

**COUNTY OF ALLEGHENY,
PENNSYLVANIA**

SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2022

COUNTY OF ALLEGHENY, PENNSYLVANIA
SINGLE AUDIT REPORT
YEAR ENDED DECEMBER 31, 2022

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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

Allegheny County Chief Executive, Controller, and County Council
County of Allegheny, 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 accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of COUNTY OF ALLEGHENY, PENNSYLVANIA, as of and for the year ended December 31, 2022, which collectively comprise the County's basic financial statements and issued our report thereon dated June 23, 2023.

We did not audit the financial statements of Allegheny County Airport Authority, Pittsburgh Regional Transit, Community College of Allegheny County, Allegheny County Industrial Development Authority, Allegheny HealthChoices, Inc., and Soldiers' and Sailors' Memorial Hall and Museum Trust, Inc., which represent 97 percent, 95 percent, and 97 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. We did not audit the financial statements of the Pension Trust Fund, which represent 62 percent, 91 percent, and -3 percent, respectively, of the assets, net position/fund balance, and revenues of the aggregate remaining fund information. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the component units listed above and Pension Trust Fund, is based solely on the report of the other auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered COUNTY OF ALLEGHENY'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 COUNTY OF ALLEGHENY's internal control. Accordingly, we do not express an opinion on the effectiveness of COUNTY OF ALLEGHENY'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.



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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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Purpose of this Report

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

Zelenkofske Axlerod LLC

ZELENKOFKSKE AXELROD LLC

Pittsburgh, Pennsylvania
June 23, 2023



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM,
ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE AND
THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES SINGLE AUDIT SUPPLEMENT,
AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

Allegheny County Chief Executive, Controller, and County Council
County of Allegheny, Pennsylvania

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited COUNTY OF ALLEGHENY, PENNSYLVANIA's compliance with the types of compliance requirements identified as subject to audit in the OMB *and Pennsylvania DHS Compliance Supplements* that could have a direct and material effect on each of COUNTY OF ALLEGHENY, PENNSYLVANIA's major federal and DHS programs for the year ended December 31, 2022. COUNTY OF ALLEGHENY, PENNSYLVANIA's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Qualified Opinions on CDBG AL# 14.218, Epidemiology & Lab Capacity for Infectious Diseases AL# 93.323, Continuum of Care AL# 14.267, PA DHS Child Support Enforcement and PA DHS Children and Youth Services

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, COUNTY OF ALLEGHENY, PENNSYLVANIA complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on CDBG AL# 14.218, Epidemiology & Lab Capacity for Infectious Diseases AL# 93.323, Continuum of Care AL# 14.267 PA DHS Child Support Enforcement, and PA DHS Children and Youth Services for the year ended December 31, 2022.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, COUNTY OF ALLEGHENY, PENNSYLVANIA 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 other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2022.

Basis for Qualified and Unmodified Opinions

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*⁶³ 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 requirements of the Pennsylvania Department of Human Services Compliance 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 COUNTY OF ALLEGHENY, PENNSYLVANIA 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 COUNTY OF ALLEGHENY, PENNSYLVANIA's compliance with the compliance requirements referred to above.



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Matters Giving Rise to Qualified Opinions on CDBG AL# 14.218, Epidemiology & Lab Capacity for Infectious Diseases AL# 93.323, Continuum of Care AL# 14.267, PA DHS Child Support Enforcement and PA DHS Children and Youth Services

As described in the accompanying schedule of findings and questioned costs, COUNTY OF ALLEGHENY, PENNSYLVANIA did not comply with requirements regarding the following programs and requirements:

Finding #	AL #	Program (or Cluster) Name	Compliance Requirement
2022-001	93.323	Epidemiology & Lab Capacity for Infectious Diseases	Reporting
2022-002	14.218	CDBG	Program Income
2022-003	14.218	CDBG	Reporting
2022-004	14.218	CDBG	Reporting
2022-005	14.218	CDBG	Allowable Costs
2022-006	14.218	CDBG	Allowable Costs
2022-007	14.267	Continuum of Care	Matching
2022-009	PA DHS	Children and Youth	CPSL Monitoring
2022-010	PA DHS	Child Support Enforcement	Eligibility

Compliance with such requirements is necessary, in our opinion, for COUNTY OF ALLEGHENY, PENNSYLVANIA to comply with the requirements applicable to that program.

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 COUNTY OF ALLEGHENY, PENNSYLVANIA's federal programs.

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 OF ALLEGHENY, PENNSYLVANIA'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 PA DHS Compliance 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 COUNTY OF ALLEGHENY, PENNSYLVANIA's compliance with the requirements of each major federal program as a whole.



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In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, 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 COUNTY OF ALLEGHENY, PENNSYLVANIA'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 COUNTY OF ALLEGHENY, PENNSYLVANIA'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, but not for the purpose of expressing an opinion on the effectiveness of COUNTY OF ALLEGHENY, PENNSYLVANIA'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.

Other Matters

Government Auditing Standards requires the auditor to perform limited procedures on COUNTY OF ALLEGHENY, PENNSYLVANIA's responses to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. COUNTY OF ALLEGHENY, PENNSYLVANIA's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and 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 be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as 2022 – 001, 2022 – 002, 2022 – 003, 2022 – 004, 2022 – 005, 2022 – 006, 2022 – 007, 2022 – 008, 2022 – 009, and 2022 – 010 to be material weaknesses.

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.



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County of Allegheny, Pennsylvania

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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 COUNTY OF ALLEGHENY, PENNSYLVANIA's responses to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. COUNTY OF ALLEGHENY, PENNSYLVANIA's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of COUNTY OF ALLEGHENY, PENNSYLVANIA as of and for the year ended December 31, 2022, which collectively comprise the County's primary government financial statements, and have issued our report thereon dated June 23, 2023, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on those statements that collectively comprise the COUNTY OF ALLEGHENY, PENNSYLVANIA's primary government financial statements. The accompanying schedules of expenditures of federal and state awards are presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the 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 primary government financial statements. The information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the primary government financial statements and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of expenditure of federal and state awards is fairly stated in all material respects in relation to the primary government financial statements as a whole.

Zelenkofske Axlerod LLC

ZELENKOFKSKE AXELROD LLC

Pittsburgh, Pennsylvania
September 22, 2023

COUNTY OF ALLEGHENY, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 YEAR ENDED DECEMBER 31, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal AL Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2021	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2022
FEDERAL:								
<u>U.S. Department of Agriculture</u>								
Passed through Pennsylvania Department of Education:								
Child Nutrition Cluster								
National School Lunch Program	10.555	General			\$ 5,532	\$ 5,532	\$ -	
Total Child Nutrition Cluster						5,532	-	
COVID Supplemental Nutrition Assistance Program	10.649	General			614	614		
Passed through Pennsylvania Department of Human Services:								
21/22 ELRC	10.561	Human Services Grants	DC20059946			16,903	-	
22/23 ELRC	10.561	Human Services Grants	DC21059946			21,283	-	
Total ELRC						38,186	-	
Passed through Pennsylvania Department of Agriculture:								
Emergency Food Assistance Program (Administrative Costs)	10.568	Human Services Grants	ME441126/AG#4100058643			339,643	105,708	
Emergency Food Assistance Program (Donated Commodities)	10.569	Human Services Grants	ME441126/AG#4100058643			1,307,144	-	
Total Food Distribution Cluster						1,646,787	105,708	
2022 Farmers Market Nutrition	10.572	Human Services Grants	ME 44101584			3,237	-	
Passed through Pennsylvania Department of Health:								
Special Supplemental Program for Women, Infants, and Children 18/19	10.557	County Grants	SAP#4100077846 R1	151	-	151	-	-
Special Supplemental Program for Women, Infants, and Children 19/20	10.557	County Grants	SAP#4100077846 R2		-	(109,719)	-	-
Special Supplemental Program for Women, Infants, and Children 20/22	10.557	County Grants	SAP#4100077846		2,550,131	2,534,746	-	
Special Supplemental Program for Women, Infants, and Children 22/23	10.557	County Grants	SAP#4100093394		-	76,324	-	-
Total Special Supplemental Program for Women, Infants, and Children						2,550,131	2,501,502	-
18/20 WIC Infrastructure	10.578	County Grants	SAP# 4100077846	24,033	151,850	158,447	-	17,436
Total U.S. Department of Agriculture						4,354,305	105,708	
<u>U.S. Department of Health and Human Services</u>								
Direct Federal Payments:								
20/21 SAMHSA	93.104	Human Services Grants	1H79SM082993-01			49,924	-	
21/22 SAMHSA	93.104	Human Services Grants	6H79SM082993-02			1,202,379	-	
22/23 SAMHSA	93.104	Human Services Grants	5H79SM082993-03			146,094	-	
Total Child Mental Health Services Initiative						1,398,397	-	
Head Start 2021/2022	93.600	Human Services Grants	03-CH011527-01-03			8,114,809	10,029,725	
Head Start 2022/2023	93.600	Human Services Grants	03-CH011527-03-01			6,153,288	1,133,623	
Total Head Start						14,268,097	11,163,348	
21/22 Comm Thriving RCAST	93.243	Human Services Grants	1H79SM084931-01			377,470	-	
22/23 Comm Thriving RCAST	93.243	Human Services Grants	6H79SM084931-02			100,871	-	
Total Projects of Regional Significance						478,341	-	
COVID PRF - Kane ARP	93.498	County Grants				1,668,260	-	
19/22 CDC OD2A	93.136	County Grants	NU17CE924975-01-00			4,637,845	-	
21/24 COMMUNITY HEALTH WORKERS	93.495	County Grants	NU58DP007047			2,338,041	-	
21/22 CDC Wellness for All	93.945	County Grants	NU58DP007066			62,500	-	
18/23 Reach	93.738	County Grants	NU58DP006582-01-00			648,824	-	
20/21 REACH COVID-19	93.738	County Grants	6 NU58DP006582-03-03			359,872	-	
Total Reach						1,008,696	-	

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal AL Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2021	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2022
COVID - 2021/22 PAECR-COVID-19 Emerg Response	93.665	Human Services	6H79FG000281-01M006			415,377		
21/22 PCCD MAT Methadone	93.788	Human Services	1H79TI083297-02			63,151	*	
Passed through Pennsylvania Department of Human Services: Child Welfare - TITLE IV-E - Guardianship Assistance	93.090	General			3,312,477	3,321,782	-	
20/21 Mental Health Operations: PATH	93.150	Human Services Grants			-	119,066	-	
21/22 Mental Health Operations: PATH	93.150	Human Services Grants			-	122,609	-	
22/23 Mental Health Operations: PATH	93.150	Human Services Grants			-	198,682	-	
Total Mental Health Operations: PATH					-	440,357	-	
20/21 MH First Aid Training	93.243	Human Services Grants	1H79SM081161-01		-	18,660	-	
21/22 FCI Family Centers Promoting Safe and Stable Families	93.556	Human Services Grants	4100067076		430,547	1,060,869	1,060,869	
22/23 FCI Family Centers Promoting Safe and Stable Families	93.556	Human Services Grants	4100091336		375,115	395,498	395,498	
21/22 Caseworker Visitation	93.556	Human Services Grants			-	86,521	-	
21/22 Promoting Safe and Stable Families Family Reunification	93.556	Human Services Grants	SAP#4100077788		116,753	89,068	105,063	
Total Promoting Safe and Stable Families					922,415	1,631,956	1,561,430	
Temporary Assistance for Needy Families Child Welfare	93.558	General			10,416,693	7,381,224	-	
21/22 ELRC	93.558	Human Services Grants	DC21059946		-	6,769,097	-	
22/23 ELRC	93.558	Human Services Grants	DC22059946		-	4,159,485	-	
Total Temporary Assistance for Needy Families					10,416,693	18,309,806	-	
Child Support Enforcement	93.563	County Grants	ME3322114002		15,272,220	15,239,037	-	
21/22 Community Based Child Abuse Prevention Grants FCI Family Centers	93.590	Human Services Grants	4100067076		39,895	98,301	-	
22/23 Community Based Child Abuse Prevention Grants FCI Family Centers	93.590	Human Services Grants	4100091336		17,282	18,221	-	
Total Community Based Child Abuse Prevention Grants					57,177	116,522	-	
CCDF Cluster 21/22 ELRC	93.575	Human Services Grants	DC20059946		-	32,267,950	-	
22/23 ELRC	93.575	Human Services Grants	DC21059946		-	9,908,986	-	
21/22 ELRC	93.596	Human Services Grants	DC20059946		-	7,769,770	-	
22/23 ELRC	93.596	Human Services Grants	DC21059946		-	7,174,849	-	
Total CCDF Cluster					-	57,121,555	-	
Child Welfare Services - State Grants	93.645	General			1,107,186	874,095	-	
Foster Care - Title IV-E	93.658	General			11,837,462	18,587,786	-	
Adoption Assistance - Title IV-E	93.659	General			12,945,531	11,039,578	-	
21/22 Independent Living	93.674	Human Services Grants			-	1,350,479	*	
21/22 HVE OUD/SUD Init I/A HD (ACA)	93.505	Human Services Grants	SAP 4100070293		-	325,718	-	
21/22 MIECHV	93.505	County Grants Fund	SAP 4100070293		329,394	365,278	-	

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal AL Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2021	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2022
Social Services Block Grant								
Child Welfare - Title XX	93.667	General			1,181,711	1,181,711	-	
21/22 ELRC	93.667	Human Services Grants			-	1,872,552	-	
22/23 ELRC	93.667	Human Services Grants			-	1,465,876	-	
20/21 BH Block Grants SSBG	93.667	Human Services Grants			66,062	767,294	-	
21/22 BH Block Grants SSBG	93.667	Human Services Grants			<u>2,022,676</u>	<u>1,627,020</u>	-	
Total Social Services Block Grant					<u>3,270,449</u>	<u>6,914,453</u>	-	
Hello Baby Child Abuse and Neglect Discretionary Activities								
21/22 Hello Baby Child Abuse and Neglect Discretionary Activities	93.670	Human Services Grants	90CA1869-03-00		-	337,640	-	
22/23 Hello Baby Child Abuse and Neglect Discretionary Activities	93.670	Human Services Grants	90CA1869-04-00		-	<u>1,170,052</u>	-	
Total Hello Baby Child Abuse and Neglect Discretionary Activities					-	<u>1,507,692</u>	-	
DHS Block Grant Temporary MFP								
21/22 DHS Block Grant Temporary MFP	93.791	Human Services Grants			1,444,196	1,161,696	-	
22/23 DHS Block Grant Temporary MFP	93.791	Human Services Grants			<u>590,010</u>	<u>563,048</u>	-	
Total Temporary MFP					<u>2,034,206</u>	<u>1,724,744</u>	-	
Medical Assistance Program								
Child Welfare - Medicaid	93.778	General			12,171	136,562	-	
2020/21 MATP	93.778	Human Services Grants			-	237,397	-	
2021/22 MATP	93.778	Human Services Grants			2,194,861	2,079,473	-	
2022/23 MATP	93.778	Human Services Grants			2,685,084	2,359,496	-	
20/21 EI Activities	93.778	Human Services Grants			66,311	399,504	-	
21/22 EI Activities	93.778	Human Services Grants			29,414	27,573	-	
22/23 EI Activities	93.778	Human Services Grants			196,271	260,763	-	
22/23 ODS COVID	93.778	Human Services Grants			-	45,873	-	
20/21 ID Block Grant Medicaid Title XIX	93.778	Human Services Grants			154,472	1,794,142	-	
21/22 ID Block Grant Medicaid Title XIX	93.778	Human Services Grants			2,119,848	1,705,184	-	
22/23 ID Block Grant Medicaid Title XIX	93.778	Human Services Grants			<u>1,422,185</u>	<u>1,356,965</u>	-	
Total Medical Assistance Program					<u>8,880,617</u>	<u>10,402,932</u>	-	
Maternal, Infant and Early Childhood Home Visiting Grant								
21/22 Maternal, Infant and Early Childhood Home Visiting Grant	93.870	County Grants	SAP 4100070293		105,575	107,415	-	
20/21 Maternal, Infant and Early Childhood Home Visiting Grant	93.870	County Grants	SAP 4100070293		-	<u>25,442</u>	-	
Total MIECHV Cluster					<u>105,575</u>	<u>132,857</u>	-	
BH Block Grant Block Grants for Community Mental Health Services								
20/21 BH Block Grant Block Grants for Community Mental Health Services	93.958	Human Services Grants			130,107	1,511,146	-	
21/22 BH Block Grant Block Grants for Community Mental Health Services	93.958	Human Services Grants			2,408,598	1,937,451	-	
22/23 BH Block Grant Block Grants for Community Mental Health Services	93.958	Human Services Grants			4,290	4,093	-	
21-23 Mobile Crisis Capacity	93.958	Human Services Grants			-	167,704	-	
21-23 Peer Operated Respite	93.958	Human Services Grants			-	8,011	-	
21/22 First Response Psychosis	93.958	Human Services Grants			-	260,712	-	
22/23 First Response Psychosis	93.958	Human Services Grants			-	<u>108,798</u>	-	
Total Block Grants for Community Mental Health Services					<u>2,542,995</u>	<u>3,997,915</u>	-	
DHS Block Grant SAPT								
20/21 DHS Block Grant SAPT	93.959	Human Services Grants			62,955	731,200	-	
21/22 DHS Block Grant SAPT	93.959	Human Services Grants			-	<u>(315,337)</u>	-	
Total DHS Block Grant SAPT					<u>62,955</u>	<u>415,863</u>	-	
Passed through Pennsylvania Department of Health:								
Public Health Emergency Preparedness 21/21	93.069	County Grants	SAP# 4100089369		511,180	316,660	-	
Public Health Emergency Preparedness 22/23	93.069	County Grants	SAP# 4100093098		-	<u>362,072</u>	-	
Total Public Health Emergency Preparedness					<u>511,180</u>	<u>678,732</u>	-	
Asthma Grants								
20/21 Asthma	93.070	County Grants	SAP# 4100087701		-	(140)	-	
21/23 Asthma	93.070	County Grants	SAP# 4100087701		-	<u>238,467</u>	-	
Total Asthma Grants					-	<u>238,327</u>	-	

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal AL Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2021	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2022
17/19 Opioid-Involved Morbidity/Mortality	93.136	County Grants	SAP 4100075803	5,566	-	-	-	5,566
19/22 PA OD2A	93.136	County Grants	SAP 4100085405	<u>132,134</u>	<u>619,639</u>	<u>872,809</u>	-	<u>58,605</u>
Total Injury Prevention and Control Research and State and Community Based Programs					<u>619,639</u>	<u>872,809</u>	-	
18/20 Substance Abuse and Mental Health Services	93.243	County Grants	1H79SP080334	84	223,628	327,907	-	
20/21 Emergency Preparedness - COVID	93.323	County Grants	SAP 4100086465		14,640	182,874	-	
19/20 Acute Flaccid Myelitis	93.323	County Grants	SAP 4100085277		-	26,995	-	
21/22 Acute Flaccid Myelitis	93.323	County Grants	SAP 4100090778		151,435	127,316	-	
COVID 20/23 Emerg Prep Covid Detect	93.323	County Grants	SAP 4100087738		3,424,848	3,303,380	-	
COVID 21/23 Emerg Prep Covid Detect	93.323	County Grants	SAP 4100087738		1,151,818	2,358,433	-	76,124
20/23 HIV/STD	93.323	County Grants	SAP 4100079926		<u>59,746</u>	<u>207,751</u>	-	
Total AL# 93.323					4,802,487	6,206,749	-	
Childhood Lead Poisoning Prevention Projects 2019	93.197	County Grants	SAP 4100082846		17,082	9,135	-	
Immunization Cooperative Agreements								
Immunization Grants 21/23	93.268	County Grants	SAP 4100089407		-	<u>1,689,577</u>	-	
Total Immunization Cooperative Agreements						<u>1,689,577</u>	-	
19/20 Dental Sealant Project	93.758	County Grants	SAP 4100079690		-	-	-	
HIV Prevention Activities - Health Department Based								
10/11 AIDS Prevention	93.940	County Grants	SAP 4100049927	181,496	-	-	-	181,496
20/23 HIV/STD	93.940	County Grants	SAP 4100079926		<u>240,689</u>	<u>302,689</u>	-	
Total HIV Prevention Activities - Health Department Based						<u>240,689</u>	<u>302,689</u>	-
20/23 HIV/STD	93.977	County Grants	SAP 4100079926		<u>238,461</u>	<u>281,126</u>	-	
Total Preventive Health Services					<u>238,461</u>	<u>281,126</u>	-	
Public Health Emergency Response Grants								
COVID 20/21 Emerg Prep Covid CARES	93.354	County Grants	SAP# 4100083782	27,297	-	27,297	-	
COVID 21/23 Emerg Prep Workforce Development	93.354	County Grants	SAP# 4100089369		<u>571,539</u>	<u>697,540</u>	-	
Total Preventive Health and Health Services Block Grant						<u>571,539</u>	<u>724,837</u>	-
Preventive Health and Health Services Block Grant								
19/20 Safe and Healthy Communities	93.991	County Grants	SAP 4100077278	51	-	-	-	51
20/23 Safe and Healthy Communities	93.991	County Grants	SAP 4100085925		<u>335,666</u>	<u>347,362</u>	-	
Total Preventive Health and Health Services Block Grant						<u>335,666</u>	<u>347,362</u>	-
Maternal and Child Health Services Block Grant to the States								
20/21 MCH	93.994	County Grants	SAP 4100081913	2,204	-	2,204	-	-
21/22 MCH	93.994	County Grants	SAP 4100081913		635,945	432,272	-	
22/23 MCH	93.994	County Grants	SAP 4100081913		191,872	402,696	-	
21/22 PPOR	93.994	County Grants	SAP# 4100088548		85,772	67,751	-	
22/23 PPOR	93.994	County Grants	SAP# 4100088548		5,818	25,472	-	
16/19 Safe and Healthy Communities	93.994	County Grants	SAP 4100073510	<u>2,228</u>	-	<u>92,316</u>	-	-
Total Maternal and Child Health Services Block Grant to the States					<u>919,407</u>	<u>1,022,711</u>	-	
Passed through Pennsylvania Department of Drug and Alcohol Programs:								
State Targeted Response to the Opioid Crisis Grants								
20/21 D&A Activities	93.788	Human Services Grants	SAP 4100053028		-	(366,902)	-	
21/22 D&A Activities	93.788	Human Services Grants	SAP 4100053028		1,982,877	1,526,107	-	
22/23 D&A Activities	93.788	Human Services Grants	SAP 4100053028		<u>876,629</u>	<u>1,709,862</u>	-	
Total State Targeted Response to the Opioid Crisis Grants					<u>2,859,506</u>	<u>2,869,067</u>	-	

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal AL Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2021	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2022
Block Grants for Prevention and Treatment of Substance Abuse								
2015/16 Drug & Alcohol Operations	93.959	Human Services Grants	SAP 4100053028	549,376	-	-	-	534,659
18/19 D&A Activities	93.959	Human Services Grants	SAP 4100053028	84,394	-	-	-	84,394
20/21 D&A Activities	93.959	Human Services Grants	SAP 4100053028	6,099,343	-	2,536	-	249
21/22 D&A Activities	93.959	Human Services Grants	SAP 4100053028	5,021,343	3,872,315	2,980,299	-	3,211,743
22/23 D&A Activities	93.959	Human Services Grants	SAP 4100053028	-	972,844	1,897,529	-	4,900,583
Total Block Grants for Prevention and Treatment of Substance Abuse					4,845,159	4,880,364	-	
Passed through Pennsylvania Department of Aging:								
Aging Cluster								
Special Programs for the Aging -- Title III, Part B	93.044	Human Services Grants	AG 4100057753			2,447,132	-	
Special Programs for the Aging -- Title III, Part B - COVID	93.044	Human Services Grants	AG 4100057753			(161,290)	-	
Special Programs for the Aging -- Title III, Part C	93.045	Human Services Grants	AG 4100057753			4,111,320	-	
Special Programs for the Aging -- Title III, Part C - COVID	93.045	Human Services Grants	AG 4100057753			938,136	-	
Nutrition Services Incentive Program	93.053	Human Services Grants	AG 4100057753			414,656	-	
Total Aging Cluster						7,749,954	-	
Elder Abuse	93.041	Human Services Grants	AG 4100057753			27,115	-	
KeyCorps Block Grant	93.042	Human Services Grants	AG 4100057753			6,778	-	
Health Promotion	93.043	Human Services Grants	AG 4100057753			103,206	-	
Family Caregiver	93.052	Human Services Grants	AG 4100057753			1,297,015	398,062	
Family Caregiver - COVID	93.052	Human Services Grants	AG 4100057753			410,563	-	
Medicare Enrollment Assistance Program	93.071	Human Services Grants	AG 4100057753			40,282	-	
ABG Apprise	93.324	Human Services Grants	AG 4100057753			82,623	-	
Medical Assistance Program								
Title XIX ADRC	93.778	Human Services Grants	AG 4100057868			56,255	-	
Gateway CBCT	93.778	Human Services Grants	AG 4100057868			220,338	-	
Total Medical Assistance Program						276,593	-	
Passed through Pennsylvania Department of Community and Economic Development:								
Community Services Block Grant 2021	93.569	Human Services Grants	C000066964			(45,506)	-	
Community Services Block Grant 2022 Discretionary	93.569	Human Services Grants	C000066964			1,060,981	-	
Community Services Block Grant 2020 Supplemental - COVID	93.569	Human Services Grants	C000066964			771,399	-	
Total Community Services Block Grant						1,786,874	-	
Passed through University of Pittsburgh								
2020 NIH MCH Opioid	93.279	County Grants	01/02/03/04-TF-01-11602			2,598	-	
Passed through Administration for Children and Families								
Passed through National Association of County and City Health Officials								
20/22 NACCHO SU	93.421	County Grants	NACCHO AWARD # 2021-030303			187,461	-	
2021 NACCHO SDOH	93.421	County Grants	NACCHO AWARD # 2021-022605			20,872	-	
Total Medical Reserve Corps Small Grant Program						208,333	-	
Total U.S. Department of Health and Human Services						203,813,579	13,122,840	

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal AL Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2021	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2022
<u>U.S. Department of Education</u>								
Passed through Pennsylvania Department of Human Services:								
21/22 Special Education - Grants for Infants and Families	84.181	Human Services Grants			570,823	535,097	-	
22/23 Special Education - Grants for Infants and Families	84.181	Human Services Grants			<u>437,819</u>	<u>581,680</u>	-	
Total Special Education - Grants for Infants and Families					<u>1,008,642</u>	<u>1,116,777</u>	-	
Total U.S. Department of Education						<u>1,116,777</u>	-	
<u>U.S. Department of Housing and Urban Development</u>								
Direct Federal Payments:								
Community Development Block Grants/Entitlement Grants Cluster	14.218	County Grants				16,703,384 *	-	
Emergency Solutions Grant								
2019 Emergency Solutions	14.231	County Grants	S-19-UC-42-0001			28,378	-	
2020 Emergency Solutions	14.231	County Grants	S-20-UC-42-0001			486,493	-	
2021 Emergency Solutions	14.231	County Grants	S-21-UC-42-0001			(15,847)	-	
Emergency Solutions Grant - COVID	14.231	County Grants				4,201,972	-	
2021 ESG	14.231	Human Services				732,374	-	
2021 ESG COVID	14.231	Human Services				(1,530,455)	-	
2022 ESG	14.231	Human Services				<u>293,828</u>	-	
Total Emergency Solutions						<u>4,196,743</u>	-	
HOME Investment	14.239	County Grants				356,653	-	
2021 LHRD & Health Homes	14.905	County Grants				1,451,348	-	
Continuum of Care Program								
Continuum of Care Program 2019/20 HUD XXIV	14.267	Human Services Grants				(49,424)	-	
Continuum of Care Program 2021/22 HUD XXVI	14.267	Human Services Grants				11,849,965	-	
Continuum of Care Program 2022/23 HUD XXVII	14.267	Human Services Grants				<u>10,544,850</u>	-	
Total Continuum of Care						<u>22,345,391</u> *	-	
19/21 Youth Homelessness	14.276	Human Services Grants	PA0945Y3E001800			946,866	-	
Total Youth Homelessness						<u>946,866</u>	-	
Passed through City of Pittsburgh								
20/24 Choice Neighborhood	14.889	Human Services Grants				843,661	-	
Emergency Solutions Grant 21/22	14.231	Human Services Grants				63,000	-	
Emergency Solutions Grant 21/22 COVID	14.231	Human Services Grants				837,945	-	
Passed through Pennsylvania Department of Community and Economic Development:								
20/21 Emergency Shelter	14.231	County Grants	C-202004238816			17,287	-	
Total U.S. Department of Housing and Urban Development						<u>47,762,278</u>	-	
<u>U.S. Department of Justice</u>								
Direct Federal Payments:								
Edward Byrne Memorial Justice Assistance Grant								
FY 2018 JAG Program	16.738	County Grants	2018-DJ-BX-0903			112,700	-	
FY 2019 JAG Program	16.738	County Grants	2019-DJ-BX-0651			12,764	-	
FY 2020 JAG Program	16.738	County Grants	2020-DJ-BX-0432			68,341	-	
FY 2022 JAG Program	16.738	County Grants	15PBJA-22-GG-02200-JAGX			<u>6,792</u>	-	
Total Edward Byrne Memorial Justice Assistance Grant						<u>200,597</u>	-	
17/18 Strengthen ME Coroner Systems	16.560	County Grants	2017-DN-BX-0206			-	-	
2018 NIJ Improving Drug Survival	16.560	County Grants	2018-75-CX-0006			<u>57,472</u>	-	
Total National Institute of Justice Research, Evaluation, and Development Project Grants						<u>57,472</u>	-	

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COUNTY OF ALLEGHENY, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal AL Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2021	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2022
DOJ Project LifeSaver	16.015	County Grants	2020-J1-BX-0008			14,288	-	
20/23 BJA COSSAP	16.838	Human Services Grants	2020-AR-BX-0108			143,737	-	
20/23 DOJ Youth Violence Red.	16.123	County Grants	2020-MU-MU-0013			158,305	-	
19/22 SAKI	16.833	County Grants	2019-AK-BX-0027			203,117	-	
Coverdell Program								
20/22 BJA Coverdell FSI	16.742	County Grants	2020-CD-BX-0071			249,919	-	
21/23 BJA Coverdell FSI	16.742	County Grants	2021-CD-BX-0077			1,600	-	
Total Coverdell Program						<u>251,519</u>	<u>-</u>	
19/22 Enhanced Training/Service Elder Care	16.528	Human Services Grants	2019-EW-AX-K002			103,916	-	
Equitable Sharing Program								
DA Federal Asset Sharing Fund	16.922	County Grants				23,220	-	
County Sheriff - Federal Asset Sharing Fund	16.922	County Grants				276,391	-	
County Police Forfeiture Fund	16.922	County Grants				178,201	-	
Total Equitable Sharing Program						<u>477,812</u>	<u>-</u>	
Forensic DNA Backlog Reduction Program								
2019 DNA CEBR	16.741	County Grants	2019-DN-BX-0049			76,370	-	
2020 DNA CEBR	16.741	County Grants	2019-DN-BX-0091			34,299	-	
2021 DNA CEBR	16.741	County Grants				26,997	-	
FY2018 EICC	16.741	County Grants	2018-DN-BX-0209			73,650	-	
2018 Improving Effective Infrastructure	16.741	County Grants	2018-DN-BX-0221			68,307	-	
Total Forensic DNA Backlog Reduction Program						<u>279,623</u>	<u>-</u>	
Second Chance Act Prisoner Reentry Initiative								
18/23 Second Chance Act	16.812	Human Services Grants	2018-IG-BX-0004			110,067	-	
Passed through Pennsylvania Commission on Crime and Delinquency:								
21/22 VOCA	16.575	Human Services Grants	33018			139,524	-	
22/23 VOCA	16.575	Human Services Grants	33018			11,849	-	
Total VOCA						<u>151,373</u>	<u>-</u>	
20/22 Project Safe Neighborhood	16.609	County Grants	34397			34,943	-	
2019 Coverdell FSI Grant	16.742	County Grants	31812			11,192	-	
2021 JAG Assistance	16.738	County Grants	32818			9,610	-	
CESF - COVID	16.034	County Grants	33324			23,260	-	
2022 JPO Red Coordinator Grant	16.540	County Grants	36017			24,473	-	
21/22 Coverdell	16.742	County Grants	2020-CD-BX-0049			56,724	-	
18/21 MAT Buprenorphine	16.593	Human Services Grants	28571			63,315	-	
2021 STOP	16.588	County Grants	34537			17,248	-	
22/24 STOP	16.588	County Grants	36039			25,764	-	
Total AL # 16.588						<u>43,012</u>	<u>-</u>	
Total U.S. Department of Justice						<u>2,418,355</u>	<u>-</u>	

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COUNTY OF ALLEGHENY, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal AL Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2021	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2022
<u>U.S. Department of Labor and Industry</u>								
Passed through Three Rivers Workforce Investment Board								
WIA Youth Activities								
2021/22 Braddock Youth	17.259	Human Services Grants				47,081	-	
2022/23 Braddock Youth	17.259	Human Services Grants				200,835	-	
Total WIOA Cluster						247,916	-	
Total U.S. Department of Labor and Industry						247,916	-	
<u>Corporation for National and Community Service</u>								
Direct Federal Payments:								
21/22 AmeriCorps PGH Health								
	94.006	County Grants				127,994	-	
22/23 AmeriCorps PGH Health								
	94.006	County Grants				14,620	-	
Total AmeriCorps						142,614	-	
Passed through Pennsylvania Department of Labor and Industry:								
2020/21 AmeriCorps - KEYS								
	94.006	Human Services Grants	4100064845			11,646	-	
2021/22 AmeriCorps - KEYS								
	94.006	Human Services Grants	4100064845			1,153,761	-	
2022/23 AmeriCorps - KEYS								
	94.006	Human Services Grants	4100064845			377,896	-	
Total AmeriCorps						1,685,917	-	
20/21 Senior Companion Program								
	94.016	Human Services Grants	18SCAPA003			14,925	-	
21/22 Senior Companion Program								
	94.016	Human Services Grants	21SCBPA004			208,923	-	
22/23 Senior Companion Program								
	94.016	Human Services Grants	21SCBPA004-2			216,633	-	
Total Foster Grandparent/Senior Companion Cluster						440,481	-	
Total Corporation for National and Community Service						2,126,398	-	
<u>U.S. Environmental Protection Agency</u>								
Direct Federal Payments:								
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act								
19/22 PM 2.5								
	66.034	County Grants	97312805			173,529	-	
20/25 TAG								
	66.956	County Grants				(16,950)	-	
Air Pollution Fund								
	66.001	County Grants				9,009,318	-	
Total U.S. Environmental Protection Agency						937,876	-	

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COUNTY OF ALLEGHENY, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal AL Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2021	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2022
<u>U.S. Department of Transportation</u>								
Passed through Pennsylvania Department of Transportation:								
Highway Planning and Construction								
19 S.10th St Brg-PhillipMurray	20.205	Capital Projects				218,712	-	
18 S.10th St Brg-PhillipMurray	20.205	Capital Projects				49,154	-	
18 6th St Brg-Roberto Clemente	20.205	Capital Projects				12,802,525	-	
20 6th St Brg-Roberto Clemente	20.205	Capital Projects				(2,391,489)	-	
17 7th Street Bridge (Warhol)	20.205	Capital Projects				33,777	-	
19 9th St Brg - Rachel Carson	20.205	Capital Projects				(8,293)	-	
20 9th St Brg - Rachel Carson	20.205	Capital Projects				191,471	-	
18 Armstrong Tunnel Rehabilita	20.205	Capital Projects				111,015	-	
18 Armstrong Tunnel Rehabilita	20.205	Capital Projects				(31,196)	-	
10 Bridge Preservation	20.205	Capital Projects				1,031,755	-	
17 Bridge Preservation	20.205	Capital Projects				(188,629)	-	
2002 Campbell's Run Road	20.205	Capital Projects				1,469,903	-	
2003 Campbell's Run Road	20.205	Capital Projects				(791,025)	-	
16 Dooker's Hollow Brg Recstru	20.205	Capital Projects				605,744	-	
15 Dooker's Hollow Brg Recstru	20.205	Capital Projects				1,400,345	-	
18 Fleming Park Bridge	20.205	Capital Projects				111,533	-	
15 Bridge Management Services	20.205	Capital Projects				5,364	-	
16 Kenmawr Ave Brg ROW Acquisi	20.205	Capital Projects				233,312	-	
18 Kenmawr/Talbot Ave Brg Reha	20.205	Capital Projects				(19,154)	-	
06 Misc Bridge Constr	20.205	Capital Projects				934	-	
08 Misc Bridge Construction	20.205	Capital Projects				(214)	-	
18 Patton Street Bridge	20.205	Capital Projects				269,976	-	
18 Patton Street Bridge	20.205	Capital Projects				(15,567)	-	
17 Reconstruct Project Cnty Rd	20.205	Capital Projects				23,281	-	
18 Reconstruct Project Cnty Rd	20.205	Capital Projects				38,602	-	
19 Talbot Ramp Bridge	20.205	Capital Projects				88,219	-	
19 Talbot Ramp Bridge	20.205	Capital Projects				15,369	-	
18 Pine Creek Bridge No.8	20.205	Capital Projects				7,500	-	
21 Intermodal Roadway Projects	20.205	Capital Projects				6,689	-	
21 Intermodal Roadway Projects	20.205	Capital Projects				103,378	-	
Total Highway Planning and Construction Cluster						15,372,991	*	-
State and Community Highway Safety								
17/18 Traffic Safety	20.600	County Grants	CTSP-G-2018			(10,950)	-	
18/20 Traffic Safety	20.600	County Grants	CTSP-G-2018			8,519	-	
20/22 Traffic Safety	20.600	County Grants	CTSP-G-2021			119,496	-	
22/23 Traffic Safety	20.600	County Grants	CTSP-G-2023			1,257	-	
Total Highway Safety Cluster						118,322	-	-
Passed through Pennsylvania Emergency Management Agency:								
Interagency Hazardous Materials Public Sector Training and Planning								
20/21 HMEP Planning & Training	20.703	County Grants				31,948	-	
Total Interagency Hazardous Materials Public Sector Training and Planning						31,948	-	-
Total U.S. Department of Transportation						15,523,261	-	-

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal AL Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2021	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2022
<u>U.S. Department of Homeland Security</u>								
Passed through Pennsylvania Emergency Management Agency: Interoperable Emergency Communications - PA Civil Service	97.042	County Grants				288,692	-	
Homeland Security Grant Program								
16/19 UASI	97.067	County Grants	GR 4100070939			(2,945)	-	
18/21 UASI	97.067	County Grants	EMW-2018-SS-00046			499	-	
19/22 UASI	97.067	County Grants	C950000143			679,148	-	
20/23 UASI	97.067	County Grants	C950002426			475,429	-	
18/21 SHSGP	97.067	County Grants	EMW-2018-SS-00046			103,725	-	
19/22 SHSGP	97.067	County Grants	C950000144			107,558	-	
20/23 SHSGP	97.067	County Grants	C950002433			457,566	-	
21/24 SHSGP	97.067	County Grants	C950003069			<u>3,974</u>	-	
Total Homeland Security Grant Program						<u>1,824,954</u>	-	
Total U.S. Department of Homeland Security						<u>2,113,646</u>	-	
<u>Office of National Drug Control Policy</u>								
Direct Federal Payments								
2018 HIDTA Drug Task Force	95.001	County Grants	G18OH0003A			99,780	-	
2019 HIDTA Drug Task Force	95.001	County Grants	G19OH0003A			1,400	-	
2020 HIDTA Drug Task Force	95.001	County Grants	G20OH0003A			25,155	-	
2021 HIDTA Drug Task Force	95.001	County Grants	G21OH0003A			63,341	-	
2022 HIDTA Drug Task Force	95.001	County Grants	G22OH0003A			<u>98,433</u>	-	
Total Office of National Drug Control Policy						<u>288,109</u>	-	
<u>US Election Assistance Commission</u>								
Passed through Pennsylvania Department of State								
2020 Elections Security	90.404	County Grants				108,398	-	
2022 Elections Security	90.404	County Grants				<u>91,615</u>	-	
Total US Election Assistance Commission						<u>200,013</u>	-	

* Denotes tested as a major program

See Accompanying Notes to Schedules of Expenditures of Federal and State Awards

COUNTY OF ALLEGHENY, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2022

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal AL Number</u>	<u>County Fund</u>	<u>Grantor's Number</u>	<u>Unearned Revenue December 31, 2021</u>	<u>Grants Receipts</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>	<u>Unearned Revenue December 31, 2022</u>
<u>U.S. Department of Treasury</u>								
Direct Federal Payments								
State and Local Fiscal Recovery Fund - COVID	21.027	County Grants				97,646,998 *	-	
Emergency Rental Assistance Program - COVID	21.023	County Grants				(7,444,518) *	-	
Passed through Pennsylvania Department of Human Services								
Emergency Rental Assistance Program - COVID	21.023	County Grants				76,465,250 *	-	
Kane - State and Local Fiscal Recovery Fund - COVID	21.027	County Grants				208,929 *	-	
ELRC - State and Local Fiscal Recovery Fund - COVID	21.027	Human Services Grants				8,916,000 *	-	
Total U.S. Department of Treasury						<u>175,792,659</u>	<u>-</u>	
TOTAL FEDERAL AWARDS						<u>\$ 456,695,172</u>	<u>\$ 13,228,548</u>	

* Denotes tested as a major program

See Accompanying Notes to Schedules of Expenditures of Federal and State Awards

COUNTY OF ALLEGHENY, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal AL Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2021	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2022
STATE:								
<u>Pennsylvania Department of Community and Economic Development:</u>								
22/23 DCED Election Integrity		County Grants	C000083301			\$ 2,377,062		
Total Pennsylvania Department of Community and Economic Development						2,377,062		
<u>Pennsylvania Department of Environmental Resources:</u>								
2021 Mosquito Borne Disease		County Grants				(451)		
2022 Mosquito Borne Disease		County Grants				114,999		
Total Pennsylvania Department of Environment Resources						114,548		
<u>Pennsylvania Department of Health:</u>								
Act 2004-122 VSIA		County Grants	Act 2004-122			102,069		
20/23 HIV/STD		County Grants	4100079926			715,184		
20/22 Tuberculosis		County Grants	SAP4100085622			26,111		
22/23 Tuberculosis		County Grants	SAP4100092134			33,027		
20/21 D&A Activities		Human Services Grants				(11,996)		
21/22 D&A Activities		Human Services Grants				4,727,764		
22/23 D&A Activities		Human Services Grants				5,362,889		
Total Pennsylvania Department of Health						10,955,048		
<u>Pennsylvania Department of Human Services:</u>								
Act 24		County Grants				-	20,143	
20/21 Nurse Family Partnership		County Grants				-	14,540	
21/22 Nurse Family Partnership		County Grants				-	154,027	
22/23 Family Support NFP		County Grants				-	505,978	
2017/18 MATP		Human Services Grants				-	(13)	
2020/21 MATP		Human Services Grants				-	(237,097)	
2021/22 MATP		Human Services Grants			2,202,938	2,087,125		
2022/23 MATP		Human Services Grants			2,685,083	2,359,496		
20/21 EI Activities		Human Services Grants				-	(87,482)	
21/22 EI Activities		Human Services Grants			8,115,776	7,607,839		
22/23 EI Activities		Human Services Grants			7,034,132	9,345,447		
21/22 Family Center Initiative - Family Centers		Human Services Grants			350,354	863,274		
22/23 Family Center Initiative - Family Centers		Human Services Grants			507,979	535,581		
21/22 ELRC		Human Services Grants				-	5,544,769	
22/23 ELRC		Human Services Grants				-	20,116,478	
2021 BH Managed Care Holding Account		Human Services Grants				-	6,282,715	
2022 BH Managed Care Holding Account		Human Services Grants				-	768,952	
BH Managed Care MCO Assessment		Human Services Grants				-	81,881,610	
BH Managed Care Risk and Contingency		Human Services Grants				-	(1,617,663)	
2021 MC Medical Administration		Human Services Grants				-	(417,697)	
2022 MC Medical Administration		Human Services Grants				-	447,871,330	
20/21 CYF Special Initiative		Human Services Grants				-	(2,792)	
21/22 CYF Special Initiative		Human Services Grants				-	13,441,777	
22/23 CYF Special Initiative		Human Services Grants				-	13,587,928	
20/21 Independent Living		Human Services Grants				-	305	
21/22 Independent Living		Human Services Grants				-	5,246,403	
22/23 Independent Living		Human Services Grants				-	5,634,913	

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal AL Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2021	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2022
20/21 DHS Block Grant								
HAP-HSS Block Grant		Human Services Grants			-	(2,101,766)		
ID Block Grant		Human Services Grants			-	(1,894,660)		
BH Block Grant		Human Services Grants			-	(2,183,182)		
21/22 DHS Block Grant								
HAP-HSS Block Grant		Human Services Grants			16,015,810	12,882,952		
ID Block Grant		Human Services Grants			2,410,112	1,938,669		
BH Block Grant		Human Services Grants			45,291,261	36,431,822		
D&A Block Grant		Human Services Grants			467,903	376,376		
22/23 DHS Block Grant								
HAP-HSS Block Grant		Human Services Grants			12,925,644	12,332,885		
ID Block Grant		Human Services Grants			2,709,984	2,585,706		
BH Block Grant		Human Services Grants			<u>43,155,339</u>	<u>41,176,271</u>		
Total Pennsylvania Department of Human Services					<u>143,872,315</u>	<u>723,052,959</u>		
<u>Pennsylvania Board of Probation and Parole:</u>								
County Offender Supervision		County Grants				<u>1,042,015</u>		
Total Pennsylvania Board of Probation and Parole						<u>1,042,015</u>		
<u>Pennsylvania Emergency Management Agency</u>								
21/22 RERF		County Grants	C950002870			11,066		
22/23 HMRF		County Grants	C950002876			87,743		
20/21 HMRF		County Grants	C950003821			47,582		
911 Wireless		County Grants				194,332		
911 Act 12		County Grants				24,512,070		
2018 SI WestCore NG911 GIS		County Grants	3120180065			23,829		
2019 SI Dispatch Protocol		County Grants	3120190076			99,394		
2021 SI Reg13 ESInet Maint		County Grants	PEMA -2020-029			127,472		
2021 SI Protocol Maintenance		County Grants	PEMA 2020-029			76,150		
2021 SI CAD Upgrade		County Grants	PEMA 2020-029			918,108		
2021 SI Additional Protocols		County Grants	PEMA 2020-029			9,375		
2022 SI Region13 ESInet Project		County Grants	PEMA 2021-151			6,165		
2022 SI Region13 ESInet Maintenance		County Grants	PEMA 2021-151			1,618,807		
2022 SI Westcore Maintenance		County Grants	PEMA 2021-151			676,387		
2019 SI WestCore Upgrade		County Grants	3120190042			<u>15,771</u>		
Total Pennsylvania Emergency Management Agency						<u>28,424,251</u>		
<u>Pennsylvania Department of Aging:</u>								
2019/20 Regular Aging Block Grant		Human Services Grants				17,887		
2020/21 Regular Aging Block Grant		Human Services Grants				(17,719)		
2021/22 Regular Aging Block Grant		Human Services Grants				13,312,262		
2022/23 Regular Aging Block Grant		Human Services Grants				13,989,028		
2021/22 Family Caregiver		Human Services Grants				(18,703)		
2022/23 Family Caregiver		Human Services Grants				218,327		
2021/22 Title XIX ADRC		Human Services Grants				55,640		
2022/23 Title XIX ADRC		Human Services Grants				615		
2021/22 Gateway CBCT		Human Services Grants				121,266		
2022/23 Gateway CBCT		Human Services Grants				99,071		

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal AL Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2021	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2022
2021/22 Federal Family Caregiver		Human Services Grants				77,670		
2022/23 Federal Family Caregiver		Human Services Grants				392,524		
20/21 ABG Health Promotion		Human Services Grants				18,213		
20/21 ABG Other		Human Services Grants				72,778		
21/22 ABG Other		Human Services Grants				2,489,084		
22/23 ABG Other		Human Services Grants				68,621		
21/22 Adult Protective Services		Human Services Grants				6,833		
22/23 Adult Protective Services		Human Services Grants				927		
Total Pennsylvania Department of Aging						30,904,324		
<u>Pennsylvania Department of Education</u>								
21/22 HeadStart Supplemental		Human Services Grants				1,674,842		
22/23 HeadStart Supplemental		Human Services Grants				458,106		
Total Pennsylvania Department of Education						2,132,948		
<u>Pennsylvania Department of Transportation</u>								
19 S.10th St Brg-PhillipMurray		Capital Projects				41,008		
18 S.10th St Brg-PhillipMurray		Capital Projects				9,217		
16 6th St Bridge Repairs		Capital Projects				3,794,739		
15 6th St Bridge Repairs		Capital Projects				(708,850)		
17 7th Street Bridge (Warhol)		Capital Projects				6,333		
19 9th St Brg - Rachel Carson		Capital Projects				(1,554)		
20 9th St Brg - Rachel Carson		Capital Projects				35,900		
18 Bridge Preservation		Capital Projects				193,454		
20 Bridge Preservation		Capital Projects				(35,368)		
15 CampBell's Run No.5		Capital Projects				37,015		
14 Campbell's Run Road		Capital Projects				(19,919)		
19 Dooker's Hollow Brg Recstru		Capital Projects				113,577		
20 Dooker's Hollow Brg Recstru		Capital Projects				262,565		
18 Fleming Park Bridge		Capital Projects				20,912		
15 Bridge Management Services		Capital Projects				1,006		
16 Kenmawr Ave Brg ROW Acquisi		Capital Projects				43,391		
18 Kenmawr/Talbot Ave Brg Reha		Capital Projects				(3,563)		
10 Misc Bridge Construction		Capital Projects				3,725,148		
13 Misc Bridge Construction		Capital Projects				(854,261)		
18 Patton Street Bridge		Capital Projects				50,620		
19 Patton Street Bridge		Capital Projects				(2,918)		
20 Becks Run Road		Capital Projects				23,061		
20 Becks Run Road		Capital Projects				(7,817)		
19 Talbot Ramp Bridge		Capital Projects				16,541		
19 Talbot Ramp Bridge		Capital Projects				2,882		
18 Pine Creek Bridge No.8		Capital Projects				1,406		
18 Multi-Modal Transportation		Capital Projects				(70,525)		
18 Multi-Modal Transportation		Capital Projects				1,280,584		
11 Days Run Bridge No.3 Replacement		Capital Projects				1,637		
15 Lick's Run Bridge No.1		Capital Projects				2,591		
15 McClaren's Run Bridge #7		Capital Projects				13,372		
15 McClaren's Run Bridge #7		Capital Projects				10,201		
22 Act 13 Highway Bridge Impro		Capital Projects				2,041,383		
22 Act 44 Highwa Bridge Improv		Capital Projects				2,182,421		
23 Act 44 Highway Bridge Impro		Capital Projects				1,156,306		
Total Pennsylvania Department of Transportation						13,362,495		
<u>Pennsylvania Commission on Crime and Delinquency</u>								
2021 Gun Violence Reduction		County Grants	36,227			197,987		
19/21 Gun Violence Reduction		County Grants	31,147			30,250		
20/21 PACTT Drivers License		County Grants	34847			4,276		
21/22 Restrictive Probation and Treatment Controls		County Grants	35796			315,612		
22/23 Restrictive Probation and Treatment Controls		County Grants	37171			498,442		
2021 Probation & ReEntry OD		County Grants	35500			49,834		
Continuing Adult Probation and Parole Grant In Aid		County Grants	36589			669,125		
Continuing Adult Probation and Parole Grant In Aid		County Grants	40035			669,124		
21/23 Community Violence Prevention		County Grants	34857			124,690		
Total Pennsylvania Commission on Crime and Delinquency						2,559,340		

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal AL Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2021	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2022
<u>Pennsylvania Insurance Fraud Prevention Authority:</u>								
20/21 Insurance Fraud		County Grants				(104,350)		
21/22 Insurance Fraud		County Grants				372,443		
22/23 Insurance Fraud		County Grants				25		
21/22 Insurance Fraud		County Grants				67,358		
22/23 Insurance Fraud		County Grants				79,004		
2020 IFPA Fire Marshal		County Grants				353		
ACES Fire Marshall Project		County Grants				597		
Total Pennsylvania Insurance Fraud Prevention Authority						<u>415,430</u>		
<u>Pennsylvania State Police:</u>								
19/20 Auto Theft Task Force		County Grants				(50)		
Total Pennsylvania State Police						<u>(50)</u>		
<u>Administrative Office of Pennsylvania Courts:</u>								
ACT 88 of 2001 Senior Judge		County Grants				255,984		
19/20 MDJ Security		County Grants				17,056		
2021 AOPC Security MDJ		County Grants				5,797		
Total Administrative Office of Pennsylvania Courts						<u>278,837</u>		
<u>Pennsylvania Housing Finance Agency:</u>								
2019 PHARE		County Grants				2,000		
Total Pennsylvania Housing Finance Agency						<u>2,000</u>		
<u>Pennsylvania Public Utility Commission:</u>								
Act 13 Unconventional Gas Well		County Grants				649,847		
Act 13 Marcellus Shale Legacy		County Grants				1,214,909		
Total Pennsylvania Public Utility Commission						<u>1,864,756</u>		
<u>Pennsylvania Attorney General</u>								
DA Forfeiture Controlled Substance		County Grants				287,677		
Total Pennsylvania Attorney General						<u>287,677</u>		
TOTAL STATE AWARDS						<u>\$ 815,396,578</u>		
TOTAL FEDERAL AND STATE AWARDS						<u>\$ 1,272,091,750</u>		

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2022

NOTE 1: REPORTING ENTITY

The County of Allegheny (the "County") as the reporting entity for financial reporting purposes is defined in Note 1 to the County's financial statements except as noted in Note 3.

NOTE 2: BASIS OF ACCOUNTING

The accompanying schedules of expenditures are presented using the modified accrual basis of accounting, which is described in Note 1C to the County's financial statements. The County did not use the 10% de minimis indirect cost rate.

NOTE 3: COMPONENT UNITS NOT INCLUDED

The accompanying Schedule of Expenditures of Federal Awards does not include expenditures of Allegheny County Airport Authority, Pittsburgh Regional Transit, Community College of Allegheny County, Redevelopment Authority of Allegheny County, Allegheny County Industrial Development Authority, Allegheny County HealthChoices, Inc., Soldiers' and Sailors' Memorial Hall and Museum Trust, Inc. and Allegheny County Parks Foundation. We did not include the aforementioned entities because they engaged other auditors, if applicable, to perform an audit in accordance with the Uniform Guidance.

NOTE 4: REQUIRED DISCLOSURE FOR PENNSYLVANIA DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT

Program	Receipts 1/1/2022-12/31/2022	Expenditures 1/1/2022-12/31/2022
U.S. Department of Health and Human Service Funding:		
2021 CSBG	\$ 566,325	\$ (45,506)
20/22 CARES CSBG Supplemental Funds	\$ 1,093,694	\$ 771,399
2022 CSBG	\$ 708,700	\$ 1,060,981
U.S. Department of Housing and Urban Development Funding:		
20/21 PA DCED ESG	\$ 58,505	\$ 17,287

COUNTY OF ALLEGHENY, PENNSYLVANIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2022

NOTE 5: REQUIRED DISCLOSURE FOR PENNSYLVANIA DEPARTMENT OF DRUG AND
ALCOHOL PROGRAMS

Program Title	AL		Grant Period	Award Amount	Revenue		Federal
	Number	Grantor's Number			Recognized	Expenditures	
19/20 D&A Activities	93.959	SAP 4100053028	7/1/19-6/30/20	\$ 8,089,435	\$ 1,958,602	\$ 1,958,602	
19/20 D&A Activities	93.788	SAP 4100053028	7/1/19-6/30/20	\$ 704,387	\$ 2,986,893	\$ 2,986,893	
20/21 D&A Activities	93.959	SAP 4100053028	7/1/20-6/30/21	\$ 7,664,528	\$ 3,088,274	\$ 3,088,274	
20/21 D&A Activities	93.788	SAP 4100053028	7/1/20-6/30/21	\$ 4,643,514	\$ 679,496	\$ 679,496	
20/21 D&A Activities	93.243	SAP 4100053028	7/1/20-6/30/21	\$ -	\$ 269,471	\$ 269,471	
21/22 D&A Activities	93.959	SAP 4100053028	7/1/21-6/30/22	\$ 7,255,466	\$ 1,721,160	\$ 1,721,160	
21/22 D&A Activities	93.788	SAP 4100053028	7/1/21-6/30/22	\$ 4,019,953	\$ 1,303,368	\$ 1,303,368	
21/22 D&A Activities	93.243	SAP 4100053028	7/1/21-6/30/22	\$ 109,915	\$ 109,915	\$ 109,915	

NOTE 6: EXPENDITURES ERRONEOUSLY REPORTED IN PRIOR YEAR

In the prior year expenditures for the following grants from the Pennsylvania Commission on Crime and Delinquency were underreported on the SEFA:

AL number	Grant Number	Amount
16.742	31812	11,192
16.738	32932	130,000
16.588	34537	17,248

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2022

Section I - Summary of Auditor's Results:

Financial Statements

Type of Auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? yes no

Significant deficiency(ies) identified not considered to be material weaknesses?
 yes none reported

Noncompliance material to financial statements noted? yes no

Federal and DHS Awards

Internal control over major programs:

Material weakness(es) identified? yes no

Significant deficiency(ies) identified not considered to be material weaknesses?
 yes none reported

Type of Auditor's report issued on compliance for major programs: Qualified

Any audit findings disclosed that are required to be reported in accordance with Uniform
Guidance yes no

Identification of major programs:

<u>AL Number(s)</u>	<u>Name of Program or Cluster</u>
14.267	Continuum of Care
14.218	CDBG – Entitlement Grants
93.958	Community Mental Health Services Block Grant
21.027	State and Local Fiscal Recovery Fund
93.563	Title IV-D Child Support Enforcement
93.788	Drug and Alcohol Opioid Response
93.674	Independent Living
93.323	Epidemiology and Laboratory Capacity
93.556	Promoting Safe and Stable Families
21.023	Emergency Rental Assistance
20.205	Highway Planning and Construction
93.558	TANF
PA DHS	Children and Youth
PA DHS	Child Support Enforcement
PA DHS	Behavioral Health
PA DHS	Homeless Assistance Program

Dollar threshold used to distinguish between Type A and Type B programs: \$3,000,000

Auditee qualified as low-risk auditee? yes no

COUNTY OF ALLEGHENY, PENNSYLVANIA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2022

Section II – Financial Statement Findings

None noted

Section III - Federal and Pennsylvania Department of Human Services Awards

<u>2022 – 001</u>	Epidemiology and Lab Capacity for Infectious Diseases AL# 93.323 Reporting
<u>Condition:</u>	One semiannual report was filed 27 days after the due date. In addition, two semiannual performance reports pertaining to Acute Flaccid Myelitis did not contain all of the required data elements of the award terms.
<u>Criteria:</u>	Grant awards terms are to be followed to remain in compliance with award provisions. The reports were not filed in accordance with the grant award terms.
<u>Cause:</u>	Health Department Personnel were unfamiliar with the reporting requirements of the grants.
<u>Effect:</u>	The County was not in compliance with the terms of the federal grant program.
<u>Questioned Costs:</u>	none
<u>Recommendation:</u>	The County should ensure all compliance requirements are followed for federal grants awarded.
<u>Management Response:</u>	Management agrees with the finding, see attached Corrective Action Plan.
<u>2022 – 002</u>	CDBG AL# 14.218 Program Income
<u>Condition:</u>	Federal grant provisions require that the County track program income and report it on the cash on hand reports. During testing it was noted that not all program income was being captured in the County's General Ledger and being reported on the cash on hand reports. Several loan programs overseen by Allegheny County Economic Development (ACED) are administered through Component Units, but are still included in the calculation for program income. These amounts are not included in the general ledger or reported on the cash on hand reports.
<u>Criteria:</u>	CDBG grant recipients are required to treat principal and interest repayments on CDBG program funded loans as program income. CDBG grant recipients should use the same modified accrual basis of accounting to account for program income that they use to account for program expenditures. In addition, to the extent that CDBG-funded loans are not part of a revolving loan program, the related program income is to be used to finance CDBG program expenditures before additional entitlement funds are utilized.
<u>Cause:</u>	The department has experienced significant turnover in staff, and in addition loan reports are utilized which track income on a cash basis rather than modified accrual.
<u>Effect:</u>	The County was not in compliance with the terms of the federal grant program.
<u>Questioned Costs:</u>	none
<u>Recommendation:</u>	The County should ensure all compliance requirements are followed for federal grants awarded.
<u>Management Response:</u>	Management agrees with the finding, see attached Corrective Action Plan.

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2022

Section III - Federal and Pennsylvania Department of Human Services Awards (Continued)

2022 – 003

CDBG AL# 14.218 Reporting

Condition:

There were numerous reconciliation errors and discrepancies during testing of the CDBG 3Q22 Cash on Hand Report. One of which was Federal Funds disbursements being overstated by \$359,887.18 on the 3Q22 CDBG Cash on Hand on Report. This overstatement of expenditures was due to two expenditures for a total of \$334,835.32 being reversed and then resubmitted without ACED including the two reversals in the calculation of total Federal disbursements. ACED also included \$25,051.86 of program income disbursements in their calculation of disbursements of Federal Funds in the 3Q22 CDBG Cash on Hand Report.

Criteria:

ACED should review reports for accuracy before submitting them to HUD. Federal Disbursements reported on the Cash on Hand Report should be reconcilable to the disbursements recorded in the County's JDE accounting system.

Cause:

There was not an adequate level of review in the reporting process.

Effect:

The County was not in compliance with the terms of the federal grant program.

Questioned Costs:

none

Recommendation:

The County should ensure all compliance requirements are followed for federal grants awarded.

Management Response:

Management agrees with the finding, see attached Corrective Action Plan.

2022 – 004

CDBG AL# 14.218 Reporting

Condition:

During testing we noted that ACED failed to include three (3) expenditures totaling \$66,162.43 on the CDBG-CV 2021 PR26 report. Auditor discovered this error using the PRO7 report for program year 2021 (July 2021 through June 2022).

Criteria:

ACED should review reports for accuracy before submitting them to HUD. Expenditures reported on the PR26 report should be reconcilable to the expenditures recorded in the PRO7 report.

Cause:

There was not an adequate level of review in the reporting process as well as confusion as to what constituted an expenditure in the program year versus the fiscal year.

Effect:

The County was not in compliance with the terms of the federal grant program.

Questioned Costs:

none

Recommendation:

The County should ensure all compliance requirements are followed for federal grants awarded.

Management Response:

Management agrees with the finding, see attached Corrective Action Plan.

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2022

Section III - Federal and Pennsylvania Department of Human Services Awards (Continued)

<u>2022 – 005</u>	CDBG AL# 14.218 Allowable Costs
<u>Condition:</u>	During testing it was noted that fringe benefits of employees who do not work full time on the CDBG program are billed to the program using a blended rate set by the budget office. This rate does not reflect actual time spent working on the program, and as such could misrepresent expenditures for the program.
<u>Criteria:</u>	ACED should charge fringe benefits to the program based on hours worked on the program, and not a blended rate. The use of a blended rate could result in ineligible costs being charged to the program.
<u>Cause:</u>	ACED has not established a procedure to cross-charge the actual amount of each employee's fringe benefits, which are not related to work on the CDBG program, out of CDGB to the proper program.
<u>Effect:</u>	The County was not in compliance with the terms of the federal grant program.
<u>Questioned Costs:</u>	The amount of questioned costs, if any, were unable to be determined.
<u>Recommendation:</u>	The County should ensure all compliance requirements are followed for federal grants awarded.

Management Response:

Management agrees with the finding, see attached Corrective Action Plan.

<u>2022 – 006</u>	CDBG AL# 14.218 Allowable Costs
<u>Condition:</u>	During testing we obtained the time records for four periods in 2022 for which salaries, benefits, and other compensation-related costs were included in our randomly selected sample of CDBG expenditures recorded in 2022. For each of the four pay periods, those time records indicated that some ACED employees worked on the CDBG program 100% of the time while other employees only spent a portion of their time working on the CDBG program. Even though some ACED employees spent less than 100% of their time working on the CDBG program during those pay periods, the full compensation cost (salary and fringe benefits) of all ACED employees for those pay periods was allocated entirely to the CDBG program. For the first and second quarter of 2022 (January — June), a portion was cross-charged to the proper program, but not the full amount.
<u>Criteria:</u>	ACED should only charge payroll costs to the program for hours working on that program, and should allocate the other charges to the proper area for time spent on programs other than CDBG.
<u>Cause:</u>	ACED has a process of cross-charging out employees time spent on other programs, but due to significant turnover in the department these cross-charges were not done in a timely manner.
<u>Effect:</u>	The County was not in compliance with the terms of the federal grant program.
<u>Questioned Costs:</u>	\$240,732.
<u>Recommendation:</u>	The County should ensure all compliance requirements are followed for federal grants awarded.

Management Response:

Management agrees with the finding, see attached Corrective Action Plan.

COUNTY OF ALLEGHENY, PENNSYLVANIA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2022

<u>2022 – 007</u>	Continuum of Care AL# 14.267 Matching
<u>Condition:</u>	During testing it was noted one of three randomly selected program providers, which was engaged in real property leasing as opposed to the provision of rental assistance, claimed portions of rents that it paid, which exceeded the fair market rents as determined by HUD, as matching expenditures. The County Department of Human Services (DHS) did not disallow those costs, it improperly included those costs, \$57,763 in the aggregate, in the amount it reported to HUD as matching expenditures.
<u>Criteria:</u>	Cash match must be used for the cost of activities that are identified as eligible program expenditures in the federal regulations. Rents that exceed the fair market rents as determined by HUD are not allowable program expenditures. Grantees should also have a process in place to verify the amounts claimed and reported as matching expenditures.
<u>Cause:</u>	DHS does not have appropriate processes and internal controls in place to facilitate compliance with the matching requirements. Sufficient reviews of the amounts claimed and reported as matching expenditures are not occurring. DHS personnel also advised us that they were unaware that any rents that exceeded the fair market rents as determined by HUD cannot be used as matching expenditures.
<u>Effect:</u>	The County was not in compliance with the terms of the federal grant program.
<u>Questioned Costs:</u>	\$57,763.
<u>Recommendation:</u>	The County should ensure all compliance requirements are followed for federal grants awarded.
<u>Management Response:</u>	Management agrees with the finding, see attached Corrective Action Plan.
<u>2022 – 008</u>	Continuum of Care AL# 14.267
<u>Condition:</u>	During testing it was noted that the determination of rent reasonableness was not properly documented and sometimes done after the fact due. While there was no instance of noncompliance there was a lack of internal control over this process.
<u>Criteria:</u>	When program funds are used to pay rent for individual housing units, the rent paid must be reasonable in relation to rents being charged for comparable units taking into account relevant features. In addition, the rents may not exceed rents currently being charged by the same owner for comparable unassisted units. Recipients and subrecipients must establish their own written policies and procedures for documenting comparable rents and ensure that they are followed when documenting rent reasonableness.
<u>Cause:</u>	Program personnel as a result of dealing with rents in the area have a significant amount of knowledge related to area rent prices. As a result the determination was made for rent reasonableness without properly documenting the process for doing so.
<u>Effect:</u>	The County was in compliance with the terms of the federal program, but lacked adequate controls over compliance to potentially prevent noncompliance in the future.
<u>Questioned Costs:</u>	none.
<u>Recommendation:</u>	The County should document the determination of rent reasonableness for each program provider.
<u>Management Response:</u>	Management agrees with the finding, see attached Corrective Action Plan.

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2022

2022 – 009

PA DHS Children and Youth CPSL

Condition:

In 2022, DHS conducted monitoring reviews of all eleven in-home purchase service providers for the PA Child welfare program CPSL. Of the eleven providers tested we noted:

- Four of the eleven provider monitoring reviews conducted documented exceptions which required a CAP to be submitted.
 - o In one of the four providers, the monitoring review stated a CAP was requested; however, the CAP was not submitted. DHS stated a CAP was received and accepted verbally due to the termination of the original agency contact. No written documentation was maintained.
 - o In addition, two providers had no evidence of documentation that a corrective action plan was accepted by the CCYA.
- In nine of eleven providers, DHS did not provide dates following monitoring reviews were conducted, “monthly” was listed in the “Date follow-up was done on prior year monitoring (MM/DD/YY)” column. Supporting documentation provided by DHS did not confirm follow-up reviews were completed. Additionally, supporting documentation was not provided to confirm all providers found non-compliant, implemented the submitted CAP.
- In five of the eleven monitoring reviews, the information filled in by DHS did not agree with the supporting files.
 - o Furthermore, in four of the five providers, DHS did not document the exceptions noted, instead they listed the type of review, items the provider has successfully completed, and/or the frequency monitor meets with provider. Upon review of the provided supporting documents, auditor noted various exceptions excluded:
 - Missing, incomplete and/or expired documentation, records, and trainings
 - Agency not meeting invoice deadlines or following proper.

Criteria:

When program funds are used to pay rent for individual housing units, the rent paid must be reasonable in relation to rents being charged for comparable units taking into account relevant features. In addition, the rents may not exceed rents currently being charged by the same owner for comparable unassisted units. Recipients and subrecipients must establish their own written policies and procedures for documenting comparable rents and ensure that they are followed when documenting rent reasonableness.

Cause:

Once monitoring reviews have been finalized the data is not uploaded to a centralized tracker/spreadsheet. Sufficient reviews of this documentation are not occurring.

Effect:

The County was not in compliance with DHS program requirements.

Questioned Costs:

none.

Recommendation:

We recommend that DHS implement internal controls and procedures to ensure all monitoring documentation is formally recorded, maintained in the provider’s file, and accessible upon request; including but not limited to initial compliance monitoring review report, exit interviews, corrective action plan submission and acceptance, follow-up monitoring reviews, and provider implementation of corrective action plan. In addition, DHS should ensure that appropriate reviews of this documentation occurs routinely.

Management Response:

Management agrees with the finding, see attached Corrective Action Plan.

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2022

2022 – 010

PA DHS Child Support Enforcement Eligibility

Condition:

Our review of 40 child support enforcement cases revealed that 19 (45%) of these cases were not established within 20 calendar days of case referral. or of filing of an application. These submission dates ranged from 21 to 123 days.

Criteria:

Child Support Enforcement cases must be established within 20 calendar days of receipt of referral of a case or filing of an application for services as required by 45 CFR 303.2(b) Establishment of cases and Maintenance of case records. Mandated child support enforcement services must be provided timely.

Cause:

Staff turnover resulted in submissions not occurring in a timely manner.

Effect:

The County was not in compliance with DHS program requirements.

Questioned Costs:

none.

Recommendation:

The Allegheny County Court of Common Pleas should implement procedures to ensure that cases are established within the 20-calendar day requirement and child support services are provided timely.

Management Response:

Management agrees with the finding, see attached Corrective Action Plan.

COUNTY OF ALLEGHENY, PENNSYLVANIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2022

Status of Prior Audit Findings

<u>County Program</u>	<u>Prior Year Finding</u>	<u>Brief Description of Finding</u>	<u>Current Year Status</u>
93.323 Epidemiology	2021 – 001	Reports were not filed for grants that required reports.	Resolved.
93.323 Epidemiology	2021 – 002	Contractors were not verified to be suspended or debarred before entering into contracts.	Resolved.
93.323 Epidemiology	2021 – 003	Federal programs were not being tracked separately in the accounting records.	Resolved.
PA DHS CPSL	2021 – 004	Corrective action plans were not requested or received.	See finding 2022 – 009
21.023 ERAP	2021 – 005	Reports did not agree to underlying accounting records.	Resolved



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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

Allegheny County Chief Executive, Controller, and County Council
 County of Allegheny, Pennsylvania

We have performed the procedures enumerated below, which were agreed to by the Commonwealth of Pennsylvania, Department of Human Services ("DHS") and COUNTY OF ALLEGHENY solely to assist you with respect to the financial schedules and exhibits required by the DHS Single Audit Supplement for the fiscal year ended June 30, 2022 and calendar year ended December 31, 2022. COUNTY OF ALLEGHENY's management is responsible for the financial schedules and exhibits required by the DHS Single Audit Supplement.

The COUNTY OF ALLEGHENY 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 specified by DHS and have described 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 of the amounts and classifications that the supplemental financial schedules listed below, which summarize amounts reported to DHS for fiscal year ended June 30, 2022, (December 31, 2022 for Exhibits A-1(a), A-1(b), A-1(c), and A-1(d), as permitted by DHS), have been accurately compiled based on the audited books and records of COUNTY OF ALLEGHENY. 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.

<u>Program Name</u>	<u>Exhibit Number</u>	<u>Referenced Schedule/Exhibit</u>
Title IV-D Child Support Enforcement	A-1(a)	Summary of Expenditures
	A-1(b)	PACSES 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 to Report Title IV-D Account
Medical Assistance Transportation	III	Schedule of Revenues and Expenditures
Early Intervention Services	V(a)EI	Schedule of Revenues, Expenditures, And Carryover Funds – EI
	V(b)EI	Report of Income and Expenditures - EI
Office of Community Services Block Grant	VI(a) BG-S	Schedule of Fund Balances – Summary Report
	VI(b) BG-S	Schedule of Fund Balances – Summary Report
Early Learning Resource Center	VIII	ELRC Recap for Fiscal Year
Maternal, Infant, and Early Childhood Home Visitation	1	Schedule of Revenues and Expenditures
Family Centers	2	Schedule of Revenues and Expenditures



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Allegheny County Chief Executive, Controller, and County Council
 County of Allegheny, Pennsylvania

- (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. 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”).
 2. 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 Commonwealth of Pennsylvania Office of Budget, Comptroller Operations.
 3. Recalculate the amounts listed under the “Difference” column and the “% Difference” column.
 4. Agree the amounts listed under the “Difference” column to the audited books and records of the County.
 5. Agree the “Detailed Explanation of the Differences” to the audited books and records of the County.
- (d) In regard to the Child Protective Services Law Monitoring of In-Home Purchased Service Providers Exhibit XXI, we will perform the following procedures:
 1. Reconcile 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. Note any providers who were paid during the year, but not included on this schedule.
 2. Agree the response in column B to the appropriate Provider Contract.
 3. Agree the information in columns C through I to the CCYA’s monitoring records for In-Home Purchased Service Providers.
- (e) The processes detailed in paragraphs (a) and (d) above disclosed no additional adjustments and/or findings.

We were engaged by the COUNTY OF ALLEGHENY 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.



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Allegheny County Chief Executive, Controller, and County Council
County of Allegheny, Pennsylvania

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

This report is intended solely for the information and use of the COUNTY OF ALLEGHENY's management Chief Executive, Controller, and Council 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

Pittsburgh, Pennsylvania
September 22, 2023

COUNTY OF ALLEGHENY, PENNSYLVANIA
SUMMARY OF EXPENDITURES - TITLE IV-D CHILD SUPPORT ENFORCEMENT PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2022

	Single Audit Expenditures						Reported Expenditures						Single Audit Over(Under) Reported					
	(A)	(B)	(C)	(D)	E	F	(A)	(B)	(C)	(D)	(E)	(F)	(A)	(B)	(C)	(C)	(D)	(E)
	Total	Unallowable	Incentive	Net (A-B-C)	FFP	Amount Paid (C x D)	Total	Unallowable	Incentive	Net (A-B-C)	FFP	Amount Paid (C x D)	Total	Unallowable	Incentive	Net (A-B)	FFP	Amount Paid (C x D)
Calendar Quarter Ended 3/31/2022																		
Salary/Overhead (Exclude Blood Tests)	\$ 5,078,137	\$ 159,968	\$ 523,329	\$ 4,394,840	66%	\$ 2,900,594	\$ 5,078,137	\$ 159,968	\$ 523,329	\$ 4,394,840	66%	\$ 2,900,594	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	4	-	-	4	66%	3	4	-	-	4	66%	3	-	-	-	-	66%	-
Interest/Program Income	326	10	-	316	66%	209	326	10	-	316	66%	209	-	-	-	-	66%	-
Blood Testing Fees	2,185	-	-	2,185	66%	1,442	2,185	-	-	2,185	66%	1,442	-	-	-	-	66%	-
Subtotal (1-2-3-4)	5,075,622	159,968	523,329	4,392,335	-	2,898,940	5,075,622	159,968	523,329	4,392,335	-	2,898,940	-	-	-	-	-	-
Blood Testing	2,811	-	-	2,811	66%	1,855	2,811	-	-	2,811	66%	1,855	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 5,078,433	\$ 159,968	\$ 523,329	4,395,146	-	\$ 2,900,795	\$ 5,078,433	\$ 159,968	\$ 523,329	4,395,146	-	\$ 2,900,795	\$ -	\$ -	\$ -	\$ -	-	\$ -
Calendar Quarter Ended 6/30/2022																		
Salary/Overhead (Exclude Blood Tests)	\$ 6,008,677	\$ 176,196	\$ 279,672	\$ 5,552,809	66%	\$ 3,664,854	\$ 6,008,677	\$ 176,196	\$ 279,672	\$ 5,552,809	66%	\$ 3,664,854	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	4	-	-	4	66%	3	4	-	-	4	66%	3	-	-	-	-	66%	-
Interest/Program Income	523	14	-	509	66%	336	523	14	-	509	66%	336	-	-	-	-	66%	-
Blood Testing Fees	1,552	-	-	1,552	66%	1,024	1,552	-	-	1,552	66%	1,024	-	-	-	-	66%	-
Subtotal (1-2-3-4)	6,006,598	176,182	279,672	5,550,744	-	3,663,491	6,006,598	176,182	279,672	5,550,744	-	3,663,491	-	-	-	-	-	-
Blood Testing	5,477	-	-	5,477	66%	3,615	5,477	-	-	5,477	66%	3,615	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 6,012,075	\$ 176,182	\$ 279,672	5,556,221	-	\$ 3,667,106	\$ 6,012,075	\$ 176,182	\$ 279,672	5,556,221	-	\$ 3,667,106	\$ -	\$ -	\$ -	\$ -	-	\$ -
Calendar Quarter Ended 9/30/2022																		
Salary/Overhead (Exclude Blood Tests)	\$ 5,884,507	\$ 181,018	\$ 286,370	\$ 5,417,119	66%	\$ 3,575,299	\$ 5,884,507	\$ 181,018	\$ 286,370	\$ 5,417,119	66%	\$ 3,575,299	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	4	-	-	4	66%	3	4	-	-	4	66%	3	-	-	-	-	66%	-
Interest/Program Income	1,702	48	-	1,654	66%	1,092	1,702	48	-	1,654	66%	1,092	-	-	-	-	66%	-
Blood Testing Fees	3,004	-	-	3,004	66%	1,983	3,004	-	-	3,004	66%	1,983	-	-	-	-	66%	-
Subtotal (1-2-3-4)	5,879,797	180,970	286,370	5,412,457	-	3,572,221	5,879,797	180,970	286,370	5,412,457	-	3,572,221	-	-	-	-	-	-
Blood Testing	5,674	-	-	5,674	66%	3,745	5,674	-	-	5,674	66%	3,745	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 5,885,471	\$ 180,970	\$ 286,370	5,418,131	-	\$ 3,575,966	\$ 5,885,471	\$ 180,970	\$ 286,370	5,418,131	-	\$ 3,575,966	\$ -	\$ -	\$ -	\$ -	-	\$ -
Calendar Quarter Ended 12/31/2022																		
Salary/Overhead (Exclude Blood Tests)	\$ 5,391,463	\$ 175,552	\$ 290,465	\$ 4,925,446	66%	\$ 3,250,794	\$ 5,391,463	\$ 175,552	\$ 290,465	\$ 4,925,446	66%	\$ 3,250,794	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	5	-	-	5	66%	3	5	-	-	5	66%	3	-	-	-	-	66%	-
Interest/Program Income	711	22	-	689	66%	455	711	22	-	689	66%	455	-	-	-	-	66%	-
Blood Testing Fees	1,304	-	-	1,304	66%	861	1,304	-	-	1,304	66%	861	-	-	-	-	66%	-
Subtotal (1-2-3-4)	5,389,443	175,530	290,465	4,923,448	-	3,249,475	5,389,443	175,530	290,465	4,923,448	-	3,249,475	-	-	-	-	-	-
Blood Testing	6,878	-	-	6,878	66%	4,539	6,878	-	-	6,878	66%	4,539	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 5,396,321	\$ 175,530	\$ 290,465	4,930,326	-	\$ 3,254,014	\$ 5,396,321	\$ 175,530	\$ 290,465	4,930,326	-	\$ 3,254,014	\$ -	\$ -	\$ -	\$ -	-	\$ -

COUNTY OF ALLEGHENY, PENNSYLVANIA
CHILD SUPPORT ENFORCEMENT
PACES OCSE 157 DATA RELIABILITY VALIDATION
FOR THE YEAR ENDED DECEMBER 31, 2022

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	None
Line # 2 IV-D cases open at the end of the fiscal year with support orders established.	5	None
Line # 5 Children in IV-D cases open at the end of the fiscal year that were born out of wedlock.	5	None
Line # 6 Children in IV-D cases open at the end of the fiscal year who were born out of wedlock	5	None
Line # 24 Total amount of current support due for the fiscal year for IV-D cases, excluding emancipated children.	5	None
Line # 25 Total amount of support disbursed as current support during the fiscal year for IV-D cases, excluding emancipated children.	5	None
Line # 28 Cases with arrears due during the fiscal year.	5	None
Line # 29 Cases with Disbursements on arrears during the fiscal year.	5	None

COUNTY OF ALLEGHENY, PENNSYLVANIA
CHILD SUPPORT ENFORCEMENT
COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT

County: Allegheny

Year Ended: December 31, 2022

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Type of Account Structure
January 1	\$ -	\$ -	
March 31	\$ -	\$ -	() Separate Bank Account
June 30	\$ -	\$ -	() Restricted Fund - General Ledger
September 30	\$ -	\$ -	(X) Other: <u>JD Edwards Job Code 6036003, "Child Support Enforcement" accounting object code 47718 "Incentive Payments"</u>
December 31	\$ -	\$ -	

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

County- Allegheny County

Year Ended- December 31, 2022

	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
Balance at January 1	\$ 238,806	\$ 238,806	\$ -
Receipts:			
Reimbursements	13,810,340	13,810,340	-
Incentives	2,399,837	2,399,837	-
Title XIX Incentives	2,102	2,102	-
Interest	-	-	-
Program Income	2,300	2,300	-
Genetic Testing Costs	8,010	8,010	-
Maintenance of Effort (MOE)	1,914,038	1,914,038	-
Other: 34% not reimbursable	2,498,137	2,498,137	-
Total Receipts	20,634,764	20,634,764	-
Intra-fund Transfers - In	-	-	-
Funds Available	20,873,570	20,873,570	-
Disbursements:			
Transfers to General Fund	-	-	-
Vendor Payments	1,904,032	1,904,032	-
Bank Charges	-	-	-
Other: Salaries/Fringes/ADP	18,777,894	18,777,894	-
Total Disbursements	20,681,926	20,681,926	-
Intra-fund Transfers - Out	-	-	-
Balance at December 31	\$ 191,644	\$ 191,644	\$ -

The Title IV-D account consists of a job code within a pool cash account.

The Title IV-D account is comprised of a checking, savings, CD, and other accounts.

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF REVENUES AND EXPENDITURES
MEDICAL ASSISTANCE TRANSPORTATION PROGRAM
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<u>Service Data:</u>	<u>Reported</u>	<u>Actual</u>
Expenditures:		
Group I Clients	\$ 8,627,068	\$ 8,628,604
Group II Clients	<u>341,061</u>	<u>341,061</u>
Total Expenditures	<u>\$ 8,968,129</u>	<u>\$ 8,969,665</u>
<u>Allocation Data:</u>		
Revenues:		
Department of Human Services	\$ 8,965,129	\$ 8,880,003
Interest Income	<u>3,000</u>	<u>7,281</u>
Total Revenues	<u>8,968,129</u>	<u>8,887,284</u>
Funds Expended:		
Operating Costs	\$ 7,269,243	7,081,688
Administrative Costs	<u>1,698,886</u>	<u>1,887,977</u>
Total Funds Expended	<u>8,968,129</u>	<u>8,969,665</u>
Excess Revenues Over Expenditures	<u>\$ -</u>	<u>\$ (82,381)</u>

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF REVENUE, EXPENDITURES, AND CARRYOVER FUNDS - EARLY INTERVENTION SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Sources of Funding					Cost Eligible for DHS Participation (4)	Balance of Funds (5)	Grant Fund Adjustments (6A)	Total Fund Balance (7)
	Appropriation	Carryover (1)	Allotment (2)	Total Allocation (3)				
A. Early Intervention								
1 Early Intervention Services	10235	\$ 2,399,350	\$ 10,937,569	\$ 13,336,919	\$ 11,765,808	\$ 1,571,111	\$ -	\$ 1,571,111
2 Early Intervention Training	10235		39,286	39,286	39,286	-	-	-
3 Early Intervention Administration	10235	-	438,349	438,349	438,349	-	-	-
4 Infants & Toddlers w/ Disabilities (Part C)	70170	-	1,070,194	1,070,194	1,070,194	-	-	-
5 Medicaid Administration - State	10235/70184	101,343	802,043	903,386	821,947	81,439	-	81,439
8 Total Early Intervention		\$ 2,500,693	\$ 13,287,441	\$ 15,788,134	\$ 14,135,584	\$ 1,652,550	\$ -	\$ 1,652,550

COUNTY OF ALLEGHENY, PENNSYLVANIA
 REPORT OF INCOME AND EXPENDITURES - EARLY INTERVENTION SERVICES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Admin Office	Early Intervention	Supports Coordination	Totals
I. TOTAL ALLOCATION	\$ -	\$ -	\$ -	\$ 15,788,134
II. TOTAL EXPENDITURES	2,180,133	9,845,929	6,753,879	18,779,941
III. Costs Over Allocation				-
A. County Funded Eligible	-	-	-	-
B. County Funded Ineligible	-	-	-	-
C. Other Eligible	-	-	-	-
D. Other Ineligible	-	-	-	-
E. Total Costs Over Allocation	-	-	-	-
IV. REVENUES				
A. Program Service Fees	-	-	-	-
B. Private Insurance Fees	-	-	-	-
C. Medical Assistance	-	-	2,293,932	2,293,932
D. Medical Assistance Admin Claims EI Waiver	112,931	-	-	112,931
E. Medical Assistance Admin Claims EI Other	709,016	-	-	709,016
F. Earned Interest	29,105	-	-	29,105
G. Other	20,080	-	-	20,080
H. Total Revenue	871,132	-	2,293,932	3,165,064
V. DHS REIMBURSEMENT				
A. DHS Categorical Funding 90% Subtotal	438,349	8,861,336	4,013,952	13,313,637
B. DHS Categorical Funding 100% Subtotal	821,947	-	-	821,947
Subtotal DHS Reimbursement	1,260,296	8,861,336	4,013,952	14,135,584
VI. 10% County Match	48,705	984,593	445,995	1,479,293
VII. TOTAL DHS REIMBURSEMENT AND COUNTY MATCH	1,309,001	9,845,929	4,459,947	15,614,877
VIII. TOTAL CARRYOVER				\$ 1,652,550

COUNTY OF ALLEGHENY, PENNSYLVANIA
 COUNTY REPORT OF INCOME AND EXPENDITURES
 COUNTY HUMAN SERVICES BLOCK GRANT
 SCHEDULE OF FUND BALANCES - SUMMARY REPORT
 FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2022

County Match	2.24%
Actual County Match (\$)	\$ 2,480,916
Actual County Match (%)	2.24%

Block Grant Reporting			Costs Eligible for DHS Participation									
Sources of Funding:	Appropriation	DHS Allocation (1)	Mental Health	Intellectual Disabilities	Homeless Assistance	HSS	D&A	Total	Balance of Funds (3)	Adjustments (4)	Total Fund Balance (5)	
1 State Human Services Block Grant	Multiple	\$ 115,112,795	\$ 73,899,765	\$ 7,351,211	\$ 10,829,537	\$ 16,900,266	\$ 376,376	\$ 109,357,155	\$ 5,755,640	\$ -	\$ 5,755,640	
2 SSBG	Multiple	\$ 1,687,526	\$ 830,890	\$ 856,636	\$ -			\$ 1,687,526	\$ -	\$ -	\$ -	
3 SABG	80884	\$ -	\$ -		\$ -			\$ -	\$ -	\$ -	\$ -	
4 CMHSBG	70167	\$ 1,529,185	\$ 1,529,185					\$ 1,529,185	\$ -	\$ -	\$ -	
5 MA	70175	\$ -		\$ -				\$ -	\$ -	\$ -	\$ -	
Total for Block Grant		\$ 118,329,506	\$ 76,259,840	\$ 8,207,847	\$ 10,829,537	\$ 16,900,266	\$ 376,376	\$ 112,573,866	\$ 5,755,640	\$ -	\$ 5,755,640	

Retained Earnings	
I. Unexpended Allocation	\$ 5,755,640
II. Maximum Retained Earnings (3%)	\$ 5,755,640
III. Waiver Requested Money (if applicable)	\$ -
IV. Total Requested Retained Earnings	\$ 3,659,560

Prior Year Retained Earnings	
I. FY20-21 Retained Earnings	\$1,399,211
II. Total Expended Retained Earnings - 3%	\$1,399,211
III. Total Expended Retained Earnings - Waiver of 3%	\$0
IV. Amount to be Returned to DHS	\$0

COUNTY OF ALLEGHENY, PENNSYLVANIA
DHS - BUREAU OF FINANCIAL OPERATION
COUNTY REPORT OF INCOME AND EXPENDITURES
COUNTY HUMAN SERVICES BLOCK GRANT
SCHEDULE OF FUND BALANCES - SUMMARY REPORT
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2022

Sources of Funding		Appropriation	Total Carryover (1)	Allotment (2)	DHS Allocation (3)	Costs Eligible for DHS Participation (4)	Balance of Funds (5)	Adjustments (6)	Total Fund Balance (7)
A.	Mental Health Services								
1	State - Employment	10248	\$0	\$100,000	\$100,000	\$100,000	\$0	\$0	\$0
2	Federal - Peer Specialist	70127	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Federal - PATH Homeless Grant	70154	\$0	\$461,734	\$461,734	\$461,734	\$0	\$0	\$0
4	Federal - CMHSBG-First Episode Psychosis	70167	\$193,913	\$403,194	\$597,107	\$512,271	\$84,836	\$0	\$84,836
5	Federal - CMHSBG - IECMH Endorsement	70167	\$0	\$5,000	\$5,000	\$5,000	\$0	\$0	\$0
6	Federal - CMHSBG - Housing Training Scholarships	70167	\$0	\$5,000	\$5,000	\$5,000	\$0	\$0	\$0
7	Federal - CMHSBG - TCM On-line Training	70167	\$0	\$5,250	\$5,250	\$5,250	\$0	\$0	\$0
8	Federal - CMHSBG - Supported Education	70167	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Federal - 988 Planning Initiative	70651	\$1,000	\$0	\$1,000	\$0	\$1,000	\$0	\$1,000
10	Federal - PA System of Care Grant	70976	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Federal - Project Launch	71021	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Federal - Public Health Emergency Preparedness	80343	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Federal - Covid-19 CMHSBG	87410	\$0	\$6,052,035	\$6,052,035	\$0	\$6,052,035	\$0	\$6,052,035
15	Reserved		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal Mental Health Services		\$353,788	\$7,032,213	\$7,386,001	\$1,248,130	\$6,137,871	\$0	\$6,137,871
B.	Intellectual Disabilities Services								
1	Elwyn (Delaware County Only)	10236	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	ARPA Emergency Kitys-O-T-P Non-Block Grant (Butler County Only)	10255	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	ARPA Respite	10255	\$0	\$391,635	\$391,635	\$45,872	\$345,763	\$0	\$345,763
6	Temporary-DOH	87442	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	ARPA Administration-State & Federal	10255/70175	\$0	\$927,758	\$927,758	\$0	\$927,758	\$0	\$927,758

COUNTY OF ALLEGHENY, PENNSYLVANIA
ELRC RECAP FOR FISCAL YEAR 2021-2022

CONTRACTOR: Allegheny County

ELRC :

FEDERAL ID NUMBER: 25-6001017

PREPARED BY: Jennifer Shevchuk

CONTRACT NUMBER: DC19059946

PHONE NUMBER: 412-350-5755

	LOW INCOME	FORMER TANF	TANF TRAINING	TANF WORKING	TANF STATE MOE	FOOD STAMPS	GENERAL ASSIST/WS 2	Total
	CCW Service	CCW Service	CCW Service	CCW Service	CCW Service	CCW Service	CCW Service	CCW Service
REVENUE								
Commonwealth Funds	\$ 42,129,959	\$ 14,775,142	\$ 1,220,425	\$ 672,599	\$ 318,516	\$ 79,096	\$ -	\$ 59,195,737
Interest	\$ 8,376	\$ 2,938	\$ 242	\$ 134	\$ 64	\$ 15	\$ -	\$ 11,769
Audit Adjustment								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
TOTAL REVENUE	\$ 42,138,335	\$ 14,778,080	\$ 1,220,667	\$ 672,733	\$ 318,580	\$ 79,111	\$ -	\$ 59,207,506
EXPENDITURES								
Final Report Totals	\$ 41,565,958	\$ 14,681,312	\$ 1,255,770	\$ 701,368	\$ 333,632	\$ 75,719	\$ -	\$ 58,613,759
								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
TOTAL EXPENDITURES	\$ 41,565,958	\$ 14,681,312	\$ 1,255,770	\$ 701,368	\$ 333,632	\$ 75,719	\$ -	\$ 58,613,759
SUBTOTAL-CCW	\$ 572,377	\$ 96,768	\$ (35,103)	\$ (28,635)	\$ (15,052)	\$ 3,392	\$ -	\$ 593,747

SUMMARY FY 2021-2022

REVENUE	
CCW Service	\$ 59,207,506
Quality Service	\$ 770,000
SUBTOTAL	\$ 59,977,506
EXPENDITURES	
CCW Service	\$ 58,613,759
Quality Service	\$ 770,000
SUBTOTAL	\$ 59,383,759
TOTAL DUE	\$ 593,747

COUNTY OF ALLEGHENY, PENNSYLVANIA
ELRC RECAP FOR FISCAL YEAR 2021-2022

	LOW INCOME - Subcontracts- I/T Care Levels	LOW INCOME - Subcontracts - Other Care Levels	LOW INCOME - Preschool Development Grant - Activity 3	LOW INCOME - Preschool Development Grant - Activity 4	LOW INCOME - Preschool Development Grant - Activity 5	Total
	Quality Service	Quality Service	Quality Service	Quality Service	Quality Service	Quality Service
REVENUE						
Commonwealth Funds	\$ 594,000	\$ 176,000	\$ -	\$ -	\$ -	\$ 770,000
Interest						\$ -
						\$ -
						\$ -
						\$ -
						\$ -
						\$ -
						\$ -
						\$ -
						\$ -
TOTAL REVENUE	\$ 594,000	\$ 176,000	\$ -	\$ -	\$ -	\$ 770,000
EXPENDITURES						
Final Report Totals	\$ 594,000	\$ 176,000	\$ -	\$ -	\$ -	\$ 770,000
						\$ -
						\$ -
						\$ -
						\$ -
						\$ -
						\$ -
						\$ -
TOTAL EXPENDITURES	\$ 594,000	\$ 176,000	\$ -	\$ -	\$ -	\$ 770,000
SUBTOTAL-QUALITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COUNTY OF ALLEGHENY, PENNSYLVANIA
 SCHEDULE OF REVENUES AND EXPENDITURES
 MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING GRANT
 CONTRACT # 4100070293
 FISCAL YEAR ENDED JUNE 30, 2022

	<u>Allocation of DHS Grant Funds</u>	<u>Cumulative Expenditures</u>
<u>Revenues</u>		
Department of Human Services	\$ 1,173,107	\$ 1,173,107
<u>Expenditures</u>		
Total Personnel	607,119	607,119
Operating:		
Occupancy	11,642	11,642
Communication	2,261	2,261
Supplies	10,215	10,215
Transportation	3,049	3,049
Purchased services	410,889	410,889
Other operating costs	51,760	51,760
Total Operating	489,816	489,816
Total Expenditures	\$ 1,096,935	\$ 1,096,935

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF REVENUES AND EXPENDITURES
FAMILY CENTER GRANT
CONTRACT # 4100067076
FISCAL YEAR ENDED JUNE 30, 2022

<u>Revenues</u>	<u>Allocation of DHS Grant Funds</u>	<u>Cumulative Expenditures</u>
Department of Human Services	\$ 2,170,102	\$ 2,170,102
 <u>Expenditures</u>		
Total Personnel	1,624,239	1,624,239
Operating:		
Occupancy	140,757	140,757
Communication	27,037	27,037
Supplies	55,000	55,000
Transportation	27,000	27,000
Purchased services	25,000	25,000
Other operating costs	271,069	271,069
Total Operating	545,863	545,863
Total Expenditures	\$ 2,170,102	\$ 2,170,102

COUNTY OF ALLEGHENY, PENNSYLVANIA
 RECONCILIATION SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2022

AL Name	AL NO.	Dept.	Federal Expenditures per the SEFA	Federal Awards Received per the audit confirmation reply from Pennsylvania	Difference	% of Difference	Detailed Explanation of the Differences
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DHS	\$ 5,296,227	\$ 8,228,237	(2,932,009.79)	-35.63%	The County expenses federal programs when expenses are incurred, and a receivable is set up. When reimbursement is received the receivable is reduced. There is generally a timing difference between expense and reimbursement, which results in variances for multi-year programs.
Block Grants for Community Mental Health Services	93.958	DHS	3,997,915.00	7,183,528.00	(3,185,613.00)	-44.35%	The County expenses federal programs when expenses are incurred, and a receivable is set up. When reimbursement is received the receivable is reduced. There is generally a timing difference between expense and reimbursement, which results in variances for multi-year programs.
Maternal, Infant & Early Childhood Home Visiting Grant Prog.	93.870	Health & DHS	85,471.00	547,939.42	(462,468.42)	-84.40%	The County expenses federal programs when expenses are incurred, and a receivable is set up. When reimbursement is received the receivable is reduced. There is generally a timing difference between expense and reimbursement, which results in variances for multi-year programs.
Money Follows the Person Rebalancing Demonstration Opioid STR	93.791 93.788	DHS DHS & Drug Courts	1,724,744.00 2,932,218.00	1,724,744.00 3,079,327.44	- (147,109.44)	0.00% -4.78%	No explanation necessary. The County expenses federal programs when expenses are incurred, and a receivable is set up. When reimbursement is received the receivable is reduced. There is generally a timing difference between expense and reimbursement, which results in variances for multi-year programs.
Medical Assistance Program	93.778	DHS	10,459,187.00	10,242,878.22	216,308.78	2.11%	No explanation necessary.
Chafee Foster Care Independence Program	93.674	DHS	1,350,479.00	8,705,682.94	(7,355,203.94)	-84.49%	Reimbursement payments of nearly \$3.5 million were received by the county during 1st quarter 2022. Federal expenditures on the SEFA of \$3,733,591 were incurred in June 2021.
Social Services Block Grant	93.667	DHS	6,914,453.00	6,207,665.16	706,787.84	11.39%	The County expenses federal programs when expenses are incurred, and a receivable is set up. When reimbursement is received the receivable is reduced. There is generally a timing difference between expense and reimbursement, which results in variances for multi-year programs.
Adoption Assistance	93.659	DHS	11,039,578.00	13,003,544.81	(1,963,966.81)	-15.10%	The County expenses federal programs when expenses are incurred, and a receivable is set up. When reimbursement is received the receivable is reduced. There is generally a timing difference between expense and reimbursement, which results in variances for multi-year programs.
Foster Care - Title IV-E	93.658	DHS	18,587,786.00	12,874,831.34	5,712,954.66	44.37%	The County expenses federal programs when expenses are incurred, and a receivable is set up. When reimbursement is received the receivable is reduced. There is generally a timing difference between expense and reimbursement, which results in variances for multi-year programs.
Stephanie Tubbs Jones Child Welfare Services Program	93.645	DHS	874,095.00	874,095.00	-	0.00%	No explanation necessary.
Child Care Mandatory and Matching Funds of the CCDF	93.596	DHS	14,944,619.00	14,956,713.67	(12,094.67)	-0.08%	No explanation necessary.
Child Care and Development Block Grant	93.575	DHS	42,176,936.00	42,164,841.14	12,094.86	0.03%	No explanation necessary.
Child Support Enforcement	93.563	Courts	15,239,037.00	14,569,340.00	669,697.00	4.60%	The County expenses federal programs when expenses are incurred, and a receivable is set up. When reimbursement is received the receivable is reduced. There is generally a timing difference between expense and reimbursement, which results in variances for multi-year programs.
Temporary Assistance for Needy Families	93.558	DHS Health	18,309,806.00	21,141,402.52	(2,831,596.52)	-13.39%	The County expenses federal programs when expenses are incurred, and a receivable is set up. When reimbursement is received the receivable is reduced. There is generally a timing difference between expense and reimbursement, which results in variances for multi-year programs.
Promoting Safe and Stable Families	93.556	DHS	1,631,956.00	390,483.22	1,241,472.78	317.93%	The County expenses federal programs when expenses are incurred, and a receivable is set up. When reimbursement is received the receivable is reduced. There is generally a timing difference between expense and reimbursement, which results in variances for multi-year programs.
Projects for Asst in Transition from Homelessness (PATH)	93.150	DHS	440,357.00	461,734.00	(21,377.00)	-4.63%	The County expenses federal programs when expenses are incurred, and a receivable is set up. When reimbursement is received the receivable is reduced. There is generally a timing difference between expense and reimbursement, which results in variances for multi-year programs.
Guardianship Assistance	93.090	DHS	3,321,782.00	3,315,064.00	6,718.00	0.20%	No explanation necessary.
Special Education - Grants for Infants and Families	84.181	DHS	1,116,777.00	1,116,777.00	-	0.00%	No explanation necessary.
Coronavirus State and Local Recovery Funds	21.027	DHS	8,916,000.00	8,916,000.00	-	0.00%	No explanation necessary.
Emergency Rental Assistance Program	21.023	County-wide	69,020,732.00	15,827,154.28	53,193,577.72	336.09%	The County expenses federal programs when expenses are incurred, and a receivable is set up. When reimbursement is received the receivable is reduced. There is generally a timing difference between expense and reimbursement, which results in variances for multi-year programs.
State Admin Matching Grants for Supp Nutrition Assistance	10.561	DHS	38,186.00	38,186.17	(0.17)	0.00%	No explanation necessary.
			\$ 238,418,341	\$ 195,570,169			

COUNTY CHILDREN AND YOUTH AGENCY
CHILD PROTECTIVE SERVICES LAW (CPSL) MONITORING
OF IN-HOME PURCHASED SERVICE PROVIDERS

SUPPLEMENTAL SCHEDULE

County: Allegheny

Period Ended: June 30, 2022

(A) <u>Provider Name</u>	(B) <u>Does Provider Contract Include CPSL Requirements</u>	(C) <u>Most Recent Monitoring Date</u>	(D) <u>Monitored During the Current Year (Yes/No)</u>	(E) <u>IF COLUMN D IS YES</u>		(F) <u>If Available Was CAP Submitted</u>	(G) <u>Is CAP Acceptable to CCYA</u>	(H) <u>Date Follow-up Was Done On Prior Year Monitoring</u>	(I) <u>Has Provided Implemented CAP</u>
				<u>List Any Exceptions Noted During Current Year Monitoring</u>					
Acheiva	Yes	12/5/2022	Yes	Deficiencies included references not verified before an employee was hired, evaluation was not completed timely, and expired driver's license. Review stated no corrective action plan is needed.		N/A	N/A	monthly	N/A
Allegheny Family Network	Yes	5/4/2022	Yes	Deficiencies included expired clearances, expired driver's licenses, expired auto insurance, and missing training documentation.		Yes	Note	6/22/2022	Yes
Auberle	Yes	3/22/2022	Yes	Deficiencies included expired auto registration and inconsistency in files due to the provider using different systems to store documents. Review stated no corrective action plan is needed.		N/A	N/A	4/13/2022	N/A
Center for Family Excellence	Yes	5/18/2022	Yes	All 6 files noted deficiencies in "verification missing numbers". File reviewed did not specify which files are missing; however, DHS' explanation included "Deficiencies noted in the files included, but not limited to, lack of an in-home service plan, use of community resources. Emergency contacts not listed, no grievance procedures and provider service logs." Discussion section of the review noted, an In-Home services plan was not complete, visits were not conducted in-home, documents were not available as three staff have been out with medical issues, and additional missing files were identified during a review of KIDS.		No	Note 1	monthly	Yes
Childrens Institute	Yes	4/14/2022	Yes	Deficiencies included training not completed within the required timeframe after hire. A recommendation was made to schedule new employees for training timing; however, review did not state if a corrective action plan was requested.		Note 2	Note 2	monthly	Note 2
Every Child Inc.	Yes	7/29/2022	Yes	Note 3. Deficiencies included missing training records and references not verified before an employee was hired.		Yes	Yes	monthly	Yes
Family Resources	Yes	12/6/2022	Yes	Monitor identified one client case that did not follow proper procedures and discussed with agency the steps to correct the three issues. Staffing and receiving Enhanced Recruitment Funds - Short staffed. Provided acknowledged the need to hire additional staff for Family Unification Services. One TANF form was not completed consistently. Review stated no corrective action plan is needed.		N/A	N/A	monthly	N/A
Greater Valley	Yes	10/26/2022	Yes	Although there were no issues identified, Monitor noted there was difficulty determining which years trainings occur per the training logs. Review stated no corrective action plan is needed.		N/A	N/A	monthly	N/A
Life's Work	Yes	3/16/2022	Yes	Monitor noted discussion with agency director regarding meeting the invoice deadline. Review did not state if a corrective action plan was requested.		N/A	N/A	monthly	N/A
Pressley Ridge	Yes	3/28/2022	Yes	Deficiencies included missing documentation: one performance evaluation (for 2020) and one auto information. Review did not state if a corrective action plan was requested.		N/A	N/A	monthly	N/A
Wesley Spectrum	Yes	6/24/2022	Yes	Deficiencies included references not verified before an employee was hired and trainings not completed within the required timeframe after hire.		Yes	Note	monthly	Yes

Note: DHS indicated the CAP was acceptable to CCYA per their exhibit schedule; however, supporting documentation was not received to confirm.
 Note 1: In the exhibit schedule received from DHS it was stated "The Contract Monitor requested a CAP from the provider which was never received. This employee has been terminated because of his work ethic and professionalism with providers and colleagues. To assist this provider calls are held twice a month to discuss current cases and any challenges the provider may be experiencing. The CAP deficiencies noted have been discussed on the calls and have been corrected." Supporting documentation/information was not provided to verify the discussion occurred or that the verbal CAP was implemented.
 Note 2: Conflicting information was documented in scheduled as DHS stated a corrective action plan was not received then documented "N/A" regarding if the CAP was acceptable and implemented. Furthermore, supporting documentation (monitoring report) did not indicate a corrective action plan was requested.
 Note 3: DHS did not provide the completed monitoring review in their supporting documentation. Exceptions entered are per the CAP received from Every Child.

COUNTY OF ALLEGHENY, PENNSYLVANIA
 SINGLE AUDIT REPORT DISTRIBUTION LIST (CONTINUED)
 YEAR ENDED DECEMBER 31, 2022

<p>Federal Audit Clearinghouse 1201 East 10th Street Jeffersonville, IN 47132</p>	<p>electronic</p>
<p>Honorable Rich Fitzgerald Chief Executive 101 County Courthouse 436 Grant Street Pittsburgh, PA 15219</p>	<p>1 copy</p>
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