
Special Education - Grants for Infants and Families	84.181	$ 9,379	$ 9,379	$ -	0.00%	
Guardianship Assistance	93.090	54,157	40,552	13,605	33.55%	Variance is the difference between beginning year and ending receivable balance.
COVID - Guardianship Assistance	93.090	344	344	-	0.00%	
Title IV-E Prevention Program	93.472	629	10,303	(9,674)	-93.89%	Variance is the difference between beginning year and ending receivable balance.
Marylee Allen Promiting Safe and Stable Families	93.556	6,198	42,019	(35,821)	-85.25%	Variance is the difference between beginning year and ending receivable balance.
Temporary Assistance for Needy Families (TANF)	93.558	264,605	307,972	(43,367)	-14.08%	Variance is the difference between beginning year and ending receivable balance.
Child Support Services	93.563	315,079	318,650	(3,571)	-1.12%	Variance is the difference between beginning year and ending receivable balance.
Child Support Services - Incentive	93.563	98,334	-	98,334	0.00%	Variance is the difference between beginning year and ending receivable balance.
Stephanie Tubbs Jones Child Welfare Services Program	93.645	294,302	294,302	-	0.00%	
Foster Care Title IV-E	93.658	764,822	740,682	24,140	3.26%	Variance is the difference between beginning year and ending receivable balance.
COVID - Foster Care Title IV-E	93.658	1,769	1,769	-	0.00%	
Adoption Assistance	93.659	567,043	440,399	126,644	28.76%	Variance is the difference between beginning year and ending receivable balance.
COVID - Adoption Assistance	93.659	3,261	3,261	-	0.00%	
Social Services Block Grant	93.667	70,268	70,268	-	0.00%	
Child Abuse and Neglect State Grants	93.669	-	18,422	(18,422)	-100.00%	Variance is the difference between beginning year and ending receivable balance.
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	29,958	36,177	(6,219)	-17.19%	Variance is the difference between beginning year and ending receivable balance.
Medical Assistance Program (Medicaid; Title XIX)	93.778	335,558	290,553	45,005	15.49%	Variance is the difference between beginning year and ending receivable balance.
Block Grants for Community Mental Health Services	93.958	57,153	67,153	(10,000)	-14.89%	Variance is $10,000 Deferred revenue at 12.31.23
		$ 2,872,859	$ 2,692,205			

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

SUPPLEMENTAL SCHEDULE

COUNTY: TIOGA

PERIOD ENDED: June 30, 2024

				IF COLUMN D IS YES:				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Provider Name	Does Provider Contract include CPSL Requirements	Most Recent Monitoring Date	Monitored During the Current Year (Yes/No)	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 Manangement, Inc.	Yes	1/15/2024	Yes	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, 2024

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

Name of Federal Program or Cluster	AL Number(s)
Community Development Block Grant	14.228

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, 2024

Section II - Financial Statement Findings

None noted.

COUNTY OF TIOGA, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2024

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, 2024

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

COUNTY Program	Prior Year Finding	Brief Description of Finding	Current Year Status
None noted.			