

**COUNTY OF ALLEGHENY,
PENNSYLVANIA**

SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2014

COUNTY OF ALLEGHENY, PENNSYLVANIA
SINGLE AUDIT REPORT
YEAR ENDED DECEMBER 31, 2014

CONTENTS

	<u>Page</u>
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	1 – 2
Independent Auditors' Report on Compliance for Each Major Federal and DHS Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal and DHS Awards Required by OMB Circular A-133 and the Pennsylvania Department of Human Services Single Audit Supplement	3 – 5
Schedule of Expenditures of Federal and State Awards for the Year Ended December 31, 2014	6 – 14
Schedule of Expenditures of Pennsylvania Department of Human Services Awards for the Year Ended December 31, 2014	15
Notes to Schedules of Expenditures of Awards	16 - 17
Schedule of Findings and Questioned Costs for the Year Ended December 31, 2014	18 - 21
Summary Schedule of Prior Audit Findings	22
Independent Accountants' Report on Applying Agreed-upon Procedures to the Financial Schedules and Exhibits Required by the Pennsylvania Department of Human Services	23 - 24
Summary of Expenditures Exhibit A-1(a) - Title IV-D Child Support Program for the Year Ended December 31, 2014	25
PACSES OCSE 157 Data Reliability Verification Schedule Exhibit A-1 (b)	26
Comparison of Reported Incentives to Incentives on Deposit Exhibit A-1(c) – Title IV-D Child Support Program for the Year Ended December 31, 2014	27
Comparison of Single Audit Title IV-D Account with Reported Title IV-D Account Exhibit A-1(d) – Title IV-D Child Support Program for the Year Ended December 31, 2014	28
Schedule of Revenues and Expenditures Exhibit I - County Children and Youth Social Service Programs for the Fiscal Year Ended June 30, 2012	29
Schedule of Revenues and Expenditures Exhibit III - Medical Assistance Transportation Program for the Fiscal Year Ended June 30, 2014	30
Schedule of Revenues, Expenditures, and Carryover Funds Exhibit V(a) EI – Early Intervention Services for the Fiscal Year Ended June 30, 2014	31
Report of Income and Expenditures Exhibit V(b) EI – Early Intervention Services for the Fiscal Year Ended June 30, 2014	32
County Report of Income and Expenditures Exhibit VI(a) BG-S – Schedule of Fund Balances for the Fiscal Year Ended June 30, 2014	33
County Report of Income and Expenditures Exhibit VI(b) BG-S – Schedule of Fund Balances for the Fiscal Year Ended June 30, 2014	34
Single Audit Report Distribution List	35 – 39

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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, 2014, which collectively comprise the County's basic financial statements and issued our report thereon dated April 9, 2015. We did not audit the financial statements of the pension trust fund, which represent 90.81%, 97.79%, and 47.81% percent of the assets, net position/fund balances and revenues, respectively, of the aggregate remaining fund information. We did not audit the financial statements of Allegheny County Airport Authority, Port Authority of Allegheny County, Community College 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, which represent 100% of the assets, net position, and revenues of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the pension trust fund, Allegheny County Airport Authority, Port Authority of Allegheny County, Community College 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, is based solely on the reports of the other auditors. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those other auditors. The financial statements of HealthChoices, Inc., Soldiers' and Sailors' Memorial Hall and Museum Trust, Inc. and the financial statements of the pension trust fund were not audited in accordance with Government Auditing Standards.

Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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County of Allegheny, Pennsylvania
Page 2

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as finding 2014 – 003 to be a material weakness.

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. We consider the deficiencies described in the accompany schedule of findings and questioned costs as finding 2014 – 001 and finding 2014 – 002 to be significant deficiencies.

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*.

County of Allegheny's Responses to Findings

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

Purpose of this Report

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

Zelenkofske Axelrod LLC

ZELENKOFKSKE AXELROD LLC

Pittsburgh, Pennsylvania
September 17, 2015

Zelenkofske Axelrod LLC

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND DHS PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AND DHS AWARDS REQUIRED BY OMB CIRCULAR A-133 AND THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES SINGLE AUDIT SUPPLEMENT

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

Report on Compliance for Each Major Federal and DHS Program

We have audited the compliance of COUNTY OF ALLEGHENY, PENNSYLVANIA with the types of compliance requirements described in the U.S. Office of Management and Budget ("OMB") Circular A-133 Compliance Supplement and Pennsylvania Department of Human Services ("DHS") Single Audit Supplement 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, 2014. COUNTY OF ALLEGHENY, PENNSYLVANIA's major federal and DHS programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of COUNTY OF ALLEGHENY, PENNSYLVANIA's major federal and DHS programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and the *Pennsylvania Department of Human Services Single Audit Supplement*. Those standards, OMB Circular A-133 and the DHS Single Audit Supplement require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or DHS program occurred. An audit includes examining, on a test basis, evidence about COUNTY OF ALLEGHENY, PENNSYLVANIA's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Basis for Qualified Opinion on Medical Assistance Program, Community Development Block Grant, and Aging Cluster

As described in the accompanying schedule of findings and questioned costs, COUNTY OF ALLEGHENY, PENNSYLVANIA did not comply with requirements regarding CFDA 93.778 Medical Assistance Program as described in finding 2014 – 001 for Eligibility, CFDA 14.218 Community Development Block Grant as describe in finding 2014 – 002 for Equipment and Real Property Management, and CFDA's 93.044, 93.045 and 93.053 Aging

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Allegheny County Chief Executive, Controller, and County Council
County of Allegheny, Pennsylvania
Page 4

Cluster for Reporting. Compliance with such requirements is necessary, in our opinion, for COUNTY OF ALLEGHENY, PENNSYLVANIA to comply with the requirements applicable to those programs.

Qualified Opinion on Medical Assistance Program, Community Development Block Grant, and Aging Cluster

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, 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 CFDA 93.778 Medical Assistance Program, CFDA 14.218 Community Development Block Grant, and CFDA's 93.044, 93.045, and 93.053 Aging Cluster for the year ended December 31, 2014.

Unmodified Opinion on Each of the Other Major Federal and DHS 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 and DHS programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2014.

Other Matters

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

Report on Internal Control Over Compliance

Management of COUNTY OF ALLEGHENY, PENNSYLVANIA is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered COUNTY OF ALLEGHENY, PENNSYLVANIA's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and DHS program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and DHS program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of COUNTY OF ALLEGHENY, PENNSYLVANIA's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. However, we identified 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 or DHS program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material

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Allegheny County Chief Executive, Controller, and County Council
County of Allegheny, Pennsylvania
Page 5

noncompliance with a type of compliance requirement of a federal or DHS program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as finding 2014 – 003 to be a material weakness.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or DHS program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as findings 2014 – 001 and 2014 – 002 to be significant deficiencies.

COUNTY OF ALLEGHENY, PENNSYLVANIA's responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. COUNTY OF ALLEGHENY, PENNSYLVANIA's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on those 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 OMB Circular A-133 and the Pennsylvania Department of Human Services Single Audit Supplement. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal and DHS Awards Required By OMB Circular A-133 and the Pennsylvania Department of Human Services Single Audit Supplement

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, 2014, which collectively comprise the County's primary government financial statements, and have issued our report thereon dated April 9, 2015 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 DHS awards are presented for purposes of additional analysis as required by OMB Circular A-133 and the Pennsylvania Department of Human Services Single Audit Supplement and are 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 or to the primary government financial statements themselves, 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 DHS awards is fairly stated in all material respects in relation to the primary government financial statements as a whole.

Zelenkofske Axelrod LLC

ZELENKOFOSKE AXELROD LLC

Pittsburgh, Pennsylvania
September 17, 2015

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2014

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Grantor's Number</u>	<u>Unearned Revenue December 31, 2013</u>	<u>Grants Receipts</u>	<u>Expenditures</u>	<u>Unearned Revenue December 31, 2014</u>
FEDERAL:						
<u>U.S. Department of Agriculture</u>						
Passed through Pennsylvania Department of Education:						
School Breakfast Program	10.553				\$ 26,593	
National School Lunch Program	10.555				39,890	
13/14 Child and Adult Care Food Program	10.558	AG300022260			422,542	
14/15 Child and Adult Care Food Program	10.558	AG300022260			296,230	
Total Child and Adult Care Food Program					<u>718,772</u>	
2014 Summer Food Service Program for Children	10.559				482,441	
Passed through Pennsylvania Department of Labor and Industry:						
State Administrative Matching Grants for the Supplemental Nutrition Program	10.561	4100061574			13,995	
Passed through Pennsylvania Department of Agriculture:						
Emergency Food Assistance Program (Administrative Costs)	10.568	ME441126/AG#4100058643			86,787	
Emergency Food Assistance Program (Donated Commodities)	10.569	ME441126/AG#4100058643			853,702	
2014 Farmers Market Nutrition	10.569	ME 44101584			16,944	
Total Emergency Food Assistance Program (Donated Commodities)					<u>870,646</u>	
Passed through Pennsylvania Department of Health:						
Special Supplemental Program for Women, Infants, and Children 12/13	10.557	SAP#4100060463		346,009	(159,723)	
Special Supplemental Program for Women, Infants, and Children 13/14	10.557	SAP#4100064615		2,985,661	2,398,441	
Special Supplemental Program for Women, Infants, and Children 14/15	10.557	SAP#4100067452		-	720,358	
Total Special Supplemental Program for Women, Infants, and Children				<u>3,331,670</u>	<u>2,960,076</u>	
Total U.S. Department of Agriculture					<u>5,199,200</u>	
<u>U.S. Department of Health and Human Services</u>						
Direct Federal Payments:						
Head Start 2013/2014	93.600	03CH2014-48			4,515,327	
Head Start 2014/2015	93.600	03CH2014-48			6,382,095	
Total Head Start					<u>10,897,422</u>	
13/14 Emergency Preparedness Bioterrorism Community Transitions	93.889	SAP#4100062876 CT-0212-0002			620,781 593,932	
Passed through Pennsylvania Department of Human Services:						
Child Welfare - TITLE IV-E - Guardianship Assistance	93.090			1,792,975	1,752,458	
13/14 Mental Health Operations: PATH	93.150			87,549	87,119	
14/15 Mental Health Operations: PATH	93.150			87,549	89,279	
Total Mental Health Operations: PATH				<u>175,098</u>	<u>176,398</u>	
13/14 Mental Health Operations: Jail Diversion	93.243			3,750	373,537	
14/15 Mental Health Operations: Launch Initiative	93.243			380,000	-	380,000
14/15 Mental Health Operations: Jail Diversion	93.243			-	48,784	
Total Mental Health Operations: Jail Diversion				<u>383,750</u>	<u>422,321</u>	<u>380,000</u>
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	SAP#4100061351		634,120	605,224	
13/14 FCI Family Centers Promoting Safe and Stable Families	93.556			645,548	320,826	
14/15 FCI Family Centers Promoting Safe and Stable Families	93.556			295,767	347,362	
13/14 Promoting Safe and Stable Families Family Reunification	93.556			128,238	102,668	
14/15 Promoting Safe and Stable Families Family Reunification	93.556			43,129	87,332	
Total Promoting Safe and Stable Families				<u>1,112,682</u>	<u>858,188</u>	
Temporary Assistance for Needy Families						
13/14 Work Ready - Supported Work Program	93.558	4100058195		433,072	346,689	
14/15 Work Ready - Supported Work Program	93.558	4100058195		108,268	95,577	12,691
Child Welfare	93.558			7,527,732	6,956,626	-
Nurse Family Partnership 12/13	93.558	Grant# 4100064013		226,397	321,542	-
Total Temporary Assistance for Needy Families				<u>8,295,469</u>	<u>7,720,434</u>	<u>12,691</u>
Child Support Enforcement Improvement Program	93.563	ME3322114002		11,018,590	12,487,830	*
	93.563	ME3322114002		1,751,802	2,665,184	*
13/14 Community Based Child Abuse Prevention Grants FCI Family Centers	93.590			72,250	35,907	
14/15 Community Based Child Abuse Prevention Grants FCI Family Centers	93.590			15,080	17,710	
13/14 Community Based Child Abuse Prevention Grants FCI Fatherhood	93.590			-	21,377	
14/15 Community Based Child Abuse Prevention Grants FCI Fatherhood	93.590			-	10,876	
Total Community Based Child Abuse Prevention Grants				<u>87,330</u>	<u>85,870</u>	
2013/14 Mental Health Operations - Adult Health Quality Measures	93.609			178,765	-	178,785
Child Welfare Services - State Grants	93.645			874,095	874,330	
Foster Care - Title IV-E	93.658			22,616,872	26,782,043	*
Adoption Assistance - Title IV-E	93.659			10,946,276	8,259,254	*

*Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2014

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grantor's Number	Unearned Revenue December 31, 2013	Grants Receipts	Expenditures	Unearned Revenue December 31, 2014
Social Services Block Grant						
Child Welfare - Title XX	93.667			1,181,711	1,182,110	
12/13 BH Block Grants SSBG	93.667			-	42,811	
13/14 BH Block Grants SSBG	93.667			629,604	843,763	
14/15 BH Block Grants SSBG	93.667			843,763	843,763	
Total Social Services Block Grant				<u>2,655,078</u>	<u>2,912,447</u>	
Independent Living						
	93.674			444,577	350,026	
Medical Assistance Program						
Child Welfare - Medicaid	93.778			48,687	81,065	
2012/13 MATP	93.778			-	(7)	
2013/14 MATP	93.778		-	2,129,679	1,976,482	-
2014/15 MATP	93.778		-	2,295,461	2,124,443	171,018
Aging Medical Assistance Reimbursement	93.778	100746305 0029		2,349	9,387	
09/10 Mental Health Operations	93.778			-	3,253	
12/13 Mental Health Operations	93.778			-	(11,897)	
13/14 Mental Health Operations	93.778			7,058	8,716	
13/14 Early Intervention Title XIX	93.778			137,472	137,472	
14/15 Early Intervention Title XIX	93.778			136,610	138,446	
07/08 Mental Retardation Title XIX	93.778			-	2	
09/10 Mental Retardation Title XIX	93.778			-	182,933	
12/13 ID Block Grant Medicaid Title XIX	93.778			-	84,188	
13/14 ID Block Grant Medicaid Title XIX	93.778			667,956	1,356,319	
14/15 ID Block Grant Medicaid Title XIX	93.778			1,335,916	1,484,617	
Total Medical Assistance Program				<u>6,761,190</u>	<u>7,575,417</u>	*
07/08 Block Grants for Community Mental Health Services						
13/14 BH Block Grant Block Grants for Community Mental Health Services	93.958			671,041	671,041	
14/15 BH Block Grant Block Grants for Community Mental Health Services	93.958			671,041	671,041	
Total Block Grants for Community Mental Health Services				<u>1,342,082</u>	<u>1,342,080</u>	
2013/2014 DHS Block Grant Block Grants for Prevention and Treatment of Substance Abuse						
2014/15 DHS Block Grant Block Grants for Prevention and Treatment of Substance Abuse	93.959			365,600	288,757	
	93.959			365,600	438,733	
Total Block Grants for Prevention and Treatment of Substance Abuse				<u>731,200</u>	<u>727,490</u>	*
Passed through Pennsylvania Department of Health:						
Public Health Emergency Preparedness 09/10	93.069	SAP 4100049492	8,716	-	-	8,716
Public Health Emergency Preparedness 12/13	93.069	SAP 4100059098	4,005	-	-	4,005
Public Health Emergency Preparedness 13/14	93.069	SAP 4100062876	-	-	871	-
Total Public Health Emergency Preparedness			<u>12,721</u>	<u>-</u>	<u>871</u>	<u>12,721</u>
10/12 Childhood Lead						
12/14 Personal Responsibility Education Program	93.092	SAP 4100057768	-	94,154	89,749	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs 12/14						
Project Grants and Cooperative Agreements for Tuberculosis Control Programs 14/16	93.116	SAP 4100058021	3,315	-	-	-
	93.116	SAP 4100065358	-	12,490	30,608	34,425
Total Project Grants and Cooperative Agreements for Tuberculosis Control Programs			<u>3,315</u>	<u>12,490</u>	<u>30,608</u>	<u>34,425</u>
Childhood Lead Poisoning Prevention Projects 10/12						
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.197	SAP 4100050697	-	-	2,236	-
2011/12 Drug & Alcohol Operations	93.243	SAP 4100053028	-	-	30,001	-
2012/13 Drug & Alcohol Operations	93.243	SAP 4100053028	-	-	27,367	-
Total Substance Abuse and Mental Health Services - Projects of Regional and National Significance			<u>-</u>	<u>-</u>	<u>57,368</u>	<u>-</u>
Immunization Grants 12/13						
Immunization Grants 2014	93.268	SAP 4100057476	-	364,934	32,579	-
	93.268	SAP 4100064385	-	793,726	935,232	12,750
Total Immunization Grants			<u>-</u>	<u>1,158,660</u>	<u>967,811</u>	<u>12,750</u>
Childhood Lead Poisoning 10/12						
13/14 AIDS Prevention	93.778	SAP 4100050697	-	-	419	-
10/11 AIDS Prevention	93.943	SAP 4100060798	7,172	299,298	306,406	-
	93.943	SAP 4100049927	214,955	-	-	214,955
Block Grants for Prevention and Treatment of Substance Abuse						
2008/09 Drug & Alcohol Operations	93.959	SAP 4100027012	-	-	228,123	-
2012/13 Drug & Alcohol Operations	93.959	SAP 4100053028	-	-	(1,133,532)	-
2013/14 Drug & Alcohol Operations	93.959	SAP 4100053028	-	2,993,379	3,077,117	-
2014/15 Drug & Alcohol Operations	93.959	SAP 4100053028	-	3,077,118	5,268,496	-
Total Block Grants for Prevention and Treatment of Substance Abuse			<u>-</u>	<u>6,070,497</u>	<u>7,440,204</u>	<u>-</u>
Preventive Health Services - Sexually Transmitted Diseases Control Grants 2011						
Preventive Health Services - Sexually Transmitted Diseases Control Grants 2014	93.977	SAP 4100053566	106,431	105,902	27,889	-
	93.977	SAP 4100064692	-	223,286	162,015	81,599
Total Preventive Health Services			<u>106,431</u>	<u>329,188</u>	<u>189,904</u>	<u>81,599</u>

* Denotes tested as a major program

See Accompanying Notes to Schedules of Expenditures of Awards

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2014

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Grantor's Number</u>	<u>Unearned Revenue December 31, 2013</u>	<u>Grants Receipts</u>	<u>Expenditures</u>	<u>Unearned Revenue December 31, 2014</u>
Preventive Health and Health Services Block Grant						
11/14 Healthy Lifestyles-OPANAC	93.991	SAP 4100055607	2,468	99,734	98,468	294
12/13 Dental Sealant Project	93.991	SAP 4100058114	3,943	43,158	33,108	59
14/15 Dental Sealant Project	93.991	SAP 4100066638	-	7,140	23,658	7,256
			-	-	-	-
Total Preventive Health and Health Services Block Grant			6,411	150,032	155,234	7,609
Maternal and Child Health Services Block Grant to the States						
08/11 MCH	93.994	SAP 4100025897	-	-	1	-
10/11 MCH	93.994	SAP 4100053313	103,701	-	-	103,701
12/15 MCH	93.994	SAP 4100058189	-	1,068,415	772,292	223,128
10/12 Childhood Lead	93.994	SAP 4100050697	-	-	3,355	-
13/16 PA Lead and Healthy Homes	93.994	SAP 4100063780	48,674	-	124,050	-
14/18 PA Lead and Healthy Homes	93.994	SAP 4100064045	-	64,604	138,517	52
			-	-	-	-
Total Maternal and Child Health Services Block Grant to the States			152,375	1,133,019	1,038,215	326,881
Passed through Pennsylvania Department of Aging:						
Elder Abuse	93.041	AG 4100057753			34,573	
KevCorps Block Grant	93.042	AG 4100057753			103,901	
Health Promotion	93.043	AG 4100057753			101,567	
Aging Cluster	93.044	AG 4100057753			3,172,209	
Aging Cluster	93.045	AG 4100057753			2,485,681	
Family Caregiver	93.052	AG 4100057753			387,251	
Nutrition Services Incentive Program	93.053	AG 4100057753			635,604	
MIPPA ADRG	93.071	AG 4100057753			24,785	
State Health Insurance Program	93.324	AG 4100057753			51,004	
Health Care Financing Research, Demonstrations and Evaluations	93.779	AG 4100057753			43,641	
Medical Assistance Program						
2013/14 Title XIX Other	93.778	AG 4100057868			22,107	
2014/15 Title XIX Other	93.778	AG 4100057868			23,468	
2013/14 Title XIX Pre-Admission Assessment	93.778	AG 4100057868			768,181	
2014/15 Title XIX Pre-Admission Assessment	93.778	AG 4100057868			723,417	
12/13 Title XIX Nursing Home Transition	93.778	AG 4100057868			7,480	
13/14 Title XIX Nursing Home Transition	93.778	AG 4100057868			110,838	
14/15 Title XIX Nursing Home Transition	93.778	AG 4100057868			86,095	
2014/15 DHS Service Coordination	93.778	AG 4100057868			737,534	
2014/15 Gateway CBCT	93.778	AG 4100057868			8,464	
2014/15 Aging Block Grant - Other	93.778	AG 4100057753			96,704	
2012/2013 PDA Over 60 Medicaid Waiver Program	93.778	AG 4100057868			(69,277)	
2013/2014 PDA Over 60 Medicaid Waiver Program	93.778	AG 4100057868			547,224	
Total Medical Assistance Program					3,062,235	
Passed through Pennsylvania Department of Labor and Industry:						
Temporary Assistance for Needy Families						
2013/14 SPOC (EARN)	93.558	4100061574			1,743,303	
2014/15 SPOC (EARN)	93.558	4100061574			1,462,317	
Total Temporary Assistance for Needy Families					3,205,620	
Passed through Pennsylvania Department of Community and Economic Development:						
Community Services Block Grant 2013/14	93.569				1,278,821	
Passed through National Association of County and City Health Officials						
13/14 NACCHO - MRC	93.008	MRC 14-0144			3,500	
Total U.S. Department of Health and Human Services					112,559,524	
U.S. Department of Education						
Passed through Pennsylvania Department of Human Services:						
12/13 Special Education - Grants for Infants and Families	84.181			-	30	
13/14 Special Education - Grants for Infants and Families	84.181			780,027	780,027	
14/15 Special Education - Grants for Infants and Families	84.181			780,028	780,027	
Total Special Education - Grants for Infants and Families				1,560,055	1,560,084	
Total U.S. Department of Education					1,560,084	
U.S. Department of Housing and Urban Development						
Direct Federal Payments:						
Community Development Block Grants/Entitlement Grants						
CDBG XXXI Projects	14.216	B-05-UC-42-0103			(87,810)	
CDBG XXXIII Projects	14.218	B-07-UC-42-0103			2,690	
CDBG XXXIV Projects	14.218	B-08-UC-42-0103			(21,618)	
CDBG XXXV Projects	14.218	B-09-UC-42-0103			191,171	
CDBG XXXVI Projects	14.218	B-10-UC-42-0103			67,378	
CDBG XXXVII Projects	14.218	B-11-UC-42-0103			(235,441)	
CDBG XXXVIII Projects	14.218	B-12-UC-42-0103			2,363,396	
CDBG XXXIX Admin	14.218	B-13-UC-42-0103			(100,197)	
CDBG XXXIX Projects	14.218	B-13-UC-42-0103			3,093,926	
CDBG 40 Admin	14.218	B-14-UC-42-0103			4,952	
08/13 Neighborhood Stabilization Program (NSP)	14.218	B-08-UN-42-0101			130,460	

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2014

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Grantor's Number</u>	<u>Unearned Revenue December 31, 2013</u>	<u>Grants Receipts</u>	<u>Expenditures</u>	<u>Unearned Revenue December 31, 2014</u>
Total Community Development Block Grants/Entitlement Grants					5,438,905	
Emergency Shelter Grant						
2011 Emergency Shelter	14.231	E-11-JC-42-0001			361,999	
2012 Emergency Shelter	14.231	E-12-JC-42-0001			516,012	
2013 Emergency Solutions	14.231	E-13-JC-42-0001			877,152	
2014 Emergency Solutions	14.231	E-14-JC-42-0001			243,571	
Total Emergency Shelter Grant					1,998,734	
Supportive Housing Program						
2009/14 HUD XIV:	14.235	PA-28C-600001-37			847,637	
2009/16 HUD XV:	14.235				473,809	
2010/16 HUD XVI:	14.235				795,216	
2012/17 HUD XVII:	14.235				655,057	
Total Supportive Housing Program					2,771,719	
Shelter Plus Care						
2009/14 HUD XIV:	14.238	PA-28C-600001-37			267,675	
2009/16 HUD XV:	14.238				4,786	
2010/16 HUD XVI:	14.238				324,807	
2012/17 HUD XVII:	14.238				267,558	
Total Shelter Plus Care					864,826	
Home Investment						
2009 Home Investment Partnership Program	14.239	M-09-DC-42-0503			167,620	
2010 Home Investment Partnership Program	14.239	M-10-DC-42-0503			259,712	
2011 Home Investment Partnership Program	14.239	M-11-DC-42-0503			244,884	
2012 Home Investment Partnership Program	14.239	M-12-DC-42-0503			554,744	
2013 Home Investment Partnership Program	14.239	M-13-DC-42-0503			188,187	
2014 Home Investment Partnership Program	14.239	M-14-DC-42-0503			39,985	
Total Home Investment					1,453,112	
Continuum of Care Program 2013/18 HUD XVIII	14.267				8,324,258	
Continuum of Care Program 2014/19 HUD XVIII	14.267				5,252,056	
Total Continuum of Care					13,576,314	
Passed through Pennsylvania Department of Community and Economic Development: 12/14 Emergency Shelter	14.231	C000053479			448,401	
Passed through Pennsylvania Department of Health: 10/11 Lead-Based Paint Hazard Control Grant	14.900	4100050061	30,867	-	-	30,867
Total U.S. Department of Housing and Urban Development					26,552,011	
<u>U.S. Department of Justice</u>						
Direct Federal Payments:						
Edward Byrne Memorial Justice Assistance Grant						
12/14 Sexual Assault Evidence	16.738	2010-JG-07-22963			14,539	
FY 2011 JAG Program	16.738	2011-DJ-BX-2373			16,543	
FY 2012 JAG Program	16.738	2012-DJ-BX-0098			11,254	
FY 2013 JAG Program	16.738	2013-DJ-BX-1017			286,981	
Total Edward Byrne Memorial Justice Assistance Grant					329,317	
2012 Solving Cold Cases	16.560	2012-DN-BX-K012			37,223	
12/13 Justice Reinvestment Initiative Grant	16.827	BJA-2015-4152			54,330	
Law Enforcement Assistance - Narcotics and Dangerous Drugs						
DA Federal Asset Sharing Fund	16.001				195,314	
County Sheriff - Federal Asset Sharing Fund	16.001				131,464	
County Police Forfeiture Fund	16.001				365,814	
US Treasury Federal Asset Sharing Fund	16.001				27	
Total Law Enforcement Assistance - Narcotics and Dangerous Drugs					692,819	
Forensic DNA Backlog Reduction Program						
11/13 NIJ Forensic DNA Backlog Reduction Program	16.741	2011-DN-BX-K419			66,050	
12/14 NIJ Forensic DNA Backlog Reduction Program	16.741	2012-DN-BX-0055			237,999	
13/15 NIJ Forensic DNA Backlog Reduction Program	16.741	2013-DN-BX-0085			17,015	
Total Forensic DNA Backlog Reduction Program					321,064	
Second Chance Act Prisoner Reentry Initiative						
11/12 Second Chance Act	16.812	2011-RM-BX-0002			50,000	
12/13 Second Chance Act	16.812	2009-CZ-BX-0046			374,864	
13/14 Second Chance Act	16.812	2013-RV-BX-0003			195,329	
Total Second Chance Act Prisoner Reentry Initiative					620,193	
Passed through Pennsylvania Commission on Crime and Delinquency: 13/14 Juvenile Accountability Block Grant	16.523	23990			26,795	

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COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2014

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Grantor's Number</u>	<u>Unearned Revenue December 31, 2013</u>	<u>Grants Receipts</u>	<u>Expenditures</u>	<u>Unearned Revenue December 31, 2014</u>
14/15 Juvenile Accountability Block Grant	16.523	24978			6,480	
Total Juvenile Accountability Block Grant					33,275	
13/15 DMC	16.540	24779			6,465	
Paul Coverdell Forensic Sciences Improvement Grant Program						
2014 Coverdell Backlog Fund	16.742	2001-FS-01-24963			100,000	
2013 STOP	16.588	2012-VA-01/02/03-23855			135,578	
Edward Byrne Memorial Justice Assistance Grant						
12/14 Gang Intervention Strategies	16.738	2010-JG-04-22997			85,748	
12/14 JJSES	16.738	2010-JG-06-23505			2,158	
13/15 JJSES BITS	16.738	2011-JG-06-24695			39,725	
13/15 Court Reminder	16.738	2011/2012-JG-06-24087			35,138	
Total Edward Byrne Memorial Justice Assistance Grant					162,769	
Edward Byrne Memorial Justice Assistance Grant ARRA						
10/12 Peer Mentoring Registration (Stimulus Funds)	16.803	2009-AJ-04-21014			(643)	
Total U.S. Department of Justice					2,492,190	
<u>U.S. Department of Labor and Industry</u>						
Passed through Pennsylvania Department of Labor and Industry: 2014/15 WIA Youth	17.259				200,403	
Passed through Pennsylvania Department of Aging Senior Community Service Employment Program	17.235	4100042452			266,043	
Total U.S. Department of Labor and Industry					466,446	
<u>Corporation for National and Community Service</u>						
Direct Federal Payments:						
12/13 AmeriCorps CNS	94.006	10NDHP0002			(3,652)	
13/14 AmeriCorps PGH Health	94.006				163,943	
14/15 AmeriCorps PGH Health	94.006				78,757	
Total AmeriCorps					239,048	
Passed through Pennsylvania Department of Labor and Industry: 2013/14 AmeriCorps - KEYS	94.006	4100064845			655,946	
2014/15 AmeriCorps - KEYS	94.006	4100064845			183,258	
Total AmeriCorps					839,204	
13/14 Senior Companion Program	94.016				167,633	
14/15 Senior Companion Program	94.016				306,494	
Total Senior Companion Program					474,127	
Training and Technical Assistance	94.009				2,426	
Total Corporation for National and Community Service					1,554,805	
<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						
12/14 EPA Near Road No2 Monitoring	66.034	96313701			91,483	
12/13 PM Air Monitoring	66.034	97312803			138,991	
Total Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act					230,474	
Air Pollution Fund	66.001				1,327,223	
Passed through Pennsylvania Department of Environmental Protection: Bureau of Point and Non-Point Source Management 08 Bull Creek Flood Protection	66.202	XP97388801			447,309	
Total U.S. Environmental Protection Agency					2,005,006	
<u>U.S. Department of Transportation</u>						
Passed through Pennsylvania Department of Transportation:						
Highway Planning and Construction						
2002 Campbells Run Road	20.205				325,946	
2008 Federal Bridge Project Management Services	20.205				20,661	
2008, 2010, 2011 & 2012 Brownsville Rd @ Broughton Library Road	20.205				1,264,598	
2007 Duquesne McKeesport Flyover	20.205				609,521	
2009 Browns Hill Road Improvement	20.205				9,032	
2011 Thompson Run Bridge No. 5	20.205				404,115	
2009, 2010 & 2011 6th/7th/9th Street Bridge	20.205				1,252,409	
2009, 2011, 2012 and 2013 Mansfield Bridge Rehab	20.205				7,535,878	

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COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2014

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Grantor's Number</u>	<u>Unearned Revenue December 31, 2013</u>	<u>Grants Receipts</u>	<u>Expenditures</u>	<u>Unearned Revenue December 31, 2014</u>
2009 & 2010 McKeesport Flyover	20.205				123,951	
2010 Dooker's Hollow Bridge Reconstruction	20.205				408,134	
2010 & 2011 Jack's Run Bridge No. 1	20.205				18,222	
2011 / 2012 Greensburg Pike Bridge	20.205				6,538,166	
2011 S. 10th Street Bridge	20.205				3,552,836	
2011 Major Bridge and Road Program Management	20.205				34,921	
2011 & 2012 Bridge Preservation	20.205				1,226,663	
2006, 2010, 2012, & 2013 Bridge Project Management	20.205				105,497	
2011 & 2012 Levi Bird Duff Bridge	20.205				1,201,257	
2010, 2012 & 2013 Chartier's Creek Bridge	20.205				653,910	
Miscellaneous Bridge Design	20.205				229,505	
Total Highway Planning and Construction					25,415,222	
State and Community Highway Safety						
13/14 Traffic Safety	20.600	CTSP-2014-Allegheny-00012			67,427	
14/15 Traffic Safety	20.600	CTSP-G-2015			14,308	
Total State and Community Highway Safety					71,735	
Passed through Pennsylvania Emergency Management Agency:						
Interagency Hazardous Materials Public Sector Training and Planning						
13/14 HMEP Planning & Training	20.703				9,689	
Total Interagency Hazardous Materials Public Sector Training and Planning					9,689	
Total U.S. Department of Transportation					25,496,646	
U.S. Department of Homeland Security						
Direct Federal Payments:						
Interoperable Emergency Communications - PA Civil Service	97.042				128,727	
Passed through Pennsylvania Emergency Management Agency:						
2013 Storm Reimbursement	97.036	FEMA-4149-DR-PA-003-99003-00			14,607	
14/17 HMGP Generator Grant	97.039	4100066798			8,661	
Homeland Security Grant Program						
2011 Community Emergency Response Team	97.067	GR 4100065650			9,030	
2011 UASI	97.067	GR 4100060413			2,310,145	
2013 UASI	97.067				1,179,431	
FY 2011 MMRS	97.067	GR 4100060396			270,109	
2010 ODP SHSGP	97.067	GR 4100056070			24,302	
2011 ODP SHSGP	97.067	GR 4100060399			1,079,782	
2012 ODP SHSGP	97.067	GR 4100063181			1,768,239	
2013 ODP SHSGP	97.067				1,054,678	
Total Homeland Security Grant Program					7,695,716	
Total U.S. Department of Homeland Security					7,847,711	
Election Assistance Commission						
Passed through Pennsylvania Department of State:						
2010 & 2012 HAVA Maintenance	90.401	4100032534			804,618	
Total Election Assistance Commission					804,618	
Miscellaneous Federal Grants						
13/18 Diligent Recruitment					89,860	
Total Miscellaneous Federal Grants					89,860	
TOTAL FEDERAL AWARDS					\$ 186,628,101	

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2014

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Grantor's Number</u>	<u>Unearned Revenue December 31, 2013</u>	<u>Grants Receipts</u>	<u>Expenditures</u>	<u>Unearned Revenue December 31, 2014</u>
STATE:						
<u>Pennsylvania Department of Community and Economic Development:</u>						
09/12 HRA Rankin Homes		C000048922			\$ 2,000	
2008 Community Infrastructure Tourism		Act 53 of 2007			6,600,000	
10/13 DCED Case Management System		C000049939			<u>6,548</u>	
Total Pennsylvania Department of Community and Economic Development					<u>6,608,548</u>	
<u>Pennsylvania Department of Environmental Resources:</u>						
2011 West Nile Virus		4100055659			607	
2012 West Nile Virus		4100059475			25	
2013 West Nile Virus		4100063164			583	
2014 West Nile Virus					131,487	
2015 West Nile Virus					<u>458</u>	
Total Pennsylvania Department of Environment Resources					<u>133,160</u>	
<u>Pennsylvania Department of Health:</u>						
Act 2004-122 VSIA		Act 2004-122			172,662	
08/11 Nurse Family Partnership		4100032570			3,306	
13/14 Nurse Family Partnership		4100064013			(67,569)	
2011 STD		4100053566			69,662	
2014 STD		4100064692			178,277	
08/11 MCH		4100025997			1	
10/12 Childhood Lead		4100050997			81	
13/16 PA Lead and Healthy Homes		4100063780			8,102	
14/16 PA Lead and Healthy Homes		4100064045			3,752	
12/14 Tuberculosis Control		4100058021			39,553	
14/16 Tuberculosis Control		4100065358			8,526	
13/14 AIDS Prevention		4100060798			313,484	
DOH - D&A Ops (App 110)				4,707,856	4,140,540	
DOH - 2010-01 Gaming (App # 20-365)				351,144	1,335,009	
DOH - Compulsive & Problem Gambling (App 50-209)				571,372	<u>404,993</u>	
Total Pennsylvania Department of Health					<u>6,610,379</u>	
<u>Pennsylvania Department of Human Services:</u>						
Act 24					25,413	
2012/13 MATP				-	(7)	
2013/14 MATP				2,329,448	2,161,875	
2014/15 MATP				2,578,129	2,386,048	
07/08 Mental Health Operations:						
MH Operations					2	
08/09 Mental Health Operations:						
MH Operations					8,068,584	
09/10 Mental Health Operations:						
MH Operations					127,244	
10/11 Mental Health Operations:						
MH Operations				-	70	
MH Hospital Preparedness					(2,021)	
13/14 Mental Health Operations:						
MH DHS PCH App 10252				-	(51,741)	
MH DHS PCH App 10248 - Act 87				-	540,638	
14/15 Mental Health Operations:						
MH DHS PCH App 10252					25,000	
09/10 EI Ops - Primary						
DHS-EI App117					363	
13/14 EI Ops - Primary						
DHS-EI/XIX Infants & Toddlers				121,908	121,909	
DHS-EI App117				5,163,821	5,148,721	
14/15 EI Ops - Primary						
DHS-EI/XIX Infants & Toddlers				122,772	122,773	
DHS-EI App117				5,163,821	5,180,913	
07/08 Mental Retardation Operations:						
DHS - XIX (App 156)					1	
08/09 Mental Retardation Operations:						
DHS - OMR (App 156)					1	
09/10 Mental Retardation Operations:						
DHS - OMR (App 156)					82	
DHS - XIX (App 156)					(182,933)	
13/14 Mental Retardation Operations:						
ID Act 87 Carryover				-	197,244	
2008/09 Drug & Alcohol Operations:						
DHS (ACT 152)				-	1	
2009/10 Drug & Alcohol Operations:						
DHS (ACT 152)				-	(1,192)	
13/2014 Family Center Initiative - Family Centers					373,080	
14/2015 Family Center Initiative - Family Centers					511,681	
Aging Medical Assistance Reimb		100746305 0029			7,681	
2010 BH Managed Care ACHI - CCBHO					(666,602)	
2010 BH Managed Care Perf Incent					1,487,010	
2011 BH Managed Care - Perf Incent		4000013171			1,660,337	
2012 BH Managed Care ACHI - CCBHO				2,224,330	5,449,474	
2012 BH Managed Care - Perf Incent				45,163	(261,034)	
2012 BH Managed Care - Gross Receipts Tax				142,296	-	
2013 BH Managed Care ACHI - CCBHO				5,730,347	(1,811,635)	

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See Accompanying Notes to Schedules of Expenditures of Awards

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2014

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Grantor's Number</u>	<u>Unearned Revenue December 31, 2013</u>	<u>Grants Receipts</u>	<u>Expenditures</u>	<u>Unearned Revenue December 31, 2014</u>
2013 BH Managed Care Perf Incent				116,946	4,260,461	
2013 BH Managed Care - Gross Receipts Tax				366,621	-	
2014 BH Managed Care ACHI - CCBHO				266,502,141	264,178,722	
2014 BH Managed Care Perf Incent				4,749,070	-	
2014 BH Managed Care - Gross Receipts Tax				17,012,892	16,363,602	
13/14 ECC-Supported Work Program				-	(21,596)	
12/13 DHS Block Grant						
ID Block Grant				-	9,151	
BH Block Grant				-	(305,416)	
13/14 DHS Block Grant						
CYF Block Grant				5,551,280	1,748,904	
ID Block Grant				3,996,782	3,349,423	
BH Block Grant				47,293,003	46,908,562	
D&A Block Grant				2,429,117	2,170,453	
OCS Block Grant				2,290,234	3,973,697	
14/15 DHS Block Grant						
CYF Block Grant				5,551,280	7,680,079	
ID Block Grant				3,996,782	4,023,791	
BH Block Grant				47,293,003	47,614,573	
D&A Block Grant				2,429,120	2,476,016	
OCS Block Grant				2,290,234	4,803,552	
Total Pennsylvania Department of Human Services				435,580,540	439,852,934	
<u>Pennsylvania Board of Probation and Parole</u>						
1997 Adult Prob./P/Alcohol & Drug Intervention County Offender Supervision		02-97-CP			956,478	1,559,430
Total Pennsylvania Board of Probation and Parole					956,478	1,559,430
<u>Pennsylvania Juvenile Court Judges Commission</u>						
JCJC School Based Probation		ME# 2081503			1,680,765	
Total Pennsylvania Juvenile Court Judges Commission					1,680,765	
<u>Pennsylvania Emergency Management Agency</u>						
13/14 RERF		4100064694			11,170	
2013 Storm Reimbursement		FEMA-4149-DR-PA-003-99003-00			4,869	
14/17 HMGP Generator Grant		4100066798			2,541	
13/14 PA Hazard Material		4100065480			64,598	
911 Wireless					7,689,637	
PA CSA Fund					465	
Total Pennsylvania Emergency Management Agency					7,763,280	
<u>Pennsylvania Department of Aging</u>						
2013/14 Community Based Aging Block Grant - I		AG 4100057753			8,582,336	
2014/15 Community Based Aging Block Grant - I		AG 4100057753			7,378,889	
2013/14 Aging Block Grant - Other		AG 4100057753			1,127,539	
2013/14 Community Based Aging Block Grant - II		AG 4100057753			3,904,470	
2014/15 Community Based Aging Block Grant - II		AG 4100057753			3,109,324	
2013/14 Family Caregiver		AG 4100057753			375,363	
2014/15 Family Caregiver		AG 4100057753			476,533	
2012/2013 PDA Over 60 Medicaid Waiver Program		AG 4100057868			(11,502)	
2013/2014 PDA Over 60 Medicaid Waiver Program		AG 4100057868			490,168	
2013/14 Title XIX Pre-Admission Assessment		AG 4100057868			543,645	
2014/15 Title XIX Pre-Admission Assessment		AG 4100057868			688,129	
2012/13 Title XIX Nursing Home Transition		AG 4100057868			29,010	
2013/14 Title XIX Nursing Home Transition		AG 4100057868			643,743	
2014/15 Title XIX Nursing Home Transition		AG 4100057868			305,244	
2014/15 DHS Service Coordination		AG 4100057868			660,634	
2014/15 Gateway CBCT		AG 4100057868			8,464	
2013/14 Federal Family Caregiver		AG 4100057753			298,482	
2014/15 Federal Family Caregiver		AG 4100057753			129,545	
13/14 Health Promotion		AG 4100057753			53,708	
14/15 ABG Other		AG 4100057753			288,702	
13/14 Title XIX Other		AG 4100057868			22,107	
14/15 Title XIX Other		AG 4100057868			23,468	
2014 AAAID CTY Team Initiative					2,500	
State Medical Assistance Reimbursement					14,631	
Program Income					2,432	
Total Pennsylvania Department of Aging					29,147,564	
<u>Pennsylvania Department of Labor and Industry</u>						
2013/14 SPOC DHS P/T Dept of L&I		4100061574			(46,144)	
2014/15 SPOC DHS P/T Dept of L&I Air Pollution Fund		4100061574			892	50,072
Total Pennsylvania Department of Labor and Industry					4,820	
<u>Pennsylvania Department of Education</u>						
13/14 HeadStart Supplemental		PAC# 141-13-0002			1,614,751	
14/15 HeadStart Supplemental		PAC# 141-13-0002			1,016,969	
13/14 PDE Title I					226,660	
Total Pennsylvania Department of Education					2,858,380	

* Denotes tested as a major program

See Accompanying Notes to Schedules of Expenditures of Awards

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2014

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Grantor's Number</u>	<u>Unearned Revenue December 31, 2013</u>	<u>Grants Receipts</u>	<u>Expenditures</u>	<u>Unearned Revenue December 31, 2014</u>
<u>Pennsylvania Department of Transportation</u>						
1994 Bridge Inspection					22,822	
2009, 2011, 2012, 2013 Mansfield Bridge Rehabilitation					1,327,466	
2004, 2005, 2006, & 2007 Open Ended Right of Way Property Acquisition					34,649	
2011 Thompson Run Bridge No. 5					75,771	
2008, 2010, & 2011 Open Ended Construction Engineering					169,655	
2010, 2012 & 2013 Chartier's Creek Bridge					134,530	
2010 Dooker's Hollow Bridge Reconstruction					76,525	
2002, 2011, & 2012 Greensburg Pike Bridge					105,188	
2011, 2012, & 2014 S. 10th Street Bridge					666,157	
2011 Spring Run Bridge					40,517	
2011 Plum Creek Bridge					59,768	
2011 McClaren's Run Bridge					19,342	
2009, 2010, & 2011 6th/7th/9th Street Bridge					234,827	
2011 Major Bridge and Road Program Management					1,195	
2011 & 2012 Bridge Preservation					229,998	
2011 & 2012 Levi Brd Duff Bridge					225,236	
2006, 2010, 2012, & 2013 Bridge Management Services					10,029	
Miscellaneous Bridge Design					619,734	
Miscellaneous Structural Design					1,273	
Miscellaneous Bridge Construction					1,073,781	
USDOT Forfeiture Fund					12,987	
2012 and 2014 Act 13 Marcellus Shale Legacy					4,623,069	
Total Pennsylvania Department of Transportation					<u>9,764,519</u>	
<u>Pennsylvania Commission on Crime and Delinquency:</u>						
13/14 D&A Treatment RIP Expansion		2013-IP-SD-24521			977,236	
14/15 D&A Treatment RIP Expansion		2014-IP-SD-25337			973,872	
2000 Adult Prob. Intermediate Punishment Expansion - PCCD		99-IP-ST-9148			432,076	
Total Pennsylvania Commission on Crime and Delinquency					<u>2,383,184</u>	
<u>Pennsylvania Insurance Fraud Prevention Authority:</u>						
13/14 Insurance Fraud		13-166-0001			204,513	
14/15 Insurance Fraud		13-166-0001			208,341	
Total Pennsylvania Insurance Fraud Prevention Authority					<u>412,854</u>	
<u>Pennsylvania State Police:</u>						
Law Enforcement Assistance Fund					3,499	
13/14 Auto Theft Task Force					118,080	
14/15 Auto Theft Task Force					126,969	
Total Pennsylvania State Police					<u>248,548</u>	
<u>Administrative Office of Pennsylvania Courts:</u>						
Court Security Equipment					1,653	
ACT 88 of 2001 Senior Judge					149,961	
2013 Permanency Practice Initiative (PPI)					396	
2014 Permanency Practice Initiative (PPI)					2,493	
13/14 MDJ Duress Alarms					96,566	
13/14 FCF Cameras					4,976	
Total Administrative Office of Pennsylvania Courts					<u>256,045</u>	
<u>Passed through Pennsylvania Department of Interior, National Parks Division:</u>						
2007 Hartwood Acres Mansion Improvement					27,876	
2008 & 2010 Various Parks Improvements					19,403	
Total Pennsylvania Department of Interior, National Parks Division					<u>47,279</u>	
<u>Pennsylvania Public Utility Commission:</u>						
Act 13 Unconventional Gas Well					201,308	
Total Pennsylvania Public Utility Commission					<u>201,308</u>	
TOTAL STATE AWARDS					<u>\$ 510,489,475</u>	
TOTAL FEDERAL AND STATE AWARDS					<u>\$ 697,117,576</u>	

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES
 YEAR ENDED DECEMBER 31, 2014

<u>Program</u>	<u>Combined Federal/State Expenditures</u>
Child Support Enforcement	\$ 15,153,014 *
Children and Youth	48,066,711 *
Child Development Programs	13,337,447 *
Medical Assistance Transportation	8,648,834 *
Behavioral Health/Intellectual Disabilities	421,836,117 *
Office of Community Services Block Grant	9,504,739 *
Work Ready/ECC - Supported Work Program	420,670
Aging Medical Assistance Reimbursement	17,068
Act 24	<u>25,413</u>
 Total Department of Human Services Expenditures	 <u><u>\$ 517,010,013</u></u>

- * Denotes tested as a major DHS Program. The 2014 threshold for determining major programs under the federal definition is \$3,000,000. The amount expended under major DHS programs for the fiscal year ended December 31, 2014 is \$516,546,862 or 99.91% of the total DHS financial assistance.

COUNTY OF ALLEGHENY, PENNSYLVANIA
NOTES TO SCHEDULES OF EXPENDITURES OF AWARDS
YEAR ENDED DECEMBER 31, 2014

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.

NOTE 3: COMPONENT UNITS NOT INCLUDED

The accompanying Schedule of Expenditures of Federal Awards does not include expenditures of Allegheny County Airport Authority, Port Authority of Allegheny County, 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 OMB Circular A-133.

NOTE 4: PROGRAM CLUSTERS

The following program clusters, as defined by OMB Circular A-133, were treated as a single program for determining major programs:

	<u>CFDA #</u>		
Child Nutrition Cluster	10.553	\$	26,593
	10.555		39,890
		\$	<u>66,483</u>
Emergency Food Assistance Cluster	10.568	\$	86,787
	10.569		870,646
		\$	<u>957,433</u>
Aging Cluster	93.044	\$	3,172,209
	93.045		2,485,681
	93.053		635,604
		\$	<u>6,293,494</u>
JAG Program Cluster	16.738	\$	492,086
	16.803		(643)
		\$	<u>491,443</u>

COUNTY OF ALLEGHENY, PENNSYLVANIA
NOTES OT SCHEDULE OF EXPENDITURES OF AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2014

NOTE 5: RISK-BASED AUDIT APPROACH

The 2014 threshold for determining Type A and Type B programs is \$3,000,000. All Type-A programs were audited as major.

The amount expended under programs audited as major federal programs for the year ended December 31, 2014, totaled \$149,243,203 or 79.97% of total federal awards expended.

NOTE 6: REQUIRED DISCLOSURE FOR PENNSYLVANIA DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT

<u>Program</u>	<u>Receipts</u>	<u>Expenditures</u>
Health and Human Service Funding:		
2013 CSBG	\$ 345,995	\$ -
2014 CSBG	833,935	1,278,821
Department of Housing and Urban Development Funding:		
12/14 Emergency Shelter	513,705	448,401

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2014

Section I - Summary of Auditors' Results:

Financial Statements

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

Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133, Section .510(a) yes no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Program or Cluster</u>
93.558	Temporary Assistance for Needy Families
93.658	Title IV-E Foster Care
93.659	Title IV-E Adoption Assistance
93.778	Medical Assistance
93.600	Head Start
97.067	Homeland Security Grant Program
14.218	CDBG – Entitlement Grants
20.205	Highway Planning and Construction
93.959	Block Grants for Prevention and Treatment Substance Abuse
14.267	Continuum of Care
93.044/93.045/93.053	Aging Cluster
93.563	Title IV-D – Child Support Enforcement
PA DHS	Child Support Enforcement
PA DHS	Behavioral Health/Intellectual Disabilities
PA DHS	Medical Assistance Transportation Program
PA DHS	Children and Youth
PA DHS	Child Development Programs
PA DHS	Office of Community Services Block Grant

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
YEAR ENDED DECEMBER 31, 2014

Section II – Financial Statement Findings

2014 – 001

Eligibility

Condition:

Eligibility files maintained by the County for the Medical Assistance Program did not contain the required documentation to verify that services were provided to eligible individuals. Two of forty files examined were missing the Certification of Need Form (MR 250) and three of forty files examined were missing a copy of the birth certificate.

Criteria:

In accordance with OMB Circular A-133 the County is required to have adequate procedures in place to ensure that the appropriate documentation to verify services are provided to eligible individuals is obtained and retained in the individuals files.

Cause:

Some participants have been in the program for many years and as procedures have evolved the County has not always done a proper job of ensuring the older files were updated to reflect the new procedures, resulting in missing forms in older files.

Effect:

By not having correct paperwork in file the program office is not compliant with the federal regulation and controls are not operating effectively, which could call into question the validity of a person to participate in the program.

Recommendation:

The County should continue to strengthen the intake process and routinely monitor "older" participants for missing or incomplete documentation.

Management Response:

Management agrees, see full corrective action plan.

2014 – 002

Equipment and Real Property Management

Condition:

During a review of the inventory listing for the Economic Development department it was determined that a piece of equipment was purchased using CDBG funds, which was over \$5,000, that was not capitalized and recorded as a capital asset by the County.

Criteria:

Per the A-133 Compliance Supplement equipment records shall be maintained, an appropriate control system shall be used to safeguard equipment, and equipment shall be adequately maintained for all equipment acquired in excess of \$5,000.

Cause:

Economic Development keeps an internal record of fixed assets but due to a miscommunication with the procurement office the fixed assets were not coded to the correct expense account to be picked up as depreciable assets but the County's fixed asset inventory system.

Effect:

The County is not in compliance with A-133 Compliance Supplement Attribute F: Equipment and Real Property Management and controls are not operating effectively.

Recommendation:

The County should ensure the assets are reclassified in JD Edwards to a proper depreciable asset account and request asset tags from the asset management team.

Management Response:

Management agrees, see full corrective action plan.

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2014

Section II – Financial Statement Findings (Continued)

2014 – 003

Reporting

Condition:

The County's Federal Financial Report (FRR) for the 4th quarter of fiscal year 2013-2014 has a variance from the County's internal records of \$280,224.

Criteria:

The County is required by the OMB Circular A-133 Compliance Supplement to prepare financial reports in accordance with the required accounting basis as well as to trace the reported data elements to supporting worksheets or other documentation that links the reports to the supporting data.

Cause:

Normally reclassifying entries are made subsequent to year end to ensure all data recorded by the County agrees to the programmatic reports and expenditures actually incurred by the program. Due to personnel reorganization, these tasks were not completely in a timely manner subsequent to year end.

Effect:

The FRR does not agree with the County's internal accounting system, and thus the client is not in compliance with OMB Circular A-133 and controls are not operating effectively.

Recommendation:

The program administrator should reconcile the data between internal financial information and amounts reported in the FRR.

Management Response:

Management agrees, see full corrective action plan.

Section III - Federal and Pennsylvania Department of Human Services Awards

2014 – 001

Eligibility

CFDA # 93.778 Medical Assistance Program

See Section II Finding 2014 – 001.

Questioned Costs:

The amount of questioned costs, if any, is undeterminable.

2014 – 002

Equipment and Real Property Management

CFDA # 14.218 Community Development Block Grant

See Section II Finding 2014 – 002.

Questioned Costs:

There are no questioned costs associated with this finding.

2014 – 003

Reporting

CFDA's # 93.044, 93.045, & 93.053 Aging Cluster

See Section II Finding 2014 – 003.

Questioned Costs:

There are no questioned costs, the County under reported expenditures on the FRR.

COUNTY OF ALLEGHENY, PENNSYLVANIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2014

Status of Prior Audit Findings

Finding	2013 – 001
Description	Capital Assets
Status	Resolved
Finding	2013 – 002
Description	Reporting
Status	Resolved

Zelenkofske Axelrod LLC

INDEPENDENT ACCOUNTANTS' 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 years ended June 30, 2014 and 2012 and Calendar year ended December 31, 2014. This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the DHS. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and 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, 2014, (December 31, 2014 for Exhibits A-1(a), A-1(b), A-1(c), and A-1(d) and June 30, 2012 for Exhibit I, 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) A-1(b) A-1(c) A-1(d)	Summary of Expenditures PACSES Data Reliability Verification Comparison of Reported Incentives to Incentives on Deposit Comparison of Single Audit Title IV-D account to Report Title IV-D Account
County Children and Youth Services	I	Schedule of Revenues and Expenditures
Medical Assistance Transportation	III	Schedule of Revenues and Expenditures
Early Intervention Services	V(a) V(b)	Schedule of Revenues, Expenditures, And Carryover Funds – EI Report of Income and Expenditures - EI
Office of Community Services Block Grant	VI(a) BG-S VI(b) BG-S	Schedule of Fund Balances – Summary Report Schedule of Fund Balances – Summary Report

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Greensburg

210 Tollgate Hill Road
Greensburg, PA 15601
724-834-2151 Fax 724-834-5969

Zelenkofske Axelrod LLC

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) The processes detailed in paragraphs (a) and (b) above disclosed no adjustments and/or findings.

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

This report is intended solely for the information and use of the Pennsylvania Department of Human Services and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes, and is not intended to be and should not be used by anyone other than these specified parties.

Zelenkofske Axelrod LLC

ZELENKOFKSKE AXELROD LLC

Pittsburgh, Pennsylvania
September 17, 2015

COUNTY OF ALLEGHENY, PENNSYLVANIA
SUMMARY OF EXPENDITURES - TITLE IV-D CHILD SUPPORT ENFORCEMENT PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2014

	Single Audit Expenditures					Reported Expenditures					Single Audit Over(Under) Reported					
	(A) Total	(B) Unallowable	(C) Incentive	(D) Net (A-B-C)	(E) FFP	(A) Total	(B) Unallowable	(C) Incentive	(D) Net (A-B-C)	(E) FFP	(F) Amount Paid (C.X.D)	(A) Total	(B) Unallowable	(C) Incentive	(D) Net (A-B)	(E) Amount Paid (C.X.D)
Calendar Quarter Ended 3/31/14																
Salary/Overhead (Exclude Blood Tests)	\$ 5,692,602	\$ 135,191	\$ 771,222	\$ 4,786,189	66%	\$ 5,692,602	\$ 135,191	\$ 771,222	\$ 4,786,189	66%	\$ 3,158,885	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	60	1	-	59	66%	60	1	-	59	66%	39	-	-	-	66%	-
Interest/Program Income	4,238	-	-	4,238	66%	4,238	-	-	4,238	66%	2,797	-	-	-	66%	-
Blood Testing Fees	5,988,296	135,190	771,222	4,781,886	66%	5,988,298	135,190	771,222	4,781,886	66%	3,156,045	-	-	-	66%	-
Subtotal (1-2-3-4)	108,654	2,277	-	106,377	66%	108,653	2,277	-	106,376	66%	6,642	-	-	-	66%	-
Blood Testing	108,654	2,277	-	106,377	66%	108,653	2,277	-	106,376	66%	70,208	-	-	-	66%	-
ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total (5+6+7)	\$ 5,807,015	\$ 137,467	\$ 771,222	\$ 4,898,326	-	\$ 5,807,015	\$ 137,467	\$ 771,222	\$ 4,898,326	-	\$ 3,232,895	\$ -	\$ -	\$ -	-	\$ -
Calendar Quarter Ended 6/30/14																
Salary/Overhead (Exclude Blood Tests)	\$ 5,349,263	\$ 127,413	\$ 331,334	\$ 4,890,516	66%	\$ 5,349,263	\$ 127,413	\$ 331,334	\$ 4,890,516	66%	\$ 3,227,741	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	6	6	-	6	66%	6	6	-	6	66%	4	-	-	-	66%	-
Interest/Program Income	1,007	21	-	986	66%	1,007	21	-	986	66%	651	-	-	-	66%	-
Blood Testing Fees	4,903	-	-	4,903	66%	4,903	-	-	4,903	66%	3,235	-	-	-	66%	-
Subtotal (1-2-3-4)	5,343,347	127,392	331,334	4,884,621	66%	5,343,347	127,392	331,334	4,884,621	66%	3,223,850	-	-	-	66%	-
Blood Testing	16,352	1,773	-	14,579	66%	16,352	1,773	-	14,579	66%	10,792	-	-	-	66%	-
ADP	81,455	1,773	-	79,682	66%	81,455	1,773	-	79,682	66%	52,590	-	-	-	66%	-
Net Total (5+6+7)	\$ 5,441,154	\$ 129,165	\$ 331,334	\$ 4,980,655	-	\$ 5,441,154	\$ 129,165	\$ 331,334	\$ 4,980,655	-	\$ 3,287,232	\$ -	\$ -	\$ -	-	\$ -
Calendar Quarter Ended 9/30/14																
Salary/Overhead (Exclude Blood Tests)	\$ 5,679,345	\$ 143,661	\$ 333,082	\$ 5,202,602	66%	\$ 5,679,345	\$ 143,661	\$ 333,082	\$ 5,202,602	66%	\$ 3,433,717	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	7	7	-	7	66%	7	7	-	7	66%	5	-	-	-	66%	-
Interest/Program Income	140	3	-	137	66%	140	3	-	137	66%	90	-	-	-	66%	-
Blood Testing Fees	2,041	-	-	2,041	66%	2,041	-	-	2,041	66%	1,347	-	-	-	66%	-
Subtotal (1-2-3-4)	5,677,157	143,658	333,082	5,200,417	66%	5,677,157	143,658	333,082	5,200,417	66%	3,432,275	-	-	-	66%	-
Blood Testing	19,284	2,221	-	17,063	66%	19,284	2,221	-	17,063	66%	12,727	-	-	-	66%	-
ADP	98,555	2,221	-	96,334	66%	98,555	2,221	-	96,334	66%	62,267	-	-	-	66%	-
Net Total (5+6+7)	\$ 5,793,006	\$ 145,879	\$ 333,082	\$ 5,314,045	-	\$ 5,793,006	\$ 145,879	\$ 333,082	\$ 5,314,045	-	\$ 3,507,269	\$ -	\$ -	\$ -	-	\$ -
Calendar Quarter Ended 12/31/14																
Salary/Overhead (Exclude Blood Tests)	\$ 5,115,963	\$ 137,172	\$ -	\$ 4,978,791	66%	\$ 5,115,963	\$ 137,172	\$ -	\$ 4,978,791	66%	\$ 3,286,002	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	6	6	-	6	66%	6	6	-	6	66%	4	-	-	-	66%	-
Interest/Program Income	340	8	-	332	66%	340	8	-	332	66%	219	-	-	-	66%	-
Blood Testing Fees	3,519	-	-	3,519	66%	3,519	-	-	3,519	66%	2,323	-	-	-	66%	-
Subtotal (1-2-3-4)	5,112,098	137,164	-	4,974,934	66%	5,112,098	137,164	-	4,974,934	66%	3,283,456	-	-	-	66%	-
Blood Testing	18,570	1,952	-	16,618	66%	18,570	1,952	-	16,618	66%	12,256	-	-	-	66%	-
ADP	80,433	1,952	-	78,481	66%	80,433	1,952	-	78,481	66%	51,791	-	-	-	66%	-
Net Total (5+6+7)	\$ 5,211,101	\$ 139,126	\$ -	\$ 5,071,975	-	\$ 5,211,101	\$ 139,126	\$ -	\$ 5,071,975	-	\$ 3,347,503	\$ -	\$ -	\$ -	-	\$ -

COUNTY OF ALLEGHENY, PENNSYLVANIA
 CHILD SUPPORT ENFORCEMENT
 PACES OCSE 157 DATA RELIABILITY VALIDATION
 FOR THE YEAR ENDED DECEMBER 31, 2014

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.	4	None
Line # 2 IV-D cases open at the end of the fiscal year with support orders established.	4	None
Line # 5 Children in IV-D cases open at the end of the fiscal year that were born out of wedlock.	4	None
Line # 6 Children in IV-D cases open at the end of the fiscal year who were born out of wedlock	4	None
Line # 21 Cases open at the end of the year where medical support is ordered.	4	None
Line #23 Cases open at the end of the year where Health Insurance is provided as ordered	4	None
Line # 24 Total amount of current support due for the fiscal year for IV-D cases, excluding emancipated children.	4	None
Line # 25 Total amount of support disbursed as current support during the fiscal year for IV-D cases, excluding emancipated children.	4	None
Line # 28 Cases with arrears due during the fiscal year.	4	None
Line # 29 Cases with Disbursements on arrears during the fiscal year.	4	None

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

County: Allegheny

Year Ended: December 31, 2014

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Type of Account Structure
January 1	\$ 771,222 (Quarter)	\$ 440,033 (Bonus) \$ 331,189 (Quarter)	<input type="checkbox"/> Separate Bank Account <input type="checkbox"/> Restricted Fund - General Ledger <input checked="" type="checkbox"/> Other: <u>JD Edwards Job Code 6036003,</u> <u>"Child Support Enforcement"</u> <u>accounting object code 47718</u> <u>"Incentive Payments"</u>
March 31	\$ 331,334	\$ 331,334	
June 30	\$ 333,082	\$ 333,082	
September 30	\$ 322,082	\$ 322,082	
December 31	Note	Note	

Note: Do not include income received from interest or Medical incentives

Note: Payments were received on 4/6/15 in the amount of \$322,496 the Oct-Dec 2014 quarter incentive

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

County- Allegheny County

Year Ended- 12/31/2014

	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
Balance at January 1	\$ 1,952,399	\$ 1,952,399	\$ -
Receipts:			
Reimbursements	\$ 13,495,772	\$ 13,495,772	\$ -
Incentives	\$ 2,455,638	\$ 2,455,638	\$ -
Title XIX Incentives	\$ 4,044	\$ 4,044	\$ -
Interest	\$ -	\$ -	\$ -
Program Income	\$ 1,547	\$ 1,547	\$ -
Genetic Testing Costs	\$ 14,699	\$ 14,699	\$ -
Maintenance of Effort (MOE)	\$ 1,914,038	\$ 1,914,038	\$ -
Other: 34% not reimbursable	\$ 4,542,153	\$ 4,542,153	\$ -
Total Receipts	\$ 22,427,891	\$ 22,427,891	\$ -
Intra-fund Transfers - In	\$ -	\$ -	\$ -
Funds Available	\$ 24,380,290	\$ 24,380,290	\$ -
Disbursements:			
Transfers to General Fund	\$ 1,632,792	\$ 1,632,792	\$ -
Vendor Payments	\$ 2,000,519	\$ 2,000,519	\$ -
Bank Charges	\$ -	\$ -	\$ -
Other: Salaries/Fringes/ADP	\$ 18,674,139	\$ 18,674,139	\$ -
Total Disbursements	\$ 22,307,450	\$ 22,307,450	\$ -
Intra-fund Transfers - Out	\$ -	\$ -	\$ -
Balance at December 31	\$ 2,072,840	\$ 2,072,840	\$ -

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

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

COUNTY OF ALLEGHENY, PENNSYLVANIA
COUNTY CHILDREN AND YOUTH SOCIAL SERVICE PROGRAMS
SCHEDULE OF REVENUES AND EXPENDITURES
FOR THE TWELVE MONTHS ENDED JUNE 30, 2012

	A	B	C	D	E	F	G	H	I	J	K
	Grand Total	Program Income	Federal Title IV-E	Federal TANF	Federal Title XX	Federal Title IV-B	Other Funding	Medical Assistance	Net Total	State Act 148	Local Share
NET CHILD WELFARE EXPEND											
01. 100% Reimbursement	7,287,085	-	1,136,907	-	-	-	-	-	6,150,178	6,150,178	-
02. 90% Reimbursement	9,905,581	334,220	2,004,966	-	-	-	-	-	7,566,395	6,809,755	756,640
03. 80% Reimbursement	132,947,154	1,399,790	28,265,203	7,373,894	457,664	603,283	-	-	94,847,320	75,877,854	18,969,466
04. 60% Reimbursement	16,898,718	257,004	1,846,272	-	724,047	324,913	-	95,289	13,651,193	8,190,716	5,460,477
05. 50% Reimbursement	19,583,213	-	33,916	-	-	-	-	-	19,549,297	9,774,652	9,774,645
06. TOTAL (Lines 1 - 5)	186,621,751	1,991,014	33,287,264	7,373,894	1,181,711	928,196	-	95,289	141,754,383	106,803,155	34,961,228
YDC/FC PLACEMENT COSTS											
07. 60% DHS Participation	7,146,148	-	-	-	-	-	-	-	7,146,148	4,287,689	2,858,459
08. NON - Reimbursable Expenditures	1,437,534	-	-	-	-	-	-	-	1,437,534	-	1,437,534
09. TOTAL EXPENDITURES	\$ 195,205,433	\$ 1,991,014	\$ 33,287,264	\$ 7,373,894	\$ 1,181,711	\$ 928,196	\$ -	\$ 95,289	\$ 150,348,065	\$ 111,090,844	\$ 39,257,221

10. Total IV-D Collections

\$ 1,709,174

11. Total Title IV-D/Title for IV-E Eligible Children

\$ 949,610

12. STATE ACT 148 - Line 6

\$ 106,803,155

13. STATE ACT 148 Allocation

\$ 103,168,962

16. Adjusted State Share

\$ 103,168,962

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF REVENUES AND EXPENDITURES
MEDICAL ASSISTANCE TRANSPORTATION PROGRAM
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>Reported</u>	<u>Actual</u>
<u>Service Data:</u>		
Expenditures:		
Group I Clients	\$ 8,788,585	\$ 8,827,498
Group II Clients	265,955	89,167
Total Expenditures	<u>\$ 9,054,540</u>	<u>\$ 8,916,665</u>
<u>Allocation Data:</u>		
Revenues:		
Department of Human Services	\$ 8,914,665	\$ 8,913,880
Interest Income	<u>2,000</u>	<u>2,785</u>
Total Revenues	<u>8,916,665</u>	<u>8,916,665</u>
Funds Expended:		
Operating Costs	\$ 7,180,460	7,205,345
Administrative Costs	<u>1,736,205</u>	<u>1,711,320</u>
Total Funds Expended	<u>8,916,665</u>	<u>8,916,665</u>
Excess Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF REVENUE, EXPENDITURES, AND CARRYOVER FUNDS - EARLY INTERVENTION SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Sources of Funding	Appropriation	Carryover (1)	Allotment (2)	Total Allocation (3)	Cost Eligible for DPW Participation (4)	Balance of Funds (5)	Grant Fund Adjustments (6A)	Total Fund Balance (7)
A. Early Intervention								
1 Early Intervention Services	10235 \$	-	\$ 9,206,002	\$ 9,206,002	\$ 9,206,002	\$ -	\$ -	\$ -
2 Early Intervention Training	10235	-	39,286	39,286	39,286	-	-	-
3 Early Intervention Administration	10235	-	1,082,354	1,082,354	1,082,354	-	-	-
4 Infants & Toddlers w/ Disabilities (Part C)	70170	-	1,535,055	1,535,055	1,535,055	-	-	-
5 Infants, Toddlers & Families Waiver Admin	10235/70184	-	518,762	518,762	518,762	-	-	-
8 Total Early Intervention		\$ -	\$ 12,381,459	\$ 12,381,459	\$ 12,381,459	\$ -	\$ -	\$ -

COUNTY OF ALLEGHENY, PENNSYLVANIA
REPORT OF INCOME AND EXPENDITURES - EARLY INTERVENTION SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Admin Office	Early Intervention	Supports Coordination	Totals
I. TOTAL ALLOCATION	\$ -	\$ -	\$ -	\$ 12,381,459
II. TOTAL EXPENDITURES	1,722,358	10,384,006	3,624,840	15,731,204
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	-	-	2,030,687	2,030,687
D. Earned Interest	980	-	-	980
E. Other	-	-	-	-
F. Total Revenue	980	-	2,030,687	2,031,667
V. DHS REIMBURSEMENT				
C. DHS Categorical Funding 90% Subtotal	1,082,354	9,345,605	1,434,738	11,862,697
D. DHS Categorical Funding 100% Subtotal	518,762	-	-	518,762
Subtotal DHS Reimbursement	1,601,116	9,345,605	1,434,738	12,381,459
VI. 10% County Match	120,262	1,038,401	159,415	1,318,078
VII. TOTAL DHS REIMBURSEMENT AND COUNTY MATCH	1,721,378	10,384,006	1,594,153	13,699,537
VIII. TOTAL CARRYOVER				\$ -

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, 2014

County Match	3.05%
Actual County Match (\$)	\$3,736,285
Actual County Match (%)	3.05%

County Match
Actual County Match (\$)
Actual County Match (%)

Sources of Funding:	Appropriation	Costs Eligible for DHS Participation							Total	Balance of Funds (3)	Adjustments (4)	Total Fund Balance (6)
		DHS Allocation (1)	Mental Health	Intellectual Disabilities	Homeless Assistance	Child Welfare	HSS	D&A				
1 State Human Services Block Grant	Multiple	\$ 122,415,381	\$ 94,735,112	\$ 6,544,054	\$ 2,471,375	\$ 7,750,618	\$ 7,202,468	\$ 3,707,754	\$ 122,415,381	\$ -	\$ -	\$ -
2 SSBG	Multiple	\$ 1,687,526	\$ 830,890	\$ 858,636	\$ -	\$ -	\$ -	\$ -	\$ 1,687,526	\$ -	\$ -	\$ -
3 SABG	70113	\$ 731,200	\$ -	\$ -	\$ 731,200	\$ -	\$ -	\$ -	\$ 731,200	\$ -	\$ -	\$ -
4 CMHSSBG	70167	\$ 1,342,083	\$ 1,342,083	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,342,083	\$ -	\$ -	\$ -
5 MA	70175	\$ 2,671,832	\$ -	\$ 2,671,832	\$ -	\$ -	\$ -	\$ -	\$ 2,671,832	\$ -	\$ -	\$ -
6 Crisis Counseling	80222	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for Block Grant		\$ 128,848,022	\$ 96,912,085	\$ 10,072,522	\$ 3,202,675	\$ 7,750,618	\$ 7,202,468	\$ 3,707,754	\$ 128,848,022	\$ -	\$ -	\$ -

Retained Earnings	
I. Unexpended Allocation	\$0
II. Maximum Retained Earnings (3%)	\$3,672,461
III. Waiver Requested Money (if applicable)	\$0
IV. Total Requested Retained Earnings	\$65,747

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, 2014

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 - Act 87 Carryover	10248	\$ -	\$ 540,638	\$ 540,638	\$ 540,638	\$ -	\$ -	\$ -
State - NSH Start-Up	10248	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 State - Personal Care Homes	10252	\$ 125,000	\$ -	\$ 125,000	\$ 10,759	\$ 114,241	\$ -	\$ 114,241
3 Federal - PATH Homeless Grant	70154	\$ -	\$ 175,098	\$ 175,098	\$ 175,098	\$ -	\$ -	\$ -
4 Federal - Capitalization of POMS	70522	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 Federal - Youth Suicide Prevention	70651	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -
6 Federal - Jail Diversion & Trauma Recovery	70747	\$ 263,648	\$ -	\$ 263,648	\$ 153,648	\$ 110,000	\$ -	\$ 110,000
7 Federal - Bio-Terrorism Hospital Preparedness	80343	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal - Adult Health Quality Measures	70127	\$ -	\$ 276,265	\$ 276,265	\$ 276,265	\$ -	\$ -	\$ -
8 Federal - Mental Health Systems Transformation	70589	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Mental Health Services		\$ 388,648	\$ 1,007,001	\$ 1,395,649	\$ 1,171,408	\$ 224,241	\$ -	\$ 224,241
B. Intellectual Disabilities Services								
1 Act 87 Carryover	10255	\$ -	\$ 197,245	\$ 197,245	\$ 197,245	\$ -	\$ -	\$ -
Other	10255	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 Elwyn	10236	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 Money Follows the Person	10263	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Intellectual Disabilities Services		\$ -	\$ 197,245	\$ 197,245	\$ 197,245	\$ -	\$ -	\$ -
C. Total for Non-Block Grant Reporting		\$ 388,648	\$ 1,204,246	\$ 1,592,894	\$ 1,368,653	\$ 224,241	\$ -	\$ 224,241

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