

COUNTY OF CLINTON

SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2022

COUNTY OF CLINTON
SINGLE AUDIT REPORT
YEAR ENDED DECEMBER 31, 2022

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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

County Commissioners
County of Clinton
Lock Haven, 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of County of Clinton (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 September 28, 2023. Our report includes a reference to other auditors who audited the financial statements of the Clinton County Sewer Authority and the Clinton County Solid Waste Authority, which represent 100%, 100%, and 65.74% of the assets, net position and revenues of the aggregate discretely presented component units, as described in our report on the County's financial statements. The financial statements of the Clinton County Solid Waste Authority and the Susque-View Home, Inc. were not audited in accordance with Government Auditing Standards. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



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County of Clinton

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*.

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

Harrisburg, Pennsylvania
September 28, 2023



Zelenkofske Axellrod LLC

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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE AND THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES *SINGLE AUDIT SUPPLEMENT*; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

INDEPENDENT AUDITOR'S REPORT

County Commissioners
County of Clinton
Lock Haven, Pennsylvania

Report on Compliance for Each Major Federal and Pennsylvania Department of Human Services Program

Opinion on Each Major Federal and DHS Program

We have audited the County of Clinton's (the "County") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the Pennsylvania Department of Human Services (DHS) *Single Audit Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2022. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal and 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 audit requirements of the Pennsylvania Department of Human Services *Single Audit Supplement*. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal 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 DHS programs.



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Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance and the Pennsylvania Department of Human Services *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 Department of Human Services *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, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal and DHS program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal and DHS program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal and DHS program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.



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Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, 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 County's basic financial statements. We issued our report thereon dated September 28, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the 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 primary government financial statements. The information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Zelenkofske Axlerod LLC

ZELENKOSFSKE AXELROD LLC

Harrisburg, Pennsylvania
September 28, 2023

COUNTY OF CLINTON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

Federal Grantor/Program Title	Assistance Listing	Commonwealth of Pennsylvania pass-through grantor agency/department	Pass-through grantor's number	(Accrued)/ Deferred Revenue at December 31, 2021	Federal Grant Receipts	Federal Grant Expenditures	Accrued/ (Deferred) Revenue at December 31, 2022	Subrecipient Expenditures
<u>U.S. Department of Agriculture</u>								
Food Distribution Cluster								
	10.568	Agriculture	446360	\$ (18,483)	\$ 21,584	\$ 12,354	\$ 9,253	\$ 12,354
	10.569	Agriculture	8-02-60-128	-	56,579	56,579	-	48,787
Total Food Distribution Cluster				(18,483)	78,163	68,933	9,253	61,141
Total U.S. Department of Agriculture				(18,483)	78,163	68,933	9,253	61,141
<u>U.S. Department of Commerce</u>								
Economic Development Cluster								
	11.307	N/A	01-19-02748	-	1,477,188	1,477,188 *	-	-
Total Economic Development Cluster				-	1,477,188	1,477,188	-	-
Total U.S. Department of Commerce				-	1,477,188	1,477,188	-	-
<u>U.S. Department of Housing and Urban Development</u>								
	14.228	Community & Economic Development	C000066172	-	-	-	-	-
	14.228	Community & Economic Development	C000068434	-	-	-	-	-
	14.228	Community & Economic Development	C000071545	-	52,530	66,257	13,727	-
	14.228	Community & Economic Development	C000073658	-	43,233	50,930	7,697	-
	14.228	Community & Economic Development	C000076074	-	117,708	70,057	(47,651)	-
	14.228	Community & Economic Development	C000075226	-	20,729	20,931	202	-
Total Community Development Block Grant				-	234,200	208,175	(26,025)	-
Total U.S. Department of Housing and Urban Development				-	234,200	208,175	(26,025)	-
<u>U.S. Department of Transportation</u>								
Highway Planning and Construction Cluster								
	20.205	Penndot	N/A	(225,670)	904,634	678,964	-	-
Total Highway Planning and Construction Cluster				(225,670)	904,634	678,964	-	-
Total United States Department of Justice				(225,670)	904,634	678,964	-	-
<u>United States Department of Justice</u>								
COVID - Comprehensive Opioid, Stimulant, and Other Substances Use Program								
	16.838	PCCD	36571	-	42,973	49,808	6,835	49,808
Total United States Department of Justice				-	42,973	49,808	6,835	49,808
<u>U.S. Department of Health and Human Services</u>								
Guardianship Assistance								
	93.090	Human Services	N/A	(75,492)	89,399	55,257	41,350	-
Promoting Safe and Stable Families								
	93.556	Human Services	N/A	-	2,000	-	-	-
Temporary Assistance for Needy Families								
	93.558	Human Services	N/A	(456)	110,554	163,706	53,608	-
Child Support Enforcement								
	93.563	Human Services	N/A	(77,569)	605,790	661,915	133,694	-
Stephanie Tubbs Jones Child Welfare Services Program								
	93.645	Human Services	N/A	17,766	71,065	88,831	-	-
Foster Care Title IV-E								
	93.658	Human Services	N/A	(275,165)	633,638	533,255	174,782	-
Adoption Assistance Title IV-E								
	93.659	Human Services	N/A	(84,671)	333,232	424,769	176,208	-
Social Services Block Grant								
	93.667	Human Services	N/A	-	20,539	20,539	-	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood								
	93.674	Human Services	N/A	(8,124)	48,808	47,139	6,455	-
Medicaid Cluster								
	93.778	Human Services	N/A	-	1,889	8,008	6,119	-
	93.778	Human Services	N/A	40,308	246,292	279,786	(6,814)	239,478
Total Medicaid Cluster				40,308	248,181	287,794	(695)	239,478
Total U.S. Department of Health and Human Services				(463,403)	2,163,206	2,285,205	585,402	239,478
<u>U.S. Department of Homeland Security</u>								
Emergency Management Performance Grants								
	97.042	PEMA	GR4100070874	-	40,858	40,858	-	-
Total U.S. Department of Homeland Security				-	40,858	40,858	-	-
<u>U.S. Department of Treasury</u>								
COVID - Coronavirus State and Local Fiscal Recovery Funds								
	21.027	Community & Economic Development	N/A	1,668,119	3,751,907	4,821,808 *	(598,218)	-
	21.032	N/A	N/A	-	50,000	50,000	-	-
	21.023	Human Services	N/A	1,670,703	863,825	2,205,200 *	(329,328)	2,189,196
Total U.S. Department of Treasury				3,338,822	4,665,732	7,077,008	(927,546)	2,189,196
TOTAL FEDERAL AWARDS				\$ 2,631,266	\$ 9,606,954	\$ 11,886,139	\$ (352,081)	\$ 2,539,623

* Denotes tested as a major program

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

NOTE 1: REPORTING ENTITY

The County of Clinton (the "County"), as the reporting entity for financial reporting purposes, is defined in Note 1 to the County's financial statements. For purposes of preparing the schedule of expenditures of federal awards, the County's reporting entity is the same as was used for financial purposes, in that awards received and expended, if any, by the following entities are excluded:

- Clinton County Sewer Authority
- Clinton County Solid Waste Authority
- Susque-View Home, Inc.

NOTE 2: BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the County's financial statements. The County did not use the 10% de minimis indirect cost rate.

NOTE 3: RISK-BASED AUDIT APPROACH

The 2022 threshold for determining Type A programs is \$750,000. All of the County's Type A programs were audited as major. The following Type A program was audited as major:

Program	Assistance Listing
Economic Development Cluster	11.307
Emergency Rental Assistance Program	21.023
Coronavirus State and Local Fiscal Recovery Funds	21.027

The amount expended under programs audited as major federal programs for the year ended December 31, 2022, totaled \$8,504,196 or 71.5% of total federal awards expended.

NOTE 4: LOANS OUTSTANDING

The County had the following loan balances outstanding at December 31, 2022:

Program Title	Assistance Listing	Amount Outstanding
Economic Development Cluster	11.307	\$ 2,506,235

NOTE 5: ECONOMIC ADJUSTMENT ASSISTANCE REVOLVING LOAN PROGRAM

Balance of Economic Adjustment Assistance Revolving Loan "Fund" ('RLF') loans outstanding at December 31, 2022	\$ 2,506,235
Cash and investment balance in RLF at December 31, 2022	1,087,802
Administrative expenses paid out of RLD income during the year ended December 31, 2022	<u>14,142</u>
Total RLF	\$ 3,608,179
Federal Participation Rate	40.94%
Total RLF Federal noncash award	<u>\$ 1,477,188</u>



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

County Commissioners
County of Clinton
Lock Haven, Pennsylvania

We have performed the procedures enumerated below on the financial schedules and exhibits of the County of Clinton (the "County") required by the Commonwealth of Pennsylvania Department of Human Services ("DHS") DHS *Single Audit Supplement* for the fiscal year ended June 30, 2022 and calendar year ended December 31, 2022. The County's management is responsible for the financial schedules and exhibits required by the DHS *Single Audit Supplement*.

The County 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, 2022 for Exhibit XIX(a) and calendar year ended December 31, 2022 for Exhibit A-1(a), Exhibit A-1(c) and Exhibit A-1(d), have been accurately compiled based on the audited books and records of the County. We have also verified by comparison to the example schedules that these schedules are presented, at a minimum, at the level of detail and in the format required by the DHS *Single Audit Supplement* pertaining to this period.

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

- b) We have inquired of management regarding adjustments to reported revenues or expenditures which were not reflected on the reports submitted to DHS for the period in question.



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- 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 regard 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) 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 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.



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County Commissioners
County of Clinton

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

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

Zelenkofske Axlerod LLC

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania
September 28, 2023

COUNTY OF CLINTON
SUMMARY OF EXPENDITURES - TITLE IV-D CHILD SUPPORT ENFORCEMENT PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2022

	Single Audit Expenditures						Reported Expenditures						Single Audit Over(Under) Reported					
	(A) Total	(B) Unallowable	(C) Incentive Paid Costs	(D) Net (A-B-C)	(E) FFP	(F) Amount Paid (D x E)	(A) Total	(B) Unallowable	(C) Incentive Paid Costs	(D) Net (A-B-C)	(E) FFP	(F) Amount Paid (D x E)	(A) Total	(B) Unallowable	(C) Incentive Paid Costs	(D) Net (A-B-C)	(E) FFP	(F) Amount Paid (D x E)
Calendar Quarter Ended 3/31/2022																		
Salary/Overhead (Exclude Blood Tests)	\$ 226,989	\$ 6,364	\$ -	\$ 220,625	66%	\$ 145,613	\$ 226,989	\$ 6,364	\$ -	\$ 220,625	66%	\$ 145,613	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Interest/Program Income	764	21	-	743	66%	491	764	21	-	743	66%	491	-	-	-	-	66%	-
Blood Testing Fees	292	-	-	292	66%	194	292	-	-	292	66%	194	-	-	-	-	66%	-
Subtotal (1-2-3-4)	225,933	6,343	-	219,590	-	144,928	225,933	6,343	-	219,590	-	144,928	-	-	-	-	-	-
Blood Testing	775	-	-	775	66%	511	775	-	-	775	66%	511	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 226,708	\$ 6,343	\$ -	\$ 220,365	-	\$ 145,439	\$ 226,708	\$ 6,343	\$ -	\$ 220,365	-	\$ 145,439	\$ -	\$ -	\$ -	\$ -	-	\$ -
Calendar Quarter Ended 6/30/2022																		
Salary/Overhead (Exclude Blood Tests)	\$ 256,271	\$ 7,586	\$ -	\$ 248,685	66%	\$ 164,132	\$ 256,271	\$ 7,586	\$ -	\$ 248,685	66%	\$ 164,132	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Interest/Program Income	676	20	-	656	66%	434	676	20	-	656	66%	434	-	-	-	-	66%	-
Blood Testing Fees	202	-	-	202	66%	134	202	-	-	202	66%	134	-	-	-	-	66%	-
Subtotal (1-2-3-4)	255,393	7,566	-	247,827	-	163,564	255,393	7,566	-	247,827	-	163,564	-	-	-	-	-	-
Blood Testing	444	-	-	444	66%	292	444	-	-	444	66%	292	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 255,837	\$ 7,566	\$ -	\$ 248,271	-	\$ 163,856	\$ 255,837	\$ 7,566	\$ -	\$ 248,271	-	\$ 163,856	\$ -	\$ -	\$ -	\$ -	-	\$ -
Calendar Quarter Ended 9/30/2022																		
Salary/Overhead (Exclude Blood Tests)	\$ 273,864	\$ 9,135	\$ -	\$ 264,729	66%	\$ 174,722	\$ 273,864	\$ 9,135	\$ -	\$ 264,729	66%	\$ 174,722	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Interest/Program Income	1,163	39	-	1,124	66%	742	1,163	39	-	1,124	66%	742	-	-	-	-	66%	-
Blood Testing Fees	125	-	-	125	66%	82	125	-	-	125	66%	82	-	-	-	-	66%	-
Subtotal (1-2-3-4)	272,576	9,096	-	263,480	-	173,898	272,576	9,096	-	263,480	-	173,898	-	-	-	-	-	-
Blood Testing	40	-	-	40	66%	26	40	-	-	40	66%	26	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 272,616	\$ 9,096	\$ -	\$ 263,520	-	\$ 173,924	\$ 272,616	\$ 9,096	\$ -	\$ 263,520	-	\$ 173,924	\$ -	\$ -	\$ -	\$ -	-	\$ -
Calendar Quarter Ended 12/31/2022																		
Salary/Overhead (Exclude Blood Tests)	\$ 210,592	\$ 7,920	\$ -	\$ 202,672	66%	\$ 133,763	\$ 210,592	\$ 7,920	\$ -	\$ 202,672	66%	\$ 133,763	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Interest/Program Income	702	23	-	679	66%	448	702	23	-	679	66%	448	-	-	-	-	66%	-
Blood Testing Fees	82	-	-	82	66%	54	82	-	-	82	66%	54	-	-	-	-	66%	-
Subtotal (1-2-3-4)	209,808	7,897	-	201,911	-	133,261	209,808	7,897	-	201,911	-	133,261	-	-	-	-	-	-
Blood Testing	123	-	-	123	66%	81	123	-	-	123	66%	81	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 209,931	\$ 7,897	\$ -	\$ 202,034	-	\$ 133,342	\$ 209,931	\$ 7,897	\$ -	\$ 202,034	-	\$ 133,342	\$ -	\$ -	\$ -	\$ -	-	\$ -

COUNTY OF CLINTON
 CHILD SUPPORT ENFORCEMENT
 COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT

EXHIBIT A-1 (c)

County: Clinton

Year Ended: 12/31/2022

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Type of Account Structure
January 1	\$1,502,781	\$1,502,781	
March 31	1,524,732	1,524,732	(X) Separate Bank Account
June 30	1,537,789	1,537,789	() Restricted Fund - General Ledger
September 30	1,549,954	1,549,954	() Other: _____
December 31	1,570,193	1,570,193	

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

EXHIBIT A-1 (d)

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

County: Clinton County

Year Ended: 12/31/2022

	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
Balance at January 1	\$ 1,566,239	\$ 1,566,239	\$ -
Receipts:			
Reimbursements	\$ 605,790	\$ 605,790	\$ -
Incentives	\$ 57,178	\$ 57,178	\$ -
Title XIX Incentives	\$ -	\$ -	\$ -
Interest	\$ 10,283	\$ 10,283	\$ -
Program Income	\$ -	\$ -	\$ -
Genetic Testing Costs	\$ -	\$ -	\$ -
Maintenance of Effort (MOE)	\$ -	\$ -	\$ -
Other: Receipts & Co. Reimbursement	\$ -	\$ -	\$ -
Total Receipts	\$ 673,251	\$ 673,251	\$ -
Intra-fund Transfers - In	\$ -	\$ -	\$ -
Funds Available	\$ 2,239,490	\$ 2,239,490	\$ -
Disbursements:			
Incentive Paid Costs	\$ -	\$ -	\$ -
Transfers to General Fund	\$ 660,719	\$ 660,719	\$ -
Vendor Payments	\$ -	\$ -	\$ -
Bank Charges	\$ -	\$ -	\$ -
Other: Refunds and Fees in Transit	\$ -	\$ -	\$ -
Total Disbursements	\$ 660,719	\$ 660,719	\$ -
Intra-fund Transfers - Out	\$ -	\$ -	\$ -
Balance at December 31	\$ 1,578,771	\$ 1,578,771	\$ -

The Title IV-D account consists of 2 accounts. Please indicate here the total number of accounts that make up the Title IV-D account.

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

County of Clinton
Homeless Assistance Program
County Report of Income and Expenditures
For the Year Ended June 30, 2022

	<u>Administration</u>	<u>Bridge Housing</u>	<u>Case Management</u>	<u>Rental Assistance</u>	<u>Emergency Shelter</u>	<u>Other Housing Supports</u>	<u>Total</u>
I. TOTAL ALLOCATION							<u><u>\$ 23,818</u></u>
II. TOTAL EXPENDITURES							
A. Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B. Operating	-	-	-	-	-	-	-
C. Purchased Services	2,381	-	7,500	-	13,937	-	23,818
D. Budget Impasses Loan Interest (Only)	-	-	-	-	-	-	-
Subtotal of Total Expenditures	<u>2,381</u>	<u>-</u>	<u>7,500</u>	<u>-</u>	<u>13,937</u>	<u>-</u>	<u>23,818</u>
III. REVENUES							
A. Client Fees	-	-	-	-	-	-	-
B. Other	-	-	-	-	-	-	-
Subtotal revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
IV. DHS REIMBUREMENT							
A. State HAP Funding	2,381	-	7,500	-	13,937	-	23,818
B. SSBG	-	-	-	-	-	-	-
C. SABG	-	-	-	-	-	-	-
Subtotal DHS Reimbursement	<u>2,381</u>	<u>-</u>	<u>7,500</u>	<u>-</u>	<u>13,937</u>	<u>-</u>	<u>23,818</u>
V. UNSPENT ALLOCATION							<u><u>\$ -</u></u>

**COUNTY OF CLINTON
FOR THE YEAR ENDED DECEMBER 31, 2022
SUPPLEMENTAL SCHEDULE
RECONCILIATION**

**Federal Awards Passed through the Pennsylvania Department of Human Services
Expenditures per the SEFA to Revenue Received per the Pennsylvania Audit Confirmation Reply**

(A)	(B)	(C)	(D)	(E)	(F)	(G)
ALN Name	ALN Number	Federal Expenditures per the SEFA	Federal Awards Received per the audit confirmation reply from Pennsylvania	Differences (C-D)	% Difference (E/D)	Detailed Explanation of the Differences
Emergency Rental Assistance Program	21.023	\$2,205,200	\$1,340,064	\$865,136	64.56%	Timing Differences
Guardianship Assistance	93.090	\$55,257	\$89,399	-\$34,142	-38.19%	Timing Differences
Promoting Safe and Stable Families	93.556	\$2,000	\$2,000	\$0	0.00%	N/A
Temporary Assistance for Needy Families	93.558	\$163,706	\$110,645	\$53,061	47.96%	Timing Differences
Child Support Enforcement - Title IV-D	93.563	\$661,915	\$612,392	\$49,523	8.09%	Timing Differences
Stephanie Tubbs Jones Child Welfare Services Program - Title IV-B	93.645	\$88,831	\$71,065	\$17,766	25.00%	Timing Differences
Foster Care - Title IV-E	93.658	\$533,255	\$633,689	-\$100,434	-15.85%	Timing Differences
Adoption Assistance - Title IV-E	93.659	\$424,769	\$333,232	\$91,537	27.47%	Timing Differences
Social Services Block Grant	93.667	\$20,539	\$20,539	\$0	0.00%	N/A
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	\$47,139	\$48,808	-\$1,669	-3.42%	Timing Differences
Medical Assistance Program - Title XIX and Medical Assistance Transportation	93.778	\$287,486	\$248,181	\$39,305	15.84%	Timing Differences

COUNTY OF CLINTON
 COUNTY CHILDREN AND YOUTH AGENCY
 CHILD PROTECTIVE SERVICES LAW (CPSL) MONITORING
 OF IN-HOME PURCHASED SERVICE PROVIDERS

SUPPLEMENTAL SCHEDULE

COUNTY: Clinton

PERIOD ENDED: June 30, 2022

(A) Provider Name	(B) Does Provider Contract include CPSL Requirements	(C) Most Recent Monitoring Date	(D) Monitored During the Current Year (Yes/No)	IF COLUMN D IS YES:			(H) Date Follow-Up Was Done On Prior Year Monitoring	(I) Has Provider Implemented the CAP
				(E) List Any Exceptions Noted During Current Year Monitoring	(F) If Applicable Was CAP Submitted	(G) Is CAP Acceptable to CCYA		
BARNES GROUP DAY CARE HOME	Yes	11/2/2022	Yes	NO EXCEPTIONS NOTED				
COMMUNITY SOLUTIONS, INC.	Yes	8/22/2022	Yes	NO EXCEPTIONS NOTED				
KEYSTONE COUNSELING & EVALUATION SERVICES, LL	Yes	6/2/2022	Yes	NO EXCEPTIONS NOTED				
NEUROPSYCHOLOGICAL SERVICES AT CLEAR VISION,	Yes	6/2/2022	Yes	NO EXCEPTIONS NOTED				
RIVER VALLEY REGIONAL YMCA CHILD CARE	Yes	11/3/2022	Yes	NO EXCEPTIONS NOTED				

COUNTY OF CLINTON
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE YEAR ENDED DECEMBER 31, 2022

Section I - Summary of Auditor's Findings

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weaknesses identified? Yes X No
- Significant deficiency(s) identified not considered to be material weaknesses? Yes X None Reported

Noncompliance material to financial statements noted? Yes X No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes X No
- Significant deficiency(s) identified not considered to be material weaknesses? Yes X None Reported

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? Yes X No

Identification of major programs

Federal:	
Economic Development Cluster	11.307
Emergency Rental Assistance Program	21.023
Coronavirus State and Local Fiscal Recovery Funds	21.027

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 CLINTON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2022

Section II - Financial Statement Findings

None.

Section III - Federal and Findings and Questioned Costs

None.

COUNTY OF CLINTON
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2022

The summary which follows indicates the current year status of findings identified in the prior year Single Audit Report.

<u>County Program</u>	<u>Prior Year Finding</u>	<u>Brief Description of Finding</u>	<u>Current Year Status</u>
None noted			