

County of Monroe, Pennsylvania

Single Audit Reports and
Agreed-Upon Procedures

December 31, 2020

County of Monroe, Pennsylvania

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County of Monroe, Pennsylvania

Schedule of Expenditures of Federal Awards
Year Ended December 31, 2020

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Grant Period	Award Amount	Total Received for the Year	Accrued (Deferred) Revenue at January 1, 2020	Revenue Recognized	Expenditures	Refunds/ Adjustments	Accrued (Deferred) Revenue at December 31, 2020	Provided to Subrecipients
U.S. Department of Agriculture											
Pass-Through Pennsylvania Department of Agriculture											
Emergency Food Assistance Program - Food Purchase Distribution	10.178	5-03-45-292	10/01/19 - 09/30/20	N/A	\$ 51,154	\$ -	\$ 37,529	\$ 37,529	\$ -	\$ (13,625)	\$ -
Emergency Food Assistance Program - Bonus & Trade Mitigation Food Commodities	10.178	5-03-45-292	01/01/20 - 12/31/20	N/A	1,759,413	-	1,759,413	1,759,413	-	-	1,759,413
Total Emergency Food Assistance Program					1,810,567	-	1,796,942	1,796,942	-	(13,625)	1,759,413
Food Distribution Cluster											
Emergency Food Assistance Program - Administrative Costs	10.568	8-03-45-113	10/01/19 - 09/30/20	N/A	141,715	12,118	104,932	104,932	-	(24,665)	-
Emergency Food Assistance Program - Food Commodities	10.569	8-03-45-113	01/01/20 - 12/31/20	N/A	112,534	-	112,534	112,534	-	-	112,534
Total Food Distribution Cluster					254,249	12,118	217,466	217,466	-	(24,665)	112,534
Total U.S. Department of Agriculture					2,064,816	12,118	2,014,408	2,014,408	-	(38,290)	1,871,947
U.S. Department of Housing and Urban Development											
Pass-Through Commonwealth of Pennsylvania, Department of Community and Economic Development											
Community Development Block Grant	14.228	N/A	N/A	N/A	635,956	-	635,956	635,956	-	-	635,956
Emergency Solutions Grant	14.231	C000074199	06/22/20 - 01/24/22	\$ 295,688	-	-	38,741	38,741	-	38,741	38,741
Emergency Solutions Grant	14.231	C000070344	11/30/18 - 09/30/20	365,938	151,942	94,231	57,711	57,711	-	-	57,711
Emergency Solutions Grant	14.231	C000074157	07/08/20 - 01/08/22	381,761	-	-	88,157	88,157	-	88,157	88,157
Emergency Solutions Grant	14.231	C000072755	09/26/19 - 03/26/21	157,691	119,569	39,553	101,457	101,457	-	21,441	101,457
Total Emergency Solutions Grant					271,511	133,784	286,066	286,066	-	148,339	286,066
Total U.S. Department of Housing and Urban Development					907,467	133,784	922,022	922,022	-	148,339	922,022
U.S. Department of Justice											
Pass-Through Pennsylvania Commission on Crime and Delinquency											
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-0090	02/15/20 - 01/31/22	157,935	96,521	-	113,520	113,520	-	16,999	-
Crime Victim Assistance	16.575	32963	10/01/20 - 09/30/23	471,816	-	-	32,568	32,568	-	32,568	-
Crime Victim Assistance	16.575	30708	07/01/19 - 09/30/20	181,007	146,193	39,316	106,877	106,877	-	-	-
Total Crime Victim Assistance					146,193	39,316	139,445	139,445	-	32,568	-
Total U.S. Department of Justice					242,714	39,316	252,965	252,965	-	49,567	-
U.S. Department of Labor											
Pass-Through Pocono Counties SDA											
WIOA Cluster											
WIA/WIOA Adult Program	17.258	Various	Various	N/A	188,458	19,231	189,257	189,257	-	20,030	189,257
WIA/WIOA Youth Activities	17.259	Various	Various	N/A	322,411	18,528	328,101	328,101	-	24,218	328,101
WIA/WIOA Dislocated Worker Formula Grants	17.278	Various	Various	N/A	188,459	19,229	189,257	189,257	-	20,027	189,257
Total Workforce Investment Act Cluster / U.S. Department of Labor					699,328	56,988	706,615	706,615	-	64,275	706,615
U.S. Department of Transportation											
Pass-Through PA Emergency Management Agency											
Interagency Hazardous Materials Public Sector Training	20.703	HM-HMP-0532-10-01-00	N/A	N/A	6,920	6,920	-	-	-	-	-

See notes to schedule of expenditures of federal awards and selected Commonwealth of Pennsylvania Department of Human Services Assistance

County of Monroe, Pennsylvania

Schedule of Expenditures of Federal Awards
Year Ended December 31, 2020

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Grant Period	Award Amount	Total Received for the Year	Accrued (Deferred) Revenue at January 1, 2020	Revenue Recognized	Expenditures	Refunds/ Adjustments	Accrued (Deferred) Revenue at December 31, 2020	Provided to Subrecipients
U.S. Treasury											
Pass-Through Commonwealth of Pennsylvania, Department of Community and Economic Development											
COVID-19 - Coronavirus Relief Fund	21.019	C000073980	03/01/20 - 12/30/20	15,376,980	\$ 15,376,980	\$ -	\$ 15,376,980	\$ 15,376,980	\$ -	\$ -	\$ -
Pass-Through Commonwealth of Pennsylvania, Department of Health and Human Services											
COVID-19 - Coronavirus Relief Fund - Homeless Assistance	21.019	N/A	N/A	N/A	27,000	-	27,000	27,000	-	-	27,000
Pass-Through Commonwealth of Pennsylvania, Department of Agriculture											
COVID-19 - Coronavirus Relief Fund - State Food Purchase	21.019	N/A	N/A	N/A	197,389	-	197,389	197,389	-	-	197,389
Total U.S. Treasury					15,601,369	-	15,601,369	15,601,369	-	-	224,389
U.S. Election Assistance Commission											
Pass-Through Pennsylvania Department of State											
COVID-19 - HAVA Election Security Grants	90.404	S80770770000	N/A	N/A	89,530	-	89,530	89,530	-	-	-
COVID-19 - HAVA Election Security Grants	90.404	S80770770000	N/A	N/A	25,020	-	76,719	76,719	-	51,699	-
Total U.S. Election Assistance Commission					114,550	-	166,249	166,249	-	51,699	-
U.S. Department of Health and Human Services											
Pass-Through Commonwealth of Pennsylvania, Department of Aging											
Special Programs for the Aging (Title VII, Chapter 3, Programs for Elder Abuse, Neglect and Exploitation)	93.041	4100072837	N/A	N/A	1,360	-	1,360	1,360	-	-	-
Special Programs for the Aging (Title VII, Chapter 2, Long Term Care Ombudsmans Services for Older Individuals)	93.042	4100072837	N/A	N/A	3,400	-	3,400	3,400	-	-	-
Special Programs for the Aging (Title VII, Part D - Disease Prevention and Health Promotion Services)	93.043	4100057904	N/A	N/A	5,511	244	5,511	5,511	-	244	-
Aging Cluster											
Special Programs for Aging (Title III, Part B - Grants for Supporting Services and Senior Centers)	93.044	4100072837	N/A	N/A	207,611	-	207,611	207,611	-	-	-
Special Programs for Aging (Title III, Part C - Nutrition Services)	93.045	4100072837	N/A	N/A	119,448	-	119,448	119,448	-	-	-
Nutrition Services Incentive Program	93.053	4100072837	N/A	N/A	63,524	(1)	63,524	63,524	-	(1)	-
Total Aging Cluster					390,583	(1)	390,583	390,583	-	(1)	-
National Family Caregiver Support, Title III, Part E	93.052	4100057904	N/A	N/A	55,934	17,294	38,640	38,640	-	-	-
Medicare Enrollment Assistance Program	93.071	4100057904	N/A	N/A	12,004	4,570	7,434	7,434	-	-	-
State Health Insurance Assistance Program	93.324	4100072837	N/A	N/A	13,317	-	13,317	13,317	-	-	-
Medicaid Cluster											
Medical Assistance Program - Information and Referral	93.778	41000058054	N/A	N/A	18,450	5,729	36,900	36,900	-	24,179	-
Medical Assistance Program - Federal Nursing Home Transition	93.778	41000058054	N/A	N/A	-	3,729	-	-	-	3,729	-
Pass-Through Commonwealth of Pennsylvania, Department of Health and Human Services											
Medical Assistance Program - Child Welfare	93.778	N/A	N/A	N/A	3,678	5,811	2,863	2,863	-	4,996	-
Medical Assistance Transportation Program	93.778	41000058054	N/A	N/A	302,627	(65,025)	224,793	224,793	-	(142,859)	224,793
Total Medicaid Cluster					324,755	(49,756)	264,556	264,556	-	(109,955)	224,793
Pass-Through Commonwealth of Pennsylvania, Department of Community and Economic Development											
Community Services Block Grant	93.569	000066924	01/01/18 - 12/31/23	462,078	245,796	91,512	462,078	462,078	-	307,794	462,078
COVID-19 - Community Services Block Grant	93.569	000066924	04/01/20 - 09/30/22	646,689	-	-	169,586	169,586	-	169,586	169,586
COVID-19 - Community Services Block Grant - Discretionary	93.569	000066924	05/01/20 - 09/30/21	40,000	-	-	10,250	10,250	-	10,250	10,250
Total Community Services Block Grant					245,796	91,512	641,914	641,914	-	487,630	641,914

See notes to schedule of expenditures of federal awards and selected Commonwealth of Pennsylvania Department of Human Services Assistance

County of Monroe, Pennsylvania

Schedule of Expenditures of Federal Awards
Year Ended December 31, 2020

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Grant Period	Award Amount	Total Received for the Year	Accrued (Deferred) Revenue at January 1, 2020	Revenue Recognized	Expenditures	Refunds/ Adjustments	Accrued (Deferred) Revenue at December 31, 2020	Provided to Subrecipients
Pass-Through Pennsylvania Department of Health and Human Services											
Title IV-E Guardianship Assistance	93.090	N/A	N/A	N/A	\$ 123,154	\$ 56,054	\$ 199,803	\$ 199,803	\$ -	\$ 132,703	\$ 199,803
Promoting Safe and Stable Families, IV-B Caseworker	93.556	N/A	N/A	N/A	8,411	(393)	8,012	8,012	-	(792)	8,012
477 Cluster											
Pass-Through Pocono Counties SDA											
Temporary Assistance for Needy Families - EARN Pocono Counties SDA	93.558	Various	10/01/19 - 09/30/20		47,990	5,034	48,105	48,105	-	5,149	48,105
Pass-Through Pennsylvania Department of Health and Human Services											
Temporary Assistance For Needy Families	93.558				111,598	193,160	157,336	157,336	-	238,898	-
Temporary Assistance For Needy Families - Work Ready	93.558	4100083218	N/A	N/A	103,830	22,526	81,304	81,304	-	-	-
Total Temporary Assistance for Needy Families Program/477 Cluster					263,418	220,720	286,745	286,745	-	244,047	48,105
Child Support Enforcement	93.563	N/A	N/A	N/A	1,105,474	383,547	1,256,091	1,256,091	-	534,164	-
Stephanie Tubbs Jones Child Welfare Services Program (Title IV-B)	93.645	N/A	N/A	N/A	40,662	-	40,662	40,662	-	-	-
Foster Care - Title IV-E	93.658	N/A	N/A	N/A	1,557,497	1,065,722	1,473,782	1,473,782	-	982,007	-
Foster Care - Title IV-E	93.658	N/A	N/A	N/A	32,590	-	33,012	33,012	17,954	18,376	-
Total Foster Care - Title IV-E					1,590,087	1,065,722	1,506,794	1,506,794	17,954	1,000,383	-
Adoption Assistance - Title IV-E	93.659	N/A	N/A	N/A	1,323,822	781,327	1,119,920	1,119,920	-	577,425	-
Social Services Block Grant - Title XX	93.667	N/A	N/A	N/A	66,575	-	66,575	66,575	-	-	-
Chafee Foster Care Independent Living Program	93.674	N/A	N/A	N/A	36,905	27,066	23,171	23,171	-	13,332	23,171
Total U.S. Department of Health and Human Services					5,611,168	2,597,906	5,874,488	5,874,488	17,954	2,879,180	1,145,798
Corporation for National and Community Service											
Retired and Senior Volunteer Program	94.002	#13SRAPA004	N/A	N/A	84,111	38,114	84,111	84,111	-	38,114	84,111
U.S. Department of Homeland Security											
Pass-Through Commonwealth of Pennsylvania Emergency Management Agency											
Emergency Food and Shelter Program	97.024	36-7292-00	10/01/18 - 05/31/20	N/A	626	(514)	1,140	1,140	-	-	-
COVID-19 - Emergency Food and Shelter Program	97.024	CARES-7292-00	01/27/20 - 05/31/21	3,663	1,362	-	1,362	1,362	-	-	-
Emergency Food and Shelter Program	97.024	37-7292-00 Phase 37	01/01/20 - 05/31/21	N/A	956	-	956	956	-	-	-
COVID-19 - Emergency Food and Shelter Program	97.024	CARES-7312-00 (PIKE)	01/27/20 - 05/31/21	1,522	433	-	433	433	-	-	-
Emergency Food and Shelter Program	97.024	37-7312-00 (Phase 37 Pike)	01/01/20 - 05/31/21	N/A	304	-	304	304	-	-	-
Total Emergency Food and Shelter Program					3,681	(514)	4,195	4,195	-	-	-
Emergency Management Performance Grant	97.042	N/A	N/A	N/A	136,105	167,149	137,268	137,268	-	168,312	-
Homeland Security Cluster											
Homeland Security Grant Program	97.067	C95000007	N/A	N/A	8,128	-	8,128	8,128	-	-	-
Homeland Security Grant Program	97.067	C950000142	N/A	N/A	10,660	-	10,660	10,660	-	-	-
Total Homeland Security Cluster					18,788	-	18,788	18,788	-	-	-
Total U.S. Department of Homeland Security					158,574	166,635	160,251	160,251	-	168,312	-
Total Federal Financial Assistance Programs					\$ 25,491,017	\$ 3,051,781	\$ 25,782,478	\$ 25,782,478	\$ 17,954	\$ 3,361,196	\$ 4,954,882

See notes to schedule of expenditures of federal awards and selected Commonwealth of Pennsylvania Department of Human Services Assistance

County of Monroe, Pennsylvania

Schedule of Selected Commonwealth of Pennsylvania

Department of Human Services Assistance

Year Ended December 31, 2020

<u>Grantor/Program Title</u>	<u>Combined Federal and State Expenditures</u>
Commonwealth of Pennsylvania Department of Human Services	
County Children, Youth and Families Programs	\$ 12,640,380
Medical Assistance Transportation Program	409,880
Combined Homeless Assistance Program	67,551
Child Support Enforcement Program	1,532,836
Human Services Development Program	<u>93,339</u>
Total Selected Commonwealth of Pennsylvania Department of Human Services Assistance	<u>\$ 14,743,986</u>

*See notes to schedule of expenditures of federal awards and selected Commonwealth of Pennsylvania
Department of Human Services Assistance*

County of Monroe, Pennsylvania

Notes to Schedule of Expenditures of Federal Awards and
Selected Commonwealth of Pennsylvania Department of Human Services Assistance
Year Ended December 31, 2020

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards and the selected Commonwealth of Pennsylvania Department of Human Services Assistance (collectively, the Schedules) include the federal and selected state award activity of the County of Monroe, Pennsylvania (the County) under programs of the federal and selected Commonwealth of Pennsylvania, Department of Human Services expenditures under programs of the Department of Human Services for the year ended December 31, 2020. The information in these Schedules is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance) and the Commonwealth of Pennsylvania, Department of Human Services *Single Audit Supplement*. Because the Schedules present only a selected portion of the operations of the County, they are not intended to and does not present the financial position, changes in net position/fund balance or cash flows of the County in its entirety.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedules are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedules represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

3. Indirect Cost Rate

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

**Independent Auditors' Report on Internal Control
Over Financial Reporting and on Compliance
and Other Matters Based on an Audit of
Financial Statements Performed in Accordance
With *Government Auditing Standards***

To the Board of Commissioners of the
County of Monroe, 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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated November 19, 2021. The financial statements of Pleasant Valley Manor, Inc., a major enterprise fund, as well as the aggregate discretely presented component units of the Monroe County Industrial Development Authority, Pocono Mountains Industrial Park Authority, Pocono Mountains Industries, Inc and Monroe County Municipal Waste Management Authority were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with Pleasant Valley Manor, Inc., a major enterprise fund, as well as the aggregate discretely presented component units of the Monroe County Industrial Development Authority, Pocono Mountains Industrial Park Authority, Pocono Mountains Industries, Inc and Monroe County Municipal Waste Management Authority.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2020-001, that we consider to be a significant deficiency.

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*.

County's Response to Findings

The County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.

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

Wilkes-Barre, Pennsylvania
November 19, 2021

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

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

Report on Compliance for the Major Federal 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 Commonwealth of Pennsylvania, Department of Human Services (DHS) *Single Audit Supplement* that could have a direct and material effect on the County's major federal program for the year ended December 31, 2020. The County's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for the County's major federal program 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; and, 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). Those standards and the Uniform Guidance 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 program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on the Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2020.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questions costs as item 2020-002. Our opinion on the major federal program is not modified with respect to this matter.

The County's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program 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 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 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 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 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 have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2020-002, that we consider to be a significant deficiency.

County's Response to Finding

The County's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Purpose of This Report

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

Report on Schedule of Expenditures of Federal Awards and the Selected Commonwealth of Pennsylvania Department of Human Services Assistance Required by the Uniform Guidance and the DHS *Single Audit Supplement*

We have audited 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 as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated November 19, 2021, 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 County's basic financial statements. The accompanying schedule of expenditures of federal awards and the selected Commonwealth of Pennsylvania Department of Human Services assistance is presented for purposes of additional analysis as required by the Uniform Guidance and the DHS *Single Audit Supplement*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and schedule of selected Commonwealth of Pennsylvania Department of Human Services assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.



Wilkes-Barre, Pennsylvania
March 24, 2022

County of Monroe, Pennsylvania

Schedule of Findings and Questioned Costs
Year Ended December 31, 2020

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? X yes none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major federal programs:
Material weakness(es) identified? yes X no
Significant deficiency(ies) identified? X yes none reported

Type of auditor's report issued on compliance for the major federal program: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) and/or the DHS *Single Audit Supplement*? X yes no

Identification of major federal programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.019	Coronavirus Relief Fund

Identification of major DHS programs:

<u>Name of DHS Program or Cluster</u>
None

Dollar threshold used to distinguish between Type A and Type B programs: \$773,474

Auditee qualified as low-risk auditee? X yes no

County of Monroe, Pennsylvania

Schedule of Findings and Questioned Costs
Year Ended December 31, 2020

Section II - Financial Statement Findings

2020-001 - Audit Adjustments - Significant Deficiency

Criteria: Internal control is a process, which captures and properly records transactions, safeguards assets, and assures compliance with laws and regulations. A significant component of this internal control process includes periodic (monthly) reconciliations of accounts to supporting documentation to prevent, or detect and correct errors or fraud.

Condition/Context: The County did not reconcile certain general ledger accounts to actual activity (supporting records) to ensure the accuracy of financial information and to minimize the risk of misstatement or misappropriation. In addition, certain reconciliations that were performed were not completed on a timely basis. This lack of a periodic reconciliation, and the resulting adjustments/misstatements of account balances identified during the audit, affected the following financial statement line items:

- General Fund operating subsidy contribution to Children and Youth
- Notes receivable unearned revenue from PMI
- Restatement of tax collector cash accounts (GASB Statement No. 84 adjustment)
- Restatement of deferred compensation plan cash accounts (GASB Statement No. 84 adjustment)

Cause: No internal control policy exists over the collection and remittance of cash.

Effect: The lack of this control feature allows for differences to occur and accumulate over a period of time and resulted in adjustments/misstatements of account balances during the current year that were identified by the auditors.

Recommendation: We recommend that the County prioritize the reconciliation of all general ledger accounts, including the posting of necessary adjustments to agree the recorded balances to the supporting documentation.

Views of Responsible Officials and Planned Corrective Actions: See corrective action plan.

County of Monroe, Pennsylvania

Schedule of Findings and Questioned Costs
Year Ended December 31, 2020

Section III - Federal Award Findings and Questioned Costs

Finding 2020-002: Uniform Guidance Policies and Procedures - Significant Deficiency/Noncompliance

Federal Program: U.S. Department of Treasury,
Assistance Listing # 21.019 - COVID- 19 - Coronavirus Relief Block Grant, Passed through the
Pennsylvania Department of Community and Economic Development, Contract No. C000073980

Repeat Finding: No

Criteria: Title 2 Code of Federal Regulations, Part 200, *Uniform Administrative Guidance, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance), which became effective for grants or incremental funding made on or after December 26, 2014, requires entities that receive and expend federal financial assistance to have written policies and procedures in place related to certain compliance requirements. Compliance requirements that are affected include, allowable costs, cash management, and subrecipient monitoring.

Condition/Context: The County has not prepared and implemented these written policies and procedures required within the Uniform Guidance.

Effect: The County is not in compliance with the Uniform Guidance as related to the above mentioned written policies and procedures related to allowable costs, cash management and subrecipient monitoring.

Cause: The County has not prioritized the preparation and implementation of formal written policies and procedures to align with the Uniform Guidance.

Recommendation: We recommend that the County document, and where applicable, implement policies and procedures that are aligned with the Uniform Guidance to limit the risk for noncompliance with the terms and conditions of its federal award programs.

Views of Responsible Officials and Planned Corrective Actions: Management agrees and began drafting its policies and procedures in February 2022.

Section IV - Summary Schedule of Prior Audit Findings

No prior year audit findings.

Independent Accountants' Report on Applying Agreed-Upon Procedures

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

We have performed the procedures enumerated below, which were agreed to by the Commonwealth of Pennsylvania, Department of Human Services (DHS) and management of the County of Monroe, Pennsylvania (the County) on the DHS financial schedules and exhibits required by the DHS *Single Audit Supplement* of the County as of and for the years ended June 30, 2020 and December 31, 2020. The County's management is responsible for the financial schedules and exhibits required by the DHS *Single Audit Supplement*.

DHS has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting users in understanding the financial accounts of the County's during the years ended June 30, 2020 and December 31, 2020. 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 the users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

- (a) We have agreed by comparison of the amounts and classifications that the supplemental financial schedules listed below, which summarize amounts reported to DHS for fiscal years ended June 30, 2020 and December 31, 2020, have been accurately compiled and reflect the audited books and records of County. We also agreed by comparison to the example schedules that these schedules are presented, at a minimum, at the level of detail and in the format required by the DHS *Single Audit Supplement* pertaining to this period.

Program Name	Page Number	Exhibit Number	Referenced Schedule/Exhibit
Title IV-D Child Support Enforcement Program	17	A-1(a)	Comparison of Single Audit Expenditures with the Reported Expenditures
Title IV-D Child Support Enforcement Program	18	A-1(c)	Comparison of Reported Incentives to Incentives on Deposit
Title IV-D Child Support Enforcement Program	19	A-1(d)	Comparison of Single Audit Title IV-D Account with Reported Title IV-D Account
Homeless Assistance Program	20	XIX(a)	Combined Homeless Assistance Program

- (b) We inquired of management regarding adjustments to reported revenues or expenditures that were not reflected in the reports submitted to DHS for the period reported upon.
- (c) With regard to the Reconciliation Supplemental Financial Schedule (Exhibit XX on Page 21) (the Reconciliation Schedule), we have performed the following procedures:
1. We have agreed by comparison of amounts and classifications the expenditure amounts listed on the Reconciliation Schedule under the "Federal Expenditures per the SEFA" (Column C), which summarizes DHS federal expenditure amounts as of December 31, 2020, have been accurately compiled and reflect the audited books, records and SEFA of the County.
 2. We have agreed by comparison of amounts and classifications the program receipt amounts listed on the Reconciliation Schedule under the "Federal Awards Received per the audit confirmation reply from Pennsylvania" (Column D), which summarizes DHS federal receipt amounts as of December 31, 2020, have been accurately compiled and reflect the amounts reported on the audit confirmation reply from Pennsylvania.
 3. We have recalculated the dollar amount (Column E) and percentage differences (Column F) between the Federal Expenditures per the SEFA (Column C) and the Federal Awards Received per the Audit Confirmation reply from Pennsylvania (Column D) on the Reconciliation Schedule.
 4. We have agreed by comparison to the audited books and records that the dollar amount differences (Column E) between the expenditures (Column C) and receipts (Column D) on the Reconciliation Schedule accurately reflect the audited books and records of the County.
 5. We have agreed by comparison to the audited books and records that the explanation of differences (Column G) between the expenditures (Column C) and receipts (Column D) on the Reconciliation Schedule accurately reflect the audited books and records of the County.
- (d) With regard to the Child Protective Services Law (CPSL) monitoring of In-Home Purchased Service Providers (Exhibit XXI on Page 22), we have performed the following procedures:
1. We have agreed by comparison of provider Name (column A) to the providers who were paid for In-Home Purchased Services during the year according to the County Children and Youth Agency's (CCYA) general ledger, cash disbursements journal, or similar records.
 2. We have agreed by comparison of provisions the Provider Contract with requirements of the CPSL.
 3. We have agreed by comparison that information in columns C through I of Exhibit XXI to the CCYA's monitoring records for In-Home Purchased Service Providers.

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

We were engaged by the County 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* of the County as of and for the years ended June 30, 2020 and December 31, 2020. 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 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Commonwealth of Pennsylvania, Department of Human Services, the Board of Commissioners, management and others within the County of Monroe, Pennsylvania and is not intended to be, and should not be, used by anyone other than those specified parties.

Baker Tilly US, LLP

Wilkes-Barre, Pennsylvania
March 24, 2022

County of Monroe, Pennsylvania

Child Support Enforcement Program

Comparison of Single Audit Expenditures With Reported Expenditures - Exhibit A-1(a)

June 30, 2020

	Single Audit Expenditures					Reported Expenditures					Single Audit Over (Under) Expenditures				
	Incentive			Amount		Incentive			Amount		Incentive			Amount	
	Total	Unallowable	Paid Costs	Net	Paid	Total	Unallowable	Paid Costs	Net	Paid	Total	Unallowable	Paid Costs	Net	Paid
Quarter ending: 9/30/19															
1. Salary/Overhead	\$ 480,091	\$ 11,442	\$ -	\$ 468,649	\$ 309,308	\$ 480,091	\$ 11,442	\$ -	\$ 468,649	\$ 309,308	\$ -	\$ -	\$ -	\$ -	\$ -
2. Fees/Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3. Interest/Program Income	9,605	231	-	9,374	6,187	9,605	231	-	9,374	6,187	-	-	-	-	-
4. Blood Testing Fees	253	-	-	253	167	253	-	-	253	167	-	-	-	-	-
5. Blood Testing Costs	265	-	-	265	175	265	-	-	265	175	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net total	<u>\$ 470,498</u>	<u>\$ 11,211</u>	<u>\$ -</u>	<u>\$ 459,287</u>	<u>\$ 303,129</u>	<u>\$ 470,498</u>	<u>\$ 11,211</u>	<u>\$ -</u>	<u>\$ 459,287</u>	<u>\$ 303,129</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Quarter ending: 12/31/19															
1. Salary/Overhead	\$ 578,914	\$ 13,281	\$ -	\$ 565,633	\$ 373,318	\$ 578,914	\$ 13,281	\$ -	\$ 565,633	\$ 373,318	\$ -	\$ -	\$ -	\$ -	\$ -
2. Fees/Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3. Interest/Program Income	7,837	183	-	7,654	5,052	7,837	183	-	7,654	5,052	-	-	-	-	-
4. Blood Testing Fees	281	-	-	281	185	281	-	-	281	185	-	-	-	-	-
5. Blood Testing Costs	645	-	-	645	426	645	-	-	645	426	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net total	<u>\$ 571,441</u>	<u>\$ 13,098</u>	<u>\$ -</u>	<u>\$ 558,343</u>	<u>\$ 368,507</u>	<u>\$ 571,441</u>	<u>\$ 13,098</u>	<u>\$ -</u>	<u>\$ 558,343</u>	<u>\$ 368,507</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Quarter ending: 3/31/20															
1. Salary/Overhead	\$ 500,220	\$ 12,724	\$ -	\$ 487,496	\$ 321,747	\$ 500,220	\$ 12,724	\$ -	\$ 487,496	\$ 321,747	\$ -	\$ -	\$ -	\$ -	\$ -
2. Fees/Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3. Interest/Program Income	4,970	127	-	4,843	3,196	4,970	127	-	4,843	3,196	-	-	-	-	-
4. Blood Testing Fees	24	-	-	24	16	24	-	-	24	16	-	-	-	-	-
5. Blood Testing Costs	322	-	-	322	213	322	-	-	322	213	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net total	<u>\$ 495,548</u>	<u>\$ 12,597</u>	<u>\$ -</u>	<u>\$ 482,951</u>	<u>\$ 318,748</u>	<u>\$ 495,548</u>	<u>\$ 12,597</u>	<u>\$ -</u>	<u>\$ 482,951</u>	<u>\$ 318,748</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Quarter ending: 6/30/20															
1. Salary/Overhead	\$ 595,004	\$ 86,346	\$ -	\$ 508,658	\$ 335,714	\$ 595,004	\$ 86,346	\$ -	\$ 508,658	\$ 335,714	\$ -	\$ -	\$ -	\$ -	\$ -
2. Fees/Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3. Interest/Program Income	5,589	145	-	5,444	3,593	5,589	145	-	5,444	3,593	-	-	-	-	-
4. Blood Testing Fees	57	-	-	57	38	57	-	-	57	38	-	-	-	-	-
5. Blood Testing Costs	250	-	-	250	165	250	-	-	250	165	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net total	<u>\$ 589,608</u>	<u>\$ 86,201</u>	<u>\$ -</u>	<u>\$ 503,407</u>	<u>\$ 332,248</u>	<u>\$ 589,608</u>	<u>\$ 86,201</u>	<u>\$ -</u>	<u>\$ 503,407</u>	<u>\$ 332,248</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent accountants' report on applying agreed-upon procedures

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

County: Monroe

Year Ended: December 31, 2020

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account	Incentive Balance	Type of Account Structure
January 1	\$ 4,580,166	\$	4,580,166	
March 31	4,645,817		4,645,817	(X) Separate Bank Account
June 30	4,725,391		4,725,391	() Restricted Fund - General Ledger
September 30	4,692,415		4,692,415	() Other: _____
December 31	4,891,311		4,891,311	

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

**CHILD SUPPORT ENFORCEMENT
COMPARISON OF SINGLE AUDIT TITLE IV-D ACCOUNT
WITH REPORTED TITLE IV-D ACCOUNT**

County: Monroe

Year Ended: December 31, 2020

	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
Balance at January 1	\$ 4,580,166	\$ 4,580,166	\$ -
Receipts:			
Reimbursements	1,107,043	1,107,043	-
Incentives	287,368	287,368	-
Title XIX Incentives	-	-	-
Interest	2,355	2,355	-
Program Income	9,000	9,000	-
Genetic Testing Costs	606	606	-
Maintenance of Effort (MOE)			-
Other:			-
Total Receipts	\$ 1,406,372	\$ 1,406,372	\$ -
Intra-Fund Transfers - In		-	-
Funds Available	\$ 5,986,538	\$ 5,986,538	\$ -
Disbursements:			
Performance Incentive Paid Costs		-	-
Transfers to General Fund	1,095,227	1,095,227	-
Vendor Payments		-	-
Bank Charges		-	-
Other:		-	-
Total Disbursements	\$ 1,095,227	\$ 1,095,227	\$ -
Intra-Fund Transfers - Out		-	-
Balance at December 31	\$ 4,891,311	\$ 4,891,311	\$ -

The Title IV-D account consists of one account. Please indicate here the total number of accounts that make up the Title IV-D account.

The Title IV-D account is comprised of a X checking, _____ savings, _____ CD, and _____ other account. Please indicate here the type of accounts that the Title IV-D account is comprised of.

County of Monroe, Pennsylvania

Non Block Grant Counties - Combined Homeless Assistance

Program - Exhibit XIX(a) NBG

Year Ended June 30, 2020

Expenses	Administration	Bridge Housing	Case Management	Rental Assistance	Emergency Shelter	Other Housing Services	Total Expenses
I. Total Allocation							\$ 100,195
II. Total Expenditures							
A. Personnel	\$ 5,019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,019
B. Operating	-	-	-	-	-	-	-
C. Purchased Services	-	10,000	4,000	35,000	46,176	-	95,176
Subtotal of Total Expenditures	5,019	10,000	4,000	35,000	46,176	-	100,195
III. Revenues							
A. Client Fees	-	-	-	-	-	-	-
B. Other	-	-	-	-	-	-	-
C. Earned Interest	-	-	-	-	-	-	-
Subtotal Revenues	-	-	-	-	-	-	-
IV. DHS Reimbursement							
A. State HAP Funding	5,019	10,000	4,000	35,000	46,176	-	100,195
B. SSBG	-	-	-	-	-	-	-
C. SABG	-	-	-	-	-	-	-
Subtotal DHS Reimbursement	\$ 5,019	\$ 10,000	\$ 4,000	\$ 35,000	\$ 46,176	\$ -	\$ 100,195
V. Unspent Allocation							\$ -

See independent accountants' report on applying agreed-upon procedures

County of Monroe, Pennsylvania

Year Ended December 31, 2020

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)	(B)	(C)	(D)	(E)	(F)	(G)
CFDA Name	CFDA Number	Federal Expenditures per the SEFA	Federal Awards Received per the Audit Confirmation Reply From Pennsylvania	Difference (C-D)	% Difference (E/D)	Detailed Explanation of the Differences
Title IV-E Guardianship Assistance	93.090	\$ 199,803	\$ 141,525	\$ 58,278	41.18%	Timing of cash receipts and payments leading to change in receivable at December 31, 2020 and December 31, 2019.
Promoting Safe and Stable Families - IV-B Caseworker	93.556	8,012	8,411	(399)	-4.74%	Timing of cash receipts and payments leading to change in receivable at December 31, 2020 and December 31, 2019.
Temporary Assistance For Needy Families	93.558	238,640	309,396	(70,756)	-22.87%	Timing of cash receipts and payments leading to change in receivable at December 31, 2020 and December 31, 2019.
Title IV-D	93.563	1,256,091	1,107,043	149,048	13.46%	Timing of cash receipts and payments leading to change in receivable at December 31, 2020 and December 31, 2019.
Title IV-B	93.645	40,662	45,249	(4,587)	-10.14%	Timing of cash receipts and payments leading to change in receivable at December 31, 2020 and December 31, 2019.
Title IV-E	93.658	1,506,794	1,447,439	59,355	4.10%	Timing of cash receipts and payments leading to change in receivable at December 31, 2020 and December 31, 2019.
Title IV-E - Adoption Assistance	93.659	1,119,920	1,102,852	17,068	1.55%	Timing of cash receipts and payments leading to change in receivable at December 31, 2020 and December 31, 2019.
Title XX	93.667	66,575	49,931	16,644	33.33%	Timing of cash receipts and payments leading to change in receivable at December 31, 2020 and December 31, 2019.
Independent Living Program	93.674	23,171	36,905	(13,734)	-37.21%	Timing of cash receipts and payments leading to change in receivable at December 31, 2020 and December 31, 2019.
Medical Assistance Transportation Program	93.778	224,793	339,482	(114,689)	-33.78%	Timing of cash receipts and payments leading to change in receivable at December 31, 2020 and December 31, 2019.
Medical Assistance Program - Child Welfare	93.778	2,863	3,670	(807)	-21.99%	Timing of cash receipts and payments leading to change in receivable at December 31, 2020 and December 31, 2019.
COVID-19 - Coronavirus Relief Fund - Homeless Assistance	21.019	27,000	27,000	-	0.00%	N/A
		<u>\$ 4,714,324</u>	<u>\$ 4,618,903</u>	<u>\$ 95,421</u>	<u>2.07%</u>	

See independent accountants' report on applying agreed-upon procedures

**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, 2020

(A) Provider Name	(B) Does Provider Contract Include CPSL Requirements	(C) Most Recent Monitoring Date	(D) Monitoring During the Current Year (Yes/No)	If Column D is Yes:			(H) Date Follow-Up Was Done on Prior Year Monitoring	(I) Has Provider Implemented the CAP
				(E) List Any Exceptions Noted During Current Year Monitoring	(F) If Applicable, Was CAP Submitted	(G) Is CAP Acceptable to CCYA		
Justice Works Youth Care	Yes	2/27/2020	Yes	None	N/A	N/A	N/A	N/A
PA Treatment and Healing	Yes	12/11/2019	Yes	None	N/A	N/A	N/A	N/A

See independent accountants' report on applying agreed-upon procedures