

# **County of Monroe, Pennsylvania**

Single Audit Reports and  
Agreed-Upon Procedures

December 31, 2022

# County of Monroe, Pennsylvania

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**County of Monroe, Pennsylvania**

Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2022

| Federal Grantor/Pass-Through Grantor/Program or Cluster Title   | Assistance Listing Number | Pass-Through Entity Identifying Number | Grant Period        | Award Amount | Total Received for the Year | Accrued (Deferred) Revenue at January 1, 2022 | Revenue Recognized | Expenditures | Refunds/ Adjustments | Accrued (Deferred) Revenue at December 31, 2022 | Provided to Subrecipients |
|---|---------------------------|--|---------------------|--------------|-----------------------------|---|--------------------|--------------|----------------------|---|---------------------------|
| <b>U.S. Department of Agriculture</b>   |                           |  |                     |              |                             |   |                    |              |                      |   |                           |
| Pass-Through Pennsylvania Department of Agriculture:  |                           |  |                     |              |                             |   |                    |              |                      |   |                           |
| Emergency Food Assistance Program - Food Purchase Distribution  | 10.178                    | 5-03-45-292                            | 1/1/22 - 12/31/22   | N/A          | \$ -                        | \$ (25,400)                                   | \$ 25,400          | \$ 25,400    | \$ -                 | \$ -  | \$ -                      |
| Emergency Food Assistance Program - Bonus & Trade Mitigation Food Commodities                             | 10.178                    | 5-03-45-292                            | 1/1/22 - 12/31/22   | N/A          | 1,027,789                   | -   | 1,027,789          | 1,027,789    | -                    | -   | 1,027,789                 |
| Total Emergency Food Assistance Program   |                           |  |                     |              | 1,027,789                   | (25,400)                                      | 1,053,189          | 1,053,189    | -                    | -   | 1,027,789                 |
| Food Distribution Cluster:  |                           |  |                     |              |                             |   |                    |              |                      |   |                           |
| Emergency Food Assistance Program - Administrative Costs  | 10.568                    | 8-03-45-113                            | 9/1/21 - 8/31/26    | N/A          | 56,875                      | (46,248)                                      | 61,263             | 61,263       | (2)                  | (41,862)  | -                         |
| Emergency Food Assistance Program - Food Commodities  | 10.569                    | 8-03-45-113                            | 9/1/21 - 8/31/26    | N/A          | 192,763                     | -   | 192,763            | 192,763      | -                    | -   | 192,763                   |
| Total Food Distribution Cluster   |                           |  |                     |              | 249,638                     | (46,248)                                      | 254,026            | 254,026      | (2)                  | (41,862)  | 192,763                   |
| Total U.S. Department of Agriculture  |                           |  |                     |              | 1,277,427                   | (71,648)                                      | 1,307,215          | 1,307,215    | (2)                  | (41,862)  | 1,220,552                 |
| <b>U.S. Department of Housing and Urban Development</b>   |                           |  |                     |              |                             |   |                    |              |                      |   |                           |
| Pass-Through Commonwealth of Pennsylvania, Department of Community and Economic Development:              |                           |  |                     |              |                             |   |                    |              |                      |   |                           |
| Community Development Block Grant   | 14.228                    | N/A                                    | N/A                 | N/A          | 811,894                     | -   | 811,894            | 811,894      | -                    | -   | 811,894                   |
| Emergency Solutions Grant - 20-22   | 14.231                    | C000074199                             | 06/22/20 - 01/24/22 | \$ 295,688   | 102,222                     | 47,526  | 54,696             | 54,696       | -                    | -   | 54,696                    |
| Emergency Solutions Grant - Cares   | 14.231                    | C000074157                             | 07/08/20 - 06/30/23 | 840,181      | 390,445                     | 36,130  | 513,788            | 513,788      | -                    | 159,473   | 513,788                   |
| Emergency Solutions Grant - Cares 2.5   | 14.231                    | C000080269                             | 07/26/21 - 07/13/22 | 655,220      | 488,596                     | 60,314  | 534,881            | 534,881      | -                    | 106,599   | 534,881                   |
| Emergency Solutions Grant - 21-23   | 14.231                    | C000080688                             | 10/07/21 - 04/06/23 | 329,355      | 147,944                     | -   | 257,534            | 257,534      | -                    | 109,590   | 257,534                   |
| Total Emergency Solutions Grant   |                           |  |                     |              | 1,129,207                   | 143,970                                       | 1,360,899          | 1,360,899    | -                    | 375,662   | 1,360,899                 |
| Total U.S. Department of Housing and Urban Development  |                           |  |                     |              | 1,941,101                   | 143,970                                       | 2,172,793          | 2,172,793    | -                    | 375,662   | 2,172,793                 |
| <b>U.S. Department of Justice</b>   |                           |  |                     |              |                             |   |                    |              |                      |   |                           |
| Pass-Through Pennsylvania Commission on Crime and Delinquency:  |                           |  |                     |              |                             |   |                    |              |                      |   |                           |
| COVID-19 - Coronavirus Emergency Supplemental Funding Program   | 16.034                    | 2020-VD-BX-0090                        | 02/15/20 - 01/31/22 | 156,995      | 13,264                      | 13,264  | -                  | -            | -                    | -   | -                         |
| Crime Victim Assistance   | 16.575                    | 32963                                  | 10/01/20 - 09/30/23 | 471,816      | 153,069                     | 37,931  | 156,664            | 156,664      | -                    | 41,526  | -                         |
| Total U.S. Department of Justice  |                           |  |                     |              | 166,333                     | 51,195  | 156,664            | 156,664      | -                    | 41,526  | -                         |
| <b>U.S. Department of Labor</b>   |                           |  |                     |              |                             |   |                    |              |                      |   |                           |
| Pass-Through Pocono Counties SDA:   |                           |  |                     |              |                             |   |                    |              |                      |   |                           |
| WIOA Cluster:   |                           |  |                     |              |                             |   |                    |              |                      |   |                           |
| WIA/WIOA Adult Program  | 17.258                    | Various                                | Various             | N/A          | 181,994                     | 22,689  | 178,783            | 178,783      | -                    | 19,478  | 178,783                   |
| WIA/WIOA Youth Activities   | 17.259                    | Various                                | Various             | N/A          | 292,459                     | 20,140  | 289,564            | 289,564      | -                    | 17,245  | 289,564                   |
| WIA/WIOA Dislocated Worker Formula Grants   | 17.278                    | Various                                | Various             | N/A          | 181,918                     | 22,623  | 178,770            | 178,770      | -                    | 19,475  | 178,770                   |
| Total Workforce Investment Act Cluster / U.S. Department of Labor   |                           |  |                     |              | 656,371                     | 65,452  | 647,117            | 647,117      | -                    | 56,198  | 647,117                   |
| <b>U.S. Treasury</b>  |                           |  |                     |              |                             |   |                    |              |                      |   |                           |
| COVID-19 - State and Local Fiscal Recovery Funds  | 21.027                    | N/A                                    | 03/01/21 - 12/31/24 | 33,073,146   | 16,536,573                  | (7,787,258)                                   | 8,702,363          | 8,702,363    | -                    | (15,621,468)                                    | -                         |
| Pass-Through Commonwealth of Pennsylvania, Department of Human Services:                                  |                           |  |                     |              |                             |   |                    |              |                      |   |                           |
| COVID-19 - Emergency Rental Assistance Program  | 21.023                    | N/A                                    | 01/01/21 - 12/31/24 | 20,663,836   | 9,628,058                   | (4,275,506)                                   | 10,415,626         | 10,415,626   | -                    | (3,487,938)                                     | -                         |
| Total U.S. Treasury   |                           |  |                     |              | 26,164,631                  | (12,062,764)                                  | 19,117,989         | 19,117,989   | -                    | (19,109,406)                                    | -                         |
| <b>U.S. Department of Health and Human Services</b>   |                           |  |                     |              |                             |   |                    |              |                      |   |                           |
| Pass-Through Commonwealth of Pennsylvania, Department of Aging:   |                           |  |                     |              |                             |   |                    |              |                      |   |                           |
| Special Programs for the Aging (Title VII, Chapter 3, Programs for Elder Abuse, Neglect and Exploitation) | 93.041                    | 4100072837 / 4100089736                | N/A                 | N/A          | 1,804                       | -   | 1,804              | 1,804        | -                    | -   | -                         |

See notes to schedule of expenditures of federal awards and selected Commonwealth of Pennsylvania Department of Human Services Assistance

**County of Monroe, Pennsylvania**

Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2022

| Federal Grantor/Pass-Through Grantor/Program or Cluster Title  | Assistance Listing Number | Pass-Through Entity Identifying Number | Grant Period | Award Amount | Total Received for the Year | Accrued (Deferred) Revenue at January 1, 2022 | Revenue Recognized | Expenditures | Refunds/ Adjustments | Accrued (Deferred) Revenue at December 31, 2022 | Provided to Subrecipients |
|--|---------------------------|--|--------------|--------------|-----------------------------|---|--------------------|--------------|----------------------|---|---------------------------|
| Special Programs for the Aging (Title VII, Chapter 2, Long Term Care Ombudsmans Services for Older Individuals)                | 93.042                    | 4100072837 / 4100089736                | N/A          | N/A          | \$ 3,844                    | \$ -  | \$ 3,844           | \$ 3,844     | \$ -                 | \$ -  | \$ -                      |
| Special Programs for the Aging (Title VII, Part D - Disease Prevention and Health Promotion Services)                          | 93.043                    | 4100072837 / 4100089736                | N/A          | N/A          | 13,722                      | 244   | 13,722             | 13,722       | (244)                | -   | -                         |
| Special Programs for the Aging (Title VII, Part D - Disease Prevention and Health Promotion Services) - ARPA Preventive Health | 93.043                    | 4100072837 / 4100089736                | N/A          | N/A          | 9,750                       | -   | 9,750              | 9,750        | -                    | -   | -                         |
| Total Special Programs for Aging (Title VII, Part D)   |                           |  |              |              | 23,472                      | 244   | 23,472             | 23,472       | (244)                | -   | -                         |
| Aging Cluster:   |                           |  |              |              |                             |   |                    |              |                      |   |                           |
| Special Programs for Aging (Title III, Part B - Grants for Supporting Services and Senior Centers)                             | 93.044                    | 4100072837 / 4100089736                | N/A          | N/A          | 232,847                     | -   | 232,847            | 232,847      | -                    | -   | -                         |
| Special Programs for Aging (Title III, Part B - Grants for Supporting Services and Senior Centers - ARPA Support Services)     | 93.044                    |  | N/A          | N/A          | 123,752                     | -   | 123,752            | 123,752      | -                    | -   | -                         |
| Special Programs for Aging (Title III, Part C - Nutrition Services)  | 93.045                    | 4100072837 / 4100089736                | N/A          | N/A          | 134,208                     | -   | 134,208            | 134,208      | -                    | -   | -                         |
| Special Programs for Aging (Title III, Part C - Nutrition Services) - ARPA Home Delivered Meals                                | 93.045                    | 4100072837 / 4100089736                | N/A          | N/A          | 112,500                     | -   | 112,500            | 112,500      | -                    | -   | -                         |
| Special Programs for Aging (Title III, Part C - Nutrition Services) - ARPA Congregate Meals                                    | 93.045                    | 4100072837 / 4100089736                | N/A          | N/A          | 75,002                      | -   | 75,002             | 75,002       | -                    | -   | -                         |
| Nutrition Services Incentive Program   | 93.053                    | 4100072837 / 4100089736                | N/A          | N/A          | 79,124                      | -   | 79,124             | 79,124       | -                    | -   | -                         |
| Total Aging Cluster  |                           |  |              |              | 757,433                     | -   | 757,433            | 757,433      | -                    | -   | -                         |
| National Family Caregiver Support, Title III, Part E   | 93.052                    | 4100072837 / 4100089736                | N/A          | N/A          | 59,926                      | -   | 59,926             | 59,926       | -                    | -   | -                         |
| National Family Caregiver Support, Title III, Part E - ARPA  | 93.052                    | 4100072837 / 4100089736                | N/A          | N/A          | 27,502                      | -   | 27,502             | 27,502       | -                    | -   | -                         |
| Total National Family Caregiver Support  |                           |  |              |              | 87,428                      | -   | 87,428             | 87,428       | -                    | -   | -                         |
| Medicare Enrollment Assistance Program   | 93.071                    | 4100072837                             | N/A          | N/A          | 5,736                       | -   | 5,736              | 5,736        | -                    | -   | -                         |
| State Health Insurance Assistance Program  | 93.324                    | 4100072837                             | N/A          | N/A          | 15,243                      | -   | 15,243             | 15,243       | -                    | -   | -                         |
| Medicaid Cluster:  |                           |  |              |              |                             |   |                    |              |                      |   |                           |
| Medical Assistance Program - Information and Referral  | 93.778                    | 41000058054                            | N/A          | N/A          | 33,824                      | (18,450)                                      | 33,824             | 33,824       | -                    | (18,450)  | -                         |
| Medical Assistance Program - Federal Nursing Home Transition   | 93.778                    | 41000058054                            | N/A          | N/A          | 26,011                      | 3,729   | 22,282             | 22,282       | -                    | -   | -                         |
| Pass-Through Commonwealth of Pennsylvania, Department of Human Services:   |                           |  |              |              |                             |   |                    |              |                      |   |                           |
| Medical Assistance Program - Child Welfare   | 93.778                    | N/A                                    | N/A          | N/A          | 2,421                       | 9,982   | 9,451              | 9,451        | -                    | 17,012  | -                         |
| Medical Assistance Transportation Program  | 93.778                    | 41000058054                            | N/A          | N/A          | 203,028                     | (56,168)                                      | 254,823            | 254,823      | -                    | (4,373)   | 254,823                   |
| Total Medicaid Cluster   |                           |  |              |              | 265,284                     | (60,907)                                      | 320,380            | 320,380      | -                    | (5,811)   | 254,823                   |
| Pass-Through Pennsylvania Department of Human Services:  |                           |  |              |              |                             |   |                    |              |                      |   |                           |
| Title IV-E Guardianship Assistance   | 93.090                    | N/A                                    | N/A          | N/A          | 284,211                     | 195,190                                       | 209,639            | 209,639      | (1)                  | 120,617   | 209,639                   |
| Title IV-E Guardianship Assistance - ITG Grant   | 93.090                    | N/A                                    | N/A          | N/A          | 288                         | 2   | 497                | 497          | 169                  | 380   | -                         |
| Total Guardianship Assistance  |                           |  |              |              | 284,499                     | 195,192                                       | 210,136            | 210,136      | 168                  | 120,997   | 209,639                   |
| Promoting Safe and Stable Families, IV-B Caseworker  | 93.556                    | N/A                                    | N/A          | N/A          | 5,920                       | (3,720)                                       | 5,920              | 5,920        | -                    | (3,720)   | 5,920                     |
| Pass-Through Pennsylvania Department of Human Services:  |                           |  |              |              |                             |   |                    |              |                      |   |                           |
| Child Support Enforcement  | 93.563                    | N/A                                    | N/A          | N/A          | 1,086,743                   | 442,535                                       | 1,197,496          | 1,197,496    | -                    | 553,288   | -                         |
| Stephanie Tubbs Jones Child Welfare Services Program (Title IV-B)  | 93.645                    | N/A                                    | N/A          | N/A          | 40,662                      | -   | 40,662             | 40,662       | -                    | -   | -                         |
| Foster Care - Title IV-E   | 93.658                    | N/A                                    | N/A          | N/A          | 1,909,430                   | 1,838,938                                     | 861,999            | 861,999      | -                    | 791,507   | -                         |
| Foster Care - Title IV-E   | 93.658                    | N/A                                    | N/A          | N/A          | 37,632                      | 25,822  | 32,726             | 32,726       | -                    | 20,916  | -                         |
| Foster Care - Title IV-E - ITG Grant   | 93.658                    | N/A                                    | N/A          | N/A          | 101,318                     | (67,608)                                      | 182,622            | 182,622      | 1                    | 13,697  | -                         |
| Total Foster Care - Title IV-E   |                           |  |              |              | 2,048,380                   | 1,797,152                                     | 1,077,347          | 1,077,347    | 1                    | 826,120   | -                         |

See notes to schedule of expenditures of federal awards and selected Commonwealth of Pennsylvania Department of Human Services Assistance

**County of Monroe, Pennsylvania**

Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2022

| Federal Grantor/Pass-Through Grantor/Program or Cluster Title                                   | Assistance Listing Number | Pass-Through Entity Identifying Number | Grant Period        | Award Amount | Total Received for the Year | Accrued (Deferred) Revenue at January 1, 2022 | Revenue Recognized | Expenditures  | Refunds/ Adjustments | Accrued (Deferred) Revenue at December 31, 2022 | Provided to Subrecipients |
|---|---------------------------|--|---------------------|--------------|-----------------------------|---|--------------------|---------------|----------------------|---|---------------------------|
| Adoption Assistance - Title IV-E  | 93.659                    | N/A                                    | N/A                 | N/A          | \$ 1,418,240                | \$ 866,699                                    | \$ 1,121,999       | \$ 1,121,999  | \$ -                 | \$ 570,458                                      | \$ -                      |
| Adoption Assistance - Title IV-E - ITG Grant  | 93.659                    | N/A                                    | N/A                 | N/A          | 3,778                       | 2,909   | 9,265              | 9,265         | -                    | 8,396   | -                         |
| Total Adoption Assistance - Title IV-E  |                           |  |                     |              | 1,422,018                   | 869,608                                       | 1,131,264          | 1,131,264     | -                    | 578,854   | -                         |
| Social Services Block Grant - Title XX  | 93.667                    | N/A                                    | N/A                 | N/A          | 66,575                      | -   | 66,575             | 66,575        | -                    | -   | -                         |
| Chafee Foster Care Independent Living Program   | 93.674                    | N/A                                    | N/A                 | N/A          | 391,807                     | 180,451                                       | 137,363            | 137,363       | -                    | (73,993)  | 137,363                   |
| Pass-Through Pennsylvania Department of Drug and Alcohol Programs:                              |                           |  |                     |              |                             |   |                    |               |                      |   |                           |
| Opioid STR  | 93.788                    | 4100086599                             | 7/1/20 - 6/30/25    | N/A          | 254,422                     | -   | 254,422            | 254,422       | -                    | -   | 254,422                   |
| Block Grants for Prevention and Treatment of Substance Abuse                                    | 93.959                    | 4100086599                             | 7/1/20 - 6/30/25    | 2,883,251    | 709,186                     | -   | 709,186            | 709,186       | -                    | -   | 709,186                   |
| Pass-Through Pocono Counties SDA:   |                           |  |                     |              |                             |   |                    |               |                      |   |                           |
| Temporary Assistance for Needy Families - EARN Pocono Counties SDA                              | 93.558                    | Various                                | N/A                 | N/A          | 38,570                      | 5,560   | 37,647             | 37,647        | -                    | 4,637   | 37,647                    |
| Pass-Through Pennsylvania Department of Human Services: Temporary Assistance For Needy Families | 93.558                    | N/A                                    | N/A                 | N/A          | 359,742                     | 361,979                                       | 171,085            | 171,085       | -                    | 173,322   | -                         |
| Total Temporary Assistance for Needy Families Program   |                           |  |                     |              | 398,312                     | 367,539                                       | 208,732            | 208,732       | -                    | 177,959   | 37,647                    |
| Pass-Through Commonwealth of Pennsylvania, Department of Community and Economic Development:    |                           |  |                     |              |                             |   |                    |               |                      |   |                           |
| Community Services Block Grant  | 93.569                    | C000066924                             | 01/01/18 - 12/31/22 | 1,843,757    | 288,383                     | 288,383                                       | -                  | -             | -                    | -   | -                         |
| Community Services Block Grant  | 93.569                    | C000082258                             | 01/01/22 - 12/31/22 | 481,288      | 313,901                     | -   | 481,288            | 481,288       | -                    | 167,387   | 481,288                   |
| COVID-19 - Community Services Block Grant   | 93.569                    | C000066924                             | 04/01/20 - 09/30/22 | 646,689      | 263,848                     | 62,457  | 201,391            | 201,391       | -                    | -   | 201,391                   |
| COVID-19 - Community Services Block Grant - Discretionary                                       | 93.569                    | C000066924                             | 05/01/20 - 09/30/21 | 40,000       | 8,450                       | 8,450   | -                  | -             | -                    | -   | -                         |
| Community Services Block Grant - Discretionary  | 93.569                    | C000082258                             | 06/01/22 - 12/31/23 | 124,900      | -                           | -   | 76,314             | 76,314        | -                    | 76,314  | 76,314                    |
| Community Services Block Grant - Discretionary  | 93.569                    | C000082258                             | 06/01/22 - 12/31/23 | 250,167      | -                           | -   | 24,740             | 24,740        | -                    | 24,740  | 24,740                    |
| Total Community Services Block Grant  |                           |  |                     |              | 874,582                     | 359,290                                       | 783,733            | 783,733       | -                    | 268,441   | 783,733                   |
| Total U.S. Department of Health and Human Services  |                           |  |                     |              | 8,743,350                   | 4,147,384                                     | 7,038,176          | 7,038,176     | (75)                 | 2,442,135                                       | 2,392,733                 |
| <b>Corporation for National and Community Service</b>   |                           |  |                     |              |                             |   |                    |               |                      |   |                           |
| Retired and Senior Volunteer Program  | 94.002                    | #13SRAPA004                            | N/A                 | N/A          | 76,650                      | -   | 76,650             | 76,650        | -                    | -   | 76,650                    |
| <b>U.S. Department of Homeland Security</b>   |                           |  |                     |              |                             |   |                    |               |                      |   |                           |
| Pass-Through Federal Emergency Management Agency:   |                           |  |                     |              |                             |   |                    |               |                      |   |                           |
| Emergency Food and Shelter Program  | 97.024                    | 39-7292-15 (Phase 39)                  | 11/01/21 - 04/30/23 | 1,812        | 1,812                       | -   | 1,812              | 1,812         | -                    | -   | -                         |
| Emergency Food and Shelter Program  | 97.024                    | ARPAR-7292-00 015                      | 11/01/21 - 04/30/23 | 5,601        | 5,601                       | -   | 5,601              | 5,601         | -                    | -   | -                         |
| Emergency Food and Shelter Program  | 97.024                    | ARPAR-7312-00 15 (Pike)                | 11/01/21 - 04/30/23 | 1,609        | 805                         | -   | 1,609              | 1,609         | -                    | 804   | -                         |
| Emergency Food and Shelter Program  | 97.024                    | 39-7312-15 (Phase 39, Pike)            | 11/01/21 - 04/30/23 | 521          | 261                         | -   | 521                | 521           | -                    | 260   | -                         |
| Total Emergency Food and Shelter Program  |                           |  |                     |              | 8,479                       | -   | 9,543              | 9,543         | -                    | 1,064   | -                         |
| Disaster Grants, Public Assistance  | 97.036                    | N/A                                    | N/A                 | N/A          | 30,287                      | -   | 30,287             | 30,287        | -                    | -   | -                         |
| Emergency Management Performance Grant  | 97.042                    | C950002966                             | 10/01/20 - 03/31/22 | 136,105      | 134,116                     | 134,149                                       | -                  | -             | (33)                 | -   | -                         |
| Emergency Management Performance Grant  | 97.042                    | C950003876                             | 10/01/21 - 09/30/22 | 114,735      | -                           | 33,768  | 80,967             | 80,967        | -                    | 114,735   | -                         |
| Emergency Management Performance Grant  | 97.042                    | C950004143                             | 10/01/22 - 09/30/23 | 78,027       | -                           | -   | 32,668             | 32,668        | -                    | 32,668  | -                         |
| Total Emergency Management Performance Grant  |                           |  |                     |              | 134,116                     | 167,917                                       | 113,635            | 113,635       | (33)                 | 147,403   | -                         |
| Building Resilient Infrastructure and Communities   | 97.047                    | EMP-2020-PC-0005                       | N/A                 | N/A          | 42,000                      | 42,000  | -                  | -             | -                    | -   | -                         |
| Homeland Security Grant Program   | 97.067                    | C950002422                             | N/A                 | N/A          | 4,164                       | -   | 4,164              | 4,164         | -                    | -   | -                         |
| Total U.S. Department of Homeland Security  |                           |  |                     |              | 219,046                     | 209,917                                       | 157,629            | 157,629       | (33)                 | 148,467   | -                         |
| Total Federal Financial Assistance Programs   |                           |  |                     |              | \$ 39,244,909               | \$ (7,516,494)                                | \$ 30,674,233      | \$ 30,674,233 | \$ (110)             | \$ (16,087,280)                                 | \$ 6,509,845              |

See notes to schedule of expenditures of federal awards and selected Commonwealth of Pennsylvania Department of Human Services Assistance

**County of Monroe, Pennsylvania**

Schedule of Selected Commonwealth of Pennsylvania

Department of Human Services Assistance

Year Ended December 31, 2022

| <u>Grantor/Program Title</u>   | <u>Combined<br/>Federal<br/>and State<br/>Expenditures</u> |
|--|--|
| <b>Commonwealth of Pennsylvania Department of Human Services</b>                       |  |
| County Children, Youth and Families Programs   | \$ 11,889,043  |
| Medical Assistance Transportation Program  | 509,647  |
| Combined Homeless Assistance Program   | 166,118  |
| Child Support Enforcement Program  | 1,480,399  |
| Human Services Development Program   | <u>76,835</u>  |
| Total Selected Commonwealth of Pennsylvania Department of<br>Human Services Assistance | <u><u>\$ 14,122,042</u></u>                                |

*See notes to schedule of expenditures of federal awards and selected Commonwealth of  
Pennsylvania Department of Human Services Assistance*

# County of Monroe, Pennsylvania

Notes to Schedule of Expenditures of Federal Awards and  
Selected Commonwealth of Pennsylvania Department of Human Services Assistance  
Year Ended December 31, 2022

## 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards and the schedule of selected Commonwealth of Pennsylvania, Department of Human Services Assistance (collectively, the Schedules) include the federal and selected state award activity of the County of Monroe, Pennsylvania (the County) under programs of the federal government and selected Commonwealth of Pennsylvania, Department of Human Services expenditures under programs of the Department of Human Services for the year ended December 31, 2022. The information in these Schedules is presented in accordance with the 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 Commonwealth of Pennsylvania, Department of Human Services *Single Audit Supplement*. Because the Schedules present only a selected portion of the operations of the County, they are not intended to and does not present the financial position, changes in net position/fund balance or cash flows of the County in its entirety.

## 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedules are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedules represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

## 3. Indirect Cost Rate

The County has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

## 4. Child Support Enforcement

|  | <u>Number of<br/>Cases<br/>Reviewed</u> | <u>Case<br/>Problems<br/>Found</u> |
|--|---|------------------------------------|
| Line # 1 IV-D Cases open at the end of the fiscal year (9/30/22)   | 5                                       | None                               |
| Line # 2 IV-D Cases open at the end of the fiscal year with support orders established (financial or medical)                          | 5                                       | None                               |
| Line # 5 Children in IV-D cases open at the end of the fiscal year who were born out of wedlock  | 5                                       | None                               |
| Line # 6 Children in IV-D cases open during or at the end of the fiscal year with paternity established or acknowledged                | 5                                       | None                               |
| Line # 21 Cases open at the end of the fiscal year in which medical support is ordered   | 5                                       | None                               |
| Line # 23 Cases open at the end of the fiscal year where Health Insurance is provided as ordered                                       | 5                                       | None                               |
| Line # 24 Total amount of current support due for the fiscal year (for IV-D cases, excluding emancipated children)                     | 5                                       | None                               |
| Line # 25 Total amount of support disbursed as current support during the fiscal year (for IV-D cases, excluding emancipated children) | 5                                       | None                               |
| Line # 28 Cases with arrears due during the fiscal year (10/1/21 - 9/30/22)  | 5                                       | None                               |
| Line # 29 Cases paying toward arrears during the fiscal year (10/1/21 - 9/30/22)   | 5                                       | None                               |

**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 Auditors' Report

To the Board of Commissioners of  
County of Monroe, 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, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Monroe, Pennsylvania, (the County) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated November 13, 2023. Our report includes a reference to other auditors who audited the financial statements of Pleasant Valley Manor, Inc. a major enterprise fund, as well as the aggregate discretely presented component units of the Monroe County Industrial Development Authority, Pocono Mountains Industrial Park Authority, Pocono Mountains Industries, Inc., the Monroe County Municipal Waste Management Authority, the Pocono Mountains Airport Authority and the Redevelopment Authority of Monroe County, as described in our report on the County's financial statements. The financial statements of Pleasant Valley Manor, Monroe County Industrial Development Authority, Pocono Mountains Industrial Park Authority, Pocono Mountains Industries, Inc., and Monroe County Municipal Waste Management Authority were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with Pleasant Valley Manor, Inc. a major enterprise fund, as well as the aggregate discretely presented component units of the Monroe County Industrial Development Authority, Pocono Mountains Industrial Park Authority, Pocono Mountains Industries, Inc., and Monroe County Municipal Waste Management Authority. In our report, an emphasis of a matter paragraph was included, as more fully disclosed in Notes 1 and 16 to the financial statements, to address the County's adoption of a new accounting principle. Our report was not modified with respect to this matter.

**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 opinion 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 entity'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002, that we consider to be material weaknesses.

### **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*.

### **The County's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Pittston, Pennsylvania  
November 13, 2023

**Report on Compliance  
for Each Major Federal and Major State Program;  
Report on Internal Control Over Compliance; and  
Report on the Schedule of Expenditures of  
Federal Awards Required by the Uniform Guidance and the Schedule of Selected  
Commonwealth of Pennsylvania, Department of Human Services Assistance,  
Required by the Pennsylvania Department of Human Services *Single Audit  
Supplement***

Independent Auditors' Report

To the Board of Commissioners of  
County of Monroe, Pennsylvania

**Report on Compliance for Each Major Federal and Major State Program**

***Opinion on Each Major Federal and Major State Program***

We have audited the County of Monroe, Pennsylvania's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the Commonwealth of Pennsylvania, Department of Human Services (DHS) *Single Audit Supplement* (the DHS *Single Audit Supplement*) that could have a direct and material effect on each of the County's major federal and major state programs for the year ended December 31, 2022. The County's major federal and major state programs are identified in the summary of auditors' 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 and major state programs for the year ended December 31, 2022.

***Basis for Opinion on Each Major Federal and Major State 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 DHS *Single Audit Supplement*. Our responsibilities under those standards, the Uniform Guidance, and the DHS *Single Audit Supplement* are further described in the Auditors' 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 major state 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 state programs.

## ***Auditors' 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 *DHS 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 major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the *DHS 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 and the *the DHS Single Audit Supplement*, 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.

### ***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and the *DHS Single Audit Supplement* and which is described in the accompanying schedule of findings and questioned costs as item 2022-003. Our opinion on each major federal and major state program is not modified with respect to this matter.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a deficiency in internal control over compliance that we consider to be a significant deficiency.

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 or state 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 or state 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 or state 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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-003, to be a significant deficiency.

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.

*Government Auditing Standards* requires the auditor to perform limited procedures the County's response to the internal control over compliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 DHS *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 and Schedule of Selected Commonwealth of Pennsylvania, Department of Human Services Assistance Required by the DHS *Single Audit Supplement***

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated November 13, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the basic financial statements that collectively comprise the basic financial statements. In our report, an emphasis of a matter paragraph was included, as more fully disclosed in Notes 1 and 16 to the financial statements, to address the County's adoption of a new accounting principle. Our opinions were not modified with respect to this matter. The accompanying schedule of expenditures of federal awards and the schedule of selected Commonwealth of Pennsylvania Department of Human Services assistance are presented for purposes of additional analysis as required by the Uniform Guidance and the DHS *Single Audit Supplement* and are 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 and the Schedule of Selected Commonwealth of Pennsylvania, Department of Human Services Assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.

*Baker Tilly US, LLP*

Pittston, Pennsylvania  
February 16, 2024

# County of Monroe, Pennsylvania

Schedule of Findings and Questioned Costs  
Year Ended December 31, 2022

## Section I - Summary of Auditors' Results

### Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?   X   yes        no

Significant deficiency(ies) identified?        yes   X   none reported

Noncompliance material to financial statements noted?        yes   X   no

### Federal Awards

Internal control over major federal programs:

Material weakness(es) identified?        yes   X   no

Significant deficiency(ies) identified?   X   yes        none reported

Type of auditor's report issued on compliance for the major federal program: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) and/or the DHS *Single Audit Supplement*?   X   yes        no

Identification of major federal programs:

| Assistance Listing Number(s) | Name of Federal Program or Cluster               |
|------------------------------|--|
| 10.178                       | Emergency Food Assistance Program                |
| 14.231                       | Emergency Solutions Grant                        |
| 21.023                       | COVID-19 - Emergency Rental Assistance Program   |
| 21.027                       | COVID-19 - State and Local Fiscal Recovery Funds |
| 93.563                       | Child Support Enforcement Program                |
| 93.658                       | Foster Care - Title IV-E                         |
| 93.659                       | Adoption Assistance                              |

Identification of major DHS programs:

| Assistance Listing Number(s) | Name of DHS Program or Cluster    |
|------------------------------|-----------------------------------|
| 93.563                       | Child Support Enforcement Program |
| 93.658                       | Foster Care - Title IV-E          |
| 93.659                       | Adoption Assistance               |

Dollar threshold used to distinguish between Type A and Type B programs: \$920,227

Auditee qualified as low-risk auditee?        yes   X   no

## County of Monroe, Pennsylvania

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Schedule of Findings and Questioned Costs  
Year Ended December 31, 2022

### Section II - Financial Statement Findings

#### 2022-001 - Audit Adjustments - Material Weakness

*Criteria:* Internal control is a process, which captures and properly records transactions, safeguards assets, and assures compliance with laws and regulations. A significant component of this internal control process includes periodic (monthly) reconciliations of accounts to supporting documentation to prevent, or detect and correct errors or fraud.

*Condition/Context:* During the course of our audit, we identified several adjusting journal entries, several of which were individually material, that were significant to the financial statements as a whole. The resulting adjustments/misstatements of account balances identified during the audit, affected the following financial statement line items:

- Adjustment of opening fund balance
- Adjustment of proceeds from issuance of long-term debt
- Adjustment of PMI interest receivable
- Adjustment of affordable housing loan receivables
- Adjustment of Children & Youth revenues and receivables
- Adjustment of lease activity
- Adjustment of construction in process
- Adjustment of capital assets for current year activity (i.e., additions, disposals, depreciation)
- Adjustment of custodial funds to reflect GASB 84 reporting requirements
- Adjustment of net pension liability and related deferred outflows/inflows of resources

*Cause:* The County did not reconcile certain general ledger accounts to actual activity (supporting records) to ensure the accuracy of financial information and to minimize the risk of misstatement or misappropriation. In addition, certain reconciliations were not completed on a timely basis due to staffing limitations.

*Effect:* The lack of this control feature allows for differences to occur and accumulate over a period of time and resulted in adjustments/misstatements of account balances during the current year that were identified by the auditors.

*Recommendation:* We recommend reconciliations be performed on a timely basis for all significant accounts and any identified adjustments be recorded in a timely manner. These reconciliations should be reviewed by someone other than the preparer. In addition, additional staff should be cross-trained to perform the reconciliations.

*Views of Responsible Officials and Planned Corrective Actions:* Management understands and will look to implement procedures to address these issues during future periods. See corrective action plan.

## County of Monroe, Pennsylvania

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Schedule of Findings and Questioned Costs  
Year Ended December 31, 2022

### **2022-002 - Children and Youth Fund Activity Reconciliation and Reporting - Material Weakness**

*Criteria:* Internal control is a process, which captures and properly records transactions, safeguards assets, and assures compliance with laws and regulations. A significant component of this internal control process includes periodic (monthly) reconciliations of accounts to supporting documentation to prevent, or detect and correct errors or fraud. This component also leads to timely completion and filing of programmatic and financial reports to grantor agencies.

*Condition/Context:* The County's Children and Youth Fund receives federal and state grant awards to provide services, which are supplemented by a County subsidy. Many of these federal and state grant awards run on a fiscal year-end (e.g., June 30, 2022). As part of the County's year-end close, the Children and Youth revenues and expenditures were not timely reconciled between the programmatic reports and the general ledger leading to incomplete and inaccurate information being included in the County's general ledger system. The June 30, 2022 reconciliation was not completed until June 2023 and the December 31, 2022 reconciliation and necessary adjustments were not completed until September 2023.

*Cause:* The Children and Youth Fund reconciliations were not completed timely due to staffing limitations.

*Effect:* The lack of timely reconciliations resulted in cash flow issues, as the expenditures continued, however, the reimbursement requests to the federal and state grantors were not being submitted and thus reimbursements were not being received on a timely basis. In addition, because the accounts and activity were not reconciled, the information recorded in the general ledger was incomplete and inaccurate. This lack of timely reconciliations also allows for differences to occur and accumulate over a period of time.

*Recommendation:* We recommend additional staff be cross-trained to perform the monthly, semi-annual and annual reconciliations.

*Views of Responsible Officials and Planned Corrective Actions:* Management understands and will look to implement procedures to address these issues during future periods. See corrective action plan.

## County of Monroe, Pennsylvania

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Schedule of Findings and Questioned Costs  
Year Ended December 31, 2022

### Section III - Federal Award Findings and Questioned Costs

#### **Finding 2022-003: Completion and Submission of Annual Single Audit - Significant Deficiency/Noncompliance**

*Federal Program:* U.S. Department of Agriculture, Assistance Listing # 10.178 - Emergency Food Assistance Program, Pass-Through Agency Grantor Number: 5-03-45-292

U.S. Department of Housing and Urban Development, Assistance Listing # 14.231 - Emergency Solutions Grant, Pass-Through Agency Grantor Numbers: C000074199, C000074157, C000072755, C000075619, C000080269, C000080688

U.S. Department of Treasury, Assistance Listing # 21.023 - COVID-19 - Emergency Rental Assistance Program, Passed through the Pennsylvania Department of Human Services

U.S. Department of Treasury, Assistance Listing # 21.027 - COVID-19 - State and Local Fiscal Recovery Funds

U.S. Department of Health and Human Services, Assistance Listing # 93.563 - Child Support Enforcement, Passed through the Pennsylvania Department of Health and Human Services

U.S. Department of Health and Human Services, Assistance Listing # 93.658 - Foster Care - Title IV-E, Passed through the Pennsylvania Department of Health and Human Services

U.S. Department of Health and Human Services, Assistance Listing # 93.659 - Adoption Assistance, Passed through the Pennsylvania Department of Health and Human Services

*Repeat Finding:* N/A

*Criteria:* Pursuant to the provisions of the Uniform Guidance, under section 200.512(a), the County is required to complete and submit its Single Audit and related Data Collection Form within 9 months of the end of its fiscal period (September 30) of the following year.

*Condition/Context:* The County's Single Audit and reporting package was delayed for the year ended December 31, 2021, beyond the 9-month due date. As part of the County's year-end close, the Children and Youth federal revenues and expenditures were not timely reconciled between the programmatic reports and the general ledger leading to incomplete and inaccurate information being included in the County's general ledger system and incomplete information for the County's Schedule of Expenditures of Federal Awards. The June 30, 2021 reconciliation was not completed until June 2022 and the December 31, 2021 reconciliation and necessary adjustments were not completed until October 2022.

*Effect:* The County is not in compliance with certain requirements of the Uniform Guidance, including the Single Audit reporting requirements.

*Questioned Costs:* None noted.

*Cause:* The Children and Youth Fund reconciliations of federal activity and preparation of the Schedule of Expenditures of Federal Awards were not completed timely due to staffing limitations, which delayed the completion and filing of the County's December 31, 2021 Single Audit and reporting package.

*Recommendation:* We recommend that County management review its staffing and personnel responsibilities to prioritize the completion of its audit responsibilities within the prescribed timeframes.

*Views of Responsible Officials and Planned Corrective Actions:* Management agrees and will look to address in 2023. See the County's full response in its corrective action plan.



## County of Monroe, Pennsylvania

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Summary Schedule of Prior Audit Findings  
Year Ended December 31, 2022

### Finding 2021-001 - Audit Adjustments

*Condition/Context:* The County did not reconcile certain general ledger accounts to actual activity (supporting records) to ensure the accuracy of financial information and to minimize the risk of misstatement or misappropriation. In addition, certain reconciliations that were performed were not completed on a timely basis. This lack of a periodic reconciliation, and the resulting adjustments/misstatements of account balances identified during the audit, affected the following financial statement line items:

- Adjustment of Pocono Mountains Industries loan receivable accrued interest
- Adjustment of prepaid County General Fund contribution to Children & Youth
- Adjustment of proceeds from issuance of long-term debt
- Adjustment of Children & Youth revenues and receivables
- Adjustment of General Fund Real Estate taxes receivable and deferred revenue

*Recommendation:* We recommend reconciliations be performed on a timely basis for all significant accounts and any identified adjustments be recorded in a timely manner. These reconciliations should be reviewed by someone other than the preparer. In addition, additional staff should be cross-trained to perform the reconciliations.

*Resolution:* See current year finding 2022-001.

### Finding 2021-002 - Children and Youth Fund Activity Reconciliation and Reporting

*Condition/Context:* The County's Children and Youth Fund receives federal and state grant awards to provide services, which are supplemented by a County subsidy. Many of these federal and state grant awards run on a fiscal year ended June 30, 2021. As part of the County's year-end close, the Children and Youth revenues and expenditures were not timely reconciled between the programmatic reports and the general ledger leading to incomplete and inaccurate information being included in the County's general ledger system. The June 30, 2021 reconciliation was not completed until September 2022 and the December 31, 2021 reconciliation and necessary activity adjustments were not completed until October 2022.

*Recommendation:* We recommend additional staff be cross-trained to perform the monthly, semi-annual and annual reconciliations.

*Resolution:* See current year finding 2022-002.

**Independent Accountants' Report  
on Applying Agreed-Upon Procedures**

To the Board of Commissioners of the County of Monroe, Pennsylvania and Commonwealth of Pennsylvania, Department of Human Services

We have performed the procedures enumerated below, which were agreed to by the Commonwealth of Pennsylvania, Department of Human Services (DHS) and management of the County of Monroe, Pennsylvania (the County) on the DHS financial schedules and exhibits, required by the DHS *Single Audit Supplement*, of the County as of and for the years ended June 30, 2022 and December 31, 2022. The County's management is responsible for the financial schedules and exhibits required by the DHS *Single Audit Supplement*.

DHS has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting users in understanding the financial accounts of the County's during the years ended June 30, 2022 and December 31, 2022. 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 the users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

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

| <b>Program Name</b>                          | <b>Page Number</b> | <b>Exhibit Number</b> | <b>Referenced<br/>Schedule/Exhibit</b>   |
|--|--------------------|-----------------------|--|
| Title IV-D Child Support Enforcement Program | 19                 | A-1(a)                | Comparison of Single Audit Expenditures With the Reported Expenditures         |
| Title IV-D Child Support Enforcement Program | 20                 | A-1(c)                | Comparison of Reported Incentives to Incentives on Deposit                     |
| Title IV-D Child Support Enforcement Program | 21                 | A-1(d)                | Comparison of Single Audit Title IV-D Account With Reported Title IV-D Account |
| Homeless Assistance Program                  | 22                 | XIX(a)                | Combined Homeless Assistance Program   |

- (b) We inquired of management regarding adjustments to reported revenues or expenditures that were not reflected in the reports submitted to DHS for the period reported upon.
- (c) With regard to the Reconciliation Supplemental Financial Schedule (Exhibit XX on Page 23) (the Reconciliation Schedule), we have performed the following procedures:
1. We have agreed by comparison of amounts and classifications the expenditure amounts listed on the Reconciliation Schedule under the "Federal Expenditures per the SEFA" (Column C), which summarizes DHS federal expenditure amounts as of December 31, 2022, have been accurately compiled and reflect the audited books, records and SEFA of the County.
  2. We have agreed by comparison of amounts and classifications the program receipt amounts listed on the Reconciliation Schedule under the "Federal Awards Received per the audit confirmation reply from Pennsylvania" (Column D), which summarizes DHS federal receipt amounts as of December 31, 2022, have been accurately compiled and reflect the amounts reported on the audit confirmation reply from Pennsylvania.
  3. We have recalculated the dollar amount (Column E) and percentage differences (Column F) between the Federal Expenditures per the SEFA (Column C) and the Federal Awards Received per the Audit Confirmation reply from Pennsylvania (Column D) on the Reconciliation Schedule.
  4. We have agreed by comparison to the audited books and records that the dollar amount differences (Column E) between the expenditures (Column C) and receipts (Column D) on the Reconciliation Schedule accurately reflect the audited books and records of the County.
  5. We have agreed by comparison to the audited books and records that the explanation of differences (Column G) between the expenditures (Column C) and receipts (Column D) on the Reconciliation Schedule accurately reflect the audited books and records of the County.
- (d) With regard to the Child Protective Services Law (CPSL) monitoring of In-Home Purchased Service Providers (Exhibit XXI on Page 24), we have performed the following procedures:
1. We have agreed by comparison of 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 records.
  2. We have agreed by comparison of provisions the Provider Contract (Column B) with requirements of the CPSL.
  3. We have agreed by comparison that information in Columns C through I of Exhibit XXI to the CCYA's monitoring records for In-Home Purchased Service Providers.

The procedures detailed in paragraphs (a), (b), (c) and (d) above disclosed no adjustments or findings for the period reported upon.

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 engagement, 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* of the County as of and for the years ended June 30, 2022 and December 31, 2022. 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 the relevant ethical requirements related to our agreed-upon procedures engagement.

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

*Baker Tilly US, LLP*

Pittston, Pennsylvania  
February 16, 2024

**County of Monroe, Pennsylvania**

Child Support Enforcement Program

Comparison of Single Audit Expenditures With Reported Expenditures - Exhibit A-1(a)

June 30, 2022

|                                 | Single Audit Expenditures |             |            |            |            | Reported Expenditures |             |            |            |            | Single Audit Over (Under) Expenditures |             |            |      |        |
|---------------------------------|---------------------------|-------------|------------|------------|------------|-----------------------|-------------|------------|------------|------------|--|-------------|------------|------|--------|
|                                 | Incentive                 |             |            |            | Amount     | Incentive             |             |            |            | Amount     | Incentive                              |             |            |      | Amount |
|                                 | Total                     | Unallowable | Paid Costs | Net        | Paid       | Total                 | Unallowable | Paid Costs | Net        | Paid       | Total                                  | Unallowable | Paid Costs | Net  | Paid   |
| <b>Quarter Ending: 9/30/21</b>  |                           |             |            |            |            |                       |             |            |            |            |  |             |            |      |        |
| 1. Salary/overhead              | \$ 469,236                | \$ 12,964   | \$ -       | \$ 456,272 | \$ 301,140 | \$ 469,236            | \$ 12,964   | \$ -       | \$ 456,272 | \$ 301,140 | \$ -                                   | \$ -        | \$ -       | \$ - | \$ -   |
| 2. Fees/costs                   | -                         | -           | -          | -          | -          | -                     | -           | -          | -          | -          | -                                      | -           | -          | -    | -      |
| 3. Interest/program income      | 2,957                     | 86          | -          | 2,871      | 1,895      | 2,957                 | 86          | -          | 2,871      | 1,895      | -                                      | -           | -          | -    | -      |
| 4. Blood testing fees           | 280                       | -           | -          | 280        | 185        | 280                   | -           | -          | 280        | 185        | -                                      | -           | -          | -    | -      |
| 5. Blood testing costs          | 698                       | -           | -          | 698        | 461        | 698                   | -           | -          | 698        | 461        | -                                      | -           | -          | -    | -      |
| 6. ADP                          | -                         | -           | -          | -          | -          | -                     | -           | -          | -          | -          | -                                      | -           | -          | -    | -      |
| Net total                       | \$ 466,697                | \$ 12,878   | \$ -       | \$ 453,819 | \$ 299,521 | \$ 466,697            | \$ 12,878   | \$ -       | \$ 453,819 | \$ 299,521 | \$ -                                   | \$ -        | \$ -       | \$ - | \$ -   |
| <b>Quarter Ending: 12/31/21</b> |                           |             |            |            |            |                       |             |            |            |            |  |             |            |      |        |
| 1. Salary/overhead              | \$ 511,930                | \$ 13,669   | \$ -       | \$ 498,261 | \$ 328,852 | \$ 511,930            | \$ 13,669   | \$ -       | \$ 498,261 | \$ 328,852 | \$ -                                   | \$ -        | \$ -       | \$ - | \$ -   |
| 2. Fees/costs                   | -                         | -           | -          | -          | -          | -                     | -           | -          | -          | -          | -                                      | -           | -          | -    | -      |
| 3. Interest/program income      | 1,857                     | 53          | -          | 1,804      | 1,191      | 1,857                 | 53          | -          | 1,804      | 1,191      | -                                      | -           | -          | -    | -      |
| 4. Blood testing fees           | 300                       | -           | -          | 300        | 197        | 300                   | -           | -          | 300        | 197        | -                                      | -           | -          | -    | -      |
| 5. Blood testing costs          | 288                       | -           | -          | 288        | 191        | 288                   | -           | -          | 288        | 191        | -                                      | -           | -          | -    | -      |
| 6. ADP                          | -                         | -           | -          | -          | -          | -                     | -           | -          | -          | -          | -                                      | -           | -          | -    | -      |
| Net total                       | \$ 510,061                | \$ 13,616   | \$ -       | \$ 496,445 | \$ 327,655 | \$ 510,061            | \$ 13,616   | \$ -       | \$ 496,445 | \$ 327,655 | \$ -                                   | \$ -        | \$ -       | \$ - | \$ -   |
| <b>Quarter Ending: 3/31/22</b>  |                           |             |            |            |            |                       |             |            |            |            |  |             |            |      |        |
| 1. Salary/overhead              | \$ 431,638                | \$ 11,507   | \$ -       | \$ 420,131 | \$ 277,286 | \$ 431,638            | \$ 11,507   | \$ -       | \$ 420,131 | \$ 277,286 | \$ -                                   | \$ -        | \$ -       | \$ - | \$ -   |
| 2. Fees/costs                   | -                         | -           | -          | -          | -          | -                     | -           | -          | -          | -          | -                                      | -           | -          | -    | -      |
| 3. Interest/program income      | 2,169                     | 61          | -          | 2,108      | 1,391      | 2,169                 | 61          | -          | 2,108      | 1,391      | -                                      | -           | -          | -    | -      |
| 4. Blood testing fees           | 72                        | -           | -          | 72         | 48         | 72                    | -           | -          | 72         | 48         | -                                      | -           | -          | -    | -      |
| 5. Blood testing costs          | 495                       | -           | -          | 495        | 327        | 495                   | -           | -          | 495        | 327        | -                                      | -           | -          | -    | -      |
| 6. ADP                          | -                         | -           | -          | -          | -          | -                     | -           | -          | -          | -          | -                                      | -           | -          | -    | -      |
| Net total                       | \$ 429,892                | \$ 11,446   | \$ -       | \$ 418,446 | \$ 276,174 | \$ 429,892            | \$ 11,446   | \$ -       | \$ 418,446 | \$ 276,174 | \$ -                                   | \$ -        | \$ -       | \$ - | \$ -   |
| <b>Quarter Ending: 6/30/22</b>  |                           |             |            |            |            |                       |             |            |            |            |  |             |            |      |        |
| 1. Salary/overhead              | \$ 463,723                | \$ 12,591   | \$ -       | \$ 451,132 | \$ 297,747 | \$ 463,723            | \$ 12,591   | \$ -       | \$ 451,132 | \$ 297,747 | \$ -                                   | \$ -        | \$ -       | \$ - | \$ -   |
| 2. Fees/costs                   | -                         | -           | -          | -          | -          | -                     | -           | -          | -          | -          | -                                      | -           | -          | -    | -      |
| 3. Interest/program income      | 1,346                     | 37          | -          | 1,309      | 864        | 1,346                 | 37          | -          | 1,309      | 864        | -                                      | -           | -          | -    | -      |
| 4. Blood testing fees           | 219                       | -           | -          | 219        | 145        | 219                   | -           | -          | 219        | 145        | -                                      | -           | -          | -    | -      |
| 5. Blood testing costs          | 692                       | -           | -          | 692        | 457        | 692                   | -           | -          | 692        | 457        | -                                      | -           | -          | -    | -      |
| 6. ADP                          | -                         | -           | -          | -          | -          | -                     | -           | -          | -          | -          | -                                      | -           | -          | -    | -      |
| Net total                       | \$ 462,850                | \$ 12,554   | \$ -       | \$ 450,296 | \$ 297,195 | \$ 462,850            | \$ 12,554   | \$ -       | \$ 450,296 | \$ 297,195 | \$ -                                   | \$ -        | \$ -       | \$ - | \$ -   |

See independent accountants' report on applying agreed-upon procedures

**CHILD SUPPORT ENFORCEMENT  
COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT**

**County: Monroe**

**Year Ended: December 31, 2022**

| Month        | MSE<br>Incentive Paid Cost Worksheet<br>Ending Incentive Balance | Audited Title IV-D Account | Incentive Balance | Type of Account Structure            |
|--------------|--|----------------------------|-------------------|--------------------------------------|
| January 1    | \$ 5,146,746   | \$                         | 5,146,746         |                                      |
| March 31     | 5,148,967  |                            | 5,148,967         | ( X ) Separate Bank Account          |
| June 30      | 5,330,099  |                            | 5,330,099         | ( ) Restricted Fund - General Ledger |
| September 30 | 5,298,721  |                            | 5,298,721         | ( ) Other: _____                     |
| December 31  | 5,331,533  |                            | 5,331,533         |                                      |

Note: Do not include income received 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, 2022**

|                                   | <b>Single<br/>Audit<br/>TITLE IV-D<br/>Account</b> | <b>Reported<br/>TITLE IV-D<br/>Account</b> | <b>Single<br/>Audit<br/>Over/(Under)<br/>Reported</b> |
|-----------------------------------|--|--|---|
| <b>Balance at January 1</b>       | \$ 5,146,746                                       | \$ 5,146,746                               | \$ -  |
| <b>Receipts:</b>                  |  |  |   |
| Reimbursements                    | 1,086,743  | 1,086,743                                  | -   |
| Incentives                        | 273,693  | 273,693                                    | -   |
| Title xix incentives              | -  | -  | -   |
| Interest                          | 522  | 522  | -   |
| Program income                    | -  | -  | -   |
| Genetic testing costs             | 583  | 583  | -   |
| Maintenance of Effort (MOE)       | -  | -  | -   |
| Other                             | -  | -  | -   |
| Total receipts                    | \$ 1,361,541                                       | \$ 1,361,541                               | \$ -  |
| <b>Intra-Fund Transfers - In</b>  | -  | -  | -   |
| <b>Funds Available</b>            | \$ 6,508,287                                       | \$ 6,508,287                               | \$ -  |
| <b>Disbursements:</b>             |  |  |   |
| Performance incentive paid costs  | -  | -  | -   |
| Transfers to general fund         | 1,176,754  | 1,176,754                                  | -   |
| Vendor payments                   | -  | -  | -   |
| Bank charges                      | -  | -  | -   |
| Other                             | -  | -  | -   |
| Total disbursements               | \$ 1,176,754                                       | \$ 1,176,754                               | \$ -  |
| <b>Intra-Fund Transfers - Out</b> | -  | -  | -   |
| <b>Balance at December 31</b>     | \$ 5,331,533                                       | \$ 5,331,533                               | \$ -  |

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

**County of Monroe, Pennsylvania**

Non Block Grant Counties - Combined Homeless Assistance

Program - Exhibit XIX(a) NBG

Year Ended June 30, 2022

| Expenses                       | Administration | Bridge Housing | Case Management | Rental Assistance | Emergency Shelter | Other Housing Services | Total Expenses |
|--------------------------------|----------------|----------------|-----------------|-------------------|-------------------|------------------------|----------------|
| <b>I. Total Allocation</b>     |                |                |                 |                   |                   |                        | \$ 136,733     |
| <b>II. Total Expenditures</b>  |                |                |                 |                   |                   |                        |                |
| A. Personnel                   | \$ 5,019       | \$ -           | \$ -            | \$ -              | \$ -              | \$ -                   | \$ 5,019       |
| B. Operating                   | -              | -              | -               | -                 | -                 | -                      | -              |
| C. Purchased Services          | -              | 34,750         | -               | -                 | 96,964            | -                      | 131,714        |
| Subtotal of Total Expenditures | 5,019          | 34,750         | -               | -                 | 96,964            | -                      | 136,733        |
| <b>III. Revenues</b>           |                |                |                 |                   |                   |                        |                |
| A. Client Fees                 | -              | -              | -               | -                 | -                 | -                      | -              |
| B. Other                       | -              | -              | -               | -                 | -                 | -                      | -              |
| C. Earned Interest             | -              | -              | -               | -                 | -                 | -                      | -              |
| Subtotal Revenues              | -              | -              | -               | -                 | -                 | -                      | -              |
| <b>IV. DHS Reimbursement</b>   |                |                |                 |                   |                   |                        |                |
| A. State HAP Funding           | 5,019          | 34,750         | -               | -                 | 96,964            | -                      | 136,733        |
| B. SSBG                        | -              | -              | -               | -                 | -                 | -                      | -              |
| C. SABG                        | -              | -              | -               | -                 | -                 | -                      | -              |
| Subtotal DHS Reimbursement     | \$ 5,019       | \$ 34,750      | \$ -            | \$ -              | \$ 96,964         | \$ -                   | \$ 136,733     |
| <b>V. Unspent Allocation</b>   |                |                |                 |                   |                   |                        | \$ -           |

See independent accountants' report on applying agreed-upon procedures



County of Monroe, Pennsylvania

Year Ended December 31, 2022

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 )  |
|--|------------|-----------------------------------|--|-------------------|--------------------|--|
| ALN Name   | ALN 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 the Differences  |
| Title IV-E Guardianship Assistance                   | 93.090     | \$ 210,136                        | \$ 284,330   | \$ (74,194)       | -26.09%            | Timing of cash receipts and payments leading to change in receivable at December 31, 2022 and December 31, 2021. |
| Promoting Safe and Stable Families - IV-B Caseworker | 93.556     | 5,920                             | 6,766  | (846)             | -12.50%            | Timing of cash receipts and payments leading to change in receivable at December 31, 2022 and December 31, 2021. |
| Temporary Assistance For Needy Families              | 93.558     | 208,732                           | 359,742  | (151,010)         | -41.98%            | Timing of cash receipts and payments leading to change in receivable at December 31, 2022 and December 31, 2021. |
| Title IV-D   | 93.563     | 1,197,496                         | 1,086,743  | 110,753           | 10.19%             | Timing of cash receipts and payments leading to change in receivable at December 31, 2022 and December 31, 2021. |
| Title IV-B   | 93.645     | 40,662                            | 40,662   | -                 | 0.00%              | N/A  |
| Title IV-E   | 93.658     | 1,077,347                         | 2,004,362  | (927,015)         | -46.25%            | Timing of cash receipts and payments leading to change in receivable at December 31, 2022 and December 31, 2021. |
| Title IV-E - Adoption Assistance                     | 93.659     | 1,131,264                         | 1,420,239  | (288,975)         | -20.35%            | Timing of cash receipts and payments leading to change in receivable at December 31, 2022 and December 31, 2021. |
| Title XX   | 93.667     | 66,575                            | 66,575   | -                 | 0.00%              | N/A  |
| Independent Living Program                           | 93.674     | 137,363                           | 105,552  | 31,811            | 100.00%            | Timing of cash receipts and payments leading to change in receivable at December 31, 2022 and December 31, 2021. |
| Medical Assistance Transportation Program            | 93.778     | 254,823                           | 234,454  | 20,369            | 8.69%              | Timing of cash receipts and payments leading to change in receivable at December 31, 2022 and December 31, 2021. |
| Medical Assistance Program - Child Welfare           | 93.778     | 9,451                             | 5,000  | 4,451             | 89.02%             | Timing of cash receipts and payments leading to change in receivable at December 31, 2022 and December 31, 2021. |
| COVID-19 - Emergency Rental Assistance Program       | 21.023     | 10,415,626                        | 8,792,009  | 1,623,617         | 18.47%             | Timing of cash receipts and payments leading to change in receivable at December 31, 2022 and December 31, 2021. |
|  |            | <u>\$ 14,755,395</u>              | <u>\$ 14,406,434</u>   | <u>\$ 348,961</u> | <u>2.42%</u>       |  |

See independent accountants' report on applying agreed-upon procedures

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, 2022

| (A)<br>Provider<br>Name             | (B)<br>Does Provider<br>Contract<br>Include CPSL<br>Requirements | (C)<br>Most<br>Recent<br>Monitoring<br>Date | (D)<br>Monitoring<br>During the<br>Current Year<br>(Yes/No) | If Column D is Yes:  |   |  | (H)<br>Date Follow-Up<br>Was Done on<br>Prior Year<br>Monitoring | (I)<br>Has Provider<br>Implemented<br>the CAP |
|-------------------------------------|--|---|---|--|---|--|--|---|
|                                     |  |   |   | (E)<br>List Any<br>Exceptions Noted<br>During Current<br>Year Monitoring | (F)<br>If Applicable,<br>Was CAP<br>Submitted | (G)<br>Is CAP<br>Acceptable<br>to CCYA |  |   |
| Justice Works Youth Care            | No   | 2/27/2020                                   | No  | N/A  | N/A   | N/A                                    | N/A  | N/A   |
| PA Treatment and Healing            | Yes  | 12/11/2019                                  | No  | N/A  | N/A   | N/A                                    | N/A  | N/A   |
| Forensic Counseling Associates      | No   | None  | No  | N/A  | N/A   | N/A                                    | N/A  | N/A   |
| Community Services Foundation, Inc. | No   | None  | No  | N/A  | N/A   | N/A                                    | N/A  | N/A   |
| BI Incorporated                     | No   | None  | No  | N/A  | N/A   | N/A                                    | N/A  | N/A   |

See independent accountants' report on applying agreed-upon procedures