

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

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

**Years Ended June 30, 2018
and December 31, 2018**



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, 2018 or December 31, 2018, 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

Program Name	Exhibit Number	Referenced Schedule/Exhibit
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*.
- a. Agreed the expenditure amounts listed on the reconciliation schedule under the “Federal Expenditures per the SEFA” column to the audited SEFA.
 - b. 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.
 - c. Recalculated the amounts listed under the “Difference” column and the “% Difference” column.
 - d. Agreed the amounts listed under the “Difference” column to the audited books and records of the County of Monroe.
 - e. Agreed the “Detailed Explanation of Difference” column to the audited books and records of the County of Monroe.
- E. We performed the following procedures related to Exhibit XXI, Child Protective Services Law (CPSL) Monitoring of In-Home Purchased Service Providers.
- a. 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 general ledger, cash disbursements journal, or similar record.
 - b. Agreed the response in column B to the appropriate Provider contract.
 - c. Agreed the information in columns C through I to the County Children and Youth Agency’s monitoring records for In-Home Purchased Service Providers.
 - d. The processes detailed in paragraphs (a) through (c) above disclosed no exceptions or findings were necessary.

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 24, 2019
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, 2018

Quarter Ending: 09/30/17	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
1. Salary & Overhead	\$ 451,749	\$ 10,926	\$ -	\$ 440,823	\$ 290,944	\$ 451,749	\$ 10,926	\$ -	\$ 440,823	\$ 290,944	\$ -	\$ -	\$ -	\$ -	\$ -
2. Fees & Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3. Interest & Prog Income	9,650	238	-	9,412	6,212	9,650	238	-	9,412	6,212	-	-	-	-	-
4. Blood Testing Fees	192	-	-	192	127	192	-	-	192	127	-	-	-	-	-
5. Blood Testing Costs	531	-	-	531	350	531	-	-	531	350	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total (1-2-3-4+5+6)	\$ 442,438	\$ 10,688	\$ -	\$ 431,750	\$ 284,955	\$ 442,438	\$ 10,688	\$ -	\$ 431,750	\$ 284,955	\$ -	\$ -	\$ -	\$ -	\$ -

Quarter Ending: 12/31/17	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
1. Salary & Overhead	\$ 522,270	\$ 13,764	\$ -	\$ 508,506	\$ 335,615	\$ 522,270	\$ 13,764	\$ -	\$ 508,506	\$ 335,615	\$ -	\$ -	\$ -	\$ -	\$ -
2. Fees & Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3. Interest & Prog Income	10,399	269	-	10,130	6,686	10,399	269	-	10,130	6,686	-	-	-	-	-
4. Blood Testing Fees	635	-	-	635	419	635	-	-	635	419	-	-	-	-	-
5. Blood Testing Costs	360	-	-	360	238	360	-	-	360	238	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total (1-2-3-4+5+6)	\$ 511,596	\$ 13,495	\$ -	\$ 498,101	\$ 328,748	\$ 511,596	\$ 13,495	\$ -	\$ 498,101	\$ 328,748	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2018

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
03/31/18															
1. Salary & Overhead	\$ 493,187	\$ 13,289	\$ -	\$ 479,898	\$ 316,733	\$ 493,187	\$ 13,289	\$ -	\$ 479,898	\$ 316,733	\$ -	\$ -	\$ -	\$ -	\$ -
2. Fees & Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3. Interest & Prog Income	13,316	350	-	12,966	8,557	13,316	350	-	12,966	8,557	-	-	-	-	-
4. Blood Testing Fees	340	-	-	340	225	340	-	-	340	225	-	-	-	-	-
5. Blood Testing Costs	57	-	-	57	38	57	-	-	57	38	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total (1-2-3-4+5+6)	\$ 479,588	\$ 12,939	\$ -	\$ 466,649	\$ 307,989	\$ 479,588	\$ 12,939	\$ -	\$ 466,649	\$ 307,989	\$ -	\$ -	\$ -	\$ -	\$ -

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
06/30/18															
1. Salary & Overhead	\$ 502,483	\$ 13,229	\$ -	\$ 489,254	\$ 322,908	\$ 502,483	\$ 13,229	\$ -	\$ 489,254	\$ 322,908	\$ -	\$ -	\$ -	\$ -	\$ -
2. Fees & Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3. Interest & Prog Income	12,339	335	-	12,004	7,922	12,339	335	-	12,004	7,922	-	-	-	-	-
4. Blood Testing Fees	233	-	-	233	155	233	-	-	233	155	-	-	-	-	-
5. Blood Testing Costs	341	-	-	341	225	341	-	-	341	225	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total (1-2-3-4+5+6)	\$ 490,252	\$ 12,894	\$ -	\$ 477,358	\$ 315,056	\$ 490,252	\$ 12,894	\$ -	\$ 477,358	\$ 315,056	\$ -	\$ -	\$ -	\$ -	\$ -

County of Monroe, Pennsylvania

CHILD SUPPORT ENFORCEMENT
 PACSES OCSE 157 Data Reliability Validation

County Monroe

Year Ended June 30, 2018

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 (10/01/17 - 9/30/18)	5	-
Line #29 Cases with Disbursements on arrears during the fiscal year (10/01/17 - 9/30/18)	5	-

County of Monroe, Pennsylvania

CHILD SUPPORT ENFORCEMENT

COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT

County Monroe

Year Ended 2018

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Type of Account Structure
January 1	\$3,577,504.00	\$3,577,504.00	<input checked="" type="checkbox"/> Separate Bank Account <input type="checkbox"/> Restricted Fund - General Ledger <input type="checkbox"/> Other: _____
March 31	\$3,635,748.00	\$3,635,748.00	
June 30	\$3,694,955.00	\$3,694,955.00	
September 30	\$3,753,911.00	\$3,753,911.00	
December 31	\$3,887,751.00	\$3,887,751.00	

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, 2018

	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
Balance at January 1, 2018	\$ 3,835,309.00	\$ 3,835,309.00	\$ -
Receipts:			
Reimbursements	1,346,053.00	1,326,983.00	19,070.00
Incentives	312,962.00	310,248.00	2,714.00
Title XIX Incentives	-	-	-
Interest	2,060.00	2,060.00	-
Program Income	-	-	-
Genetic Testing Costs	1,396.00	1,396.00	-
Maintenance of Effort (MOE)	-	-	-
Other	7,613.00	7,613.00	-
Total Receipts	\$ 1,670,084.00	\$ 1,648,300.00	\$ 21,784.00
Intra-Fund Transfers - In	-	-	-
Funds Available	\$ 5,505,393.00	\$ 5,483,609.00	\$ 21,784.00
Disbursements:			
Incentive Paid Costs	-	-	-
Transfers to General Fund	1,262,322.00	1,240,538.00	21,784.00
Vendor Payments	-	-	-
Bank Charges	-	-	-
Other	-	-	-
Total Disbursements	\$ 1,262,322.00	\$ 1,240,538.00	\$ 21,784.00
Intra-Fund Transfers - Out	-	-	-
Balance at December 31, 2018	\$ 4,243,071.00	\$ 4,243,071.00	\$ -

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, 2018

	Reported	Actual
<u>Service Data</u>		
Expenditures:		
Group I Clients	\$ 819,133	\$ 819,133
Group II Clients	29,664	29,664
Total Expenditures	848,797	848,797
 <u>Allocation Data</u>		
Revenues:		
Department of Human Services	848,797	848,797
Interest income	-	-
Total Revenues	848,797	848,797
 <u>Funds Expended</u>		
Operating Costs	848,797	848,797
Administrative Costs	-	-
Total Funds Expended	848,797	848,797
Excess revenues over expenditures	\$ -	\$ -

County of Monroe, Pennsylvania

Combined Homeless Assistance Program
 Schedule of Revenues and Expenditures
 Year Ended June 30, 2018

Expenses	Administration	Bridge Housing	Case Management	Rental Assistance	Emergency Shelter	Other Housing Services	Total Expenses
I. Total Allocation							<u>\$ 125,195</u>
II. Total Expenditures							
A. Personnel	\$ 4,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,800
B. Operating	219	-	-	-	-	-	219
C. Purchased Services	-	12,995	17,919	-	89,262	-	120,176
Subtotal of Total Expenditures	<u>5,019</u>	<u>12,995</u>	<u>17,919</u>	<u>-</u>	<u>89,262</u>	<u>-</u>	<u>125,195</u>
III. Revenues							
A. Client Fees	-	-	-	-	-	-	-
B. Other	-	-	-	-	-	-	-
Subtotal Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
IV. DHS Reimbursement							
A. State HAP Funding	5,019	12,995	17,919	-	89,262	-	125,195
B. SSBG	-	-	-	-	-	-	-
C. SABG	-	-	-	-	-	-	-
Subtotal DHS Reimbursement	<u>\$ 5,019</u>	<u>\$ 12,995</u>	<u>\$ 17,919</u>	<u>\$ -</u>	<u>\$ 89,262</u>	<u>\$ -</u>	<u>\$ 125,195</u>
V. Unspent Allocation							<u>\$ -</u>

COUNTY OF MONROE, PENNSYLVANIA
Year Ended December 31, 2018

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	\$ 60,809	\$ 72,573	\$ (11,764)	-16%	December 31, 2018 receivable of \$50,517, less December 31, 2017 receivable paid during 2018 of \$38,753.
Caseworker Visitation Grant	93.556	10,004	9,614	390	4%	December 31, 2018 unearned revenue of \$390.
Temporary Assistance for Needy Families	93.558	282,704	269,109	13,595	5%	December 31, 2018 receivable of \$158,654, less December 31, 2017 receivable paid during 2018 of \$172,249.
Child Support Enforcement	93.563	1,346,053	1,226,944	119,109	10%	December 31, 2018 receivable of \$431,667, less December 31, 2017 receivable paid during 2018 of \$550,776.
Stephanie Tubbs Jones Child Welfare Services Program	93.645	40,662	40,662	-	0%	N/A
Foster Care Title IV-E	93.658	720,514	1,643,647	(923,133)	-56%	December 31, 2018 receivable of \$1,580,230, less December 31, 2017 receivable paid during 2018 of \$657,097.
Adoption Assistance	93.659	619,614	873,109	(253,495)	-29%	December 31, 2018 receivable of \$669,895, less December 31, 2017 receivable paid during 2018 of \$416,400.
Social Services Block Grant	93.667	66,575	66,575	-	0%	N/A
Chafee Foster Care Independence Program	93.674	23,492	29,672	(6,180)	-21%	December 31, 2018 receivable of \$14,832, less December 31, 2017 receivable paid during 2018 of \$8,652.
Medicaid - Child Welfare	93.778	4,909	6,381	(1,472)	-23%	December 31, 2018 receivable of \$5,291, less December 31, 2017 receivable paid during 2018 of \$3,819.
Medicaid - Medical Assistance Transportation Program	93.778	439,205	417,970	21,235	5%	December 31, 2018 unearned revenue of \$22,056, less December 31, 2017 unearned revenue earned during 2018 of \$821.
Total Federal Awards Passed through the Pennsylvania Department of Human Services		\$ 3,614,541	\$ 4,656,256	\$ (1,041,715)		

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

Supplemental Schedule

County: Monroe Period Ended: June 30,2018

(A) <u>Provider Name</u>	(B) <u>Does Provider Contract Include CPSL Requirements</u>	(C) <u>Most Recent Monitoring Date</u>	(D) <u>Monitoring During the Current Year (Yes/No)</u>	If Column D is Yes:		(G) <u>Is CAP Acceptable to CCYA</u>	(H) <u>Date Follow-Up Was Done On Prior Year Monitoring</u>	(I) <u>Has Provider Implemented the CAP</u>
				(E) <u>List Any Exceptions Noted During Current Year Monitoring</u>	(F) <u>If Applicable, Was CAP Submitted</u>			
VisionQuest	YES	7/23/2018	Yes	**	N/A	N/A	N/A	N/A
Justice Works Youth Care	YES	11/7/2018	Yes	N/A	N/A	N/A	N/A	N/A

** On 7/23/18 MCCYS determined that the HomeQuest program was not meeting the terms of the contract. HomeQuest services were terminated on that date, thus no CAP was developed.