

**County of Monroe, Pennsylvania
Department of Human Services Programs**

**Financial Schedules and
Agreed-Upon Procedures Report**

**Years Ended June 30, 2019
and December 31, 2019**



FOCUSED. ON YOU.



Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Board of Commissioners
County of Monroe
Stroudsburg, Pennsylvania

We have performed the procedures enumerated below, which were agreed to by the Commonwealth of Pennsylvania, Department of Human Services (DHS), and the County of Monroe, Pennsylvania, solely to assist you with respect to the financial schedules and exhibits required by the DHS *Single Audit Supplement*. The County of Monroe is responsible for the financial schedules and exhibits required by the DHS, *Single Audit Supplement*. The sufficiency of these procedures is solely the responsibility of the DHS. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested, or for any other purpose.

The procedures we performed are as follows:

- A. We verified by comparison of the amounts and classifications that the supplemental schedules listed below, which summarize amounts reported to DHS for fiscal year ended June 30, 2019 or December 31, 2019, as applicable, have been accurately compiled and reflect the audited books and records of the County of Monroe. 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 these periods:

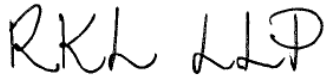
Program Name	Exhibit Number	Referenced Schedule/Exhibit
Title IV-D Child Support Enforcement Program	A-1(a)	Comparison of Single Audit Expenditures with the Reported Expenditures
Title IV-D Child Support Enforcement Program	A-1(b)	PACSES OCSE 157 Data Reliability Validation
Title IV-D Child Support Enforcement Program	A-1(c)	Comparison of Reported Incentives to Incentives on Deposit
Title IV-D Child Support Enforcement Program	A-1(d)	Comparison of Single Audit Title IV-D Account with Reported Title IV-D Account

Program Name	Exhibit Number	Referenced Schedule/Exhibit
Medical Assistance Transportation Program	III	Schedule of Revenues and Expenditures
Combined Homeless Assistance Program	XIX(a) - NBG	Schedule of Revenues and Expenditures

- B. We have inquired of management regarding any adjustment to reported revenues or expenditures, which were not reflected on the reports submitted to DHS for the periods in question.
- C. The processes detailed in paragraphs (A) and (B) above disclosed no adjustments were necessary.
- D. We performed the following procedures related to Exhibit XX, Expenditures per the Schedule of Federal Awards (SEFA) to Revenue Received per the Pennsylvania Audit Confirmation Reply required by the Pennsylvania DHS *Single Audit Supplement*.
- a. Agreed the expenditure amounts listed on the reconciliation schedule under the "Federal Expenditures per the SEFA" column to the audited SEFA.
 - b. 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 received by the County of Monroe.
 - c. Recalculated the amounts listed under the "Difference" column and the "% Difference" column.
 - d. Agreed the amounts listed under the "Difference" column to the audited books and records of the County of Monroe.
 - e. Agreed the "Detailed Explanation of Difference" column to the audited books and records of the County of Monroe.
- E. We performed the following procedures related to Exhibit XXI, Child Protective Services Law (CPSL) Monitoring of In-Home Purchased Service Providers.
- a. 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 general ledger, cash disbursements journal, or similar record.
 - b. Agreed the response in column B to the appropriate Provider contract.
 - c. Agreed the information in columns C through I to the County Children and Youth Agency's monitoring records for In-Home Purchased Service Providers.
 - d. The processes detailed in paragraphs (a) through (c) above disclosed no exceptions or findings were necessary.

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

This report is intended solely for the information and use of the Board of Commissioners and Commonwealth of Pennsylvania, Department of Human Services, and is not intended to be, and should not be, used by anyone other than these specified parties.

Handwritten signature in black ink that reads "RKL LLP". The letters are cursive and somewhat stylized.

December 28, 2020
Lancaster, Pennsylvania

COUNTY OF MONROE, PENNSYLVANIA
TITLE IV-D CHILD SUPPORT ENFORCEMENT PROGRAM
COMPARISON OF SINGLE AUDIT EXPENDITURES WITH THE REPORTED EXPENDITURES
FISCAL YEAR ENDED JUNE 30, 2019

Quarter Ending: 09/30/18	Single Audit Expenditures					Reported Expenditures					Single Audit Over/(Under) Reported				
	A. Total	B. Unallowable	C. Incentive Paid Costs	Net (A-B-C)	Amt. Paid	A. Total	B. Unallowable	C. Incentive Paid Costs	Net (A-B-C)	Amt. Paid	A. Total	B. Unallowable	C. Incentive Paid Costs	Net (A-B-C)	Amt. Paid
	1. Salary & Overhead	\$ 455,174	\$ 10,792	\$ -	\$ 444,382	\$ 293,292	\$ 455,174	\$ 10,792	\$ -	\$ 444,382	\$ 293,292	\$ -	\$ -	\$ -	\$ -
2. Fees & Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3. Interest & Prog Income	11,379	277	-	11,102	7,328	11,379	277	-	11,102	7,328	-	-	-	-	-
4. Blood Testing Fees	328	-	-	328	217	328	-	-	328	217	-	-	-	-	-
5. Blood Testing Costs	721	-	-	721	476	721	-	-	721	476	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total (1-2-3-4+5+6)	\$ 444,188	\$ 10,515	\$ -	\$ 433,673	\$ 286,223	\$ 444,188	\$ 10,515	\$ -	\$ 433,673	\$ 286,223	\$ -	\$ -	\$ -	\$ -	\$ -

Quarter Ending: 12/31/18	Single Audit Expenditures					Reported Expenditures					Single Audit Over/(Under) Reported				
	A. Total	B. Unallowable	C. Incentive Paid Costs	Net (A-B-C)	Amt. Paid	A. Total	B. Unallowable	C. Incentive Paid Costs	Net (A-B-C)	Amt. Paid	A. Total	B. Unallowable	C. Incentive Paid Costs	Net (A-B-C)	Amt. Paid
	1. Salary & Overhead	\$ 499,572	\$ 11,761	\$ -	\$ 487,811	\$ 321,955	\$ 499,572	\$ 11,761	\$ -	\$ 487,811	\$ 321,955	\$ -	\$ -	\$ -	\$ -
2. Fees & Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3. Interest & Prog Income	13,883	339	-	13,544	8,938	13,883	339	-	13,544	8,938	-	-	-	-	-
4. Blood Testing Fees	463	-	-	463	306	463	-	-	463	306	-	-	-	-	-
5. Blood Testing Costs	1,004	-	-	1,004	662	1,004	-	-	1,004	662	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total (1-2-3-4+5+6)	\$ 486,230	\$ 11,422	\$ -	\$ 474,808	\$ 313,373	\$ 486,230	\$ 11,422	\$ -	\$ 474,808	\$ 313,373	\$ -	\$ -	\$ -	\$ -	\$ -

COUNTY OF MONROE, PENNSYLVANIA
TITLE IV-D CHILD SUPPORT ENFORCEMENT PROGRAM
COMPARISON OF SINGLE AUDIT EXPENDITURES WITH THE REPORTED EXPENDITURES
FISCAL YEAR ENDED JUNE 30, 2019

Quarter Ending:	Single Audit Expenditures					Reported Expenditures					Single Audit Over/(Under) Reported				
	A. Total	B. Unallowable	C. Incentive Paid Costs	Net (A-B-C)	Amt. Paid	A. Total	B. Unallowable	C. Incentive Paid Costs	Net (A-B-C)	Amt. Paid	A. Total	B. Unallowable	C. Incentive Paid Costs	Net (A-B-C)	Amt. Paid
1. Salary & Overhead	\$ 473,025	\$ 10,535	\$ -	\$ 462,490	\$ 305,243	\$ 473,025	\$ 10,535	\$ -	\$ 462,490	\$ 305,243	\$ -	\$ -	\$ -	\$ -	\$ -
2. Fees & Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3. Interest & Prog Income	11,350	260	-	11,090	7,319	11,350	260	-	11,090	7,319	-	-	-	-	-
4. Blood Testing Fees	113	-	-	113	75	113	-	-	113	75	-	-	-	-	-
5. Blood Testing Costs	284	-	-	284	188	284	-	-	284	188	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total (1-2-3-4+5+6)	\$ 461,846	\$ 10,275	\$ -	\$ 451,571	\$ 298,037	\$ 461,846	\$ 10,275	\$ -	\$ 451,571	\$ 298,037	\$ -	\$ -	\$ -	\$ -	\$ -

Quarter Ending:	Single Audit Expenditures					Reported Expenditures					Single Audit Over/(Under) Reported				
	A. Total	B. Unallowable	C. Incentive Paid Costs	Net (A-B-C)	Amt. Paid	A. Total	B. Unallowable	C. Incentive Paid Costs	Net (A-B-C)	Amt. Paid	A. Total	B. Unallowable	C. Incentive Paid Costs	Net (A-B-C)	Amt. Paid
1. Salary & Overhead	\$ 504,138	\$ 11,901	\$ -	\$ 492,237	\$ 324,877	\$ 504,138	\$ 11,901	\$ -	\$ 492,237	\$ 324,877	\$ -	\$ -	\$ -	\$ -	\$ -
2. Fees & Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3. Interest & Prog Income	9,088	219	-	8,869	5,853	9,088	219	-	8,869	5,853	-	-	-	-	-
4. Blood Testing Fees	206	-	-	206	136	206	-	-	206	136	-	-	-	-	-
5. Blood Testing Costs	95	-	-	95	63	95	-	-	95	63	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total (1-2-3-4+5+6)	\$ 494,939	\$ 11,682	\$ -	\$ 483,257	\$ 318,951	\$ 494,939	\$ 11,682	\$ -	\$ 483,257	\$ 318,951	\$ -	\$ -	\$ -	\$ -	\$ -

County of Monroe, Pennsylvania

CHILD SUPPORT ENFORCEMENT
 PACSES OCSE 157 Data Reliability Validation

County Monroe

Year Ended June 30, 2019

OCSE 157 Report Line Number	Number of Cases Reviewed	Case Problems Found
Line #1 IV-D cases open at the end of the fiscal year.	5	-
Line #2 IV-D cases open at the end of the fiscal year with support orders established.	5	-
Line #5 Children in IV-D cases open at the end of the fiscal year that were born out of wedlock.	5	-
Line #6 Children in IV-D cases open at the end of the fiscal year who were born out of wedlock with paternity resolved.	5	-
Line #24 Total amount of current support due for the fiscal year for IV-D cases, excluding emancipated children.	5	-
Line #25 Total amount of support disbursed as current support during the fiscal year for IV-D cases, excluding emancipated children.	5	-
Line #28 Cases with arrears due during the fiscal year	5	-
Line #29 Cases with Disbursements on arrears during the fiscal year	5	-

County of Monroe, Pennsylvania

CHILD SUPPORT ENFORCEMENT

COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT

County Monroe

Year Ended June 30, 2019

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Type of Account Structure
January 1	\$3,887,751.44	\$3,887,751.72	<input checked="" type="checkbox"/> Separate Bank Account <input type="checkbox"/> Restricted Fund - General Ledger <input type="checkbox"/> Other: _____
March 31	\$3,948,709.75	\$3,948,710.03	
June 30	\$4,010,701.14	\$4,010,701.42	
September 30	\$4,072,758.99	\$4,072,759.27	
December 31	\$4,195,132.41	\$4,195,132.69	

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

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

County Monroe

Year Ended December 31, 2019

	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
Balance at January 1, 2019	\$ 4,243,071.00	\$ 4,243,071.00	\$ -
Receipts:			
Reimbursements	1,340,849.00	1,340,849.00	-
Incentives	307,394.00	307,381.00	13.00
Title XIX Incentives	10.00	10.00	-
Interest	2,189.00	2,189.00	-
Program Income	-	-	-
Genetic Testing Costs	789.00	789.00	-
Maintenance of Effort (MOE)	-	-	-
Other	1,107.00	1,107.00	-
Total Receipts	\$ 1,652,338.00	\$ 1,652,325.00	\$ 13.00
Intra-Fund Transfers - In	-	-	-
Funds Available	\$ 5,895,409.00	\$ 5,895,396.00	\$ 13.00
Disbursements:			
Incentive Paid Costs	-	-	-
Transfers to General Fund	1,315,230.00	1,315,230.00	-
Vendor Payments	-	-	-
Bank Charges	-	-	-
Other	-	-	-
Total Disbursements	\$ 1,315,230.00	\$ 1,315,230.00	\$ -
Intra-Fund Transfers - Out	-	-	-
Balance at December 31, 2019	\$ 4,580,179.00	\$ 4,580,166.00	\$ 13.00

The Title IV-D account consists of 2 accounts.

The Title IV-D account consists of 2 checking, 0 savings, 0 CD, and 0 other accounts.

County of Monroe, Pennsylvania

Medical Assistance Transportation Program
Schedule of Revenues and Expenditures
Year Ended June 30, 2019

	<u>Reported</u>	<u>Actual</u>
<u>Service Data</u>		
Expenditures:		
Group I Clients	\$ 720,798	\$ 720,798
Group II Clients	22,293	22,293
	<u>743,091</u>	<u>743,091</u>
Total Expenditures	<u>743,091</u>	<u>743,091</u>
<u>Allocation Data</u>		
Revenues:		
Department of Human Services	743,091	743,091
Interest income	-	-
	<u>743,091</u>	<u>743,091</u>
Total Revenues	<u>743,091</u>	<u>743,091</u>
<u>Funds Expended</u>		
Operating costs	743,091	743,091
Administrative costs	-	-
	<u>743,091</u>	<u>743,091</u>
Total Funds Expended	<u>743,091</u>	<u>743,091</u>
Excess revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>

County of Monroe, Pennsylvania

Combined Homeless Assistance Program
 Schedule of Revenues and Expenditures
 Year Ended June 30, 2019

Expenses	Administration	Bridge Housing	Case Management	Rental Assistance	Emergency Shelter	Other Housing Services	Total Expenses
I. Total Allocation							<u>\$ 50,195</u>
II. Total Expenditures							
A. Personnel	\$ 5,019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,019
B. Operating	-	-	-	-	-	-	-
C. Purchased Services	-	10,000	-	12,000	23,176	-	45,176
D. Reserved	-	-	-	-	-	-	-
Subtotal of Total Expenditures	<u>5,019</u>	<u>10,000</u>	<u>-</u>	<u>12,000</u>	<u>23,176</u>	<u>-</u>	<u>50,195</u>
III. Revenues							
A. Client Fees	-	-	-	-	-	-	-
B. Other	-	-	-	-	-	-	-
C. Earned Interest	-	-	-	-	-	-	-
Subtotal Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
IV. DHS Reimbursement							
A. State HAP Funding	5,019	10,000	-	12,000	23,176	-	50,195
B. SSBG	-	-	-	-	-	-	-
C. SABG	-	-	-	-	-	-	-
Subtotal DHS Reimbursement	<u>\$ 5,019</u>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ 12,000</u>	<u>\$ 23,176</u>	<u>\$ -</u>	<u>\$ 50,195</u>
V. Unspent Allocation							<u>\$ -</u>

COUNTY OF MONROE, PENNSYLVANIA
Year Ended December 31, 2019

SUPPLEMENTAL SCHEDULE

RECONCILIATION						
Federal Awards Passed through the Pennsylvania Department of Human Services						
Expenditures per the SEFA to Revenue Received per the Pennsylvania Audit Confirmation Reply						
(A)	(B)	(C)	(D)	(E)	(F)	(G)
CFDA Name	CFDA Number	Federal Expenditures per the SEFA	Federal Awards Received per the Audit Confirmation Reply from Pennsylvania	Difference (C-D)	% Difference (E/D)	Detailed Explanation of Difference
Guardianship Program - SPLC IV-E	93.090	\$ 91,955	\$ 86,418	\$ 5,537	6%	December 31, 2019 receivable of \$56,054, less December 31, 2018 receivable paid during 2019 of \$50,517.
Caseworker Visitation Grant	93.556	9,323	9,326	(3)	0%	December 31, 2019 unearned revenue of \$393, less December 31, 2018 unearned revenue earned during 2019 of \$390.
Temporary Assistance for Needy Families	93.558	394,340	329,791	64,549	20%	December 31, 2019 receivable of \$215,686, less December 31, 2018 receivable paid during 2019 of \$158,654.
Child Support Enforcement	93.563	1,292,729	1,340,849	(48,120)	-4%	December 31, 2019 receivable of \$383,547, less December 31, 2018 receivable paid during 2019 of \$431,667.
Stephanie Tubbs Jones Child Welfare Services Program	93.645	40,662	40,662	-	0%	N/A
Foster Care Title IV-E	93.658	1,625,698	2,140,206	(514,508)	-24%	December 31, 2019 receivable of \$1,065,722, less December 31, 2018 receivable paid during 2019 of \$1,580,230.
Adoption Assistance	93.659	1,023,084	911,653	111,431	12%	December 31, 2019 receivable of \$781,327, less December 31, 2018 receivable paid during 2019 of \$669,895.
Social Services Block Grant	93.667	66,575	66,575	-	0%	N/A
Chafee Foster Care Independence Program	93.674	31,318	19,084	12,234	64%	December 31, 2019 receivable of \$27,066, less December 31, 2018 receivable paid during 2019 of \$14,832.
Medicaid - Child Welfare	93.778	3,969	3,449	520	15%	December 31, 2019 receivable of \$5,811, less December 31, 2018 receivable paid during 2019 of \$5,291.
Medicaid - Medical Assistance Transportation Program	93.778				-10%	December 31, 2019 unearned revenue of \$65,025, less December 31, 2018 unearned revenue earned during 2019 of \$22,056.
		<u>368,648</u>	<u>411,617</u>	<u>(42,969)</u>		
Total Federal Awards Passed through the Pennsylvania Department of Human Services		\$ 4,948,301	\$ 5,359,630	\$ (411,329)		

**County Children and Youth Agency
Child Protective Services Law (CPSL) Monitoring
Of In-Home Purchased Service Providers**

Supplemental Schedule

County:		Monroe			Period Ended:			June 30, 2019	
(A)	(B)	(C)	(D)	If Column D is Yes:			(H)	(I)	
<u>Provider Name</u>	<u>Does Provider Contract Include CPSL Requirements</u>	<u>Most Recent Monitoring Date</u>	<u>Monitoring During the Current Year (Yes/No)</u>	<u>List Any Exceptions Noted During Current Year Monitoring</u>	<u>If Applicable, Was CAP Submitted</u>	<u>Is CAP Acceptable to CCYA</u>	<u>Date Follow-Up Was Done On Prior Year Monitoring</u>	<u>Has Provider Implemented the CAP</u>	
Pennsylvania Treatment & Healing	YES	12/11/2019	Yes	N/A	N/A	N/A	N/A	N/A	
Justice Works Youth Care	YES	2/27/2020	Yes	N/A	N/A	N/A	N/A	N/A	