

COUNTY OF LAWRENCE, PENNSYLVANIA

NEW CASTLE, PENNSYLVANIA

SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2022

COUNTY OF LAWRENCE, PENNSYLVANIA
SINGLE AUDIT REPORT
YEAR ENDED DECEMBER 31, 2022

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

County Commissioners
County of Lawrence
New Castle, 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the COUNTY OF LAWRENCE, PENNSYLVANIA, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the COUNTY OF LAWRENCE, PENNSYLVANIA's basic financial statements and have issued our report thereon dated September 28, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the COUNTY OF LAWRENCE, PENNSYLVANIA's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the COUNTY OF LAWRENCE, PENNSYLVANIA's internal control. Accordingly, we do not express an opinion on the effectiveness of the COUNTY OF LAWRENCE, PENNSYLVANIA'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 OF LAWRENCE, PENNSYLVANIA'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 Axlerod LLC

ZELENKOFKSKE AXELROD LLC

Pittsburgh, Pennsylvania
September 28, 2023



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY UNIFORM GUIDANCE AND THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES SINGLE AUDIT SUPPLEMENT

To the County Commissioners
County of Lawrence
New Castle, Pennsylvania

Report on Compliance for Each Major Federal and DHS Program

Opinion on Each Major Federal Program and DHS Program

We have audited COUNTY OF LAWRENCE, PENNSYLVANIA's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget ("OMB") Compliance Supplement and Pennsylvania Department of Human Services ("DHS") Single Audit Supplement that could have a direct and material effect on each of COUNTY OF LAWRENCE, PENNSYLVANIA's major federal and DHS programs for the year ended December 31, 2022. COUNTY OF LAWRENCE, PENNSYLVANIA'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 each of its major federal programs for the year ended December 31, 2022.

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); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, Audit Requirements for Federal Awards (Uniform Guidance), and audit requirements of the Pennsylvania Department of Human Services Single Audit Supplement. Our responsibilities under those standards and the Uniform Guidance 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 of 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 PA DHS 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 PA DHS 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 a federal program 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 a federal and DHS program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal and DHAS program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.



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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. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required By Uniform Guidance

We have audited the financial statements of COUNTY OF LAWRENCE, PENNSYLVANIA as of and for the year ended December 31, 2022, and have issued our report thereon dated September 28, 2023, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. 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 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 financial statements as a whole.

Zelenkofske Axlerod LLC

ZELENKOFKSKE AXELROD LLC

Pittsburgh, Pennsylvania
September 28, 2023

COUNTY OF LAWRENCE, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2022

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Pass-through Grantor's Number</u>	<u>County Fund in Which Grant Activity is Recorded</u>	<u>Federal AL Number</u>	<u>(Accrued) / Unearned Revenue at December 31, 2021</u>	<u>Federal Grants Receipts</u>	<u>Expenditures</u>	<u>Accrued / (Unearned) Revenue at December 31, 2022</u>	<u>Subrecipient Expenditures</u>
<u>U.S. Department of Housing and Urban Development</u>								
Direct Federal Payments:								
Lead Hazard Control Grant - 2018	PALHB0605-18	Pass-Through Grants	14.900	\$ -	\$ 1,009,243	\$ 1,009,243	\$ -	\$ 1,009,243
Total AL #14.900				-	1,009,243	1,009,243	-	1,009,243
Passed Through the Pennsylvania Department of Economic Development:								
Community Development Block Grant 2014	C000057328	CDBG Fund	14.228	-			-	-
Community Development Block Grant 2015	C000061783	CDBG Fund	14.228	-			-	-
Community Development Block Grant 2016	C000066606	CDBG Fund	14.228	-	9,936	9,936	-	-
Community Development Block Grant 2017	C000069659	CDBG Fund	14.228	(72,970)	104,081	31,111	-	-
Community Development Block Grant 2018	C000071792	CDBG Fund	14.228	(36,595)	127,794	91,199	-	-
Community Development Block Grant 2019	C000073792	CDBG Fund	14.228	(135,150)	152,680	307,992	290,462	-
Community Development Block Grant 2020	C000076536	CDBG Fund	14.228	(120,727)	228,516	143,243	35,454	-
Community Development Block Grant 2020	C000075611	CDBG Fund	14.228	-	98,351	194,051	95,700	-
Total AL #14.228				(365,442)	721,358	777,532	421,616	-
Home Investment 2016	C000074085	Pass-Through Grants	14.239	-	30,884	30,884	-	30,884
Home Investment 2018 - Regional	C000080120	Pass-Through Grants	14.239	-	41,184	41,184	-	41,184
Home Investment 2018 - Regional	C000082610	Pass-Through Grants	14.239	-	185,771	185,771	-	185,771
Total AL #14.239				-	257,839	257,839	-	257,839
Total U.S. Department of Housing and Urban Development				(365,442)	1,988,440	2,044,614	421,616	1,267,082
<u>U.S. Department of Health and Human Services</u>								
Passed Through the Pennsylvania Department of Human Services:								
Temporary Assistance for Needy Families Cluster Children and Youth	N/A	CYS	93.558	-	243,884	426,838	182,954	-
Total Temporary Assistance for Needy Families Cluster				-	243,884	426,838	182,954	-
Foster Care, Title IV-E	N/A	CYS	93.658	(1,780,355)	2,423,603	1,157,444 *	514,196	-
COVID-19 Foster Care, Title IV-E	N/A	CYS	93.658	-	146,480	146,480 *	-	-
Foster Care, Title IV-E Juvenile Probation Office	N/A	General Fund	93.658	(1,122)	1,375	2,199 *	1,946	-
Total Foster Care, Title IV-E				(1,781,477)	2,571,458	1,306,123 *	516,142	-
Social Services Block Grant								
Mental Health	N/A	BH/DS Fund	93.667	-	42,161	42,161	-	-
Intellectual Disabilities	N/A	BH/DS Fund	93.667	-	62,372	62,372	-	-
Children and Youth (Title XX)	N/A	CYS	93.667	-	94,905	94,905	-	-
Total Social Services Block Grant				-	199,438	199,438	-	-

* Denotes Tested as a Major Program

COUNTY OF LAWRENCE, PENNSYLVANIA
SCHEDULE OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Pass-through Grantor's Number	County Fund in Which Grant Activity is Recorded	Federal AL Number	(Accrued) / Deferred Revenue at December 31, 2021	Federal Grants Receipts	Expenditures	Accrued / (Deferred) Revenue at December 31, 2022	Subrecipient Expenditures
Adoption Assistance, Title IV-E	N/A	CYS	93.659	(623,264)	952,308	745,222	416,178	-
COVID-19 Adoption Assistance, Title IV-E	N/A	CYS	93.659	-	108,179	108,179	-	-
Total AL#93.569				(623,264)	1,060,487	853,401	416,178	-
Guardianship Assistance	N/A	CYS	93.090	(67,295)	97,475	82,397	52,217	-
COVID-19 Guardianship Assistance	N/A	CYS	93.090	-	10,069	10,069	-	-
Total AL# 93.090				(67,295)	107,544	92,466	52,217	-
Child Welfare Services State Grants	N/A	CYS	93.645	-	27,473	27,473	-	-
Child Support Enforcement	4100070450	Domestic Relations	93.563	(167,962)	881,553	876,162	162,571	-
Promoting Safe and Stable Families	N/A	Pass-Through Grants	93.556	(19,316)	85,925	66,609	-	66,609
Community Mental Health Services Block Grants	N/A	BH/DS	93.958	-	609,732	609,732 *	-	-
Community Mental Health Services Block Grants COVID	N/A	BH/DS	93.958	-	599,500	599,500 *	-	-
Total AL# 93.958				-	1,209,232	1,209,232 *	-	-
Independent Living	N/A	CYS	93.674	(316,000)	485,580	330,616	161,036	-
Medicaid Cluster:								
Medical Assistance Transportation Program	N/A	Pass-Through Grants	93.778	(824,157)	833,962	337,378	327,573	337,378
ARPA Federal Admin Staffing	N/A	BH/DS	93.778	-	56,016	56,016	-	-
ID Waiver	N/A	BH/DS	93.778	(73,765)	143,978	144,670	74,457	-
ID TSM	N/A	BH/DS	93.778	(1,090)	1,090	-	-	-
IFT Waiver Admin	N/A	BH/DS	93.778	(9,832)	22,215	23,169	10,786	-
Fee for Service	N/A	Domestic Relations	93.778	(889)	8,129	9,402	2,162	-
Medicaid	N/A	CYS	93.778	-	2,971	10,732	7,761	-
MH Other - Admin	N/A	BH/DS	93.778	(3,590)	6,501	5,898	2,987	-
Total Medicaid Cluster				(913,323)	1,074,862	587,265	425,726	337,378
Total U.S. Department of Health and Human Services				(3,888,637)	7,947,436	5,975,623	1,916,824	403,987
<u>U.S. Department of Education</u>								
Passed Through the Pennsylvania Department of Human Services:								
Special Education - Grants for Infants and Families With Disabilities	N/A	BH/DS	84.181	-	50,906	50,906	-	-
Total U.S. Department of Education				-	50,906	50,906	-	-
<u>U.S. Department of Agriculture</u>								
Passed Through the Pennsylvania Department of Agriculture:								
Food Distribution Cluster								
Emergency Food Assistance Program (Administrative Costs)	N/A	Food Program	10.568	(22,636)	22,636	15,318	15,318	-
Emergency Food Assistance Program (Food Commodities)	N/A	Food Program	10.569	-	2,045	2,045	-	-
Total Food Distribution Cluster				(22,636)	24,681	17,363	15,318	-
Total U.S. Department of Agriculture				(22,636)	24,681	17,363	15,318	-
<u>U.S. Department of Homeland Security</u>								
Passed Through the Pennsylvania Emergency Management Agency:								
Public Disaster Grant	N/A	General Fund	97.036	-	-	19,666	19,666	-
Emergency Management Performance Grant	N/A	General Fund	97.042	(65,113)	65,113	-	-	-
Civil Preparedness	N/A	General Fund	97.047	-	4,720	4,720	-	-
Homeland Security Grant Program Pass Through from Allegheny County Region 13	N/A	Emergency Management	97.067	-	70,754	70,754	-	-
Total U.S. Department of Homeland Security				(65,113)	140,587	95,140	19,666	-

* Denotes Tested as a Major Program

See accompanying notes to the Schedule of Expenditures of Federal Awards

COUNTY OF LAWRENCE, PENNSYLVANIA
SCHEDULE OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2022

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Pass-through Grantor's Number</u>	<u>County Fund in Which Grant Activity is Recorded</u>	<u>Federal AL Number</u>	<u>(Accrued) / Deferred Revenue at December 31, 2021</u>	<u>Federal Grants Receipts</u>	<u>Expenditures</u>	<u>Accrued / (Deferred) Revenue at December 31, 2022</u>	<u>Subrecipient Expenditures</u>
<u>U.S. Department of Transportation</u>								
Passed Through the Pennsylvania Emergency Management Agency Interagency Hazardous Materials Public Sector Training and Planning	N/A	Emergency Management	20.703	(489)	-	7,516	8,005	-
Total U.S. Department of Transportation				(489)	-	7,516	8,005	-
<u>U.S. Department of Justice</u>								
Passed Through the Pennsylvania Commission on Crime and Delinquency: Residential Substance Abuse Treatment	25-6001037	General Fund	16.593	(2,296)	12,344	14,846	4,798	-
Total U.S. Department of Justice				(2,296)	12,344	14,846	4,798	-
<u>U.S. Department of the Treasury</u>								
ERAP - COVID	N/A	BH/DS	21.023	1,500,000	2,980,195	4,480,195 *	-	4,480,195
American Rescue Plan Act - COVID	N/A	ARPA	21.027	8,291,328	8,304,852	10,993,982 *	(5,602,198)	-
Total U.S. Department of Treasury				9,791,328	11,285,047	15,474,177	(5,602,198)	4,480,195
Passed Total Federal Awards				\$ 5,446,715	\$ 21,449,441	\$ 23,680,185	\$ (3,215,971)	\$ 6,151,264

* Denotes Tested as a Major Program

See accompanying notes to the Schedule of Expenditures of Federal Awards

COUNTY OF LAWRENCE, PENNSYLVANIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2022

NOTE 1: REPORTING ENTITY

The County of Lawrence (the "County") as the reporting entity for financial reporting purposes is defined in Note 1 to the County's financial statements.

NOTE 2: BASIS OF ACCOUNTING

The accompanying schedule of expenditures are 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 indirect cost rate.

COUNTY OF LAWRENCE, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2022

Section I - Summary of Auditor's Results:

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? ___ yes X no

Significant deficiency(ies) 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(ies) identified not considered to be material weaknesses?
___ yes X none reported

Type of auditors' 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(a) ___ yes X no

DHS Awards

Internal control over major programs:

Material weakness(es) identified? ___ yes X no

Significant deficiency(ies) identified not considered to be material weaknesses?
___ yes X none reported

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

Identification of major programs:

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.023	Emergency Rental Assistance Program
21.027	American Rescue Plan Act
93.658	Title IV-E Foster Care
93.958	Community Mental Health Services Block Grant

Name of DHS Program

Medical Assistance Transportation Program

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 LAWRENCE, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2022

Section II – Findings Relating to the Financial Statements Audit as Required to be Reported in Accordance with Generally Accepted Government Auditing Standards

No matters were reported.

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

No matters were reported

COUNTY OF LAWRENCE, PENNSYLVANIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2022

Status of Prior Audit Findings

There were no findings in the prior year.



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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 Lawrence
New Castle, Pennsylvania

We have performed the procedures enumerated below on the financial schedules and exhibits of the COUNTY OF LAWRENCE, PENNSYLVANIA required by the Commonwealth of Pennsylvania Department of Human Services ("DHS") DHS Single Audit Supplement for the fiscal year ended June 30, 2022 and calendar year ended December 31, 2022. The COUNTY OF LAWRENCE, PENNSYLVANIA's management is responsible for the financial schedules and exhibits required by the DHS *Single Audit Supplement*. We did not perform the agreed-upon procedures for the following financial schedules and exhibits:

<u>Program Name</u>	<u>Exhibit Number</u>
Medical Assistance Transportation Program	III
Homeless Assistance Program	XIX

The procedures discussed below on these schedules were performed by other auditors whose reports thereon have been furnished to us and our report on those procedures, insofar as it relates to those schedules and exhibits, was based solely on the reports of the other auditors.

The COUNTY OF LAWRENCE, PENNSYLVANIA 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 of the amounts and classifications that the supplemental financial schedules listed below, which summarize amounts reported to DHS for fiscal year ended June 30, 2022 and calendar year end December 31, 2022 for Exhibit A-1(a), Exhibit A-1(c), and Exhibit A-1(d) as permitted by DHS, have been accurately compiled and reflect the audited books and records of COUNTY OF LAWRENCE, PENNSYLVANIA. 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>Exhibit Number</u>	<u>Referenced Schedule/Exhibit</u>
Title IV-D Child Support Enforcement	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 account to Reported Title IV-D Account
Medical Assistance Transportation	III	Schedule of Revenues and Expenditures



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<u>Program Name</u>	<u>Exhibit Number</u>	<u>Referenced Schedule/Exhibit</u>
	IV(a)MH	Report of Revenues, Expenditure, and Carryover Funds – MH
	IV(b)MH	Report of Revenues and Expenditures - MH
	IV(c)ID	Schedule of Revenues, Expenditures, And Carryover Funds – ID
	IV(d)ID	Report of Income and Expenditures – ID
Early Intervention Services	V(a)EI	Schedule of Revenues, Expenditures, And Carryover Funds – EI
	V(b) EI	Report of Income and Expenditures – EI
Combined Homeless Assistance	XIX	Schedule of Revenues and Expenditures

- (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. Agree 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. Agree 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. Recalculate the amounts listed under the “Difference” column and the “% Difference” column.
 4. Agree the amounts listed under the “Difference” column to the audited books and records of the County.
 5. Agree the “Detailed Explanation of the Differences” to the audited books and records of the County.
- (d) In regard to the Child Protective Services Law Monitoring of In-Home Purchased Service Providers Exhibit XXI, we will perform the following procedures:
 1. Reconcile the list of providers under “Provider Name” column A to the providers who were paid for In-Home Purchased Services during the year according to the County Children and Youth Agency’s (CCYA) general ledger, cash disbursements journal or similar record. Note any providers who were paid during the year, but were not included on this schedule.
 2. Agree the response in column B to the appropriate Provider contract.



Zelenkofske Axlerod LLC

CERTIFIED PUBLIC ACCOUNTANTS

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County Commissioners
Lawrence County
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3. Agree the information in columns C through I to the CCYA's monitoring records for In-Home Purchased Service Providers.
 - (e) The processes noted in (a) through (d) above disclosed that no adjustments and/or findings were necessary

We were engaged by the COUNTY OF LAWRENCE, PENNSYLVANIA 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 OF LAWRENCE, PENNSYLVANIA 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 LAWRENCE, 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 Axlerod LLC

ZELENKOFKSKE AXELROD LLC

Pittsburgh, Pennsylvania
September 28, 2023

COUNTY OF LAWRENCE
COMPARISON OF SINGLE AUDIT EXPENDITURES WITH REPORTED EXPENDITURES – TITLE IV-D CHILD SUPPORT ENFORCEMENT PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2022

	Single Audit Expenditures						Reported Expenditures						Single Audit Over(Under) Reported					
	(A)	(B)	(C)	(D)	(E)	(F)	(A)	(B)	(C)	(D)	(E)	(F)	(A)	(B)	(C)	(D)	(E)	(F)
	Total	Unallowable	Incentive	Net (A-B-C)	FFP	Amount Paid (D x E)	Total	Unallowable	Incentive	Net (A-B-C)	FFP	Amount Paid (D x E)	Total	Unallowable	Incentive	Net (A-B-C)	FFP	Amount Paid (D x E)
Calendar Quarter Ended 3/31																		
Salary/Overhead (Exclude Blood Tests)	\$ 371,487	\$ 3,260	\$ 32,793	\$ 335,434	66%	\$ 221,386	\$ 371,487	\$ 3,260	\$ 32,793	\$ 335,434	66%	\$ 221,386	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	1	-	-	1	66%	1	1	-	-	1	66%	1	-	-	-	-	66%	-
Interest/Program Income	5,675	47	-	5,628	66%	3,714	5,675	47	-	5,628	66%	3,714	-	-	-	-	66%	-
Blood Testing Fees	151	-	-	151	66%	100	151	-	-	151	66%	100	-	-	-	-	66%	-
Subtotal (1-2-3-4)	365,660	3,213	32,793	329,654	-	217,571	365,660	3,213	32,793	329,654	-	217,571	-	-	-	-	-	-
Blood Testing	48	-	-	48	66%	32	48	-	-	48	66%	32	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 365,708	\$ 3,213	\$ 32,793	\$ 329,702	-	\$ 217,603	\$ 365,708	\$ 3,213	\$ 32,793	\$ 329,702	-	\$ 217,603	\$ -	\$ -	\$ -	\$ -	-	\$ -
Calendar Quarter Ended 6/30																		
Salary/Overhead (Exclude Blood Tests)	\$ 351,425	\$ 2,988	\$ 35,203	\$ 313,234	66%	\$ 206,734	\$ 351,425	\$ 2,988	\$ 35,203	\$ 313,234	66%	\$ 206,734	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	1	-	-	1	66%	1	1	-	-	1	66%	1	-	-	-	-	66%	-
Interest/Program Income	8,319	64	-	8,255	66%	5,448	8,319	64	-	8,255	66%	5,448	-	-	-	-	66%	-
Blood Testing Fees	352	-	-	352	66%	232	352	-	-	352	66%	232	-	-	-	-	66%	-
Subtotal (1-2-3-4)	342,753	2,924	35,203	304,626	-	201,053	342,753	2,924	35,203	304,626	-	201,053	-	-	-	-	-	-
Blood Testing	864	-	-	864	66%	570	864	-	-	864	66%	570	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 343,617	\$ 2,924	\$ 35,203	\$ 305,490	-	\$ 201,623	\$ 343,617	\$ 2,924	\$ 35,203	\$ 305,490	-	\$ 201,623	\$ -	\$ -	\$ -	\$ -	-	\$ -
Calendar Quarter Ended 9/30																		
Salary/Overhead (Exclude Blood Tests)	\$ 409,361	\$ 3,227	\$ 35,661	\$ 370,473	66%	\$ 244,513	\$ 409,361	\$ 3,227	\$ 35,661	\$ 370,473	66%	\$ 244,513	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Interest/Program Income	12,382	72	-	12,310	66%	8,124	12,382	72	-	12,310	66%	8,124	-	-	-	-	66%	-
Blood Testing Fees	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Subtotal (1-2-3-4)	396,979	3,155	35,661	358,163	-	236,389	396,979	3,155	35,661	358,163	-	236,389	-	-	-	-	-	-
Blood Testing	336	-	-	336	66%	222	336	-	-	336	66%	222	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 397,315	\$ 3,155	\$ 35,661	\$ 358,499	-	\$ 236,611	\$ 397,315	\$ 3,155	\$ 35,661	\$ 358,499	-	\$ 236,611	\$ -	\$ -	\$ -	\$ -	-	\$ -
Calendar Quarter Ended 12/31																		
Salary/Overhead (Exclude Blood Tests)	\$ 404,035	\$ 4,311	\$ 31,255	\$ 368,469	66%	\$ 243,190	\$ 404,035	\$ 4,311	\$ 31,255	\$ 368,469	66%	\$ 243,190	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	1	-	-	1	66%	1	1	-	-	1	66%	1	-	-	-	-	66%	-
Interest/Program Income	9,906	103	-	9,803	66%	6,470	9,906	103	-	9,803	66%	6,470	-	-	-	-	66%	-
Blood Testing Fees	201	-	-	201	66%	133	201	-	-	201	66%	133	-	-	-	-	66%	-
Subtotal (1-2-3-4)	393,927	4,208	31,255	358,464	-	236,586	393,927	4,208	31,255	358,464	-	236,586	-	-	-	-	-	-
Blood Testing	144	-	-	144	66%	95	144	-	-	144	66%	95	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 394,071	\$ 4,208	\$ 31,255	\$ 358,608	-	\$ 236,681	\$ 394,071	\$ 4,208	\$ 31,255	\$ 358,608	-	\$ 236,681	\$ -	\$ -	\$ -	\$ -	-	\$ -

COUNTY OF LAWRENCE, PENNSYLVANIA
CHILD SUPPORT ENFORCEMENT
COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT

County LAWRENCE

Year Ended December 31, 2022

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Type of Account Structure
January 1	278,924	278,924	
March 31	294,675	294,675	() Separate Bank Account
June 30	285,870	285,870	() Restricted Fund - General Ledger
September 30	276,592	276,592	(X) Other: <u>Pooled Cash tracked</u>
December 31	272,261	272,261	<u>separately by fund</u>

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

COUNTY OF LAWRENCE, PENNSYLVANIA
CHILD SUPPORT ENFORCEMENT
COMPARISON OF SINGLE AUDIT TITLE IV-D ACCOUNT WITH REPORTED TITLE IV-D ACCOUNT

County Lawrence

Year Ended December 31, 2022

	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
Balance at January 1	<u>\$ 737,887</u>	<u>\$ 737,887</u>	<u>-</u>
Receipts:			
Reimbursements	883,957	883,957	-
Incentives	<u>128,250</u>	<u>128,250</u>	-
Title XIX Incentives	<u>5,725</u>	<u>5,725</u>	-
Interest	<u>2,534</u>	<u>2,534</u>	-
Program Income	<u>26,114</u>	<u>26,114</u>	-
Genetic Testing Costs	<u>560</u>	<u>560</u>	-
Maintenance of Effort (MOE)	<u>438,812</u>	<u>438,812</u>	-
Other: _____	<u> </u>	<u> </u>	<u>-</u>
Total Receipts	<u>\$ 1,485,952</u>	<u>\$ 1,485,952</u>	<u>-</u>
Intra-fund Transfers - In	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
Funds Available	<u>\$ 2,223,839</u>	<u>\$ 2,223,839</u>	<u>-</u>
Disbursements:			
Transfers to General Fund	<u>\$ 5,432</u>	<u>\$ 5,432</u>	<u>-</u>
Performance Incentive Paid Costs	<u>-</u>	<u>-</u>	<u>-</u>
Vendor Payments	<u>1,474,532</u>	<u>1,474,532</u>	<u>-</u>
Bank Charges	<u> </u>	<u> </u>	<u>-</u>
Other: _____	<u> </u>	<u> </u>	<u>-</u>
Total Disbursements	<u>\$ 1,479,964</u>	<u>\$ 1,479,964</u>	<u>-</u>
Intra-fund Transfers - Out	<u> </u>	<u> </u>	<u>-</u>
Balance at December 31	<u>\$ 743,875</u>	<u>\$ 743,875</u>	<u>\$ -</u>

The Title IV-D account consists of 2 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 2 checking, _____ savings, _____ CD, and _____ other accounts. Please indicate here the type of accounts that the Title IV-D account is comprised of.

COUNTY OF LAWRENCE, PENNSYLVANIA
SCHEDULE OF REVENUES AND EXPENDITURES
MEDICAL ASSISTANCE TRANSPORTATION PROGRAM
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	<u>Reported</u>	<u>Actual</u>
Service Data:		
Expenditures		
Group I Clients	\$ 1,590,018	\$ 1,590,018
Group II Clients	-	-
	<u> </u>	<u> </u>
Total Expenditures	<u>\$ 1,590,018</u>	<u>\$ 1,590,018</u>
Allocation Data:		
Revenues		
Department of Human Services	\$ 1,590,018	\$ 1,590,018
Interest Income	-	-
	<u> </u>	<u> </u>
Total Revenues	<u>1,590,018</u>	<u>1,590,018</u>
Funds Expended		
Operating Costs	1,590,018	1,590,018
Administrative Costs	-	-
	<u> </u>	<u> </u>
Total Funds Expended	<u>1,590,018</u>	<u>1,590,018</u>
Excess of Revenues Under Expenditures	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF LAWRENCE, PENNSYLVANIA
REPORT OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS – MENTAL HEALTH PROGRAM
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Sources of DHS Funds	App	DHS FUNDS AVAILABLE			Cost Eligible for DHS Participation (4)	Balance of Funds (5)	Grant Fund Adjustments (6)	CSR State Grant Fund Adjustments (6B)	CSR - MAMIS Adjustments (6C)	Total Fund Balance (7)
		Carryover Funds (1)	Allotment (2)	Total Allocation (3)						
A. MH Services	10248	\$ -	\$3,762,253	\$3,762,253	\$3,477,814	\$284,439	\$ -	\$ -	\$ -	\$ 284,439
B. Other State Funds										
1. Specialized Residences	10258	-	-	-	-	-	-	-	-	-
2. BH Initiative	10262	-	184,542	184,542	184,542	-	-	-	-	-
3. Reserved - 100%	00001	-	-	-	-	-	-	-	-	-
4. FY 2020-2021 HSBG Retained Earnings			288,749	288,749	288,749	-	-	-	-	-
Subtotal Other State		-	473,291	473,291	473,291	-	-	-	-	-
C. SSBG	70135	-	42,161	42,161	42,161	-	-	-	-	-
D. CMHSBG	70167	-	599,482	599,482	599,482	-	-	-	-	-
E. Other Federal Funds										
1. PATH Homeless Grant (Federal)	70154	-	-	-	-	-	-	-	-	-
2. Capitalization of POMS	70522	-	-	-	-	-	-	-	-	-
3. Youth Suicide Prevention	70651	-	1,000	1,000	-	1,000	-	-	-	1,000
4. Jail Diversion & Trauma Recovery	70747	-	-	-	-	-	-	-	-	-
5. Child Mental Health Initiative	70766	-	-	-	-	-	-	-	-	-
6. PA System of Care Expansion Implementation	70976	-	-	-	-	-	-	-	-	-
7. Hospital Preparedness Program – Crisis Counseling	80222	-	-	-	-	-	-	-	-	-
8. Bio-Terrorism Hospital Preparedness Program	80343	-	-	-	-	-	-	-	-	-
9. Infusing Peer Specialist into Crisis Services-TTI	70127	-	-	-	-	-	-	-	-	-
10. Self Directed Care-TTI	70127	-	-	-	-	-	-	-	-	-
11. Safe Schools/Healthy Students	71020	-	-	-	-	-	-	-	-	-
12. Suicide Prevention in Schools and Colleges	71022	-	-	-	-	-	-	-	-	-
13. Pennsylvania Healthy Transitions Partnership	71024	-	-	-	-	-	-	-	-	-
14. PA Certified Community Behavioral Health Clinics	71047	-	-	-	-	-	-	-	-	-
15. Reserved	00002	-	-	-	-	-	-	-	-	-
16. Reserved	00003	-	-	-	-	-	-	-	-	-
17. CMHSBG (IECMH Endorsement)		-	10,750	10,750	4,350	6,400	-	-	-	6,400
18. CMHSBG (Housing Training)		-	5,000	5,000	5,000	-	-	-	-	-
19. CMHSBG (COVID-19)		-	599,500	599,500	152,300	447,200	-	-	-	447,200
Subtotal Other Federal Funds		-	616,250	616,250	161,650	454,600	-	-	-	454,600
F. Total		\$ -	\$5,493,437	\$5,493,437	\$4,754,398	\$739,039	\$ -	\$ -	\$ -	\$ 739,039

COUNTY OF LAWRENCE, PENNSYLVANIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS– INTELLECTUAL DISABILITIES SERVICES PROGRAM
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Sources of DHS Funds	App	Carryover Funds (1)	DHS FUNDS AVAILABLE Allotment (2)	Total Allocation (3)	Cost Eligible for DHS Participation (4)	Balance of Funds (5)	Grant Fund Adjustments (6)	Total Fund Balance (7)
A. ID Services								
1. Community (NR/Res)	10255	\$ -	\$ 900,288	\$ 900,288	\$ 887,608	\$ 12,680	\$ -	\$ 12,680
2. SSBG	70177	-	62,372	62,372	62,372	-	-	-
3. Reserved	00001	-	-	-	-	-	-	-
4. ARPA Base		-	21,854	21,854	-	21,854	-	21,854
5. ARPA Respite		-	32,319	32,319	-	32,319	-	32,319
6. ARPA State Admin Staffing Funds		-	37,344	37,344	-	37,344	-	37,344
7 ARPA Federal Admin Staffing Funds		-	37,344	37,344	-	37,344	-	37,344
4. Subtotal ID Services		-	1,091,521	1,091,521	949,980	141,541	-	141,541
B. Waiver								
1. Waiver Administrative	10255/70175	-	-	-	-	-	-	-
2. Reserved	00002	-	-	-	-	-	-	-
3. Subtotal Waiver	00003	-	-	-	-	-	-	-
D. Total		\$ -	\$ 1,091,521	\$ 1,091,521	\$ 949,980	\$ 141,541	\$ -	\$ 141,541

COUNTY OF LAWRENCE, PENNSYLVANIA
REPORT OF INCOME AND EXPENDITURES– INTELLECTUAL DISABILITIES PROGRAM
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Admin Office	Case Management	Comm Based Services	Total
I. TOTAL ALLOCATION	\$ -	\$ -	\$ -	<u>\$ 1,091,521</u>
II. TOTAL EXPENDITURES	\$ 277,841	\$ 40,661	\$ 631,478	<u>\$ 949,980</u>
III. COSTS OVER ALLOCATION	-	-	-	-
A. County Funded Eligible	-	-	-	-
B. County Funded Ineligible	-	-	-	-
C. Other Eligible	-	-	-	-
D. Other Ineligible	-	-	-	-
E. Total Costs Over Allocation	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
IV. REVENUES				
A. Program Service Fees	\$ -	\$ -	\$ -	\$ -
B. Private Insurance Fees	-	-	-	-
C. Medical Assistance	-	-	-	-
D. Medical Assistance - Administrative Claims	-	-	-	-
E. Room and Board	-	-	-	-
F. Earned Interest	-	-	-	-
G. Other	-	-	-	-
H. Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
V. DHS REIMBURSEMENT				
A. Base Allocation 90%	\$ 277,841	\$ 40,661	\$ 569,106	\$ 887,608
B. Base Allocation 100%	-	-	-	-
C. DHS Cat. Funding 90%	-	-	-	-
D. DHS Cat. Funding 100%	-	-	-	-
E. SSBG 90%	-	-	-	-
F. SSBG 100%	-	-	62,372	62,372
G. Subtotal Reimbursement	<u>\$ 277,841</u>	<u>\$ 40,661</u>	<u>\$ 631,478</u>	<u>\$ 949,980</u>
VI. COUNTY MATCH				
10% County Match	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
VII. TOTAL DHS REIMBURSEMENT AND COUNTY MATCH	<u>\$ 277,841</u>	<u>\$ 40,661</u>	<u>\$ 631,478</u>	<u>\$ 949,980</u>
VII. TOTAL CARRYOVER				<u>\$ 141,541</u>

COUNTY OF LAWRENCE, PENNSYLVANIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS – EARLY INTERVENTION PROGRAM
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Sources of DHS Funds	App	DHS FUNDS AVAILABLE			Cost Eligible for DHS Participation (4)	Balance of Funds (5)	Grant Fund Adjustments (6)	Total Fund Balance (7)
		Carryover Funds (1)	Allotment (2)	Total Allocation (3)				
A. EARLY INTERVENTION								
1. State Early Intervention	10235	\$ -	\$ 456,516	\$ 456,516	\$ 455,055	\$ 1,461	\$ -	\$ 1,461
2. State Early Intervention - Training	10235	-	3,519	3,519	3,519	-	-	-
3. EI Administration	10235	-	38,908	38,908	33,117	5,791	-	5,791
4. Infants & Toddlers w/Disabilities Part C	70170	-	48,782	48,782	48,782	-	-	-
5. IT&F Waiver Administration	10235/70184	-	22,715	22,715	22,215	500	-	500
6. Reserved	00001	-	-	-	-	-	-	-
Total Early Intervention		\$ -	\$ 570,440	\$ 570,440	\$ 562,688	\$ 7,752	\$ -	\$ 7,752

COUNTY OF LAWRENCE, PENNSYLVANIA
REPORT OF INCOME AND EXPENDITURES – EARLY INTERVENTION PROGRAM
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Admin Office	Training	Early Intervention	Supp. Coord.	Total
I. TOTAL ALLOCATION	\$ -	\$ -	\$ -	\$ -	\$ 570,440
II. TOTAL EXPENDITURES	\$ 59,012	\$ 3,910	\$ 100,655	\$ 459,164	\$ 622,741
III. COSTS OVER ALLOCATION					
A. County Funded Eligible	-	-	-	-	-
B. County Funded Ineligible	-	-	-	-	-
C. Other Eligible	-	-	-	-	-
D. Other Ineligible	-	-	-	-	-
E. Total Costs Over Allocation	\$ -	\$ -	\$ -	\$ -	\$ -
IV. REVENUES					
A. Program Service Fees	-	-	-	-	-
B. Private Insurance Fees	-	-	-	-	-
C. Medical Assistance	-	-	-	-	-
D. Earned Interest	-	-	-	-	-
E. Other	-	-	-	-	-
G. Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
V. DHS REIMBURSEMENT					
A. DHS Cat. Funding 90%	33,117	3,519	90,590	413,247	540,473
B. DHS Cat. Funding 100%	22,215	-	-	-	22,215
C. Subtotal DHS Reimbursement	55,332	3,519	90,590	413,247	562,688
VI. COUNTY MATCH					
10% County Match	3,680	391	10,066	45,916	60,053
VII. TOTAL DHS REIMBURSEMENT AND COUNTY MATCH	\$ 59,012	\$ 3,910	\$ 100,656	\$ 459,163	\$ 622,741
VII. TOTAL CARRYOVER					\$ 7,752

COUNTY OF LAWRENCE, PENNSYLVANIA
SCHEDULE OF REVENUES AND EXPENDITURES
COMBINED HOMELESS ASSISTANCE PROGRAM
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Fiscal Year:	Administration	Case Management	Rental Assistance	Other Housing Support	Total
I. TOTAL ALLOCATION					\$ 120,502
II. TOTAL EXPENDITURES					
A. Personnel	\$ 1,040	\$ 90,706	-	-	\$ 91,746
B. Operating	55	17,746	-	-	17,801
C. Purchased Services	-	-	-	-	-
D. Indirect	10,955	-	-	-	10,955
Subtotal of Total Expenditures	12,050	108,452	-	-	120,502
III. REVENUES					
A. Client Fees	-	-	-	-	-
B. Other	-	-	-	-	-
Subtotal Revenues	-	-	-	-	-
IV. DHS REIMBURSEMENT					
A. State HAP Funding	12,050	108,452	-	-	120,502
B. SSBG	-	-	-	-	-
C. SABG	-	-	-	-	-
Subtotal DHS Reimbursement	12,050	108,452	-	-	120,502
V. Unspent Allocation	\$ -	\$ -	\$ -	\$ -	\$ -

COUNTY OF LAWRENCE, PENNSYLVANIA
RECONCILIATION SCHEDULE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2022

AL Name	AL NO.	Dept.	Federal Expenditures per the SEFA	Federal Awards Received per the audit confirmation reply from Pennsylvania	Difference	% of Difference	Detailed Explanation of the Differences
Emergency Rental Assistance Plan	21.023		\$ 4,480,195	\$ 2,980,195	\$ 1,500,000	50.33%	The County a deferred expenditures of \$1,500,000 in the PY.
Special Education - Grants for Infants and Families With Disabilities	84.181	BH/DS	50,906	50,906	-	0.00%	Explanation not necessary as difference is \$0
Guardianship Assistance	93.090	Children and Youth	92,466	97,250	(4,784)	-4.92%	The County accrued additional expenditures of \$67,295 in the Prior Year ("PY") and accrued additional expenses of \$52,217 in the Current Year ("CY") noted a timing difference between the State confirm and receipt by the County in the amount of \$10,294.
Promoting Safe and Stable Families	93.556	Pass-Through Grants	66,609	93,366	(26,757)	-28.66%	The County accrued additional expenditures of \$19,316 in the PY, noted a timing difference between the State confirm and receipt by the County in the amount of \$7,441.
Temporary Assistance for Needy Families	93.558	Children and Youth	426,838	243,884	182,954	75.02%	The County accrued expenditures of \$182,954 in the CY.
Child Support Enforcement	93.563	DRO	876,162	881,553	(5,391)	-0.61%	The County accrued additional expenditures of \$167,962 in the CY and accrued expenditures of \$162,571 in the PY.
Child Welfare Services - State Grants	93.645	Children and Youth	27,473	21,689	5,784	26.67%	The County noted a timing difference between the State confirm and receipt by the County in the amount of \$5,784.
Foster Care - Title IV-E	93.658	Children and Youth	1,306,123	2,406,992	(1,100,869)	-45.74%	The County accrued additional expenditures of \$1,781,477 in the PY, noted a timing difference between the State confirm and receipt by the County in the amount of \$164,466 and accrued expenditures of \$516,142 in the PY.
Adoption Assistance	93.659	Children and Youth	853,401	1,060,004	(206,603)	-19.49%	The County accrued additional expenditures of \$623,264 in the PY, noted a timing difference between the State confirm and receipt by the County in the amount of \$483 and accrued expenditures of \$416,178 in the CY.
Social Services Block Grant - CYS	93.667	Children and Youth	94,905	94,905	-	0.00%	Explanation not necessary as difference is \$0
Social Services Block Grant - MH	93.667	BH/DS	42,161	42,161	-	0.00%	Explanation not necessary as difference is \$0
Social Services Block Grant - ID	93.667	BH/DS	62,372	62,372	-	0.00%	Explanation not necessary as difference is \$0
Independent Living	93.674	Children and Youth	330,616	130,976	199,640	152.42%	The County accrued additional expenditures of \$316,000 in the PY, noted a timing difference between the State confirm and receipt by the County in the amount of \$44,676 and accrued expenditures of \$161,036 in the CY.
Medical Assistance	93.778	Multiple	587,265	1,074,862	(487,597)	-45.36%	The County accrued additional expenditures of \$425,726 in the CY and accrued expenditures of \$913,323 in the PY.
Community Mental Health Services Block Grants	93.958	BH/DS	1,209,232	1,209,232	-	0.00%	Explanation not necessary as difference is \$0
TOTAL			\$ 10,506,724	\$ 7,470,152	\$ (1,443,623)		

COUNTY CHILDREN AND YOUTH AGENCY
CHILD PROTECTIVE SERVICES LAW (CPSL) MONITORING
OF IN-HOME PURCHASED SERVICE PROVIDERS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

County: Lawrence

Period Ended: 06/30/22

(A) Provider Name	(B) Does Provider Contract Include CPSL Requirements	(C) Most Recent Monitoring Date	(D) Monitored During the Current Year (Yes/No)	IF COLUMN D IS YES				
				(E) List Any Exceptions Noted During Current Year Monitoring	(F) If Available Was CAP Submitted	(G) Is CAP Acceptable to CCYA	(H) Date Follow-up Was Done On Prior Year Monitoring	(I) Has Provided Implemented CAP
Children's Advocacy Center Cray Youth & Family Services	Yes	1/25/2023	Yes	None	Yes	Yes	N/A	N/A
Community Alternatives Lawrence County Social Services (LCCAP)	Yes	4/26/2023	Yes	None	Yes	Yes	N/A	N/A
Mars Home for Youth Family Services (MHY)	Yes	11/17/2022	Yes	None	N/A	N/A	N/A	N/A
Bair Foundation	Yes	12/12/2022	Yes	None	N/A	N/A	N/A	N/A
Family Pathways Keystone Adolescent Center	Yes	3/1/2022	Yes	None	N/A	N/A	N/A	N/A
George Junior Republic Children's Aid Society of Mercer County	Yes	1/11/2023	Yes	None	N/A	N/A	N/A	N/A
Lutheran Service Society Crossroads	Yes	1/18/2023	Yes	None	N/A	N/A	N/A	N/A
	Yes	3/15/2023	Yes	None	N/A	N/A	N/A	N/A
	Yes	2/8/2023	No	None	N/A	N/A	N/A	N/A
	Yes	2/22/2023	No	None	N/A	N/A	N/A	N/A
	Yes	3/29/2023	No	None	N/A	N/A	N/A	N/A
	Yes	4/27/2022	No	None	N/A	N/A	N/A	N/A