

**COUNTY OF BERKS  
PENNSYLVANIA**

**SINGLE AUDIT REPORT**

**YEAR ENDED DECEMBER 31, 2023**

COUNTY OF BERKS, PENNSYLVANIA  
SINGLE AUDIT REPORT  
YEAR ENDED DECEMBER 31, 2023

CONTENTS

	<u>Page</u>
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 <i>Government Auditing Standards</i>	1
Independent Auditors' Report on Compliance for Each Major Federal and Pennsylvania Department of Human Services Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and the Pennsylvania Department of Human Services <i>Single Audit Supplement</i>	3
Schedule of Expenditures of Federal Awards	7
Notes to Schedule of Expenditures of Federal Awards	12
Independent Accountants' Report on Applying Agreed-Upon Procedures to the Financial Schedules and Exhibits Required by the Pennsylvania Department of Human Services	13
Pennsylvania Department of Human Services Schedules and Exhibits	16
Schedule of Findings and Questioned Costs	25
Summary Schedule of Prior Audit Findings	28



# Zelenkofske Axlerod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

Page 1

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

County Commissioners  
County of Berks  
Reading, 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 *Governmental 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 BERKS, PENNSYLVANIA, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the COUNTY OF BERKS, PENNSYLVANIA's basic financial statements and have issued our report thereon dated September 11, 2024. Our report includes a reference to other auditors who audited the financial statements of the Reading Regional Airport Authority and Reading Area Community College, as described in our report on the COUNTY OF BERKS, PENNSYLVANIA's financial statements. 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 OF BERKS, PENNSYLVANIA'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 OF BERKS, PENNSYLVANIA's internal control. Accordingly, we do not express an opinion on the effectiveness of the COUNTY OF BERKS, PENNSYLVANIA'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 or significant deficiencies may exist that were not identified.



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EXPERIENCE | EXPERTISE | ACCOUNTABILITY

Page 2

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the COUNTY OF BERKS, PENNSYLVANIA'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 COUNTY OF BERKS, PENNSYLVANIA'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 11, 2024



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CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

Page 3

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

INDEPENDENT AUDITORS' REPORT

County Commissioners  
County of Berks  
Reading, Pennsylvania

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

***Qualified and Unmodified Opinions***

We have audited the COUNTY OF BERKS, PENNSYLVANIA's compliance with the types of compliance requirements described 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 OF BERKS, PENNSYLVANIA's major federal and DHS programs for the year ended December 31, 2023. The COUNTY OF BERKS, PENNSYLVANIA's major federal and DHS programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

*Qualified Opinion on County Children and Youth Agency Programs*

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the COUNTY OF BERKS, PENNSYLVANIA complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the County Children and Youth Agency Programs for the year ended December 31, 2023.

*Unmodified Opinion on Each of the Other Major Federal and DHS Programs*

In our opinion, the COUNTY OF BERKS, PENNSYLVANIA complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal and DHS programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2023.

***Basis for Qualified and Unmodified Opinions***

We conducted our audit 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, Costs Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the Pennsylvania Department of Human Services *Single Audit Supplement*. Our responsibilities under those standards, the Uniform Guidance, and the Pennsylvania Department of Human Services *Single Audit Supplement* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.



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CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

Page 4

We are required to be independent of the COUNTY OF BERKS, PENNSYLVANIA 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 qualified and unmodified opinion on compliance for each major federal and DHS program. Our audit does not provide a legal determination of the COUNTY OF BERKS, PENNSYLVANIA's compliance with compliance requirements referred to above.

### *Matters Giving Rise to Qualified Opinion on County Children and Youth Agency Programs*

As described in the accompanying schedule of findings and questioned costs, the COUNTY OF BERKS, PENNSYLVANIA did not comply with requirements regarding the following:

<b>Finding #</b>	<b>ALN #</b>	<b>Program (or Cluster) Name</b>	<b>Compliance Requirement</b>
2023-001	DHS	County Children and Youth Agency Programs	Child Protective Services Law Monitoring

Compliance with such requirements is necessary, in our opinion, for the COUNTY OF BERKS, PENNSYLVANIA to comply with the requirements applicable to that program.

### **Responsibilities of Management for Compliance**

Management is responsible for compliance with 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 OF BERKS, PENNSYLVANIA's federal and DHS programs.

### **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 OF BERKS, PENNSYLVANIA'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 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 OF BERKS, PENNSYLVANIA'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 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 OF BERKS, PENNSYLVANIA's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.



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CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

Page 5

- Obtain an understanding of the COUNTY OF BERKS, PENNSYLVANIA'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 OF BERKS, PENNSYLVANIA'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

*Government Auditing Standards* requires the auditor to perform limited procedures on the COUNTY OF BERKS, PENNSYLVANIA's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The COUNTY OF BERKS, PENNSYLVANIA's response was not subjected to 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a deficiency in internal control that we consider to be a significant deficiency.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or 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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-001 to be a significant deficiency.

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

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



# *Zelenkofske Axelrod LLC*

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

Page 6

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 Pennsylvania Department of Human Services *Single Audit Supplement*. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the COUNTY OF BERKS, PENNSYLVANIA, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the COUNTY OF BERKS, PENNSYLVANIA's basic financial statements. We issued our report thereon dated September 11, 2024, 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.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Zelenkofske Axelrod LLC*

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania  
September 26, 2024



**COUNTY OF BERKS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED DECEMBER 31, 2023**

Federal Grantor/Pass-Through Grantor/Program	Assistance Listing Number	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/22	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/23	Passed Through to Subrecipients
<u>U.S. Department of Agriculture</u>							
Passed through the Pennsylvania Department of Agriculture							
Food Distribution Cluster							
Emergency Food Assistance Program (Administrative Costs)	10.568	ME44165689	\$ 79,803	\$ 221,281	\$ 159,897	\$ 18,419	\$ 159,897
Emergency Food Assistance Program (Food Commodities)	10.569	8-07-06-074	61,606	544,418	721,344	238,532	721,344
Total Food Distribution Cluster			141,409	765,699	881,241	256,951	881,241
Passed through Pennsylvania Department of Human Services							
SNAP Cluster							
Supplemental Nutrition Assistance Program	10.561	4100077462	6,523	17,398	10,875	-	5,413
Supplemental Nutrition Assistance Program	10.561	4100077462	-	15,328	19,305	3,977	9,653
Total SNAP Cluster			6,523	32,726	30,180	3,977	15,066
<b>Total U.S. Department of Agriculture</b>			<b>147,932</b>	<b>798,425</b>	<b>911,421</b>	<b>260,928</b>	<b>896,307</b>
<u>U.S. Department of Housing and Urban Development</u>							
CDBG - Entitlement Grants Cluster							
		B-15-UC-42-0003, B-16-UC-42-0003, B-17-UC-42-0003, B-18-UC-42-0003, BU-19-UC-42-003					
Community Development Block Grants/Entitlement Grants	14.218	and B-20-UC-42-0003	-	2,551,858	2,551,858	-	2,551,858
COVID-19 Community Development Block Grants/Entitlement Grants	14.218	B-23-UW-42-0003	-	383,670	383,670	-	383,670
Total CDBG - Entitlement Grants Cluster			-	2,935,528	2,935,528	-	2,935,528
Emergency Solutions Grant Program	14.231	E-23-UC-42-0003	-	223,762	223,762	-	223,762
COVID-19 Emergency Solutions Grant Program	14.231	E-20-UW-42-0003	-	260,878	260,878	-	260,878
Total ALN 14.231			-	484,640	484,640	-	484,640
Home Investment Partnerships Program	14.239	M-23-UC-42-0206	-	925,644	925,644	-	925,644
<b>Total U.S. Department of Housing and Urban Development</b>			<b>-</b>	<b>4,345,812</b>	<b>4,345,812</b>	<b>-</b>	<b>4,345,812</b>
<u>U.S. Department of Justice</u>							
State Criminal Alien Assistance Program	16.606	15PBJA21RR04851SCAA	(45,022)	-	-	(45,022)	-
State Criminal Alien Assistance Program	16.606	2020-AP-BX-1025	(61,881)	-	-	(61,881)	-
State Criminal Alien Assistance Program	16.606	15PBJA22RR05133SCAA	-	73,816	22,857	(50,959)	-
State Criminal Alien Assistance Program	16.606	15PBJA23RR05862SCAA	-	57,867	-	(57,867)	-
Total ALN 16.606			(106,903)	131,683	22,857	(215,729)	-
Drug Enforcement (DEA) overtime reimbursement	16.999	21 U.S.C. 878	-	4,663	4,663	-	-
Drug Enforcement (DEA) overtime reimbursement - Sheriff	16.999	Unknown	961	12,170	12,247	1,038	-
Total ALN 16.999			961	16,833	16,910	1,038	-
Passed Through National Children's Alliance							
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers							
	16.758	15PJDP-21-GK-02759-JJVO	-	20,233	32,769	12,536	-
Passed through City of Reading, PA							
Edward Byrne Memorial Justice Assistance Grant Program							
	16.738	15PBJA-22-GG-02238-JAGX	-	10,707	10,707	-	-
Passed through Pennsylvania Commission on Crime and Delinquency							
Paul Coverdell Forensic Sciences Improvement Grant Program							
	16.742	2021/2022-FS-01-40555	-	18,633	82,788	64,155	-
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2021-FS-01-36917	27,455	84,173	56,718	-	-
Total ALN 16.742			27,455	102,806	139,506	64,155	-
Crime Victim Assistance	16.575	2020-VF-06-34357	66,104	66,104	-	-	-
Crime Victim Assistance	16.575	019/2020/2022-VF/VJ-07/ST 38567	-	26,796	53,592	26,796	-
Crime Victim Assistance	16.575	2022-VF-05 40386	-	-	31,903	31,903	-
Crime Victim Assistance	16.575	2018/2019/2020-VF-05 33220	6,544	81,920	75,376	-	-
Crime Victim Assistance	16.575	2018/2019/2020-VF-05-33198	19,077	76,734	57,657	-	-
Total ALN 16.575			91,725	251,554	218,528	58,699	-
Passed through Pennsylvania Commission on Crime and Delinquency							
Passed through Safe Berks (Berks Women in Crisis)							
Violence Against Women Formula Grants	16.588	36030	-	62,500	62,500	-	-
Passed through National Association of VOCA Assistance Administrators							
Crime Victim Assistance/Discretionary Grants	16.582	15POVC-21-GK-00412-NONF	-	4,996	4,996	-	-

\* Denotes program tested as major

**COUNTY OF BERKS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED DECEMBER 31, 2023**

Federal Grantor/Pass-Through Grantor/Program	Assistance Listing Number	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/22	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/23	Passed Through to Subrecipients
<b>Total U.S. Department of Justice</b>			<b>13,238</b>	<b>601,312</b>	<b>508,773</b>	<b>(79,301)</b>	-
<b>U.S. Department of Labor</b>							
Passed through Pennsylvania Department of Labor and Industry							
WIOA Cluster							
WIOA Adult Formula Funds	17.258	015-23-300-1	-	23,080	24,796	1,716	-
WIOA Adult Formula Funds	17.258	015-23-301-1	-	9,381	29,209	19,828	-
WIOA Statewide Activity Grant	17.258	015-21-303-1	-	16,021	16,914	893	-
WIOA Adult Formula Funds	17.258	015-21-301-1	2,191	2,191	-	-	-
Youth Reentry Program	17.258	015-22-313-2	-	-	298	298	-
WIOA Adult Formula Funds	17.258	015-22-300-1	-	163,754	163,754	-	114,374
WIOA Adult Formula Funds	17.258	015-22-301-1	18,629	758,486	794,468	54,611	543,664
Youth Reentry Program	17.258	015-22-303-3	-	19,079	43,164	24,085	38,821
WIOA Statewide Activity Grant	17.258	015-20-313-1	109,826	144,956	35,130	-	35,130
Total ALN 17.258			<u>130,646</u>	<u>1,136,948</u>	<u>1,107,733</u>	<u>101,431</u>	<u>731,989</u>
WIOA Youth Formula Funds	17.259	015-23-330-1	-	252,941	368,747	115,806	221,144
WIOA Statewide Activity Grant	17.259	015-21-334-1	-	15,016	15,730	714	12,499
WIOA Youth Formula Funds	17.259	015-22-330-1	52,377	1,023,612	971,235	-	758,830
Total ALN 17.259			<u>52,377</u>	<u>1,291,569</u>	<u>1,355,712</u>	<u>116,520</u>	<u>992,473</u>
Business Education Partnership	17.278	015-20-403-4	-	26,970	26,970	-	26,970
Business Education Partnership	17.278	015-22-413-2	-	13,057	18,611	5,554	9,830
Business Education Partnership	17.278	015-21-413-2	1,868	50,345	54,710	6,233	49,755
WIOA Dislocated Worker Transfer to Adult Funds	17.278	015-21-301-3	145,568	500,000	354,432	-	298,060
WIOA Dislocated Worker Transfer to Adult Funds	17.278	015-22-301-3	-	11,111	49,768	38,657	38,657
WIOA Dislocated Worker Formula Grants	17.278	015-23-401-1	-	-	13,167	13,167	-
WIOA Dislocated Worker Formula Grants	17.278	015-23-400-1	-	30,281	33,035	2,754	-
WIOA Dislocated Worker Formula Grants	17.278	015-21-401-1	61,699	61,699	-	-	-
WIOA Dislocated Worker Formula Grants	17.278	015-22-400-1	11,012	235,543	224,531	-	177,968
WIOA Dislocated Worker Formula Grants	17.278	015-22-401-1	13,818	662,616	745,344	96,546	541,976
ADA Compliance Grant	17.278	015-21-4153	-	34,454	34,454	-	34,454
Total ALN 17.278			<u>233,965</u>	<u>1,626,076</u>	<u>1,555,022</u>	<u>162,911</u>	<u>1,177,670</u>
Total WIOA Cluster			<u>416,988</u>	<u>4,054,593</u>	<u>4,018,467</u>	<u>380,862</u>	<u>2,902,132</u>
<b>Total U.S. Department of Labor</b>			<b>416,988</b>	<b>4,054,593</b>	<b>4,018,467</b>	<b>380,862</b>	<b>2,902,132</b>
<b>U.S. Department of Transportation</b>							
Passed through Pennsylvania Department of Transportation							
Highway Planning and Construction	20.205	521166	178,567	309,778	471,446	340,235	-
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	521166	8,288	37,497	169,184	139,975	169,184
Passed through Pennsylvania Emergency Management Agency							
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	4100079176	-	-	12,680	12,680	-
<b>Total U.S. Department of Transportation</b>			<b>186,855</b>	<b>347,275</b>	<b>653,310</b>	<b>492,890</b>	<b>169,184</b>
<b>U.S. Department of Education</b>							
Passed through Pennsylvania Department of Human Services							
Special Education-Grants for Infants and Families	84.181	70170	122,318	255,557	233,354	100,115	-
<b>Total U.S. Department of Education</b>			<b>122,318</b>	<b>255,557</b>	<b>233,354</b>	<b>100,115</b>	-
<b>U.S. Department of Health and Human Services</b>							
Passed through Pennsylvania Department of Aging							
Special Programs for the Aging_Title VII, Chapter 3_ Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	Unknown	-	7,109	7,109	-	-
Special Programs for the Aging_Title VII, Chapter 2_ Long Term Care Ombudsman Services for Older Individuals	93.042	Unknown	-	15,649	15,649	-	-
Special Programs for the Aging_Title III, Part D_Disease							

\* Denotes program tested as major

**COUNTY OF BERKS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED DECEMBER 31, 2023**

Federal Grantor/Pass-Through Grantor/Program	Assistance Listing Number	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/22	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/23	Passed Through to Subrecipients
Prevention and Health Promotion Services	93.043	Unknown	-	39,297	39,297	-	-
National Family Caregiver Support, Title III, Part E	93.052	Unknown	-	235,003	235,003	-	-
Medicare Enrollment Assistance Program	93.071	Unknown	-	21,222	21,222	-	-
Aging Cluster							
Special Programs for the Aging_Title III_Part B-Grants for Supportive Services and Senior Centers	93.044	Unknown	-	819,702	819,702	-	-
COVID-19 AAA Public Workforce Grant	93.044	Unknown	-	121,835	121,835	-	-
COVID-19 ARP Supportive Services	93.044	Unknown	19,928	248,503	179,358	(49,217)	-
COVID-19 ARP Preventative Health	93.044	Unknown	1,501	18,514	13,512	(3,501)	-
COVID-19 Vaccine Support	93.044	Unknown	-	8,347	-	(8,347)	-
Total ALN 93.044			<u>21,429</u>	<u>1,216,901</u>	<u>1,134,407</u>	<u>(61,065)</u>	<u>-</u>
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	Unknown	-	527,767	527,767	-	-
COVID-19 Special Programs for the Aging, Title III, Part C	93.045	Unknown	-	206,780	206,780	-	-
COVID-19 Special Programs for the Aging, Title III, Part C	93.045	Unknown	33,089	408,099	297,802	(77,208)	-
Total ALN 93.045			<u>33,089</u>	<u>1,142,646</u>	<u>1,032,349</u>	<u>(77,208)</u>	<u>-</u>
Nutrition Services Incentive Program	93.053	Unknown	-	254,677	254,677	-	-
Total Aging Cluster			<u>54,518</u>	<u>2,614,224</u>	<u>2,421,433</u> *	<u>(138,273)</u>	<u>-</u>
State Health Insurance Assistance Program	93.324	Unknown	-	34,543	34,543	-	-
Passed through Pennsylvania Department of Human Services							
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	Unknown	(1,229)	-	-	(1,229)	-
Medicaid Cluster							
Medical Assistance Program	93.778	None	50,493	150,074	146,627	47,046	-
Medical Assistance Program	93.778	4100030046	7,306	41,823	40,564	6,047	-
Medical Assistance Program	93.778	70175	238,313	440,491	415,493	213,315	-
Medical Assistance Program	93.778	2305PA5MAP	(142,865)	101,775	108,138	(136,502)	-
Medical Assistance Program	93.778	70127	63,814	279,435	343,364	127,743	-
Medical Assistance Program	93.778	70184	53,276	114,182	108,830	47,924	-
Passed through Pennsylvania Department of Aging							
Medicaid Cluster							
Medical Assistance Program	93.778	4100058024	26,416	122,024	32,073	(63,535)	-
Passed through Aging Well PA, LLC							
Medical Assistance Program	93.778	AWPA-PSA32AAA-2017-2022	(1,771,026)	1,045,634	428,826	(2,387,834)	-
Total Medicaid Cluster			<u>(1,474,273)</u>	<u>2,295,438</u>	<u>1,623,915</u>	<u>(2,145,796)</u>	<u>-</u>
Passed through Pennsylvania Department of Drug and Alcohol Programs							
Block Grants for Prevention and Treatment of Substance Abuse	93.959	4100086555	-	1,585,685	1,729,839	144,154	1,729,839
COVID-19 Non-Block Grants for Prevention and Treatment of Substance Abuse	93.959	4100086555	30,405	606,784	589,274	12,895	589,274
Total ALN 93.959			<u>30,405</u>	<u>2,192,469</u>	<u>2,319,113</u> *	<u>157,049</u>	<u>2,319,113</u>
Passed through Pennsylvania Department of Labor and Industry							
Temporary Assistance for Needy Families	93.558	015-23-336-1	-	123,565	145,822	22,257	127,346
Temporary Assistance for Needy Families	93.558	015-22-336-1	58,922	317,257	258,335	-	238,271
Temporary Assistance for Needy Families	93.558	015-21-336-1	-	7,925	7,925	-	7,925
			<u>58,922</u>	<u>448,747</u>	<u>412,082</u>	<u>22,257</u>	<u>373,542</u>
Passed through Pennsylvania Department of Human Services							
Temporary Assistance for Needy Families	93.558	4100077462	338,989	1,070,171	731,182	-	731,182
Temporary Assistance for Needy Families	93.558	4100077462	-	461,573	697,065	235,492	372,667
Temporary Assistance for Needy Families	93.558	N/A	659,821	653,696	1,327,505	1,333,630	-
			<u>998,810</u>	<u>2,185,440</u>	<u>2,755,752</u>	<u>1,569,122</u>	<u>1,103,849</u>
Total ALN 93.558			<u>1,057,732</u>	<u>2,634,187</u>	<u>3,167,834</u> *	<u>1,591,379</u>	<u>1,477,391</u>
Guardianship Assistance	93.090	N/A	27,542	79,865	43,993	(8,330)	-
Guardianship Assistance	93.090	N/A	186	141	147	192	-
COVID-19 Guardianship Assistance	93.090	N/A	-	7,370	7,370	-	-
Total ALN 93.090			<u>27,728</u>	<u>87,376</u>	<u>51,510</u>	<u>(8,138)</u>	<u>-</u>
Promoting Safe and Stable Families	93.556	None	-	16,240	16,240	-	-
Promoting Safe and Stable Families	93.556	Unknown	1,008	718	1,283	1,573	-
Promoting Safe and Stable Families	93.556	Unknown	(16,666)	200,000	216,666	-	-

\* Denotes program tested as major

**COUNTY OF BERKS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED DECEMBER 31, 2023**

Federal Grantor/Pass-Through Grantor/Program	Assistance Listing Number	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/22	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/23	Passed Through to Subrecipients
Total ALN 93.556			(15,658)	216,958	234,189	1,573	-
Child Support Enforcement	93.563	4100087424	1,844,733	4,124,132	4,085,578	1,806,179	-
Child Support Enforcement	93.563	4100087424	317,897	853,006	902,262	367,153	-
Total ALN 93.563			2,162,630	4,977,138	4,987,840	2,173,332	-
Title IV-E Prevention Program	93.472	N/A	23,755	34,996	23,621	12,380	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	N/A	-	131,234	131,234	-	-
Foster Care-Title IV-E	93.658	N/A	1,177,652	2,699,332	2,343,904	822,224	-
Foster Care-Title IV-E	93.658	N/A	91,176	70,167	62,262	83,271	-
Foster Care-Title IV-E	93.658	N/A	(2,263)	10,209	12,472	-	-
Foster Care-Title IV-E	93.658	N/A	20,350	45,904	30,811	5,257	-
COVID-19 Foster Care-Title IV-E	93.658	N/A	-	91,831	91,831	-	-
Total ALN 93.658			1,286,915	2,917,443	2,541,280	910,752	-
Adoption Assistance	93.659	N/A	2,824,356	6,129,340	4,652,671	1,347,687	-
Adoption Assistance	93.659	N/A	6,964	5,010	7,940	9,894	-
COVID-19 Adoption Assistance	93.659	N/A	-	587,999	587,999	-	-
Total ALN 93.659			2,831,320	6,722,349	5,248,610	1,357,581	-
Social Services Block Grant	93.667	None	-	318,913	318,913	-	-
Social Services Block Grant	93.667	70177	47,008	158,390	186,703	75,321	-
Social Services Block Grant	93.667	70135	58,788	117,574	117,574	58,788	-
Total ALN 93.667			105,796	594,877	623,190	134,109	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	N/A	138,188	124,085	99,051	113,154	-
Pandemic Act Division X	93.674	2101PACILC	(27,500)	-	-	(27,500)	-
Total ALN 93.674			110,688	124,085	99,051	85,654	-
Federal ECMH & Housing Scholarships	93.958	N/A	(6,300)	7,500	4,793	(9,007)	-
Block Grants for Community Mental Health Services	93.958	7016700000	(11,168)	514,304	551,426	25,954	-
Block Grants for Community Mental Health Services	93.958	809SMO83995	(680,036)	-	680,036	-	-
COVID-19 Non-Block Grants for Community Mental Health Services	93.958	8741000790	-	118,931	22,337	(96,594)	-
Block Grants for Community Mental Health Services	93.958	N/A	(14,575)	2,500	-	(17,075)	-
Total ALN 93.958			(712,079)	643,235	1,258,592	(96,722)	-
Passed through Pennsylvania Department of Drug and Alcohol Programs State Opioid Response	93.788	71084	35,109	1,126,694	1,625,076	533,491	1,625,076
<b>Total U.S. Department of Health and Human Services</b>			<b>5,523,357</b>	<b>27,665,526</b>	<b>26,709,311</b>	<b>4,567,142</b>	<b>5,421,580</b>
<b>U.S. Department of Homeland Security</b>							
Passed through Pennsylvania Emergency Management Agency COVID-19 Public Assistance Grants	97.036	PEMA DAP-2	-	3,760,286	3,760,286	-	-
Emergency Management Performance Grants	97.042	C950003887	165,334	132,830	135,423	167,927	-
Building Resilient Infrastructure and Communities	97.047	4100093005	30,630	30,630	26,589	26,589	-
Passed through East Central PA Counter Terrorism Task Force Homeland Security Grant Program	97.067	EQUIPMENT ONLY-NO FUNDS	-	80,981	80,981	-	-
Homeland Security Grant Program	97.067	EMW-2016-SS-00048	32,270	32,270	260,429	260,429	-
Total ALN 97.067			32,270	113,251	341,410	260,429	-
<b>Total U.S. Department of Homeland Security</b>			<b>228,234</b>	<b>4,036,997</b>	<b>4,263,708</b>	<b>454,945</b>	<b>-</b>
<b>Election Assistance Commission</b>							
Passed through Pennsylvania Department of State HAVA Election Security Grants	90.404	2022 Security Grant	-	-	33,180	33,180	-
<b>Total Election Assistance Commission</b>			<b>-</b>	<b>-</b>	<b>33,180</b>	<b>33,180</b>	<b>-</b>
<b>U.S. Department of the Treasury</b>							
COVID-19 Emergency Rental Assistance Program	21.023	Unknown	(85,154)	-	85,154	-	85,154
COVID-19 Emergency Rental Assistance Program	21.023	Unknown	(1,997,710)	-	1,997,710	-	1,997,710
Passed through Pennsylvania Department of Human Services COVID-19 Pennsylvania State Emergency Rental Assistance Program 2	21.023	Unknown	(3,186,772)	-	3,186,772	-	3,186,772

\* Denotes program tested as major

**COUNTY OF BERKS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED DECEMBER 31, 2023**

Federal Grantor/Pass-Through Grantor/Program	Assistance Listing Number	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/22	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/23	Passed Through to Subrecipients
Total ALN 21.023			(5,269,636)	-	5,269,636	*	5,269,636
COVID-19 American Rescue Plan - SLRF	21.027	Unknown	(29,685,676)	-	29,685,676	-	-
Passed through Pennsylvania Department of Labor and Industry							
COVID-19 - SFR Funds	21.027	015-21-873-1	-	26,702	30,153	3,451	24,438
Passed through Pennsylvania Commission on Crime and Delinquency							
COVID-19 - SFR Funds	21.027	2022-CG-01-39090	-	29,524	441,698	412,174	-
Total ALN 21.027			(29,685,676)	56,226	30,157,527	*	415,625
Local Assistance and Tribal Consistency Fund	21.032	Unknown	-	50,000	50,000	-	-
<b>Total U.S. Department of the Treasury</b>			<b>(34,955,312)</b>	<b>106,226</b>	<b>35,477,163</b>	<b>415,625</b>	<b>5,294,074</b>
<b>Total Federal Awards</b>			<b>\$ (28,316,390)</b>	<b>\$ 42,211,723</b>	<b>\$ 77,154,499</b>	<b>\$ 6,626,386</b>	<b>\$ 19,029,089</b>

\* Denotes program tested as major

COUNTY OF BERKS, PENNSYLVANIA  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2023

NOTE 1: REPORTING ENTITY

The County of Berks, Pennsylvania (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 differs from that used for financial purposes, in that awards received and expended, if any, by the following entities are excluded:

- Reading Regional Airport Authority
- Reading Area Community College

Direct awards pertaining to these entities have been excluded from the accompanying schedule of expenditures of federal awards principally because the County is not directly involved in maintaining the accounting records or systems of internal accounting and administrative controls for these entities. Where applicable, these entities have arranged for the issuance of separate Single Audit Reports containing their audited financial statements and schedule of expenditures of federal awards and all required audit reports.

Except as indicated above, the accompanying schedule of federal expenditures presents the activity of all federal award programs of the County.

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 2023 threshold for determining Type A and Type B Programs is \$2,314,635.

The following low-risk Type A Programs were not audited as major:

<u>ALN</u>	<u>Program</u>
14.218	CDBG-Entitlement Grants Cluster
93.563	Child Support Enforcement

The amount expended under programs audited as major federal programs for the year ended December 31, 2023, totaled \$58,904,186 or 76% of total federal awards.

NOTE 4: DISASTER GRANTS – PUBLIC ASSISTANCE

Nonfederal entities must record expenditures on the Schedule of Expenditures of Federal Awards when (1) FEMA has approved the nonfederal entity's Project Worksheet and (2) the nonfederal entity has incurred the eligible expenditures. The County incurred \$3,760,286 of expenditures during the COVID-19 emergency beginning in 2020, which are included on the Schedule of Expenditures of Federal Awards under ALN 97.036 as of December 31, 2023.



# Zelenkofske Axlerod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

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

INDEPENDENT ACCOUNTANTS' REPORT

County Commissioners  
County of Berks  
Reading, Pennsylvania

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

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

The procedures and associated findings are as follows:

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

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



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EXPERIENCE | EXPERTISE | ACCOUNTABILITY

Page 14

<u>Program Name</u>	<u>Exhibit Number</u>	<u>Referenced Schedule/Exhibit</u>
Early Intervention Services	V(a)EI	Schedule of Revenues, Expenditures, and Carryover Funds – EI Services
	V(b)EI	Report of Income and Expenditures – EI Services
Human Services Block Grant	VI(a) B-S	Block Grant Summary Report
	VI(b) B-S	Schedule of Fund Balances – Summary Report

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

c) In regards to the Reconciliation Schedule included as Exhibit XX, we have performed the following procedures:

1. Agree 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. Agree 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. Recalculate the amounts listed under the “Difference” column and the “% Difference” column.
4. Agree the amounts listed under the “Difference” column to the audited books and records of the County.
5. Agree the “Detailed Explanation of the Differences” to the audited books and records of the County.

d) In regards to the Children and Youth Agency Child Protective Services Law (CPSL) Monitoring of In-Home Purchased Services Provider Schedule Included as Exhibit XXI, we have performed the following procedures:

1. Reconciled the list of providers under “Provider Name” column A to the providers who were paid for In-Home Purchased Services during the year according to the County Children and Youth Agency’s (CCYA) general ledger, cash disbursements journal, or similar record.
2. Agreed the response in column B to the appropriate Provider contract.
3. Agreed the information in columns C through I to the CCYA’s monitoring records for In-Home Purchased Service Providers.





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CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

Page 15

- e) The process detailed in paragraphs (a) through (d) above disclosed the following adjustments and/or findings:
- With regard to procedure (d) listed above, we noted that the Mary's Shelter provider contract did not make reference to the Child Protective Services Law, 23 Pa. C. S. 63 § 6301-6385 and a provider contract for the reporting period for Reading Pediatrics Inc. was not available.

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

We are required to be independent of the COUNTY OF BERKS, PENNSYLVANIA 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 OF BERKS, PENNSYLVANIA's management 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*

ZELENKOFSCHE AXELROD LLC

Harrisburg, Pennsylvania  
September 26, 2024



COUNTY OF BERKS, PENNSYLVANIA  
 CHILD SUPPORT ENFORCEMENT  
 COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT  
 FOR THE YEAR ENDED DECEMBER 31, 2023

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Type of Account Structure
January 1	\$0	\$0	<input type="checkbox"/> Separate Bank Account  <input checked="" type="checkbox"/> Restricted Fund - General Ledger  <input type="checkbox"/> Other: _____
March 31	0	0	
June 30	0	0	
September 30	0	0	
December 31	0	0	

COUNTY OF BERKS, PENNSYLVANIA  
CHILD SUPPORT ENFORCEMENT  
COMPARISON OF SINGLE AUDIT TITLE IV-D ACCOUNT WITH REPORTED TITLE IV-D ACCOUNT  
FOR THE YEAR ENDED DECEMBER 31, 2023

County <u>Berks County</u>	Year Ended <u>December 31, 2023</u>		
	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
<b>Balance at January 1</b>	\$ 250	\$ 250	\$ -
<b>Receipts:</b>			
Reimbursements	4,124,132	4,124,132	\$ -
Incentives	853,006	853,006	\$ -
Title XIX Incentives	41,823	41,823	\$ -
Interest	(893)	(893)	\$ -
Program Income	63,399	63,399	\$ -
Genetic Testing Costs	10,330	10,330	\$ -
Maintenance of Effort (MOE)	2,493,321	2,493,321	\$ -
Other: Change in Conversion Pay	-	-	\$ -
Other: Quasi Paternity Testing	7,100	7,100	\$ -
<b>Total Receipts</b>	<b>\$ 7,592,218</b>	<b>\$ 7,592,218</b>	<b>\$ -</b>
<b>Intra-fund Transfers - In</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>
<b>Funds Available</b>	<b>\$ 7,592,468</b>	<b>\$ 7,592,468</b>	<b>\$ -</b>
<b>Disbursements:</b>			
Performance Incentive Paid Costs	853,006	853,006.00	\$ -
Transfers to General Fund	6,739,212	6,739,212.00	\$ -
Vendor Payments	-	-	\$ -
Bank Charges	-	-	\$ -
Other: _____	-	-	\$ -
<b>Total Disbursements</b>	<b>\$ 7,592,218</b>	<b>\$ 7,592,218</b>	<b>\$ -</b>
<b>Intra-fund Transfers - Out</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>
<b>Balance at December 31</b>	<b>\$ 250</b>	<b>\$ 250</b>	<b>\$ -</b>

The Title IV-D account consists of 1 account.

The Title IV-D account is comprised of a 1 checking, 0 savings, 0 CD, and 0 other accounts.

COUNTY OF BERKS PENNSYLVANIA  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS - EARLY INTERVENTION SERVICES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Source of DHS Funding	Appropriation	DHS Funds Available			Cost Eligible for DHS Participation (4)	Balance of Funds (5)	Grand Fund Adjustments (6)	Total Fund Balance (7)
		Carryover (1)	Allotment (2)	Total Allocation (3)				
A. Early Intervention Services								
1. Early Intervention Services	10235	\$334,869	\$3,494,297	\$3,829,166	\$3,610,584	\$218,582	\$0	\$218,582
2. Early Intervention Training	10235	\$884	\$11,229	\$12,113	\$10,005	\$2,108	\$0	\$2,108
3. Early Intervention Administration	10235	\$81,797	\$189,150	\$270,947	\$119,493	\$151,454	\$0	\$151,454
4. Infants & Toddlers w/Disabilities (Part C)	70170	\$0	\$255,557	\$255,557	\$255,557	\$0	\$0	\$0
5. Medicaid Administration - State	10235	\$32,310	\$137,729	\$170,039	\$114,182	\$55,857	\$0	\$55,857
6. Reserved	00001	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Early Intervention Services		\$449,860	\$4,087,962	\$4,537,822	\$4,109,821	\$428,001	\$0	\$428,001

COUNTY OF BERKS, PENNSYLVANIA  
 REPORT OF INCOME AND EXPENDITURES - EARLY INTERVENTION SERVICES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Admin Office	Early Intervention	Supports Coordination	Total
I. TOTAL ALLOCATION				\$ 4,537,822
II. TOTAL EXPENDITURES	\$ 383,993	\$ 3,395,930	\$ 918,399	\$ 4,698,322
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	-	-	-	-
B. County Funded Ineligible	-	-	-	-
C. Other Eligible	-	-	-	-
D. Other Ineligible	-	-	-	-
Subtotal Costs Over Allocation	-	-	-	-
IV. REVENUES				
A. Program Service Fees	-	-	-	-
B. Private Insurance	-	-	-	-
C. Medical Assistance	-	-	-	-
D. Medical Assistance Admin Claims - EI Waiver	14,948	-	-	14,948
E. Medical Assistance Admin Claims - EI Other	99,234	-	-	99,234
F. Earned Interest	22,859	-	-	22,859
G. Other	-	-	7,500	7,500
Subtotal Revenues	137,041	-	7,500	144,541
V. DHS REIMBURSEMENT				
A. DHS Cat. Funding 90%	119,493	3,056,337	819,809	3,995,639
B. DHS Cat. Funding 100%	114,182	-	-	114,182
Subtotal DHS Reimbursement	233,675	3,056,337	819,809	4,109,821
VI. COUNTY MATCH				
10% County Match	13,277	339,593	91,090	443,960
Subtotal County Match	13,277	339,593	91,090	443,960
VII. TOTAL DHS REIMB. & COUNTY MATCH	246,952	3,395,930	910,899	4,553,781
VIII. TOTAL CARRYOVER				\$ 428,001

Commonwealth of Pennsylvania  
 DHS- Bureau of Financial Operations  
 County Report of Income and Expenditures  
 County Human Services Block Grant  
 Fiscal Year 2022-2023  
 Non-Block Grant Summary Report- Berks County  
 Schedule of Fund Balances- Summary Report

	Sources of Funding	Appropriation	Total Carryover (1)	Allotment (2)	DHS Allocation (3)	Costs Eligible for DHS Participation (4)	Balance of Funds (5)	Adjustments (6)	Total Fund Balance (7)
<b>A.</b>	<b>Mental Health Services</b>								
1	State - Employment	10248	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Federal - Peer Specialist	70127	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Federal - PATH Homeless Grant	70154	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Federal - CMHSBG-First Episode Psychosis	70167	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Federal - CMHSBG -IECMH Endorsement	70167	\$3,800	\$5,000	\$8,800	\$4,793	\$4,007	\$0	\$4,007
6	Federal - CMHSBG - Housing Training Scholarships	70167	\$12,075	\$5,000	\$17,075	\$0	\$17,075	\$0	\$17,075
7	Federal - CMHSBG - TCM On-line Training	70167	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Federal - CMHSBG - Miscellaneous Training	70167	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Federal - CMHSBG - Supported Education	70167	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Federal - 988 Planning Initiative	70651	\$1,000	\$0	\$1,000	\$0	\$1,000	\$0	\$1,000
11	Federal - Youth Suicide Prevention	70651	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Federal - PA System of Care Grant	70976	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Federal - Covid-19 CMHSBG	87410	\$750,365	\$0	\$750,365	\$361,114	\$389,251	\$0	\$389,251
14	Federal - Covid-19 ARPA	87410	\$0	\$118,931	\$118,931	\$0	\$118,931	\$0	\$118,931
15	Reserved		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal Mental Health Services		\$767,240	\$128,931	\$896,171	\$365,907	\$530,264	\$0	\$530,264
<b>B.</b>	<b>Intellectual Disabilities Services</b>								
1	Elwyn	10236	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	ARPA Respite	10255	\$172,185	\$10,325	\$182,510	\$32,153	\$150,357	\$0	\$150,357
3	ARPA Base-Rate Increase	10255	\$61,731	\$178,063	\$239,794	\$239,794	\$0	\$0	\$0
4	Temporary MFP-Start Model	70175	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Temporary-DOH	87442	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	ARPA Administration-State & Federal	10255/70175	\$251,518	\$19,882	\$271,400	\$204,573	\$66,827	\$0	\$66,827
7	Reserved		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal Intellectual Disabilities Services		\$485,434	\$208,270	\$693,704	\$476,520	\$217,184	\$0	\$217,184
<b>C.</b>	<b>Total for Non-Block Grant Reporting</b>		<b>\$1,252,674</b>	<b>\$337,201</b>	<b>\$1,589,875</b>	<b>\$842,427</b>	<b>\$747,448</b>	<b>\$0</b>	<b>\$747,448</b>

Commonwealth of Pennsylvania  
 DHS- Bureau of Financial Operations  
 County Report of Income and Expenditures  
 County Human Services Block Grant  
 Fiscal Year 2022-2023  
 Block Grant Summary Report- Berks County  
 Schedule of Fund Balances- Summary Report

County Match	2.97%
Actual County Match (\$)	\$410,289
Actual County Match (%)	2.97%

Block Grant Reporting			Costs Eligible for DHS Participation						Balance of Funds (3)	Adjustments (4)	Total Fund Balance (5)
Sources of Funding:	Appropriation	DHS Allocation (1)	Mental Health	Intellectual Disabilities	Homeless Assistance	HSS	D&A	Total			
1 State Human Services Block Grant	Multiple	\$14,288,700	\$8,805,523	\$2,099,391	\$420,456	\$330,768	\$1,489,071	\$13,145,209	\$1,143,491	\$0	\$1,143,491
2 SSBG	Multiple	\$275,963	\$117,574	\$158,389	\$0	\$0	\$0	\$275,963	\$0	\$0	\$0
3 Reserved		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 CMHSBG	70167	\$514,303	\$514,303	\$0	\$0	\$0	\$0	\$514,303	\$0	\$0	\$0
5 Reserved		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total for Block Grant</b>		<b>\$15,078,966</b>	<b>\$9,437,400</b>	<b>\$2,257,780</b>	<b>\$420,456</b>	<b>\$330,768</b>	<b>\$1,489,071</b>	<b>\$13,935,475</b>	<b>\$1,143,491</b>	<b>\$0</b>	<b>\$1,143,491</b>

Retained Earnings	
I. Unexpended Allocation	\$1,143,491
II. Maximum Retained Earnings (5%)	\$714,435
III. Amount to be Returned to DHS	\$429,056
IV. Total Requested Retained Earnings	\$714,435

Prior Year Retained Earnings	
I. FY 2021-2022 Retained Earnings	\$714,211
II. Total Expended Retained Earnings- 5%	\$699,213
III. Amount to be Returned to DHS	\$14,998



County of Berks  
Year Ended December 31, 2023

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) ALN 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 Difference
Pennsylvania State Emergency Rental Assistance Program 2	21.023	\$ 3,186,772	\$ -	\$ 3,186,772	100.00%	Prior year deferral of full amount
Supplemental Nutrition Assistance Program	10.561	30,180	32,726	(2,546)	-7.78%	Prior and Current year accruals
Special Education-Grants for Infants and Families	84.181	233,354	255,148	(21,794)	-8.54%	Prior and Current year accruals
<u>Medicaid Cluster</u>						
Medical Assistance Program	93.778	146,627	53,654	92,973	173.28%	Prior and Current year accruals
Medical Assistance Program	93.778	40,564	41,823	(1,259)	-3.01%	Prior and Current year accruals
Medical Assistance Program	93.778	523,631	542,266	(18,635)	-3.44%	Prior and Current year accruals
Medical Assistance Program	93.778	343,364	279,435	63,929	22.88%	Prior and Current year accruals
Medical Assistance Program	93.778	108,830	114,182	(5,352)	-4.69%	Prior and Current year accruals
		<u>1,163,016</u>	<u>1,031,360</u>	<u>131,656</u>		
Temporary Assistance for Needy Families	93.558	2,755,752	2,185,440	570,312	26.10%	Prior and Current year accruals
Guardianship Assistance	93.090	51,510	87,408	(35,898)	-41.07%	Prior and Current year accruals
Promoting Safe and Stable Families	93.556	234,189	216,240	17,949	8.30%	Prior year deferrals and Current Year accruals
Child Support Enforcement	93.563	4,987,840	4,124,132	863,708	20.94%	Prior and Current year accruals, in addition to an incentive payment of \$853,006; incentive payments are not reported on the State Confirmation.
Title IV-Prevention Program	93.472	23,621	34,996	(11,375)	-32.50%	Prior and Current year accruals
Stephanie Tubbs Jones Child Welfare Services Program	93.645	131,234	131,234	-	0.00%	No difference noted.
Foster Care-Title IV-E	93.658	2,541,280	2,902,870	(361,590)	-12.46%	Prior and Current year accruals
Adoption Assistance	93.659	5,248,610	6,723,550	(1,474,940)	-21.94%	Prior and Current year accruals
Social Services Block Grant	93.667	318,913	318,913	-	0.00%	No difference noted.
Social Services Block Grant	93.667	186,703	158,390	28,313	17.88%	Prior and Current year accruals
Social Services Block Grant	93.667	<u>117,574</u>	<u>117,574</u>	<u>-</u>	0.00%	No difference noted.
		<u>623,190</u>	<u>594,877</u>	<u>28,313</u>		
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	99,051	124,085	(25,034)	-20.18%	Prior and Current year accruals
Block Grants for Community Mental Health Services	93.958	<u>1,258,592</u>	<u>643,235</u>	<u>615,357</u>	95.67%	Prior year deferrals and Current year accruals.
Total Federal Awards Passed through the Pennsylvania Department of Human Services		<u>\$ 22,334,002</u>	<u>\$ 18,871,061</u>	<u>\$ 3,462,941</u>		

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

Supplemental Schedule

County: County of Berks

Period Ended: December 31, 2023

If Column D is Yes:

(A) Provider Name	(B) Does Provider Contract Include CPSL Requirements	(C) Most Recent Monitoring Date	(D) Monitoring During the Current Year (Yes/No)	(E) List Any Exceptions Noted During Current Year Monitoring	(F) If Applicable, Was CAP Submitted	(G) Is CAP Acceptable to CCYA	(H) Date Follow-Up Was Done On Prior Year Monitoring	(I) Has Provider Implemented the CAP
A Second Chance	Yes				N/A	N/A	N/A	N/A
Berks Counseling Associates PC	Yes				N/A	N/A	N/A	N/A
Berks Counseling Center	Yes				N/A	N/A	N/A	N/A
Keystone (Berks) Deaf & Hard of Hearing	Yes				N/A	N/A	N/A	N/A
Board of Child Care of the United Methodist Church, Inc.	Yes	8/25/2022			N/A	N/A	N/A	N/A
Child & Family First Co.	Yes	10/27/2023	Yes		N/A	N/A	N/A	N/A
COBYS Family Services	Yes	9/28/2022			N/A	N/A	N/A	N/A
Commonwealth Clinical Group, Inc.	Yes				N/A	N/A	N/A	N/A
Community Solutions, Inc.	Yes				N/A	N/A	N/A	N/A
Concern Professional Services for Children, Youth and Families	Yes	4/28/2023	Yes		N/A	N/A	N/A	N/A
Diakon Child Family & Community	Yes	8/24/2022			N/A	N/A	N/A	N/A
Justiceworks Youthcare	Yes	10/13/2023	Yes		N/A	N/A	N/A	N/A
Mary's Shelter	Yes	8/17/2022			N/A	N/A	N/A	N/A
Language Services Associates	Yes				N/A	N/A	N/A	N/A
Open Door International	Yes	8/3/2023	Yes		N/A	N/A	N/A	N/A
PA Forensic Associates/CHOR	Yes	2/10/2023	Yes		N/A	N/A	N/A	N/A
Pennsylvania Counseling	Yes				N/A	N/A	N/A	N/A
Partners in Parenting	Yes	6/14/2023	Yes		N/A	N/A	N/A	N/A
Reading Pediatrics Inc.	Yes				N/A	N/A	N/A	N/A
Recovery Coaching Services Inc.	Yes	5/12/2023 & 10/13/23	Yes	Annual & 6 month follow-up	N/A	N/A	N/A	N/A
Richard F. Small PhD	Yes				N/A	N/A	N/A	N/A
Service Access & Management Inc.	Yes				N/A	N/A	N/A	N/A
Signature Family Services	Yes	6/13/2023			N/A	N/A	N/A	N/A
Stepping Stones	Yes	10/26/2023	Yes		N/A	N/A	N/A	N/A
Valley Youth House	Yes	9/22/2022			N/A	N/A	N/A	N/A

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

COUNTY OF BERKS, PENNSYLVANIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

Section I - Summary of Auditors' Results

*Financial Statements*

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? \_\_\_ yes  X  no

Significant deficiency(ies) identified that are not considered to be material weaknesses?

\_\_\_ yes  X  none reported

Noncompliance material to financial statements noted? \_\_\_ yes  X  no

*Federal and DHS Awards*

Internal control over major programs:

Material weakness(es) identified? \_\_\_ yes  X  no

Significant deficiency(ies) identified that are not considered to be material weaknesses?

X  yes \_\_\_ none reported

Type of auditors' report issued on compliance for major programs: Unmodified & Qualified – County Children and Youth Agency Programs

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? \_\_\_ yes  X  no

Identification of major programs

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>
17.258 / 17.259 / 17.278	WIOA Cluster
93.044 / 93.045 / 93.053	Aging Cluster
93.659	Adoption Assistance
93.959	Block Grants for Prevention and Treatment of Substance Abuse
97.036	Public Assistance Grants
21.027	American Rescue Plan
21.023	Emergency Rental Assistance Program
93.558	Temporary Assistance for Needy Families
93.658	Foster Care-Title IV-E

Name of DHS Program

County Children and Youth Agency Programs

Dollar threshold used to distinguish between Type A and Type B programs: \$2,314,635.

Auditee qualified as low-risk auditee?  X  yes \_\_\_ no

COUNTY OF BERKS, PENNSYLVANIA  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2023

Section II – Financial Statement Findings

None.

Section III - Federal and Pennsylvania Department of Human Service Awards' Findings and Questioned Costs

Finding 2023-001      Child Protective Services Law Monitoring

PA Department of Human Services County Children and Youth Agency Programs

**Criteria:**                    The Child Protective Services Law (CPSL) requires the conduct of criminal background checks and child abuse history clearances (certifications) for all employees and direct volunteers of the county children and youth agency (CCYA) as well as the employees and volunteers of the CCYA's contracted service providers. The CCYA must monitor provider adherence to the CPSL background check requirements to assure the safety of children receiving prevention, reunification and aftercare services (services coded as in-home).

**Condition:**                As a result of our testing of child protective services law monitoring, we noted one of the twenty-four provider contracts tested did not contain documentation of child protective services law requirements and one provider did not have a contact for the period under audit.

**Cause:**                      The County does not have adequate internal controls in place to ensure proper monitoring of the CPSL requirements.

**Effect:**                      Internal controls were not operating effectively and the County is not in compliance with Pennsylvania Department of Human Services Single Audit Supplement CPSL requirements.

**Questioned Costs:**      No known questioned costs

**Recommendation:**      The County should review procedures in place with responsible employees and revise procedures, as necessary, to ensure compliance with CPSL requirements.

**Management's Response:**      The County agrees with the finding and is currently in the process of reviewing provider contracts to ensure a current contract of contact amendment is on file for each provider with language requiring compliance with the CPSL.

COUNTY OF BERKS, PENNSYLVANIA  
SUMMARY OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2023

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

No findings identified in the prior year Single Audit Report.