

County of Monroe, Pennsylvania

December 31, 2024

Single Audit Report

County of Monroe, Pennsylvania
Year Ended December 31, 2024
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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

Board of County Commissioners
County of Monroe

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 (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Monroe (the County) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 23, 2025. Our report includes a reference to other auditors who audited 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., the Monroe County Municipal Waste Management Authority, the Pocono Mountains Airport Authority and the Redevelopment Authority of Monroe County, as described in our report on the County's financial statements. The financial statements of Pleasant Valley Manor, 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 compliance and other matters associated with Pleasant Valley Manor, Monroe County Industrial Development Authority, Pocono Mountains Industrial Park Authority, Pocono Mountains Industries, Inc., and Monroe County Municipal Waste Management Authority.

Report on 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County'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 were not identified. We identified certain deficiencies in internal control, described in the accompany schedule of findings and questioned costs as item 2024-001, that we consider to be a material weakness.



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Report on 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

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.

Zelenkofske Axlerod LLC

ZELENKOFOSKE AXELROD LLC

Jamison, Pennsylvania
December 23, 2025



Zelenkofske Axlerod LLC

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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE SINGLE AUDIT SUPPLEMENT AND PENNSYLVANIA DHS *SINGLE AUDIT SUPPLEMENT*

Independent Auditor's Report

Board of County Commissioners
County of Monroe

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the County of Monroe's (the County) compliance with the types of compliance requirements described in the OMB *Compliance Supplement*, that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2024. The County's major programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs identified in the summary of auditor's results section for the year ended December 31, 2024.

Basis for Unmodified Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the Pennsylvania Department of Human Services *Single Audit Supplement*. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

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Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance and the Pennsylvania DHS *Single Audit Supplement*, will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance and the Pennsylvania DHS *Single Audit Supplement*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the Pennsylvania DHS *Single Audit Supplement*, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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



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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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-002, to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed. *Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 Pennsylvania DHS *Single Audit Supplement*. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Monroe County ("the County") as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basis financial statements. We issued our report thereon, dated December 23, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. 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 and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Zelenkofske Axlerod LLC

ZELENKOFKSKE AXELROD LLC

Jamison, Pennsylvania
March 6, 2026

COUNTY OF MONROE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Federal Grantor/Pass-through Grantor/Program Title	Federal AL Number	Pass-Through Grantor's Number	Grant Period	Total Received for the Year	(Accrued)/ Deferred Revenue at December 31, 2023	Federal Grant Receipts	Federal Grant Expenditures	Refunds/ Adjustments	Accrued/ (Deferred) Revenue at December 31, 2024	Amount Provided To Subrecipients
U.S. Department of Agriculture										
Pass-through Commonwealth of Pennsylvania Department of Agriculture: Emergency Food Assistance Program - Storage and Distribution of CCC USDA FOODS	10.187	FA-FNPV-23-C-0727	2/16/23 - 9/30/2024	\$ -	\$ -	\$ 19,636	\$ 19,636	\$ -	\$ 19,636	\$ -
Total Emergency Food Assistance Program				-	-	19,636	19,636	-	19,636	-
Food Distribution Cluster										
Emergency Food Assistance Program (Food Commodities)	10.569	5-03-45-292	1/01/24 - 12/31/24	957,740	-	957,740	957,740	-	-	957,740
Emergency Food Assistance Program - Administrative Costs	10.568	8-03-45-113	9/1/21 - 8/31/26	12,601	(85,724)	59,241	59,241	-	(39,084)	-
Emergency Food Assistance Program - Food Commodities	10.569	8-03-45-113	9/1/21 - 8/31/26	153,067	-	153,067	153,067	-	-	153,067
Total Food Distribution Cluster				1,123,408	(85,724)	1,170,048	1,170,048	-	(39,084)	1,110,807
Total U.S. Department of Agriculture				1,123,408	(85,724)	1,189,684	1,189,684	-	(19,448)	1,110,807
U.S. Department of Housing and Urban Development										
Pass-through Pennsylvania Department of Community and Economic Development: Community Development Block Grant	14.228	N/A	N/A	679,768	-	679,768	679,768	-	-	679,768
Continuum of Care Program	14.267	PA1087L3T092200	8/1/23 - 12/31/24	55,365	-	142,558	142,558	-	87,193	142,558
Emergency Solutions Grant	14.231	C000084374	12/27/22 - 06/06/24	364,687	163,994	200,693	200,693	-	-	200,693
Emergency Solutions Grant	14.231	C000088339	1/26/24 - 8/31/24	103,070	-	103,070	103,070	-	-	103,070
Emergency Solutions Grant	14.231	C000088348	1/26/24 - 7/26/25	-	-	104,294	104,294	-	104,294	104,294
Total Emergency Solutions Grant				467,757	163,994	408,057	408,057	-	104,294	408,057
Total U.S. Department of Housing and Urban Development				1,202,890	163,994	1,230,383	1,230,383	-	191,487	1,230,383
U.S. Department of Justice										
Pass-through Pennsylvania Commission on Crime and Delinquency										
Crime Victim Assistance	16.575	40369	10/01/23 - 9/30/24	157,272	41,540	115,732	115,732	-	-	-
Crime Victim Assistance	16.575	40369-2	10/01/24 - 9/30/25	-	-	48,018	48,018	-	48,018	-
Edward Byrne Memorial Justice Assistance Grant	16.738	15PBJA-21-GC-00286-JAGX	10/1/24 - 9/30/25	-	-	1,544	1,544	-	1,544	-
Edward Byrne Memorial Justice Assistance Grant	16.738	15PBJA-23-GC-03715-JAGX	10/1/22 - 9/30/24	20,957	-	20,957	20,957	-	-	-
Edward Byrne Memorial Justice Assistance Grant	16.738	15PBJA-23-GC-00030-BSCX	4/1/24 - 3/31/26	8,242	-	11,826	11,826	-	3,584	-
Byrne Discretionary Community Project Grant	16.753	15PBJA-24-GG-00198-BRND	3/9/24 - 2/28/26	-	-	65,000	65,000	-	65,000	-
COVID 19 - State and Local Fiscal Recovery Funds	21.027	39370	1/1/23 - 12/31/24	43,463	18,703	24,760	24,760	-	-	-
Total U.S. Department of Justice				229,934	60,243	287,837	287,837	-	118,146	-
U.S. Department of Labor										
Pass-Through Pocono Counties SDA										
WIA/WIOA Adult Program	17.258	Various	Various	217,428	21,507	238,993	238,993	-	43,072	238,993.00
WIA/WIOA Youth Activities	17.259	Various	Various	250,613	18,305	273,320	273,320	-	41,012	273,320.00
WIA/WIOA Dislocated Worker Formula Grants	17.278	Various	Various	214,637	21,553	236,153	236,153	-	43,069	236,153.00
Total U.S. Department of Labor/ WIOA Cluster				682,678	61,365	748,466	748,466	-	127,153	748,466
U.S. Department of Transportation										
Pass through PA Emergency Management Agency Interagency Hazardous Materials Public Sector Training	20.703	C950003939	10/1/22 - 10/30/25	5,593	5,593	7,600	7,600	-	7,600	-
Total U.S. Department of Transportation				5,593	5,593	7,600	7,600	-	7,600	-
U.S. Department of Treasury										
COVID 19 - State and Local Fiscal Recovery Funds	21.027	N/A	03/01/21 - 12/31/24	-	(9,388,570)	9,388,570	9,388,570	*	-	-
Pass-Through Commonwealth of Pennsylvania, Department of Health and Human Services COVID 19 - Emergency Rental Assistance Program	21.023	ERAP2	01/01/21 - 12/31/24	-	(2,915,559)	1,064,559	1,064,559	*	(1,851,000)	-
Total U.S. Department of Treasury				-	(12,304,129)	10,453,129	10,453,129	-	(1,851,000)	-
U.S. Election Assistance Commission										
Pass-through Commonwealth of Pennsylvania Department of State COVID 19 - HAVA Election Security Grants	90.404	2022-HAVA-045	3/16/22 - 9/30/23	13,750	13,750	-	-	-	-	-
Total U.S. Election Assistance Commission				13,750	13,750	-	-	-	-	-
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 Prevention of Elder Abuse, Neglect, and Exploitation	93.041	4100072837 / 4100089736	N/A	5,160	-	5,160	5,160	-	-	-
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	4100072837 / 4100089736	N/A	7,197	-	7,197	7,197	-	-	-
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	4100072837 / 4100089736	N/A	19,917	-	13,095	13,095	6,822	-	-
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	4100072837 / 4100089736	N/A	5,949	-	-	-	5,949	-	-
Total Special Programs for Aging (Title VII, Part D)				38,223	-	25,452	25,452	12,771	-	-

* Denotes program tested as major

COUNTY OF MONROE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Federal Grantor/Pass-through Grantor/Program Title	Federal AL Number	Pass-Through Grantor's Number	Grant Period	Total Received for the Year	(Accrued)/ Deferred Revenue at December 31, 2023	Federal Grant Receipts	Federal Grant Expenditures	Refunds/ Adjustments	Accrued/ (Deferred) Revenue at December 31, 2024	Amount Provided To Subrecipients
Aging Cluster										
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	4100072837 / 4100089736	N/A	\$ 461,421	\$ -	\$ 461,421	\$ 461,421	\$ -	\$ -	\$ -
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers - ARPA Support Services	93.044	4100072837 / 4100089736	N/A	30,977	-	30,977	30,977	-	-	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	4100072837 / 4100089736	N/A	561,723	-	561,723	561,723	-	-	-
Special Programs for the Aging, Title III, Part C, Nutrition Services ARPA Home Delivered Meals	93.045	4100072837 / 4100089736	N/A	43,564	-	43,564	43,564	-	-	-
Special Programs for the Aging, Title III, Part C, Nutrition Services ARPA Congregate Meals	93.045	4100072837 / 4100089736	N/A	29,042	-	29,042	29,042	-	-	-
Nutrition Services Incentive Program	93.053	4100072837 / 4100089736	N/A	121,303	-	121,303	121,303	-	-	-
Total Aging Cluster				1,248,030	-	1,248,030	1,248,030	-	-	-
National Family Caregiver Support, Title III, Part E	93.052	4100072837 / 4100089736	N/A	133,602	-	56,137	56,137	77,465	-	-
National Family Caregiver Support, Title III, Part E	93.052	4100072837 / 4100089736	N/A	26,614	-	-	-	26,614	-	-
Total National Family Caregiver Support				160,216	-	56,137	56,137	104,079	-	-
Medicare Enrollment Assistance Program	93.071	4100072837	N/A	12,122	-	12,122	12,122	-	-	-
Total Medicare Enrollment Assistance Program				12,122	-	12,122	12,122	-	-	-
State Health Insurance Assistance Program	93.324	4100072837	N/A	17,756	-	17,756	17,756	-	-	-
Total State Health Insurance Assistance Program				17,756	-	17,756	17,756	-	-	-
Medicaid Cluster										
Medical Assistance Program - Information and Referral	93.778	41000058054	N/A	32,155	-	32,155	32,155	-	-	-
Medicaid Cluster										
Pass-through Commonwealth of Pennsylvania, Department of Health and Human Services										
Medical Assistance Transportation Program	93.778	41000058054	N/A	381,034	(19,097)	347,237	347,237	-	(52,894)	347,237
Medical Assistance Program - Child Welfare	93.778	N/A	N/A	26,093	17,717	26,798	26,798	-	18,422	-
Total Medicare Cluster				439,282	(1,380)	406,190	406,190	-	(34,472)	347,237
Pass-through Pennsylvania Department of Community and Economic Development: Detection & Mitigation of COVID-19 in Confinement Facilities	93.323	2022-DM-01 40884	8/1/22 - 7/31/24	123,711	-	123,711	123,711	-	-	-
Pass-through Commonwealth of Pennsylvania, Department of Health and Human Services										
Title IV-E Guardianship Assistance	93.090	N/A	N/A	200,274	125,256	204,913	204,913	-	129,895	204,913
Title IV-E Guardianship Assistance	93.090	N/A	N/A	158	306	84	84	-	232	-
Total Guardianship Assistance				200,432	125,562	204,997	204,997	-	130,127	204,913
Promoting Safe and Stable Families, IV-B Caseworker	93.556	N/A	N/A	9,289	(3,720)	9,289	9,289	-	(3,720)	9,289
Promoting Safe and Stable Families, IV-B Caseworker	93.556	N/A	N/A	7,262	37,994	45,256	45,256	-	75,988	45,256
Total Promoting Safe And Stable Families, IV-B Caseworker				16,551	34,274	54,545	54,545	-	72,268	54,545
Pass-through Pennsylvania Department of Health and Human Services										
Child Support Enforcement	93.563	N/A	N/A	1,322,199	632,912	1,370,499	1,370,499	-	681,212	-
Total Child Support Enforcement				1,322,199	632,912	1,370,499	1,370,499	-	681,212	-
Stephanie Tubbs Jones Child Welfare Services Program (Title IV-B)	93.645	N/A	N/A	40,662	-	40,662	40,662	-	-	-
Total Stephanie Tubbs Jones Child Welfare Services Program (Title IV-B)				40,662	-	40,662	40,662	-	-	-
Foster Care - Title IV-E	93.658	N/A	N/A	635,411	1,008,569	852,473	852,473	-	1,225,631	-
Foster Care - Title IV-E	93.658	N/A	N/A	3,621	7,228	(2,614)	(2,614)	-	993	-
Foster Care - Title IV-E	93.658	N/A	N/A	44,549	2,952	33,804	33,804	-	(7,793)	-
Total Foster Care				683,581	1,018,749	883,663	883,663	-	1,218,831	-
Adoption Assistance - Title IV-E	93.659	N/A	N/A	1,064,212	521,634	1,015,388	1,015,388	-	472,810	-
Adoption Assistance - Title IV-E - ITG Grant	93.659	N/A	N/A	4,954	7,856	4,414	4,414	-	7,316	-
Total Adoption Assistance				1,069,166	529,490	1,019,802	1,019,802	-	480,126	-
Social Service Block Grant - Title XX	93.667	N/A	N/A	66,575	-	66,575	66,575	-	-	-
Total Social Services Block Grant - Title XX				66,575	-	66,575	66,575	-	-	-
Chafee Foster Care Independent Living Program	93.674	N/A	N/A	126,441	(171,960)	28,474	28,474	-	(269,927)	28,474
Total Chafee Foster care Independent Living Program				126,441	(171,960)	28,474	28,474	-	(269,927)	28,474
Pass-through Pennsylvania Department of Drug and Alcohol Programs										
Opioid STR	93.788	4100086599	7/1/20 - 6/30/25	799,615	-	799,615	799,615 *	-	-	799,615
Total Opioid STR				799,615	-	799,615	799,615	-	-	799,615
Block Grant for Prevention and treatment of Substance Abuse	93.959	4100086599	7/1/20 - 6/30/25	549,938	12,274	549,938	549,938	(12,274)	-	549,938
Total Block Grant for Prevention and Treatment of Substance Abuse				549,938	12,274	549,938	549,938	(12,274)	-	549,938

* Denotes program tested as major

COUNTY OF MONROE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Federal Grantor/Pass-through Grantor/Program Title	Federal AL Number	Pass-Through Grantor's Number	Grant Period	Total Received for the Year	(Accrued)/ Deferred Revenue at December 31, 2023	Federal Grant Receipts	Federal Grant Expenditures	Refunds/ Adjustments	Accrued/ (Deferred) Revenue at December 31, 2024	Amount Provided To Subrecipients
Pass-through Pocono Counties SDA Temporary Assistance for Needy Families (TANF)	93.558	N/A	N/A	\$ 98,750	\$ 4,557	\$ 104,166	\$ 104,166	\$ -	\$ 9,973	\$ 104,166
Pass-through Carbon Monroe Pike MHDS Temporary Assistance for Needy Families (TANF)	93.558	N/A	N/A	29,044	-	45,302	45,302	-	16,258	-
Pass-through Pennsylvania Department of Health and Human Services Temporary Assistance for Needy Families (TANF)	93.558	N/A	N/A	79,353	315,814	221,845	221,845	-	458,306	-
Total TANF				<u>207,147</u>	<u>320,371</u>	<u>371,313</u>	<u>371,313</u>	<u>-</u>	<u>484,537</u>	<u>104,166</u>
Pass-through Commonwealth of Pennsylvania, Department of Community and Economic Development Community Service Block Grant	93.569	C000082258	01/01/22 - 12/31/26	512,456	151,941	517,566	517,566	-	157,051	517,566
Community Service Block Grant - Discretionary (GN)	93.569	C000082258	06/01/22 - 02/29/24	40,248	37,649	2,599	2,599	-	-	2,599
Community Service Block Grant - Discretionary (PE)	93.569	C000082258	06/01/22 - 04/30/24	106,421	83,390	23,031	23,031	-	-	23,031
Total Community Service Block Grant				<u>659,125</u>	<u>272,980</u>	<u>543,196</u>	<u>543,196</u>	<u>-</u>	<u>157,051</u>	<u>543,196</u>
Total U.S. Department of Health and Human Services				<u>7,780,772</u>	<u>2,773,272</u>	<u>7,822,677</u>	<u>7,822,677</u>	<u>104,576</u>	<u>2,919,753</u>	<u>2,632,084</u>
<u>Corporation for National and Community Service</u> Retired and Senior Volunteer Program	94.002	#13SRAPA004	N/A	90,435	-	90,435	90,435	-	-	90,435
U.S. Department of Homeland Security Pass-through Federal Emergency Management Agency Emergency Food and Shelter Program	97.024	41-7292-15 (Phase 41)	11/01/21 - 12/31/24	2,165	-	2,165	2,165	-	-	-
Emergency Food and Shelter Program	97.024	41-7312-15 (Phase 41, Pike)	11/01/21 - 12/31/23	578	-	578	578	-	-	-
Total Emergency Food and Shelter Program				<u>2,743</u>	<u>-</u>	<u>2,743</u>	<u>2,743</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disaster Grants, Public Assistance	97.036	4506DR-PA	N/A	-	-	-	-	3,365	3,365	-
Hazard Mitigation Grant	97.039	PEMA-2023-030	8/6/2022 - 8/5/2026	61,200	-	76,053	76,053	-	14,853	-
Pass-through Pennsylvania Emergency Management Agency Emergency Management Performance Grant	97.042	C950004143	10/22 - 9/30/23	78,027	78,027	-	-	-	-	-
Emergency Management Performance Grant	97.042	C950004701	10/23 - 9/30/24	-	13,982	52,260	52,260	-	66,242	-
Emergency Management Performance Grant	97.042	N/A	10/1/24 - 9/30/25	-	-	14,884	14,884	-	14,884	-
Total Emergency Management performance Grant				<u>78,027</u>	<u>92,009</u>	<u>67,144</u>	<u>67,144</u>	<u>-</u>	<u>81,126</u>	<u>-</u>
Pass-through Pennsylvania Emergency Management Agency Homeland Security Grant Program	97.067	N/A	N/A	30,251	-	30,251	30,251	-	-	-
Total U.S. Department of Homeland Security				<u>172,221</u>	<u>92,009</u>	<u>176,191</u>	<u>176,191</u>	<u>3,365</u>	<u>99,344</u>	<u>-</u>
TOTAL FEDERAL AWARDS				<u>\$ 11,301,681</u>	<u>\$ (9,219,627)</u>	<u>\$ 22,006,402</u>	<u>\$ 22,006,402</u>	<u>\$ 107,941</u>	<u>1,593,035</u>	<u>\$ 5,812,175</u>

* Represents Program Tested as Major

County of Monroe, Pennsylvania
Notes to Schedule of Expenditures of Federal Awards
December 31, 2024

NOTE 1 REPORTING ENTITY

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

NOTE 2 BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal is presented using the modified accrual basis of accounting which is described in Note 1 to the County's financial statements.

NOTE 3 INDIRECT COST RATE

The County has not elected to charge the de minimis 10% indirect cost rate.

**County of Monroe, Pennsylvania
Schedule of Findings and Questioned Costs
December 31, 2024**

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? X Yes No

Significant deficiency(ies) identified?
Reported Yes X None

Noncompliance material to financial statements noted? Yes X No

Federal Awards

Internal control over major programs

Material weakness(es) identified? Yes X No

Significant deficiency(ies) identified?
Reported X Yes None

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 2 CFR 200.516(a)? X Yes No

Identification of Major Programs

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program</u>
21.023 21.027	Emergency Rental Assistance Program Coronavirus State and Local Fiscal Recovery Funds
93.788	OPIOID STR

Dollar threshold used to distinguish between
Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? Yes X No

County of Monroe, Pennsylvania
Schedule of Findings and Questioned Costs (Continued)
December 31, 2024

SECTION II FINANCIAL STATEMENT FINDINGS

Finding 2024-001 – Children and Youth Fund Activity Reconciliation and Reporting – Material Weakness

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. This component also leads to timely completion of and filling of programmatic and financial reports to grantor agencies.

Condition/Context: The County's Children and Youth Fund receives federal and state grant awards to provide services, which are supplemented by a County subsidy. Many of these federal and state grant awards run on a fiscal year-end (e.g. June 30, 2023). As part of the County's year-end close, the Children and Youth revenues and expenditures were not timely reconciled between the programmatic reports and the general ledger leading to incomplete and inaccurate information being included in the County's general ledger system. The June 30, 2023 reconciliation was not completed until June 2024 and the December 31, 2023 reconciliation and necessary adjustments were not completed until October 2024.

Cause: The Children and Youth Fund reconciliations were not completed timely due to staffing limitations.

Effect: The lack of timely reconciliations resulted in cash flow issues, as the expenditures continued, however, the reimbursement requests to the federal and state grantors were not being submitted and thus reimbursements were not received on a timely basis. In addition, because the accounts and activity were not reconciled, the information recorded in the general ledger was incomplete and inaccurate. This lack of timely reconciliations also allows for differences to occur and accumulate over a period of time. The finding was a repeat of Finding 2022-002.

Recommendation: We recommend additional staff be cross-trained to perform the monthly, semi-annual and annual reconciliations.

View of Responsible Officials and Planned Corrective Actions: Management understands and will look to implement procedures to address these issues during future periods. See corrective action plan.

County of Monroe, Pennsylvania
Schedule of Findings and Questioned Costs (Continued)
December 31, 2024

SECTION III FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Finding 2024-002 – Completion and Submission of Annual Single Audit – Significant Deficiency

All Major Federal Programs

Repeat Finding: Yes

Criteria: Pursuant to the provisions of the Uniform Guidance, under section 200.512(a), the County is required to complete and submit its Single Audit and related Data Collection Form within 9 months of the end of its fiscal period (September 30) of the following year.

Condition/Context: The County's Single Audit and reporting package was delayed for the year ended December 31, 2024, beyond the 9-month due date. As part of the County's year-end close, the Children and Youth federal revenues and expenditures were not timely reconciled between the programmatic reports and the general ledger leading to incomplete and inaccurate information being included in the County's general ledger system and incomplete information for the County's Schedule of Expenditures of Federal Awards. The June 30, 2024 reconciliation was not completed until June 2025 and the December 31, 2024 reconciliation and necessary adjustments were not completed until October 2025.

Effect: The County is not in compliance with certain requirements of the Uniform Guidance, including the Single Audit reporting requirements.

Questioned Costs: None noted.

Cause: The Children and Youth Fund reconciliations of federal activity and preparation of the Schedule of Expenditures of Federal Awards were not completed timely due to staffing limitations, which delayed the completion and filing of the County's December 31, 2024 Single Audit and reporting package. Internal controls were not effective.

Recommendation: We recommend that County management review its staffing and personnel responsibilities to prioritize the completion of its audit responsibilities within the prescribed timeframes.

View of Responsible Officials and Planned Corrective Actions: Management understands and will look to implement procedures to address these issues during future periods. See corrective action plan.

County of Monroe, Pennsylvania
Summary Schedule of Prior Year Findings
December 31, 2024

Finding 2022-001 – Audit Adjustments – Material Weakness

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: During the course of our audit, we identified several adjusting journal entries, several of which were individually material, that were significant to the financial statements as a whole. The resulting adjustments/misstatements of account balances identified during the audit, affected the following financial statement line items:

- Adjustment of opening fund balance
- Adjustment of proceeds from issuance of long-term debt
- Adjustment of PMI receivable
- Adjustment of affordable housing loan receivables
- Adjustment of Children & Youth revenues and receivables
- Adjustment of lease activity
- Adjustment of construction in process
- Adjustment of capital assets for current year activity (i.e., additions, disposals, depreciation)
- Adjustment of custodial funds to reflect GASB 84 reporting requirements
- Adjustment of net pension liability and related deferred outflows/inflows of resources

Cause: 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 were not completed on a timely basis due to staffing limitations.

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 reconciliations be performed on a timely basis for all significant accounts and any identified adjustment be recorded in a timely manner. These reconciliations should be reviewed by someone other than the preparer. In addition, additional staff should be cross-trained to perform the reconciliations.

Resolution: Resolved

Finding 2022-002 – Children and Youth Fund Activity Reconciliation and Reporting – Material Weakness

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. This component also leads to timely completion of and filling of programmatic and financial reports to grantor agencies.

Condition/Context: The County's Children and Youth Fund receives federal and state grant awards to provide services, which are supplemented by a County subsidy. Many of these federal and state grant awards run on a fiscal year-end (e.g. June 30, 2022). As part of the County's year-end close, the Children and Youth revenues and expenditures were not timely reconciled between the programmatic reports and the general ledger leading to incomplete and inaccurate information being included in the

County of Monroe, Pennsylvania
Summary Schedule of Prior Year Findings
December 31, 2024

County's general ledger system. The June 30, 2022 reconciliation was not completed until June 2023 and the December 31, 2022 reconciliation and necessary adjustments were not completed until September 2023.

Cause: The Children and Youth Fund reconciliations were not completed timely due to staffing limitations.

Effect: The lack of timely reconciliations resulted in cash flow issues, as the expenditures continued, however, the reimbursement requests to the federal and state grantors were not being submitted and thus reimbursements were not received on a timely basis. In addition, because the accounts and activity were not reconciled, the information recorded in the general ledger was incomplete and inaccurate. This lack of timely reconciliations also allows for differences to occur and accumulate over a period of time.

Recommendation: We recommend additional staff be cross-trained to perform the monthly, semi-annual and annual reconciliations.

Resolution: Unresolved, see current year finding 2024-001

Finding 2022-003 – Completion and Submission of Annual Single Audit – Significant Deficiency

All Major Federal Programs

Criteria: Pursuant to the provisions of the Uniform Guidance, under section 200.512(a), the County is required to complete and submit its Single Audit and related Data Collection Form within 9 months of the end of its fiscal period (September 30) of the following year.

Condition/Context: The County's Single Audit and reporting package was delayed for the year ended December 31, 2022, beyond the 9-month due date. As part of the County's year-end close, the Children and Youth federal revenues and expenditures were not timely reconciled between the programmatic reports and the general ledger leading to incomplete and inaccurate information being included in the County's general ledger system and incomplete information for the County's Schedule of Expenditures of Federal Awards. The June 30, 2022 reconciliation was not completed until June 2023 and the December 31, 2022 reconciliation and necessary adjustments were not completed until October 2023.

Effect: The Data Collection Form was filed late.

Questioned Costs: None noted.

Cause: The Children and Youth Fund reconciliations of federal activity and preparation of the Schedule of Expenditures of Federal Awards were not completed timely due to staffing limitations, which delayed the completion and filing of the County's December 31, 2022, Single Audit and reporting package.

Recommendation: We recommend that County management review its staffing and personnel responsibilities to prioritize the completion of its audit responsibilities within the prescribed timeframes.

Resolution: Unresolved, see current year finding 2024-002



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

To the Board of County Commissioners
County of Monroe

We have performed the procedures enumerated below on the financial schedules and exhibits of the County of Monroe, Pennsylvania required by the Commonwealth of Pennsylvania Department of Human Services ("DHS") DHS *Single Audit Supplement* for the fiscal year ended June 30, 2024 and calendar year ended December 31, 2024. The County of Monroe, Pennsylvania's management is responsible for the financial schedules and exhibits required by the DHS *Single Audit Supplement*.

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

The procedures and associated findings are as follows:

- a) We have verified by comparison the amounts and classifications that the supplemental financial schedules listed below, which summarize amounts reported to DHS for the fiscal year ended June 30, 2024, and calendar year ended December 31, 2024, have been accurately compiled based on the audited books and records of the County of Monroe, Pennsylvania. We have also verified by comparison to the example schedules that these schedules are presented, at a minimum, at the level of detail and in the format required by the DHS *Single Audit Supplement* pertaining to this period.

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

830 Sir Thomas Court, Suite 100, Harrisburg, PA 17109
3800 McKnight East Drive, Suite 3805, Pittsburgh, PA 15237
34745 Burbage Road, Frankford, DE 19945

2370 York Road, Suite A-5, Jamison, PA 18929
420 Chinquapin Round Road, Suite 2-i, Annapolis, MD 21401
210 Tollgate Hill Road, Greensburg, PA 15601



Zelenkofske Axelrod LLC

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- b) We have inquired of management regarding adjustments to reported revenues or expenditures, which were not reflected on the reports submitted to DHS for the period in question.
- c) In regard to the Reconciliation Schedule included as Exhibit XX, we have performed the following procedures:
 - 1. Agreed the expenditure amounts listed on the Reconciliation Schedule under the “Federal Expenditures per the SEFA” column to the audited Schedule of Expenditures of Federal Awards (“SEFA”).
 - 2. 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 reflected in the audit confirmation reply from the Commonwealth of Pennsylvania Office of Budget, Comptroller Operations.
 - 3. Recalculated the amounts listed under the “Difference” column and the “% Difference” column.
 - 4. Agreed the amounts listed under the “Difference” column to the audited books and records of the County.
 - 5. Agreed the “Detailed Explanation of the Differences” to the audited books and records of the County.
- d) In regards to the Children and Youth Agency Child Protective Services Law (CPSL) Monitoring of In-Home Purchased Services Provider Schedule Included as Exhibit XXI, we have performed the following procedures:
 - 1. Reconciled the list of providers under “Provider Name” column A to the providers who were paid for In-Home Purchased Services during the year according to the County Children and Youth Agency’s (CCYA) general ledger, cash disbursements journal, or similar record.
 - 2. Agreed the response in column B to the appropriate Provider contract.
 - 3. Agreed the information in columns C through I to the CCYA’s monitoring records for In-Home Purchased Service Providers.
- e) Based on the processes detailed in paragraphs (a) through (d) above, no adjustments and/or findings which have not been reflected on the corresponding schedules were noted.

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

We are required to be independent of the County of Monroe, Pennsylvania and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement.



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

Zelenkofske Axlerod LLC

ZELENKOFKSKE AXELROD LLC

Jamison, Pennsylvania
March 6, 2026

**COUNTY OF MONROE
SUMMARY OF EXPENDITURES - TITLE IV-D CHILD SUPPORT ENFORCEMENT PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Single Audit Expenditures					Reported Expenditures					Single Audit Over(Under) Reported							
	(A) Total	(B) Unallowable	(C) Incentive Paid Cost	(D) Net (A-B-C)	(E) FFP	(F) Amount Paid (D x E)	(A) Total	(B) Unallowable	(C) Incentive Paid Cost	(D) Net (A-B-C)	(E) FFP	(F) Amount Paid (D x E)	(A) Total	(B) Unallowable	(C) Incentive Paid Cost	(D) Net (A-B-C)	(E) FFP	(F) Amount Paid (D x E)
Calendar Quarter Ended 3/31/2024																		
Salary/Overhead (Exclude Blood Tests)	\$ 524,021	\$ 13,876	\$ -	\$ 510,145	66%	\$ 336,696	\$ 524,021	\$ 13,876	\$ -	\$ 510,145	66%	\$ 336,696	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	-	-	-	-	66%	-	-	-	-	66%	-	-	-	-	-	-	66%	-
Interest/Program Income	549	15	-	534	66%	352	549	15	-	534	66%	352	-	-	-	-	66%	-
Blood Testing Fees	158	-	-	158	66%	104	158	-	-	158	66%	104	-	-	-	-	66%	-
Subtotal (1-2-3-4)	523,314	13,861	-	509,453	-	336,240	523,314	13,861	-	509,453	66%	336,240	-	-	-	-	-	-
Blood Testing	392	-	-	392	66%	259	392	-	-	392	66%	259	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 523,706	\$ 13,861	\$ -	\$ 509,845	-	\$ 336,499	\$ 523,706	\$ 13,861	\$ -	\$ 509,845	66%	\$ 336,499	\$ -	\$ -	\$ -	\$ -	-	\$ -
Calendar Quarter Ended 6/30/2024																		
Salary/Overhead (Exclude Blood Tests)	\$ 468,637	\$ 12,638	\$ -	\$ 455,999	66%	\$ 300,959	\$ 468,637	\$ 12,638	\$ -	\$ 455,999	66%	\$ 300,959	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	-	-	-	-	66%	-	-	-	-	66%	-	-	-	-	-	-	66%	-
Interest/Program Income	541	16	-	525	66%	347	541	16	-	525	66%	347	-	-	-	-	66%	-
Blood Testing Fees	13	-	-	13	66%	9	13	-	-	13	66%	9	-	-	-	-	66%	-
Subtotal (1-2-3-4)	468,083	12,622	-	455,461	-	300,603	468,083	12,622	-	455,461	66%	300,603	-	-	-	-	-	-
Blood Testing	893	-	-	893	66%	589	893	-	-	893	66%	589	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 468,976	\$ 12,622	\$ -	\$ 456,354	-	\$ 301,192	\$ 468,976	\$ 12,622	\$ -	\$ 456,354	66%	\$ 301,192	\$ -	\$ -	\$ -	\$ -	-	\$ -
Calendar Quarter Ended 9/30/2024																		
Salary/Overhead (Exclude Blood Tests)	\$ 559,145	\$ 15,726	\$ -	\$ 543,419	66%	\$ 358,657	\$ 559,145	\$ 15,726	\$ -	\$ 543,419	66%	\$ 358,657	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	-	-	-	-	66%	-	-	-	-	66%	-	-	-	-	-	-	66%	-
Interest/Program Income	905	26	-	879	66%	580	905	26	-	879	66%	580	-	-	-	-	66%	-
Blood Testing Fees	72	-	-	72	66%	48	72	-	-	72	66%	48	-	-	-	-	66%	-
Subtotal (1-2-3-4)	558,168	15,700	-	542,468	-	358,029	558,168	15,700	-	542,468	66%	358,029	-	-	-	-	-	-
Blood Testing	740	-	-	740	66%	488	740	-	-	740	66%	488	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 558,908	\$ 15,700	\$ -	\$ 543,208	-	\$ 358,517	\$ 558,908	\$ 15,700	\$ -	\$ 543,208	66%	\$ 358,517	\$ -	\$ -	\$ -	\$ -	-	\$ -
Calendar Quarter Ended 12/31/2024																		
Salary/Overhead (Exclude Blood Tests)	\$ 598,920	\$ 19,303	\$ -	\$ 579,617	66%	\$ 382,547	\$ 598,920	\$ 19,303	\$ -	\$ 579,617	66%	\$ 382,547	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	-	-	-	-	66%	-	-	-	-	66%	-	-	-	-	-	-	66%	-
Interest/Program Income	698	22	-	676	66%	446	698	22	-	676	66%	446	-	-	-	-	66%	-
Blood Testing Fees	31	-	-	31	66%	20	31	-	-	31	66%	20	-	-	-	-	66%	-
Subtotal (1-2-3-4)	598,191	19,281	-	578,910	-	382,081	598,191	19,281	-	578,910	66%	382,081	-	-	-	-	-	-
Blood Testing	643	-	-	643	66%	424	643	-	-	643	66%	424	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 598,834	\$ 19,281	\$ -	\$ 579,553	-	\$ 382,505	\$ 598,834	\$ 19,281	\$ -	\$ 579,553	66%	\$ 382,505	\$ -	\$ -	\$ -	\$ -	-	\$ -

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

EXHIBIT A-1 (c)

County: Monroe _____

Year Ended: December 31, 2024 _____

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Type of Account Structure
January 1	\$ 5,331,719	\$ 5,331,719	<input checked="" type="checkbox"/> Separate Bank Account <input type="checkbox"/> Restricted Fund - General Ledger <input type="checkbox"/> Other: _____
March 31	\$ 5,392,725	\$ 5,392,725	
June 30	\$ 5,543,469	\$ 5,543,469	
September 30	\$ 5,608,283	\$ 5,608,283	
December 31	\$ 5,669,697	\$ 5,669,697	

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 12/31/2024

	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
Balance at January 1	\$ 5,674,382	\$ 5,674,382	\$ -
Receipts:			
Reimbursements	1,322,199	1,322,199	-
Incentives	337,977	337,977	-
Title XIX Incentives	-	-	-
Interest	29,829	29,829	-
Program Income	-	-	-
Genetic Testing Costs	274	274	-
Maintenance of Effort (MOE)	-	-	-
Other:	-	-	-
Total Receipts	<u>1,690,279</u>	<u>1,690,279</u>	<u>-</u>
Intra-fund Transfers - In	-	-	-
Funds Available	<u>7,364,661</u>	<u>7,364,661</u>	<u>-</u>
Disbursements:			
Incentive Paid Costs	-	-	-
Transfers to General Fund	4,644,511	4,644,511	-
Vendor Payments	-	-	-
Bank Charges	-	-	-
Other:	-	-	-
Total Disbursements	<u>4,644,511</u>	<u>4,644,511</u>	<u>-</u>
Intra-fund Transfers - Out	-	-	-
Balance at December 31	<u>\$ 2,720,150</u>	<u>\$ 2,720,150</u>	<u>\$ -</u>

The Title IV-D account consists of 1 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 state/municipal public funds money market 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
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Administration	Bridge Housing	Case Management	Rental Assistance	Emergency Shelter	Other Housing Services	Total Expenses
I. TOTAL ALLOCATION							<u>\$ 55,395</u>
II. TOTAL EXPENDITURES							
A. Personnel	\$ 5,019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,019
B. Operating	-	-	-	-	-	-	-
C. Purchased Services	-	15,494	4,000	-	30,882	-	50,376
Subtotal of Total Expenditures	<u>5,019</u>	<u>15,494</u>	<u>4,000</u>	<u>-</u>	<u>30,882</u>	<u>-</u>	<u>55,395</u>
III. REVENUES							
A. Client Fees	-	-	-	-	-	-	-
B. Other	-	-	-	-	-	-	-
C. Earned Interest	-	-	-	-	-	-	-
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	15,494	4,000	-	30,882	-	55,395
B. SSBG	-	-	-	-	-	-	-
C. SABG	-	-	-	-	-	-	-
Subtotal DHS Reimbursement	<u>\$ 5,019</u>	<u>\$ 15,494</u>	<u>\$ 4,000</u>	<u>\$ -</u>	<u>\$ 30,882</u>	<u>\$ -</u>	<u>\$ 55,395</u>
V. Unspent Allocation							<u>\$ -</u>

County of Monroe, Pennsylvania
Federal Awards Passed through the Pennsylvania Department of Human Services
Expenditures per the SEFA to Revenue Received per the Pennsylvania Audit Confirmation Reply
December 31, 2024

(A)	(B)	(C)	(D)	(E)	(F)	
ALN Name	Federal ALN Number	Federal Expenditures per the SEFA	Federal Awards Received per the Audit Confirmation Reply from Pennsylvania	Difference (C-D)	% of Difference (E/D)	Detailed Explanation of the Differences
Guardianship Assistance	93.090	\$ 204,997	\$ 213,444	\$ (8,447)	-4%	Timing of cash receipts and payments leading to change in receivable at 12/31/2024 and 12/31/2023
MaryLee Allen Promoting Safe and Stable Families Program	93.556	54,545	18,747	35,798	191%	Timing of cash receipts and payments leading to change in receivable at 12/31/2024 and 12/31/2023
Temporary Assistance for Needy Families	93.558	221,845	319,886	(98,041)	-31%	Timing of cash receipts and payments leading to change in receivable at 12/31/2024 and 12/31/2023
Child Support Enforcement	93.563	1,370,499	1,322,199	48,300	4%	Timing of cash receipts and payments leading to change in receivable at 12/31/2024 and 12/31/2023
Stephanie Tubbs Jones Child Welfare Services Program	93.645	40,662	41,272	(610)	-1%	Timing of cash receipts and payments leading to change in receivable at 12/31/2024 and 12/31/2023
Foster Care Title IV-E	93.658	883,663	764,690	118,973	16%	Timing of cash receipts and payments leading to change in receivable at 12/31/2024 and 12/31/2023
Adoption Assistance	93.659	1,019,802	937,951	81,851	9%	Timing of cash receipts and payments leading to change in receivable at 12/31/2024 and 12/31/2023
Social Services Block Grant	93.667	66,575	66,575	-	0%	N/A
John H. Chafee Foster Care	93.674	28,474	28,474	-	0%	N/A
Medical Assistance Transportation Program	93.778	347,237	420,248	(73,011)	-17%	Timing of cash receipts and payments leading to change in receivable at 12/31/2024 and 12/31/2023
Medical Assistance - Child Welfare	93.778	26,798	8,875	17,923	202%	Timing of cash receipts and payments leading to change in receivable at 12/31/2024 and 12/31/2023
COVID-19	21.023	1,064,559	-	1,064,559	100%	Timing of cash receipts and payments leading to change in receivable at 12/31/2024 and 12/31/2023
Total Federal Awards Passed through the Pennsylvania Department of Human Services		<u>\$ 5,329,656</u>	<u>\$ 4,142,361</u>	<u>\$ 1,187,295</u>		

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

Supplemental Schedule

County: Monroe

Period Ended: June 30, 2024

Provider Name	Does the Provider Contract include CPSL Requirements	Most Recent Monitoring Date	Date of request	List any Exceptions noted during the Current Year Monitoring.	If Applicable was CAP Submitted	Is CAP Acceptable to CCYA	Date Follow-up was done on Prior year Monitoring	Has provider implemented the CAP
Justice Works Youth Care	No	2/7/2020	N/A					
PA Treatment and Healing	No	12/11/2019	N/A					
Forensic Counseling Associates	No	None	N/A					
Community Services Foundation, Inc.	Yes	None	N/A					
BI Incorporated	No	None	N/A					
Kidspeace	No	None	N/A					

**COMMISSIONERS:**

John D. Christy, Chairman
David C. Parker, Vice-Chairman
Sharon S. Laverdure, Commissioner

SOLICITOR:

Weitzmann, Weitzmann &
Huffman, LLC

Chief Clerk/Administrator:

Robert Gress

March 6, 2026

Zelenkofske Axelrod LLC
2370 York Road, Suite A-5
Jamison, PA 18929

Re: Corrective Action Plan – For the year ended, December 31, 2024

To whom it may concern:

This letter is in response to the County's 2024 Single Audit findings. Following is our corrective action plan to address the findings and rectify them going forward.

2024-001- Children and Youth Fund Activity Reconciliation and Reporting - Material Weakness

Condition/Context: The County's Children and Youth Fund receives federal and state grant awards to provide services, which are supplemented by a County subsidy. Many of these federal and state grant awards run on a fiscal year-end (e.g. June 30, 2024). As part of the County's year-end closing, the Children and Youth revenues and expenditures were not timely reconciled between the programmatic reports and the general ledger leading to incomplete and inaccurate information being included in the County's general ledger system. The June 30, 2024 reconciliation was not completed until June 2025, and the December 31, 2024 reconciliation and necessary adjustments were not completed until October 2025.

Cause: The Children and Youth Fund reconciliations were not completed timely due to staffing limitations.

Corrective Action Planned: In response to Finding 2024-001, the County is taking the following steps to ensure that these issues are rectified going forward.

The issues regarding Children and Youth have been ongoing. The County continues to work with a subcontractor to supplement the full-time staff in completing daily and quarterly tasks. The agency suffered other setbacks throughout the year with the departure of several employees within the fiscal department. The County is actively seeking candidates to fill the vacant positions and will continue to monitor the timeliness of quarterly reporting and cross-training employees. In 2025 the County installed a new pay plan update which raised the starting pay for many positions Countywide.

Controller, Erik Diemer, Fiscal Director, Jennifer Barclay, County Commissioners and Director of C & Y are providing all available resources to assist the Fiscal Department of Children and Youth. Vacant positions in the Department have been filled, and future reconciliations will be timely.

2024-002: Completion and Submission of Annual Single Audit – Significant Deficiency/Noncompliance

All Federal Programs

Condition/Context: The County's Single Audit and reporting package was delayed for the year ended December 31, 2024, beyond the 9-month due date. As part of the County's year-end close, the Children and Youth federal revenues and expenditures were not timely reconciled between the programmatic reports and the general ledger leading to incomplete and inaccurate information being included in the County's general ledger system and incomplete information for the County's Schedule of Expenditures of Federal Awards. The June 30, 2024 reconciliation was not completed until June 2025, and the December 31, 2024 reconciliation and necessary adjustments were not completed until October 2025.

Cause: The Children and Youth fund reconciliations of federal activity and preparation of the Schedule of Expenditures of Federal Awards were not completed timely due to staffing limitations, which delayed the completion and filing of the County's December 31, 2024 Single Audit and reporting package.

Corrective Action Planned: In response to Finding 2024-002, the County is taking the following steps to ensure that these issues are rectified going forward.

The issues regarding Children and Youth have been ongoing. The delay in the filing of the Single Audit was solely due to their lack of staffing and inability to complete their reconciliations and reporting timely.

The Commissioners and Children & Youth Administration are well aware of the lack of staff and are working towards hiring individuals to complete the necessary tasks. The County continues to work with a sub-contractor in an effort to free up time of the full-time staff and assist with preparation and submission of monthly and quarterly reporting.

Controller, Erik Diemer, Fiscal Director, Jennifer Barclay, County Commissioners and Director of C & Y are providing all available resources to assist the Fiscal Department of Children and Youth. Vacant positions in the Department have been filled, and future reconciliations will be timely.

Thank you for your understanding in this matter.

Sincerely,



Chief Clerk/Administrator

cc: Finance Director
Controller