

**COUNTY OF ALLEGHENY,  
PENNSYLVANIA**

**SINGLE AUDIT REPORT**

**YEAR ENDED DECEMBER 31, 2021**

COUNTY OF ALLEGHENY, PENNSYLVANIA  
SINGLE AUDIT REPORT  
YEAR ENDED DECEMBER 31, 2021

CONTENTS

	<u>Page</u>
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	1 – 2
Independent Auditor's Report on Compliance for Each Program, on Internal Control over Compliance Required by Uniform Guidance and the Pennsylvania Department of Human Services Single Audit Supplement, and on the Schedule of Expenditures of Federal and State Awards	3 – 6
Schedule of Expenditures of Federal and State Awards for the Year Ended December 31, 2021	7 – 22
Notes to Schedule of Expenditures of Federal and State Awards	23
Schedule of Findings and Questioned Costs for the Year Ended December 31, 2021	24 – 28
Summary Schedule of Prior Audit Findings	29
Independent Accountant's Report on Applying Agreed-upon Procedures to the Financial Schedules and Exhibits Required by the Pennsylvania Department of Human Services	30 – 32
Pennsylvania Department of Human Services Schedules of Exhibits	33 – 46
Single Audit Report Distribution List	47 – 50



# *Zelenkofske Axelrod LLC*

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

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

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of COUNTY OF ALLEGHENY, PENNSYLVANIA, as of and for the year ended December 31, 2021, which collectively comprise the County's basic financial statements and issued our report thereon dated May 27, 2022.

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 HealthChoices, Inc., Soldiers' and Sailors' Memorial Hall and Museum Trust, Inc., and Allegheny County Parks Foundation, which represent 98 percent, 95 percent, and 96 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. We did not audit the financial statements of the Pension Trust Fund, which represent 67 percent, 94 percent, and 32 percent, respectively, of the assets, net position/fund balance, and revenues of the aggregate remaining fund information. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the component units listed above and Pension Trust Fund, is based solely on the report of the other auditors.

## **Internal Control Over Financial Reporting**

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

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



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County of Allegheny, Pennsylvania  
Page 2

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

## **Compliance and Other Matters**

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

## **Purpose of this Report**

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

*Zelenkofske Axelrod LLC*

ZELENKOFKSKE AXELROD LLC

Pittsburgh, Pennsylvania  
May 27, 2022



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

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

## **Report on Compliance for Each Major Federal Program**

### ***Qualified and Unmodified Opinions***

We have audited COUNTY OF ALLEGHENY, PENNSYLVANIA's compliance with the types of compliance requirements identified as subject to audit in the OMB *and Pennsylvania DHS Compliance Supplements* that could have a direct and material effect on each of COUNTY OF ALLEGHENY, PENNSYLVANIA's major federal and DHS programs for the year ended December 31, 2021. COUNTY OF ALLEGHENY, PENNSYLVANIA's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

*Qualified Opinions on ERAP AL# 21.023, Epidemiology & Lab Capacity for Infectious Diseases AL# 93.323, and PA DHS Children and Youth Services*

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, COUNTY OF ALLEGHENY, PENNSYLVANIA complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on ERAP AL# 21.023, Epidemiology & Lab Capacity for Infectious Diseases AL# 93.323, and PA DHS Children and Youth Services for the year ended December 31, 2021.

*Unmodified Opinion on Each of the Other Major Federal Programs*

In our opinion, COUNTY OF ALLEGHENY, PENNSYLVANIA complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2021.

### ***Basis for Qualified and Unmodified Opinions***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*<sup>63</sup> issued by the Comptroller General of the United States (*Government Auditing Standards*); the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the requirements of the Pennsylvania Department of Human Services Compliance Supplement. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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



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County of Allegheny, Pennsylvania  
Page 4

*Matters Giving Rise to Qualified Opinions on ERAP AL# 21.023, Epidemiology & Lab Capacity for Infectious Diseases AL# 93.323, and PA DHS Children and Youth Services*

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

Finding #	AL #	Program (or Cluster) Name	Compliance Requirement
2021-001	93.323	Epidemiology & Lab Capacity for Infectious Diseases	Reporting
2021-002	93.323	Epidemiology & Lab Capacity for Infectious Diseases	Procurement
2021-003	93.323	Epidemiology & Lab Capacity for Infectious Diseases	Cash Management
2021-004	DHS Children and Youth	Children and Youth	CPSL Monitoring
2021-005	21.023	Emergency Rental Assistance Program	Reporting

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

### **Responsibilities of Management for Compliance**

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

### **Auditor's Responsibilities for the Audit of Compliance**

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



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County of Allegheny, Pennsylvania  
Page 5

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

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

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

## ***Other Matters***

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

## **Report on Internal Control Over Compliance**

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

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as 2021 – 001, 2021 – 002, 2021 – 003, and 2021 - 005 to be material weaknesses.

*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2021 – 004 to be a significant deficiency.



# *Zelenkofske Axlerod LLC*

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County of Allegheny, Pennsylvania  
Page 6

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

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

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of COUNTY OF ALLEGHENY, PENNSYLVANIA as of and for the year ended December 31, 2021, which collectively comprise the County's primary government financial statements, and have issued our report thereon dated May 27, 2022 which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on those statements that collectively comprise the COUNTY OF ALLEGHENY, PENNSYLVANIA's primary government financial statements. The accompanying schedules of expenditures of federal and state awards are presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the primary government financial statements. The information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the primary government financial statements and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of expenditure of federal and state awards is fairly stated in all material respects in relation to the primary government financial statements as a whole.

*Zelenkofske Axlerod LLC*

ZELENKOFKSKE AXELROD LLC

Pittsburgh, Pennsylvania  
September 30, 2022



COUNTY OF ALLEGHENY, PENNSYLVANIA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
 YEAR ENDED DECEMBER 31, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Federal AL Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2020	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2021
<b>FEDERAL:</b>								
<u>U.S. Department of Agriculture</u>								
Passed through Pennsylvania Department of Education:								
Child Nutrition Cluster								
School Breakfast Program	10.553	General			\$ 20,513	\$ 17,326	\$ -	
National School Lunch Program	10.555	General			34,928	29,502	-	
Total Child Nutrition Cluster						46,828	-	
Passed through Pennsylvania Department of Human Services:								
20/21 ELRC								
21/22	10.561	Human Services Grants	DC20059946			16,137	-	
	10.561	Human Services Grants	DC21059946			22,645	-	
Total ELRC						38,782	-	
Passed through Pennsylvania Department of Agriculture:								
Emergency Food Assistance Program (Administrative Costs)								
	10.568	Human Services Grants	ME441126/AG#4100058643			160,526	12,753	
Emergency Food Assistance Program (Donated Commodities)	10.569	Human Services Grants	ME441126/AG#4100058643			680,990	-	
Total Food Distribution Cluster						841,516	12,753	
2020 Farmers Market Nutrition								
	10.572	Human Services Grants	ME 44101584			15,749	-	
2021 Farmers Market Nutrition	10.572	Human Services Grants	ME 44101584			14,729	-	
Total Farmers Market Nutrition						30,478	-	
Passed through Pennsylvania Department of Health:								
Special Supplemental Program for Women, Infants, and Children 19/20								
	10.557	County Grants	SAP#4100077846 R2		-	40,352	-	-
Special Supplemental Program for Women, Infants, and Children 20/22	10.557	County Grants	SAP#4100077846	17,840	2,760,282	2,773,082	-	-
Total Special Supplemental Program for Women, Infants, and Children					2,760,282	2,813,434 *	-	
18/20 WIC Infrastructure								
	10.578	County Grants	SAP# 4100077846		274,169	76,180	-	24,033
Total U.S. Department of Agriculture						3,847,218	12,753	
<u>U.S. Department of Health and Human Services</u>								
Direct Federal Payments:								
19/20 SAMHSA								
	93.104	Human Services Grants	5H79SM063411-04			(1,029,720)	-	
20/21 SAMHSA	93.104	Human Services Grants	1H79SM082993-01			436,064	-	
21/22 SAMHSA	93.104	Human Services Grants	1H79SM082993-01			35,139	-	
Total Child Mental Health Services Initiative						(558,517)	-	
Head Start 2020/2021								
	93.600	Human Services Grants	03CH011527-01-00			7,453,954	7,453,954	
Head Start 2020/2021 CARES	93.600	Human Services Grants	03CH011527-01-01			812,018	812,018	
Head Start 2021/2022	93.600	Human Services Grants	03CH011527-01-03			5,420,094	5,420,094	
Total Head Start						13,686,066 *	13,686,066	
2019/2020 OUD Housing & Support Services Medical Assistance								
	93.778	Human Services Grants	SAP #4100083242			455,584	-	
						455,584	-	
21/22 Comm Thriving RCAST								
	93.243	Human Services Grants	1H79SM084931-01			192,312	-	
18/23 Reach								
	93.738	County Grants	NU58DP006582-01-00			636,265	-	
20/21 REACH COVID-19	93.738	County Grants	6 NU58DP006582-03-03			224,796	-	
20/21 Reach Flu Reach	93.738	County Grants	NU58DP006582-03-01			162,045	-	
Total Reach						1,023,106	-	

\* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)  
 YEAR ENDED DECEMBER 31, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Federal AL Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2020	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2021
Provider Relief Fund - COVID	93.498	County Grants				2,400,313		
19/22 CDC OD2A	93.136	County Grants	NU17CE924975-01-00			4,474,752		
21/24 Community Health Workers	93.495	County Grants	NU58DP007047			282,500		
Passed through Pennsylvania Department of Human Services: Child Welfare - TITLE IV-E - Guardianship Assistance	93.090	General			3,184,940	5,079,960 *	-	
19/20 Mental Health Operations: PATH	93.150	Human Services Grants			-	200	-	
20/21 Mental Health Operations: PATH	93.150	Human Services Grants			-	328,826	-	
21/22 Mental Health Operations: PATH	93.150	Human Services Grants			-	242,615	-	
Total Mental Health Operations: PATH					-	571,641	-	
20/21 MH First Aid Training	93.243	Human Services Grants	1H79SM081161-01		-	117,216	-	
20/21 FCI Family Centers Promoting Safe and Stable Families	93.556	Human Services Grants			192,356	197,467	197,467	
21/22 FCI Family Centers Promoting Safe and Stable Families	93.556	Human Services Grants			585,493	479,482	479,482	
20/21 Caseworker Visitation	93.556	Human Services Grants			-	82,266	-	
20/21 Promoting Safe and Stable Families Family Reunification	93.556	Human Services Grants	SAP#4100077788		185,008	99,226	99,226	
21/22 Promoting Safe and Stable Families Family Reunification	93.556	Human Services Grants	SAP#4100077788		67,504	95,189	95,189	
Total Promoting Safe and Stable Families					1,030,361	953,630	871,364	
Temporary Assistance for Needy Families								
Child Welfare	93.558	General			3,252,275	6,967,885	-	
20/21 ELRC	93.558	Human Services Grants			-	3,096,931	-	
21/22 ELRC	93.558	Human Services Grants			-	1,949,659	-	
Nurse Family Partnership 20/21	93.558	County Grants	4100070246		168,771	163,521	-	
Nurse Family Partnership 21/22	93.558	County Grants	4100070246		168,771	178,894	-	
Total Temporary Assistance for Needy Families					3,589,817	12,356,890	-	
Child Support Enforcement	93.563	County Grants	ME3322114002		15,359,987	15,355,465	-	
20/21 Community Based Child Abuse Prevention Grants FCI Family Centers	93.590	Human Services Grants	4100067076		-	(5,270)	-	
21/22 Community Based Child Abuse Prevention Grants FCI Family Centers	93.590	Human Services Grants	4100067076		54,252	44,429	-	
Total Community Based Child Abuse Prevention Grants					54,252	39,159	-	
CCDF Cluster								
20/21 ELRC	93.575	Human Services Grants	DC20059946		-	26,874,692	-	
21/22 ELRC	93.575	Human Services Grants	DC21059946		-	63,486,528	-	
20/21 ELRC	93.596	Human Services Grants	DC20059946		-	979,455	-	
21/22 ELRC	93.596	Human Services Grants	DC21059946		-	3,473,868	-	
Total CCDF Cluster					-	94,814,543	-	
Child Welfare Services - State Grants	93.645	General			1,107,187	874,095	-	
Foster Care - Title IV-E	93.658	General			18,151,346	15,778,127 *	-	
Adoption Assistance - Title IV-E	93.659	General			7,969,827	8,056,144 *	-	
20/22 Independent Living	93.674	Human Services Grants	2101PACILC		-	3,733,591 *	-	
21/22 HVE OUD/SUD Init I/A HD (ACA)	93.505	Human Services Grants			-	35,199	-	
21/22 MIECHV	93.505	County Grants Fund	SAP 4100070293		406,623	370,739	-	

\* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)  
 YEAR ENDED DECEMBER 31, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Federal AL Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2020	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2021
<b>Social Services Block Grant</b>								
Child Welfare - Title XX	93.667	General			1,181,711	1,181,711	-	
20/21 ELRC	93.667	Human Services Grants			-	1,658,158	-	
21/22 ELRC	93.667	Human Services Grants			-	673,140	-	
19/20 BH Block Grants SSBG	93.667	Human Services Grants			-	830,890	-	
20/21 BH Block Grants SSBG	93.667	Human Services Grants			692,739	690,896	-	
21/22 BH Block Grants SSBG	93.667	Human Services Grants			66,147	60,506	-	
<b>Total Social Services Block Grant</b>					<b>1,940,597</b>	<b>5,095,301</b>	<b>-</b>	
<b>20/21 Hello Baby Child Abuse and Neglect Discretionary Activities</b>								
21/22 Hello Baby Child Abuse and Neglect Discretionary Activities	93.670	Human Services Grants	90CA1869-02-00		-	550,000	-	
	93.670	Human Services Grants	90CA1869-03-00		-	212,360	-	
<b>Total Hello Baby Child Abuse and Neglect Discretionary Activities</b>					<b>-</b>	<b>762,360</b>	<b>-</b>	
<b>Medical Assistance Program</b>								
Child Welfare - Medicaid	93.778	General			33,246	99,398	-	
2019/20 MATP	93.778	Human Services Grants			-	(68)	-	
2020/21 MATP	93.778	Human Services Grants			1,651,091	1,473,300	-	
2021/22 MATP	93.778	Human Services Grants			2,723,817	2,353,248	-	
20/21 EI Activities	93.778	Human Services Grants			-	(376,377)	-	
21/22 EI Activities	93.778	Human Services Grants			62,792	53,215	-	
19/20 ID Block Grant Medicaid Title XIX	93.778	Human Services Grants			-	2,518,446	-	
20/21 ID Block Grant Medicaid Title XIX	93.778	Human Services Grants			83,987	83,764	-	
21/22 ID Block Grant Medicaid Title XIX	93.778	Human Services Grants			1,568,257	1,434,524	-	
<b>Total Medical Assistance Program</b>					<b>6,123,190</b>	<b>7,639,450</b>	<b>-</b>	
<b>20/21 Maternal, Infant and Early Childhood Home Visiting Grant</b>								
21/22 Maternal, Infant and Early Childhood Home Visiting Grant	93.870	County Grants	SAP 4100070293		610,001	427,505	-	
20/21 Maternal, Infant and Early Childhood Home Visiting Grant	93.870	County Grants	SAP 4100070293		20,850	19,010	-	
	93.870	Human Services Grants	SAP 4100070293		-	367,371	-	
<b>Total MIECHV Cluster</b>					<b>630,851</b>	<b>813,886</b>	<b>-</b>	
<b>19/20 BH Block Grant Block Grants for Community Mental Health Services</b>								
20/21 BH Block Grant Block Grants for Community Mental Health Services	93.958	Human Services Grants			-	114	-	
21/22 BH Block Grant Block Grants for Community Mental Health Services	93.958	Human Services Grants			12,245	12,213	-	
	93.958	Human Services Grants			11,127	10,178	-	
19/20 First Response Psychosis	93.958	Human Services Grants			-	(104,803)	-	
20/21 First Response Psychosis	93.958	Human Services Grants			-	410,010	-	
21/22 First Response Psychosis	93.958	Human Services Grants			-	133,883	-	
<b>Total Block Grants for Community Mental Health Services</b>					<b>23,372</b>	<b>461,595</b>	<b>-</b>	
21/22 DHS Block Grant SAPT	93.959	Human Services Grants			344,734	315,337	-	
<b>Passed through Pennsylvania Department of Health:</b>								
Public Health Emergency Preparedness 20/21	93.069	County Grants			749,364	393,641	-	
Public Health Emergency Preparedness 21/22	93.069	County Grants			172,122	366,643	-	
<b>Total Public Health Emergency Preparedness</b>					<b>921,486</b>	<b>760,284</b>	<b>-</b>	
<b>20/21 Asthma</b>								
21/22 Asthma	93.070	County Grants	NUE1EH001394		-	122,981	-	
	93.070	County Grants	NUE1EH001394		-	84,879	-	
<b>Total Asthma Grants</b>					<b>-</b>	<b>207,860</b>	<b>-</b>	
19/22 PA OD2A	93.136	County Grants	SAP 4100085405		-	174,271	-	
<b>Total Injury Prevention and Control Research and State and Community Based Programs</b>					<b>-</b>	<b>174,271</b>	<b>-</b>	

\* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)  
 YEAR ENDED DECEMBER 31, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Federal AL Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2020	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2021
18/20 Substance Abuse and Mental Health Services	93.243	County Grants	1H79SP080334	84	392,356	377,285	-	
20/21 Emergency Preparedness - COVID	93.323	County Grants	SAP 4100086465		-	1,078,823 *	-	
19/20 Acute Flaccid Myelitis	93.323	County Grants	SAP 4100085277		-	243,467 *	-	
COVID 20/23 Emerg Prep Covid Detect	93.323	County Grants	SAP 4100087738		-	1,952,633 *	-	
Childhood Lead Poisoning Prevention Projects 2019	93.197	County Grants	SAP 4100082846		7,010	20,253	-	
Immunization Cooperative Agreements								
Immunization Grants 20/21	93.268	County Grants	SAP 4100085958		-	1,659,203	-	
Immunization Grants 21/22	93.268	County Grants	SAP 4100089407		-	664,800	-	
Total Immunization Cooperative Agreements					-	2,324,003	-	
HIV Prevention Activities - Health Department Based								
10/11 AIDS Prevention	93.940	County Grants	SAP 4100049927	182,343	-	476	-	181,496
20/22 HIV/STD	93.940	County Grants	SAP 4100079926		309,779	316,547	-	
Total HIV Prevention Activities - Health Department Based					309,779	317,023	-	
20/22 HIV/STD	93.977	County Grants	SAP 4100079926		285,387	185,735	-	
Total Preventive Health Services					285,387	185,735	-	
Public Health Emergency Response Grants								
COVID 20/21 Emerg Prep Covid CARES	93.354	County Grants	SAP# 4100083782		-	1,336,971	-	
COVID 21/23 Emerg Prep Covid ELC EX	93.354	County Grants			-	127,601	-	
COVID 21/23 Emerg Prep Workforce Development	93.354	County Grants	SAP# 4100089369		-	69,829	-	
Total Preventive Health and Health Services Block Grant					-	1,534,401	-	
Preventive Health and Health Services Block Grant								
20/21 Safe and Healthy Communities	93.991	County Grants	SAP 4100085925		362,637	345,812	-	
Total Preventive Health and Health Services Block Grant					362,637	345,812	-	
Maternal and Child Health Services Block Grant to the States								
20/21 MCH	93.994	County Grants	SAP 4100081913		615,644	459,550	-	2,204
21/22 MCH	93.994	County Grants	SAP 4100081913		180,479	384,153	-	
20/21 PPOR	93.994	County Grants	B04MC31513		45,062	45,062	-	
21/22 PPOR	93.994	County Grants	SAP# 4100088548		16,228	34,249	-	
16/19 Safe and Healthy Communities	93.994	County Grants	SAP 4100073510	11,456	185,960	116,564	-	2,228
Total Maternal and Child Health Services Block Grant to the States					1,043,373	1,039,578	-	
Passed through Pennsylvania Department of Drug and Alcohol Programs:								
State Targeted Response to the Opioid Crisis Grants								
19/20 D&A Activities	93.788	Human Services Grants	SAP 4100053028		-	2,986,893	-	
20/21 D&A Activities	93.788	Human Services Grants	SAP 4100053028		1,435,043	679,496	-	
21/22 D&A Activities	93.788	Human Services Grants	SAP 4100053028		866,585	1,303,368	-	
Total State Targeted Response to the Opioid Crisis Grants					2,301,628	4,969,757	-	
Substance Abuse and Mental Health Services Projects of Regional and National Significance								
20/21 D&A Activities	93.243	Human Services Grants	SAP 4100053028		569,102	269,471	-	
21/22 D&A Activities	93.243	Human Services Grants	SAP 4100053028		73,080	109,915	-	
Total Block Grants for Prevention and Treatment of Substance Abuse					642,182	379,386	-	

\* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)  
 YEAR ENDED DECEMBER 31, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Federal AL Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2020	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2021
Block Grants for Prevention and Treatment of Substance Abuse								
18/19 D&A Activities	93.959	Human Services Grants	SAP 4100053028	1,862,762	-	-	-	84,394
19/20 D&A Activities	93.959	Human Services Grants	SAP 4100053028	1,219,597	-	1,958,602	-	1,826,980
20/21 D&A Activities	93.959	Human Services Grants	SAP 4100053028		6,522,195	3,088,274	269,471	6,099,343
21/22 D&A Activities	93.959	Human Services Grants	SAP 4100053028		1,144,367	1,721,160	109,915	5,021,343
Total Block Grants for Prevention and Treatment of Substance Abuse					<u>7,666,562</u>	<u>6,768,036</u>	<u>379,386</u>	
Passed through Pennsylvania Department of Aging:								
Aging Cluster								
Special Programs for the Aging -- Title III, Part B	93.044	Human Services Grants	AG 4100057753			2,088,289	-	
Special Programs for the Aging -- Title III, Part B - COVID	93.044	Human Services Grants	AG 4100057753			224,554	-	
Special Programs for the Aging -- Title III, Part C	93.045	Human Services Grants	AG 4100057753			3,448,721	-	
Special Programs for the Aging -- Title III, Part C - COVID	93.045	Human Services Grants	AG 4100057753			1,645,144	-	
Nutrition Services Incentive Program	93.053	Human Services Grants	AG 4100057753			434,412	-	
Total Aging Cluster						<u>7,841,120</u>	*	-
Elder Abuse								
KevCorps Block Grant	93.042	Human Services Grants	AG 4100057753			6,347	-	
Health Promotion	93.043	Human Services Grants	AG 4100057753			101,043	-	
Family Caregiver	93.052	Human Services Grants	AG 4100057753			544,768	506,626	
Medicare Enrollment Assistance Program	93.071	Human Services Grants	AG 4100057753			44,298	-	
ABG Apprise	93.324	Human Services Grants	AG 4100057753			101,814	-	
Medical Assistance Program								
Title XIX ADRC	93.778	Human Services Grants	AG 4100057868			58,437	-	
Title XIX Pre-Admission Assessment	93.778	Human Services Grants	AG 4100057868			116,549	-	
Gateway CBCT	93.778	Human Services Grants	AG 4100057868			184,472	-	
Total Medical Assistance Program						<u>359,458</u>	-	
Passed through Pennsylvania Department of Community and Economic Development:								
Community Services Block Grant 2020	93.569	Human Services Grants				(111,493)	-	
Community Services Block Grant 2021	93.569	Human Services Grants				1,246,135	-	
Community Services Block Grant 2020 Discretionary	93.569	Human Services Grants				16,644	-	
Community Services Block Grant 2020 Supplemental - COVID	93.569	Human Services Grants	C000066964			780,729	-	
Total Community Services Block Grant						<u>1,932,015</u>	*	-
Passed through Futures Without Violence								
Child Abuse and Neglect Discretionary Activities	93.670	Human Services Grants				200,492	-	
Passed through National Association of County and City Health Officials								
20/22 NACCHO SU	93.421	County Grants	NACCHO AWARD # 2021-030303			158,596	-	
2021 NACCHO SDOH	93.421	County Grants	NACCHO AWARD # 2021-022605			45,000	-	
Total Medical Reserve Corps Small Grant Program						<u>203,596</u>	-	
Passed through Pennsylvania Commission on Crime and Delinquency:								
2019 Drug Court Initiatives	93.788	County Grants	31121			101,186	-	
Total U.S. Department of Health and Human Services						<u>229,320,580</u>	<u>15,443,442</u>	

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COUNTY OF ALLEGHENY, PENNSYLVANIA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)  
 YEAR ENDED DECEMBER 31, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Federal AL Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2020	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2021
<u>U.S. Department of Education</u>								
Passed through Pennsylvania Department of Human Services:								
19/20 Special Education - Grants for Infants and Families	84.181	Human Services Grants			-	2	-	
20/21 Special Education - Grants for Infants and Families	84.181	Human Services Grants			<u>1,637,846</u>	<u>1,070,194</u>	-	
Total Special Education - Grants for Infants and Families					<u>1,637,846</u>	<u>1,070,196</u>	-	
Total U.S. Department of Education						<u>1,070,196</u>	-	
<u>U.S. Department of Housing and Urban Development</u>								
Direct Federal Payments:								
Community Development Block Grants/Entitlement Grants Cluster	14.218	County Grants				18,961,881 *	-	
Emergency Solutions Grant	14.231	County Grants				4,220,705 *	-	
Emergency Solutions Grant - COVID	14.231	County Grants				757,717 *	-	
HOME Investment	14.239	County Grants				4,181,828 *	-	
2021 LHRD & Health Homes	14.905	County Grants				698,850	-	
Continuum of Care Program								
Continuum of Care Program 2018/21 HUD XXIII	14.267	Human Services Grants				(811,391)	-	
Continuum of Care Program 2020/21 HUD XXV	14.267	Human Services Grants				9,954,350	-	
Continuum of Care Program 2021/22 HUD XXVI	14.267	Human Services Grants				<u>10,703,766</u>	-	
Total Continuum of Care						<u>19,846,725</u>	-	
19/21 Youth Homelessness	14.276	Human Services Grants	PA0945Y3E001800			(263,372)	-	
20/22 Youth Homelessness	14.276	Human Services Grants	PA9999Y3T001800			<u>930,663</u>	-	
Total Youth Homelessness						<u>667,291</u>	-	
Passed through the City of Pittsburgh								
Emergency Solutions Grant	14.231	Human Services Grants				1,983,372 *	-	
20/24 Choice Neighborhood	14.889	Human Services Grants				187,152	-	
Passed through Pennsylvania Department of Community and Economic Development:								
2018 Emergency Shelter	14.231	County Grants	C000070331			7,500 *	-	
20/21 Emergency Shelter	14.231	County Grants	C-202004238816			146,930 *	-	
Passed through Pennsylvania Department of Health:								
10/11 Lead-Based Paint Hazard Control Grant	14.900	County Grants	4100050061		-	-	-	
17/20 Lead Hazard Reduction Demonstration/Healthy Homes	14.905	County Grants	PALHD0293-16		<u>651,370</u>	<u>569,292</u>	-	
Total U.S. Department of Housing and Urban Development						<u>52,229,243</u>	-	
<u>U.S. Department of Justice</u>								
Direct Federal Payments:								
Edward Byrne Memorial Justice Assistance Grant								
FY 2017 JAG Program	16.738	County Grants	2017-DJ-BX-0357			793	-	
FY 2019 JAG Program	16.738	County Grants	2019-DJ-BX-0651			13,148	-	
FY 2020 JAG Program	16.738	County Grants	2020-DJ-BX-0432			40,261	-	
Total Edward Byrne Memorial Justice Assistance Grant						<u>54,202</u>	-	
17/18 Strengthen ME Coroner Systems	16.560	County Grants	2017-DN-BX-0206			3,500	-	
2018 NIJ Improving Drug Survival	16.560	County Grants	2018-75-CX-0006			<u>75,231</u>	-	
Total National Institute of Justice Research, Evaluation, and Development Project Grants						<u>78,731</u>	-	

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COUNTY OF ALLEGHENY, PENNSYLVANIA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)  
 YEAR ENDED DECEMBER 31, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Federal AL Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2020	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2021
DOJ Project LifeSaver	16.015	County Grants	2020-J1-BX-0008			22,218	-	
20/22 BJA CESF	16.034	Human Services Grants				48,120	-	
20/23 DOJ Youth Violence Red.	16.123	County Grants	2020-MU-MU-0013			106,397	-	
19/22 SAKI	16.833	County Grants	2019-AK-BX-0027			34,390	-	
<b>Coverdell Program</b>								
19/22 Enhanced Training/Service Elder Care	16.528	Human Services Grants	2019-EW-AX-K002			73,526	-	
<b>Equitable Sharing Program</b>								
DA Federal Asset Sharing Fund	16.922	County Grants				100,575	-	
County Sheriff - Federal Asset Sharing Fund	16.922	County Grants				95,926	-	
<b>Total Equitable Sharing Program</b>						<u>196,501</u>	<u>-</u>	
<b>Forensic DNA Backlog Reduction Program</b>								
2018 DNA CEBR	16.741	County Grants	2018-DN-BX-0056			24,328	-	
2019 DNA CEBR	16.741	County Grants	2019-DN-BX-0049			222,423	-	
2020 DNA CEBR	16.741	County Grants	2019-DN-BX-0091			51,905	-	
FY2018 EICC	16.741	County Grants	2018-DN-BX-0209			43,324	-	
2018 Improving Effective Infrastructure	16.741	County Grants	2018-DN-BX-0221			14,686	-	
<b>Total Forensic DNA Backlog Reduction Program</b>						<u>356,666</u>	<u>-</u>	
<b>Second Chance Act Prisoner Reentry Initiative</b>								
18/21 Second Chance Act	16.812	Human Services Grants				83,968	-	
<b>Passed through Pennsylvania Commission on Crime and Delinquency:</b>								
20/21 VOCA	16.575	Human Services Grants	33018			190,225	-	
21/22 VOCA	16.575	Human Services Grants	33018			46,431	-	
<b>Total VOCA</b>						<u>236,656</u>	<u>-</u>	
19/21 Project Safe Neighborhood	16.609	County Grants	31092			78,745	-	
20/22 Project Safe Neighborhood	16.609	County Grants	34397			79,084	-	
2019 Coverdell FSI Grant	16.742	County Grants	31812			36,110	-	
19/20 Paul Coverdell Opioid	16.742	County Grants	32817			26,347	-	
2021 JAG Assistance	16.738	County Grants	32818			14,012	-	
High Risk DV Team	16.738	County Grants	28654			3,473	-	
CESF - COVID	16.034	County Grants	33324			752,950	-	
21/22 Coverdell	16.742	County Grants	2020-CD-BX-0049			28,879	-	
18/21 MAT Buprenorphine	16.593	Human Services Grants	25-6001017			33,994	-	
2021 STOP	16.588	County Grants	34537			107,748	-	
19/20 STOP	16.588	County Grants	2017/2018/2019-VA-01/02/03-28795			(2)	-	
<b>Passed through National Association of County and City Health Officials</b>								
19/20 NACCHO	16.823	County Grants				1,737	-	
<b>Passed Through Pennsylvania Emergency Management Agency</b>								
Emergency Law Enforcement Assistance Grant	16.824	County Grants				152,895	-	
Emergency Law Enforcement Assistance Grant	16.824	County Grants				146,648	-	
<b>Total U.S. Department of Justice</b>						<u>2,753,995</u>	<u>-</u>	

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COUNTY OF ALLEGHENY, PENNSYLVANIA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)  
 YEAR ENDED DECEMBER 31, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Federal AL Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2020	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2021
<u>U.S. Department of Labor and Industry</u>								
Passed through Three Rivers Workforce Investment Board								
WIA Youth Activities								
2021/22 Braddock Youth	17.259	Human Services Grants				155,088	-	
2020/21 Braddock Youth	17.259	Human Services Grants				(892)	-	
2019/20 Braddock Youth	17.259	Human Services Grants				(2,564)	-	
2018/19 Braddock Youth	17.259	Human Services Grants				(12,469)	-	
Total WIOA Cluster						<u>139,163</u>	-	
Total U.S. Department of Labor and Industry						<u>139,163</u>	-	
<u>Corporation for National and Community Service</u>								
Direct Federal Payments:								
19/20 AmeriCorps PGH Health	94.006	County Grants	19ED212798			23,016	-	
20/21 AmeriCorps PGH Health	94.006	County Grants				150,912	-	
21/22 AmeriCorps PGH Health	94.006	County Grants				30,877	-	
Total AmeriCorps						<u>204,805</u>	-	
Passed through Pennsylvania Department of Labor and Industry:								
2019/20 AmeriCorps - KEYS	94.006	Human Services Grants	4100064845			274,929	-	
2020/21 AmeriCorps - KEYS	94.006	Human Services Grants	4100064845			302,891	-	
2021/22 AmeriCorps - KEYS	94.006	Human Services Grants	4100064845			772,135	-	
Total AmeriCorps						<u>1,554,760</u>	-	
20/21 Senior Companion Program	94.016	Human Services Grants				254,452	-	
21/22 Senior Companion Program	94.016	Human Services Grants				248,641	-	
Total Foster Grandparent/Senior Companion Cluster						<u>503,093</u>	-	
2020/21 Choose Home Program	94.017	Human Services Grants				21,828	-	
Total Choose Home Program						<u>21,828</u>	-	
Training and Technical Assistance	94.009	Human Services Grants				25,000	-	
Total Corporation for National and Community Service						<u>2,104,681</u>	-	
<u>U.S. Environmental Protection Agency</u>								
Direct Federal Payments:								
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act								
19/22 PM 2.5	66.034	County Grants	97312805		247,182	185,517	-	
16/17 Fireplace Conversion Pilot	66.034	County Grants	96343101		-	6,300	-	
20/22 NATTS	66.034	County Grants	96379601		29,000	37,085	-	
Total Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act						<u>228,902</u>	-	
20/25 TAG	66.956	County Grants			16,950	16,950	-	
Air Pollution Fund	66.001	County Grants			2,368,667	1,096,375	-	
Total U.S. Environmental Protection Agency						<u>1,342,227</u>	-	

\* Denotes tested as a major program



COUNTY OF ALLEGHENY, PENNSYLVANIA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)  
 YEAR ENDED DECEMBER 31, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Federal AL Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2020	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2021
<u>U.S. Department of Transportation</u>								
Passed through Pennsylvania Department of Transportation:								
Highway Planning and Construction								
20 10th St Brg DehumidifMurray	20.205	Capital Projects				236,557	-	
17 S.10th St Brg-PhillipMurray	20.205	Capital Projects				(8,104)	-	
17 6th St Brg-Roberto Clemente	20.205	Capital Projects				742,276	-	
18 6th St Brg-Roberto Clemente	20.205	Capital Projects				299,446	-	
17 7th Street Bridge (Warhol)	20.205	Capital Projects				168	-	
17 7th Street Bridge (Warhol)	20.205	Capital Projects				12,980	-	
17 9th St Brg - Rachel Carson	20.205	Capital Projects				1,172,542	-	
19 9th St Brg - Rachel Carson	20.205	Capital Projects				2,268,420	-	
18 Armstrong Tunnel Rehabilita	20.205	Capital Projects				74,415	-	
18 Armstrong Tunnel Rehabilita	20.205	Capital Projects				284,901	-	
10 Bridge Preservation	20.205	Capital Projects				1,175,543	-	
13 Bridge Preservation	20.205	Capital Projects				(61,559)	-	
15 Campbell's Run No.5	20.205	Capital Projects				331,349	-	
14 Campbell's Run Road	20.205	Capital Projects				281,425	-	
16 Dooker's Hollow Brg Recstru	20.205	Capital Projects				8,037,081	-	
15 Dooker's Hollow Brg Recstru	20.205	Capital Projects				(1,411,640)	-	
18 Fleming Park Bridge	20.205	Capital Projects				169	-	
18 Fleming Park Bridge	20.205	Capital Projects				238,322	-	
08 Homestead Grays Bridge	20.205	Capital Projects				(637)	-	
08 Homestead Grays Bridge	20.205	Capital Projects				5,431	-	
16 Kenmawr Ave Brg ROW Acquisi	20.205	Capital Projects				361,477	-	
16 Kenmawr/Talbot Ave Brg Reha	20.205	Capital Projects				33,295	-	
06 Misc Bridge Constr	20.205	Capital Projects				(53,377)	-	
08 Misc Bridge Construction	20.205	Capital Projects				(24,489)	-	
18 Patton Street Bridge	20.205	Capital Projects				210,668	-	
18 Patton Street Bridge	20.205	Capital Projects				80,214	-	
17 Reconstruct Project Cnty Rd	20.205	Capital Projects				1,247,706	-	
18 Reconstruct Project Cnty Rd	20.205	Capital Projects				645,112	-	
20 Spring Hill Road	20.205	Capital Projects				675,923	-	
20 Spring Hill Road	20.205	Capital Projects				(153,797)	-	
19 Talbot Ramp Bridge	20.205	Capital Projects				20,560	-	
19 Talbot Ramp Bridge	20.205	Capital Projects				<u>1,581</u>	-	
Total Highway Planning and Construction Cluster						<u>16,723,958</u>	-	
State and Community Highway Safety								
17/18 Traffic Safety	20.600	County Grants	CTSP-G-2018			86	-	
18/20 Traffic Safety	20.600	County Grants	CTSP-G-2018			5,574	-	
20/22 Traffic Safety	20.600	County Grants	CTSP-G-2021			<u>120,973</u>	-	
Total Highway Safety Cluster						<u>126,633</u>	-	
Passed through Pennsylvania Emergency Management Agency:								
Interagency Hazardous Materials Public Sector Training and Planning								
20/21 HMEP Planning & Training	20.703	County Grants				<u>47,317</u>	-	
Total Interagency Hazardous Materials Public Sector Training and Planning						<u>47,317</u>	-	
Total U.S. Department of Transportation						<u>16,897,908</u>	-	

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COUNTY OF ALLEGHENY, PENNSYLVANIA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)  
 YEAR ENDED DECEMBER 31, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Federal AL Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2020	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2021
<u>U.S. Department of Homeland Security</u>								
Direct Federal Payments:								
Interoperable Emergency Communications - PA Civil Service	97.042	County Grants				274,262	-	
Passed through Pennsylvania Emergency Management Agency:								
Homeland Security Grant Program								
16/19 UASI	97.067	County Grants	GR 4100070939			2,945	-	
17/20 UASI	97.067	County Grants	GR 4100078357			102,278	-	
18/21 UASI	97.067	County Grants	EMW-2018-SS-00046			144,065	-	
19/22 UASI	97.067	County Grants	C950000143			155,280	-	
20/23 UASI	97.067	County Grants	C950002426			345,518	-	
17/20 SHSGP	97.067	County Grants	4100078356			94,874	-	
18/21 SHSGP	97.067	County Grants	EMW-2018-SS-00046			61,413	-	
19/22 SHSGP	97.067	County Grants	C950000144			467,516	-	
20/23 SHSGP	97.067	County Grants	C950002433			<u>345,743</u>	-	
Total Homeland Security Grant Program						<u>1,719,632</u>	*	-
Total U.S. Department of Homeland Security						<u>1,993,894</u>	-	
<u>Office of National Drug Control Policy</u>								
Direct Federal Payments								
2020 HIDTA Drug Task Force	95.001	County Grants	G20OH0003A			49,422	-	
2021 HIDTA Drug Task Force	95.001	County Grants	G21OH0003A			<u>40,659</u>	-	
Total Office of National Drug Control Policy						<u>90,081</u>	-	
<u>US Election Assistance Commission</u>								
Passed through Pennsylvania Department of State								
2020 Elections Security	90.404	County Grants				133,937	-	
CARES Act Elections - COVID	90.404	County Grants				<u>-</u>	-	
Total US Election Assistance Commission						<u>133,937</u>	-	

\* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)  
 YEAR ENDED DECEMBER 31, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Federal AL Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2020	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2021
<u>U.S. Department of Treasury</u>								
Direct Federal Payments								
Coronavirus Relief Fund								
Coronavirus Relief Fund - COVID	21.019	County Grants				8,907,477 *	-	
Total Coronavirus Relief Fund						8,907,477	-	
State and Local Fiscal Recovery Fund - COVID								
Emergency Rental Assistance Program - COVID	21.027	County Grants				29,417,914 *	-	
	21.023	County Grants				55,377,266 *	-	
Passed through Pennsylvania Housing Finance Agency								
20/21 HAP - COVID								
Rental Relief Fund - COVID	21.019	Human Services Grants Fund				(46,464) *	-	
	21.019	County Grants				70,644 *	-	
Passed through Pennsylvania Department of Education								
Coronavirus Relief Fund Head Start COVID								
	21.019	Human Services Grants Fund	161-19-0089			84,048 *	-	
Passed through Pennsylvania Department of Human Services								
Emergency Rental Assistance Program - COVID								
Coronavirus Relief Fund - COVID	21.023	County Grants				8,145,463 *	-	
	21.019	County Grants				664 *	-	
Total U.S. Department of Treasury						101,957,012	-	
<b>TOTAL FEDERAL AWARDS</b>						<b>\$ 413,880,135</b>	<b>\$ 15,456,195</b>	

\* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Federal AL Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2020	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2021
<b>STATE:</b>								
<u>Pennsylvania Department of Community and Economic Development:</u>								
COVID-19 CHIRP		County Grants	C000075721			\$ 13,773,370		
Total Pennsylvania Department of Community and Economic Development						13,773,370		
<u>Pennsylvania Department of Environmental Resources:</u>								
2020 Mosquito Borne Disease		County Grants				(1,971)		
2021 Mosquito Borne Disease		County Grants				175,281		
Total Pennsylvania Department of Environment Resources						173,310		
<u>Pennsylvania Department of Health:</u>								
Act 2004-122 VSIA		County Grants	Act 2004-122			13,669		
20/22 HIV/STD		County Grants	4100079926			778,628		
20/21 Tuberculosis		County Grants	SAP4100085622			78,927		
10/11 AIDS		County Grants	SAP4100049927			289		
18/20 ESPNet Grant		County Grants				10,613		
09/10 D&A Activities		Human Services Grants				(252,850)		
18/19 D&A Activities		Human Services Grants				(1,638)		
19/20 D&A Activities		Human Services Grants				(4,954,979)		
20/21 D&A Activities		Human Services Grants				3,249,756		
21/22 D&A Activities		Human Services Grants				4,062,368		
Total Pennsylvania Department of Health						2,984,783		
<u>Pennsylvania Department of Human Services:</u>								
Act 24		County Grants				-		33,866
2019/20 MATP		Human Services Grants			135	22,004		
2020/21 MATP		Human Services Grants			1,980,580	1,767,310		
2021/22 MATP		Human Services Grants			2,723,387	2,352,876		
19/20 EI Activities		Human Services Grants			-	28		
20/21 EI Activities		Human Services Grants			8,447,615	5,519,804		
21/22 EI Activities		Human Services Grants			7,831,276	6,636,847		
20/21 Family Center Initiative - Family Centers		Human Services Grants			892,695	916,416		
21/22 Family Center Initiative - Family Centers		Human Services Grants			445,306	364,677		
19/20 ELRC		Human Services Grants			-	33		
20/21 ELRC		Human Services Grants			-	15,143,476		
21/22 ELRC		Human Services Grants			-	9,956,019		
2019 BH Managed Care Holding Account		Human Services Grants			-	1,474,249		
2020 BH Managed Care Holding Account		Human Services Grants			-	5,303,109		
2021 BH Managed Care Holding Account		Human Services Grants			-	96,214		
BH Managed Care MCO Assessment		Human Services Grants			-	95,812,427		
BH Managed Care Risk and Contingency		Human Services Grants			-	3,204,022		
2017 MC Medical Administration		Human Services Grants			-	1,295,987		
2018 MC Medical Administration		Human Services Grants			-	2,147,842		
2019 MC Medical Administration		Human Services Grants			-	31,280		
2020 MC Medical Administration		Human Services Grants			-	(1,793,856)		
2021 MC Medical Administration		Human Services Grants			-	399,883,419		
19/20 CYF Special Initiative		Human Services Grants			-	(6,470)		
20/21 CYF Special Initiative		Human Services Grants			-	12,714,044		
21/22 CYF Special Initiative		Human Services Grants			-	9,294,231		
18/19 Independent Living		Human Services Grants			-	(738)		
19/20 Independent Living		Human Services Grants			-	(133,084)		
20/21 Independent Living		Human Services Grants			-	7,577,474		
21/22 Independent Living		Human Services Grants			-	5,788,366		

\* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)  
 YEAR ENDED DECEMBER 31, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Federal AL Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2020	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2021
ID Block Grant		Human Services Grants			-	(3,242)		
BH Block Grant		Human Services Grants			-	42,909		
19/20 DHS Block Grant								
ID Block Grant		Human Services Grants			-	(2,348,081)		
BH Block Grant		Human Services Grants			-	28,636		
D&A Block Grant		Human Services Grants			-	330,828		
20/21 DHS Block Grant								
HAP-HSS Block Grant		Human Services Grants			15,417,578	15,376,568		
ID Block Grant		Human Services Grants			3,042,379	3,034,286		
BH Block Grant		Human Services Grants			42,602,014	42,488,693		
D&A Block Grant		Human Services Grants			416,821	415,712		
21/22 DHS Block Grant								
HAP-HSS Block Grant		Human Services Grants			12,359,451	11,305,500		
ID Block Grant		Human Services Grants			3,766,056	3,444,906		
BH Block Grant		Human Services Grants			<u>41,607,905</u>	<u>38,059,793</u>		
Total Pennsylvania Department of Human Services					<u>141,533,198</u>	<u>697,578,380</u>		
<u>Pennsylvania Board of Probation and Parole:</u>								
1997 Adult Prob./IP/Alcohol & Drug Intervention		County Grants	02-97-CP			1,137,511		
County Offender Supervision		County Grants				<u>1,299,601</u>		
Total Pennsylvania Board of Probation and Parole						<u>2,437,112</u>		
<u>Pennsylvania Emergency Management Agency</u>								
19/20 RERF		County Grants	C950000113			5,832		
20/21 RERF		County Grants	C950000347			11,456		
21/22 RERF		County Grants	C950002870			390		
20/21 HMRF		County Grants	C950002768			95,431		
911 Wireless		County Grants				(73,409)		
911 Act 12		County Grants				25,110,468		
2016 Statewide Interconnectivity WestCore		County Grants				2,996,058		
2016 Statewide Interconnectivity PSAP Relocation		County Grants				113,908		
2018 SI WestCore NG911 GIS		County Grants	3120180065			978		
2018 SI WestCore Upgrade		County Grants	3120180084			1,712,032		
2021 SI Reg13 ESInet Maint		County Grants	PEMA -2020-029			1,302,112		
2021 SI Westcore Maint		County Grants	PEMA 2020-029			131,000		
2021 SI GIS Data Devel		County Grants	PEMA 2020-029			39,041		
2021 SI Region13 SAR ESInet		County Grants	PEMA 2020-029			38,202		
2021 SI Additional Protocols		County Grants	PEMA 2020-029			40,000		
2019 SI WestCore Upgrade		County Grants	3120190042			<u>45,792</u>		
Total Pennsylvania Emergency Management Agency						<u>31,569,291</u>		
<u>Pennsylvania Department of Aging:</u>								
2019/20 Regular Aging Block Grant		Human Services Grants				(2,695,238)		
2020/21 Regular Aging Block Grant		Human Services Grants				10,136,277		
2021/22 Regular Aging Block Grant		Human Services Grants				12,171,785		
2020/21 Family Caregiver		Human Services Grants				56,461		
2021/22 Family Caregiver		Human Services Grants				275,104		
2020/21 Title XIX Pre-Admission Assessment		Human Services Grants				116,549		
2020/21 Title XIX ADRC		Human Services Grants				58,437		
2020/21 Gateway CBCT		Human Services Grants				84,520		
2021/22 Gateway CBCT		Human Services Grants				99,951		
2019/20 Federal Family Caregiver		Human Services Grants				<u>397,030</u>		

\* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Federal AL Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2020	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2021
2020/21 Federal Family Caregiver		Human Services Grants				232,558		
2021/22 Federal Family Caregiver		Human Services Grants				293,932		
20/21 ABG Health Promotion		Human Services Grants				41,251		
19/20 ABG Other		Human Services Grants				2,792,490		
20/21 ABG Other		Human Services Grants				3,967,800		
21/22 ABG Other		Human Services Grants				715,027		
19/20 Adult Protective Services		Human Services Grants				(15,862)		
20/21 Adult Protective Services		Human Services Grants				9,458		
21/22 Adult Protective Services		Human Services Grants				13,340		
Total Pennsylvania Department of Aging						<u>28,750,870</u>		
<u>Pennsylvania Department of Labor and Industry:</u>								
Air Pollution Fund		County Grants				43,296		
Total Pennsylvania Department of Labor and Industry						<u>43,296</u>		
<u>Pennsylvania Department of Education</u>								
20/21 HeadStart Supplemental		Human Services Grants				1,781,413		
21/22 HeadStart Supplemental		Human Services Grants				1,071,910		
19/20 PDE Title I		County Grants				72,495		
20/21 PDE Title I		County Grants				80,411		
21/22 PDE Title I		County Grants				2,320		
Total Pennsylvania Department of Education						<u>3,008,549</u>		
<u>Pennsylvania Department of Transportation</u>								
18 S.10th St Brg-PhillipMurray		Capital Projects				44,222		
18 S.10th St Brg-PhillipMurray		Capital Projects				(1,515)		
19 6th St Brg-Roberto Clemente		Capital Projects				139,176		
20 6th St Brg-Roberto Clemente		Capital Projects				56,147		
17 7th Street Bridge (Warhol)		Capital Projects				32		
17 7th Street Bridge (Warhol)		Capital Projects				2,433		
20 9th St Brg - Rachel Carson		Capital Projects				219,852		
18 9th St Brg- Rachel Caron Re		Capital Projects				425,328		
17 Bridge Preservation		Capital Projects				226,026		
18 Bridge Preservation		Capital Projects				(11,836)		
08 Campbell's Run Road		Capital Projects				777		
10 Campbell's Run Road		Capital Projects				661		
18 Dooker's Hollow Brg Recstru		Capital Projects				1,506,952		
19 Dooker's Hollow Brg Recstru		Capital Projects				(264,682)		
18 Fleming Park Bridge		Capital Projects				31		
18 Fleming Park Bridge		Capital Projects				44,686		
08 Homestead Grays Bridge		Capital Projects				(120)		
08 Homestead Grays Bridge		Capital Projects				1,019		
17 Kenmawr/Talbot Ave Brg Reha		Capital Projects				57,313		
18 Kenmawr/Talbot Ave Brg Reha		Capital Projects				5,279		
13 Misc Bridge Construction		Capital Projects				1,400,983		
17 Misc Bridge Construction		Capital Projects				642,747		
18 Patton Street Bridge		Capital Projects				38,642		
18 Patton Street Bridge		Capital Projects				14,713		
19 Talbot Ramp Bridge		Capital Projects				3,855		
19 Talbot Ramp Bridge		Capital Projects				296		
11 Days Run Bridge No.3 Replacement		Capital Projects				14,391		
11 Days Run Bridge No.3 Replacement		Capital Projects				14,442		
15 Lick's Run Bridge No.1		Capital Projects				4,896		
15 McClaren's Run Bridge #7		Capital Projects				9,932		
15 McClaren's Run Bridge #7		Capital Projects				(7,718)		
15 Spring Run Bridge #2		Capital Projects				32,759		
15 Spring Run Bridge #2		Capital Projects				(30,638)		
21 Act 13 Highway Bridge Impro		Capital Projects				864,941		

\* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)  
 YEAR ENDED DECEMBER 31, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Federal AL Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2020	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2021
21 Act 13 Highway Bridge Impro		Capital Projects				849,026		
21 Act 44 Highway Bridge Impro		Capital Projects				1,151,419		
21 Act 89 Highway Bridge Impro		Capital Projects				35,565		
21 Act 89 Highway Bridge Impro		Capital Projects				<u>2,180,580</u>		
Total Pennsylvania Department of Transportation						<u>9,672,612</u>		
<u>Pennsylvania Department of the State:</u>								
GEMS 2021 Voting System Equipment		Capital Projects				<u>1,005,449</u>		
Total Pennsylvania Department of the State						<u>1,005,449</u>		
<u>Pennsylvania Commission on Crime and Delinquency:</u>								
20/21 Drug Court IP		County Grants	34379			767,587		
19/21 Gun Violence Reduction		County Grants	31147			73,172		
20/21 PACTT Drivers License		County Grants	34847			3,747		
21/22 Restrictive Probation and Treatment Controls		County Grants	35796			1,084,388		
21/23 Community Violence Prevention		County Grants	34857			<u>79,224</u>		
Total Pennsylvania Commission on Crime and Delinquency						<u>2,008,118</u>		
<u>Pennsylvania Insurance Fraud Prevention Authority:</u>								
19/20 Insurance Fraud		County Grants				(39,360)		
20/21 Insurance Fraud		County Grants				310,166		
21/22 Insurance Fraud		County Grants				2,383		
20/21 Insurance Fraud		County Grants				68,291		
21/22 Insurance Fraud		County Grants				75,860		
DJI Inspire Drone Project		County Grants				51		
ACES Fire Marshall Project		County Grants				<u>18,001</u>		
Total Pennsylvania Insurance Fraud Prevention Authority						<u>435,392</u>		
<u>Pennsylvania State Police:</u>								
19/20 Auto Theft Task Force		County Grants				<u>(3,821)</u>		
Total Pennsylvania State Police						<u>(3,821)</u>		
<u>Administrative Office of Pennsylvania Courts:</u>								
ACT 88 of 2001 Senior Judge		County Grants				187,930		
2018 CCP Security Equipment		County Grants				13,113		
19/20 MDJ Security		County Grants				10,199		
2021 AOPC Security MDJ		County Grants				<u>501</u>		
Total Administrative Office of Pennsylvania Courts						<u>211,743</u>		
<u>Passed through Pennsylvania Department of Interior, National Parks Division:</u>								
17 Parks Facility Repair Project		Capital Projects				49,143		
17 Parks Facility Repair Project		Capital Projects				857		
18 South Park Cascades Renovate		Capital Projects				933,609		
18 South Park Cascades Renovate		Capital Projects				(776,109)		
20 Heavy Equip & County Fleet		Capital Projects				1,578,792		
20 Heavy Equip & County Fleet		Capital Projects				<u>(1,386,693)</u>		
Total Pennsylvania Department of Interior, National Parks Division						<u>399,599</u>		
<u>Pennsylvania Housing Finance Agency:</u>								
2019 PHARE		County Grants				<u>4,500</u>		
Total Pennsylvania Housing Finance Agency						<u>4,500</u>		
<u>Pennsylvania Public Utility Commission:</u>								

\* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)  
 YEAR ENDED DECEMBER 31, 2021

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal AL Number</u>	<u>County Fund</u>	<u>Grantor's Number</u>	<u>Unearned Revenue December 31, 2020</u>	<u>Grants Receipts</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>	<u>Unearned Revenue December 31, 2021</u>
Act 13 Unconventional Gas Well		County Grants				370,191		
Act 13 Marcellus Shale Legacy		County Grants				<u>712,521</u>		
Total Pennsylvania Public Utility Commission						<u>1,082,712</u>		
<u>Pennsylvania Attorney General</u>								
DA Forfeiture Controlled Substance		County Grants				<u>233,818</u>		
Total Pennsylvania Attorney General						<u>233,818</u>		
<b>TOTAL STATE AWARDS</b>						<b><u>\$ 780,546,968</u></b>		
<b>TOTAL FEDERAL AND STATE AWARDS</b>						<b><u>\$ 1,194,427,103</u></b>		

\* Denotes tested as a major program



COUNTY OF ALLEGHENY, PENNSYLVANIA  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
YEAR ENDED DECEMBER 31, 2021

## NOTE 1: REPORTING ENTITY

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

## NOTE 2: BASIS OF ACCOUNTING

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

## NOTE 3: COMPONENT UNITS NOT INCLUDED

The accompanying Schedule of Expenditures of Federal Awards does not include expenditures of Allegheny County Airport Authority, 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 the Uniform Guidance.

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

Program	Receipts 1/1/2021-12/31/2021	Expenditures 1/1/2021-12/31/2021
<b>U.S. Department of Health and Human Service Funding:</b>		
2020 CSBG	\$ 537,214	\$ (111,493)
2021 CSBG	\$ 663,594	\$ 1,246,135
2020 CSBG Discretionary	\$ 40,000	\$ 16,644
20/22 CARES CSBG Supplemental Funds	\$ 631,252	\$ 780,729
<b>U.S. Department of Housing and Urban Development Funding:</b>		
2018 PA DCED ESG	\$ -	\$ 7,500
20/21 PA DCED ESG	\$ 117,870	\$ 146,930

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

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

COUNTY OF ALLEGHENY, PENNSYLVANIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2021

Section I - Summary of Auditor's Results:

*Financial Statements*

Type of Auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?  yes  no

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

Noncompliance material to financial statements noted?  yes  no

*Federal and DHS Awards*

Internal control over major programs:

Material weakness(es) identified?  yes  no

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

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

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

Identification of major programs:

<u>AL Number(s)</u>	<u>Name of Program or Cluster</u>
21.019	Coronavirus Relief Fund
93.658	Title IV-E Foster Care
93.659	Title IV-E Adoption Assistance
93.569	Community Services Block Grant
14.239	HOME
14.231	ESG
97.067	Homeland Security Grant
14.218	CDBG – Entitlement Grants
21.027	State and Local Fiscal Recovery Fund
93.323	Epidemiology & Lab Capacity for Infectious Diseases
10.557	Women, Infants, and Children
93.674	Independent Living
93.044/93.045/93.053	Aging Cluster
93.090	Guardianship Assistance
21.023	Emergency Rental Assistance
93.600	Head Start
PA DHS	Children and Youth
PA DHS	Early Learning Resource Center
PA DHS	Behavioral Health/Intellectual Disabilities
PA DHS	Medical Assistance Transportation Program
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 (CONTINUED)  
 YEAR ENDED DECEMBER 31, 2021

Section II – Financial Statement Findings

None noted

Section III - Federal and Pennsylvania Department of Human Services Awards

2021 – 001                      Epidemiology and Lab Capacity for Infectious Diseases AL# 93.323 Reporting

Condition:                      Two Federal Awards awarded to the Health Department required reports to be filed with the State as a condition of compliance.

Criteria:                         Grant awards terms are to be followed to remain in compliance with award provisions. The Health Department did not file the required reports for the grants awarded to them.

Cause:                             Health Department Personnel were unfamiliar with the requirements of the grants.

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

Questioned Costs:              none

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

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

2021 – 002                      Epidemiology and Lab Capacity for Infectious Diseases AL# 93.323 Procurement

Condition:                      Federal grant provisions require that subrecipients verify vendors are not suspended or debarred from doing business with the federal government prior to contracting with those vendors for federal award programs.

Criteria:                         The Health Department did not verify vendors were not suspended or debarred prior to contracting with them.

Cause:                             Health Department Personnel were unfamiliar with the procurement requirement of the grant.

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

Questioned Costs:              none

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

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

COUNTY OF ALLEGHENY, PENNSYLVANIA  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
 YEAR ENDED DECEMBER 31, 2021

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

2021 – 003                      Epidemiology and Lab Capacity for Infectious Diseases AL# 93.323 Cash Management

Condition:                      Federal grant provisions require that subrecipients identify and track federal awards separately from other funds of the entity.

Criteria:                         The Health Department received two separate grants to help prevent the spread of acute flaccid myelitis, the same “job number” in JDE was used to account for the expenditures under these grants such that the expenditures made under each grant are not determinable in JDE.

Cause:                            Health Department Personnel were unaware of the importance of being able to identify the expenditures that were made under each individual grant.

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

Questioned Costs:            The amount of questioned costs, if any, was not able to be determined.

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

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

2021 – 004                      PA DHS Child Protective Services Law

Condition:                      PA DHS requires County Children and Youth agencies monitor in-home providers for Children and Youth on a regular basis to ensure compliance with the Child Protective Services Law.

Criteria:                         The County performed inadequate monitoring of the providers, and did not request or receive corrective action plans for 6 of the 11 providers monitored.

Cause:                            It appears that program staff have not uploaded the documents requested or received from providers to the central data base in a timely manner, if at all.

Effect:                            The County risks not being in compliance with the CPSL, and by not following up on corrective actions, risks the same issues recurring regularly.

Questioned Costs:            None

Recommendation:            The County should develop strong internal controls to ensure all monitoring documentation is fully recorded and followed up on.

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

COUNTY OF ALLEGHENY, PENNSYLVANIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2021

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

<u>2021 – 005</u>	Emergency Rental Assistance Program AL# 21.023 Reporting
<u>Condition:</u>	Certain Federal Awards awarded to the Department of Human Services require reports to be filed with the State as a condition of compliance.
<u>Criteria:</u>	Federal award reports should be reconcilable to the County's accounting records, and should agree to the underlying accounts. During testing, it was noted that 6 monthly expenditure reports and 2 quarterly SF-425 could not be reconciled to the accounting records.
<u>Cause:</u>	The County developed a separate database to maintain the qualitative data required to be reported under the ERAP Program, and also used that database to report the financial aspects required under the award terms as well, unaware that the financial information for the two systems did not agree or reconcile.
<u>Effect:</u>	The County was not in compliance with the terms of the federal grant program.
<u>Questioned Costs:</u>	The amount of questioned costs, if any, could not be determined.
<u>Recommendation:</u>	The County should ensure all compliance requirements are followed for federal grants awarded.
<u>Management Response:</u>	Management agrees with the finding, and will establish a process to reconcile the SF-425 reports to JD Edwards, see Corrective Action Plan.

COUNTY OF ALLEGHENY, PENNSYLVANIA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED DECEMBER 31, 2021

Status of Prior Audit Findings

<u>County Program</u>	<u>Prior Year Finding</u>	<u>Brief Description of Finding</u>	<u>Current Year Status</u>
21.019 Coronavirus Relief Fund	2020 – 001	Amounts were expensed against grant and not reversed when returned.	Resolved.
14.218 CDBG	2020 – 002	Expenditures were recorded in the wrong period.	Resolved.
14.218 CDBG	2020 – 003	Reports were not reconcilable to County records	Resolved
PA DHS Independent Living	2020 – 004	Individuals who were not eligible received benefits	Resolved



**Zelenkofske Axlerod LLC**  
**CERTIFIED PUBLIC ACCOUNTANTS**  
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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON  
 PROCEDURES TO THE FINANCIAL SCHEDULES AND EXHIBITS REQUIRED BY THE  
PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES

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

We have performed the procedures enumerated below, which were agreed to by the Commonwealth of Pennsylvania, Department of Human Services ("DHS") and COUNTY OF ALLEGHENY solely to assist you with respect to the financial schedules and exhibits required by the DHS Single Audit Supplement for the fiscal year ended June 30, 2021 and calendar year ended December 31, 2021. COUNTY OF ALLEGHENY's management is responsible for the financial schedules and exhibits required by the DHS Single Audit Supplement.

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

The procedures and associated findings are as follows:

- (a) We have verified by comparison of the amounts and classifications that the supplemental financial schedules listed below, which summarize amounts reported to DHS for fiscal year ended June 30, 2021, (December 31, 2021 for Exhibits A-1(a), A-1(c), and A-1(d), as permitted by DHS), have been accurately compiled based on the audited books and records of COUNTY OF ALLEGHENY. We have also verified by comparison to the example schedules that these schedules are presented, at a minimum, at the level of detail and in the format required by the DHS Single Audit Supplement pertaining to this period.

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





*Zelenkofske Axlerod LLC*  
**CERTIFIED PUBLIC ACCOUNTANTS**  
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Allegheny County Chief Executive, Controller, and County Council  
 County of Allegheny, Pennsylvania

- (b) We have inquired of management regarding adjustments to reported revenues or expenditures which were not reflected on the reports submitted to DHS for the period in question.
- (c) In regard to the Reconciliation Schedule included as Exhibit XX, we have performed the following procedures:
  1. Agree the expenditure amounts listed on the Reconciliation Schedule under the "Federal Expenditures per the SEFA" column to the audited Schedule of Expenditures of Federal Awards ("SEFA").
  2. Agree the receipt amounts listed on the Reconciliation Schedule under the "Federal Awards Received per the audit confirmation reply from Pennsylvania" column to the subrecipient Federal amounts that were reflected in the audit confirmation reply from the Commonwealth of Pennsylvania Office of Budget, Comptroller Operations.
  3. Recalculate the amounts listed under the "Difference" column and the "% Difference" column.
  4. Agree the amounts listed under the "Difference" column to the audited books and records of the County.
  5. Agree the "Detailed Explanation of the Differences" to the audited books and records of the County.
- (d) In regard to the Child Protective Services Law Monitoring of In-Home Purchased Service Providers Exhibit XXI, we will perform the following procedures:
  1. Reconcile the list of providers under "Provider Name" column A to the providers who were paid for In-Home Purchased Services during the year according to the County Children and Youth Agency's (CCYA) general ledger, cash disbursements journal, or similar record. Note any providers who were paid during the year, but not included on this schedule.
  2. Agree the response in column B to the appropriate Provider Contract.
  3. Agree the information in columns C through I to the CCYA's monitoring records for In-Home Purchased Service Providers.
- (e) The processes detailed in paragraphs (a) and (d) above disclosed a \$360 variance for each quarter on Exhibit A-1(a), and no additional adjustments and/or findings.

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



# *Zelenkofske Axlerod LLC*

**CERTIFIED PUBLIC ACCOUNTANTS**

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

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

This report is intended solely for the information and use of the COUNTY OF ALLEGHENY's management Chief Executive, Controller, and Council and the Pennsylvania Department of Human Services and is not intended to be, and should not be, used by anyone other than those specified parties.

*Zelenkofske Axlerod LLC*

ZELENKOFKSKE AXELROD LLC

Pittsburgh, Pennsylvania  
September 30, 2022

COUNTY OF ALLEGHENY, PENNSYLVANIA  
SUMMARY OF EXPENDITURES - TITLE IV-D CHILD SUPPORT ENFORCEMENT PROGRAM  
FOR THE YEAR ENDED DECEMBER 31, 2021

	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)
<b>Calendar Quarter Ended 3/31/2021</b>																		
Salary/Overhead (Exclude Blood Tests)	\$ 5,547,703	\$ 148,428	\$ 309,916	\$ 5,089,359	66%	\$ 3,358,977	\$ 5,548,063	\$ 148,428	\$ 309,916	\$ 5,089,719	66%	\$ 3,359,215	\$ (360)	\$ -	\$ -	\$ (360)	66%	\$ (238)
Fees/Costs	5	-	-	5	66%	3	5	-	-	5	66%	3	-	-	-	-	66%	-
Interest/Program Income	662	16	-	646	66%	426	662	16	-	646	66%	426	-	-	-	-	66%	-
Blood Testing Fees	3,985	-	-	3,985	66%	2,630	3,985	-	-	3,985	66%	2,630	-	-	-	-	66%	-
Subtotal (1-2-3-4)	5,543,051	148,412	309,916	5,084,723	-	3,355,918	5,543,411	148,412	309,916	5,085,083	-	3,356,156	(360)	-	-	(360)	-	(238)
Blood Testing	3,151	-	-	3,151	66%	2,080	3,151	-	-	3,151	66%	2,080	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 5,546,202	\$ 148,412	\$ 309,916	\$ 5,087,874	-	\$ 3,357,998	\$ 5,546,562	\$ 148,412	\$ 309,916	\$ 5,088,234	-	\$ 3,358,236	\$ (360)	\$ -	\$ -	\$ (360)	-	\$ (238)
<b>Calendar Quarter Ended 6/30/2021</b>																		
Salary/Overhead (Exclude Blood Tests)	\$ 6,079,384	\$ 166,479	\$ 526,307	\$ 5,386,598	66%	\$ 3,555,155	\$ 6,079,744	\$ 166,479	\$ 526,307	\$ 5,386,958	66%	\$ 3,555,392	\$ (360)	\$ -	\$ -	\$ (360)	66%	\$ (238)
Fees/Costs	6	-	-	6	66%	4	6	-	-	6	66%	4	-	-	-	-	66%	-
Interest/Program Income	1,070	26	-	1,044	66%	689	1,070	26	-	1,044	66%	689	-	-	-	-	66%	-
Blood Testing Fees	4,877	-	-	4,877	66%	3,219	4,877	-	-	4,877	66%	3,219	-	-	-	-	66%	-
Subtotal (1-2-3-4)	6,073,431	166,453	526,307	5,380,671	-	3,551,243	6,073,791	166,453	526,307	5,381,031	-	3,551,480	(360)	-	-	(360)	-	(238)
Blood Testing	4,219	-	-	4,219	66%	2,785	4,219	-	-	4,219	66%	2,785	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 6,077,650	\$ 166,453	\$ 526,307	\$ 5,384,890	-	\$ 3,554,028	\$ 6,078,010	\$ 166,453	\$ 526,307	\$ 5,385,250	-	\$ 3,554,265	\$ (360)	\$ -	\$ -	\$ (360)	-	\$ (238)
<b>Calendar Quarter Ended 9/30/2021</b>																		
Salary/Overhead (Exclude Blood Tests)	\$ 5,278,379	\$ 156,640	\$ 305,622	\$ 4,816,117	66%	\$ 3,178,637	\$ 5,278,739	\$ 156,640	\$ 305,622	\$ 4,816,477	66%	\$ 3,178,875	\$ (360)	\$ -	\$ -	\$ (360)	66%	\$ (238)
Fees/Costs	6	-	-	6	66%	4	6	-	-	6	66%	4	-	-	-	-	66%	-
Interest/Program Income	1,288	35	-	1,253	66%	827	1,288	35	-	1,253	66%	827	-	-	-	-	66%	-
Blood Testing Fees	3,125	-	-	3,125	66%	2,063	3,125	-	-	3,125	66%	2,063	-	-	-	-	66%	-
Subtotal (1-2-3-4)	5,273,960	156,605	305,622	4,811,733	-	3,175,743	5,274,320	156,605	305,622	4,812,093	-	3,175,981	(360)	-	-	(360)	-	(238)
Blood Testing	5,942	-	-	5,942	66%	3,922	5,942	-	-	5,942	66%	3,922	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 5,279,902	\$ 156,605	\$ 305,622	\$ 4,817,675	-	\$ 3,179,665	\$ 5,280,262	\$ 156,605	\$ 305,622	\$ 4,818,035	-	\$ 3,179,903	\$ (360)	\$ -	\$ -	\$ (360)	-	\$ (238)
<b>Calendar Quarter Ended 12/31/2021</b>																		
Salary/Overhead (Exclude Blood Tests)	\$ 5,915,690	\$ 152,489	\$ 295,471	\$ 5,467,730	66%	\$ 3,608,702	\$ 5,916,050	\$ 152,489	\$ 295,471	\$ 5,468,090	66%	\$ 3,608,939	\$ (360)	\$ -	\$ -	\$ (360)	66%	\$ (238)
Fees/Costs	6	-	-	6	66%	4	6	-	-	6	66%	4	-	-	-	-	66%	-
Interest/Program Income	2,607	61	-	2,546	66%	1,680	2,607	61	-	2,546	66%	1,680	-	-	-	-	66%	-
Blood Testing Fees	1,232	-	-	1,232	66%	813	1,232	-	-	1,232	66%	813	-	-	-	-	66%	-
Subtotal (1-2-3-4)	5,911,845	152,428	295,471	5,463,946	-	3,606,205	5,912,205	152,428	295,471	5,464,306	-	3,606,442	(360)	-	-	(360)	-	(238)
Blood Testing	7,180	-	-	7,180	66%	4,739	7,180	-	-	7,180	66%	4,739	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 5,919,025	\$ 152,428	\$ 295,471	\$ 5,471,126	-	\$ 3,610,944	\$ 5,919,385	\$ 152,428	\$ 295,471	\$ 5,471,486	-	\$ 3,611,181	\$ (360)	\$ -	\$ -	\$ (360)	-	\$ (238)

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

County: Allegheny

Year Ended: December 31, 2021

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

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

County- Allegheny County

Year Ended- December 31, 2021

	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
<b>Balance at January 1</b>	\$ 340,870	\$ 340,870	\$ -
<b>Receipts:</b>			
Reimbursements	13,831,432	13,831,432	-
Incentives	2,457,315	2,457,315	-
Title XIX Incentives	3,240	3,240	-
Interest	-	-	-
Program Income	2,387	2,387	-
Genetic Testing Costs	13,217	13,217	-
Maintenance of Effort (MOE)	1,914,038	1,914,038	-
Other: 34% not reimbursable	1,964,916	1,964,916	-
<b>Total Receipts</b>	20,186,545	20,186,545	-
<b>Intra-fund Transfers - In</b>	-	-	-
<b>Funds Available</b>	20,527,415	20,527,415	-
<b>Disbursements:</b>			
Transfers to General Fund	-	-	-
Vendor Payments	1,779,652	1,779,652	-
Bank Charges	-	-	-
Other: Salaries/Fringes/ADP	18,508,956	18,508,956	-
<b>Total Disbursements</b>	20,288,608	20,288,608	-
<b>Intra-fund Transfers - Out</b>	-	-	-
<b>Balance at December 31</b>	\$ 238,807	\$ 238,807	\$ -

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.

COUNTY OF ALLEGHENY, PENNSYLVANIA  
SCHEDULE OF REVENUES AND EXPENDITURES  
MEDICAL ASSISTANCE TRANSPORTATION PROGRAM  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<u>Reported</u>	<u>Actual</u>
<u>Service Data:</u> .....		
Expenditures:		
Group I Clients	\$ 8,176,652	\$ 8,176,652
Group II Clients	<u>80,880</u>	<u>80,880</u>
Total Expenditures	<u>\$ 8,257,532</u>	<u>\$ 8,257,532</u>
 <u>Allocation Data:</u> .....		
Revenues:		
Department of Human Services	\$ 8,253,391	\$ 8,253,391
Interest Income	<u>4,141</u>	<u>4,141</u>
Total Revenues	<u>8,257,532</u>	<u>8,257,532</u>
Funds Expended:		
Operating Costs	\$ 6,238,792	6,053,226
Administrative Costs	<u>2,018,740</u>	<u>2,204,306</u>
Total Funds Expended	<u>8,257,532</u>	<u>8,257,532</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, 2021

Sources of Funding					Cost Eligible for DHS Participation (4)	Balance of Funds (5)	Grant Fund Adjustments (6A)	Total Fund Balance (7)
	Appropriation	Carryover (1)	Allotment (2)	Total Allocation (3)				
A. Early Intervention								
1 Early Intervention Services	10235	\$ -	\$ 13,336,919	\$ 13,336,919	\$ 10,846,359	\$ 2,490,560	\$ -	\$ 2,490,560
2 Early Intervention Training	10235		39,286	39,286	39,286	-	-	-
3 Early Intervention Administration	10235	-	438,349	438,349	438,349	-	-	-
4 Infants & Toddlers w/ Disabilities (Part C)	70170	-	1,070,194	1,070,194	1,070,194	-	-	-
5 Infants, Toddlers & Families Waiver Admin	10235/70184	-	903,386	903,386	903,386	-	-	-
8 Total Early Intervention		\$ -	\$ 15,788,134	\$ 15,788,134	\$ 13,297,574	\$ 2,490,560	\$ -	\$ 2,490,560

COUNTY OF ALLEGHENY, PENNSYLVANIA  
REPORT OF INCOME AND EXPENDITURES - EARLY INTERVENTION SERVICES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Admin Office	Early Intervention	Supports Coordination	Totals
I. TOTAL ALLOCATION	\$ -	\$ -	\$ -	\$ 15,788,134
II. TOTAL EXPENDITURES	2,263,675	8,458,316	6,756,658	17,478,649
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	-	-	1,930,708	1,930,708
D. Medical Assistance Admin Claims EI Waiver	110,177	-	-	110,177
E. Medical Assistance Admin Claims EI Other	691,866	-	-	691,866
F. Earned Interest	64,416	-	-	64,416
G. Other	6,776	-	-	6,776
H. Total Revenue	873,235	-	1,930,708	2,803,943
V. DHS REIMBURSEMENT				
A. DHS Categorical Funding 90% Subtotal	438,349	7,612,484	4,343,355	12,394,188
B. DHS Categorical Funding 100% Subtotal	903,386	-	-	903,386
Subtotal DHS Reimbursement	1,341,735	7,612,484	4,343,355	13,297,574
VI. 10% County Match	48,705	845,832	482,595	1,377,132
VII. TOTAL DHS REIMBURSEMENT AND COUNTY MATCH	1,390,440	8,458,316	4,825,950	14,674,706
VIII. TOTAL CARRYOVER				\$ 2,490,560



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, 2021

County Match	2.24%
Actual County Match (\$)	\$ 2,596,354
Actual County Match (%)	2.25%

Block Grant Reporting			Costs Eligible for DHS Participation						Balance of Funds (3)	Adjustments (4)	Total Fund Balance (5)
Sources of Funding:	Appropriation	DHS Allocation (1)	Mental Health	Intellectual Disabilities	Homeless Assistance	HSS	D&A	Total			
1 State Human Services Block Grant	Multiple	\$ 115,117,608	\$ 82,523,564	\$ 6,258,177	\$ 7,570,298	\$ 14,690,297	\$ 415,712	\$ 111,458,048	\$ 3,659,560	\$ -	\$ 3,659,560
2 SSBG	Multiple	\$ 1,687,526	\$ 830,890	\$ 856,636	\$ -			\$ 1,687,526	\$ -	\$ -	\$ -
3 SABG	80884	\$ 731,200			\$ 731,200			\$ 731,200	\$ -	\$ -	\$ -
4 CMHSBG	70167	\$ 1,529,185	\$ 1,529,185					\$ 1,529,185	\$ -	\$ -	\$ -
5 MA	70175	\$ -		\$ -				\$ -	\$ -	\$ -	\$ -
<b>Total for Block Grant</b>		<b>\$ 119,065,519</b>	<b>\$ 84,883,639</b>	<b>\$ 7,114,813</b>	<b>\$ 8,301,498</b>	<b>\$ 14,690,297</b>	<b>\$ 415,712</b>	<b>\$ 115,405,959</b>	<b>\$ 3,659,560</b>	<b>\$ -</b>	<b>\$ 3,659,560</b>

Retained Earnings	
I. Unexpended Allocation	\$ 3,659,560
II. Maximum Retained Earnings (3%)	\$ 5,755,880
III. Waiver Requested Money (if applicable)	\$ -
IV. Total Requested Retained Earnings	\$ 3,659,560

Prior Year Retained Earnings	
I. FY19-20 Retained Earnings	\$4,493,192
II. Total Expended Retained Earnings - 3%	\$4,493,192
III. Total Expended Retained Earnings - Waiver of 3%	\$0
IV. Amount to be Returned to DHS	\$0

COUNTY OF ALLEGHENY, PENNSYLVANIA  
DHS - BUREAU OF FINANCIAL OPERATION  
COUNTY REPORT OF INCOME AND EXPENDITURES  
COUNTY HUMAN SERVICES BLOCK GRANT  
SCHEDULE OF FUND BALANCES - SUMMARY REPORT  
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2021

	Sources of Funding	Appropriation	Total Carryover (1)	Allotment (2)	DHS Allocation (3)	Costs Eligible for DHS Participation (4)	Balance of Funds (5)	Adjustments (6)	Total Fund Balance (7)
A.	Mental Health Services								
1	State - Employment	10248	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -
2	State - Prevention/Early Intervention/Recovery	10248	\$ 15,056	\$ 43,750	\$ 58,806	\$ 58,806	\$ -	\$ -	\$ -
3	Federal - Infusing Peer Specialist into Crisis Services - TTI	70127	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Federal - PATH Homeless Grant	70154	\$ -	\$ 461,734	\$ 461,734	\$ 461,734	\$ -	\$ -	\$ -
5	Federal - CMHSBG-FEP	70167	\$ 192,885	\$ 530,000	\$ 722,885	\$ 528,972	\$ 193,913	\$ -	\$ 193,913
6	Federal - CMHSBG - ECMH Endorsement	70167	\$ -	\$ 11,200	\$ 11,200	\$ 11,200	\$ -	\$ -	\$ -
7	Federal - CMHSBG - Housing Training Scholarships	70167	\$ 5,000	\$ 5,000	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -
8	Federal - CMHSBG - Network of Care	70167	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Federal - CMHSBG - TCM On-line Training	70167	\$ -	\$ 5,250	\$ 5,250	\$ 5,250	\$ -	\$ -	\$ -
12	Federal - 988 Planning Initiative	70651	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
13	Federal - PA System of Care Grant	70976	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Federal - Project Launch	71021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Federal - Bio-Terrorism Hospital Preparedness	80343	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Federal - SERG - Tree of Life	82583	\$ 313,410	\$ -	\$ 313,410	\$ 154,535	\$ 158,875	\$ -	\$ 158,875
	Subtotal Mental Health Services		\$ 526,351	\$ 1,157,934	\$ 1,684,285	\$ 1,330,497	\$ 353,788	\$ -	\$ 353,788
B.	Intellectual Disabilities Services								
1	Elwyn	10236	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	One Time Pass Through Non-Block Grant	10255	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal Intellectual Disabilities Services		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C.	Total for Non-Block Grant Reporting		\$ 526,351	\$ 1,157,934	\$ 1,684,285	\$ 1,330,497	\$ 353,788	\$ -	\$ 353,788

COUNTY OF ALLEGHENY, PENNSYLVANIA  
ELRC RECAP FOR FISCAL YEAR 2020-2021

CONTRACTOR: Allegheny County

ELRC :

FEDERAL ID NUMBER: 25-6001017

PREPARED BY: Jennifer Shevchuk

CONTRACT NUMBER: DC19059946

PHONE NUMBER: 412-350-5755

	LOW INCOME	FORMER TANF	TANF TRAINING	TANF WORKING	TANF STATE MOE	FOOD STAMPS	GENERAL ASSIST/WS 2	Total
	CCW Service	CCW Service	CCW Service	CCW Service	CCW Service	CCW Service	CCW Service	CCW Service
<b>REVENUE</b>								
Commonwealth Funds	\$ 31,852,463	\$ 16,834,683	\$ 1,024,646	\$ 425,044	\$ 310,108	\$ 47,437	\$ -	\$ 50,494,381
Interest	\$ 7,852	\$ 4,149	\$ 253	\$ 105	\$ 76	\$ 11	\$ -	\$ 12,446
Audit Adjustment								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
<b>TOTAL REVENUE</b>	\$ 31,860,315	\$ 16,838,832	\$ 1,024,899	\$ 425,149	\$ 310,184	\$ 47,448	\$ -	\$ 50,506,827
<b>EXPENDITURES</b>								
Final Report Totals	\$ 31,626,721	\$ 16,735,951	\$ 1,042,756	\$ 417,479	\$ 310,751	\$ 49,203	\$ -	\$ 50,182,861
								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
<b>TOTAL EXPENDITURES</b>	\$ 31,626,721	\$ 16,735,951	\$ 1,042,756	\$ 417,479	\$ 310,751	\$ 49,203	\$ -	\$ 50,182,861
<b>SUBTOTAL-CCW</b>	\$ 233,594	\$ 102,881	\$ (17,857)	\$ 7,670	\$ (567)	\$ (1,755)	\$ -	\$ 323,966

**SUMMARY FY 2020-2021**

<b>REVENUE</b>	
CCW Service	\$ 50,506,825
Quality Service	\$ 803,000
<b>SUBTOTAL</b>	<b>\$ 51,309,825</b>
<b>EXPENDITURES</b>	
CCW Service	\$ 50,182,861
Quality Service	\$ 803,000
<b>SUBTOTAL</b>	<b>\$ 50,985,861</b>
<b>TOTAL DUE</b>	<b>\$ 323,964</b>

COUNTY OF ALLEGHENY, PENNSYLVANIA  
ELRC RECAP FOR FISCAL YEAR 2020-2021

	LOW INCOME - Subcontracts - I/T Care Levels Quality Service	LOW INCOME - Subcontracts - Other Care Levels Quality Service	LOW INCOME - Preschool Development Grant - Activity 3 Quality Service	LOW INCOME - Preschool Development Grant - Activity 4 Quality Service	LOW INCOME - Preschool Development Grant - Activity 5 Quality Service	Total Quality Service
<b>REVENUE</b>						
Commonwealth Funds	\$ 627,000	\$ 176,000	\$ -	\$ -	\$ -	\$ 803,000
Interest						\$ -
						\$ -
						\$ -
						\$ -
						\$ -
						\$ -
						\$ -
						\$ -
						\$ -
<b>TOTAL REVENUE</b>	\$ 627,000	\$ 176,000	\$ -	\$ -	\$ -	\$ 803,000
<b>EXPENDITURES</b>						
Final Report Totals	\$ 627,000	\$ 176,000	\$ -	\$ -	\$ -	\$ 803,000
						\$ -
						\$ -
						\$ -
						\$ -
						\$ -
						\$ -
						\$ -
<b>TOTAL EXPENDITURES</b>	\$ 627,000	\$ 176,000	\$ -	\$ -	\$ -	\$ 803,000
<b>SUBTOTAL-QUALITY</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CERTIFICATION: Rebecca Czerny-Dongler  
SIGN (please print)

DATE 9-7-2021  
TITLE ELRC 5 Director

COUNTY OF ALLEGHENY, PENNSYLVANIA  
SCHEDULE OF REVENUES AND EXPENDITURES  
MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING GRANT  
CONTRACT # 4100070293  
FISCAL YEAR ENDED JUNE 30, 2021

<u>Revenues</u>	<u>Allocation of DHS Grant Funds</u>	<u>Cumulative Expenditures</u>
Department of Human Services	\$ 1,250,425	\$ 1,250,425
 <u>Expenditures</u>		
Total Personnel	624,231	624,231
Operating:		
Occupancy	11,362	11,362
Communication	1,620	1,620
Supplies	11,569	11,569
Transportation	2,252	2,252
Purchased services	526,526	526,526
Other operating costs	72,865	72,865
Total Operating	626,194	626,194
Total Expenditures	\$ 1,250,425	\$ 1,250,425

COUNTY OF ALLEGHENY, PENNSYLVANIA  
SCHEDULE OF REVENUES AND EXPENDITURES  
FAMILY CENTER GRANT  
CONTRACT # 4100067076  
FISCAL YEAR ENDED JUNE 30, 2021

	Allocation of DHS <u>Grant Funds</u>	<u>Cumulative</u> <u>Expenditures</u>
<u>Revenues</u>		
Department of Human Services	\$ 2,121,102	\$ 2,121,102
<u>Expenditures</u>		
Total Personnel	1,689,640	1,640,640
Operating:		
Occupancy	141,282	140,282
Communication	32,772	28,912
Supplies	943	34,678
Transportation	48,603	45,670
Purchased services	8,300	3,582
Other operating costs	204,562	227,338
Total Operating	436,462	480,462
Total Expenditures	\$ 2,126,102	\$ 2,121,102

COUNTY OF ALLEGHENY, PENNSYLVANIA  
RECONCILIATION SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2021

AL Name	AL NO.	Dept.	Federal Expenditures per the SEFA	Federal Awards Received per the audit confirmation reply from Pennsylvania	Difference	% of Difference	Detailed Explanation of the Differences
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DHS	\$ 7,083,373	\$ 7,289,731	\$ (206,358)	-2.83%	No explanation necessary.
Block Grants for Community Mental Health Services	93.958	DHS	\$ 461,595	\$ 1,560,476	\$ (1,098,881)	-70.42%	The County expenses federal programs when expenses are incurred, and a receivable is set up. When reimbursement is received the receivable is reduced. There is generally a timing difference between expense and reimbursement, which results in variances for multi-year programs.
Maternal, Infant & Early Childhood Home Visiting Grant Prog.	93.870	Health DHS	\$ 485,305	\$ 334,788	\$ 150,518	44.96%	The County expenses federal programs when expenses are incurred, and a receivable is set up. When reimbursement is received the receivable is reduced. There is generally a timing difference between expense and reimbursement, which results in variances for multi-year programs.
Opioid STR	93.788	DHS & Drug Courts	\$ 5,070,943	\$ 3,714,453	\$ 1,356,490	36.52%	The County expenses federal programs when expenses are incurred, and a receivable is set up. When reimbursement is received the receivable is reduced. There is generally a timing difference between expense and reimbursement, which results in variances for multi-year programs.
Medical Assistance Program	93.778	DHS	\$ 12,096,500	\$ 7,915,475	\$ 4,181,025	52.82%	The County expenses federal programs when expenses are incurred, and a receivable is set up. When reimbursement is received the receivable is reduced. There is generally a timing difference between expense and reimbursement, which results in variances for multi-year programs.
Chafee Foster Care Independence Program	93.674	DHS	\$ 3,733,591	\$ 222,289	\$ 3,511,303	1579.62%	Reimbursement payments of nearly \$3.5 million were received by the county during 1st quarter 2022. Federal expenditures on the SEFA of \$3,733,591 were incurred in June 2021.
Social Services Block Grant	93.667	DHS	\$ 5,095,301	\$ 4,382,102	\$ 713,199	16.28%	The County expenses federal programs when expenses are incurred, and a receivable is set up. When reimbursement is received the receivable is reduced. There is generally a timing difference between expense and reimbursement, which results in variances for multi-year programs.
Adoption Assistance	93.659	DHS	\$ 8,056,144	\$ 7,989,593	\$ 66,551	0.83%	No explanation necessary.
Foster Care - Title IV-E	93.658	DHS	\$ 15,778,127	\$ 16,569,496	\$ (791,369)	-4.78%	The County expenses federal programs when expenses are incurred, and a receivable is set up. When reimbursement is received the receivable is reduced. There is generally a timing difference between expense and reimbursement, which results in variances for multi-year programs.
Stephanie Tubbs Jones Child Welfare Services Program	93.645	DHS	\$ 874,095	\$ 655,571	\$ 218,524	33.33%	The County expenses federal programs when expenses are incurred, and a receivable is set up. When reimbursement is received the receivable is reduced. There is generally a timing difference between expense and reimbursement, which results in variances for multi-year programs.
Child Care Mandatory and Matching Funds of the CCDF	93.596	DHS	\$ 4,453,323	\$ 4,453,323	\$ (0)	0.00%	No explanation necessary.
Community-Based Child Abuse Prevention Grants	93.590	DHS	\$ 39,159	\$ 30,600	\$ 8,559	27.97%	The County expenses federal programs when expenses are incurred, and a receivable is set up. When reimbursement is received the receivable is reduced. There is generally a timing difference between expense and reimbursement, which results in variances for multi-year programs.
Child Care and Development Block Grant	93.575	DHS	\$ 90,361,220	\$ 90,454,074	\$ (92,854)	-0.10%	No explanation necessary.
Child Support Enforcement	93.563	Courts	\$ 16,603,628	\$ 14,504,632	\$ 2,098,996	14.47%	The County expenses federal programs when expenses are incurred, and a receivable is set up. When reimbursement is received the receivable is reduced. There is generally a timing difference between expense and reimbursement, which results in variances for multi-year programs.
Temporary Assistance for Needy Families	93.558	DHS Health	\$ 5,389,005	\$ 5,902,603	\$ (513,598)	-8.70%	The County expenses federal programs when expenses are incurred, and a receivable is set up. When reimbursement is received the receivable is reduced. There is generally a timing difference between expense and reimbursement, which results in variances for multi-year programs.
Promoting Safe and Stable Families	93.556	DHS	\$ 953,630	\$ 491,392	\$ 462,238	94.07%	The County expenses federal programs when expenses are incurred, and a receivable is set up. When reimbursement is received the receivable is reduced. There is generally a timing difference between expense and reimbursement, which results in variances for multi-year programs.
Substance Abuse and Mental Health Services - Projects	93.243	DHS	\$ 397,002	\$ 380,387	\$ 16,615	4.37%	The County expenses federal programs when expenses are incurred, and a receivable is set up. When reimbursement is received the receivable is reduced. There is generally a timing difference between expense and reimbursement, which results in variances for multi-year programs.
Projects for Asst in Transition from Homelessness (PATH)	93.150	DHS	\$ 571,641	\$ 346,300	\$ 225,341	65.07%	The County expenses federal programs when expenses are incurred, and a receivable is set up. When reimbursement is received the receivable is reduced. There is generally a timing difference between expense and reimbursement, which results in variances for multi-year programs.
Guardianship Assistance	93.090	DHS	\$ 5,079,960	\$ 3,186,516	\$ 1,893,444	59.42%	The County expenses federal programs when expenses are incurred, and a receivable is set up. When reimbursement is received the receivable is reduced. There is generally a timing difference between expense and reimbursement, which results in variances for multi-year programs.
Special Education - Grants for Infants and Families	84.181	DHS	\$ 1,070,196	\$ 802,645	\$ 267,551	33.33%	The County expenses federal programs when expenses are incurred, and a receivable is set up. When reimbursement is received the receivable is reduced. There is generally a timing difference between expense and reimbursement, which results in variances for multi-year programs.
Emergency Rental Assistance Program	21.023	County-wide	\$ 63,522,729	\$ 77,837,187	\$ (14,314,458)	-18.39%	The County expenses federal programs when expenses are incurred, and a receivable is set up. When reimbursement is received the receivable is reduced. There is generally a timing difference between expense and reimbursement, which results in variances for multi-year programs.
State Admin Matching Grants for Supp Nutrition Assistance Program	10.561	DHS	\$ 38,782	\$ 37,906	\$ 876	2.31%	No explanation necessary.
			\$ 247,215,249	\$ 249,061,541			

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

SUPPLEMENTAL SCHEDULE

County: Allegheny

Period Ended: June 30, 2021

(A) <u>Provider Name</u>	(B) <u>Does Provider Contract Include CPSL Requirements</u>	(C) <u>Most Recent Monitoring Date</u>	(D) <u>Monitored During the Current Year (Yes/No)</u>	IF COLUMN D IS YES			(H) <u>Date Follow-up Was Done On Prior Year Monitoring</u>	(I) <u>Has Provided CAP Implemented</u>
				(E) <u>List Any Exceptions Noted During Current Year Monitoring</u>	(F) <u>If Available Was CAP Submitted</u>	(G) <u>Is CAP Acceptable to CCYA</u>		
Acheiva	Yes	6/9/2021	Yes	No exceptions noted.	NA	NA	2/25/2022	NA
Allegheny Family Network	Yes	5/20/2021	Yes	Contract Monitor noted they would like the gap for documentation after a visit decrease by one (1) full day.	NA	NA	5/20/2022	NA
Auberle	Yes	12/1/2021	Yes	However, a corrective action plan was not requested.	N/A	N/A	12/7/2021	N/A
Center for Family Excellence	Yes	4/9/2021	Yes	No exceptions noted.	NA	NA	4/22/2021	N/A
Children's Institute	Yes	11/4/2021	Yes	Contract Monitor noted there were missing criminal records, missing child abuse records, missing FBI clearance records, one FBI record did not prohibit hire according to the Child Protective Law, and some FBI clearance records do not prohibit individuals from working with children.	N1	N2	12/9/2021	Yes
Every Child Inc.	Yes	7/31/2021	Yes	Contract Monitor noted safety assessments were not conducted on time, In Home Service Plans (IHSP) were not completed on time, IHSP monthly progress reports were not completed on time, a lack of documentation that the families received a copy of IHSPs, a safety assessment was not entered into KIDS on time, an IHSP was not signed by the family, transportation agreements, grievance procedures, and emergency contact forms were not dated, and a family was not referred to Family Support Centers.	N1	N2	8/20/2021	Yes
Family Resources	Yes	12/1/2021, 12/8/2021	Yes	Contract Monitor noted incomplete IHSPs and monthly progress reports, a lack of documentation that the clients received a copy of IHSPs, encounter forms were not signed by families at every visit, an initial home visit was not conducted on time, a TANF form was incomplete, a lack of invitation to IHSP, and IHSPs were not signed by clients.	Yes	Yes	6/7/2022	Yes
Greater Valley	Yes	12/9/2021	Yes	Contract Monitor noted a lack of documentation that clients received a copy of IHSPs, incomplete IHSPs, no documentation that some families were connected to a Family Support Center, contact content that was vague and unhelpful in conveying information to families, a copied contact from a prior contact, a late IHSP, an unsigned IHSP, contacts with incorrect values chosen for attempted home visits, repetitive content between contacts, no letter notification for the IHSP meeting sent to a family, and no documentation detailing the community resources a family was connected to.	N3	N2	1/25/2022	Yes
Life's Work	Yes	10/19/2021	Yes	Contract Monitor noted lack of cooperation and refusal to sign by two families.	N/A	N/A	10/25/2021	N/A
Pressley Ridge	Yes	7/14/2021, 7/20/2021	Yes	Contract Monitor noted missing contact documentation that supports a transition of services, missing supporting contact documentation in the KIDS system regarding meetings, missing client or referent surveys in ECM for a case, a case determination was not completed in the KIDS system, a gap in services for a case, and encounter forms that were not signed by a family.	Yes	Yes	6/1/2022	Yes
Wesley Spectrum	Yes	5/25/2021	Yes	Contract monitor noted incomplete monthly progress reports, no documentation of in-person home visits for one case, no documentation that clients signed or received a copy of IHSPs, no documentation of attempts to contact a client to initiate services, an IHSP was not completed or signed on time, attempted visits are improperly marked as "completed," encounter forms were not signed, an initial visit was not documented in a timely manner, a late follow-up regarding a family issue, a TANF form was incomplete, grievance procedures were not signed by a client, a client did not sign the IHSP, goals were not addressed in contact summaries, no referrals to community services, and no documentation that a family received notice of an IHSP meeting.	N3	N2	6/1/2021	Yes

**N:** The Department of Human Services, CYF, provided dates a follow-up review was conducted on prior year monitoring exceptions; however, physical documentation could not be provided to confirm the follow-up review was held. According to Brooke Goulde, MSW, Provider Relations Manager, CYF, most reviews are completed virtually and monitors were meeting with their providers weekly. Included in the weekly meetings were exit interviews, reviewing current CAP and progress with action steps identified. Some of the information requested was completed during the weekly check in calls rather than on paper. Based on the documentation provided, auditor is unable to confirm a follow-up was completed on prior year monitoring or if the provider implemented their approved  
**N1:** Corrective Action Plan (CAP) was submitted; however, it was not submitted within the due date of 10 business days after the in-home review was completed.  
**N2:** Documentation could not be provided to confirm Corrective Action Plan was accepted by the CCYA.  
**N3:** Corrective Action Plan (CAP) was submitted; however, supporting documentation was not provided to confirm date CAP was received.



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YEAR ENDED DECEMBER 31, 2021

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YEAR ENDED DECEMBER 31, 2021

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