

# **County of Lycoming, Pennsylvania**

Single Audit Reports and  
Agreed-Upon Procedures

December 31, 2022

# County of Lycoming, Pennsylvania

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**County of Lycoming, Pennsylvania**

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

Federal or State Grantor / Pass Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Grant Period	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>										
<b>Pass-Through Pennsylvania Department of Agriculture:</b>										
Food Distribution Cluster:										
Emergency Food Assistance	10.568	N/A	N/A	\$ 43,288	\$ 33,541	\$ 39,737	\$ 39,737	\$ -	\$ 29,990	\$ 39,737
Donated Food	10.569	N/A	1/1/2021 - 12/31/2021	147,666	-	147,666	147,666	-	-	147,666
Total Food Distribution Cluster				190,954	33,541	187,403	187,403	-	29,990	187,403
Total U.S. Department of Agriculture				190,954	33,541	187,403	187,403	-	29,990	187,403
<b>U.S. Department of Housing and Urban Development</b>										
<b>Pass-Through Pennsylvania DCED:</b>										
Community Development Block Grant (2016)	14.228	C000066177	06/08/2017-06/07/2022	27,324	8,704	18,620	18,620	-	-	-
Community Development Block Grant (2017)	14.228	C000067301	02/14/2018-02/13/2022	1,209,906	36,884	1,171,152	1,171,152	-	(1,870)	942,400
Community Development Block Grant (2018)	14.228	C000070907	03/21/2019-03/20/2023	140,070	16,450	144,040	144,040	-	20,420	-
Community Development Block Grant (2019)	14.228	C000073805	04/21/2020-10/31/2024	61,652	6,105	55,547	55,547	-	-	-
Community Development Block Grant (2020)	14.228	C000076178	01/27/2020-04/21/2025	78,801	-	143,021	143,021	-	64,220	-
Community Development Block Grant (2020 CV)	14.228	C000075471	01/27/2020-05/31/2023	61,700	-	86,436	86,436	-	24,736	-
Community Development Block Grant - Disaster Recovery Program	14.228	C000062142	01/05/2016-01/04/2021	-	3,074	-	-	-	3,074	-
Total U.S. Department of Housing and Urban Development				1,579,453	71,217	1,618,816	1,618,816	-	110,580	942,400
<b>U.S. Department of Justice</b>										
Coronavirus Emergency Supplemental Funding Program	16.034			99,917	-	99,917	99,917	-	-	-
<b>U.S. Department of Transportation</b>										
<b>Pass-Through Pennsylvania Department of Transportation:</b>										
Metropolitan Transportation Planning:										
Unified Planning Work Program	20.505	521172 WO#3	7/1/2020 - 6/30/2022	302,010	116,163	302,010	302,010	-	116,163	-
<b>U.S. Department of Treasury</b>										
Coronavirus State and Local Fiscal Recovery Funds	21.027		3/1/21 - 12/31/24	11,003,502	(10,973,760)	218,476	218,476	-	(21,758,786)	-
<b>Pass-Through Pennsylvania Department of Human Services:</b>										
Emergency Rental Assistance Program	21.023		3/1/21 - 9/30/25	4,564,055	(2,577,856)	6,085,008	6,085,008	-	(1,056,903)	6,085,008
Total U.S. Treasury				15,567,557	(13,551,616)	6,303,484	6,303,484	-	(22,815,689)	6,085,008
<b>U.S. Environmental Protection Agency</b>										
Brownfields Assessment and Cleanup Cooperative Agreement	66.818	BF-9636001-0	10/01/2018-09/30/2023	-	10,257	13,471	13,471	-	23,728	-
<b>U.S. Department of Health and Human Services</b>										
<b>Pass-Through Pennsylvania Department of Human Services:</b>										
Title IV-E Guardianship Assistance	93.090		7/1/2020 - 6/30/2021	836	836	-	-	-	-	-
Title IV-E Guardianship Assistance	93.090		7/1/2021 - 6/30/2022	16,546	16,546	-	-	-	-	-
Title IV-E Guardianship Assistance	93.090		7/1/2022 - 6/30/2023	43,941	-	60,777	60,777	-	16,836	60,777
Total Title IV-E Guardianship Assistance				61,323	17,382	60,777	60,777	-	16,836	60,777
Promoting Safe and Stable Families - IV-B Caseworker Families First Transition Act	93.556		7/1/2021 - 6/30/2022	2,865	-	2,865	2,865	-	-	2,865
	93.556			25,000	-	25,000	25,000	-	-	25,000
Total Promoting Safe and Stable Families				27,865	-	27,865	27,865	-	-	27,865
Temporary Assistance For Needy Families	93.558		7/1/2020 - 6/30/2021	200,143	200,143	-	-	-	-	-
Temporary Assistance For Needy Families	93.558		7/1/2021 - 6/30/2022	-	133,428	266,857	266,857	-	400,285	-
Total Temporary Assistance for Needy Families				200,143	333,571	266,857	266,857	-	400,285	-

See notes to schedule of expenditures of federal and state awards

**County of Lycoming, Pennsylvania**

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

Federal or State Grantor / Pass Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Grant Period	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
Title IV-D	93.563		7/1/2021 - 6/30/2022	\$ 970,661	\$ 298,605	\$ 672,056	\$ 672,056	\$ -	\$ -	\$ -
Title IV-D	93.563		7/1/2022 - 6/30/2023	135,213	-	328,913	328,913	-	193,700	-
Title IV-D Incentives	93.563		7/1/2009 - 6/30/2010	-	(312,539)	154,302	154,302	-	(158,237)	-
Title IV-D Incentives	93.563		7/1/2010 - 6/30/2011	-	(209,263)	-	-	-	(209,263)	-
Title IV-D Incentives	93.563		7/1/2011 - 6/30/2012	-	(199,001)	-	-	-	(199,001)	-
Title IV-D Incentives	93.563		7/1/2012 - 6/30/2013	-	(180,836)	-	-	-	(180,836)	-
Title IV-D Incentives	93.563		7/1/2013 - 6/30/2014	-	(199,327)	-	-	-	(199,327)	-
Title IV-D Incentives	93.563		7/1/2014 - 6/30/2015	-	(207,973)	-	-	-	(207,973)	-
Title IV-D Incentives	93.563		7/1/2015 - 6/30/2016	-	(200,403)	-	-	-	(200,403)	-
Title IV-D Incentives	93.563		7/1/2016 - 6/30/2017	-	(193,091)	-	-	-	(193,091)	-
Title IV-D Incentives	93.563		7/1/2017 - 6/30/2018	-	(191,056)	-	-	-	(191,056)	-
Title IV-D Incentives	93.563		7/1/2018 - 6/30/2019	-	(187,708)	-	-	-	(187,708)	-
Title IV-D Incentives	93.563		7/1/2019 - 6/30/2020	-	(151,854)	-	-	-	(151,854)	-
Title IV-D Incentives	93.563		7/1/2020 - 6/30/2021	-	(175,570)	-	-	-	(175,570)	-
Title IV-D Incentives	93.563		7/1/2021 - 6/30/2022	168,250	-	-	-	-	(168,250)	-
Total Title IV-D				1,274,124	(2,110,016)	1,155,271	1,155,271	-	(2,228,869)	-
Title IV-B	93.645		7/1/2021 - 6/30/2022	31,736	-	31,736	31,736	-	-	31,736
Title IV-B	93.645		7/1/2022 - 6/30/2023	31,736	-	31,736	31,736	-	-	31,736
Total Title IV-B				63,472	-	63,472	63,472	-	-	63,472
Title IV-E	93.658		7/1/2016 - 6/30/2017	12,660	12,660	-	-	-	-	-
Title IV-E	93.658		7/1/2017 - 6/30/2018	38,928	38,928	-	-	-	-	-
Title IV-E	93.658		7/1/2018 - 6/30/2019	27,325	27,325	-	-	-	-	-
Title IV-E	93.658		7/1/2020 - 6/30/2021	155,839	155,839	-	-	-	-	-
Title IV-E	93.658		7/1/2021 - 6/30/2022	246,722	257,353	-	-	-	10,631	-
Title IV-E Administration	93.658		7/1/2020 - 6/30/2021	273,209	-	371,178	371,178	(34,405)	63,564	371,178
Total Title IV-E				754,683	492,105	371,178	371,178	(34,405)	74,195	371,178
Title IV-E - Adoption Assistance	93.659		7/1/2020 - 6/30/2021	8,309	8,309	-	-	-	-	-
Title IV-E - Adoption Assistance	93.659		7/1/2021 - 6/30/2022	579,587	302,640	276,947	276,947	-	-	276,947
Title IV-E - Adoption Assistance	93.659		7/1/2022 - 6/30/2023	94,873	-	317,057	317,057	-	222,184	317,057
Total Title IV-E - Adoption Assistance				682,769	310,949	594,004	594,004	-	222,184	594,004
Title XX	93.667		7/1/2021 - 6/30/2022	43,578	-	43,578	43,578	-	-	43,578
Title XX	93.667		7/1/2022 - 6/30/2023	43,580	-	43,580	43,580	-	-	43,580
Total Title XX				87,158	-	87,158	87,158	-	-	87,158
Independent Living Program	93.674		7/1/2020 - 6/30/2021	16,983	16,983	-	-	-	-	-
Independent Living Program	93.674		7/1/2021 - 6/30/2022	143,211	143,211	51,313	51,313	-	51,313	51,313
Independent Living Program	93.674		7/1/2022 - 6/30/2023	250,439	-	52,070	52,070	-	(198,369)	52,070
Total Independent Living Program				410,633	160,194	103,383	103,383	-	(147,056)	103,383

See notes to schedule of expenditures of federal and state awards

**County of Lycoming, Pennsylvania**

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

Federal or State Grantor / Pass Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Grant Period	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
Medicaid Cluster:										
Medical Incentives	93.778		???? - 6/30/2010	\$ -	\$ (10,074)		\$ -	\$ -	\$ (10,074)	\$ -
Medical Incentives	93.778		7/1/2010 - 6/30/2011	-	(156)	-	-	-	(156)	-
Medical Incentives	93.778		7/1/2011 - 6/30/2012	-	(2,236)	-	-	-	(2,236)	-
Medical Incentives	93.778		7/1/2012 - 6/30/2013	-	(878)	-	-	-	(878)	-
Medical Incentives	93.778		7/1/2013 - 6/30/2014	-	(1,207)	-	-	-	(1,207)	-
Medical Incentives	93.778		7/1/2014 - 6/30/2015	-	(424)	-	-	-	(424)	-
Medical Incentives	93.778		7/1/2015 - 6/30/2016	-	(755)	-	-	-	(755)	-
Medical Incentives	93.778		7/1/2016 - 6/30/2017	-	(8)	-	-	-	(8)	-
Medical Incentives	93.778		7/1/2017 - 6/30/2018	-	(432)	-	-	-	(432)	-
Medical Incentives	93.778		7/1/2018 - 6/30/2019	-	(412)	-	-	-	(412)	-
Medical Incentives	93.778		7/1/2019 - 6/30/2020	-	(421)	-	-	-	(421)	-
Medical Incentives	93.778		7/1/2020 - 6/30/2021	-	(2,284)	-	-	-	(2,284)	-
Medical Assistance Transportation Program	93.778		7/1/2021 - 6/30/2022	290,250	-	295,823	295,823	-	5,573	295,823
Medical Assistance Transportation Program	93.778		7/1/2022 - 6/30/2023	291,993	-	291,778	291,778	-	(215)	291,778
Medicaid	93.778		7/1/2020 - 6/30/2021	-	3,464	3,202	3,202	-	6,666	3,202
Medicaid	93.778		7/1/2021 - 6/30/2022	-	1,528	1,528	1,528	-	3,056	1,528
<b>Total Medicaid Cluster</b>				<b>582,243</b>	<b>(14,295)</b>	<b>592,331</b>	<b>592,331</b>	<b>-</b>	<b>(4,207)</b>	<b>592,331</b>
<b>Pass-Through Pennsylvania Department of Health:</b>										
Emergency Medical Services for Children	93.127			-	(1,299)	-	-	-	(1,299)	-
<b>Total U.S. Department of Health and Human Services</b>				<b>4,144,413</b>	<b>(811,409)</b>	<b>3,322,296</b>	<b>3,322,296</b>	<b>(34,405)</b>	<b>(1,667,931)</b>	<b>1,900,168</b>
<b>U.S. Department of Homeland Security</b>										
<b>Pass-Through the Pennsylvania Emergency Management Agency:</b>										
Flood Mitigation Assistance Grant	97.029	FMA-PJ-03-PA-2016-004	03/15/2016-08/30/2019	-	40,455	-	-	-	40,455	-
Flood Mitigation Assistance Grant	97.029			231,090	230,716	-	-	374	-	-
<b>Total Flood Mitigation Assistance Grant</b>				<b>231,090</b>	<b>271,171</b>	<b>-</b>	<b>-</b>	<b>374</b>	<b>40,455</b>	<b>-</b>
Hazard Mitigation Grant - Consolidated	97.039			307,154	230,366	-	-	-	(76,788)	-
Hazard Mitigation Grant - 4408	97.039			695,292	523,684	79,178	79,178	-	(92,430)	-
<b>Total Hazard Mitigation Grant</b>				<b>1,002,446</b>	<b>754,050</b>	<b>79,178</b>	<b>79,178</b>	<b>-</b>	<b>(169,218)</b>	<b>-</b>
Emergency Management Performance Grant	97.042		10/1/2019-09/30/2020	112,898	-	112,898	112,898	-	-	-
BRIC: Building Resilient Infrastructure and Communities	97.047			45,000	48,941	-	-	-	3,941	-
<b>Total U.S. Department of Homeland Security</b>				<b>1,391,434</b>	<b>1,074,162</b>	<b>192,076</b>	<b>192,076</b>	<b>374</b>	<b>(124,822)</b>	<b>92,871</b>
<b>Total Federal Financial Assistance Programs</b>				<b>\$ 23,275,738</b>	<b>\$ (13,057,685)</b>	<b>\$ 12,039,473</b>	<b>\$ 12,039,473</b>	<b>\$ (34,031)</b>	<b>\$ (24,327,981)</b>	<b>\$ 9,207,850</b>

See notes to schedule of expenditures of federal and state awards

**County of Lycoming, Pennsylvania**

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

Federal or State Grantor / Pass Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Grant Period	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>State Financial Assistance Programs</b>										
<b>Pennsylvania Department of Human Services:</b>										
Act 152			7/1/2021 - 6/30/2022	\$ 107,617	\$ -	\$ 107,617	\$ 107,617	\$ -	\$ -	\$ 107,617
Act 152			7/1/2022 - 6/30/2023	107,618	-	107,618	107,618	-	-	107,618
Total Act 152				215,235	-	215,235	215,235	-	-	215,235
Title IV B			7/1/2021 - 6/30/2022	2,865	-	2,865	2,865	-	-	-
Human Services Development Fund			7/1/2021 - 6/30/2022	57,212	-	57,212	57,212	-	-	57,212
Human Services Development Fund			7/1/2022 - 6/30/2023	57,210	-	57,210	57,210	-	-	57,210
Total Human Services Development Fund				114,422	-	114,422	114,422	-	-	114,422
Behavioral Health Services/IGT			7/1/2021 - 6/30/2022	353,789	-	353,789	353,789	-	-	353,789
Behavioral Health Services/IGT			7/1/2022 - 6/30/2023	353,790	-	353,790	353,790	-	-	353,790
Total Behavioral Health Services/IGT				707,579	-	707,579	707,579	-	-	707,579
Evidence Based Practices			7/1/2021 - 6/30/2022	297,113	-	297,113	297,113	-	-	-
Homeless Assistance Program			7/1/2021 - 6/30/2022	76,558	-	76,558	76,558	-	-	76,558
Homeless Assistance Program			7/1/2022 - 6/30/2023	76,556	-	76,556	76,556	-	-	76,556
Total Homeless Assistance Program				153,114	-	153,114	153,114	-	-	153,114
Housing Initiative			7/1/2021 - 6/30/2022	31,875	-	31,875	31,875	-	-	31,875
Housing Initiative			7/1/2021 - 6/30/2022	30,314	-	30,314	30,314	-	-	30,314
Total Housing Initiative				62,189	-	62,189	62,189	-	-	62,189
Truancy Program			7/1/2021 - 6/30/2022	236,925	-	687,295	687,295	-	450,370	687,295
Independent Living Program			7/1/2020 - 6/30/2021	64,726	64,726	64,726	64,726	-	64,726	64,726
Independent Living Program			7/1/2021 - 6/30/2022	16,983	16,983	16,983	16,983	-	16,983	16,983
Independent Living Program			7/1/2022 - 6/30/2023	70,029	-	-	-	-	(70,029)	-
Total Independent Living Program				151,738	81,709	81,709	81,709	-	11,680	81,709
Medical Assistance Transportation Program			7/1/2021 - 6/30/2022	286,086	-	286,086	286,086	-	-	286,086
Medical Assistance Transportation Program			7/1/2022 - 6/30/2023	357,987	-	367,724	367,724	-	9,737	367,724
Total Medical Assistance Transportation Program				644,073	-	653,810	653,810	-	9,737	653,810
Title 148			7/1/2020 - 6/30/2021	398,547	349,158	49,389	49,389	-	-	49,389
Title 148			7/1/2021 - 6/30/2022	4,619,132	1,835,887	4,619,132	4,619,132	-	1,835,887	4,619,132
Title 148			7/1/2021 - 6/30/2022	1,814,495	-	1,814,495	1,814,495	-	-	1,814,495
Total Title 148				6,832,174	2,185,045	6,483,016	6,483,016	-	1,835,887	6,483,016
Total Pennsylvania Department of Human Services				9,417,427	2,266,754	9,458,347	9,458,347	-	2,307,674	9,158,369
<b>Pennsylvania Department of Health:</b>										
Emergency Medical Services			7/1/2009 - 7/31/2010	-	1,234	-	-	-	1,234	-
Emergency Medical Services			7/1/2010 - 6/30/2011	-	(13,170)	-	-	-	(13,170)	-
Emergency Medical Services			7/1/2020 - 6/30/2021	193,427	17,359	122,441	122,441	-	(53,627)	-
Emergency Medical Services			7/1/2020 - 6/30/2021	116,009	-	116,662	116,662	-	653	-
Total Emergency Medical Services				309,436	5,423	239,103	239,103	-	(64,910)	-
Total State Financial Assistance Programs				\$ 9,726,863	\$ 2,272,177	\$ 9,697,450	\$ 9,697,450	\$ -	\$ 2,242,764	\$ 9,158,369
Total Federal and State Assistance				\$ 33,002,601	\$ (10,785,508)	\$ 21,736,923	\$ 21,736,923	\$ (34,031)	\$ (22,085,217)	\$ 18,366,219

See notes to schedule of expenditures of federal and state awards

# County of Lycoming, Pennsylvania

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Notes to Schedule of Expenditures of Federal and State Awards  
Year Ended December 31, 2022

## 1. Basis of Presentation

The accompanying schedule of expenditures of federal and state awards (the Schedule) includes the federal and state award activity of the County of Lycoming, Pennsylvania (the County) under programs of the federal and state governments for the year ended December 31, 2022. The information in this schedule 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 Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County in its entirety.

## 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule 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 Schedule 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. Noncash Assistance

Expenditures reported on the Schedule under the County's Donated Food Program, Federal Assistance Listing Number 10.569 are in the form of noncash assistance.

**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 County Commissioners of  
County of Lycoming, 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 Lycoming, 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 July 31, 2024. The financial statements of the Lycoming County Industrial Development Authority, a discretely presented component unit, were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Lycoming County Industrial Development 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 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as described in the accompanying schedule of findings and questioned costs, we identified a deficiency in internal control that we consider to be a material weakness and other deficiencies that we consider to be significant deficiencies.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2022-001 to be a material weakness.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2022-002 through 2022-003 to be significant deficiencies.



## **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 the response.

## **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.

*Baker Tilly US, LLP*

Williamsport, Pennsylvania  
July 31, 2024

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

Independent Auditors' Report

To the Board of County Commissioners of  
County of Lycoming, Pennsylvania

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

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

We have audited the County of Lycoming, 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 DHS programs for the year ended December 31, 2022. The County's major federal and DHS 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 DHS programs for the year ended December 31, 2022.

***Basis for Opinion on Each Major Federal and State DHS 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 DHS 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 DHS 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 *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 instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and the *Guidelines* and which are described in the accompanying schedule of findings and questioned costs as items 2022-004 and 2022-005. Our opinion on each major federal and DHS program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the noncompliance 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.

## 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 certain deficiencies in internal control 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 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 deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-004 and 2022-005, to be significant deficiencies.

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

## Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the Guidelines

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 July 31, 2024, 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. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by the Uniform Guidance and the *DHS Single Audit Supplement* and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and state awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Baker Tilly US, LLP*

Williamsport, Pennsylvania  
July 31, 2024

# County of Lycoming, 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?  X  yes   none reported

Noncompliance material to financial statements noted?   yes  X  no

### Federal and State Awards

Internal control over major federal and state 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 major federal and state programs: 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 and state programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.228	Community Development Block Grant - State Administered CDBG Cluster
21.023	Emergency Rental Assistance Program
21.027	Coronavirus State and Local Fiscal Recovery Funds

Identification of major DHS programs:

Name of DHS Program or Cluster

None

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 Lycoming, Pennsylvania

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

## Section II - Financial Statement Findings

### 2022-001 - Accounting and Financial Reporting - Material Weakness

*Prior Year Finding Number: 2021-003*

*Criteria:* Internal control is a process, which captures and properly records transactions, safeguards assets and assures compliance with laws and regulations. One critical element of internal control involves the ongoing reconciliation of general ledger accounts to various analyses and supporting documentation to ensure accurate periodic and year-end financial reporting.

*Condition/Context:* Due to turnover in the County's Office of Budget & Finance, the 2022 general ledger was not closed in a timely manner, nor were all account reconciliations completed prior to the year-end closing. As a result, material audit adjustments were proposed, affecting the County's various cash, accounts receivable, prepaid expenses, accounts payable, accrued expenses, fund balance/net position (equity), revenues and expenses.

*Cause:* The County experienced personnel turnover within its accounting and financial reporting function during 2022 (and beyond), which impacted its day-to-day accounting, the 2022 year-end closing process and Annual Comprehensive Financial Report preparation.

*Effect:* The above constitutes a material weakness in internal control over financial reporting.

*Recommendation:* In early 2024, the County's accounting and financial reporting function moved from the Office of Budget and Finance to the Office of the Controller. The Controller's Office facilitated the completion of the 2022 close and audit at that time. As Controller Office personnel further transition into this role, we recommend that these individuals continue to work with external consultants and auditors to gain a thorough understanding of the types of adjustments that were proposed, and incorporate these concepts into its year-end closing process going forward. Achieving full complement in terms of accounting department personnel will also be beneficial to this process.

*Views of Responsible Officials and Planned Corrective Actions:* The County agrees and is working to address this issue in future periods; see corrective action plan.

## County of Lycoming, Pennsylvania

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Schedule of Findings and Questioned Costs

Year Ended December 31, 2022

### 2022-002 - Segregation of Duties - Prothonotary - Significant Deficiency

*Prior Year Finding Number 2021-001*

*Criteria:* Internal control is a process, which captures and properly records transactions, safeguards assets, and assures compliance with laws and regulations. One critical element of internal control is adequate segregation of duties between accounting functions.

*Condition:* The responsibility for performance of accounting duties within the Prothonotary's office is vested in a limited number of employees, such that there is limited segregation of duties.

*Cause:* No internal control policy exists over the collection and remittance of cash.

*Effect:* Limited internal control procedures exist over cash receipts and disbursements such that errors or fraud could occur and not be prevented or detected.

*Context:* In the review of internal control procedures, it was determined that several areas of responsibility are being handled by one individual. The opening of incoming mail, processing of daily deposits, making the deposit to the bank, posting to the ledger book, and processing checks for the disbursement of escrow funds are all being handled by one individual.

*Recommendation:* The Prothonotary's office should implement internal control procedures to segregate duties on the major tasks of receipts and disbursements.

*Views of Responsible Officials and Planned Corrective Actions:* Management understands and is working with the Prothonotary's Office to provide additional resources/support. See corrective action plan.

### 2022-003 - Custodial Funds - Accounting Records - Significant Deficiency

*Prior Year Finding Number 2021-002*

*Criteria:* Internal control is a process, which captures and properly records transactions, safeguards assets, and assures compliance with laws and regulations. One critical element of internal control includes periodic reconciliations of accounts to supporting documentation to prevent, or detect and correct, errors or fraud.

*Condition/Context:* The County has a significant amount of transactional activity within various decentralized departments that collectively comprise its custodial fund activity. While the County can determine and reconcile the amount of fiduciary cash, the County currently does not have an efficient method for tracking or reconciling the cash inflow and outflow activity related to its custodial activities.

*Cause:* The County employs a limited number of accounting personnel who have not prioritized a periodic reconciliation of this custodial fund activity.

*Effect:* Gathering and preparing the custodial fund activity as required under GASB No. 84 was hampered by the lack of inflow and outflow information and the lack of timely reconciliations.

*Recommendation:* The County should implement a formal tracking and timely reconciliation process related to its custodial fund activity.

*Views of Responsible Officials and Planned Corrective Actions:* Management agrees and working toward implementing a process whereby these funds are reconciled and monitored. See corrective action plan.

## County of Lycoming, Pennsylvania

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

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

#### 2022-004 - Uniform Guidance Subrecipient Monitoring - Significant Deficiency/Noncompliance

*Federal Program:* Assistance Listing #14.228, Community Development Block Grant, U.S. Department of Housing and Urban Development, Passed through the Pennsylvania Department of Community and Economic Development, Pass-Through Entity Identifying Numbers: C000066177, C000067301, C000070907, C000073805, C000076178, C000075471 and C000062142

Assistance Listing #21.023, Emergency Rental Assistance Program, U.S. Department of Treasury, Passed through the Pennsylvania Department of Human Services, Pass-Through Entity Identifying Number: N/A

*Prior Year Finding Number 2021-004*

*Criteria:* 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), §200.331 *Requirements for Pass-through Entities*, requires entities who pass federal funding through to subrecipients evaluate each subrecipient's risk of noncompliance. As detailed in 2 CFR sections 200.331(d) through (f), the Uniform Guidance requires pass-through entities to monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals. This includes issuing a management decision for audit findings pertaining to the Federal award provided to the subrecipient, as detailed in 2 CFR section 200.521.

*Condition:* As part of our follow-up on previous audit findings, it was noted that the County is not performing monitoring activities over its subrecipient in compliance with the Uniform Guidance. Additionally, it was noted that the County did not issue a management decision for an audit finding pertaining to the Federal award provided to the subrecipient in a prior year.

*Questioned Costs:* N/A

*Cause:* The County does not have in place sufficient monitoring activities for its subrecipient, representing a significant deficiency in internal control over compliance.

*Effect:* The County is not in compliance with certain requirements of the Uniform Guidance.

*Context:* Title IV-E funding is passed through to the Lycoming-Clinton Mental Health and Intellectual Disabilities Joinder Board. The governing body of the Joinder consists of the Board of Commissioners of Lycoming and Clinton Counties, which allow each County 50% control. While it has been determined that the County has risk assessment and subrecipient monitoring policies and procedures in place for its pass-through entities related to other federal programs, management at the County has taken the position that the Title IV-E program is being monitored because of the unique nature of the funding being passed through to the Joinder Board.

*Recommendation:* We recommend that County management perform monitoring activities for the Title IV-E program similar to the policies and procedures it has in place for its other pass-through activities.

*Views of Responsible Officials and Planned Corrective Actions:* Management understands and is working to provide better oversight and monitoring of entities that receive pass-through grant dollars. See corrective action plan.



## County of Lycoming, Pennsylvania

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

### **2022-005 - Completion and Submission of Annual Single Audit - Significant Deficiency/Noncompliance**

*Federal Program:* Assistance Listing #14.228, Community Development Block Grant, U.S. Department of Housing and Urban Development, Passed through the Pennsylvania Department of Community and Economic Development, Pass-Through Entity Identifying Numbers: C000066177, C000067301, C000070907, C000073805, C000076178, C000075471 and C000062142

Assistance Listing #21.023, Emergency Rental Assistance Program, U.S. Department of Treasury, Passed through the Pennsylvania Department of Human Services, Pass-Through Entity Identifying Number: Not Available

Assistance Listing #21.027, Coronavirus State and Local Fiscal Recovery Funds, U.S. Department of Treasury, Pass-Through Entity Identifying Number: Not Available

*Prior Year Finding Number:* 2021-005

*Criteria:* Pursuant to the provisions of the Uniform Guidance, under §200.512(a), the County is required to complete and submit its Single Audit and related Data Collection Form within nine 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, as a result of turnover within its Budget and Finance Office, beyond the nine-month due date.

*Questioned Costs:* N/A

*Cause:* The County's 2022 Single Audit was delayed beyond the nine-month filing deadline as a result of turnover within its Budget and Finance Office.

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

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

*Views of Responsible Officials and Planned Corrective Actions:* The County is currently interviewing for additional personnel to ensure completion of its audit requirements and responsibilities in a timely manner. See corrective action plan.

# County of Lycoming, Pennsylvania

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

## Section IV - Summary Schedule of Prior Year Audit Findings

### 2021-001 - Segregation of Duties - Prothonotary - Significant Deficiency

*Condition:* The responsibility for performance of accounting duties within the Prothonotary's office is vested in a limited number of employees, such that there is limited segregation of duties.

*Recommendation:* The Prothonotary's office should implement internal control procedures to segregate duties on the major tasks of receipts and disbursements.

*Resolution:* The Prothonotary's office has not yet made any changes to its accounting duties and as such, see current year finding 2022-002.

### 2021-002 - Custodial Funds - Accounting Records - Significant Deficiency

*Condition/Context:* The County has a significant amount of transactional activity within various decentralized departments that collectively comprise its custodial fund activity. While the County can determine and reconcile the amount of fiduciary cash, the County currently does not have an efficient method for tracking or reconciling the cash inflow and outflow activity related to its custodial activities.

In addition, during 2021, the County discovered that its Delinquent Tax account had not been reconciled during the year and that certain transactions were not recorded/posted to the records.

*Recommendation:* The County should implement a formal tracking and timely reconciliation process related to its custodial fund activity.

*Resolution:* The County is still working through the logistics of tracking and reporting its custodial fund activity. See current year finding 2022-003.

### 2021-003 - Supporting Records/Documentation - Significant Deficiency

*Condition/Context:* The County experienced turnover within its Budget and Finance Office during the period under audit such that certain supporting documentation and records, primarily as related to manual journal entry support was mislocated and not able to be provided in connection with audit requests.

*Recommendation:* The County should implement a formal tracking system, which may include an electronic filing solution to ensure all supporting documentation and records are available.

*Resolution:* The County continued to experience turnover within its accounting function throughout 2022, affecting its day-to-day operations and year-end closing process. These issued extended beyond lack of supporting documentation in 2022, and the matter was elevated to a material weakness in internal control over financial reporting, see current year finding 2022-001.

## County of Lycoming, Pennsylvania

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

### **2021-004 - Uniform Guidance Subrecipient Monitoring - Significant Deficiency/Noncompliance**

*Federal Program:* Assistance Listing #93.658, Title IV-E - Foster Care, U.S. Department of Health and Human Services, Passed through the Pennsylvania Department of Human Services, Pass-Through Entity Identifying Number: Not Available

*Condition:* As part of our follow-up on previous audit findings, it was noted that the County is not performing monitoring activities over its subrecipient in compliance with the Uniform Guidance. Additionally, it was noted that the County did not issue a management decision for an audit finding pertaining to the Federal award provided to the subrecipient in the current year.

*Recommendation:* We recommend that County management perform monitoring activities for the Title IV-E program similar to the policies and procedures it has in place for its other pass-through activities.

*Resolution:* Management understands, and implemented new procedures during 2023 to provide better oversight and monitoring of entities that receive pass-through grant dollars. See 2022 finding 2022-004 and corrective action plan.

### **2021-005 - Completion and Submission of Annual Single Audit - Significant Deficiency/Noncompliance**

*Federal Program:* Assistance Listing #21.023, Emergency Rental Assistance Program, U.S. Department of Treasury, Passed through the Pennsylvania Department of Human Services, Pass-Through Entity Identifying Number: Not Available

*Condition/Context:* The County's Single Audit and reporting package was delayed for the year-ended December 31, 2021, as a result of turnover within its Budget and Finance Office, beyond the nine-month due date.

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

*Resolution:* The County is currently interviewing for additional personnel to staff the budget and finance office, including completion of its audit requirements in a timely manner. See corrective action plan. See current year finding 2022-005.

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

To the Board of County Commissioners of  
County of Lycoming, Pennsylvania and  
Commonwealth of PA 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 Lycoming, 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, 2021, 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, 2021, 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 listed below, which summarize amounts reported to DHS for fiscal years ended June 30, 2021, 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.

Program Name	Page Number	Exhibit Number	Referenced Schedule/Exhibit
Title IV-D Child Support Enforcement Program	20	A-1(a)	Comparison of Single Audit Expenditures With the Reported Expenditures
Title IV-D Child Support Enforcement Program	21	A-1(c)	Comparison of Reported Incentives to Incentives on Deposit
Title IV-D Child Support Enforcement Program	22	A-1(d)	Comparison of Single Audit Title IV-D Account with Reported Title IV-D Account
Combined Homeless Assistance Program	23	XIX(a) NBG	Nonblock Grant Counties 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 25) (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 for the year ended December 31, 2022, have been accurately compiled and reflect the audited books, records and SEFA of the County. 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 for the year ended December 31, 2022, have been accurately compiled and reflect the amounts reported on the audit confirmation reply from Pennsylvania.
2. 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.
3. 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.
4. 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.

The procedures detailed in paragraphs (a), (b) and (c) 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, 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, 2021, 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 Lycoming, Pennsylvania and is not intended to be, and should not be, used by anyone other than those specified parties.



Williamsport, Pennsylvania  
July 31, 2024

**County of Lycoming, 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				
	Total	Unallowable	Incentive Paid Costs	Net	Amount Paid	Total	Unallowable	Incentive Paid Costs	Net	Amount Paid	Total	Unallowable	Incentive Paid Costs	Net	Amount Paid
<b>Quarter ending: 9/30/2021</b>															
1. Salary/Overhead	\$ 361,376	\$ 52,988	\$ 46,500	\$ 261,888	\$ 172,846	\$ 361,376	\$ 52,988	\$ 46,500	\$ 261,888	\$ 172,846	\$ -	\$ -	\$ -	\$ -	\$ -
2. Fees/Costs	3	-	-	3	2	3	-	-	3	2	-	-	-	-	-
3. Interest/Program Income	5,150	623	-	4,527	2,988	5,150	623	-	4,527	2,988	-	-	-	-	-
4. Blood Testing Fees	779	-	-	779	514	779	-	-	779	514	-	-	-	-	-
5. Blood Testing Costs	704	-	-	704	465	704	-	-	704	465	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net total	<u>\$ 356,148</u>	<u>\$ 52,365</u>	<u>\$ 46,500</u>	<u>\$ 257,283</u>	<u>\$ 169,807</u>	<u>\$ 356,148</u>	<u>\$ 52,365</u>	<u>\$ 46,500</u>	<u>\$ 257,283</u>	<u>\$ 169,807</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Quarter ending: 12/31/2021</b>															
1. Salary/Overhead	\$ 574,925	\$ 24,823	\$ -	\$ 550,102	\$ 363,067	\$ 574,925	\$ 24,823	\$ -	\$ 550,102	\$ 363,067	\$ -	\$ -	\$ -	\$ -	\$ -
2. Fees/Costs	3	-	-	3	2	3	-	-	3	2	-	-	-	-	-
3. Interest/Program Income	3,327	178	-	3,149	2,078	3,327	178	-	3,149	2,078	-	-	-	-	-
4. Blood Testing Fees	450	-	-	450	297	450	-	-	450	297	-	-	-	-	-
5. Blood Testing Costs	795	-	-	795	525	795	-	-	795	525	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net total	<u>\$ 571,940</u>	<u>\$ 24,645</u>	<u>\$ -</u>	<u>\$ 547,295</u>	<u>\$ 361,215</u>	<u>\$ 571,940</u>	<u>\$ 24,645</u>	<u>\$ -</u>	<u>\$ 547,295</u>	<u>\$ 361,215</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Quarter ending: 3/31/2022</b>															
1. Salary/Overhead	\$ 353,062	\$ 6,938	\$ 45,198	\$ 300,926	\$ 198,611	\$ 353,062	\$ 6,938	\$ 45,198	\$ 300,926	\$ 198,611	\$ -	\$ -	\$ -	\$ -	\$ -
2. Fees/Costs	1	-	-	1	1	1	-	-	1	1	-	-	-	-	-
3. Interest/Program Income	2,793	207	-	2,586	1,707	2,793	207	-	2,586	1,707	-	-	-	-	-
4. Blood Testing Fees	527	-	-	527	348	527	-	-	527	348	-	-	-	-	-
5. Blood Testing Costs	657	-	-	657	434	657	-	-	657	434	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net total	<u>\$ 350,398</u>	<u>\$ 6,731</u>	<u>\$ 45,198</u>	<u>\$ 298,469</u>	<u>\$ 196,989</u>	<u>\$ 350,398</u>	<u>\$ 6,731</u>	<u>\$ 45,198</u>	<u>\$ 298,469</u>	<u>\$ 196,989</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Quarter ending: 6/30/2022</b>															
1. Salary/Overhead	\$ 477,827	\$ 9,804	\$ 11,300	\$ 456,723	\$ 301,437	\$ 477,827	\$ 9,804	\$ 11,300	\$ 456,723	\$ 301,437	\$ -	\$ -	\$ -	\$ -	\$ -
2. Fees/Costs	2	-	-	2	1	2	-	-	2	1	-	-	-	-	-
3. Interest/Program Income	2,871	331	-	2,540	1,676	2,871	331	-	2,540	1,676	-	-	-	-	-
4. Blood Testing Fees	404	-	-	404	267	404	-	-	404	267	-	-	-	-	-
5. Blood Testing Costs	645	-	-	645	426	645	-	-	645	426	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net total	<u>\$ 475,195</u>	<u>\$ 9,473</u>	<u>\$ 11,300</u>	<u>\$ 454,422</u>	<u>\$ 299,919</u>	<u>\$ 475,195</u>	<u>\$ 9,473</u>	<u>\$ 11,300</u>	<u>\$ 454,422</u>	<u>\$ 299,919</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent accountants' report on applying agreed-upon procedures

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

EXHIBIT A-1 ( c )

County Lycoming Year Ended 2022

Month	MSE		Type of Account Structure
	Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	
January 1	2,375,005.48	2,375,005.48	( X ) Separate Bank Account ( ) Restricted Fund - General Ledger ( ) Other: _____
March 31	2,391,916.16	2,391,916.16	
June 30	2,415,293.89	2,415,293.89	
September 30	2,392,071.90	2,392,071.90	
December 31	2,364,280.35	2,364,280.35	

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

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

County	<u>Lycoming</u>	Year Ended	<u>December 31, 2022</u>
	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
<b>Balance at January 1</b>	\$ 2,808,131.97	\$ 2,808,131.97	\$ -
<b>Receipts:</b>			
Reimbursements	1,089,586.00	1,089,586.00	-
Incentives	168,519.96	168,519.96	-
Title XIX Incentives	298.00	298.00	-
Interest	12,600.08	12,600.08	-
Program Income	3,451.98	3,451.98	-
Genetic Testing Costs	1,825.04	1,825.04	-
Maintenance of Effort (MOE)	-	-	-
Other:	-	-	-
<b>Total Receipts</b>	\$ 1,276,281.06	\$ 1,276,281.06	\$ -
<b>Intra-Fund Transfers - In Funds Available</b>	216,961.58 \$ 4,301,374.61	216,961.58 \$ 4,301,374.61	- \$ -
<b>Disbursements:</b>			
Performance Incentive Paid Costs	179,245.09	179,245.09	-
Transfers to General Fund	1,046,719.40	1,046,719.40	-
Vendor Payments	8,595.65	8,595.65	-
Bank Charges	-	-	-
Other:	-	-	-
<b>Total Disbursements</b>	\$ 1,234,560.14	\$ 1,234,560.14	\$ -
<b>Intra-Fund Transfers - Out</b>	216,961.58	216,961.58	-
<b>Balance at December 31</b>	\$ 2,849,852.89	\$ 2,849,852.89	\$ -

The Title IV-D account consists of two accounts. Please indicate here the total number of accounts that make up the Title IV-D account.

The Title IV-D account is comprised of a 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 Lycoming, Pennsylvania**

Nonblock Grant Counties - Combined Homeless Assistance Program

Year Ended June 30, 2022

Exhibit XIX(a) NBG

								Revision No.	0
	Administration	Bridge Housing	Case Management	Rental Assistance	Emergency Shelter	Innovative Supportive Housing Services	Total		
I. TOTAL ALLOCATION (Including Reallocated Funds)									\$ 153,114
II. TOTAL EXPENDITURES									
A. Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B. Operating	-	-	-	-	-	-	-	-	-
C. Purchased Services	4,442	15,975	21,746	28,429	32,364	50,158	153,114		
D. Reserved	-	-	-	-	-	-	-	-	-
Subtotal of Total Expenditures	\$ 4,442	\$ 15,975	\$ 21,746	\$ 28,429	\$ 32,364	\$ 50,158	\$ 153,114		
III. REVENUES									
A. Client Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B. Other	-	-	-	-	-	-	-	-	-
C. Earned Interest	-	-	-	-	-	-	-	-	-
Subtotal Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IV. DHS REIMBURSEMENT									
A. State HAP Funding	\$ 4,442	\$ 15,975	\$ 21,746	\$ 28,429	\$ 32,364	\$ 50,158	\$ 153,114		
B. SSBG	-	-	-	-	-	-	-	-	-
C. SABG	-	-	-	-	-	-	-	-	-
Subtotal DHS Reimbursement	\$ 4,442	\$ 15,975	\$ 21,746	\$ 28,429	\$ 32,364	\$ 50,158	\$ 153,114		
V. UNSPENT ALLOCATION									\$ -

See independent accountants' report on applying agreed-upon procedures

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) Assistance Listing Name	(B) Assistance Listing Number	(C) Federal Expenditures per the SEFA	(D) Federal Awards Received per the Audit Confirmation reply from Pennsylvania	(E) Difference (C-D)	(F) % Difference (E/D)	(G) Detailed Explanation of the Differences
Title IV-E Guardianship Assistance	93.090	\$ 60,777	\$ 61,323	\$ (546)	-0.89%	Timing of cash receipts and program expenditures and relates to payments received in the early part of the year which were for prior year expenditures.
Promoting Safe and Stable Families - IV-B Caseworker	93.556	27,865	27,865	-	0.00%	N/A
Temporary Assistance For Needy Families	93.558	266,857	200,143	66,714	33.33%	Timing of cash receipts and program expenditures and relates to payments received in the early part of the year which were for prior year expenditures.
Title IV-D	93.563	1,000,969	1,105,874	(104,905)	-9.49%	Timing of cash receipts and program expenditures and relates to payments received in the early part of the year which were for prior year expenditures.
Title IV-D Incentives	93.563	154,302	168,250	(13,948)	-8.29%	Timing of cash receipts and program expenditures and relates to payments received in the early part of the year which were for prior year expenditures.
Title IV-B	93.645	63,472	63,472	-	0.00%	N/A
Title IV-E	93.658	371,178	754,683	(383,505)	-50.82%	Timing of cash receipts and program expenditures and relates to payments received in the early part of the year which were for prior year expenditures.
Title IV-E - Adoption Assistance	93.659	594,004	682,769	(88,765)	-13.00%	Timing of cash receipts and program expenditures and relates to payments received in the early part of the year which were for prior year expenditures.
Title XX	93.667	87,158	87,158	-	0.00%	N/A
Independent Living Program	93.674	103,383	410,633	(307,250)	100.00%	Timing of cash receipts and program expenditures and relates to payments received in the early part of the year which were for prior year expenditures.
Medical Assistance Transportation Program	93.778	587,601	582,243	5,358	0.92%	Timing of cash receipts and program expenditures and relates to payments received in the early part of the year which were for prior year expenditures.
Medicaid	93.778	4,730	-	4,730	100.00%	Timing of cash receipts and program expenditures and relates to payments received in the early part of the year which were for prior year expenditures.
COVID-19 - Emergency Rental Assistance	21.023	6,085,008	4,564,055	1,520,953	33.32%	Timing of cash receipts and program expenditures and relates to payments received in the early part of the year which were for prior year expenditures.
		<u>\$ 9,407,304</u>	<u>\$ 8,708,468</u>	<u>\$ 698,836</u>	8.02%	

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