

**County of Monroe, Pennsylvania
Department of Human Services Programs**

**Financial Schedules and
Agreed-Upon Procedures Report**

**Years Ended June 30, 2017
and December 31, 2017**



FOCUSED. ON YOU.



Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Board of Commissioners
County of Monroe
Stroudsburg, Pennsylvania

We have performed the procedures enumerated below, which were agreed to by the Commonwealth of Pennsylvania, Department of Human Services (DHS), and the County of Monroe, Pennsylvania, solely to assist you with respect to the financial schedules and exhibits required by the DHS, *Single Audit Supplement*. The County of Monroe 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 the DHS. 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 we performed are as follows:

- A. We verified by comparison of the amounts and classifications that the supplemental schedules listed below, which summarize amounts reported to DHS for fiscal year ended June 30, 2017 or December 31, 2017, as applicable, have been accurately compiled and reflect the audited books and records of the County of Monroe. 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 these periods:

Program Name	Exhibit Number	Referenced Schedule/Exhibit
Title IV-D Child Support Enforcement Program	A-1(a)	Comparison of Single Audit Expenditures with the Reported Expenditures
Title IV-D Child Support Enforcement Program	A-1(b)	PACSES OCSE 157 Data Reliability Validation
Title IV-D Child Support Enforcement Program	A-1(c)	Comparison of Reported Incentives to Incentives on Deposit
Title IV-D Child Support Enforcement Program	A-1(d)	Comparison of Single Audit Title IV-D Account with Reported Title IV-D Account

<u>Program Name</u>	<u>Exhibit Number</u>	<u>Referenced Schedule/Exhibit</u>
Medical Assistance Transportation Program	III	Schedule of Revenues and Expenditures
Combined Homeless Assistance Program	XIX(a) - NBG	Schedule of Revenues and Expenditures

- B. We have inquired of management regarding any adjustment to reported revenues or expenditures, which were not reflected on the reports submitted to DHS for the periods in question.
- C. The processes detailed in paragraphs (A) and (B) above disclosed no adjustments were necessary.
- D. We performed the following procedures related to Exhibit XX, Expenditures per the Schedule of Federal Awards (SEFA) to Revenue Received per the Pennsylvania Audit Confirmation Reply required by the Pennsylvania DHS, *Single Audit Supplement*.
- Agreed the expenditure amounts listed on the reconciliation schedule under the "Federal Expenditures per the SEFA" column to the audited SEFA.
 - Agreed the receipt amounts listed on the reconciliation schedule under the "Federal Awards Received per the Audit Confirmation Reply from Pennsylvania" column to the Subrecipient Federal amounts that were received by the County of Monroe.
 - Recalculated the amounts listed under the "Difference" column and the "% Difference" column.
 - Agreed the amounts listed under the "Difference" column to the audited books and records of the County of Monroe.
 - Agreed the "Detailed Explanation of Difference" column to the audited books and records of the County of Monroe.

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 audit, the objective of which would be the expression of an opinion or conclusion on the financial schedules and exhibits required by the DHS, *Single Audit Supplement*. Accordingly, we do not express such an opinion. 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 Board of Commissioners and Commonwealth of Pennsylvania, Department of Human Services, and is not intended to be and should not be used by anyone other than these specified parties.

RKL LLP

September 14, 2018
Lancaster, Pennsylvania

COUNTY OF MONROE, PENNSYLVANIA
TITLE IV-D CHILD SUPPORT ENFORCEMENT PROGRAM
COMPARISON OF SINGLE AUDIT EXPENDITURES WITH THE REPORTED EXPENDITURES
FISCAL YEAR ENDED JUNE 30, 2017

Quarter Ending:	Single Audit Expenditures					Reported Expenditures					Single Audit Over/(Under) Reported				
	A. Total	B. Unallowable	C. Incentive Paid Costs	Net (A-B-C)	Amt. Paid	A. Total	B. Unallowable	C. Incentive Paid Costs	Net (A-B-C)	Amt. Paid	A. Total	B. Unallowable	C. Incentive Paid Costs	Net (A-B-C)	Amt. Paid
09/30/16															
1. Salary & Overhead	\$ 467,352	\$ 10,468	\$ 2,680	\$ 454,204	\$ 299,775	\$ 467,352	\$ 10,468	\$ 2,680	\$ 454,204	\$ 299,775	\$ -	\$ -	\$ -	\$ -	\$ -
2. Fees & Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3. Interest & Prog Income	10,405	240	-	10,165	6,709	10,405	240	-	10,165	6,709	-	-	-	-	-
4. Blood Testing Fees	275	-	-	275	181	275	-	-	275	181	-	-	-	-	-
5. Blood Testing Costs	285	-	285	-	-	285	-	285	-	-	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total (1-2-3-4+5+6)	\$ 456,957	\$ 10,228	\$ 2,965	\$ 443,764	\$ 292,885	\$ 456,957	\$ 10,228	\$ 2,965	\$ 443,764	\$ 292,885	\$ -	\$ -	\$ -	\$ -	\$ -

Quarter Ending:	Single Audit Expenditures					Reported Expenditures					Single Audit Over/(Under) Reported				
	A. Total	B. Unallowable	C. Incentive Paid Costs	Net (A-B-C)	Amt. Paid	A. Total	B. Unallowable	C. Incentive Paid Costs	Net (A-B-C)	Amt. Paid	A. Total	B. Unallowable	C. Incentive Paid Costs	Net (A-B-C)	Amt. Paid
12/31/16															
1. Salary & Overhead	\$ 461,663	\$ 11,071	\$ 1,617	\$ 448,975	\$ 296,323	\$ 461,663	\$ 11,071	\$ 1,617	\$ 448,975	\$ 296,323	\$ -	\$ -	\$ -	\$ -	\$ -
2. Fees & Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3. Interest & Prog Income	11,504	285	-	11,219	7,405	11,504	285	-	11,219	7,405	-	-	-	-	-
4. Blood Testing Fees	503	-	-	503	332	503	-	-	503	332	-	-	-	-	-
5. Blood Testing Costs	266	-	265	1	1	266	-	265	1	1	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total (1-2-3-4+5+6)	\$ 449,922	\$ 10,786	\$ 1,882	\$ 437,254	\$ 288,587	\$ 449,922	\$ 10,786	\$ 1,882	\$ 437,254	\$ 288,587	\$ -	\$ -	\$ -	\$ -	\$ -

COUNTY OF MONROE, PENNSYLVANIA
TITLE IV-D CHILD SUPPORT ENFORCEMENT PROGRAM
COMPARISON OF SINGLE AUDIT EXPENDITURES WITH THE REPORTED EXPENDITURES
FISCAL YEAR ENDED JUNE 30, 2017

Quarter Ending:	Single Audit Expenditures					Reported Expenditures					Single Audit Over/(Under) Reported				
	A. Total	B.	C. Incentive	Net (A-B-C)	Amt. Paid	A. Total	B.	C. Incentive	Net (A-B-C)	Amt. Paid	A. Total	B.	C. Incentive	Net (A-B-C)	Amt. Paid
		Unallowable	Paid Costs				Unallowable	Paid Costs				Unallowable	Paid Costs		
03/31/17															
1. Salary & Overhead	\$ 460,340	\$ 10,799	\$ 620	\$ 448,921	\$ 296,288	\$ 460,340	\$ 10,799	\$ 620	\$ 448,921	\$ 296,288	\$ -	\$ -	\$ -	\$ -	\$ -
2. Fees & Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3. Interest & Prog Income	11,590	280	-	11,310	7,465	11,590	280	-	11,310	7,465	-	-	-	-	-
4. Blood Testing Fees	363	-	-	363	240	363	-	-	363	240	-	-	-	-	-
5. Blood Testing Costs	606	-	-	606	400	606	-	-	606	400	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total (1-2-3-4+5+6)	\$ 448,993	\$ 10,519	\$ 620	\$ 437,854	\$ 288,983	\$ 448,993	\$ 10,519	\$ 620	\$ 437,854	\$ 288,983	\$ -	\$ -	\$ -	\$ -	\$ -

Quarter Ending:	Single Audit Expenditures					Reported Expenditures					Single Audit Over/(Under) Reported				
	A. Total	B.	C. Incentive	Net (A-B-C)	Amt. Paid	A. Total	B.	C. Incentive	Net (A-B-C)	Amt. Paid	A. Total	B.	C. Incentive	Net (A-B-C)	Amt. Paid
		Unallowable	Paid Costs				Unallowable	Paid Costs				Unallowable	Paid Costs		
06/30/17															
1. Salary & Overhead	\$ 502,750	\$ 11,877	\$ 38	\$ 490,835	\$ 323,952	\$ 502,750	\$ 11,877	\$ 38	\$ 490,835	\$ 323,952	\$ -	\$ -	\$ -	\$ -	\$ -
2. Fees & Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3. Interest & Prog Income	14,517	354	-	14,163	9,348	14,517	354	-	14,163	9,348	-	-	-	-	-
4. Blood Testing Fees	674	-	-	674	445	674	-	-	674	445	-	-	-	-	-
5. Blood Testing Costs	834	-	-	834	550	834	-	-	834	550	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total (1-2-3-4+5+6)	\$ 488,393	\$ 11,523	\$ 38	\$ 476,832	\$ 314,709	\$ 488,393	\$ 11,523	\$ 38	\$ 476,832	\$ 314,709	\$ -	\$ -	\$ -	\$ -	\$ -

County of Monroe, Pennsylvania

CHILD SUPPORT ENFORCEMENT
PACSES OCSE 157 Data Reliability ValidationCounty MonroeYear Ended June 30, 2017

OCSE 157 Report Line Number	Number of Cases Reviewed	Case Problems Found
Line #1 IV-D cases open at the end of the fiscal year.	5	-
Line #2 IV-D cases open at the end of the fiscal year with support orders established.	5	-
Line #5 Children in IV-D cases open at the end of the fiscal year that were born out of wedlock.	5	-
Line #6 Children in IV-D cases open at the end of the fiscal year who were born out of wedlock with paternity resolved.	5	-
Line #24 Total amount of current support due for the fiscal year for IV-D cases, excluding emancipated children.	5	-
Line #25 Total amount of support disbursed as current support during the fiscal year for IV-D cases, excluding emancipated children.	5	-
Line #28 Cases with arrears due during the fiscal year (10/01/16 - 9/30/17)	5	-
Line #29 Cases with Disbursements on arrears during the fiscal year (10/01/16 - 9/30/17)	5	-

County of Monroe, Pennsylvania

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

County Monroe Year Ended 2017

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Type of Account Structure
January 1	\$3,328,353.66	\$3,328,353.94	<input checked="" type="checkbox"/> Separate Bank Account <input type="checkbox"/> Restricted Fund - General Ledger <input type="checkbox"/> Other: _____
March 31	\$3,327,975.76	\$3,327,976.04	
June 30	\$3,437,666.21	\$3,437,666.49	
September 30	\$3,514,864.16	\$3,514,864.44	
December 31	\$3,577,503.63	\$3,577,503.91	

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

County of Monroe, Pennsylvania

CHILD SUPPORT ENFORCEMENT

COMPARISON OF SINGLE AUDIT TITLE IV-D ACCOUNT WITH REPORTED TITLE IV-D ACCOUNT

County Monroe

Year Ended December 31, 2017

	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
Balance at January 1, 2017	\$ 3,608,089.00	\$ 3,525,954.00	\$ 82,135.00
Receipts:			
Reimbursements	1,066,360.00	1,075,342.00	(8,982.00)
Incentives	307,811.00	305,375.00	2,436.00
Title XIX Incentives	-	-	-
Interest	1,869.00	1,869.00	-
Program Income	-	-	-
Genetic Testing Costs	1,741.00	1,741.00	-
Maintenance of Effort (MOE)	-	-	-
Other	4,608.00	4,608.00	-
Total Receipts	\$ 1,382,389.00	\$ 1,388,935.00	\$ (6,546.00)
Intra-Fund Transfers - In	-	-	-
Funds Available	\$ 4,990,478.00	\$ 4,914,889.00	\$ 75,589.00
Disbursements:			
Incentive Paid Costs	658.00	658.00	-
Transfers to General Fund	1,154,311.00	1,078,722.00	75,589.00
Vendor Payments	-	-	-
Bank Charges	200.00	200.00	-
Other	-	-	-
Total Disbursements	\$ 1,155,169.00	\$ 1,079,580.00	\$ 75,589.00
Intra-Fund Transfers - Out	-	-	-
Balance at December 31, 2017	\$ 3,835,309.00	\$ 3,835,309.00	\$ -

The Title IV-D account consists of 2 accounts.

The Title IV-D account consists of 2 checking, 0 savings, 0 CD and 0 other accounts.

County of Monroe, Pennsylvania

Medical Assistance Transportation Program
 Schedule of Revenues and Expenditures
 Year Ended June 30, 2017

	Reported	Actual
<u>Service Data</u>		
Expenditures:		
Group I Clients	\$ 820,954	\$ 820,954
Group II Clients	18,692	18,692
Total Expenditures	839,646	839,646
 <u>Allocation Data</u>		
Revenues:		
Department of Human Services	839,644	839,644
Interest income	2	2
Total Revenues	839,646	839,646
 <u>Funds Expended</u>		
Operating Costs	810,560	810,560
Administrative Costs	29,086	29,086
Total Funds Expended	839,646	839,646
Excess revenues over expenditures	\$ -	\$ -

County of Monroe, Pennsylvania

Combined Homeless Assistance Program
 Schedule of Revenues and Expenditures
 Year Ended June 30, 2017

Expenses	Administration	Bridge Housing	Case Management	Rental Assistance	Emergency Shelter	Other Housing Services	Total Expenses
I. Total Allocation							<u>\$ 81,676</u>
II. Total Expenditures							
A. Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B. Operating	-	-	-	-	-	-	-
C. Purchased Services	-	16,654	12,000	-	53,022	-	81,676
Subtotal of Total Expenditures	-	16,654	12,000	-	53,022	-	81,676
III. Revenues							
A. Client Fees	-	-	-	-	-	-	-
B. Other	-	-	-	-	-	-	-
Subtotal Revenues	-	-	-	-	-	-	-
IV. DHS Reimbursement							
A. State HAP Funding	-	16,654	12,000	-	53,022	-	81,676
B. SSBG	-	-	-	-	-	-	-
C. SABG	-	-	-	-	-	-	-
Subtotal DHS Reimbursement	<u>\$ -</u>	<u>\$ 16,654</u>	<u>\$ 12,000</u>	<u>\$ -</u>	<u>\$ 53,022</u>	<u>\$ -</u>	<u>\$ 81,676</u>
V. Unspent Allocation							<u>\$ -</u>

COUNTY OF MONROE, PENNSYLVANIA
Year Ended December 31, 2017

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) CFDA Name	(B) CFDA 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
Guardianship Program - SPLC IV-E	93.090	\$ 79,406	\$ 103,650	\$ (24,244)	-23%	December 31, 2017 receivable of \$38,753, less December 31, 2016 receivable paid during 2017 of \$62,997.
Caseworker Visitation Grant	93.556	9,485	9,485	-	0%	N/A
Temporary Assistance for Needy Families	93.558	292,015	327,966	(35,951)	-11%	December 31, 2017 receivable of \$172,249, less December 31, 2016 receivable paid during 2017 of \$208,200.
Child Support Enforcement	93.563	1,217,395	1,066,360	151,035	14%	December 31, 2017 receivable of \$550,776, less December 31, 2016 receivable paid during 2017 of \$399,741.
Stephanie Tubbs Jones Child Welfare Services Program	93.645	40,662	40,662	-	0%	N/A
Foster Care Title IV-E	93.658	1,399,264	1,516,154	(116,890)	-8%	December 31, 2017 receivable of \$657,096, less December 31, 2016 receivable paid during 2017 of \$773,986.
Adoption Assistance	93.659	798,766	763,092	35,674	5%	December 31, 2017 receivable of \$416,400, less December 31, 2016 receivable paid during 2017 of \$380,726.
Social Services Block Grant	93.667	66,575	66,575	-	0%	N/A
Chafee Foster Care Independence Program	93.674	19,782	11,130	8,652	78%	December 31, 2017 receivable of \$8,652.
Medicaid - Child Welfare	93.778	7,284	9,100	(1,816)	-20%	December 31, 2017 receivable of \$3,819, less December 31, 2016 receivable paid during 2017 of \$5,635.
Medicaid - Medical Assistance Transportation Program	93.778	<u>410,792</u>	<u>411,613</u>	<u>(821)</u>	0%	December 31, 2017 unearned revenue of \$821.
Total Federal Awards Passed through the Pennsylvania Department of Human Services		<u>\$ 4,341,426</u>	<u>\$ 4,325,787</u>	<u>\$ 15,639</u>		