

County of Monroe, Pennsylvania

December 31, 2023

Single Audit Report

County of Monroe, Pennsylvania
Year Ended December 31, 2023
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Report on Internal Control over Financial Reporting and on Compliance
and Other Matters Based on an Audit of Financial Statements Performed
in Accordance with *Government Auditing Standards*

Independent Auditor's Report

Board of County Commissioners
County of Monroe

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, each major fund, and the aggregate remaining fund information of the County of Monroe (the County) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 23, 2024. 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, Monroe County Industrial Development Authority, Pocono Mountains Industrial Park Authority, Pocono Mountains Industries, Inc., and Monroe County Municipal Waste Management Authority.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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 accompany schedule of findings and questioned costs as items 2023-001 and 2023-002, that we consider to be material weaknesses.



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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 responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

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.

Zelenkofske Axlerod LLC

ZELENKOFKSKE AXELROD LLC

Jamison, Pennsylvania
December 23, 2024



Zelenkofske Axlerod LLC

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Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance;
and Report on the Schedule of Expenditures of Federal Awards
as Required by the Uniform Guidance Single Audit Supplement and Pennsylvania DHS *Single Audit
Supplement*

Independent Auditor's Report

Board of County Commissioners
County of Monroe

Report on Compliance for Each Major Federal Program

Unmodified Opinions

We have audited the County of Monroe's (the County) compliance with the types of compliance requirements described in the OMB *Compliance Supplement*, that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2023. The County's major programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Unmodified Opinion on Major Federal Programs

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs identified in the summary of auditor's results section for the year ended December 31, 2023.

Basis for Unmodified Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

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Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance and the Pennsylvania 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 program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance and the Pennsylvania 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 Pennsylvania 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.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance 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 certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not



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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 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 deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-003, 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 on the County's response to the internal control over compliance findings 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.

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 Pennsylvania DHS *Single Audit Supplement*. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the County as of and for the year ended December 31, 2023, and have issued our report thereon, dated December 23, 2024, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis, as required by Uniform Guidance, 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 financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Zelenkofske Axelrod LLC

ZELENKOFSCHE AXELROD LLC

Jamison, Pennsylvania
March 4, 2025

COUNTY OF MONROE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

Federal Grantor/Pass-through Grantor/Program Title	Federal AL Number	Pass-Through Grantor's Number	Grant Period	Total Received for the Year	(Accrued)/ Deferred Revenue at December 31, 2022	Federal Grant Receipts	Federal Grant Expenditures	Refunds/ Adjustments	Accrued/ (Deferred) Revenue at December 31, 2023	Amount Provided To Subrecipients
<u>U.S. Department of Agriculture</u>										
Pass-through Commonwealth of Pennsylvania Department of Agriculture: Emergency Food Assistance Program - Storage and Distribution of CCC USDA FOODS	10.187	FA-FNPV-23-C-0727	2/16/23 - 9/30/2024	\$ 16,377	\$ -	\$ 16,377	\$ 16,377	\$ -	\$ -	\$ -
Total Emergency Food Assistance Program				16,377	-	16,377	16,377	-	-	-
Food Distribution Cluster										
Emergency Food Assistance Program (Food Commodities)	10.569	5-03-45-292	1/01/23 - 12/31/23	1,087,225	-	1,087,225	1,087,225 *	-	-	1,087,225
Emergency Food Assistance Program - Administrative Costs	10.568	8-03-45-113	9/1/21 - 8/31/26	70,298	(38,221)	22,794	22,794 *	-	(85,725)	-
Emergency Food Assistance Program - Food Commodities	10.569	8-03-45-113	9/1/21 - 8/31/26	207,320	-	207,320	207,320 *	-	-	207,320
Total Food Distribution Cluster				1,364,843	(38,221)	1,317,339	1,317,339 *	-	(85,725)	1,294,545
Total U.S. Department of Agriculture				1,381,220	(38,221)	1,333,716	1,333,716	-	(85,725)	1,294,545
<u>U.S. Department of Housing and Urban Development</u>										
Pass-through Pennsylvania Department of Community and Economic Development: Community Development Block Grant	14.228	N/A	N/A	499,303	-	499,303	499,303	-	-	499,303
Total CDBG Entitlement Grant Cluster				499,303	-	499,303	499,303	-	-	499,303
Emergency Solutions Grant - Cares	14.231	C000074157	07/08/20 - 09/30/23	635,150	159,473	475,677	475,677	-	-	475,677
Emergency Solutions Grant - Cares 2.5	14.231	C000080269	07/26/21 - 08/31/23	130,235	106,599	23,636	23,636	-	-	23,636
Emergency Solutions Grant - 21-23	14.231	C000080688	10/07/21 - 04/06/23	181,411	109,590	71,821	71,821	-	-	71,821
Emergency Solutions Grant - 22-24	14.231	C000084374	12/27/22 - 06/06/24	44,891	-	208,885	208,885	-	163,994	208,885
Total CDBG Entitlement Grants Cluster				991,687	375,662	780,019	780,019	-	163,994	780,019
Total U.S. Department of Housing and Urban Development				1,490,990	375,662	1,279,322	1,279,322	-	163,994	1,279,322
<u>U.S. Department of Justice</u>										
Pass-through Pennsylvania Commission on Crime and Delinquency Crime Victim Assistance	16.575	32963	10/01/20 - 09/30/23	175,145	41,526	133,619	133,619	-	-	-
Crime Victim Assistance	16.575	40369	10/01/23 - 09/30/25	-	-	41,540	41,540	-	41,540	-
COVID 19 - State and Local Fiscal Recovery Funds	21.027	39370	1/1/23 - 12/31/24	6,535	-	25,238	25,238	-	18,703	-
Total U.S. Department of Justice				181,680	41,526	200,397	200,397	-	60,243	-
<u>U.S. Department of Labor</u>										
Pass-Through Pocono Counties SDA WIA/WIOA Adult Program	17.258	Various	Various	185,691	19,478	187,720	187,720	-	21,507	187,720
WIA/WIOA Youth Activities	17.259	Various	Various	367,155	17,245	368,215	368,215	-	18,305	368,215
WIA/WIOA Dislocated Worker Formula Grants	17.278	Various	Various	185,740	19,475	187,818	187,818	-	21,553	187,818
Total U.S. Department of Labor/ WIOA Cluster				738,586	56,198	743,753	743,753	-	61,365	743,753
<u>U.S. Department of Transportation</u>										
Pass through PA Emergency Management Agency Interagency Hazardous Materials Public Sector Training	20.703	C950003939	10/1/22 - 10/30/25	-	-	5,593	5,593	-	5,593	-
Total U.S. Department of Transportation				-	-	5,593	5,593	-	5,593	-
<u>U. S Department of Treasury</u>										
COVID 19 - State and Local Fiscal Recovery Funds	21.027	N/A	03/01/21 - 12/31/24	-	(15,621,468)	6,232,898	6,232,898 *	-	(9,388,570)	-
Pass-Through Commonwealth of Pennsylvania, Department of Health and Human Services COVID 19 - Emergency Rental Assistance Program	21.023	ERAP2	01/01/21 - 12/31/24	2,400,000	(3,487,938)	2,972,379	2,972,379 *	-	(2,915,559)	-
Total U.S. Department of Treasury				2,400,000	(19,109,406)	9,205,277	9,205,277	-	(12,304,129)	-
<u>U. S Election Assistance Commission</u>										
Pass-through Commonwealth of Pennsylvania Department of State COVID 19 - HAVA Election Security Grants	90.404	2022-HAVA-045	3/16/22 - 9/30/23	-	-	13,750	13,750	-	13,750	-
Total U.S. Election Assistance Commission				-	-	13,750	13,750	-	13,750	-
<u>U.S. Department of Health and Human Services</u>										
Pass-through Commonwealth of Pennsylvania Department of Aging Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	4100072837 / 4100089736	N/A	2,896	-	2,896	2,896	-	-	-
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	4100072837 / 4100089736	N/A	4,937	-	4,937	4,937	-	-	-
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	4100072837 / 4100089736	N/A	5,510	-	5,510	5,510	-	-	-
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	4100072837 / 4100089736	N/A	16,473	-	16,473	16,473	-	-	-
Total Special Programs for Aging (Title VII, Part D)				29,816	-	29,816	29,816	-	-	-

* Denotes program tested as major

See Accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF MONROE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

Federal Grantor/Pass-through Grantor/Program Title	Federal AL Number	Pass-Through Grantor's Number	Grant Period	Total Received for the Year	(Accrued)/ Deferred Revenue at December 31, 2022	Federal Grant Receipts	Federal Grant Expenditures	Refunds/ Adjustments	Accrued/ (Deferred) Revenue at December 31, 2023	Amount Provided To Subrecipients
<u>Aging Cluster</u>										
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	4100072837 / 4100089736	N/A	\$ 292,729	\$ -	\$ 292,729	\$ 292,729	\$ -	\$ -	\$ -
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers - ARPA Support Services	93.044	4100072837 / 4100089736	N/A	52,986	-	52,986	52,986	-	-	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	4100072837 / 4100089736	N/A	295,618	-	295,618	295,618	-	-	-
Special Programs for the Aging, Title III, Part C, Nutrition Services ARPA Home Delivered Meals	93.045	4100072837 / 4100089736	N/A	66,780	-	66,780	66,780	-	-	-
Special Programs for the Aging, Title III, Part C, Nutrition Services ARPA Congregate Meals	93.045	4100072837 / 4100089736	N/A	44,520	-	44,520	44,520	-	-	-
Nutrition Services Incentive Program	93.053	4100072837 / 4100089736	N/A	91,501	-	91,501	91,501	-	-	-
Total Aging Cluster				844,134	-	844,134	844,134	-	-	-
National Family Caregiver Support, Title III, Part E	93.052	4100072837 / 4100089736	N/A	64,515	-	64,515	64,515	-	-	-
National Family Caregiver Support, Title III, Part E	93.052	4100072837 / 4100089736	N/A	42,880	-	42,880	42,880	-	-	-
Total National Family Caregiver Support				107,395	-	107,395	107,395	-	-	-
Medicare Enrollment Assistance Program	93.071	4100072837	N/A	11,822	-	11,822	11,822	-	-	-
Total Medicare Enrollment Assistance Program				11,822	-	11,822	11,822	-	-	-
State Health Insurance Assistance Program	93.324	4100072837	N/A	15,146	-	15,146	15,146	-	-	-
Total State Health Insurance Assistance Program				15,146	-	15,146	15,146	-	-	-
<u>Medicaid Cluster</u>										
Medical Assistance Program - Information and Referral	93.778	41000058054	N/A	33,648	-	33,648	33,648	-	-	-
Medical Assistance Program - Information and Referral	93.778	41000058054	N/A	33,648	-	33,648	33,648	-	-	-
<u>Medicaid Cluster</u>										
Pass-through Commonwealth of Pennsylvania, Department of Health and Human Services										
Medical Assistance Transportation Program	93.778	41000058054	N/A	330,259	(4,372)	315,535	315,535	-	(19,096)	315,535
Medical Assistance Program - Child Welfare	93.778	N/A	N/A	26,093	17,012	26,798	17,717	-	-	-
Total Medicare Cluster				356,352	12,640	342,333	342,333	-	(1,379)	315,535
Pass-through Commonwealth of Pennsylvania, Department of Health and Human Services										
Title IV-E Guardianship Assistance	93.090	N/A	N/A	200,274	120,617	204,913	204,913	-	125,256	204,913
Title IV-E Guardianship Assistance	93.090	N/A	N/A	158	380	84	84	-	306	-
Total Guardianship Assistance				200,432	120,997	204,997	204,997	-	125,562	204,913
Promoting Safe and Stable Families, IV-B Caseworker	93.556	N/A	N/A	9,289	(3,720)	9,289	9,289	-	(3,720)	9,289
Promoting Safe and Stable Families, IV-B Caseworker	93.556	N/A	N/A	7,262	-	45,256	45,256	-	37,994	45,256
Total Promoting Safe And Stable Families, IV-B Caseworker				16,551	(3,720)	54,545	54,545	-	34,274	54,545
Pass-through Pennsylvania Department of Health and Human Services										
Child Support Enforcement	93.563	N/A	N/A	1,276,903	553,288	1,399,038	1,399,038	(42,511)	632,912	-
Total Child Support Enforcement				1,276,903	553,288	1,399,038	1,399,038	(42,511)	632,912	-
Stephanie Tubbs Jones Child Welfare Services Program (Title IV-B)	93.645	N/A	N/A	40,662	-	40,662	40,662	-	-	-
Total Stephanie Tubbs Jones Child Welfare Services Program (Title IV-B)				40,662	-	40,662	40,662	-	-	-
Foster Care - Title IV-E	93.658	N/A	N/A	635,411	812,423	852,473	852,473	-	1,029,485	-
Foster Care - Title IV-E	93.658	N/A	N/A	27,031	20,916	13,343	13,343	-	7,228	-
Foster Care - Title IV-E	93.658	N/A	N/A	44,549	13,697	33,804	33,804	-	2,952	-
Total Foster Care				706,991	847,036	899,620	899,620	-	1,039,665	-
Adoption Assistance - Title IV-E	93.659	N/A	N/A	1,064,212	570,458	1,015,388	1,015,388	-	521,634	-
Adoption Assistance - Title IV-E - ITG Grant	93.659	N/A	N/A	4,954	8,396	4,414	4,414	-	7,856	-
Total Adoption Assistance				1,069,166	578,854	1,019,802	1,019,802	-	529,490	-
Social Service Block Grant - Title XX	93.667	N/A	N/A	66,575	-	66,575	66,575	-	-	-
Total Social Services Block Grant - Title XX				66,575	-	66,575	66,575	-	-	-
Chafee Foster Care Independent Living Program	93.674	N/A	N/A	126,441	(73,993)	28,474	28,474	-	(171,960)	28,474
Total Chafee Foster care Independent Living Program				126,441	(73,993)	28,474	28,474	-	(171,960)	28,474
Pass-through Pennsylvania Department of Drug and Alcohol Programs										
Opioid STR	93.788	4100086599	7/1/20 - 6/30/25	228,852	-	228,852	228,852	-	-	228,852
Total Opioid STR				228,852	-	228,852	228,852	-	-	228,852
Block Grant for Prevention and treatment of Substance Abuse	93.959	4100086599	7/1/20 - 6/30/25	696,912	-	709,186	709,186	-	12,274	709,186
Total Block Grant for Prevention and Treatment of Substance Abuse				696,912	-	709,186	709,186	-	12,274	709,186

COUNTY OF MONROE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

Federal Grantor/Pass-through Grantor/Program Title	Federal AL Number	Pass-Through Grantor's Number	Grant Period	Total Received for the Year	(Accrued)/ Deferred Revenue at December 31, 2022	Federal Grant Receipts	Federal Grant Expenditures	Refunds/ Adjustments	Accrued/ (Deferred) Revenue at December 31, 2023	Amount Provided To Subrecipients
Pass-through Pocono Counties SDA Temporary Assistance for Needy Families (TANF)	93.558	N/A	N/A	\$ 42,221	\$ 4,637	\$ 42,141	\$ 42,141	\$ -	\$ 4,557	\$ 42,141
Pass-through Pennsylvania Department of Health and Human Services Temporary Assistance for Needy Families (TANF)	93.558	N/A	N/A	79,353	173,322	221,845	221,845	-	315,814	-
Total TANF				121,574	177,959	263,986	263,986	-	320,371	42,141
Pass-through Commonwealth of Pennsylvania, Department of Community and Economic Development										
Community Service Block Grant	93.569	C000082258	01/01/22 - 12/31/26	535,286	167,387	519,840	519,840	-	151,941	519,840
Community Service Block Grant - Discretionary (GN)	93.569	C000082258	06/01/22 - 04/30/24	84,652	76,314	45,987	45,987	-	37,649	45,987
Community Service Block Grant - Discretionary (PE)	93.569	C000082258	06/01/22 - 12/31/22	143,746	24,740	202,396	202,396	-	83,390	202,396
Total Community Service Block Grant				763,684	268,441	768,223	768,223	-	272,980	768,223
Total U.S. Department of Health and Human Services				6,713,056	2,481,502	7,068,254	7,068,254	(42,511)	2,794,189	2,351,869
Corporation for National and Community Service Retired and Senior Volunteer Program	94.002	#13SRAPA004	N/A	91,493	-	91,493	91,493	-	-	91,493
U.S. Department of Homeland Security Pass-through Federal Emergency Management Agency										
Emergency Food and Shelter Program	97.024	ARPAR-7312-00 15 (Pike)	11/01/21 - 04/30/23	804	804	-	-	-	-	-
Emergency Food and Shelter Program	97.024	39-7312-15 (Phase 39, Pike)	11/01/21 - 04/30/23	260	260	-	-	-	-	-
Emergency Food and Shelter Program	97.024	40-7292-15 (Phase 40)	11/01/21 - 12/31/23	2,165	-	2,165	2,165	-	-	-
Emergency Food and Shelter Program	97.024	40-7312-15 (Phase 40, Pike)	11/01/21 - 12/31/23	646	-	646	646	-	-	-
Total Emergency Food and Shelter Program				3,875	1,064	2,811	2,811	-	-	-
Pass-through Pennsylvania Emergency Management Agency										
Emergency Management Performance Grant	97.042	C950003876	10/1/21 - 9/30/22	114,735	114,735	-	-	-	-	-
Emergency Management Performance Grant	97.042	C950004143	10/22 - 9/30/23	-	32,668	45,359	45,359	-	78,027	-
Emergency Management Performance Grant	97.042	N/A	10/23 - 9/30/24	-	-	13,982	13,982	-	13,982	-
Total Emergency Management performance Grant				114,735	147,403	59,341	59,341	-	92,009	-
Homeland Security Cluster Pass-through Pennsylvania Emergency Management Agency										
Homeland Security Grant Program	97.067	C950002422	N/A	644	-	644	644	-	-	-
Homeland Security Grant Program	97.067	C950003074	N/A	6,652	-	6,652	6,652	-	-	-
Homeland Security Grant Program	97.067	C950003961	N/A	6,698	-	6,698	6,698	-	-	-
Total Homeland Security Cluster				13,994	-	13,994	13,994	-	-	-
Total U.S. Department of Homeland Security				132,604	148,467	76,146	76,146	-	92,009	-
TOTAL FEDERAL AWARDS				\$ 13,129,629	\$ (16,044,272)	\$ 20,017,701	\$ 20,017,701	\$ (42,511)	\$ (9,198,711)	\$ 5,760,982

* Represents Program Tested as Major

County of Monroe, Pennsylvania
Notes to Schedule of Expenditures of Federal Awards
December 31, 2023

NOTE 1 REPORTING ENTITY

The accompanying Schedule of Expenditures of Federal Awards present the activity of all federal financial assistance programs of the County of Monroe, Pennsylvania (the County). The reporting entity is defined in Note 1 to the County's financial statements.

NOTE 2 BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal is presented using the modified accrual basis of accounting which is described in Note 1 to the County's financial statements.

NOTE 3 INDIRECT COST RATE

The County has not elected to charge the de minimis 10% indirect cost rate.

**County of Monroe, Pennsylvania
Schedule of Findings and Questioned Costs
December 31, 2023**

SECTION I SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting

Material weakness(es) identified? X Yes ☐ No

Significant deficiency(ies) identified?
Reported ☐ Yes X None

Noncompliance material to financial statements noted? ☐ Yes X No

Federal Awards

Internal control over major programs

Material weakness(es) identified? ☐ Yes X No

Significant deficiency(ies) identified?
Reported X Yes ☐ None

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

Any audit findings disclosed that are required to be reported
in accordance with 2 CFR 200.516(a)? X Yes ☐ No

Identification of Major Programs

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program</u>
10.568, 10.569	Food Distribution Cluster
21.023	Emergency Rental Assistance Program
21.027	Coronavirus State and Local Fiscal Recovery Funds
93.044, 93.045, 93.053	Aging Cluster

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

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

County of Monroe, Pennsylvania
Schedule of Findings and Questioned Costs (Continued)
December 31, 2023

SECTION II FINANCIAL STATEMENT FINDINGS

Finding 2023-001 – 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 lease activity
- 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. The finding was a repeat of Finding 2022-001.

Recommendation: We recommend reconciliations be performed on a timely basis for all significant accounts and any identified adjustment 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.

View 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.

Finding 2023-002 – 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 of 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, 2023). 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

County of Monroe, Pennsylvania
Schedule of Findings and Questioned Costs (Continued)
December 31, 2023

system. The June 30, 2023 reconciliation was not completed until June 2024 and the December 31, 2023 reconciliation and necessary adjustments were not completed until October 2024.

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 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. The finding was a repeat of Finding 2022-002.

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

View 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
Schedule of Findings and Questioned Costs (Continued)
December 31, 2023

SECTION III FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Finding 2023-003 – Completion and Submission of Annual Single Audit – Significant Deficiency

All Major Federal Programs

Repeat Finding: Yes

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, 2023, 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, 2023 reconciliation was not completed until June 2024 and the December 31, 2023 reconciliation and necessary adjustments were not completed until October 2024.

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, 2023 Single Audit and reporting package. Internal controls were not effective.

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

View 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
Summary Schedule of Prior Year Findings
December 31, 2023**

Finding 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 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 adjustment 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: Unresolved - See current year finding 2023-001

Finding 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 of 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 of Monroe, Pennsylvania
Summary Schedule of Prior Year Findings
December 31, 2023

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 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.

Resolution: Unresolved, see current year finding 2023-002

Finding 2022-003 – Completion and Submission of Annual Single Audit – Significant Deficiency

All Major Federal Programs

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, 2022, 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, 2022 reconciliation was not completed until June 2023 and the December 31, 2022 reconciliation and necessary adjustments were not completed until October 2023.

Effect: The Data Collection Form was filed late.

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, 2022, 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.

Resolution: Unresolved, see current year finding 2023-003



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

To the Board of County Commissioners
County of Monroe

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

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

The procedures and associated findings are as follows:

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

Program Name	Exhibit Number	Referenced Schedule/Exhibit
Title IV-D Child Support Enforcement	A-1(a)	Comparison of Single Audit Expenditures with Reported Expenditures
Title IV-D Child Support Enforcement	A-1(c)	Comparison of Reported Incentives to Incentives on Deposit
Title IV-D Child Support Enforcement	A-1(d)	Comparison of Single Audit Title IV-D Account with Reported Title IV-D Account
Homeless Assistance Program	XIX(a)	Combined Homeless Assistance Program

830 Sir Thomas Court, Suite 100, Harrisburg, PA 17109
3800 McKnight East Drive, Suite 3805, Pittsburgh, PA 15237
34745 Burbage Road, Frankford, DE 19945

2370 York Road, Suite A-5, Jamison, PA 18929
420 Chinquapin Round Road, Suite 2-i, Annapolis, MD 21401
210 Tollgate Hill Road, Greensburg, PA 15601

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

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

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



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

Zelenkofske Axelrod LLC

ZELENKOFSCHE AXELROD LLC

Jamison, Pennsylvania
March 4, 2025

COUNTY OF MONROE
SUMMARY OF EXPENDITURES - TITLE IV-D CHILD SUPPORT ENFORCEMENT PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2023

	Single Audit Expenditures						Reported Expenditures						Single Audit Over(Under) Reported					
	(A)	(B)	(C)	(D)	(E)	(F)	(A)	(B)	(C)	(D)	(E)	(F)	(A)	(B)	(C)	(D)	(E)	(F)
	Total	Unallowable	Incentive Paid Cost	Net (A-B-C)	FFP	Amount Paid (D x E)	Total	Unallowable	Incentive Paid Cost	Net (A-B-C)	FFP	Amount Paid (D x E)	Total	Unallowable	Incentive Paid Cost	Net (A-B-C)	FFP	Amount Paid (D x E)
<u>Calendar Quarter Ended 3/31/2023</u>																		
Salary/Overhead (Exclude Blood Tests)	\$ 478,498	\$ 12,029	\$ -	\$ 466,469	66%	\$ 307,870	\$ 478,498	\$ 12,029	\$ -	\$ 466,469	66%	\$ 307,869	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Interest/Program Income	1,864	49	-	1,815	66%	1,197	1,864	49	-	1,815	66%	1,197	-	-	-	-	66%	-
Blood Testing Fees	156	-	-	156	66%	103	156	-	-	156	66%	102	-	-	-	-	66%	-
Subtotal (1-2-3-4)	478,478	11,980	-	466,498	-	306,570	478,478	11,980	-	466,498	66%	306,570	-	-	-	-	-	-
Blood Testing	392	-	-	392	66%	259	392	-	-	392	66%	259	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 476,870	\$ 11,980	\$ -	\$ 464,890	-	\$ 306,829	\$ 476,870	\$ 11,980	\$ -	\$ 464,890	-	\$ 306,829	\$ -	\$ -	\$ -	\$ -	-	\$ -
<u>Calendar Quarter Ended 6/30/2023</u>																		
Salary/Overhead (Exclude Blood Tests)	\$ 507,697	\$ 12,789	\$ -	\$ 494,908	66%	\$ 326,639	\$ 507,697	\$ 12,789	\$ -	\$ 494,908	66%	\$ 326,639	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Interest/Program Income	628	16	-	612	66%	404	628	16	-	612	66%	404	-	-	-	-	66%	-
Blood Testing Fees	72	-	-	72	66%	48	72	-	-	72	66%	48	-	-	-	-	66%	-
Subtotal (1-2-3-4)	506,997	12,773	-	494,224	-	326,187	506,997	12,773	-	494,224	66%	326,187	-	-	-	-	-	-
Blood Testing	520	-	-	520	66%	343	520	-	-	520	66%	343	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 507,517	\$ 12,773	\$ -	\$ 494,744	-	\$ 326,530	\$ 507,517	\$ 12,773	\$ -	\$ 494,744	-	\$ 326,530	\$ -	\$ -	\$ -	\$ -	-	\$ -
<u>Calendar Quarter Ended 9/30/2023</u>																		
Salary/Overhead (Exclude Blood Tests)	\$ 529,881	\$ 13,942	\$ -	\$ 515,939	66%	\$ 340,519	\$ 529,881	\$ 13,942	\$ -	\$ 515,939	66%	\$ 340,519	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Interest/Program Income	642	17	-	625	66%	413	642	17	-	625	66%	413	-	-	-	-	66%	-
Blood Testing Fees	36	-	-	36	66%	24	36	-	-	36	66%	24	-	-	-	-	66%	-
Subtotal (1-2-3-4)	529,203	13,925	-	515,278	-	340,082	529,203	13,925	-	515,278	66%	340,082	-	-	-	-	-	-
Blood Testing	451	-	-	451	66%	297	451	-	-	451	66%	297	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 529,654	\$ 13,925	\$ -	\$ 515,729	-	\$ 340,379	\$ 529,654	\$ 13,925	\$ -	\$ 515,729	-	\$ 340,379	\$ -	\$ -	\$ -	\$ -	-	\$ -
<u>Calendar Quarter Ended 12/31/2023</u>																		
Salary/Overhead (Exclude Blood Tests)	\$ 523,450	\$ 14,079	\$ -	\$ 509,371	66%	\$ 336,185	\$ 523,450	\$ 14,079	\$ -	\$ 509,371	66%	\$ 336,185	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Interest/Program Income	623	18	-	605	66%	399	623	18	-	605	66%	399	-	-	-	-	66%	-
Blood Testing Fees	74	-	-	74	66%	48	74	-	-	74	66%	48	-	-	-	-	66%	-
Subtotal (1-2-3-4)	522,753	14,061	-	508,692	-	335,738	522,753	14,061	-	508,692	66%	335,738	-	-	-	-	-	-
Blood Testing	524	-	-	524	66%	345	524	-	-	524	66%	345	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 523,277	\$ 14,061	\$ -	\$ 509,216	-	\$ 336,083	\$ 523,277	\$ 14,061	\$ -	\$ 509,216	-	\$ 336,083	\$ -	\$ -	\$ -	\$ -	-	\$ -

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

EXHIBIT A-1 (c)

County: Monroe

Year Ended: December 31, 2023

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Type of Account Structure
January 1	\$ 5,027,382	\$ 5,027,382	<input checked="" type="checkbox"/> (X) Separate Bank Account <input type="checkbox"/> () Restricted Fund - General Ledger <input type="checkbox"/> () Other: _____
March 31	\$ 5,084,387	\$ 5,084,387	
June 30	\$ 5,214,429	\$ 5,214,429	
September 30	\$ 5,272,328	\$ 5,272,328	
December 31	\$ 5,331,719	\$ 5,331,719	

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 MonroeYear Ended 12/31/2023

	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
Balance at January 1	\$ 5,331,532	\$ 5,331,532	\$ -
Receipts:			
Reimbursements	1,276,903	1,276,903	-
Incentives	304,337	304,337	-
Title XIX Incentives	-	-	-
Interest	19,371	19,371	-
Program Income	-	-	-
Genetic Testing Costs	339	339	-
Maintenance of Effort (MOE)	-	-	-
Other:	-	-	-
Total Receipts	1,600,950	1,600,950	-
Intra-fund Transfers - In	-	-	-
Funds Available	6,932,482	6,932,482	-
Disbursements:			
Incentive Paid Costs	-	-	-
Transfers to General Fund	1,258,100	1,258,100	-
Vendor Payments	-	-	-
Bank Charges	-	-	-
Other:	-	-	-
Total Disbursements	1,258,100	1,258,100	-
Intra-fund Transfers - Out	-	-	-
Balance at December 31	\$ 5,674,382	\$ 5,674,382	\$ -

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 checking account.

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
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Administration	Bridge Housing	Case Management	Rental Assistance	Emergency Shelter	Other Housing Services	Total Expenses
I. TOTAL ALLOCATION							<u>\$ 113,195</u>
II. TOTAL EXPENDITURES							
A. Personnel	\$ 5,019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,019
B. Operating	-	-	-	-	-	-	-
C. Purchased Services	-	24,294	4,000	-	79,882	-	108,176
Subtotal of Total Expenditures	5,019	24,294	4,000	-	79,882	-	113,195
III. REVENUES							
A. Client Fees	-	-	-	-	-	-	-
B. Other	-	-	-	-	-	-	-
C. Earned Interest	-	-	-	-	-	-	-
Subtotal Revenues	-	-	-	-	-	-	-
IV. DHS REIMBURSEMENT							
A. State HAP Funding	5,019	24,294	4,000	-	79,882	-	113,195
B. SSBG	-	-	-	-	-	-	-
C. SABG	-	-	-	-	-	-	-
Subtotal DHS Reimbursement	<u>\$ 5,019</u>	<u>\$ 24,294</u>	<u>\$ 4,000</u>	<u>\$ -</u>	<u>\$ 79,882</u>	<u>\$ -</u>	<u>\$ 113,195</u>
V. Unspent Allocation							<u>\$ -</u>

County of Monroe, Pennsylvania
Federal Awards Passed through the Pennsylvania Department of Human Services
Expenditures per the SEFA to Revenue Received per the Pennsylvania Audit Confirmation Reply
December 31, 2023

(A)	(B)	(C)	(D)	(E)	(F)	
ALN Name	Federal ALN Number	Federal Expenditures per the SEFA	Federal Awards Received per the Audit Confirmation Reply from Pennsylvania	Difference (C- D)	% of Difference (E/D)	Detailed Explanation of the Differences
Guardianship Assistance	93.090	\$ 204,997	\$ 202,029	\$ 2,968	1%	Timing of cash receipts and payments leading to change in receivable at 12/31/2023 and 12/31/2022
MaryLee Allen Promoting Safe and Stable Families Program	93.556	54,545	23,104	31,441	136%	Timing of cash receipts and payments leading to change in receivable at 12/31/2023 and 12/31/2022
Temporary Assistance for Needy Families	93.558	221,845	79,353	142,492	180%	Timing of cash receipts and payments leading to change in receivable at 12/31/2023 and 12/31/2022
Child Support Enforcement	93.563	1,399,038	1,276,903	122,135	10%	Timing of cash receipts and payments leading to change in receivable at 12/31/2023 and 12/31/2022
Stephanie Tubbs Jones Child Welfare Services Program	93.645	40,662	40,662	-	0%	N/A
Foster Care Title IV-E	93.658	899,620	926,058	(26,438)	-3%	Timing of cash receipts and payments leading to change in receivable at 12/31/2023 and 12/31/2022
Adoption Assistance	93.659	1,019,802	1,100,607	(80,805)	-7%	Timing of cash receipts and payments leading to change in receivable at 12/31/2023 and 12/31/2022
Social Services Block Grant	93.667	66,575	66,575	-	0%	N/A
John H. Chafee Foster Care	93.674	28,474	27,722	752	3%	Timing of cash receipts and payments leading to change in receivable at 12/31/2023 and 12/31/2022
Medical Assistance Transportation Program	93.778	315,535	361,472	(45,937)	-13%	Timing of cash receipts and payments leading to change in receivable at 12/31/2023 and 12/31/2022
Medical Assistance - Child Welfare	93.778	26,798	13,588	13,210	97%	Timing of cash receipts and payments leading to change in receivable at 12/31/2023 and 12/31/2022
COVID-19	21.023	2,972,379	2,400,000	572,379	24%	Timing of cash receipts and payments leading to change in receivable at 12/31/2023 and 12/31/2022
Total Federal Awards Passed through the Pennsylvania Department of Human Services		<u>\$ 7,250,270</u>	<u>\$ 6,518,073</u>	<u>\$ 732,197</u>		

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

Supplemental Schedule

County: Monroe

Period Ended: June 30, 2023

Provider Name	Does the Provider Contract include CPSL Requirements	Most Recent Monitoring Date	Date of request	List any Exceptions noted during the Current Year Monitoring.	If Applicable was CAP Submitted	Is CAP Acceptable to CCYA	Date Follow-up was done on Prior year Monitoring	Has provider implemented the CAP
Justice Works Youth Care	No	2/7/2020	N/A					
PA Treatment and Healing	No	12/11/2019	N/A					
Forensic Counseling Associates	No	None	N/A					
Community Services Foundation, Inc.	Yes	None	N/A					
BI Incorporated	No	None	N/A					

MONROE



COUNTY

COMMISSIONERS:

John D. Christy, Chairman
David C. Parker, Vice-Chairman
Sharon S. Laverdure, Commissioner

SOLICITOR:

Weitzmann, Weitzmann &
Huffman, LLC

Chief Clerk/Administrator:

Robert Gress

March 4, 2025

Zelenkofske Axelrod LLC
2370 York Road, Suite A-5
Jamison, PA 18929

Re: Corrective Action Plan – For the year ended, December 31, 2023

To whom it may concern:

This letter is in response to the County's 2023 Single Audit findings. Following is our corrective action plan to address the findings and rectify them going forward.

2023-001 - Audit Adjustments - Material Weakness

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 lease activity
- 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

Corrective Action Planned: In response to Finding 2023-001, the County is taking steps to ensure that these issues are rectified going forward. The County recognizes the use of Auditors to adjust year-end financial information is not the best practice and will work towards completion of all adjustments. Annual summarization will be prepared for Custodial Funds and provided timely to Auditors.

Controller, Erik Diemer will implement new processes and reviews by June 30, 2025 to ensure reconciliations and entries are completed timely.

2023-002 - Children and Youth Fund Activity Reconciliation and Reporting - Material Weakness

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, 2023). As part of the County's year-end closing, 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, 2023 reconciliation was not completed until June 2024 and the December 31, 2023 reconciliation and necessary adjustments were not completed until October 2024.

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

Corrective Action Planned: In response to Finding 2023-002, the County is taking the following steps to ensure that these issues are rectified going forward.

The issues regarding Children and Youth have been ongoing. The County continues to work with a sub-contractor to supplement the full-time staff in completing daily and quarterly tasks. The agency suffered other setbacks throughout the year with the departure of several employees within the fiscal department. The County is actively seeking candidates to fill the vacant positions and will continue to monitor the timeliness of quarterly reporting and cross-training employees.

Controller, Erik Diemer, Fiscal Director, Jennifer Barclay, County Commissioners and Director of Children & Youth are providing all available resources to assist the Fiscal Department of Children and Youth. Interviews are being held for all vacant positions. The County expects vacant positions to be filled by June 30, 2025.

2023-003: Completion and Submission of Annual Single Audit – Significant Deficiency/Noncompliance

· All Federal Programs

Condition/Context: The County's Single Audit and reporting package was delayed for the year ending December 31, 2023, 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 2023 reconciliation was not completed until June 2024 and the December 2023 reconciliation and necessary adjustments were not completed until October 2024.

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 2023 Single Audit and reporting package.

Corrective Action Planned: In response to Finding 2023-003, the County is taking the following steps to ensure that these issues are rectified going forward.

The issues regarding Children and Youth have been ongoing. The delay in the filing of the Single Audit was solely due to their lack of staffing and inability to complete their reconciliations and reporting timely.

The Commissioners and Children & Youth Administration are well aware of the lack of staff and are working towards hiring individuals to complete the necessary tasks. The County continues to work with a sub-contractor in an effort to free up time of the full-time staff and assist with preparation and submission of monthly and quarterly reporting.

Controller, Erik Diemer, Fiscal Director, Jennifer Barclay, County Commissioners and Director of Children & Youth are providing all available resources to assist the Fiscal Department of Children and Youth. Interviews are being held for all vacant positions. The County expects vacant positions to be filled by June 30, 2025.

Thank you for your understanding in this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "J. A. Scott". The signature is fluid and cursive, with the first name "J" and last name "Scott" being the most prominent parts.

Chief Clerk/Administrator

cc: Finance Director
Controller