



County of Centre, Pennsylvania

Single Audit Reports and Agreed-Upon Procedures

December 31, 2019

County of Centre, Pennsylvania

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**Independent Auditors' 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***

To the Board of Commissioners of
County of Centre, Pennsylvania

We have audited, in accordance with 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, the financial statements of the governmental activities, the discretely presented component units, each major fund and the aggregate remaining fund information of the County of Centre, Pennsylvania (the County) as of and for the year ended December 31, 2019, 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 29, 2020. Our report disclosed that the County adopted the provisions of Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities* in 2019. Our opinion was not modified with respect to this matter.

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) to determine the 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.

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 determination of financial statement amounts. 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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Baker Tilly US, LLP". The signature is written in a cursive, flowing style.

Baker Tilly US, LLP (formerly known as Baker Tilly Virchow Krause, LLP)
State College, Pennsylvania
September 29, 2020

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

To the Board of Commissioners of
County of Centre, Pennsylvania

Report on Compliance for Each Major Federal and DHS Program

We have audited the County of Centre, Pennsylvania's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the Commonwealth of 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 and DHS programs for the year ended December 31, 2019. 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.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations and the terms and conditions of its federal and state awards applicable to its federal and state DHS programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal and DHS programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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 Commonwealth of Pennsylvania, DHS *Single Audit Supplement*. Those standards, the Uniform Guidance and the DHS *Single Audit Supplement* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or DHS program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and DHS program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal and DHS Program

In our opinion, the County complied, in all material respects, with the types of 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, 2019.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and DHS program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and DHS program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's 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 or 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 or 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 or 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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and on the Schedule of the Department of Human Services Expenditures Required by the Commonwealth of Pennsylvania Department of Human Services

We have audited the financial statements of the governmental 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, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated July 29, 2020, 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 and the Schedule of the Department of Human Services Expenditures are presented for purposes of additional analysis as required by the Uniform Guidance and Commonwealth of Pennsylvania Department of Human Services, respectively, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards and the Schedule of the Department of Human Services Expenditures are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Baker Tilly US, LLP

Baker Tilly US, LLP (formerly known as Baker Tilly Virchow Krause, LLP)
State College, Pennsylvania
September 29, 2020

County of Centre, Pennsylvania

Schedule of Expenditures of Federal Awards
Year Ended December 31, 2019

Federal Grantor/Pass-Through Grantor/Project Title	Federal CFDA Number	Pass-Through Grantor's Number/ Grant Number	Total Received for the Year	Accrued or (Deferred) Revenue at January 1, 2019	Adjustments to Accrued Revenue at January 1, 2019	Revenue Recognized	Total Federal Expenditures	Accrued or (Deferred) Revenue at December 31, 2019	Passed-Through to Subrecipients
U.S. Department of Agriculture									
Passed-Through the Pennsylvania Department of Agriculture:									
Food Distribution Cluster									
Emergency Food Assistance Program (Administrative Costs)	10.568	ME441857	\$ 21,470	\$ 10,137	\$ -	\$ 27,124	\$ 27,124	\$ 15,791	\$ -
Emergency Food Assistance Program (Food Commodities)	10.569	ME441857	109,716	-	-	109,716	109,716	-	109,716
Total Food Distribution Cluster			131,186	10,137	-	136,840	136,840	15,791	109,716
Child Nutrition Cluster									
Emergency Food Assistance Program (Administrative Costs)	10.555	N/A	8,929	-	-	8,929	8,929	-	-
Total Child Nutrition Cluster			8,929	-	-	8,929	8,929	-	-
Total U.S. Department of Agriculture			140,115	10,137	-	145,769	145,769	15,791	109,716
U.S. Department of Housing and Urban Development									
Passed-Through the Pennsylvania Department of Community and Economic Development:									
Community Development Block Grants/State's Program	14.228	C000062149	103,830	6,095	(5,238)	103,974	103,974	1,001	103,974
Community Development Block Grants/State's Program	14.228	C000064007	300,665	78,139	5,238	220,380	220,380	3,092	215,138
Community Development Block Grants/State's Program	14.228	C000066600	96,893	18,217	-	92,090	92,090	13,414	84,991
Community Development Block Grants/State's Program	14.228	C000066614	925,940	8,200	-	917,740	917,740	-	883,973
Community Development Block Grants/State's Program	14.228	C000069019	154,236	-	-	221,559	221,559	67,323	193,097
Community Development Block Grants/State's Program	14.228	C000070741	-	-	-	520	520	520	520
Total CDBG - Entitlement Grants Cluster			1,581,564	110,651	-	1,556,263	1,556,263	85,350	1,481,693
Continuum of Care Program	14.267	PA0814L3T091600	167,636	20,271	-	164,531	164,531	17,166	164,531
Total U.S. Department of Housing and Urban Development			1,749,200	130,922	-	1,720,794	1,720,794	102,516	1,646,224
U.S. Department of the Interior									
Payment in Lieu of Taxes	15.226	N/A	21,425	-	-	21,425	21,425	-	-
U.S. Department of Justice									
State Criminal Alien Assistance Program	16.606	N/A	26,965	(1,203)	-	13,631	13,631	(14,537)	-
Passed-Through the Pennsylvania Commission on Crime and Delinquency:									
Violence Against Women Formula Grants	16.588	2016/2017-VA-01/02/03-26314-3	27,646	26,891	-	755	755	-	-
Violence Against Women Formula Grants	16.588	2016-VA-13-26314-2	88,979	-	-	125,665	125,665	36,686	101,300
Total Violence Against Women Formula Grants			116,625	26,891	-	126,420	126,420	36,686	101,300
Drug Court Discretionary Grant Program	16.585	2017-DC-BX-0058	78,767	31,753	-	69,859	69,859	22,845	-
Total U.S. Department of Justice			222,357	57,441	-	209,910	209,910	44,994	101,300
U.S. Department of Transportation									
Enhanced Mobility of Seniors and Individuals with Disabilities, Transit Services Program Cluster	20.513	N/A	219,943	-	-	219,943	219,943	-	-
State and Community Highway Safety, Highway Safety Cluster	20.600	N/A	79,682	-	-	85,689	85,689	6,007	85,689
Total U.S. Department of Transportation			299,625	-	-	305,632	305,632	6,007	85,689
Environmental Protection Agency									
Passed-Through the Pennsylvania Department of Environmental Protection:									
Chesapeake Bay Program	66.466	ME4100081735	50,296	17,251	-	48,520	48,520	15,475	48,520
Chesapeake Bay Program	66.466	ME4100056934	62,985	-	-	62,985	62,985	-	62,985
Chesapeake Bay Program	66.466	ME4100079535	10,467	1,763	-	8,704	8,704	-	8,704
Total Environmental Protection Agency			123,748	19,014	-	120,209	120,209	15,475	120,209
U.S. Department of Education									
Passed-Through the Pennsylvania Department of Labor and Industry:									
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	N/A	6,000	-	-	6,000	6,000	-	-
Passed-Through the Pennsylvania Department of Human Services:									
Special Education - Grants for Infants and Families	84.181	N/A	52,790	-	-	52,790	52,790	-	-
Total U.S. Department of Education			58,790	-	-	58,790	58,790	-	-

See notes to schedule of expenditures of federal awards

County of Centre, Pennsylvania

Schedule of Expenditures of Federal Awards
Year Ended December 31, 2019

Federal Grantor/Pass-Through Grantor/Project Title	Federal CFDA Number	Pass-Through Grantor's Number/ Grant Number	Total Received for the Year	Accrued or (Deferred) Revenue at January 1, 2019	Adjustments to Accrued Revenue at January 1, 2019	Revenue Recognized	Total Federal Expenditures	Accrued or (Deferred) Revenue at December 31, 2019	Passed-Through to Subrecipients
Election Assistance Commission									
Passed-Through the Pennsylvania Department of State: HAVA Election Security	90.404	N/A	\$ 171,026	\$ -	\$ -	\$ 171,026	\$ 171,026	\$ -	\$ -
Total Election Assistance Commission			171,026	-	-	171,026	171,026	-	-
U.S. Department of Health and Human Services									
Passed-Through the Pennsylvania Department of Aging:									
Special Programs for the Aging - Title VII - Elder Abuse	93.041	4100034528	1,100	-	-	1,100	1,100	-	-
Special Programs for the Aging - Title VII - Ombudsman	93.042	4100034528	2,750	-	-	2,750	2,750	-	-
Special Programs for the Aging - Title III, Part D, Disease Prevention and Health Promotion Services	93.043	4100034528	3,920	-	-	3,920	3,920	-	-
Aging Cluster									
Special Programs for the Aging - Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	4100034528	138,644	-	-	138,644	138,644	-	-
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	4100034528	91,669	-	-	91,669	91,669	-	-
Nutrition Services Incentive Program	93.053	4100034528	45,612	-	-	45,612	45,612	-	-
Total Aging Cluster			275,925	-	-	275,925	275,925	-	-
National Family Caregiver Support, Title III, Part E	93.052	4100034528	27,099	696	-	30,919	30,919	4,516	-
Medicare Enrollment Assistance Program	93.071	4100034528	7,417	(360)	360	7,417	7,417	-	-
State Health Insurance Assistance Program	93.324	4100034528	20,004	-	-	20,004	20,004	-	-
Total passed-through the Pennsylvania Department of Aging			338,215	336	360	342,035	342,035	4,516	-
Passed Through the Pennsylvania Department of Human Services:									
Guardianship Assistance	93.090	N/A	84,145	22,811	-	77,378	77,378	16,044	-
Prescription Drug Monitoring Program	93.136	N/A	10,000	-	-	10,000	10,000	-	-
Promoting Safe and Stable Families	93.556	N/A	2,274	-	-	2,274	2,274	-	-
Temporary Assistance for Needy Families - TANF Cluster	93.558	N/A	277,746	61,108	-	281,205	281,205	64,567	281,205
Child Support Enforcement	93.563	ME5323114014	722,466	131,408	-	714,221	714,221	123,163	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	N/A	25,362	-	-	25,362	25,362	-	-
Foster Care - Title IV-E	93.658	N/A	647,145	510,287	-	965,755	965,755	828,897	-
Administrative Costs - Title IV-E	93.658	N/A	631	78	-	650	650	97	-
Total Title IV-E			647,776	510,365	-	966,405	966,405	828,994	-
Adoption Assistance	93.659	N/A	550,640	201,348	-	560,978	560,978	211,686	-
Social Services Block Grants - Title XX - Children and Youth	93.667	N/A	68,743	-	-	68,743	68,743	-	-
Social Services Block Grants - MH	93.667	N/A	21,208	-	-	21,208	21,208	-	-
Social Services Block Grants - ID	93.667	N/A	39,614	-	-	39,614	39,614	-	-
Total Social Services Block Grant			129,565	-	-	129,565	129,565	-	-
Chafee Foster Care Independence Program	93.674	N/A	43,217	(18,320)	-	41,086	41,086	(20,451)	41,086
Medical Assistance Program - Opioid State Targeted Response	93.788	N/A	256,461	-	-	256,461	256,461	-	-
Block Grants for Community Mental Health Services	93.958	N/A	255,608	-	-	255,608	255,608	-	-
Medicaid Cluster									
Passed-Through the Pennsylvania Department of Aging:									
Medical Assistance Program - LAMP/OBRA	93.778	4100034528	15,851	(4,966)	-	19,598	19,598	(1,219)	-
Passed-Through the Pennsylvania Department of Human Services:									
Medical Assistance Program - Aging and Disability Resource Center	93.778	4100034528	-	-	-	-	-	-	-
Medical Assistance Program - Medicaid	93.778	N/A	2,365	1,867	-	2,703	2,703	2,205	-
Medical Assistance Program - Title IV-D Incentive	93.778	N/A	491	-	-	491	491	-	-
Medical Assistance Program - Transportation	93.778	N/A	326,442	16,788	-	346,785	346,785	37,131	-
Medical Assistance Program - Waiver	93.778	N/A	93,426	91	-	93,399	93,399	64	40,670
Medical Assistance Program - IT&F Waiver	93.778	N/A	15,572	-	-	15,572	15,572	-	-
Total Medicaid Cluster			454,147	13,780	-	478,548	478,548	38,181	40,670
Passed-Through the Pennsylvania Department of Health:									
Block Grants for Prevention and Treatment of Substance Abuse	93.959	4100053196	503,320	-	-	503,320	503,320	-	-
Total U.S. Department of Health and Human Services			4,300,942	922,836	360	4,644,446	4,644,446	1,266,700	362,961

See notes to schedule of expenditures of federal awards

County of Centre, Pennsylvania

Schedule of Expenditures of Federal Awards
Year Ended December 31, 2019

Federal Grantor/Pass-Through Grantor/Project Title	Federal CFDA Number	Pass-Through Grantor's Number/ Grant Number	Total Received for the Year	Accrued or (Deferred) Revenue at January 1, 2019	Adjustments to Accrued Revenue at January 1, 2019	Revenue Recognized	Total Federal Expenditures	Accrued or (Deferred) Revenue at December 31, 2019	Passed- Through to Subrecipients
Corporation for National Community Services									
Passed-Through Pennsylvania Department of Corporation for National and Community Service:									
Retired and Senior Volunteer Program	94.002	035RAPA	\$ 82,989	\$ -	\$ -	\$ 82,989	\$ 82,989	\$ -	\$ -
U.S. Department of Homeland Security									
Passed-Through Pennsylvania Emergency Management Agency:									
Emergency Management Performance Grants	97.042	N/A	101,485	125,784	-	105,231	105,231	129,530	-
Homeland Security Grant Program	97.067	N/A	15,977	-	-	15,977	15,977	-	15,977
Total U.S. Department of Homeland Security			117,462	125,784	-	121,208	121,208	129,530	15,977
Total expenditures of federal awards			\$ 7,287,679	\$ 1,266,134	\$ 360	\$ 7,602,198	\$ 7,602,198	\$ 1,581,013	\$ 2,442,076

See notes to schedule of expenditures of federal awards

County of Centre, Pennsylvania

Notes to Schedule of Expenditures of Federal Awards
December 31, 2019

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the County of Centre, Pennsylvania (the County) under programs of the federal government for the year ended December 31, 2019. 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). 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/fund balance or cash flows of the County.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedules are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represents 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.

The underlying accounting records for some grant programs, primarily those involving governmental activities, are maintained on the modified accrual basis of accounting. Under the modified accrual basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the liability is incurred.

In-kind values are reported in the Schedule at the fair value of the commodities received and disbursed.

3. Indirect Cost Rate

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

County of Centre, Pennsylvania

Schedule of Commonwealth of Pennsylvania, Department of Human Services Expenditures
Year Ended December 31, 2019

Grantor/Program Title	Combined Federal and State Expenditures
Pennsylvania Department of Human Services	
Children and Youth Services	\$ 9,361,546
Mental Health/Intellectual Disabilities	7,945,711
Child Support Enforcement	839,221
Medical Assistance Transportation	693,571
Combined Homeless Assistance Programs	618,927
Human Services Development Fund	<u>289,414</u>
Total selected Pennsylvania Department of Human Services Assistance	<u><u>\$ 19,748,390</u></u>

Note: This schedule includes selected Commonwealth of Pennsylvania, Department of Human Services (DHS) Assistance received by the County of Centre, Pennsylvania, and is presented using the modified accrual basis of accounting. Amounts reported in this schedule agree with the amounts included in the County's basic financial statements.

County of Centre, Pennsylvania

Schedule of Findings and Questioned Costs
Year Ended December 31, 2019

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? yes X no
Significant deficiency(ies) identified? yes X none reported

Noncompliance material to financial statements noted? yes X no

Federal and DHS Awards

Internal control over major federal and DHS programs:

Material weakness(es) identified? yes X no
Significant deficiency(ies) identified? yes X none reported

Type of auditors' report issued on compliance for major federal and DHS 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*? yes X no

Identification of major federal programs:

CFDA Number(s)	Name of Federal Program or Cluster
93.658	Foster Care - Title IV-E
14.228	Community Development Block Grants - Entitlement Grants Cluster

Identification of major DHS programs:

Name of DHS Program
Children and Youth Services Child Support Enforcement

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

Auditee qualified as low-risk auditee? X yes no

County of Centre, Pennsylvania

Schedule of Findings and Questioned Costs
Year Ended December 31, 2019

Section II - Financial Statement Findings

None.

Section III - Federal Award Findings and Questioned Costs

None.

Section IV - Summary of Prior Year Audit Findings

None.

Independent Accountants' Report on Applying Agreed-Upon Procedures

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

We have performed the procedures enumerated below, which were agreed to by the Commonwealth of Pennsylvania, Department of Human Services (DHS) and management of the County of Centre, 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 year ended December 31, 2019. The County's management is responsible for the financial schedules and exhibits required by the DHS *Single Audit Supplement*. The sufficiency of these procedures is solely the responsibility of DHS and the County (the specified parties). Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

The procedures 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 the fiscal years ended June 30, 2019 and December 31, 2019, have been accurately compiled and reflect the audited books and records of the 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	Schedule/Exhibit
Title IV-D Child Support Program	15	A-1 (a)	Comparison of Single Audit Expenditures With the Reported Expenditures
Title IV-D Child Support Program	16	A-1 (c)	Comparison of Reported Incentives to Incentives on Deposit
Title IV-D Child Support Program	17	A-1 (d)	Comparison of Single Audit Title IV-D Account With Reported Title IV-D Account
Medical Assistance Transportation	18	III	Revenues and Expenditures
Early Intervention Program	19	V (a) EI	Revenues, Expenditures and Carryover Funds - Early Intervention
Early Intervention Program	20	V (b) EI	Report of Income and Expenditures - Early Intervention
Block Grant Summary Report	21	VI (a) BG-S	Report of Income and Expenditures
County Human Services Block Grant	22	VI (b) BG-S	Report of Income and Expenditures

- b. We inquired of management regarding adjustments to reported revenues or expenditures, which were not reflected on reports submitted to DHS for the period reported upon.
- c. With regard to the Reconciliation Supplemental Financial Schedule (Exhibit XX on Page 23) (the Reconciliation Schedule), we have performed the following procedures:
 1. We have agreed by comparison of amounts and classifications the expenditure amounts listed on the Reconciliation Schedule under the "Federal Expenditures per the SEFA" (Column C), which summarizes DHS federal expenditure amounts as of December 31, 2019, have been accurately compiled and reflect the audited books, records and SEFA of the County.

2. We have agreed by comparison of amounts and classifications the program receipt amounts listed on the Reconciliation Schedule under the "Federal Awards Received per the audit confirmation reply from Pennsylvania" (Column D), which summarizes DHS federal receipt amounts as of December 31, 2019, have been accurately compiled and reflect the amounts reported on the audit confirmation reply from Pennsylvania.
 3. We have recalculated the dollar amount and percentage differences between the Federal Expenditures per the SEFA (Column C) and the Federal Awards Received per the audit confirmation reply from Pennsylvania (Column D) on the Reconciliation Schedule.
 4. We have agreed by comparison to the audited books and records that the dollar amount differences (Column E) between the expenditures (Column C) and receipts (Column D) on the Reconciliation Schedule accurately reflect the audited books and records of the County.
 5. We have agreed by comparison to the audited books and records that the explanation of differences (Column G) between the expenditures (Column C) and receipts (Column D) on the Reconciliation Schedule accurately reflect the audited books and records of the County.
- d. With regard to the Child Protective Services Law (CPSL) monitoring of In-Home Purchased Services Providers (Exhibit XXI on Page 24), we have performed the following procedures:
1. We have agreed by comparison of provider Name (Column A) to the providers who were paid for In-Home Purchased Services during the year according to the County Children and Youth Agency's (CCYA) general ledger, cash disbursements journal or similar records.
 2. We have agreed by comparison of provisions the Provider Contract with requirements of the CPSL.
 3. We have agreed by comparison that information in Columns C through I of Exhibit XXI to the CCYA's monitoring records for In-Home Purchased Service Providers.

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

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an 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.

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 Centre, Pennsylvania and is not intended to be, and should not be, used by anyone other than those specified parties.



Baker Tilly US, LLP (formerly known as Baker Tilly Virchow Krause, LLP)
State College, Pennsylvania
September 29, 2020

County of Centre, Pennsylvania

Title IV-D Child Support Program
 Comparison of Single Audit Expenditures With the Reported Expenditures
 June 30, 2019

Exhibit A-1(a)

	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
Quarter ending: 9/30/18															
1. Salary/Overhead	\$ 297,958	\$ 6,059	\$ 37,500	\$ 254,399	\$ 167,903	\$ 297,958	\$ 6,059	\$ 37,500	\$ 254,399	\$ 167,903	\$ -	\$ -	\$ -	\$ -	\$ -
2. Fees/Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3. Interest/Program Income	2,315	48	-	2,267	1,496	2,315	48	-	2,267	1,496	-	-	-	-	-
4. Blood Testing Fees	217	-	-	217	143	217	-	-	217	143	-	-	-	-	-
5. Blood Testing Costs	323	-	-	323	213	323	-	-	323	213	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net total	<u>\$ 295,749</u>	<u>\$ 6,011</u>	<u>\$ 37,500</u>	<u>\$ 252,238</u>	<u>\$ 166,477</u>	<u>\$ 295,749</u>	<u>\$ 6,011</u>	<u>\$ 37,500</u>	<u>\$ 252,238</u>	<u>\$ 166,477</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Quarter ending: 12/31/18															
1. Salary/Overhead	\$ 330,247	\$ 6,839	\$ 37,500	\$ 285,908	\$ 188,699	\$ 330,247	\$ 6,839	\$ 37,500	\$ 285,908	\$ 188,699	\$ -	\$ -	\$ -	\$ -	\$ -
2. Fees/Costs	1	-	-	1	1	1	-	-	1	1	-	-	-	-	-
3. Interest/Program Income	2,776	52	-	2,724	1,798	2,776	52	-	2,724	1,798	-	-	-	-	-
4. Blood Testing Fees	224	-	-	224	148	224	-	-	224	148	-	-	-	-	-
5. Blood Testing Costs	133	-	-	133	88	133	-	-	133	88	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net total	<u>\$ 327,379</u>	<u>\$ 6,787</u>	<u>\$ 37,500</u>	<u>\$ 283,092</u>	<u>\$ 186,840</u>	<u>\$ 327,379</u>	<u>\$ 6,787</u>	<u>\$ 37,500</u>	<u>\$ 283,092</u>	<u>\$ 186,840</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Quarter ending: 3/31/19															
1. Salary/Overhead	\$ 299,231	\$ 5,657	\$ 31,251	\$ 262,323	\$ 173,133	\$ 299,231	\$ 5,657	\$ 31,251	\$ 262,323	\$ 173,133	\$ -	\$ -	\$ -	\$ -	\$ -
2. Fees/Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3. Interest/Program Income	2,549	46	-	2,503	1,652	2,549	46	-	2,503	1,652	-	-	-	-	-
4. Blood Testing Fees	81	-	-	81	53	81	-	-	81	53	-	-	-	-	-
5. Blood Testing Costs	360	-	-	360	238	360	-	-	360	238	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net total	<u>\$ 296,961</u>	<u>\$ 5,611</u>	<u>\$ 31,251</u>	<u>\$ 260,099</u>	<u>\$ 171,666</u>	<u>\$ 296,961</u>	<u>\$ 5,611</u>	<u>\$ 31,251</u>	<u>\$ 260,099</u>	<u>\$ 171,666</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Quarter ending: 6/30/19															
1. Salary/Overhead	\$ 333,382	\$ 7,230	\$ 31,251	\$ 294,901	\$ 194,635	\$ 333,382	\$ 7,230	\$ 31,251	\$ 294,901	\$ 194,635	\$ -	\$ -	\$ -	\$ -	\$ -
2. Fees/Costs	1	-	-	1	1	1	-	-	1	1	-	-	-	-	-
3. Interest/Program Income	2,548	50	-	2,498	1,649	2,548	50	-	2,498	1,649	-	-	-	-	-
4. Blood Testing Fees	202	-	-	202	133	202	-	-	202	133	-	-	-	-	-
5. Blood Testing Costs	303	-	-	303	200	303	-	-	303	200	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net total	<u>\$ 330,934</u>	<u>\$ 7,180</u>	<u>\$ 31,251</u>	<u>\$ 292,503</u>	<u>\$ 193,052</u>	<u>\$ 330,934</u>	<u>\$ 7,180</u>	<u>\$ 31,251</u>	<u>\$ 292,503</u>	<u>\$ 193,052</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

County of Centre, Pennsylvania

Title IV-D Child Support Program

Exhibit A-1 (c)

Comparison of Reported Incentives to Incentives on Deposit

Year Ended December 31, 2019

<u>Month</u>	<u>MSE Paid Cost Worksheet Ending Incentive Balance</u>	<u>Audited Title IV-D Account Incentive Balance</u>	<u>Type of Account Structure</u>
January	\$ 227,337	\$ 227,337	
March	225,851	225,851	(X) Separate Bank Account
June	226,696	226,696	() Restricted Fund-General Ledger
September	223,004	223,004	() Other: _____
December	248,333	248,333	

NOTE: Do not include income received from interest or medical incentives.

County of Centre, Pennsylvania

Title IV-D Child Support Program

Exhibit A-1 (d)

Comparison of Single Audit Title IV-D Account With Reported Title IV-D Account

Year Ended December 31, 2019

	Single Audit Title IV-D Account	Reported Title IV-D Account	Single Audit Over/(Under) Reported
Balance at January 1	\$ 800,970	\$ 800,970	\$ -
Receipts:			
Reimbursements	722,466	722,466	-
Incentives	125,000	125,000	-
Title XIX Incentives	-	-	-
Interest	3,895	3,895	-
Program income	3,817	3,817	-
Genetic testing costs	578	578	-
Maintenance of effort (MOE)	-	-	-
Other:	-	-	-
Total Receipts	\$ 855,756	\$ 855,756	\$ -
Intra-Fund Transfers-In	404,696	404,696	-
Funds Available	2,061,422	2,061,422	-
Disbursements:			
Incentive paid costs	124,509	124,509	-
Transfer to general fund	1,152,071	1,152,071	-
Other: _____	-	-	-
Total Disbursements	\$ 1,276,580	\$ 1,276,580	\$ -
Intra-Fund Transfers-Out	-	-	-
Balance at December 31	\$ 784,842	\$ 784,842	\$ -

The Title IV-D account consists of three accounts.

The Title IV-D account is comprised of one checking and two money-market accounts.

County of Centre, Pennsylvania

Medical Assistance Transportation

Exhibit III

Revenues and Expenditures

Year Ended June 30, 2019

	<u>Reported</u>	<u>Actual</u>	<u>Difference</u>
Service Data			
Expenditures:			
Group I Clients	\$ 619,526	\$ 619,526	\$ -
Group II Clients	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 619,526</u>	<u>\$ 619,526</u>	<u>\$ -</u>
Allocation Data			
Revenues:			
Department of Public Welfare	\$ 619,498	\$ 619,498	\$ -
Interest income	28	28	-
	<u>619,526</u>	<u>619,526</u>	<u>-</u>
Total revenues	<u>619,526</u>	<u>619,526</u>	<u>-</u>
Funds Expended			
Operating costs	532,189	532,189	-
Administrative costs	87,337	87,337	-
	<u>619,526</u>	<u>619,526</u>	<u>-</u>
Total funds expended	<u>619,526</u>	<u>619,526</u>	<u>-</u>
Excess revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

County of Centre, Pennsylvania

Early Intervention Program
 Revenues, Expenditures and Carryover Funds
 Year Ended June 30, 2019

Exhibit V (a) EI

Source of DHS Funding	Appropriation	DHS Funds Available			Cost Eligible for DHS Participation	Balance of Funds	Grant Fund Adjustments	Total Fund Balance
		Carryover	Allotment	Total Allocation				
A. Early Intervention								
1. Early Intervention Services	10235	\$ 44,031	\$ 823,704	\$ 867,735	\$ 836,440	\$ 31,295	\$ 1,194	\$ 32,489
2. Early Intervention Training	10235	-	2,347	2,347	2,347	-	-	-
3. Early Intervention Administration	10235	-	77,175	77,175	77,175	-	-	-
4. Infants and Toddlers with Disabilities (Part C)	70170	-	56,220	56,220	56,220	-	-	-
5. IT&F Waiver Administration	10235/70184	-	31,144	31,144	31,144	-	-	-
6. Reserved	00001	-	-	-	-	-	-	-
Total Early Intervention		<u>\$ 44,031</u>	<u>\$ 990,590</u>	<u>\$ 1,034,621</u>	<u>\$ 1,003,326</u>	<u>\$ 31,295</u>	<u>\$ 1,194</u>	<u>\$ 32,489</u>

County of Centre, Pennsylvania

Early Intervention Program
 Report of Income and Expenditures
 Year Ended June 30, 2019

Exhibit V (b) EI

	<u>Administration Office</u>	<u>Early Intervention</u>	<u>Service Coordination</u>	<u>Total</u>
I. Total Allocation	\$ -	\$ -	\$ -	\$ 1,034,621
II. Total Expenditures	116,894	617,352	471,717	1,205,963
III. Costs Over Allocation				
A. County Funded - Eligible	-	-	-	-
B. County Funded - Ineligible	-	-	-	-
C. Other - Eligible	-	-	-	-
D. Other - Ineligible	-	-	-	-
Total Costs Over Allocation	-	-	-	-
IV. Revenues				
A. Program Service Fees	-	-	-	-
B. Private Insurance	-	-	-	-
C. Medical Assistance	-	-	94,617	94,617
D. Earned Interest	-	-	-	-
E. Other	-	-	-	-
Total Revenues	-	-	94,617	94,617
V. DHS Reimbursement				
A. DHS Categorical Funding - 90%	77,175	555,617	339,390	972,182
B. DHS Categorical Funding - 100%	31,144	-	-	31,144
VI. County Match - 10%	8,575	61,735	37,710	108,020
VII. Total DHS Reimbursement and County Match	<u>\$ 116,894</u>	<u>\$ 617,352</u>	<u>\$ 377,100</u>	<u>\$ 1,111,346</u>
VIII. Total Carryover				<u>\$ 31,295</u>

County of Centre, Pennsylvania

Block Grant Summary Report
 Report of Income and Expenditures
 Year Ended June 30, 2019

Exhibit VI (a) BG-S

County Match (%)	4.61%
Actual County Match (\$)	\$ 255,486
Actual County Match (%)	4.61%

Block Grant Reporting			Costs Eligible for DHS Participation						Balance of Funds	Adjustments	Total Fund Balance
Sources of Funding	Appropriation	DHS Allocation	Mental Health	Intellectual Disabilities	Homeless Assistance	HSS	D&A	Total			
1. State Human Services Block Grant	Multiple	\$ 5,549,300	\$ 3,818,372	\$ 555,967	\$ 442,969	\$ 262,757	\$ 192,990	\$ 5,273,055	\$ 276,245	\$ -	\$ 276,245
2. SSBG	Multiple	60,822	21,208	39,614	-	-	-	60,822	-	-	-
3. SABG	80884	-	-	-	-	-	-	-	-	-	-
4. CMHSBG	70167	158,991	158,991	-	-	-	-	158,991	-	-	-
5. MA	70175	93,416	-	93,416	-	-	-	93,416	-	-	-
6. Crisis Counseling	80222	-	-	-	-	-	-	-	-	-	-
Total for Block Grant		<u>\$ 5,862,529</u>	<u>\$ 3,998,571</u>	<u>\$ 688,997</u>	<u>\$ 442,969</u>	<u>\$ 262,757</u>	<u>\$ 192,990</u>	<u>\$ 5,586,284</u>	<u>\$ 276,245</u>	<u>\$ -</u>	<u>\$ 276,245</u>

Retained Earnings	
I. Unexpended Allocation	\$276,245
II. Maximum Retained Earnings (5%)	\$277,465
III. Amount to be Returned to DHS	\$0
IV. Total Requested Retained Earnings	\$276,245

Prior Year Retained Earnings	
I. FY 17-18 Retained Earnings	\$274,416
II. Total Expended Retained Earnings-5%	\$274,416
III. Amount to be Returned to DHS	\$0

County of Centre, Pennsylvania

County Human Services Block Grant
 Report of Income and Expenditures
 Year Ended June 30, 2019

Exhibit VI(b) BG-S

Source of DHS Funding	Appropriation	Total Carryover	Allotment	DHS Allocation	Cost Eligible for DHS Participation	Balance of Funds	Adjustments	Total Fund Balance
A. Mental Health Services								
1. State - Personal Care Homes	10252	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. Federal - Adult Health Quality Measures	10248	-	-	-	-	-	-	-
3. Federal - Self Directed Care - TTI	10252	-	-	-	-	-	-	-
4. Federal - Infusing Peer Specialist into Crisis Services - TTI	70154	-	-	-	-	-	-	-
5. Federal - PATH Homeless Grant	70522	-	-	-	-	-	-	-
6. Federal - Capitalization of POMS	70651	-	-	-	-	-	-	-
7. Federal - Youth Suicide Prevention	70747	-	-	-	-	-	-	-
8. Federal - Jail Diversion & Trauma Recovery	80343	-	-	-	-	-	-	-
9. Federal - Adult Launch	70127	-	-	-	-	-	-	-
10. Federal - Bio-Terrorism Hospital Preparedness	70589	-	-	-	-	-	-	-
Subtotal Mental Health Services		-	-	-	-	-	-	-
B. Intellectual Disabilities Services								
1. Other	10255	-	-	-	-	-	-	-
2. Elwyn	10236	-	-	-	-	-	-	-
3. Money Follows the Person	10263	-	-	-	-	-	-	-
Subtotal Intellectual Disabilities Services		-	-	-	-	-	-	-
C. Total for Non-Block Grant Reporting								
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

County of Centre, Pennsylvania

Reconciliation Supplemental Financial Schedule
Year Ended December 31, 2019

Exhibit XX

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)
CFDA Name	CFDA Number	Federal Expenditures per the SEFA	Federal Awards Received per the Audit Confirmation Reply From Pennsylvania	Difference (C-D)	% Difference (E/D)	Detailed Explanation of the Differences
Special Education - Grants for Infants and Families	84.181	\$ 52,790	\$ 51,076	\$ 1,714	3.36%	1
Guardianship Assistance - Title IV-E	93.090	77,378	84,168	(6,790)	-8.07%	1
Prescription Drug Monitoring Program	93.136	10,000	10,000	-	0.00%	1
Promoting Safe and Stable Families	93.556	2,274	2,274	-	0.00%	N/A
Temporary Assistance for Needy Families	93.558	281,205	277,746	3,459	1.25%	1
Child Support Enforcement	93.563	714,221	718,760	(4,539)	-0.63%	1
Stephanie Tubbs Jones Child Welfare Services Program	93.645	25,362	25,362	-	0.00%	N/A
Foster Care Title IV-E	93.658	966,405	950,807	15,598	1.64%	1
Adoption Assistance	93.659	560,978	551,245	9,733	1.77%	1
Social Services Block Grant	93.667	129,565	129,565	-	0.00%	N/A
Chafee Foster Care Independence Program	93.674	41,086	43,217	(2,131)	-4.93%	1
Medical Assistance Program	93.778	458,950	453,314	5,636	1.24%	1
Opioid STR	93.788	256,461	256,461	-	0.00%	N/A
Block Grants for Community Mental Health Services	93.958	255,608	215,860	39,748	18.41%	1
		<u>\$ 3,832,283</u>	<u>\$ 3,769,855</u>	<u>\$ 62,428</u>	<u>1.66%</u>	

n/a - amounts are in agreement

1. The difference is due to timing based on the audit confirmation reflecting cash payments versus the modified accrual accounting of federal expenditures on the schedule of federal expenditures. Management believes this calculation represents federal expenditures.

County of Centre, Pennsylvania

Children and Youth Agency Monitoring Schedule
 Year Ended December 31, 2019

Exhibit XXI

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

(A)	(B)	(C)	(D)	(E) List Any	(F)	(G)	(H) Date	(I)
Provider Name	Does Provider Contract Include CPSL Requirements	Most Recent Monitoring Date	Monitored During the Current Year Monitoring	Exceptions Noted During Current Year Monitoring	If Applicable, Was CAP Submitted	Is CAP Acceptable to CCYA	Follow-up Was Done on Prior Year Monitoring	Has Provider Implemented the CAP
Wardell and Associates	No	3/19/2019	Yes	None	N/A	N/A	N/A	N/A
Centre County Youth Service Bureau	No	3/19/2019	Yes	None	N/A	N/A	N/A	N/A