

County of Monroe, Pennsylvania

Single Audit Report

December 31, 2018



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County of Monroe, Pennsylvania

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County of Monroe, Pennsylvania

Report Distribution List

December 31, 2018

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County Controller
County of Monroe
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One Quaker Plaza, Room 206
Stroudsburg, PA 18360

Federal Audit Clearinghouse
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Jeffersonville, IN 47132

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Bureau of Audits
Special Audit Services Division
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555 Walnut Street
Harrisburg, PA 17101



Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

To the Board of County Commissioners
County of Monroe
Stroudsburg, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, 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 Monroe, Pennsylvania (the County) as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County of Monroe's basic financial statements, and have issued our report thereon dated September 24, 2019. Our report includes a reference to other auditors. Other auditors audited the financial statements of the Monroe County Conservation District, a blended component unit, as well as the Redevelopment Authority of Monroe County and the Pocono Mountains Municipal Airport Authority, aggregate discretely presented component units, as described in our report on the County of Monroe'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. In addition, other auditors audited the financial statements of the aggregate discretely presented component units of the Monroe County Industrial Development Authority; the Pocono Mountains Industrial Park Authority; Pocono Mountains Industries, Inc.; and the Monroe County Municipal Waste Management Authority, as described in our report on the County of Monroe's financial statements. The financial statements of these component units were not audited in accordance with *Government Auditing Standards*.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Internal Control over Financial Reporting (continued)

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 combination of deficiencies, in internal control, that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

RKL LLP

September 24, 2019
Lancaster, Pennsylvania



Report on Compliance for Each Major Federal and Pennsylvania DHS Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards and Pennsylvania DHS Expenditures as Required by the Uniform Guidance and Pennsylvania DHS, *Single Audit Supplement*

Independent Auditor's Report

To the Board of County Commissioners
County of Monroe
Stroudsburg, Pennsylvania

Report on Compliance for Each Major Federal and Pennsylvania DHS Program

We have audited the County of Monroe, Pennsylvania's (the County) 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's major federal and Pennsylvania DHS programs for the year ended December 31, 2018. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and Pennsylvania DHS programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal and Pennsylvania DHS programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Pennsylvania DHS, *Single Audit Supplement*. Those standards, the Uniform Guidance and the Pennsylvania DHS, *Single Audit Supplement* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or Pennsylvania DHS program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

Auditor's Responsibility (continued)

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

Opinion on Each Major Federal and Pennsylvania DHS Programs

In our opinion, the County of Monroe complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and Pennsylvania DHS programs for the year ended December 31, 2018.

Report on Internal Control over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

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

Report on the Schedule of Expenditures of Federal Awards as Required by the Uniform Guidance and Schedule of Pennsylvania DHS Expenditures Required by the Pennsylvania DHS, *Single Audit Supplement*

We have audited the financial statements of the County as of and for the year ended December 31, 2018, and have issued our report thereon, dated September 24, 2019, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards and the Schedule of Pennsylvania DHS expenditures are presented for purposes of additional analysis, as required by the Uniform Guidance and the Pennsylvania DHS, *Single Audit Supplement*, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the 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 financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

RKL LLP

September 24, 2019
Lancaster, Pennsylvania

County of Monroe, Pennsylvania

Schedule of Expenditures of Federal Awards

Year Ended December 31, 2018

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	December 31, 2017 Receivable (Deferral)	Receipts	Expenditures	December 31, 2018 Receivable (Deferral)	Subrecipient Awards
U.S. Department of Agriculture							
Food Distribution Cluster passed through the Commonwealth of Pennsylvania, Department of Agriculture							
Emergency Food Assistance Program - Administrative Costs	10.568	8-03-45-113	\$ 7,474	\$ 20,914	\$ 19,335	\$ 5,895	\$ -
Emergency Food Assistance Program - Food Commodities	10.569	8-03-45-113	-	331,524	331,524	-	331,524
Total U.S. Department of Agriculture			<u>7,474</u>	<u>352,438</u>	<u>350,859</u>	<u>5,895</u>	<u>331,524</u>
U.S. Department of Housing and Urban Development							
Passed through the Commonwealth of Pennsylvania, Department of Community and Economic Development							
Community Development Block Grant Program/State's Program	14.228	N/A	-	484,645	484,645	-	484,645
Emergency Shelter							
Emergency Shelter	14.231	C000064162	26,747	95,834	69,087	-	69,087
Emergency Shelter	14.231	C000067024	-	82,012	135,775	53,763	135,775
Emergency Shelter	14.231	C000066512	-	15,000	15,000	-	15,000
Total CFDA #14.231			<u>26,747</u>	<u>192,846</u>	<u>219,862</u>	<u>53,763</u>	<u>219,862</u>
HOME Investment Partnerships Program	14.239	N/A	-	313,958	313,958	-	313,958
Total U.S. Department of Housing and Urban Development			<u>26,747</u>	<u>991,449</u>	<u>1,018,465</u>	<u>53,763</u>	<u>1,018,465</u>
U.S. Department of Justice							
Passed through the Commonwealth of Pennsylvania, Commission on Crime and Delinquency							
Crime Victim Assistance	16.575	2013-vf-05-26577	44,171	143,350	131,297	32,118	-
Total U.S. Department of Justice			<u>44,171</u>	<u>143,350</u>	<u>131,297</u>	<u>32,118</u>	<u>-</u>
U.S. Department of Labor							
Passed through the Pocono Counties SDA							
Workforce Investment Act Cluster							
Workforce Investment Program - Adult	17.258	various	36,576	215,962	220,650	41,264	220,650
Workforce Investment Program - Youth	17.259	various	33,547	285,448	295,812	43,911	295,812
Workforce Investment Program - Dislocated Workers	17.278	various	35,989	214,822	220,095	41,262	220,095
Total Workforce Investment Act Cluster			<u>106,112</u>	<u>716,232</u>	<u>736,557</u>	<u>126,437</u>	<u>736,557</u>
Total U.S. Department of Labor			<u>106,112</u>	<u>716,232</u>	<u>736,557</u>	<u>126,437</u>	<u>736,557</u>

County of Monroe, Pennsylvania

Schedule of Expenditures of Federal Awards (continued)

Year Ended December 31, 2018

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	December 31, 2017 Receivable (Deferral)	Receipts	Expenditures	December 31, 2018 Receivable (Deferral)	Subrecipient Awards
U.S. Department of Health and Human Services							
Passed through the Commonwealth of Pennsylvania, Pennsylvania							
Department of Aging							
Special Programs for the Aging (Title VII, Chapter 3, Programs for Elder Abuse, Neglect, and Exploitation)	93.041	4100072837	-	1,360	1,360	-	-
Special Programs for the Aging (Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals)	93.042	4100072837	-	3,400	3,400	-	-
Special Programs for Aging (Title III, Part D - Disease Prevention and Health Promotion Services)	93.043	4100057904	1,485	5,847	4,362	-	-
Aging Cluster							
Special Programs for Aging (Title III, Part B - Grants for Supportive Services and Senior Centers)	93.044	4100072837	-	207,611	207,611	-	-
Special Programs for Aging (Title III, Part C - Nutrition Services)	93.045	4100072837	-	119,448	119,448	-	-
Nutrition Services Incentive Program	93.053	4100072837	5,940	57,724	51,783	(1)	-
Total Aging Cluster			5,940	384,783	378,842	(1)	-
National Family Caregiver Support, Title III, Part E	93.052	4100057904	6,751	24,457	28,789	11,083	-
Medicare Enrollment Assistance Program	93.071	4100057904	(10,322)	16,105	26,679	252	-
State Health Insurance Assistance Program	93.324	4100072837	1,670	13,316	11,646	-	-
Medical Assistance Program - Preadmission Assessment	93.778	41000058054	(36,899)	36,897	73,796	-	-
Medical Assistance Program - Information & Referral	93.778	41000058054	6,901	61,479	60,307	5,729	-
Medical Assistance Program - Federal Nursing Home Transition	93.778	41000058054	3,729	3,664	3,664	3,729	-
			(26,269)	102,040	137,767	9,458	-

County of Monroe, Pennsylvania

Schedule of Expenditures of Federal Awards (continued)

Year Ended December 31, 2018

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	December 31, 2017 Receivable (Deferral)	Receipts	Expenditures	December 31, 2018 Receivable (Deferral)	Subrecipient Awards
U.S. Department of Health and Human Services (continued)							
Passed through the Commonwealth of Pennsylvania, Department of Drug and Alcohol Programs							
Block Grants for Prevention and Treatment of Substance Abuse	93.959	N/A	-	588,957	588,957	-	588,957
Opioid STR	93.788	N/A	-	642,642	642,642	-	642,642
Passed through the Commonwealth of Pennsylvania, Department of Community and Economic Development							
Community Services Block Grant	93.569	000057064	149,250	478,297	467,579	138,532	467,579
Passed through Pocono Counties SDA							
Temporary Assistance for Needy Families - EARN Poconos Counties SDA	93.558	N/A	11,386	66,981	65,742	10,147	-
Passed through the Commonwealth of Pennsylvania, Department of Health and Human Services							
Guardianship Program - SPLC IV-E	93.090	N/A	38,753	60,809	72,573	50,517	-
Caseworker Visitation Grant	93.556	N/A	-	10,004	9,614	(390)	-
Temporary Assistance for Needy Families	93.558	N/A	174,741	205,566	136,959	106,134	-
Temporary Assistance for Needy Families - Work Ready	93.558	N/A	(10,009)	77,138	132,150	45,003	132,150
			164,732	282,704	269,109	151,137	132,150
Child Support Enforcement	93.563	N/A	550,776	1,346,053	1,226,944 *	431,667	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	N/A	-	40,662	40,662	-	-
Foster Care Title IV-E	93.658	N/A	657,097	720,514	1,643,647 *	1,580,230	-
Adoption Assistance	93.659	N/A	416,400	619,614	873,109 *	669,895	-
Social Services Block Grant	93.667	N/A	-	66,575	66,575	-	-

County of Monroe, Pennsylvania

Schedule of Expenditures of Federal Awards (continued)

Year Ended December 31, 2018

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	December 31, 2017 Receivable (Deferral)	Receipts	Expenditures	December 31, 2018 Receivable (Deferral)	Subrecipient Awards
U.S. Department of Health and Human Services (continued)							
Passed through the Commonwealth of Pennsylvania, Department of Health and Human Services (continued)							
Chafee Foster Care Independence Program	93.674	N/A	8,652	23,492	29,672	14,832	-
Medical Assistance Program - Child Welfare	93.778	N/A	3,819	4,909	6,381	5,291	-
Medical Assistance Transportation Program	93.778	N/A	(821)	439,205	417,970	(22,056)	417,970
			2,998	444,114	424,351	(16,765)	417,970
Total U.S. Department of Health and Human Services			1,979,299	5,942,726	7,014,021	3,050,594	2,249,298
Corporation for National and Community Service							
Retired and Senior Volunteer Program	94.002	#13SRAPA004	38,114	79,718	79,718	38,114	-
Total Corporation for National and Community Service			38,114	79,718	79,718	38,114	-
U.S. Department of Homeland Security							
Passed through the Commonwealth of Pennsylvania, Emergency Management Agency (PEMA)							
Emergency Food and Shelter Program	97.024	N/A	(295)	572	867	-	-
Emergency Management Performance Grants	97.042	N/A	29,820	-	136,038	165,858	-
Homeland Security Grant Program	97.067	4100070933	43,979	75,964	31,985	-	-
Homeland Security Grant Program	97.067	N/A	-	11,118	11,118	-	-
Homeland Security Grant Program	97.067	4100074025	2,352	248,811	299,987	53,528	-
Homeland Security Grant Program	97.067	4100078323	-	152,097	169,145	17,048	-
Total CFDA #97.067			46,331	487,990	512,235 *	70,576	-
Total U.S. Department of Homeland Security			75,856	488,562	649,140	236,434	-
Total Federal Awards			\$ 2,277,773	\$ 8,714,475	\$ 9,980,057	\$ 3,543,355	\$ 4,335,844

* Denotes major programs under *Uniform Guidance, 2 CFR 200*

County of Monroe, Pennsylvania

Schedule of Pennsylvania Department of Human Services Expenditures December 31, 2018

Program (as Defined in the Pennsylvania Department of Human Services, <i>Single Audit Supplement</i>)	Combined Federal/State Expenditures for Fiscal Year Ended December 31, 2018
Children and Youth Services	\$ 13,782,934*
Child Support Enforcement	1,538,344*
Medical Assistance Transportation Program	835,941
Human Services Development Fund	133,578
Homeless Assistance Program	136,051
	<u>\$ 16,426,848</u>

- * Major Pennsylvania DHS programs. The 2018 threshold for major programs under the federal definition is \$750,000 (the greater of 3% of total federal expenditures or \$750,000). The supplemental schedule of selected DHS awards include various departments, offices and agencies directly governed by the County's Board of Commissioners. The supplement schedule does not include DHS funds received and expended by independent authorities and other organizations included in the reporting entity under the criteria of the Governmental Accounting Standards Board, as described in Note 1 to the County's financial statements for the year ended December 31, 2018. These authorities and organizations are responsible, where necessary, for obtaining separate audits of their DHS award programs.

County of Monroe, Pennsylvania

Notes to Schedule of Expenditures of Federal Awards and Schedule of Pennsylvania
Department of Human Services Expenditures
Year Ended December 31, 2018

Note 1 - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards and the Schedule of Pennsylvania DHS expenditures present the activity of all Federal and Pennsylvania DHS financial assistance programs of the County of Monroe. The reporting entity is defined in Note 1 to the County of Monroe's financial statements.

Note 2 - Summary of Significant Accounting Policies

The accompanying Schedule of Expenditures of Federal Awards and the Schedule of Pennsylvania DHS expenditures are presented using the modified accrual basis of accounting, which is described in Note 2 to the County of Monroe's financial statements.

Note 3 - Indirect Cost Rate

The County of Monroe has elected not to use the de minimis 10% indirect cost rate allowed by the Uniform Guidance.

Note 4 - Program Clusters

The following program clusters, as defined by the OMB *Compliance Supplement*, were treated as single programs, respectively, for determining major programs:

	<u>CFDA #</u>	<u>Expenditures</u>
Food Distribution Cluster	10.568	\$ 19,335
	10.569	331,524
		<u>\$ 350,859</u>
WIOA Cluster	17.258	\$ 220,650
	17.259	295,812
	17.278	220,095
		<u>\$ 736,557</u>
Aging Cluster	93.044	\$ 207,611
	93.045	119,448
	93.053	51,783
		<u>\$ 378,842</u>

County of Monroe, Pennsylvania

Notes to Schedule of Expenditures of Federal Awards and Schedule of Pennsylvania
 Department of Human Services Expenditures (continued)
 Year Ended December 31, 2018

Note 5 - Adjustments to Beginning Balances

As a result of information obtained during 2018, adjustments to the receivable (deferral) balances were necessary for the programs listed below. A schedule of adjustments is as follows:

<u>Grant Program/Title</u>	<u>CFDA Number</u>	<u>December 31, 2017 Receivable (Deferral), as Previously Reported</u>	<u>Adjustments</u>	<u>December 31, 2017 Receivable (Deferral), Adjusted</u>
Medical Assistance Program - Information & Referral	93.778	\$ 106,901	\$ (100,000)	\$ 6,901
Temporary Assistance for Needy Families - Work Ready	93.558	(2,492)	(7,517)	(10,009)
Emergency Shelter Grants Program	14.231	<u>47,607</u>	<u>(20,860)</u>	<u>26,747</u>
		<u>\$ 152,016</u>	<u>\$ (128,377)</u>	<u>\$ 23,639</u>

Reconciliation of the schedule of expenditures of federal award totals:

Total December 31, 2017 Receivable (Deferral)

As previously reported	\$ 2,406,150
Adjustments	<u>(128,377)</u>
Adjusted	<u>\$ 2,277,773</u>

County of Monroe, Pennsylvania

Summary Schedule of Prior Audit Findings
Year Ended December 31, 2018

Section II - Financial Statement Findings

None.

Section III - Federal Award Findings and Questioned Costs

None.

County of Monroe, Pennsylvania

Schedule of Findings and Questioned Costs Year Ended December 31, 2018

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting

Material weakness(es) identified? Yes No

Significant deficiency(ies) identified that are not considered to be (a) material weakness(es)? Yes None Reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs

Material weakness(es) identified? Yes No

Significant deficiency(ies) identified that are not considered to be (a) material weakness(es)? Yes None Reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? Yes No

Identification of Major Programs

CFDA Numbers	Name of Federal Program	Amount Expended
93.563	Child Support Enforcement	\$ 1,226,944
93.658	Foster Care Title IV-E	1,643,647
93.659	Adoption Assistance	873,109
97.067	Homeland Security Grant Program	512,235
Dollar threshold used to distinguish between Type A and Type B programs:		\$ 750,000
Auditee qualified as low-risk auditee?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

County of Monroe, Pennsylvania

Schedule of Findings and Questioned Costs (continued)

Year Ended December 31, 2018

Section II - Financial Statement Findings

None.

Section III - Federal Award Findings and Questioned Costs

None.