

**COUNTY OF ALLEGHENY,
PENNSYLVANIA**

SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2013

COUNTY OF ALLEGHENY, PENNSYLVANIA
SINGLE AUDIT REPORT
YEAR ENDED DECEMBER 31, 2013

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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, as of and for the year ended December 31, 2013, which collectively comprise the County's basic financial statements and issued our report thereon dated April 30, 2014. We did not audit the financial statements of the pension trust fund, which represent 90.43%, 97.93%, and 57.16% 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered COUNTY OF ALLEGHENY's internal control over financial reporting (internal control) as a basis for designing our auditing procedures 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's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2013 – 001, that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the COUNTY OF ALLEGHENY'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 Response to Finding

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

Purpose of this Report

The purpose of this report 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.



ZELENKOFKSKE AXELROD LLC

Pittsburgh, Pennsylvania
September 17, 2014

Zelenkofske Axelrod LLC

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

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

Report on Compliance for Each Major Federal and DPW Program

We have audited the compliance of COUNTY OF ALLEGHENY 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 Public Welfare ("DPW") Single Audit Supplement that could have a direct and material effect on each of COUNTY OF ALLEGHENY's major federal and DPW programs for the year ended December 31, 2013. COUNTY OF ALLEGHENY's major federal and DPW 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 DPW programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of COUNTY OF ALLEGHENY's major federal and DPW 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 Public Welfare Single Audit Supplement*. Those standards, OMB Circular A-133 and the DPW 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 DPW program occurred. An audit includes examining, on a test basis, evidence about COUNTY OF ALLEGHENY'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 DPW program. However, our audit does not provide a legal determination of COUNTY OF ALLEGHENY's compliance.

Basis for Qualified Opinion on Medical Assistance Program and DPW Office of Community Services Block Grant

As described in the accompanying schedule of findings and questioned costs, COUNTY OF ALLEGHENY did not comply with requirements regarding CFDA 93.778 Medical Assistance Program and DPW Office of Community Services Block Grant as described in finding 2013 – 002 for Reporting. Compliance with such requirements is necessary, in our opinion, for COUNTY OF ALLEGHENY to comply with the requirements applicable to those programs.

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Qualified Opinion on Medical Assistance Program and DPW Office of Community Services Block Grant

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, COUNTY OF ALLEGHENY, 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 and DPW Office of Community Services Block Grant for the year ended December 31, 2013.

Unmodified Opinion on Each of the Other Major Federal and DPW Programs

In our opinion, COUNTY OF ALLEGHENY 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 DPW programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2013.

Other Matters

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

Report on Internal Control Over Compliance

Management of COUNTY OF ALLEGHENY 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's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and DPW 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 DPW 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'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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

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 DPW 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

Allegheny County Chief Executive, Controller, and County Council

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County of Allegheny, Pennsylvania
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noncompliance with a type of compliance requirement of a federal or DPW program will not be prevented, or detected and corrected, on a timely basis.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or DPW 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 deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as finding 2013 – 002 to be a significant deficiency.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 and the Pennsylvania Department of Public Welfare Single Audit Supplement. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal and DPW Awards Required By OMB Circular A-133 and the Pennsylvania Department of Public Welfare 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 as of and for the year ended December 31, 2013, which collectively comprise the County's primary government financial statements, and have issued our report thereon dated April 30, 2014 which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinions on those statements that collectively comprise the COUNTY OF ALLEGHENY's primary government financial statements. The accompanying schedules of expenditures of federal and DPW awards are presented for purposes of additional analysis as required by OMB Circular A-133 and the Pennsylvania Department of Public Welfare 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 DPW awards is fairly stated in all material respects in relation to the primary government financial statements as a whole.



ZELENKOFSCHE AXELROD LLC

Pittsburgh, Pennsylvania
September 17, 2014

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2013

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grantor's Number	Deferred Revenue December 31, 2012	Grants Receipts	Expenditures	Deferred Revenue December 31, 2013
FEDERAL:						
<u>U.S. Department of Agriculture</u>						
Passed through Pennsylvania Department of Education:						
School Breakfast Program	10.553				\$ 35,205	
National School Lunch Program	10.555				54,105	
11/12 Child and Adult Care Food Program	10.558	AG300022260			64,534	
12/13 Child and Adult Care Food Program	10.558	AG300022260			1,462,810	
13/14 Child and Adult Care Food Program	10.558	AG300022260			765,175	
Total Child and Adult Care Food Program					<u>2,292,519</u>	
2012 Summer Food Service Program for Children	10.559				(63,697)	
2013 Summer Food Service Program for Children	10.559				410,026	
Total Summer Food Service Program for Children					<u>346,329</u>	
Passed through Pennsylvania Department of Labor and Industry:						
State Administrative Matching Grants for the Supplemental Nutrition Program	10.561	4100061574				108,727
Passed through Pennsylvania Department of Agriculture:						
Emergency Food Assistance Program (Administrative Costs)	10.568	ME441126/AG#4100058643				(87,521)
Total Emergency Food Assistance Program (Administrative Costs)						<u>(87,521)</u>
Emergency Food Assistance Program (Donated Commodities)	10.569	ME441126/AG#4100058643				496,032
2012 Farmers Market Nutrition	10.569	ME 44101583				10,778
2013 Farmers Market Nutrition	10.569	ME 44101583				22,653
Total Emergency Food Assistance Program (Donated Commodities)						<u>529,463</u>
Passed through Pennsylvania Department of Health:						
Special Supplemental Program for Women, Infants, and Children 11/12	10.557	SAP#4100056550		191,708		-
Special Supplemental Program for Women, Infants, and Children 12/13	10.557	SAP#4100060463		2,684,905		2,385,126
Special Supplemental Program for Women, Infants, and Children 13/14	10.557	SAP#4100064615		-		568,803
Total Special Supplemental Program for Women, Infants, and Children				<u>2,876,613</u>		<u>2,953,929</u>
Total U.S. Department of Agriculture						<u>6,232,756</u>
<u>U.S. Department of Health and Human Services</u>						
Direct Federal Payments:						
Comprehensive Community Mental Health Services for Children						
Head Start	93.600	03CH2014-47				4,729,528
Head Start	93.600	03CH2014-48				6,114,741
Total Head Start						<u>10,844,269</u> *
Education Stability Grant	93.652	90C01076				223,921
12/13 Community Transitions	N/A	CT-0212-0002				601,631
Passed through Pennsylvania Department of Public Welfare:						
Child Welfare - TITLE IV-E - Guardianship Assistance	93.090			1,289,431		1,772,090
12/13 Mental Health Operations: PATH	93.150			76,546		75,855
13/14 Mental Health Operations: PATH	93.150			205,049		87,979
Total Mental Health Operations: PATH				<u>281,595</u>		<u>163,834</u>
12/13 Mental Health Operations: Jail Diversion	93.243			7,500		5,205
13/14 Mental Health Operations: Jail Diversion	93.243			-		71,376
Total Mental Health Operations: Jail Diversion				<u>7,500</u>		<u>76,581</u>
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	SAP#4100061351		589,208		354,739
12/13 FCI Family Centers Promoting Safe and Stable Families	93.556			660,623		431,893
13/14 FCI Family Centers Promoting Safe and Stable Families	93.556			295,531		454,270
12/13 Promoting Safe and Stable Families Family Reunification	93.556			117,842		82,060
13/14 Promoting Safe and Stable Families Family Reunification	93.556			50,197		75,766
Total Promoting Safe and Stable Families				<u>1,124,193</u>		<u>1,043,989</u>
Temporary Assistance for Needy Families						
11/12 Work Ready - Supported Work Program	93.558	4100058195		27,277		(5,527)
12/13 Work Ready - Supported Work Program	93.558	4100058195		315,591		356,347
13/14 Work Ready - Supported Work Program	93.558	4100058195		-		86,383
Child Welfare	93.558			8,802,509		8,889,526
Nurse Family Partnership 08/11	93.558	Grant# 4100032570		264,130		157,361
Nurse Family Partnership 12/13	93.558	Grant# 4100064013		-		421
Total Temporary Assistance for Needy Families				<u>9,409,507</u>		<u>9,484,511</u> *
Child Support Enforcement Improvement Program	93.563	ME3322114002		9,452,038		9,798,715
	93.563	ME3322114002		1,698,267		1,738,787
12/13 Community Based Child Abuse Prevention Grants FCI Family Centers	93.590			73,974		48,337
13/14 Community Based Child Abuse Prevention Grants FCI Family Centers	93.590			33,092		50,842
12/13 Community Based Child Abuse Prevention Grants FCI Fatherhood	93.590			23,302		18,879

*Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2013

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grantor's Number	Deferred Revenue December 31, 2012	Grants Receipts	Expenditures	Deferred Revenue December 31, 2013
13/14 Community Based Child Abuse Prevention Grants FCI Fatherhood	93.590			5,633	9,223	
Total Community Based Child Abuse Prevention Grants				136,001	127,281	
2012/13 Mental Health Operations - Adult Health Quality Measures	93.609			195,000	195,000	
2013/14 Mental Health Operations - Adult Health Quality Measures	93.609			97,500	97,500	
Total Adult Health Quality Measures				292,500	292,500	
Child Welfare Services - State Grants	93.645			901,146	900,911	
Foster Care - Title IV-E	93.658			21,145,687	22,195,004	*
Adoption Assistance - Title IV-E	93.659			8,147,568	10,558,937	*
Social Services Block Grant						
Child Welfare - Title XX	93.667			1,181,711	1,181,312	
12/13 BH Block Grants SSBG	93.667			3,243,816	1,202,781	
13/14 BH Block Grants SSBG	93.667			870,203	843,763	
Total Social Services Block Grant				5,295,730	3,227,856	*
Independent Living	93.674			349,578	777,079	
Medical Assistance Program						
Child Welfare - Medicaid	93.778			101,339	109,286	
2011/12 MATP	93.778			-	21,818	
2012/13 MATP	93.778			1,817,285	2,045,458	
2013/14 MATP	93.778			2,235,704	2,280,786	
Aging Medical Assistance Reimbursement	93.778	100746305 0029		15,052	13,576	
12/13 Mental Health Operations	93.778			11,897	11,897	
12/13 Early Intervention Title XIX	93.778			137,471	137,106	
13/14 Early Intervention Title XIX	93.778			129,691	137,472	
12/13 ID Block Grant Medicaid Title XIX	93.778			752,406	1,684,530	
13/14 ID Block Grant Medicaid Title XIX	93.778			1,685,673	1,462,913	
Total Medical Assistance Program				6,886,518	7,904,842	*
12/13 BH Block Grant Block Grants for Community Mental Health Services	93.958			(492,816)	(109,256)	
13/14 BH Block Grant Block Grants for Community Mental Health Services	93.958			598,285	671,042	
Total Block Grants for Community Mental Health Services				105,469	561,786	
2012/2013 DHS Block Grant Block Grants for Prevention and Treatment of Substance Abuse	93.959			1,033,124	385,119	
2013/2014 DHS Block Grant Block Grants for Prevention and Treatment of Substance Abuse	93.959			297,730	442,443	
Total Block Grants for Prevention and Treatment of Substance Abuse				1,330,854	827,562	*
Passed through Pennsylvania Department of Health:						
Public Health Emergency Preparedness 09/10	93.069	SAP 4100049492	8,710	-	-	8,716
Public Health Emergency Preparedness 11/12	93.069	SAP 4100055452	5,475	-	5,475	-
Public Health Emergency Preparedness 12/13	93.069	SAP 4100059098	-	428,323	305,294	4,005
Public Health Emergency Preparedness 13/14	93.069	SAP 4100062876	-	-	65,213	-
09/12 Immunization	93.069	SAP 4100047079	-	-	(256)	-
Total Public Health Emergency Preparedness			14,185	428,323	375,726	12,721
10/12 Childhood Lead	93.070	SAP 4100050697	-	119,831	77,361	-
12/14 Personal Responsibility Education Program	93.092	SAP 4100057768	-	86,704	98,133	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs 09/12	93.116	SAP 4100046892	1,927	-	609	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs 12/14	93.116	SAP 4100058021	1,498	30,918	51,758	6,630
Total Project Grants and Cooperative Agreements for Tuberculosis Control Programs			3,425	30,918	52,367	6,630

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2013

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grantor's Number	Deferred Revenue December 31, 2012	Grants Receipts	Expenditures	Deferred Revenue December 31, 2013
Childhood Lead Poisoning Prevention Projects 07/10	93.197	SAP 4100035731	-	-	12	-
Childhood Lead Poisoning Prevention Projects 10/12	93.197	SAP 4100050697	5,518	16,168	32,153	-
Total Childhood Lead Poisoning Prevention Projects			5,518	16,168	32,165	-
Substance Abuse and Mental Health Services - Projects of Regional and National Significance						
2012/13 Drug & Alcohol Operations	93.243	SAP 4100053028	-	-	17,121	-
Immunization Grants 09/12	93.268	SAP 4100049927	-	-	(1,091)	-
Immunization Grants 12/13	93.268	SAP 4100057476	-	869,380	1,002,796	-
Total Immunization Grants			-	869,380	1,001,705	-
Childhood Lead 07/10	93.778	SAP 4100035731	-	-	1	-
Childhood Lead Poisoning 10/12	93.778	SAP 4100050697	-	7,591	7,177	-
Total Medical Assistance Program			-	7,591	7,178	-
HIV Prevention Activities - Health Department Based 10/11	93.940	SAP 4100049927	-	-	228,743	-
HIV Prevention Activities - Health Department Based 13/14	93.940	SAP 4100060798	-	156,426	351,763	7,844
Total HIV Prevention Activities - Health Department Based			-	156,426	580,506	7,844
AIDS Prevention	93.943	SAP 4100049927	577,007	-	-	364,330
Block Grants for Prevention and Treatment of Substance Abuse						
2008/09 Drug & Alcohol Operations	93.959	SAP 4100027012	-	-	(182,312)	-
2012/13 Drug & Alcohol Operations	93.959	SAP 4100053028	-	3,163,424	3,163,426	-
2013/14 Drug & Alcohol Operations	93.959	SAP 4100053028	-	3,160,854	3,077,116	-
Total Block Grants for Prevention and Treatment of Substance Abuse			-	6,324,278	6,058,230	-
Preventive Health Services - Sexually Transmitted Diseases Control Grants 2011	93.977	SAP 4100053566	142,953	113,017	228,198	199,331
Preventive Health Services - Sexually Transmitted Diseases Control Grants 10/11	93.977	SAP 4100049927	-	326,373	(114,314)	-
Total Preventive Health Services			142,953	439,390	113,884	199,331
Emergency Preparedness Bioterrorism Program 12/13	93.889	SAP#4100062876	-	-	5,999	-
Emergency Preparedness Bioterrorism Program 13/14	93.889	SAP 4100058114	-	-	128,105	-
Total Emergency Preparedness Bioterrorism Program			-	-	134,104	-
Preventive Health and Health Services Block Grant						
11/14 Healthy Lifestyles-OPANAC	93.991	SAP 4100055607	2,625	91,376	84,919	2,258
12/13 Dental Sealant Project	93.991	SAP 4100058114	5,850	53,350	49,149	3,943
Total Preventive Health and Health Services Block Grant			8,475	144,726	134,068	6,201
Maternal and Child Health Services Block Grant to the States						
05/08 MCH	93.994	SAP 4100025897	-	-	(39,337)	-
08/11 MCH	93.994	SAP 4100025897	-	-	30	-
10/11 MCH	93.994	SAP 4100053313	262,957	-	6,741	246,906
12/15 MCH	93.994	SAP 4100058189	32,155	844,057	786,027	-
2013 Breast Feeding Conference	93.994	159001-002	-	1,761	1,761	-
07/10 Child Lead Poisoning	93.994	SAP 4100035731	-	-	2	-
10/12 Childhood Lead	93.994	SAP 4100050697	-	121,573	97,647	-
13/16 PA Lead and Healthy Homes	93.994	SAP 4100063780	-	-	90,687	-
Total Maternal and Child Health Services Block Grant to the States			295,112	967,391	943,558	246,906
Passed through Pennsylvania Department of Aging:						
Elder Abuse	93.041	AG 4100057753			8,380	
KevCorps Block Grant	93.042	AG 4100057753			32,942	
Health Promotion	93.043	AG 4100057753			111,259	
Aging Cluster	93.044	AG 4100057753			1,077,776	*
Aging Cluster	93.045	AG 4100057753			4,581,477	*
Family Caregiver	93.052	AG 4100057753			725,714	
Nutrition Services Incentive Program	93.053	AG 4100057753			890,330	*
Health Care Financing Research, Demonstrations and Evaluations	93.779	AG 4100057753			127,663	
Medical Assistance Program						
2012/13 Title XIX Other	93.778	AG 4100057868			29,309	
2013/14 Title XIX Other	93.778	AG 4100057868			26,393	
2012/13 Title XIX Pre-Admission Assessment	93.778	AG 4100057868			779,116	
2013/14 Title XIX Pre-Admission Assessment	93.778	AG 4100057868			710,833	
12/13 Title XIX Nursing Home Transition	93.778	AG 4100057868			85,173	
13/14 Title XIX Nursing Home Transition	93.778	AG 4100057868			77,294	
2013/14 Aging Block Grant - Other	93.778	AG 4100057753			178,462	
2012/2013 PDA Over 60 Medicaid Waiver Program	93.778	AG 4100057868			346,105	
2013/2014 PDA Over 60 Medicaid Waiver Program	93.778	AG 4100057868			578,831	
Total Medical Assistance Program					2,811,516	*
Passed through Pennsylvania Department of Labor and Industry:						
Temporary Assistance for Needy Families						
2012/13 SPOC (EARN)	93.558	4100061574			1,351,487	
2013/14 SPOC (EARN)	93.558	4100061574			1,292,277	
Total Temporary Assistance for Needy Families					2,643,764	*

* 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, 2013

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grantor's Number	Deferred Revenue December 31, 2012	Grants Receipts	Expenditures	Deferred Revenue December 31, 2013
Passed through Pennsylvania Department of Community and Economic Development:						
Community Services Block Grant 2011	93.569				8,429	
Community Services Block Grant 2012	93.569				2,207	
Community Services Block Grant 2013	93.569				1,029,332	
Community Services Block Grant 2013 Discretionary	93.569				100,000	
Total Community Services Block Grant					1,139,968	
Passed through National Association of County and City Health Officials						
12/13 NACCHO-MCH Capacity	93.110	2012-080709				(3)
2011 NACCHO	93.008	MRC 11 144				977
Total U.S. Department of Health and Human Services						107,254,694
<u>U.S. Department of Education</u>						
Passed through Pennsylvania Department of Education:						
Passed through Pennsylvania Department of Public Welfare:						
12/13 Special Education - Grants for Infants and Families	84.181			367,434	780,027	
13/14 Special Education - Grants for Infants and Families	84.181			1,170,041	780,028	
Total Special Education - Grants for Infants and Families				1,537,475	1,560,055	
Total U.S. Department of Education					1,560,055	
<u>U.S. Department of Housing and Urban Development</u>						
Direct Federal Payments:						
Community Development Block Grants/Entitlement Grants						
CDBG XXXI Projects	14.218	B-05-UC-42-0103			184,123	
CDBG XXXII Projects	14.218	B-06-UC-42-0103			470,271	
CDBG XXXIII Projects	14.218	B-07-UC-42-0103			18,818	
CDBG XXXIV Projects	14.218	B-08-UC-42-0103			128,678	
CDBG XXXV Projects	14.218	B-09-UC-42-0103			320,688	
CDBG XXXVI Admin	14.218	B-10-UC-42-0103			181	
CDBG XXXVI Projects	14.218	B-10-UC-42-0103			783,037	
CDBG XXXVII Admin	14.218	B-11-UC-42-0103			(24,889)	
CDBG XXXVII Projects	14.218	B-11-UC-42-0103			678,894	
CDBG XXXVIII Admin	14.218	B-12-UC-42-0103			514,487	
CDBG XXXVIII Projects	14.218	B-12-UC-42-0103			1,223,775	
CDBG XXXIX Admin	14.218	B-12-UC-42-0103			2,632,460	
CDBG XXXIX Projects	14.218	B-12-UC-42-0103			3,300,374	
08/13 Neighborhood Stabilization Program (NSP)	14.218	B-08-UN-42-0101			69,898	
Total Community Development Block Grants/Entitlement Grants					10,300,795	*
Emergency Shelter Grant						
2011 Emergency Shelter	14.231	E-11-UC-42-0001			115,577	
2012 Emergency Shelter	14.231	E-12-UC-42-0001			953,090	
Total Emergency Shelter Grant					1,068,667	
Supportive Housing Program						
2007/10 HUD XII:	14.235	PA-28C-600001-39			(347,969)	
2008/13 HUD XIII:	14.235	PA-28C-600001-37			(60,809)	
2009/14 HUD XIV:	14.235	PA-28C-600001-37			1,088,559	
2009/16 HUD XV:	14.235				1,137,137	
2010/16 HUD XVI:	14.235				1,290,712	
2012/17 HUD XVII:	14.235				4,362,746	
Total Supportive Housing Program					7,470,376	*
Shelter Plus Care						
2007/10 HUD XII:	14.238	PA-28C-600001-39			283,768	
2008/13 HUD XIII:	14.238	PA-28C-600001-37			148,072	
2009/14 HUD XIV:	14.238	PA-28C-600001-37			343,755	
2009/16 HUD XV:	14.238				11,486	
2010/16 HUD XVI:	14.238				527,192	
2012/17 HUD XVII:	14.238				1,781,966	
Total Shelter Plus Care					3,096,239	*
Home Investment						
2008 Home Investment Partnership Program	14.239	M-08-DC-42-0503			55,700	
2009 Home Investment Partnership Program	14.239	M-09-DC-42-0503			424,750	
2010 Home Investment Partnership Program	14.239	M-10-DC-42-0503			224,993	
2011 Home Investment Partnership Program	14.239	M-11-DC-42-0503			(801,121)	
2012 Home Investment Partnership Program	14.239	M-12-DC-42-0503			551,636	
2013 Home Investment Partnership Program	14.239	M-13-DC-42-0503			82,648	
Total Home Investment					538,606	

* 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, 2013

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grantor's Number	Deferred Revenue December 31, 2012	Grants Receipts	Expenditures	Deferred Revenue December 31, 2013
Homelessness Prevention and Rapid Re-Housing Program ARRA Continuum of Care Program 2013/18 HUD XVIII	14.257 14.267	S-09-UY-42-0001			(452) 4,605,072	
Passed through Pennsylvania Department of Community and Economic Development: 12/14 Emergency Shelter	14.231	C000053479			101,599	
Passed through Pennsylvania Department of Health: Lead-Based Paint Hazard Control Grant	14.900	4100050061	-	135,358	61,563	-
Total U.S. Department of Housing and Urban Development					<u>27,242,465</u>	
<u>U.S. Department of Justice</u>						
Direct Federal Payments: Bulletproof Vest Program	16.607				49,125	
Edward Byrne Memorial Justice Assistance Grant FY 2009 JAG Program	16.738	2009-DJ-BX-1060			47,931	
FY 2010 JAG Program	16.738	2010-DJ-BX-0862			63,079	
FY 2011 JAG Program	16.738	2011-DJ-BX-2373			24,385	
FY 2012 JAG Program	16.738	2012-DJ-BX-0098			331,936	
Total Edward Byrne Memorial Justice Assistance Grant					<u>467,331</u>	
2012 Solving Cold Cases	16.560	2012-DN-BX-K012			11,837	
Recovery Act JAG (Stimulus funds)	16.804	2009-SB-B9-3080			376,936	
09/12 Integrated Threat Monitoring System	16.753	2009-D1-BX-0171			129,082	
10/12 Municipal CIT Expansion (ARRA)	16.803	2009-AJ-01-20753			40,991	
Law Enforcement Assistance - Narcotics and Dangerous Drugs DA Federal Asset Sharing Fund	16.001				34,898	
County Sheriff - Federal Asset Sharing Fund	16.001				163,068	
County Police Forfeiture Fund	16.001				27,252	
US Treasury Federal Asset Sharing Fund	16.001				11,505	
Total Law Enforcement Assistance - Narcotics and Dangerous Drugs					<u>236,723</u>	
Forensic DNA Backlog Reduction Program 10/12 NJ Forensic DNA Backlog Reduction Program	16.741	2010-DN-BX-K065			141,761	
11/13 NJ Forensic DNA Backlog Reduction Program	16.741	2011-DN-BX-K419			103,326	
12/14 NJ Forensic DNA Backlog Reduction Program	16.741	2012-DN-BX-0055			14,928	
Total Forensic DNA Backlog Reduction Program					<u>260,015</u>	
Second Chance Act Prisoner Reentry Initiative 10/12 Prisoner Substance Treatment	16.812	2010-RN-BX-0010			59,157	
09/10 Second Chance Act	16.812	2009-CZ-BX-0046			(5,425)	
11/12 Second Chance Act	16.812	2011-RM-BX-0002			99,220	
12/13 Second Chance Act	16.812	2009-CZ-BX-0046			689,386	
13/14 Second Chance Act	16.812	2013-RV-BX-0003			50,000	
12/13 Justice Reinvestment Initiative Grant	16.812				100,086	
Total Second Chance Act Prisoner Reentry Initiative					<u>992,424</u>	
Passed through Pennsylvania Commission on Crime and Delinquency: Project Safe Neighborhoods 2012 Project Safe Neighborhood	16.609	2008-WG-01-23484			15,983	
12/13 Saturation Patrol - Warrant Sweep Operation	16.609	2008-WG-01-23508			9,871	
Total Project Safe Neighborhoods					<u>25,854</u>	
12/13 Juvenile Accountability Block Grant	16.523	22836			45,446	
13/14 Juvenile Accountability Block Grant	16.523	23990			12,008	
Total Juvenile Accountability Block Grant					<u>57,454</u>	
Paul Coverdell Forensic Sciences Improvement Grant Program 12/13 PCCD Updated Laboratory Forensic Equipment	16.742	2001-FS-01-22859			1,239	
Violence Against Women Formula Grants 10/12	16.588	2009-WF-AX-0019			13,635	
Violence Against Women Formula Grants 2013	16.588	2009-WF-AX-0027			104,271	
Total Violence Against Women Formula Grants					<u>117,906</u>	
Edward Byrne Memorial Justice Assistance Grant 12/14 Jail Collaborative IT Project	16.738	2010-JG-06-23021			196,544	
12/14 Sexual Assault Evidence	16.738	2010-JG-07-22963			1,926	
12/14 Gang Intervention Strategies	16.738	2010-JG-04-22997			79,235	
12/14 JJSES	16.738	2010-JG-06-23505			47,842	
Total Edward Byrne Memorial Justice Assistance Grant					<u>325,547</u>	
Edward Byrne Memorial Justice Assistance Grant ARRA 10/12 E-Filing Capabilities (Stimulus Funds)	16.803	2009-AJ-06-20942			118,338	
10/12 Mental Health Court Operations Support (Stimulus Funds)	16.803	2009-AJ-02-21001			1,234	
12/13 Meghan's Law Registration Update	16.803	2009-SU-B9-00014			3,750	
Total Edward Byrne Memorial Justice Assistance Grant ARRA					<u>123,322</u>	
Total U.S. Department of Justice					<u>3,215,786</u>	

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2013

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grantor's Number	Deferred Revenue December 31, 2012	Grants Receipts	Expenditures	Deferred Revenue December 31, 2013
<u>U.S. Department of Labor and Industry</u>						
Passed through Pennsylvania Department of Labor and Industry:						
WIA Youth Activities						
2012/13 WIA Youth	17.259				22,636	
2013/14 WIA Youth	17.259				140,000	
Total WIA Youth Activities					162,636	
Passed through Pennsylvania Department of Aging						
Senior Community Service Employment Program	17.235	4100042452			651,207	
Total U.S. Department of Labor and Industry					813,843	
<u>Corporation for National and Community Service</u>						
Direct Federal Payments:						
11/12 AmeriCorps CNS	94.006	10ND112067			2,669	
12/13 AmeriCorps CNS	94.006	10NDHP0002			128,972	
13/14 AmeriCorps CNS	94.006				8,060	
Total AmeriCorps					139,701	
Passed through Pennsylvania Department of Labor and Industry:						
2011/12 AmeriCorps - KEYS	94.006	4100035230-5			(32,269)	
2012/13 AmeriCorps - KEYS	94.006	4100035230-6			874,663	
2013/14 AmeriCorps - KEYS	94.006	4100064845			329,801	
Total AmeriCorps					1,172,195	
11/12 Senior Companion Program	94.016	09SCAPA003			(25)	
12/13 Senior Companion Program	94.016				168,960	
13/14 Senior Companion Program	94.016				279,603	
Total Senior Companion Program					448,538	
Training and Technical Assistance	94.009				15,286	
Total Corporation for National and Community Service					1,775,720	
<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			94,248	
12/13 PM Air Monitoring	66.034	97312803			307,003	
Total Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act					401,251	
Air Pollution Fund	66.001				1,085,755	
11/16 Quench Tower Replacement	66.202	83493601-0			2,913,124	
Total U.S. Environmental Protection Agency					4,400,130	
<u>U.S. Department of Transportation</u>						
Passed through Pennsylvania Department of Transportation:						
Highway Planning and Construction						
2004/2011 Mansfield Bridge Rehabilitation	20.205				13,010,083	
2002 Campbells Run Road	20.205				232,647	
Rankin Bridge and Ramps	20.205				(60,038)	
2002 Rankin Bridge Rehabilitation	20.205				2,314,904	
2006 Bridge and Road Management Program	20.205				68,565	
2008 Open Ended Right of Way Property Acquisition	20.205				24,936	
2007 & 2008 Brownsville Rd @ Broughton Library Road	20.205				2,128,440	
2007 Duquesne.McKeesport Flyover	20.205				1,727,835	
2008 Bull Creek Flood Protection	20.205				215,944	
2009 Browns Hill Road Improvement	20.205				864,942	
2009, 2010 & 2011 Thompson Run Bridge No. 5	20.205				669,310	
2010 Jack's Run Bridge No. 1	20.205				470,826	
2011 Jack's Run Bridge No. 1	20.205				397,500	
2011 / 2012 Greensburg Pike Bridge	20.205				4,627,102	
2005 Geotechnical Investigation & Design	20.205				78,408	
2011 Geotechnical Investigation & Design	20.205				(65,511)	
2011 S. 10th Street Bridge	20.205				635,312	
2011 Bridge Project Management Service	20.205				45,487	
2011 Major Bridge and Road Program Management	20.205				25,684	
2012 Bridge Project Management	20.205				36,587	
2011 & 2012 Levi Bird Duff Bridge	20.205				1,190,818	
Miscellaneous Bridge Design	20.205				2,309,827	
Total Highway Planning and Construction					30,949,608	*
State and Community Highway Safety						
12/13 Traffic Safety	20.600	CTSP-2013-Allegheny-00004			84,205	
13/14 Traffic Safety	20.600	CTSP-2014-Allegheny-00012			31,924	
Total State and Community Highway Safety					116,129	

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2013

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Grantor's Number</u>	<u>Deferred Revenue December 31, 2012</u>	<u>Grants Receipts</u>	<u>Expenditures</u>	<u>Deferred Revenue December 31, 2013</u>
<u>Passed through Pennsylvania Emergency Management Agency:</u>						
Interagency Hazardous Materials Public Sector Training and Planning 12/13 HMEP Planning & Training	20.703	GR 4100064255			22,400	
Total Interagency Hazardous Materials Public Sector Training and Planning					22,400	
Total U.S. Department of Transportation					31,088,137	
<u>U.S. Department of Homeland Security</u>						
<u>Direct Federal Payments:</u>						
Interoperable Emergency Communications - PA Civil Service	97.042				98,456	
<u>Passed through Pennsylvania Emergency Management Agency:</u>						
10/13 Interoperable Emergency Communications	97.055	4100056703			214,864	
<u>Homeland Security Grant Program</u>						
2007 UASI	97.067	GR 4100041725			(96)	
2008 UASI	97.067	GR 4100046891		3,055,614		
2009 UASI	97.067	GR 4100052554		2,743,014		
2010 UASI	97.067	GR 4100056263		5,352,058		
2011 UASI	97.067	GR 4100060413		1,210,607		
FY 2008 MMRS	97.067	GR 4100046890		281,399		
FY 2009 MMRS	97.067	GR 4100053004		321,218		
FY 2010 MMRS	97.067	GR 4100056197		317,414		
FY 2011 MMRS	97.067	GR 4100060396		9,102		
2008 ODP SHSGP	97.067	GR 4100046891		1,105,376		
2009 ODP SHSGP	97.067	GR 4100052556		2,879,018		
2010 ODP SHSGP	97.067	GR 4100056070		4,606,943		
2011 ODP SHSGP	97.067	GR 4100060399		1,022,896		
2012 ODP SHSGP	97.067	GR 4100063181		1,612		
Total Homeland Security Grant Program					22,906,175	*
<u>Passed through Pennsylvania Port Authorities</u>						
<u>Port Security Grant Program</u>						
08/12 Video Security Wireless Mesh Network	97.056	2008-GB-T8-K018			(20,118)	
2010 Port Security Grant	97.056	2010-PU-TO-K008			180,000	
2013 Port Security Grant	97.056	2011-PU-K00057			130,000	
Port Security Grant Program					289,882	
Total U.S. Department of Homeland Security					23,509,377	
<u>Election Assistance Commission</u>						
<u>Passed through Pennsylvania Department of State:</u>						
2010 HAVA Maintenance	90.401	4100032534			255,367	
Total Election Assistance Commission					255,367	
TOTAL FEDERAL AWARDS					\$ 207,348,330	
 STATE:						
<u>Pennsylvania Department of Community and Economic Development:</u>						
09/12 HRA Rankin Homes		C000048922		\$ 19,991		
07/10 DCED AFIS		C000036247		(43)		
2008 Community Infrastructure Tourism		Act 53 of 2007		6,600,000		
10/13 Automated Reporting System		C000050498		10,840		
10/13 DCED Case Management System		C000049939		166,700		
10/13 Crime Prevention Education Project		C000050876		8,489		
Total Pennsylvania Department of Community and Economic Development				6,805,977		
<u>Pennsylvania Department of Environmental Resources:</u>						
2011 West Nile Virus		4100055659			204	
2012 West Nile Virus		4100059475			569	
2013 West Nile Virus		4100063164			142,084	
10/12 Municipal Recycling		4100053857			1,172	
Total Pennsylvania Department of Environment Resources					144,029	
<u>Pennsylvania Department of Health:</u>						
Act 2004-122 VSIA		Act 2004-122			200,575	
08/11 Nurse Family Partnership		4100032570			7,916	
13/14 Nurse Family Partnership		4100064013			113,806	
2011 STD		4100053566			162,320	
05/08 MCH		4100025897			40,626	
08/11 MCH		4100025897			39	
10/11 MCH		4100053313			9,309	

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2013

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grantor's Number	Deferred Revenue December 31, 2012	Grants Receipts	Expenditures	Deferred Revenue December 31, 2013
10/12 Childhood Lead		4100050697			2,538	
13/16 PA Lead and Healthy Homes		4100063780			5,600	
09/12 Tuberculosis Control		4100046892			1,318	
12/14 Tuberculosis Control		4100058021			32,259	
10/11 AIDS		4100049927			118,782	
13/14 AIDS Prevention		4100060798			263,105	
DOH - D&A Ops (App 110)					4,430,424	
DOH - 2010-01 Gaming (App # 20-365)					526,716	
DOH - Compulsive & Problem Gambling (App 50-209)					290,815	
2012 Adult Immunization Enhancement					4,000	
2013 Adult Immunization Enhancement					4,000	
Total Pennsylvania Department of Health					6,214,148	
Pennsylvania Department of Public Welfare:						
Independent Living Act 24						11,423
2011/12 MATP				-	23,865	
2012/13 MATP				2,005,195	2,256,961	
2013/14 MATP				2,445,426	2,494,737	
07/08 Mental Health Operations:						
MH Operations					(328,598)	
08/09 Mental Health Operations:						
MH Operations					47,300	
09/10 Mental Health Operations:						
MH Operations					3,432,702	
10/11 Mental Health Operations:						
MH Operations				255,645	3	
11/12 Mental Health Operations:						
MH Operations (App 140)				255,789	-	
12/13 Mental Health Operations:						
MH DPW PCH App 10252				31,250	(62,500)	
13/14 Mental Health Operations:						
MH DPW PCH App 10252				62,500	62,500	
MH DPW PCH App 10248 - Act 87				540,638	-	
12/13 El Ops - Primary DPW-EI/XIX Infants & Toddlers DPW-EI App117				129,692	121,909	
13/14 El Ops - Primary DPW-EI/XIX Infants & Toddlers DPW-EI App117				5,163,821	5,178,921	
11/12 Mental Retardation Operations:						
DPW - OMR (App 156)				121,909	121,584	
10/11 Mental Retardation Operations:						
DPW - OMR (App 156)				6,030,890	4,423,473	
12/2013 Family Center Initiative - Family Centers				29,438	-	
13/2014 Family Center Initiative - Family Centers				37,882	33,287	
Aging Medical Assistance Reimb		100746305 0029		768,261	502,236	
2010 BH Managed Care ACHI - CCBHO				343,683	528,259	
2011 BH Managed Care - Perf Incent		4000013171		12,314	11,108	
2012 BH Managed Care ACHI - CCBHO				-	666,601	
2012 BH Managed Care - Perf Incent				-	981,198	
2012 BH Managed Care - Gross Receipts Tax				2,149,346	(3,062,966)	
2013 BH Managed Care ACHI - CCBHO				-	4,515,103	
2013 BH Managed Care - Gross Receipts Tax				-	703,825	
2010/11 HSDF:				264,666,547	263,840,189	
DPW - HSDF (App 106)				16,878,248	16,878,248	
ReThinking Care Program				-	(7,346)	
2011/12 HAP/Pennfree:				218,750	406,250	
DPW - HAP (App 160)				-	13,269	
11/12 ECC-Supported Work Program				6,777	(1,373)	
12/13 ECC-Supported Work Program				-	(16,830)	
13/14 ECC-Supported Work Program				-	21,596	
12/13 DHS Block Grant						
ID Block Grant				3,905,331	2,506,282	
BH Block Grant				46,768,450	46,878,172	
D&A Block Grant				-	4,372,531	
OCS Block Grant				1,257,109	1,997,839	
13/14 DHS Block Grant						
CYF Block Grant				5,384,742	7,782,189	
ID Block Grant				3,571,830	3,126,261	
BH Block Grant				47,283,763	47,643,687	
D&A Block Grant				2,429,120	2,488,684	
OCS Block Grant				1,992,504	2,929,457	
Total Pennsylvania Department of Public Welfare					414,746,850	423,535,500
Pennsylvania Board of Probation and Parole:						
1997 Adult Prob./IP/Alcohol & Drug Intervention County Offender Supervision		02-97-CP				979,361
						1,341,224
Total Pennsylvania Board of Probation and Parole					2,320,585	

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2013

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grantor's Number	Deferred Revenue December 31, 2012	Grants Receipts	Expenditures	Deferred Revenue December 31, 2013
Pennsylvania Juvenile Court Judges Commission						
JCJC School Based Probation		ME# 2081503			1,760,896	
Total Pennsylvania Juvenile Court Judges Commission					1,760,896	
Pennsylvania Emergency Management Agency						
12/13 RERF		4100061250			11,456	
13/14 RERF		4100064694			286	
12/13 PA Hazard Material		4100061783			52,357	
911 Wireless					12,662,043	
PA CSA Fund					28,685	
Total Pennsylvania Emergency Management Agency					12,754,827	
Pennsylvania Department of Aging:						
2012/13 Community Based Aging Block Grant - I		AG 4100057753			8,321,122	
2013/14 Community Based Aging Block Grant - I		AG 4100057753			8,104,388	
2013/14 Aging Block Grant - Other		AG 4100057753			178,462	
2012/13 Community Based Aging Block Grant - II		AG 4100057753			3,805,626	
2013/14 Community Based Aging Block Grant - II		AG 4100057753			3,286,131	
2012/13 Family Caregiver		AG 4100057753			404,980	
2013/14 Family Caregiver		AG 4100057753			649,235	
2012/2013 PDA Over 60 Medicaid Waiver Program		AG 4100057868			310,018	
2013/2014 PDA Over 60 Medicaid Waiver Program		AG 4100057868			518,478	
2012/13 Title XIX Pre-Admission Assessment		AG 4100057868			656,837	
2013/14 Title XIX Pre-Admission Assessment		AG 4100057868			676,158	
2012/13 Title XIX Nursing Home Transition		AG 4100057868			330,305	
2013/14 Title XIX Nursing Home Transition		AG 4100057868			299,747	
2012/13 Federal Family Caregiver		AG 4100057753			109,940	
2013/14 Federal Family Caregiver		AG 4100057753			187,566	
12/13 Health Promotion		AG 4100057753			50,540	
13/14 Health Promotion		AG 4100057753			502	
12/13 ABG Other		AG 4100057753			95,702	
12/13 Title XIX Other		AG 4100057868			29,309	
13/14 Title XIX Other		AG 4100057868			26,393	
2013 AAA/MR County Team Initiative					2,500	
Jump Start					302,110	
Program Income					(7,204)	
Total Pennsylvania Department of Aging					28,338,845	
Pennsylvania Department of Labor and Industry:						
2012/13 SPOC DPW P/T Dept of L&I		4100061574			55,580	
2013/14 SPOC DPW P/T Dept of L&I		4100061574			53,146	
Air Pollution Fund					27,016	
Total Pennsylvania Department of Labor and Industry					135,742	
Pennsylvania Department of Education:						
12/13 HeadStart Supplemental		LOA# BCIU HSSCO 2			1,606,214	
13/14 HeadStart Supplemental		PAC# 141-13-0002			999,277	
12/13 PDE Title I		PL 103-382			168,785	
13/14 PDE Title I					29,974	
Total Pennsylvania Department of Education					2,804,250	
Pennsylvania Department of Transportation:						
2000 In Depth Inspection Program					28,379	
2003/2010 Rankin Bridge Rehabilitation					422,786	
2004/2011 Mansfield Bridge Rehabilitation					2,359,212	
2006 Bridge and Road Management Program					11,543	
2004 Open Ended Right of Way Property Acquisition					40,571	
2005 Open Ended Construction Management					51,913	
2005 Miscellaneous Bridge Repairs					538	
2006 Bridge Inspection Program					5,698	
2007 Brownsville Road @ Broughton Library Road					295,854	
2009, 2010 & 2011 Thompson Run Bridge No. 5					125,496	
2009 Calmwood Bridge					3,521	
2009 Open Ended Construction Engineering					140,923	
2010 Chartier's Creek Bridge					252,761	
2010 Facility Mangement For Bio-Lab					45,415	
2011 / 2012 Greensburg Pike Bridge					1,087,365	
2011 S. 10th Street Bridge					119,120	
2011 Spring Run Bridge					77,350	
2011 Plum Creek Bridge					83,474	
2011 McClaren's Run Bridge					73,801	
2011 Bridge Project Management Service					8,529	
2012 Bridge Project Management					6,860	
2012 Levi Bird Duff Bridge					223,278	
2008 Montour Trail Connector @ SP					100,000	
2011 Geotechnical Investigation					114	
Miscellaneous Bridge Repairs					2,690,031	
2013 Act 44 Bridge Repairs					1,145,551	
Act 13 Marcellus Shale Legacy					1,027,541	
Total Pennsylvania Department of Transportation					10,427,624	
Pennsylvania Commission on Crime and Delinquency:						
12/13 D&A Treatment RIP Expansion		2012-IP-SD-23320			785,950	
13/14 D&A Treatment RIP Expansion		2012-IP-SD-24521			449,843	
2000 Adult Prob. Intermediate Punishment Expansion - PCCD		99-IP-ST-9148			442,917	

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2013

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Grantor's Number</u>	<u>Deferred Revenue December 31, 2012</u>	<u>Grants Receipts</u>	<u>Expenditures</u>	<u>Deferred Revenue December 31, 2013</u>
Total Pennsylvania Commission on Crime and Delinquency					1,678,710	
<u>Pennsylvania Insurance Fraud Prevention Authority:</u>						
12/13 Insurance Fraud		12-166-0001			188,844	
13/14 Insurance Fraud		13-166-0001			193,871	
Total Pennsylvania Insurance Fraud Prevention Authority					382,715	
<u>Pennsylvania State Police:</u>						
Law Enforcement Assistance Fund					49,050	
12/13 Auto Theft Task Force					117,287	
13/14 Auto Theft Task Force					123,842	
Total Pennsylvania State Police					290,179	
<u>Administrative Office of Pennsylvania Courts:</u>						
Court Security Equipment					24,098	
ACT 88 of 2001 Senior Judge					174,008	
2012 Permanency Practice Initiative (PPI)					4,788	
2013 Permanency Practice Initiative (PPI)					4,993	
12/13 Court Consolidation					519,062	
Total Administrative Office of Pennsylvania Courts					726,949	
<u>Pennsylvania Public Utility Commission:</u>						
Act 13 Unconventional Gas Well					145,016	
Total Pennsylvania Public Utility Commission					145,016	
<u>Miscellaneous County Grants</u>						
USDOT Forfeiture Fund					\$ 865	
Total Miscellaneous County Grants					\$ 865	
TOTAL STATE AWARDS					\$ 498,466,857	
TOTAL FEDERAL AND STATE AWARDS					\$ 705,815,187	

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF PENNSYLVANIA DEPARTMENT OF PUBLIC WELFARE AWARDS
 YEAR ENDED DECEMBER 31, 2013

<u>Program</u>	<u>Combined Federal/State Expenditures</u>
Child Support Enforcement	\$ 11,537,502 *
Children and Youth	48,597,333 *
Child Development Programs	12,193,041 *
Medical Assistance Transportation	9,123,625 *
Behavioral Health/Intellectual Disabilities	409,211,531 *
Office of Community Services Block Grant	5,754,858 *
Work Ready/ECC - Supported Work Program	457,426
Aging Medical Assistance Reimbursement	24,684
Act 24	13,464
HAP/HSDF	<u>5,923</u>
Total Department of Public Welfare Expenditures	<u><u>\$ 496,919,387</u></u>

* Denotes tested as a major DPW Program. The 2013 threshold for determining major programs under the federal definition is \$3,000,000. The amount expended under major DPW programs for the fiscal year ended December 31, 2013 is \$496,417,890 or 99.90% of the total DPW financial assistance.

COUNTY OF ALLEGHENY, PENNSYLVANIA
 NOTES TO SCHEDULES OF EXPENDITURES OF AWARDS
 YEAR ENDED DECEMBER 31, 2013

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	\$	35,205
	10.555		<u>54,105</u>
		\$	89,310
Emergency Food Assistance Cluster	10.568	\$	(87,521)
	10.569		<u>529,463</u>
		\$	441,942
Aging Cluster	93.044	\$	1,077,776
	93.045		4,581,477
	93.053		<u>890,330</u>
		\$	6,549,583
JAG Program Cluster	16.738	\$	792,878
	16.803		164,313
	16.804		<u>376,936</u>
		\$	1,334,127

COUNTY OF ALLEGHENY, PENNSYLVANIA
 NOTES OT SCHEDULE OF EXPENDITURES OF AWARDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2013

NOTE 5: RISK-BASED AUDIT APPROACH

The 2013 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, 2013, totaled \$173,979,020 or 83.91% 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:		
2011 CSBG	\$ -	\$ 8,429
2012 CSBG	181,608	2,207
2013 CSBG	683,337	1,029,332
2013 CSBG Discretionary	100,000	100,000
Department of Housing and Urban Development Funding:		
12/14 Emergency Shelter	36,295	101,599
09/12 DCED HPRP	-	(452)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2013

Section I - Summary of Auditors' Results:

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified? ___ yes X no

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

Noncompliance material to financial statements noted? ___ yes X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? ___ yes X no

Significant deficiency(ies) identified not considered to be material weaknesses?
 X 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) X 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
93.667	Social Services Block Grant
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
14.235	Supportive Housing Program
14.238	Shelter Plus Care
14.267	Continuum of Care
93.044/93.045/93.053	Aging Cluster
93.563	Title IV-D – Child Support Enforcement
PA DPW	Child Support Enforcement
PA DPW	Behavioral Health/Intellectual Disabilities
PA DPW	Medical Assistance Transportation Program
PA DPW	Children and Youth
PA DPW	Child Development Programs
PA DPW	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 X no

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2013

Section II – Financial Statement Findings

2013 – 001

Capital Assets

Condition: Capital assets recorded under the Homeland Security Program are maintained separate from the County's Financial System (JDE), and recorded in total at year end in JDE by the County via a closing entry.

Criteria: The County should tag all assets to ensure proper recording in JDE.

Cause: The County is not consistently applying County Asset Tags to equipment distributed from the Region 13 Task Force to Allegheny County.

Effect: There were variances between what was recorded at the program level and what was recorded in JDE.

Recommendation: The County should develop procedures to ensure that all fixed assets are recorded in JDE and program records are reconciled to JDE.

Management Response:

Management agrees, see full corrective action plan.

2013 – 002

Reporting

Condition: The auditor noticed discrepancies in the reporting of income and expenditures related to the Waiver Admin program when attempting to reconcile the amounts reported to those included in the County's financial system.

Criteria: The County is required to have adequate procedures in place to ensure that the amounts reported for Federal programs match the amounts reported in the County's financial system.

Cause: In 2013 the County began receiving Human Services money under the DPW Office of Community Services Block Grant Program for the first time. As a result some procedures were not yet sufficient to prevent such errors.

Effect: The County is not in compliance with Federal regulations regarding the reporting of Federal and DPW awards.

Recommendation: Policies and Procedures should be developed with regards to the DPW Office of Community Services Block Grant Program to ensure future compliance with Federal and State Regulations

Management Response:

Management agrees, see full corrective action plan.

Section III - Federal and Pennsylvania Department of Public Welfare Awards

2013 – 002

Reporting

CFDA # 93.778 Medical Assistance Program
DPW Office of Community Services Block Grant Program

See Section II Finding 2013 – 002.

Questioned Costs: The amount of questioned costs, if any, is undeterminable.

COUNTY OF ALLEGHENY, PENNSYLVANIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2013

Status of Prior Audit Findings

Finding	2012 – 1
Description	SEFA Preparation
Status	Resolved
Finding	2012 – 2
Description	Post-Closing Entries
Status	Resolved
Finding	2012 – 3
Description	Fixed Assets
Status	See Finding 2013 – 001
Finding	2012 – 4
Description	Eligibility
Status	Resolved

Zelenkofske Axelrod LLC

INDEPENDENT AUDITORS' REPORT ON APPLYING AGREED-UPON PROCEDURES TO THE FINANCIAL SCHEDULES AND EXHIBITS REQUIRED BY THE PENNSYLVANIA DEPARTMENT OF PUBLIC WELFARE

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 Public Welfare ("DPW") and COUNTY OF ALLEGHENY solely to assist you with respect to the financial schedules and exhibits required by the DPW Single Audit Supplement. 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 DPW. 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 DPW for fiscal year ended June 30, 2013, (December 31, 2013 for Exhibits A-1, A-1(b), A-1(c), and A-1(d) and June 30, 2011 for Exhibit I, as permitted by DPW), 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 DPW 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-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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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 DPW 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 Public Welfare 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.



ZELENKOFKSKE AXELROD LLC

Pittsburgh, Pennsylvania
September 17, 2014

COUNTY OF ALLEGHENY, PENNSYLVANIA
SUMMARY OF EXPENDITURES - TITLE IV-D CHILD SUPPORT ENFORCEMENT PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2013

	Single Audit Expenditures						Reported Expenditures						Single Audit Over(Under) Reported					
	(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-C)	(E) FFP	(F) Amount Paid (C x D)	(A) Total	(B) Unallowable	(C) Incentive	(C) Net (A-B)	(D) FFP	(E) Amount Paid (C x D)
Calendar Quarter Ended 3/31/13																		
Salary/Overhead (Exclude Blood Tests)	\$ 5,577,671	\$ 149,946	\$ 865,955	\$ 4,561,770	66%	\$ 3,010,768	\$ 5,577,689	\$ 149,946	\$ 865,955	\$ 4,561,788	66%	\$ 3,010,780	\$ (18)	\$ -	\$ -	\$ (18)	66%	\$ (12)
Fees/Costs	6	-	-	6	66%	5	6	-	-	6	66%	5	-	-	-	-	66%	-
Interest/Program Income	160	4	-	156	66%	103	160	4	-	156	66%	103	-	-	-	-	66%	-
Blood Testing Fees	5,203	-	-	5,203	66%	3,434	5,203	-	-	5,203	66%	3,434	-	-	-	-	66%	-
Subtotal (1-2-3-4)	5,572,302	149,942	865,955	4,556,405	-	3,007,227	5,572,320	149,942	865,955	4,556,423	-	3,007,239	(18)	-	-	(18)	-	(12)
Blood Testing	16,736	-	-	16,736	66%	11,046	16,736	-	-	16,736	66%	11,046	-	-	-	-	66%	-
ADP	91,677	2,263	-	89,414	66%	59,013	91,677	2,263	-	89,414	66%	59,013	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 5,680,715	\$ 152,205	\$ 865,955	4,662,555	-	\$ 3,077,286	\$ 5,680,733	\$ 152,205	\$ 865,955	4,662,573	-	\$ 3,077,298	\$ (18)	\$ -	\$ -	\$ (18)	-	\$ (12)
Calendar Quarter Ended 6/30/13																		
Salary/Overhead (Exclude Blood Tests)	\$ 4,974,682	\$ 128,678	\$ 362,571	\$ 4,483,433	66%	\$ 2,959,066	\$ 4,974,700	\$ 128,678	\$ 362,571	\$ 4,483,451	66%	\$ 2,959,078	\$ (18)	\$ -	\$ -	\$ (18)	66%	\$ (12)
Fees/Costs	9	-	-	9	66%	6	9	-	-	9	66%	6	-	-	-	-	66%	-
Interest/Program Income	412	9	-	403	66%	266	412	9	-	403	66%	266	-	-	-	-	66%	-
Blood Testing Fees	5,822	-	-	5,822	66%	3,843	5,822	-	-	5,822	66%	3,843	-	-	-	-	66%	-
Subtotal (1-2-3-4)	4,968,439	128,669	362,571	4,477,199	-	2,954,952	4,968,457	128,669	362,571	4,477,217	-	2,954,964	(18)	-	-	(18)	-	(12)
Blood Testing	13,472	-	-	13,472	66%	8,892	13,472	-	-	13,472	66%	8,892	-	-	-	-	66%	-
ADP	79,397	1,883	-	77,514	66%	51,159	79,397	1,883	-	77,514	66%	51,159	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 5,061,308	\$ 130,552	\$ 362,571	4,568,185	-	\$ 3,015,003	\$ 5,061,326	\$ 130,552	\$ 362,571	4,568,203	-	\$ 3,015,015	\$ (18)	\$ -	\$ -	\$ (18)	-	\$ (12)
Calendar Quarter Ended 9/30/13																		
Salary/Overhead (Exclude Blood Tests)	\$ 5,560,677	\$ 145,583	\$ 365,501	\$ 5,049,593	66%	\$ 3,332,731	\$ 5,560,695	\$ 145,583	\$ 365,501	\$ 5,049,611	66%	\$ 3,332,743	\$ (18)	\$ -	\$ -	\$ (18)	66%	\$ (12)
Fees/Costs	6	-	-	6	66%	5	6	-	-	6	66%	5	-	-	-	-	66%	-
Interest/Program Income	420	10	-	410	66%	271	420	10	-	410	66%	271	-	-	-	-	66%	-
Blood Testing Fees	3,883	-	-	3,883	66%	2,563	3,883	-	-	3,883	66%	2,563	-	-	-	-	66%	-
Subtotal (1-2-3-4)	5,556,368	145,573	365,501	5,045,294	-	3,329,893	5,556,386	145,573	365,501	5,045,312	-	3,329,905	(18)	-	-	(18)	-	(12)
Blood Testing	14,016	-	-	14,016	66%	9,251	14,016	-	-	14,016	66%	9,251	-	-	-	-	66%	-
ADP	76,063	1,815	-	74,248	66%	49,004	76,063	1,815	-	74,248	66%	49,004	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 5,646,447	\$ 147,388	\$ 365,501	5,133,558	-	\$ 3,388,148	\$ 5,646,465	\$ 147,388	\$ 365,501	5,133,576	-	\$ 3,388,160	\$ (18)	\$ -	\$ -	\$ (18)	-	\$ (12)
Calendar Quarter Ended 12/31/13																		
Salary/Overhead (Exclude Blood Tests)	\$ 4,980,936	\$ 147,035	\$ 358,306	\$ 4,475,595	66%	\$ 2,953,893	\$ 4,980,954	\$ 147,035	\$ 358,306	\$ 4,475,613	66%	\$ 2,953,905	\$ (18)	\$ -	\$ -	\$ (18)	66%	\$ (12)
Fees/Costs	6	-	-	6	66%	4	6	-	-	6	66%	4	-	-	-	-	66%	-
Interest/Program Income	1,525	35	-	1,490	66%	983	1,525	35	-	1,490	66%	983	-	-	-	-	66%	-
Blood Testing Fees	3,582	-	-	3,582	66%	2,364	3,582	-	-	3,582	66%	2,364	-	-	-	-	66%	-
Subtotal (1-2-3-4)	4,975,823	147,000	358,306	4,470,517	-	2,950,542	4,975,841	147,000	358,306	4,470,535	-	2,950,554	(18)	-	-	(18)	-	(12)
Blood Testing	25,264	-	-	25,264	66%	16,674	25,264	-	-	25,264	66%	16,674	-	-	-	-	66%	-
ADP	74,464	2,064	-	72,400	66%	47,784	74,464	2,064	-	72,400	66%	47,784	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 5,075,551	\$ 149,064	\$ 358,306	4,568,181	-	\$ 3,015,000	\$ 5,075,569	\$ 149,064	\$ 358,306	4,568,199	-	\$ 3,015,012	\$ (18)	\$ -	\$ -	\$ (18)	-	\$ (12)

COUNTY OF ALLEGHENY, PENNSYLVANIA
CHILD SUPPORT ENFORCEMENT
PACES OCSE 157 DATA RELIABILITY VALIDATION
FOR THE YEAR ENDED DECEMBER 31, 2013

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, 2013

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Type of Account Structure
January 1	\$ 498,483.71 (Bonus) \$ 367,740.51 (Quarter)	\$ 279,930 (Bonus) \$ 326,394 (Quarter)	
March 31	\$ 362,571	\$ 324,181	() Separate Bank Account
June 30	\$ 365,501	\$ 328,327	() Restricted Fund - General Ledger
September 30	\$ 358,306	\$ 324,832	(X) Other: <u>JD Edwards Job Code 6036003,</u> <u>"Child Support Enforcement"</u> <u>accounting object code 47718</u> <u>"Incentive Payments"</u>
December 31	Note	Note	

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

Note: Payments were received on 3/13/14 in the amount of \$440,032.87 for the 2012 Bonus Incentive and on 3/19/2014 in the amount of \$331,188.91 for the Oct-Dec 2013 quarter incentive

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

County- Allegheny County

Year Ended- 12/31/2013

	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
Balance at January 1	\$ 2,004,760.48	\$ 2,004,760.48	\$ -
Receipts:			
Reimbursements	12,081,482.00	12,081,482.00	-
Incentives	2,972,332.30	2,972,332.30	-
Title XIX Incentives	5,323.00	5,323.00	-
Interest			-
Program Income	2,516.50	2,516.50	-
Genetic Testing Costs	18,489.89	18,489.89	-
Maintenance of Effort (MOE)	1,914,038.00	1,914,038.00	-
Other: 34% not reimbursable	4,452,589.73	4,452,589.73	-
Total Receipts	\$ 21,446,771.42	\$ 21,446,771.42	\$ -
Intra-fund Transfers - In			-
Funds Available	\$ 23,451,531.90	\$ 23,451,531.90	\$ -
Disbursements:			
Transfers to General Fund	1,369,320.00	1,369,320.00	-
Vendor Payments	3,270,518.77	3,270,518.77	-
Bank Charges			-
Other: Salaries/Fringes/ADP	16,859,293.99	16,859,293.99	-
Total Disbursements	\$ 21,499,132.76	\$ 21,499,132.76	\$ -
Intra-fund Transfers - Out			-
Balance at December 31	\$ 1,952,399.14	\$ 1,952,399.14	\$ -

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.
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, 2011

	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	8,225,519	493	1,322,198	-	-	-	-	-	6,902,828	6,902,828	-
02. 90% Reimbursement	3,839,453	46,770	312,794	-	-	-	-	-	3,479,889	3,131,899	347,990
03. 80% Reimbursement	149,184,491	1,034,033	29,909,783	7,169,110	828,022	794,406	-	-	109,449,137	87,559,311	21,889,826
04. 60% Reimbursement	16,426,569	357,307	1,957,132	-	353,690	133,790	-	65,112	13,559,538	8,135,723	5,423,815
05. 50% Reimbursement	20,215,478	357,645	36,390	-	-	-	-	-	19,821,443	9,910,721	9,910,722
06. TOTAL (Lines 1 - 5)	197,891,510	1,796,248	33,538,297	7,169,110	1,181,712	928,196	-	65,112	153,212,835	115,640,482	37,572,353
YDC/YFC PLACEMENT COSTS											
07. 60% DPW Participation	2,119,145	-	-						2,119,145	3,807,508	2,538,338
08. NON - Reimbursable Expenditures	527,385	50,331							527,385	-	2,128,992
09. TOTAL EXPENDITURES	\$ 200,538,040	\$ 1,846,579	\$ 33,538,297	\$ 7,169,110	\$ 1,181,712	\$ 928,196	\$ -	\$ 65,112	\$ 155,859,365	\$ 119,447,990	\$ 42,239,683

10. IL Grant Funds Reported

\$ 6,681,810

11. Total HSDF Used for Child Welfare

\$ -

12. Total Title IV-D Collections

\$ 660,188

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

\$ -

14. STATE ACT 148 - Line 6

\$ 115,640,482

13. STATE ACT 148 Allocation

\$ 117,133,216

16. Adjusted State Share

\$ 115,640,482

Subsidized Permanent Legal Custodianship SF	Total Subsidies	Number of Days	Number of Children
	4,103,153	193,946	583

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF REVENUES AND EXPENDITURES
MEDICAL ASSISTANCE TRANSPORTATION PROGRAM
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

<u>Service Data:</u>	<u>Reported</u>	<u>Actual</u>
Expenditures:		
Group I Clients	\$ 8,788,585	\$ 8,963,995
Group II Clients	265,955	90,545
	<hr/>	<hr/>
Total Expenditures	<u>\$ 9,054,540</u>	<u>\$ 9,054,540</u>
<u>Allocation Data:</u>		
Revenues:		
Department of Public Welfare	\$ 9,050,865	\$ 9,050,383
Interest Income	3,675	4,157
	<hr/>	<hr/>
Total Revenues	<u>9,054,540</u>	<u>9,054,540</u>
Funds Expended:		
Operating Costs	\$ 7,446,753	7,471,615
Administrative Costs	1,607,787	1,582,926
	<hr/>	<hr/>
Total Funds Expended	<u>9,054,540</u>	<u>9,054,540</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, 2013

Sources of Funding				Cost Eligible for DPW Participation (4)	Balance of Funds (5)	Grant Fund Adjustments (6A)	Total Fund Balance (7)
	Carryover (1)	Allotment (2)	Total Allocation (3)				
A. Early Intervention							
1 Early Intervention Services	\$ -	\$ 9,206,002	\$ 9,206,002	\$ 9,206,002	\$ -	\$ -	\$ -
2 Early Intervention Training		39,286	39,286	39,286	-	-	-
3 Early Intervention Administration	-	1,082,354	1,082,354	1,082,354	-	-	-
4 Infants & Toddlers w/ Disabilities (Part C)	-	1,560,055	1,560,055	1,560,055	-	-	-
5 Infants, Toddlers & Families Waiver Admin	-	518,762	518,762	518,762	-	-	-
8 Total Early Intervention	\$ -	\$ 12,406,459	\$ 12,406,459	\$ 12,406,459	\$ -	\$ -	\$ -

COUNTY OF ALLEGHENY, PENNSYLVANIA
REPORT OF INCOME AND EXPENDITURES - EARLY INTERVENTION SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Admin Office	Early Intervention	Other	Supports Coordination	Totals
I. TOTAL ALLOCATION	\$ -	\$ -	\$ -	\$ -	\$ 12,406,459
II. TOTAL EXPENDITURES	1,721,377	10,478,313	-	3,702,256	15,901,946
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	-	-	-	2,142,081	2,142,081
D. Earned Interest	-	22,006	-	-	22,006
E. Other	-	10,542	-	-	10,542
F. Total Revenue	-	32,548	-	2,142,081	2,174,629
V. DPW REIMBURSEMENT					
A. Base Allocation 90%	-	-	-	-	-
B. Base Allocation 100%	-	-	-	-	-
C. DPW Categorical Funding 90% Subtotal	1,082,354	9,401,189	-	1,404,154	11,887,697
D. DPW Categorical Funding 100% Subtotal	518,762	-	-	-	518,762
VI. 10% County Match	120,261	1,044,576	-	156,017	1,320,854
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	1,721,377	10,445,765	-	1,560,171	13,727,313
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, 2013

County Match	2.74%
Actual County Match (\$)	\$3,352,566
Actual County Match (%)	2.74%

Block Grant Reporting			Costs Eligible for DPW Participation											
Sources of Funding:			Appropriation	DPW Allocation (1)	Mental Health	Intellectual Disabilities	Homeless Assistance	Child Welfare	HSS	D&A	Total	Balance of Funds (3)	Adjustments (4)	Total Fund Balance (5)
1	State Human Services Block Grant	Multiple	\$ 122,389,631	\$ 122,389,631	\$ 94,829,240	\$ 7,292,401	\$ 2,133,388	\$ 8,018,667	\$ 3,622,123	\$ 6,408,065	\$ 122,303,884	\$ 85,747	\$ -	\$ 85,747
2	SSBG	Multiple	\$ 1,687,526	\$ 1,687,526	\$ 830,890	\$ 856,636	\$ -				\$ 1,687,526	\$ -	\$ -	\$ -
3	SABG	70113	\$ 731,200	\$ 731,200			\$ 731,200				\$ 731,200	\$ -	\$ -	\$ -
4	CMHSBG	70167	\$ 1,342,083	\$ 1,342,083	\$ 1,342,083						\$ 1,342,083	\$ -	\$ -	\$ -
5	MA	70175	\$ 2,671,832	\$ 2,671,832		\$ 2,671,832					\$ 2,671,832	\$ -	\$ -	\$ -
6	Crisis Counseling	80222	\$ 667	\$ 667	\$ 667						\$ 667	\$ -	\$ -	\$ -
Total for Block Grant			\$ 128,822,939	\$ 128,822,939	\$ 97,002,880	\$ 10,820,869	\$ 2,864,588	\$ 8,018,667	\$ 3,622,123	\$ 6,408,065	\$ 128,737,192	\$ 85,747	\$ -	\$ 85,747

Retained Earnings	
I. Unexpended Allocation	\$85,747
II. Maximum Retained Earnings (3%)	\$3,671,689
III. Waiver Requested Money (if applicable)	\$0
IV. Total Requested Retained Earnings	\$85,747

COUNTY OF ALLEGHENY, PENNSYLVANIA
 DPW - 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, 2013

Sources of Funding	Appropriation	Total Carryover (1)	Allotment (2)	DPW Allocation (3)	Costs Eligible for DPW Participation (4)	Balance of Funds (5)	Adjustments (6)	Total Fund Balance (7)
A. Mental Health Services								
1 State - NSH Start-Up	10248	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 State - Personal Care Homes	10252	\$ 105,000	\$ 20,000	\$ 125,000	\$ -	\$ 125,000	\$ -	\$ 125,000
3 Federal - PATH Homeless Grant	70154	\$ -	\$ 153,092	\$ 153,092	\$ 153,092	\$ -	\$ -	\$ -
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	\$ 198,119	\$ 125,000	\$ 323,119	\$ 59,471	\$ 263,648	\$ -	\$ 263,648
7 Federal - Bio-Terrorism Hospital Preparedness	80343	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8 Federal - Adult Health Quality Measures	70127	\$ -	\$ 195,000	\$ 195,000	\$ 195,000	\$ -	\$ -	\$ -
Subtotal Mental Health Services		\$ 303,119	\$ 508,092	\$ 811,211	\$ 422,563	\$ 388,648	\$ -	\$ 388,648
B. Intellectual Disabilities Services								
1 Other	10255	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 Elwyn	10236	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 Money Follows the Person	10263	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Intellectual Disabilities Services		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C. Total for Non-Block Grant Reporting		\$ 303,119	\$ 508,092	\$ 811,211	\$ 422,563	\$ 388,648	\$ -	\$ 388,648

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