

County of Erie, Pennsylvania

Schedules and Exhibits Prepared
for Compliance with Federal
and State Guidelines

Year Ended December 31, 2015 with
Independent Auditor's Reports

MaherDuessel
Certified Public Accountants

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COUNTY OF ERIE, PENNSYLVANIA

SCHEDULES AND EXHIBITS PREPARED FOR COMPLIANCE WITH FEDERAL AND STATE GUIDELINES

YEAR ENDED DECEMBER 31, 2015

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COUNTY OF ERIE, PENNSYLVANIA

SCHEDULES AND EXHIBITS PREPARED FOR COMPLIANCE WITH FEDERAL AND STATE GUIDELINES

YEAR ENDED DECEMBER 31, 2015

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COUNTY OF ERIE, PENNSYLVANIA

SCHEDULES AND EXHIBITS PREPARED FOR COMPLIANCE WITH FEDERAL AND STATE GUIDELINES

YEAR ENDED DECEMBER 31, 2015

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Independent Auditor's Report
on the Schedule of Expenditures of Federal Awards
and on the Schedule of DHS Expenditures

Members of County Council
County of Erie, Pennsylvania

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 22, 2016, which contained an unmodified opinion 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 Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements. Similarly, the schedule of Department of Human Services (DHS) expenditures is presented for purposes of additional analysis as required by DHS and is also 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 DHS expenditures are fairly stated in all material respects in relation to the basic financial statements as a whole.

Maher Duessel

Pittsburgh, Pennsylvania
September 27, 2016

COUNTY OF ERIE, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2015

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Grant Number</u>	<u>CFDA Number</u>	<u>Expenditures to Subrecipients</u>	<u>(Accrued) or Unearned Revenue at December 31, 2014</u>	<u>Federal Grant Receipts</u>	<u>Expenditures</u>	<u>Accrued or (Unearned) Revenue at December 31, 2015</u>
U.S. Department of Housing and Urban Development							
Community Development Block Grants/Entitlement Grants:							
Millcreek CDBG	B13MC420107	14.218	\$ 10,343	\$ -	\$ 10,343	\$ 10,343	\$ -
Millcreek CDBG	B14MC420107	14.218	173,552	-	173,552	173,552	-
Millcreek CDBG	B15MC420107	14.218	4,086	-	4,086	4,086	-
Total CFDA #14.218			187,981	-	187,981	187,981	-
Passed-Through the Pennsylvania Department of Community and Economic Development:							
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii:							
McKean CDBG	B13DC420001	14.228	-	-	27,650	27,650	-
Girard CDBG	B13DC420001	14.228	-	-	20,272	20,272	-
Northeast CDBG	B13DC420001	14.228	-	-	56,422	53,002	(3,420)
County CDBG	B13DC420001	14.228	-	-	175,989	175,989	-
Total CFDA #14.228			-	-	280,333	276,913	(3,420)
Sustainable Communities Regional Planning Grant Program	PARIP0073-11	14.703	-	(119,848)	119,848	-	-
Total CFDA #14.703			-	(119,848)	119,848	-	-
Emergency Solutions Grant Program:							
DCED 2011 Emergency Shelter - Contract Period 07/01/2015 to 06/30/2016	C000060164	14.231	3,044	-	-	3,044	3,044
Total CFDA #14.231			3,044	-	-	3,044	3,044
Continuum of Care Program:							
Shelter Plus Care 1 2013 COC - Contract Period 07/01/2014 to 06/30/2015	PA0331L3E051306	14.267	81,755	(53,788)	135,543	81,755	-
Shelter Plus Care 1 2014 COC - Contract Period 07/01/2014 to 06/30/2015	PA0331L3E051407	14.267	97,064	-	97,064	97,064	-
Shelter Plus Care 1 2014 - Contract Period 07/01/2015 to 06/30/2016	PA0331L3E051407	14.267	185,570	-	157,125	185,570	28,445
Shelter Plus Care 2 2013 COC - Contract Period 07/01/2014 to 06/30/2015	PA0332L3E051306	14.267	51,696	(17,299)	68,995	51,696	-
Shelter Plus Care 2 2013 - Contract Period 07/01/2015 to 06/30/2016	PA0332L3E051306	14.267	22,847	-	22,847	22,847	-
Shelter Plus Care 2 2014 - Contract Period 07/01/2015 to 06/30/2016	PA0332L3E051407	14.267	40,347	-	27,223	40,347	13,124
Shelter Plus Care 3 2013 COC - Contract Period 07/01/2014 to 06/30/2015	PA0427L3E051305	14.267	56,398	(19,900)	76,298	56,398	-
Shelter Plus Care 3 2014 - Contract Period 07/01/2015 to 06/30/2016	PA0427L3E051406	14.267	60,245	-	48,788	60,245	11,457
SPC Finally Home 2013 COC - Contract Period 07/01/2014 to 06/30/2015	PA0327L3E051301	14.267	28,935	(9,375)	38,310	28,935	-
SPC Finally Home 2013 - Contract Period 07/01/2015 to 06/30/2016	PA0327L3E051301	14.267	15,225	-	15,225	15,225	-
SPC Finally Home 2014 - Contract Period 07/01/2015 to 06/30/2016	PA0327L3E051402	14.267	14,883	-	9,450	14,883	5,433
Hope for the Homeless 2013 COC - Contract Period 07/01/2014 to 06/30/2015	PA0329L3E051306	14.267	179,255	(158,921)	341,622	182,701	-
Hope for the Homeless 2014 - Contract Period 07/01/2015 to 06/30/2016	PA0329L3E051407	14.267	161,171	-	138,432	164,319	25,887
Make it a Home Always 2014 COC - Contract Period 07/01/2014 to 06/30/2015	PA0604L3E051401	14.267	31,877	-	32,493	32,493	-
Make it a Home Always 2014 - Contract Period 07/01/2015 to 06/30/2016	PA0604L3E051401	14.267	48,813	-	39,035	49,752	10,717
Transitional Living Plus 2013 COC - Contract Period 07/01/2014 to 06/30/2015	PA0328L3E051304	14.267	124,804	(42,814)	170,041	127,227	-
Transitional Living Plus 2013 - Contract Period 07/01/2015 to 06/30/2016	PA0328L3E051304	14.267	41,602	-	42,410	42,410	-
Transitional Living Plus 2014 - Contract Period 07/01/2015 to 06/30/2016	PA0328L3E051405	14.267	83,200	-	62,805	84,816	22,011
Reach 2013 COC - Contract Period 07/01/2014 to 06/30/2015	PA0330L3E051306	14.267	243,024	(80,361)	328,121	247,760	-
Reach 2013 - Contract Period 07/01/2015 to 06/30/2016	PA0330L3E051306	14.267	161,086	-	164,196	164,196	-
Reach 2014 - Contract Period 07/01/2015 to 06/30/2016	PA0330L3E051407	14.267	40,252	-	-	41,034	41,034
New Life 2013 COC - Contract Period 07/01/2014 to 06/30/2015	PA0426L3E051305	14.267	86,965	(88,694)	177,297	88,603	-
New Life 2014 - Contract Period 07/01/2015 to 06/30/2016	PA0426L3E051406	14.267	86,964	-	74,054	88,653	14,599
Lighting the Candle I 2013 COC - Contract Period 07/01/2014 to 06/30/2015	PA0463L3E051302	14.267	26,030	(15,902)	44,623	28,721	-
Lighting the Candle I 2014 COC - Contract Period 07/01/2014 to 06/30/2015	PA0463L3E051403	14.267	39,402	-	40,167	40,167	-
Lighting the Candle I 2014 - Contract Period 07/01/2015 to 06/30/2016	PA0463L3E051403	14.267	60,776	-	44,011	61,956	17,945
Lighting the Candle II 2014 COC - Contract Period 07/01/2014 to 06/30/2015	PA0603L3E051401	14.267	35,334	-	36,020	36,020	-
Lighting the Candle II 2014 - Contract Period 07/01/2015 to 06/30/2016	PA0603L3E051401	14.267	52,433	-	59,573	53,451	(6,122)
Total #14.267			2,157,953	(487,054)	2,491,768	2,189,244	184,530

(Continued)

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF ERIE, PENNSYLVANIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2015

(Continued)

Federal Grantor/Pass-Through Grantor/Program Title	Grant Number	CFDA Number	Expenditures to Subrecipients	(Accrued) or Unearned Revenue at December 31, 2014	Federal Grant Receipts	Expenditures	Accrued or (Unearned) Revenue at December 31, 2015
<u>U.S. Department of Housing and Urban Development (Cont.)</u>							
Supportive Housing Program:							
Lighting the Candle II 2011 SHP - Contract Period 07/01/2014 to 06/30/2015	PA0603B3E051100	14.235	13,482	(80,368)	94,154	13,786	-
Make It a Home Always 2011 SHP - Contract Period 07/01/2014 to 06/30/2015	PA0604B3E051100	14.235	17,557	(15,941)	34,983	19,042	-
Total CFDA #14.235			31,039	(96,309)	129,137	32,828	-
Shelter Plus Care Program:							
Shelter Plus Care 4 2010 SPC - Contract Period 07/01/2014 to 06/30/2015	PA0543C3E051000	14.238	21,987	(2,962)	24,949	21,987	-
Shelter Plus Care 4 2010 - Contract Period 07/01/2015 to 06/30/2016	PA0543C3E051000	14.238	20,404	-	17,338	20,404	3,066
SPC Stairways Act 2009 SPC - Contract Period 07/01/2014 to 06/30/2015	PA0464C3E050900	14.238	36,511	(13,437)	49,948	36,511	-
SPC Stairways Act 2009 - Contract Period 07/01/2015 to 06/30/2016	PA0464C3E050900	14.238	28,780	-	25,613	28,780	3,167
SPC Finally Home 2008 SPC - Contract Period 07/01/2014 to 06/30/2015	PA0327C3E050800	14.238	-	(4,675)	4,675	-	-
Total CFDA #14.238			107,682	(21,074)	122,523	107,682	6,233
Total U.S. Department of Housing and Urban Development			2,487,699	(724,285)	3,331,590	2,797,692	190,387
<u>U.S. Department of Health and Human Services</u>							
Passed-Through the Pennsylvania Department of Human Services:							
Promoting Safe and Stable Families:							
Time Limited Family Reunification - Contract Period 07/01/2014 to 06/30/2015	N/A	93.556	60,361	(49,593)	-	60,361	109,954
Time Limited Family Reunification - Contract Period 07/01/2015 to 06/30/2016	N/A	93.556	55,190	-	141,471	55,190	(86,281)
Caseworker Visitation - Contract Period 07/01/2014 to 06/30/2015	N/A	93.556	-	-	13,584	-	(13,584)
Caseworker Visitation - Contract Period 07/01/2015 to 06/30/2016	N/A	93.556	-	-	-	13,584	13,584
Total CFDA #93.556			115,551	(49,593)	155,055	129,135	23,673
Temporary Assistance for Needy Families:							
Children and Youth - Contract Period 07/01/2014 to 06/30/2015	N/A	93.558	545,476	39,774	458,501	548,169	49,894
Children and Youth - Contract Period 07/01/2015 to 06/30/2016	N/A	93.558	874,990	-	934,035	881,321	(52,714)
CCIS - Contract Period 07/01/2014 to 06/30/2015	N/A	93.558	-	-	228,621	228,621	-
CCIS - Contract Period 07/01/2015 to 06/30/2016	N/A	93.558	-	-	217,442	217,442	-
Total CFDA #93.558			1,420,466	39,774	1,838,599	1,875,553	(2,820)
Stephanie Tubbs Jones Child Welfare Services Program:							
Children and Youth - Title IV-B - Contract Period 07/01/2014 to 06/30/2015	N/A	93.645	-	-	67,708	67,708	-
Children and Youth - Title IV-B - Contract Period 07/01/2015 to 06/30/2016	N/A	93.645	-	-	-	67,708	67,708
Total CFDA #93.645			-	-	67,708	135,416	67,708

(Continued)

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF ERIE, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2015
(Continued)

Federal Grantor/Pass-Through Grantor/Program Title	Grant Number	CFDA Number	Expenditures to Subrecipients	(Accrued) or Unearned Revenue at December 31, 2014	Federal Grant Receipts	Expenditures	Accrued or (Unearned) Revenue at December 31, 2015
U.S. Department of Health and Human Services (Cont.)							
Passed-Through the Pennsylvania Department of Human Services (Cont.):							
Guardianship Assistance:							
SPLC - Contract Period 07/01/2014 to 06/30/2015	N/A	93.090	-	(23,354)	130,136	133,615	26,833
SPLC - Contract Period 07/01/2015 to 06/30/2016	N/A	93.090	-	-	133,615	134,159	544
Total CFDA #93.090			-	(23,354)	263,751	267,774	27,377
Projects for Assistance in Transition from Homelessness (PATH):							
MH PATH Grant - Contract Period 07/01/2014 to 06/30/2015	70154	93.150	44,791	148,851	44,791	60,928	(132,714)
MH PATH Grant - Contract Period 07/01/2015 to 06/30/2016	70154	93.150	44,791	-	-	44,791	44,791
Total CFDA #93.150			89,582	148,851	44,791	105,719	(87,923)
Foster Care - Title IV-E:							
Title IV-E - Contract Period 07/01/2014 to 06/30/2015	N/A	93.658	1,122,398	(5,627,221)	1,011,386	3,581,239	8,197,074
Title IV-E - Contract Period 07/01/2015 to 06/30/2016	N/A	93.658	867,637	-	3,186,773	1,169,040	(2,017,733)
Title IV-E (AFCARS) - Contract Period 07/01/2014 to 06/30/2015	N/A	93.658	-	(22,433)	126,905	40,514	(63,958)
Title IV-E (AFCARS) - Contract Period 07/01/2015 to 06/30/2016	N/A	93.658	-	-	35,098	20,246	(14,852)
Title IV-E	N/A	93.658	-	-	22,635	22,635	-
Title IV-E	N/A	93.658	-	-	-	8,624	8,624
Total CFDA #93.658			1,990,035	(5,649,654)	4,382,797	4,842,298	6,109,155
Adoption Assistance:							
Children and Youth - Contract Period 07/01/2014 to 06/30/2015	N/A	93.659	-	5,998	1,888,122	1,808,893	(85,227)
Children and Youth - Contract Period 07/01/2015 to 06/30/2016	N/A	93.659	-	-	1,808,893	1,840,365	31,472
Total CFDA #93.659			-	5,998	3,697,015	3,649,258	(53,755)
Child Care Development Fund Cluster:							
Child Care and Development Block Grant - Former TANF Fund C - Contract Period 07/01/2014 to 06/30/2015	Fund C	93.575	-	-	1,992,322	1,992,322	-
Child Care and Development Block Grant - Former TANF Fund C - Contract Period 07/01/2015 to 06/30/2016	Fund C	93.575	-	-	2,383,429	2,383,429	-
Child Care and Development Block Grant - Low Income Fund A - Contract Period 07/01/2014 to 06/30/2015	Fund A	93.575	-	-	507,411	507,411	-
Child Care and Development Block Grant - Low Income Fund A - Contract Period 07/01/2015 to 06/30/2016	Fund A	93.575	-	-	317,725	317,725	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund - Contract Period 07/01/2014 to 06/30/2015	N/A	93.596	-	-	2,754,296	2,754,296	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund - Contract Period 07/01/2015 to 06/30/2016	N/A	93.596	-	-	1,192,300	1,192,300	-
Total CFDA #93.575 and CFDA #93.596			-	-	9,147,483	9,147,483	-
Social Services Block Grant:							
CCIS - Contract Period 07/01/2014 to 06/30/2015	N/A	93.667	-	-	730,889	730,889	-
CCIS - Contract Period 07/01/2015 to 06/30/2016	N/A	93.667	-	-	276,328	276,328	-
Children and Youth - Title XX SSBG - Contract Period 07/01/2014 to 06/30/2015	N/A	93.667	-	-	130,399	130,399	-
Children and Youth - Title XX SSBG - Contract Period 07/01/2015 to 06/30/2016	N/A	93.667	-	-	-	130,400	130,400
Mental Health SSBG - Contract Period 07/01/2014 to 06/30/2015	70135	93.667	219,191	-	219,191	219,191	-
Mental Health SSBG - Contract Period 07/01/2015 to 06/30/2016	70135	93.667	219,190	-	-	219,190	219,190
Intellectual Disabilities - Contract Period 07/01/2014 to 06/30/2015	70177	93.667	134,467	1	134,466	134,467	-
Intellectual Disabilities - Contract Period 07/01/2015 to 06/30/2016	70177	93.667	134,467	-	-	134,467	134,467
Total CFDA #93.667			707,315	1	1,491,273	1,975,331	484,057

(Continued)

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF ERIE, PENNSYLVANIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2015

(Continued)

Federal Grantor/Pass-Through Grantor/Program Title	Grant Number	CFDA Number	Expenditures to Subrecipients	(Accrued) or Unearned Revenue at December 31, 2014	Federal Grant Receipts	Expenditures	Accrued or (Unearned) Revenue at December 31, 2015
<u>U.S. Department of Health and Human Services (Cont.)</u>							
Passed-Through the Pennsylvania Department of Human Services (Cont.):							
Child Support Enforcement:							
Title IV-D - Contract Period 01/01/2012 to 12/31/2012	M256001027	93.563	-	(26,665)	-	(26,665)	-
Title IV-D - Contract Period 01/01/2013 to 12/31/2013	M256001027	93.563	-	(6,739)	6,739	-	-
Title IV-D - Contract Period 01/01/2014 to 12/31/2014	M256001027	93.563	-	(739,233)	736,498	(2,735)	-
Title IV-D Incentive - Contract Period 01/01/2015 to 12/31/2015	M256001027	93.563	-	(220,487)	478,034	457,462	199,915
Title IV-D - Contract Period 01/01/2015 to 12/31/2015	M256001027	93.563	-	-	2,423,016	2,899,613	476,597
Total CFDA #93.563			-	(993,124)	3,644,287	3,327,675	676,512
Chafee Foster Care Independence Program:							
Contract Period 07/01/2014 to 06/30/2015	N/A	93.674	-	(44,444)	62,228	80,012	62,228
Contract Period 07/01/2015 to 06/30/2016	N/A	93.674	-	-	41,486	70,435	28,949
Total CFDA #93.674			-	(44,444)	103,714	150,447	91,177
Medical Assistance Program:							
Medical Assistance Transportation Program - Contract Period 07/01/2013 to 06/30/2014	N/A	93.778	-	72,015	(72,015)	-	-
Medical Assistance Transportation Program - Contract Period 07/01/2014 to 06/30/2015	N/A	93.778	505,806	-	505,806	505,806	-
Medical Assistance Transportation Program - Contract Period 07/01/2015 to 06/30/2016	N/A	93.778	593,368	-	593,368	593,368	-
Intellectual Disabilities Waiver Admin - Contract Period 07/01/2014 to 06/30/2015	70175	93.778	29,163	13,847	168,350	181,871	(326)
Intellectual Disabilities Waiver Admin - Contract Period 07/01/2015 to 06/30/2016	70175	93.778	16,782	-	-	159,092	159,092
Intellectual Disabilities TSM Admin Claim - Contract Period 07/01/2014 to 06/30/2015	70175	93.778	-	(10,166)	17,819	7,653	-
Intellectual Disabilities TSM Admin Claim - Contract Period 07/01/2015 to 06/30/2016	70175	93.778	-	-	5,774	13,334	7,560
Early Intervention Waiver Administration - Contract Period 07/01/2014 to 06/30/2015	70184	93.778	-	-	1,393	1,393	-
Early Intervention Waiver Administration - Contract Period 07/01/2015 to 06/30/2016	70184	93.778	-	-	-	1,394	1,394
Mental Health Medicaid Admin Claims - Contract Period 07/1/2013 to 06/30/2014	70127	93.778	-	(6,218)	6,218	-	-
Mental Health Medicaid Admin Claims - Contract Period 07/1/2014 to 06/30/2015	70127	93.778	-	(10,692)	21,929	11,237	-
Mental Health Medicaid Admin Claims - Contract Period 07/1/2015 to 06/30/2015	70127	93.778	-	-	-	10,696	10,696
Children and Youth Title XIX Medicaid - Contract Period 07/01/2014 to 06/30/2015	N/A	93.778	-	(6,250)	6,250	10,229	10,229
Children and Youth Title XIX Medicaid - Contract Period 07/01/2015 to 06/30/2016	N/A	93.778	-	-	12,862	9,279	(3,583)
Total CFDA #93.778			1,145,119	52,536	1,267,754	1,505,352	185,062
Substance Abuse and Mental Health Services - Projects of Regional and National Significance:							
MH Capitalization of POMS - Contract Period 07/01/2014 to 06/30/2015	70522	93.243	10,000	117,573	-	10,200	(107,373)
Passed-Through the County of York:							
OMHSAS Trauma Related Services - Diverting Veterans - Contract Period 01/01/2015-03/31/2016	2014-DV-01 25578	93.243	-	-	32,241	30,227	(2,014)
MH Targeted Capacity Jail Diversion - Contract Period 03/18/2015-06/30/2016	N/A	93.243	-	-	25,000	-	(25,000)
Total CFDA #93.243			10,000	117,573	57,241	40,427	(134,387)

(Continued)

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF ERIE, PENNSYLVANIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2015

(Continued)

Federal Grantor/Pass-Through Grantor/Program Title	Grant Number	CFDA Number	Expenditures to Subrecipients	(Accrued) or Unearned Revenue at December 31, 2014	Federal Grant Receipts	Expenditures	Accrued or (Unearned) Revenue at December 31, 2015
U.S. Department of Health and Human Services (Cont.)							
Passed-Through the Pennsylvania Department of Human Services (Cont.):							
Block Grants for Community Mental Health Services:							
Contract Period 07/01/2014 to 06/30/2015	70167	93.958	116,230	272,939	116,229	116,230	(272,938)
Contract Period 07/01/2015 to 06/30/2016	70167	93.958	116,229	-	-	141,429	141,429
Total CFDA #93.958			232,459	272,939	116,229	257,659	(131,509)
Passed-Through the Pennsylvania Department of Health:							
Passed-Through the University of Pittsburgh:							
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED):							
PA Systems of Care - Contract Period 07/01/2014 to 06/30/2015	1U79SM059056	93.104	45,992	(25,188)	97,279	72,091	-
PA Systems of Care - Contract Period 07/01/2015 to 06/30/2016	1U79SM059056	93.104	18,834	-	23,814	26,539	2,725
Total CFDA #93.104			64,826	(25,188)	121,093	98,630	2,725
Passed-Through the Pennsylvania Department of Health:							
Project Grants and Cooperative Agreements for Tuberculosis Control Programs:							
DHHS/CDC TB Elimination and Laboratory - Contract Period 07/01/2014 to 06/30/2016	SAP 4100065363	93.116	-	(7,003)	9,937	5,054	2,120
Total CFDA #93.116			-	(7,003)	9,937	5,054	2,120
Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups:							
HIV Prevention Projects - Contract Period 1/01/2013 to 12/31/2014	SAP 4100060803	93.943	-	(27,334)	27,334	-	-
HIV Prevention Projects - Contract Period 1/01/2015 to 12/31/2015	SAP 4100060803R1	93.943	-	-	37,775	55,544	17,769
Total CFDA #93.943			-	(27,334)	65,109	55,544	17,769
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF):							
Preventive Health and Health Services Block Grant - Contract Period - 07/01/2014 to 06/30/2017	SAP 4100067120	93.758	-	(93,413)	309,738	305,863	89,538
Total CFDA #93.991			-	(93,413)	309,738	305,863	89,538
Maternal and Child Health Services Block Grant to the States:							
Contract Period 07/01/2012 to 06/30/2016	SAP 4100058191	93.994	-	(78,893)	200,029	216,092	94,956
Total CFDA #93.994			-	(78,893)	200,029	216,092	94,956
Public Health Emergency Preparedness:							
Contract Period 07/01/2014 to 06/30/2015	SAP 4100062880	93.069	-	(54,786)	181,753	126,967	-
Contract Period 07/01/2015 to 06/30/2016	SAP 4100069881	93.069	-	-	19,412	79,048	59,636
Total CFDA #93.069			-	(54,786)	201,165	206,015	59,636
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements:							
Contract Period 07/01/2015 to 06/30/2016	SAP 4100069881	93.074	-	-	7,648	31,141	23,493
Total CFDA #93.074			-	-	7,648	31,141	23,493
Refugee and Entrant Assistance - State Administered Programs:							
Contract Period 10/01/2014 to 09/30/2015	SAP 4100065544R1	93.566	-	(9,274)	28,376	46,065	26,963
Total CFDA #93.566			-	(9,274)	28,376	46,065	26,963

(Continued)

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF ERIE, PENNSYLVANIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2015

(Continued)

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Grant Number</u>	<u>CFDA Number</u>	<u>Expenditures to Subrecipients</u>	<u>(Accrued) or Unearned Revenue at December 31, 2014</u>	<u>Federal Grant Receipts</u>	<u>Expenditures</u>	<u>Accrued or (Unearned) Revenue at December 31, 2015</u>
<u>U.S. Department of Health and Human Services (Cont.)</u>							
Passed-Through the Pennsylvania Department of Health (Cont.):							
Immunization Cooperative Agreements:							
Contract Period 01/01/2014 to 12/31/2014	SAP 4100064389	93.268	-	(101,371)	101,371	-	-
Contract Period 01/01/2015 to 12/31/2015	SAP 4100067464	93.268	-	-	186,480	354,273	167,793
Total CFDA #93.268			-	(101,371)	287,851	354,273	167,793
ARRA - Prevention and Wellness - State, Territories, and Pacific Islands:							
FDA - Tobacco Retail Inspections - Contract Period 10/01/2013 to 06/30/2016	SAP 4000017771	93.723	-	(1,665)	34,270	32,605	-
Total CFDA #93.723			-	(1,665)	34,270	32,605	-
Passed-Through the Pennsylvania Department of Drug and Alcohol Programs:							
Block Grants for Prevention and Treatment of Substance Abuse:							
Drug and Alcohol - Contract Period 07/01/2014 to 06/30/2015	SAP 4100053222	93.959	722,054	(125,602)	879,211	753,609	-
Drug and Alcohol - Contract Period 07/01/2015 to 06/30/2016	SAP 4100070709	93.959	635,246	-	620,309	747,704	127,395
Total CFDA #93.959			1,357,300	(125,602)	1,499,520	1,501,313	127,395
Total U.S. Department of Health and Human Services			7,132,653	(6,647,026)	29,042,433	30,262,122	7,866,715
<u>U.S. Department of Agriculture</u>							
Passed-Through the Pennsylvania Department of Human Services:							
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program:							
CCIS - Contract Period - 07/01/2014 to 06/30/2015	N/A	10.561	-	-	74,826	74,826	-
CCIS - Contract Period - 07/01/2015 to 06/30/2016	N/A	10.561	-	-	65,932	65,932	-
Total CFDA #10.561			-	-	140,758	140,758	-
Passed-Through the Pennsylvania Department of Agriculture:							
Food Distribution Cluster:							
Emergency Food Assistance Program (Administrative Costs) - Contract Period 10/01/2014 to 9/30/2015	ME 441868	10.568	33,735	(65)	23,657	33,735	10,143
Emergency Food Assistance Program (Administrative Costs) - Contract Period 10/01/2015 to 9/30/2016	ME 441868	10.568	11,362	-	-	11,362	11,362
Emergency Food Assistance Program (Food Commodities) - Contract Period 10/01/2014 to 9/30/2015	ME 441464	10.569	207,037	-	248,981	207,037	(41,944)
Emergency Food Assistance Program (Food Commodities) - Contract Period 10/01/2015 to 9/30/2016	ME 441464	10.569	100,418	41,944	66,769	100,418	(8,295)
Total CFDA #10.568 and CFDA #10.569			352,552	41,879	339,407	352,552	(28,734)
Total U.S. Department of Agriculture			352,552	41,879	480,165	493,310	(28,734)
<u>U.S. Department of Education</u>							
Passed-Through the Pennsylvania Department of Human Services:							
Passed-Through the Tuscarora Intermediate Unit 11:							
Special Education - Grants for Infants and Families:							
Early Intervention, Part C, Disabled - Contract Period 07/01/2014 to 06/30/2015	70170	84.181	141,940	-	141,940	141,940	-
Early Intervention, Part C, Disabled - Contract Period 07/01/2015 to 06/30/2016	70170	84.181	141,940	-	-	141,940	141,940
Total CFDA #84.181			283,880	-	141,940	283,880	141,940
Total U.S. Department of Education			283,880	-	141,940	283,880	141,940

(Continued)

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF ERIE, PENNSYLVANIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2015

(Continued)

Federal Grantor/Pass-Through Grantor/Program Title	Grant Number	CFDA Number	Expenditures to Subrecipients	(Accrued) or Unearned Revenue at December 31, 2014	Federal Grant Receipts	Expenditures	Accrued or (Unearned) Revenue at December 31, 2015
<u>U.S. Department of Commerce</u>							
Passed-Through the Pennsylvania Department of Environmental Protection:							
Coastal Zone Management Administration Awards:							
Coastal Zone Management	NA12N0S4190162	11.419	50,000	-	50,000	50,000	-
Coastal Zone Management	NA13N0S4190131	11.419	47,693	(30,062)	81,681	51,619	-
Coastal Zone Management	NA14N0S4190118	11.419	-	-	65,218	101,634	36,416
Total CFDA #11.419			97,693	(30,062)	196,899	203,253	36,416
Total U.S. Department of Commerce			97,693	(30,062)	196,899	203,253	36,416
<u>U.S. Environmental Protection Agency</u>							
Beach Monitoring and Notification Program Implementation Grants:							
Lake Erie Beach - Contract Period 01/01/2014 to 12/31/2014	CU-97334709-1	66.472	-	(15,360)	15,360	-	-
Lake Erie Beach - Contract Period 01/01/2015 to 12/31/2015	CU-97334710-0	66.472	-	-	197,264	205,079	7,815
Passed-Through the Pennsylvania Department of Health:							
West Nile Virus Control Program - Contract Period 01/01/2014 to 12/31/2014	SAP 41000066481	66.472	-	(958)	958	-	-
West Nile Virus Control Program - Contract Period 01/01/2015 to 12/31/2015	SAP 41000069410	66.472	-	-	25,406	26,655	1,249
Total CFDA #66.472			-	(16,318)	238,988	231,734	9,064
Passed-Through the Pennsylvania Department of Environmental Protection:							
Hazardous Waste Management State Program Support:							
Hazardous Waste Management	N/A	66.801	-	-	22,178	22,178	-
Total CFDA #66.801			-	-	22,178	22,178	-
Total U.S. Environmental Protection Agency			-	(16,318)	261,166	253,912	9,064
<u>U.S. Department of Transportation</u>							
Passed-Through the Pennsylvania Department of Transportation:							
Highway Planning and Construction:							
Bridge Inspections	N/A	20.205	-	(25,123)	26,954	155,198	153,367
Pennsylvania Department of Transportation	ME 520897-5	20.205	-	-	41,736	41,736	-
Pennsylvania Department of Transportation	ME 520897-6	20.205	-	-	198,295	483,480	285,185
Total CFDA #20.205			-	(25,123)	266,985	680,414	438,552

(Continued)

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF ERIE, PENNSYLVANIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2015

(Continued)

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Grant Number</u>	<u>CFDA Number</u>	<u>Expenditures to Subrecipients</u>	<u>(Accrued) or Unearned Revenue at December 31, 2014</u>	<u>Federal Grant Receipts</u>	<u>Expenditures</u>	<u>Accrued or (Unearned) Revenue at December 31, 2015</u>
U.S. Department of Transportation (Cont.)							
Passed-Through the Pennsylvania Department of Transportation (Cont.):							
State and Community Highway Safety:							
Highway Safety Network - Contract Period 10/01/2013 to 09/30/2014	CTSP-2014-Erie-00014	20.600	-	(30,949)	30,949	-	-
Highway Safety Network - Contract Period 10/01/2014 to 09/30/2015	CTSP-2015-Erie-00005	20.600	-	(25,556)	92,572	89,615	22,599
Highway Safety Network - Contract Period 10/01/2015 to 09/30/2016	CTSP-2016-Erie-0005	20.600	-	-	-	25,215	25,215
Total CFDA #20.600			-	(56,505)	123,521	114,830	47,814
Passed-Through the Pennsylvania Emergency Management Agency:							
Interagency Hazardous Materials Public Sector Training and Planning Grants:							
2015 HMEP Training Grants - Contract Period 10/1/2014 to 9/30/2015	HM-HMP-0311-12-01-00	20.703	-	-	-	7,160	7,160
Total CFDA #20.703			-	-	-	7,160	7,160
Total U.S. Department of Transportation			-	(81,628)	390,506	802,404	493,526
U.S. Department of Justice							
Passed-Through Pennsylvania Commission on Crime and Delinquency:							
Edward Bryne Memorial Justice Assistance Grant Program:							
Aggression Replacement Training (ART) - Contract Period 04/01/2013 to 03/31/2015	2011-DJ-BX-2218	16.738	-	(4,360)	7,458	3,098	-
Aggression Replacement Training (ART) - Contract Period 04/01/2014 to 03/31/2015	24935	16.738	-	(8,300)	56,197	47,897	-
Total CFDA #16.738			-	(12,660)	63,655	50,995	-
Project Safe Neighborhoods:							
Erie County SAUSA Project - Contract Period 04/01/2015-09/30/2015	2010-GP-BX-0077	16.609	-	-	7,663	7,663	-
Total CFDA #16.609			-	-	7,663	7,663	-
State Criminal Alien Assistance Program							
	2014 SCAAP	16.572	-	-	15,200	15,200	-
Total CFDA #16.572			-	-	15,200	15,200	-
Total U.S. Department of Justice			-	(12,660)	86,518	73,858	-
U.S. Department of Homeland Security							
Passed-Through Pennsylvania Emergency Management Agency:							
Emergency Management Performance Grants:							
Contract Period 10/01/2014 to 09/30/2015	2015-070	97.042	-	(20,740)	80,987	60,247	-
Contract Period 10/01/2015 to 09/30/2016	N/A	97.042	-	-	-	18,523	18,523
Total CFDA #97.042			-	(20,740)	80,987	78,770	18,523
Homeland Security Grant Program:							
2013 SHSGP - NWPAERG Equipment - Contract Period 01/01/2015 to 12/31/2015	N/A	97.067	-	-	27,514	27,514	-
2014 SHSGP - NWPAERG Equipment - Contract Period 01/01/2015 to 12/31/2015	N/A	97.067	-	-	4,553	4,553	-
2013 Operation Stonegarden Erie County - Contract Period 09/01/2013 to 08/31/2015	EMW-2013-SS-00095	97.067	-	-	71,144	71,144	-
2014 Operation Stonegarden Erie County - Contract Period 09/01/2014 to 08/31/2016	EMW-2014-SS-00037	97.067	-	-	35,119	35,119	-
Total CFDA #97.067			-	-	138,330	138,330	-
Total U.S. Department of Homeland Security			-	(20,740)	219,317	217,100	18,523
Total schedule of expenditures of federal awards				\$ 10,354,477	\$ (7,490,840)	\$ 34,150,534	\$ 35,387,531
						\$ 8,727,837	

(Concluded)

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF ERIE, PENNSYLVANIA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2015

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of the County of Erie, Pennsylvania (County) under programs of the federal government for the year ended December 31, 2015. The information in this Schedule 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). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial statements of the County.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. The County's federal awards made prior to December 26, 2014 are recognized following the cost principles of OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*. The County's federal awards made subsequent to December 26, 2014 are recognized following the cost principles of the Uniform Guidance. The County has elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

3. EMERGENCY FOOD ASSISTANCE PROGRAM

In-kind values are reported in the Schedule at the fair value of the commodities received and disbursed.

COUNTY OF ERIE, PENNSYLVANIA

SCHEDULE OF PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES EXPENDITURES

YEAR ENDED DECEMBER 31, 2015

Program		
Child Support Enforcement	\$	3,327,675 *
Children and Youth Programs		36,005,835 *
Medical Assistance Transportation		2,260,635
Mental Health/Intellectual Disabilities		20,540,762
Child Care Information Services		17,516,932 *
Human Services Development Fund		380,528
Combined Homeless Assistance Program		<u>615,076</u>
 Total	 \$	 <u><u>80,647,443</u></u>

* Denotes major programs for DHS purposes. The portion of Children and Youth Programs related to Adoption Assistance was tested as major.

County of Erie, Pennsylvania

Independent Auditor's Reports
Required by the Uniform Guidance

Year Ended December 31, 2015

Independent Auditor's 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*

Members of County Council
County of Erie, 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 discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Erie, Pennsylvania (County), as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 22, 2016. Our report includes a reference to other auditors who audited the financial statements of the Erie County Gaming Revenue Authority, as described in our report on the County's financial statements. The financial statements of the Erie County Gaming Revenue Authority were not audited in accordance with *Government Auditing Standards*.

Internal Control over Financial Reporting

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

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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations,

Members of County Council
County of Erie, Pennsylvania
Independent Auditor's Report on Internal Control over Financial
Reporting and on Compliance and Other Matters

contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Maher Duessel

Pittsburgh, Pennsylvania
June 22, 2016

Independent Auditor's Report on Compliance for Each Major Federal and PA DHS Program and on Internal Control over Compliance Required by the Uniform Guidance and the DHS Single Audit Supplement

Members of County Council
County of Erie, Pennsylvania

Report on Compliance for Each Major Federal and DHS Program

We have audited the County of Erie, Pennsylvania's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the Pennsylvania Department of Human Services (DHS) Single Audit Supplement that could have a direct and material effect on each of the County's major federal and DHS programs for the year ended December 31, 2015. The County's major federal and DHS programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal and DHS 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 each of its major federal and DHS programs for the year ended December 31, 2015.

Report on Internal Control over Compliance

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

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

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

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

Maher Duessel

Pittsburgh, Pennsylvania
September 27, 2016

COUNTY OF ERIE, PENNSYLVANIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED DECEMBER 31, 2015

I. Summary of Audit Results

1. Type of auditor's report issued: Unmodified. Prepared in accordance with Generally Accepted Accounting Principles.

2. Internal control over financial reporting:

Material weakness(es) identified? yes no

Significant deficiencies identified that are not considered to be material weakness(es)?
 yes none reported

3. Noncompliance material to financial statements noted? yes no

4. Internal control over major programs:

Material weakness(es) identified? yes no

Significant deficiencies identified that are not considered to be material weakness(es)?
 yes none reported

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

6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? yes no

7. Major Programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.563	Child Support Enforcement
93.575 and 93.596	Child Care Development Fund Cluster
93.659	Adoption Assistance

8. Dollar threshold used to distinguish between type A and type B programs: \$1,061,626

9. Auditee qualified as low-risk auditee? yes no

II. Findings related to the financial statements which are required to be reported in accordance with GAGAS.

No matters were reported.

III. Findings and questioned costs for federal and DHS awards.

No matters were reported.

COUNTY OF ERIE, PENNSYLVANIA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED DECEMBER 31, 2015

Finding 2014-001 – Subrecipient Monitoring, initially occurred in 2014

Federal Agency: Department of Housing and Urban Development
Department of Health and Human Services

Pass-through Agency: Not applicable
Pennsylvania Department of Human Services

Programs: Continuum of Care Program – CFDA #14.267
Foster Care – Title IV-E – CFDA #93.658

Condition: The County of Erie, Pennsylvania (County) did not consistently inform their subrecipients of the total amount provided to them from each federal program.

Recommendation: The County should implement procedures to track the subrecipients that should be notified of the amount of funding distributed to them under each federal program and then notify those subrecipients of the federal award information on an annual basis.

Status: Finding was resolved in 2015.

**Schedules and Exhibits Required by
Pennsylvania Department of Human Services**

Independent Accountant’s Report on Applying Agreed-Upon Procedures

Members of County Council
County of Erie, Pennsylvania

We have performed the procedures enumerated below, which were agreed to by the Commonwealth of Pennsylvania Department of Human Services (DHS), and the County of Erie, Pennsylvania (County), solely to assist you with respect to the financial schedules and exhibits of the County required by the DHS Single Audit Supplement. The County’s management is responsible for the financial schedules and exhibits. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested, or for any other purpose.

The procedures and findings are as follows:

- (a) We have verified, 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, 2015 and December 31, 2015, have been accurately compiled and reflect the audited books and records of the County. 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	Schedule
Child Support Enforcement	A-1(a)	Comparison of Single Audit Expenditures with Reported Expenditures
	A-1(b)	PACSES OSCE 157 Data Reliability Validation
	A-1(c)	Comparison of Reported Incentives to Incentives on Deposit
	A-1(d)	Comparison of Single Audit Title IV-D Account with Reported Title IV-D Account
Medical Assistance Transportation Program	III	Schedule of Revenues and Expenditures
Early Intervention Services	V (a) EI	Schedule of Revenues, Expenditures, and Carryover Funds
	V (b) EI	Report of Income and Expenditures
County Human Services Block Grant	VI (a) BG-S	County Report of Income and Expenditures, Schedule of Fund Balances - Summary Report
	VI (b) BG-S	County Report of Income and Expenditures, Schedule of Fund Balances - Summary Report

Members of County Council
 County of Erie, Pennsylvania
 Independent Accountant's Report on
 Applying Agreed-Upon Procedures

Program Name	Exhibit	Schedule
Child Care Information Services - Child Care Network	VIII XVIII	Final CCIS Recap Budget Summary and Detailed Administrative Expense Reports

- (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) The processes detailed in paragraphs (a) and (b) above disclosed no adjustments.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the financial schedules and exhibits. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

* * * * *

This report is intended solely for the information and use of the specified users listed above and is not intended to be, and should not be, used by anyone other than those specified parties.

Maher Duessel

Pittsburgh, Pennsylvania
 September 27, 2016

COUNTY OF ERIE, PENNSYLVANIA

CHILD SUPPORT ENFORCEMENT
COMPARISON OF SINGLE AUDIT EXPENDITURES WITH REPORTED EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2015

Exhibit A-1(a)

	Single Audit Expenditures					Reported Expenditures					Single Audit Over/(Under) Reported				
	A. Total	B. Unallowable	C. Incentive Paid Costs	Net (A - B - C)	Amt. Paid	A. Total	B. Unallowable	C. Incentive Paid Costs	Net (A - B - C)	Amt. Paid	A. Total	B. Unallowable	C. Incentive Paid Costs	Net (A - B - C)	Amt. Paid
Quarter Ending: 3/31/2015															
1. Salary & Overhead	\$ 1,365,218	\$ 34,003	\$ 109,574	\$ 1,221,641	\$ 806,283	\$ 1,365,218	\$ 34,003	\$ 109,574	\$ 1,221,641	\$ 806,283	\$ -	\$ -	\$ -	\$ -	\$ -
2. Fees & Costs	3	-	-	3	3	3	-	-	3	3	-	-	-	-	-
3. Interest & Program Income	19,494	494	-	19,000	12,540	19,494	494	-	19,000	12,540	-	-	-	-	-
4. Blood Testing Fees	2,564	-	-	2,564	1,692	2,564	-	-	2,564	1,692	-	-	-	-	-
5. Blood Testing Costs	1,213	-	-	1,213	801	1,213	-	-	1,213	801	-	-	-	-	-
6. ADP	2,400	60	-	2,340	1,545	2,400	60	-	2,340	1,545	-	-	-	-	-
Net Total (1-2-3-4+5+6)	\$ 1,346,770	\$ 33,569	\$ 109,574	\$ 1,203,627	\$ 794,394	\$ 1,346,770	\$ 33,569	\$ 109,574	\$ 1,203,627	\$ 794,394	\$ -	\$ -	\$ -	\$ -	\$ -
Quarter Ending: 6/30/2015															
1. Salary & Overhead	\$ 1,271,663	\$ 31,853	\$ 254,431	\$ 985,379	\$ 650,350	\$ 1,271,663	\$ 31,853	\$ 254,431	\$ 985,379	\$ 650,350	\$ -	\$ -	\$ -	\$ -	\$ -
2. Fees & Costs	4	-	-	4	3	4	-	-	4	3	-	-	-	-	-
3. Interest & Program Income	21,136	541	-	20,595	13,593	21,136	541	-	20,595	13,593	-	-	-	-	-
4. Blood Testing Fees	2,558	-	-	2,558	1,688	2,558	-	-	2,558	1,688	-	-	-	-	-
5. Blood Testing Costs	2,368	-	-	2,368	1,563	2,368	-	-	2,368	1,563	-	-	-	-	-
6. ADP	2,400	62	-	2,338	1,544	2,400	62	-	2,338	1,544	-	-	-	-	-
Net Total (1-2-3-4+5+6)	\$ 1,252,733	\$ 31,374	\$ 254,431	\$ 966,928	\$ 638,173	\$ 1,252,733	\$ 31,374	\$ 254,431	\$ 966,928	\$ 638,173	\$ -	\$ -	\$ -	\$ -	\$ -
Quarter Ending: 9/30/2015															
1. Salary & Overhead	\$ 1,259,348	\$ 32,814	\$ 101,674	\$ 1,124,860	\$ 742,407	\$ 1,259,348	\$ 32,814	\$ 101,674	\$ 1,124,860	\$ 742,407	\$ -	\$ -	\$ -	\$ -	\$ -
2. Fees & Costs	5	-	-	5	3	5	-	-	5	3	-	-	-	-	-
3. Interest & Program Income	20,158	536	-	19,622	12,951	20,158	536	-	19,622	12,951	-	-	-	-	-
4. Blood Testing Fees	2,620	-	-	2,620	1,729	2,620	-	-	2,620	1,729	-	-	-	-	-
5. Blood Testing Costs	2,521	-	-	2,521	1,664	2,521	-	-	2,521	1,664	-	-	-	-	-
6. ADP	2,400	64	-	2,336	1,542	2,400	64	-	2,336	1,542	-	-	-	-	-
Net Total (1-2-3-4+5+6)	\$ 1,241,486	\$ 32,342	\$ 101,674	\$ 1,107,470	\$ 730,930	\$ 1,241,486	\$ 32,342	\$ 101,674	\$ 1,107,470	\$ 730,930	\$ -	\$ -	\$ -	\$ -	\$ -
Quarter Ending: 12/31/2015															
1. Salary & Overhead	\$ 1,158,117	\$ 30,229	\$ -	\$ 1,127,888	\$ 744,406	\$ 1,158,117	\$ 30,229	\$ -	\$ 1,127,888	\$ 744,406	\$ -	\$ -	\$ -	\$ -	\$ -
2. Fees & Costs	3	-	-	3	3	3	-	-	3	3	-	-	-	-	-
3. Interest & Program Income	14,833	395	-	14,438	9,530	14,833	395	-	14,438	9,530	-	-	-	-	-
4. Blood Testing Fees	2,596	-	-	2,596	1,713	2,596	-	-	2,596	1,713	-	-	-	-	-
5. Blood Testing Costs	2,256	-	-	2,256	1,489	2,256	-	-	2,256	1,489	-	-	-	-	-
6. ADP	2,400	64	-	2,336	1,542	2,400	64	-	2,336	1,542	-	-	-	-	-
Net Total (1-2-3-4+5+6)	\$ 1,145,341	\$ 29,898	\$ -	\$ 1,115,443	\$ 736,191	\$ 1,145,341	\$ 29,898	\$ -	\$ 1,115,443	\$ 736,191	\$ -	\$ -	\$ -	\$ -	\$ -

COUNTY OF ERIE, PENNSYLVANIA

CHILD SUPPORT ENFORCEMENT PACSES OCSE 157 DATA RELIABILITY VERIFICATION FOR THE TWELVE MONTH PERIOD ENDED DECEMBER 31, 2015

Exhibit A-1(b)

County: Erie

Year Ended 12/31/2015

OCSE 157 Report Line Number	Number of Cases Reviewed	Case Problems Found
Line #1 IV-D cases open at the end of the fiscal year.	5	0
Line #2 IV-D cases open at the end of the fiscal year with support orders established.	5	0
Line #5 Children in IV-D cases open at the end of the fiscal year that were born out of wedlock.	5	0
Line #6 Children in IV-D cases open at the end of the fiscal year with paternity established or acknowledged.	5	0
Line #24 Total amount of current support due for the fiscal year for IV-D cases, excluding emancipated children.	5	0
Line #25 Total amount of support disbursed as current support during the fiscal year for IV-D cases, excluding emancipated children.	5	0
Line #28 Cases with arrears due during the fiscal year.	5	0
Line #29 Cases paying toward arrears during the fiscal year.	5	0

COUNTY OF ERIE, PENNSYLVANIA

CHILD SUPPORT ENFORCEMENT COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT

FOR THE YEAR ENDED DECEMBER 31, 2015

Exhibit A-1 (c)

County	Erie County		Year Ended December 31, 2015
Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Type of Account Structure
January 1	\$ 52,937	\$ -	<input type="checkbox"/> Separate Bank Account <input type="checkbox"/> Restricted Fund - General Ledger <input checked="" type="checkbox"/> Other: Domestic Relations
March 31	92,964	-	
June 30	101,674	-	
September 30	99,068	-	
December 31	98,267	-	

COUNTY OF ERIE, PENNSYLVANIA

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

FOR THE YEAR ENDED DECEMBER 31, 2015

Exhibit A-1(d)

	Single Audit Title IV-D Account	Reported Title IV-D Account	Single Audit Over / (Under) Reported
Balance at January 1	\$ 1,336	\$ 1,336	\$ -
Receipts:			
Reimbursement	3,624,344	3,624,344	-
Incentives	465,680	465,680	-
Title XIX Incentives	12,354	12,354	-
Interest	320	320	-
Program income	75,621	75,621	-
Genetic testing costs	10,339	10,339	-
Maintenance of effort	1,113,600	1,113,600	-
Other	6,356	6,356	-
Total receipts	5,308,614	5,308,614	-
Intra-fund Transfer In	-	-	-
Funds Available	5,309,950	5,309,950	-
Disbursements:			
Transfers to General Fund	4,960,412	4,960,412	-
Vendor payments	103,078	103,078	-
Bank charges	-	-	-
Other	-	-	-
Total disbursements	5,063,490	5,063,490	-
Intra-fund Transfers Out	-	-	-
Balance at December 31	\$ 246,460	\$ 246,460	\$ -

The Title IV-D account consists of one checking account and one sweep account.

COUNTY OF ERIE, PENNSYLVANIA

MEDICAL ASSISTANCE TRANSPORTATION PROGRAM SCHEDULE OF REVENUES AND EXPENDITURES

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Exhibit III

	<u>Reported</u>	<u>Actual</u>
<u>Service Data:</u>		
Expenditures:		
Group I clients	\$ 2,197,996	\$ 2,197,996
Group II clients	44,857	44,857
	<hr/>	<hr/>
Total expenditures	<u>\$ 2,242,853</u>	<u>\$ 2,242,853</u>
 <u>Allocation Data:</u>		
Revenues:		
Department of Human Services	\$ 2,242,725	\$ 2,242,725
Interest income	128	128
	<hr/>	<hr/>
Total revenues	<u>2,242,853</u>	<u>2,242,853</u>
Funds expended:		
Operating costs	2,039,353	2,039,353
Administrative costs	203,500	203,500
	<hr/>	<hr/>
Excess Revenues over Expenditures	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF ERIE, PENNSYLVANIA

EARLY INTERVENTION SERVICES
SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Exhibit V(a)EI

Sources of DHS Funding	Appropriation	DHS Funds Available			Cost Eligible for DHS Participation (4)	Balance of Funds (5)	Grant Fund Adjustments (6)	Total Fund Balance (7)
		Carryover (1)	Allotment (2)	Total Allocation (3)				
A. Early Intervention Services								
1. Early Intervention Services	10235	\$ 10,228	\$ 1,801,371	\$ 1,811,599	\$ 1,631,749	\$ 179,850	\$ (9,330)	\$ 170,520
2. Early Intervention Training	10235	2,824	13,745	16,569	15,394	1,175	-	1,175
3. Early Intervention Administration	10235	-	99,787	99,787	99,787	-	-	-
4. Infant & Toddlers w/Disabilities (Part C)	70170	-	283,880	283,880	283,880	-	-	-
5. IT&F Waiver Administration	10235/70184	-	5,574	5,574	5,574	-	-	-
Total Early Intervention Services		\$ 13,052	\$ 2,204,357	\$ 2,217,409	\$ 2,036,384	\$ 181,025	\$ (9,330)	\$ 171,695

COUNTY OF ERIE, PENNSYLVANIA

EARLY INTERVENTION SERVICES REPORT OF INCOME AND EXPENDITURES

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Exhibit V(b)EI

		Admin Office	Early Intervention	Supports Coordination	Totals
I.	TOTAL ALLOCATION				\$ 2,217,409
II.	TOTAL EXPENDITURES	\$ 116,448	\$ 1,515,792	\$ 1,597,694	3,229,934
III.	COSTS OVER ALLOCATION				
	A. County Funded Eligible	-	-	-	-
	B. County Funded Ineligible	-	-	-	-
	C. Other Eligible	-	-	-	-
	D. Other Ineligible	-	-	-	-
	Subtotal Costs Over Allocation	-	-	-	-
IV.	REVENUES				
	A. Program Service Fees	-	-	-	-
	B. Private Insurance	-	-	-	-
	C. Medical Assistance	-	-	964,976	964,976
	D. Earned Interest	-	-	-	-
	E. Other	-	2,929	-	2,929
	Subtotal Revenues	-	2,929	964,976	967,905
V.	DHS REIMBURSEMENT				
	A. DHS Categorical Funding 90%	99,787	1,361,577	569,446	2,030,810
	B. DHS Categorical Funding 100%	5,574	-	-	5,574
	Subtotal DHS Reimbursement	105,361	1,361,577	569,446	2,036,384
VI.	COUNTY MATCH				
	10% County Match	11,087	151,286	63,272	225,645
VII.	TOTAL DHS REIMBURSEMENT AND COUNTY MATCH	\$ 116,448	\$ 1,512,863	\$ 632,718	2,262,029
VIII.	TOTAL CARRYOVER				\$ 181,025

COUNTY OF ERIE, PENNSYLVANIA
COUNTY HUMAN SERVICES BLOCK GRANT
COUNTY REPORT OF INCOME AND EXPENDITURES
SCHEDULE OF FUND BALANCES - SUMMARY REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Exhibit VI(a) BG-S

County Match	3.88%
Actual County Match (\$)	\$ 824,604
Actual County Match (%)	3.87%

Block Grant Reporting	Cost Eligible for DHS Participation										Balance of Funds	Adjustments	Total Fund Balance
	Appropriation	DHS Allocation	Mental Health	Intellectual Disabilities	Homeless Assistance	Child Welfare	HSS	D&A	Total				
Sources of Funding													
1. State Human Services Block Grant	multiple	\$ 21,273,457	\$ 14,044,173	\$ 3,066,157	\$ 576,427	\$ 1,206,578	\$ 441,257	\$ 1,363,865	\$ 20,698,457	\$ 575,000	\$ 158	\$ 575,158	
2. SSBG	multiple	707,315	438,381	268,934	-	-	-	-	707,315	-	-	-	
3. SABG	70113	-	-	-	-	-	-	-	-	-	-	-	
4. CMHSBG	70167	535,059	262,121	-	-	-	-	-	262,121	272,938	-	272,938	
5. MA	70175	336,702	-	336,376	-	-	-	-	336,376	326	-	326	
6. Crisis Counseling	80222	-	-	-	-	-	-	-	-	-	-	-	
Total for Block Grant		\$ 22,852,533	\$ 14,744,675	\$ 3,671,467	\$ 576,427	\$ 1,206,578	\$ 441,257	\$ 1,363,865	\$ 22,004,269	\$ 848,264	\$ 158	\$ 848,422	

Retained Earnings	
I. Unexpended Allocation	\$ 575,000
II. Maximum Retained Earnings (3%)	638,204
III. Waiver Requested Money (if applicable)	-
IV. Total Requested Retained Earnings	\$ 575,000

Prior Year Retained Earnings	
I. FY 13-14 Retained Earnings	\$ 595,000
II. Total Expended Retained Earnings	595,000
III. Total Expended Retained Earnings - Waiver of 3%	-
IV. Amount to be Returned to DHS	-

COUNTY OF ERIE, PENNSYLVANIA

COUNTY HUMAN SERVICES BLOCK GRANT COUNTY REPORT OF INCOME AND EXPENDITURES SCHEDULE OF FUND BALANCES - SUMMARY REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Exhibit VI(b) BG-S

	Sources of Funding	Appropriation	Total Carryover	Allotment	DHS Allocation	Costs Eligible for DHS Participation	Balance of Funds	Adjustments	Total Fund Balance
	Mental Health Services								
1	State - Personal Care Homes	10252	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Federal - Audit Health Quality Measures	10248	-	-	-	-	-	-	-
3	Federal - Self Directed Care - TTI	10252	-	-	-	-	-	-	-
4	Federal - Infusing Peer Specialist into Crisis Services	70154	-	-	-	-	-	-	-
5	Federal - PATH Homeless Grant	70522	148,851	89,582	238,433	105,719	132,714	-	132,714
6	Federal - Capitalization of POMS	70651	199,172	-	199,172	89,025	110,147	-	110,147
7	Federal - Youth Suicide Prevention	70747	-	-	-	-	-	-	-
8	Federal - Jail Diversion & Trauma Recovery	80343	-	-	-	-	-	-	-
9	Federal - Project Launch	70127	-	-	-	-	-	-	-
10	Federal - Bio-Terrorism Hospital Preparedness	70589	-	-	-	-	-	-	-
	Subtotal Mental Health Services		348,023	89,582	437,605	194,744	242,861	-	242,861
	Intellectual Disabilities Service								
1	Other	10255	-	-	-	-	-	-	-
2	Elwyn	10236	-	-	-	-	-	-	-
3	Money Follows the Person	10263	-	-	-	-	-	-	-
	Subtotal Intellectual Disabilities Services		-	-	-	-	-	-	-
	Total for Non-Block Grant Reporting		\$ 348,023	\$ 89,582	\$ 437,605	\$ 194,744	\$ 242,861	\$ -	\$ 242,861

COUNTY OF ERIE, PENNSYLVANIA

CHILD CARE INFORMATION SERVICES - CHILD CARE NETWORK FINAL CCIS RECAP

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Exhibit VIII

	Low Income		Former TANF		Total
	Admin./FSS	Service	Admin./FSS	Service	
Revenues:					
DHS funds	\$ 934,372	\$ 9,176,451	\$ 533,972	\$ 4,866,223	\$ 15,511,018
Interest	-	100	-	57	157
Audit adjustments	-	-	-	-	-
Other (e.g., penalties)	-	-	-	-	-
Overpayments	-	2,952	-	-	2,952
Total revenues	934,372	9,179,503	533,972	4,866,280	15,514,127
Expenditures:					
Final report totals	898,973	9,173,354	513,771	4,869,825	15,455,923
Carry forward amount	-	-	-	-	-
Uncollected overpayments	129	-	-	-	129
Total expenditures	899,102	9,173,354	513,771	4,869,825	15,456,052
Total due to DHS	\$ 35,270	\$ 6,149	\$ 20,201	\$ (3,545)	\$ 58,075

(Continued)

COUNTY OF ERIE, PENNSYLVANIA

CHILD CARE INFORMATION SERVICES - CHILD CARE NETWORK FINAL CCIS RECAP

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Exhibit VIII, Continued

	<u>TANF Training</u>	<u>TANF Working</u>	<u>TANF State MOE</u>	<u>Food Stamps</u>	<u>General Assistance</u>	<u>TANF Total</u>
Revenues:						
TANF/FS/GA Service:						
DHS funds	\$ 794,723	\$ 682,899	\$ 401,329	\$ 306,000	\$ -	\$ 2,184,951
Interest	30	-	-	-	-	30
Total service	<u>794,753</u>	<u>682,899</u>	<u>401,329</u>	<u>306,000</u>	<u>-</u>	<u>2,184,981</u>
TANF/FS/FSS:						
DHS funds	92,399	87,859	58,949	36,129	-	275,336
Audit adjustments	-	-	-	-	-	-
Other (e.g., penalties)	-	-	-	-	-	-
Total FSS	<u>92,399</u>	<u>87,859</u>	<u>58,949</u>	<u>36,129</u>	<u>-</u>	<u>275,336</u>
Total revenues	<u>887,152</u>	<u>770,758</u>	<u>460,278</u>	<u>342,129</u>	<u>-</u>	<u>2,460,317</u>
Expenditures:						
TANF/FS/GA Service:						
Final reports total	783,818	675,834	394,917	305,560	-	2,160,129
Carry forward amount	-	-	-	-	-	-
Total service	<u>783,818</u>	<u>675,834</u>	<u>394,917</u>	<u>305,560</u>	<u>-</u>	<u>2,160,129</u>
TANF/FS/FSS:						
Final reports total	89,901	85,484	57,355	35,153	-	267,893
Carry forward amount	-	-	-	-	-	-
Total FSS	<u>89,901</u>	<u>85,484</u>	<u>57,355</u>	<u>35,153</u>	<u>-</u>	<u>267,893</u>
Total expenditures	<u>\$ 873,719</u>	<u>\$ 761,318</u>	<u>\$ 452,272</u>	<u>\$ 340,713</u>	<u>\$ -</u>	<u>\$ 2,428,022</u>

(Concluded)

COUNTY OF ERIE, PENNSYLVANIA

CHILD CARE INFORMATION SERVICES - CHILD CARE NETWORK BUDGET SUMMARY AND DETAILED ADMINISTRATIVE EXPENSE REPORTS, LOW INCOME (FUND A)

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Exhibit XVIII

Budget Category	Budget Amount	Expenditures Year to Date
Personnel:		
Salaries	\$ 482,680	\$ 430,039
Benefits	287,128	286,540
Facility	85,498	85,316
Communications:		
Telephone	5,345	4,203
Advertising	13	-
Printing	6,647	6,513
Postage	13,741	12,909
Supplies	6,738	6,454
Travel	833	822
Training	106	-
Audit	2,741	2,702
Other:		
Equipment rental/repair	5,148	4,471
Subscriptions and dues	275	251
Uncollected overpayments	550	-
Indirect costs	63,956	54,382
Information Technology:		
Equipment/hardware	4,666	4,371
Software	619	-
Other	83	-
Total expenditures	\$ 966,767	\$ 898,973

COUNTY OF ERIE, PENNSYLVANIA

CHILD CARE INFORMATION SERVICES - CHILD CARE NETWORK BUDGET SUMMARY AND DETAILED ADMINISTRATIVE EXPENSE REPORTS, FORMER TANF (FUND C)

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Exhibit XVIII, Continued

<u>Budget Category</u>	<u>Budget Amount</u>	<u>Expenditures Year to Date</u>
Personnel:		
Salaries	\$ 275,357	\$ 245,771
Benefits	164,095	163,760
Facility	49,219	48,759
Communications:		
Telephone	3,083	2,402
Advertising	8	-
Printing	3,956	3,722
Postage	7,638	7,377
Supplies	3,708	3,689
Travel	512	470
Training	25	-
Audit	1,569	1,544
Other:		
Equipment rental/repair	2,942	2,555
Subscriptions and dues	158	144
Uncollected overpayments	314	-
Indirect costs	36,443	31,080
Information Technology:		
Equipment/hardware	3,010	2,498
Software	354	-
Other	47	-
 Total expenditures	 <u>\$ 552,438</u>	 <u>\$ 513,771</u>

COUNTY OF ERIE, PENNSYLVANIA

CHILD CARE INFORMATION SERVICES - CHILD CARE NETWORK BUDGET SUMMARY AND DETAILED ADMINISTRATIVE EXPENSE REPORTS, TANF

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Exhibit XVIII, Continued

Budget Category	Budget Amount	Expenditures Year to Date
Personnel:		
Salaries	\$ 143,261	\$ 128,151
Benefits	85,478	85,389
Facility	25,482	25,424
Communications:		
Telephone	1,612	1,253
Advertising	4	-
Printing	1,958	1,941
Postage	4,246	3,847
Supplies	2,186	1,923
Travel	263	245
Training	17	-
Audit	807	805
Other:		
Equipment rental/repair	1,534	1,332
Subscriptions and dues	82	75
Uncollected overpayments	164	-
Indirect costs	19,310	16,206
Information Technology:		
Equipment/hardware	1,444	1,302
Software	184	-
Other	25	-
Total expenditures	\$ 288,057	\$ 267,893

COUNTY OF ERIE, PENNSYLVANIA

CHILD CARE INFORMATION SERVICES - CHILD CARE NETWORK YTD ADMINISTRATION/FAMILY SUPPORT SERVICES BUDGET SUMMARY

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Exhibit XVIII, Continued

<u>CCIS</u>	<u>County</u>	<u>Funding Source</u>	<u>Admin/Fam Support Services Allocation</u>	<u>Expenditures Year to Date</u>
Erie	Erie	Low Income - Fund A	\$ 966,767	\$ 898,973
		Former TANF - Fund C	552,438	513,771
		TANF	288,057	267,893
		General Assistance/Work Support 2	-	-

**DHS – Schedule of Expenditures of
Federal Awards Reconciliation**

Independent Accountant's Report on Applying Agreed-Upon Procedures

Board of County Commissioners
County of Erie, Pennsylvania

We have performed the procedures enumerated below, which were agreed to by the Commonwealth of Pennsylvania Department of Human Services (DHS) and the County of Erie, Pennsylvania (County), solely to assist you with respect to the reconciliation schedule of the County required by the DHS Single Audit Supplement for the year ended December 31, 2015. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures to be performed on the reconciliation schedule are as follows:

- A) Agree 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).
- B) Agree 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 Office of Budget, Comptroller Operations.
- C) Recalculate the amounts listed under the "Difference" column and the "% Difference" column.
- D) Agree the amounts listed under the "Difference" column to the audited books and records of the County.
- E) Agree the "Detailed Explanation of the Differences" to the audited books and records of the County.
- F) Based on the procedures detailed in paragraphs (A) through (E) above, disclose any adjustments and/or findings which have not been reflected on the corresponding schedules (list each separately).

See the attached Exhibit XX for the results of the procedures performed.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the reconciliation schedule. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the specified users listed above and is not intended to be, and should not be, used by anyone other than those specified parties.

Maher Duessel

Pittsburgh, Pennsylvania
September 27, 2016

COUNTY OF ERIE, PENNSYLVANIA

RECONCILIATION - FEDERAL AWARDS PASSED THROUGH THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES EXPENDITURES PER THE SEFA TO REVENUE RECEIVED PER THE PENNSYLVANIA AUDIT CONFIRMATION REPLY

YEAR ENDED DECEMBER 31, 2015

Exhibit XX

CFDA Name	CFDA Number	Federal Expenditures per the SEFA	Federal Awards Received per the Audit Confirmation Reply from Pennsylvania	Difference	% Difference	Detailed Explanation of the Differences
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	\$ 140,758	\$ 133,055	\$ 7,703	6%	1
Special Education - Grants for Infants and Families	84.181	283,880	212,910	70,970	33%	1
Guardianship Assistance	93.090	267,774	263,888	3,886	1%	1
Projects for Assistance in Transition from Homelessness (PATH)	93.150	105,719	44,791	60,928	136%	1
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	10,200	-	10,200	100%	1
Promoting Safe and Stable Families	93.556	129,135	155,055	(25,920)	-17%	1
Temporary Assistance for Needy Families	93.558	1,875,553	1,811,734	63,819	4%	1
Child Support Enforcement	93.563	2,870,213	3,642,843	(772,630)	-21%	1
Child Care and Development Block Grant	93.575	5,200,887	5,130,958	69,929	1%	1
Child Care Mandatory and Matching Funds of the Child Care Development Fund	93.596	3,946,596	3,946,596	-	0%	n/a
Stephanie Tubbs Jones Child Welfare Services Program	93.645	135,416	135,418	(2)	0%	1
Foster Care - Title IV-E	93.658	4,842,298	2,534,748	2,307,550	91%	1
Adoption Assistance	93.659	3,649,258	3,699,455	(50,197)	-1%	1
Social Services Block Grant	93.667	1,975,331	1,797,239	178,092	10%	1
Chafee Foster Care Independence Program	93.674	150,447	165,941	(15,494)	-9%	1
Medical Assistance Program	93.778	1,505,352	1,429,237	76,115	5%	1
Block Grants for Community Mental Health Services	93.958	257,659	232,459	25,200	11%	1

n/a - Amounts are in agreement.

1. The difference is due to timing based on the audit confirmation reflecting cash payments versus the modified accrual accounting of federal expenditures on the schedule of federal expenditures. Management believes this calculation represents federal expenditures.