COUNTY OF ALLEGHENY, PENNSYLVANIA

SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2023

COUNTY OF ALLEGHENY, PENNSYLVANIA
SINGLE AUDIT REPORT
YEAR ENDED DECEMBER 31, 2023

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Zelenkofske Axelrod LLC
CERTIFIED PUBLIC ACCOUNTANTS
EXPERIENCE | EXPERTISE | ACCOUNTABILITY

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, 2023, which collectively comprise the County's basic financial statements and issued our report thereon dated June 14, 2024.

We did not audit the financial statements of Allegheny County Airport Authority, Pittsburgh Regional Transit, Community College of Allegheny County, Allegheny County Industrial Development Authority, Allegheny HealthChoices, Inc., and Soldiers' and Sailors' Memorial Hall and Museum Trust, Inc., which represent 98 percent, 95 percent, and 97 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. We did not audit the financial statements of the Pension Trust Fund, which represent 62 percent, 90 percent, and 26 percent, respectively, of the assets, net position/fund balance, and revenues of the aggregate remaining fund information. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the component units listed above and Pension Trust Fund, is based solely on the report of the other auditors.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Zelenkofske Axelrod LLC

ZELENKOFSKE AXELROD LLC

Pittsburgh, Pennsylvania
June 14, 2024

Zelenkofske Axelrod LLC
CERTIFIED PUBLIC ACCOUNTANTS
EXPERIENCE | EXPERTISE | ACCOUNTABILITY

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, 2023. COUNTY OF ALLEGHENY, PENNSYLVANIA's major federal and DHS programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Qualified Opinions on CDBG AL# 14.218, Continuum of Care AL# 14.267, Substance Abuse and Mental Health Services Projects of Regional and National Significance AL# 93.243, Injury Prevention and Control Research and State and Community Based Programs AL# 93.136, Community Health Workers and COVID Response and Resilient Communities AL# 93.495

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, COUNTY OF ALLEGHENY, PENNSYLVANIA complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on CDBG AL# 14.218, Continuum of Care AL# 14.267, Substance Abuse and Mental Health Services Projects of Regional and National Significance AL# 93.243, Injury Prevention and Control Research and State and Community Based Programs AL# 93.136, Community Health Workers and COVID Response and Resilient Communities AL# 93.495 for the year ended December 31, 2023.

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, 2023.

Basis for Qualified and Unmodified Opinions

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

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

Matters Giving Rise to Qualified Opinions on CDBG AL# 14.218, Continuum of Care AL# 14.267, Substance Abuse and Mental Health Services Projects of Regional and National Significance AL# 93.243, Injury Prevention and Control Research and State and Community Based Programs AL# 93.136, Community Health Workers and COVID Response and Resilient Communities AL# 93.495

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
2023-001	14.267	Continuum of Care	Special Tests
2023-002	14.267	Continuum of Care	Matching
2023-003	93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	Reporting
2023-004	14.218	CDBG	Allowable Costs
2023-005	14.218	CDBG	Allowable Costs
2023-006	14.218	CDBG	Program Income
2023-007	14.218	CDBG	Reporting
2023-008	93.136	Injury Prevention and Control Research and State and Community Based Programs	Reporting
2023-009	93.136	Injury Prevention and Control Research and State and Community Based Programs	Allowable Costs
2023-010	93.136	Injury Prevention and Control Research and State and Community Based Programs	Subrecipient Monitoring
2023-011	93.495	Community Health Workers and COVID Response and Resilient Communities	Reporting
2023-012	93.495	Community Health Workers and COVID Response and Resilient Communities	Subrecipient Monitoring
2023-013	93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	Allowable Costs

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 and DHS 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 and DHS program as a whole.

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 responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

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

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or DHS 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 or DHS 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 2023 – 001, 2023 – 002, 2023 – 003, 2023 – 004, 2023 – 005, 2023 – 006, 2023 – 007, 2023 – 008, 2023 – 009, 2023 – 010, 2023 – 011, 2023 – 012 and 2023 – 013 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 or DHS program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of COUNTY OF ALLEGHENY, PENNSYLVANIA as of and for the year ended December 31, 2023, which collectively comprise the County's primary government financial statements, and have issued our report thereon dated June 14, 2024, 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 Axelrod LLC

ZELENKOFSKE AXELROD LLC

Pittsburgh, Pennsylvania
September 27, 2024

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2023

Federal Grantor/Pass-Though Grantor/Program Title	Federal AL Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2022	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2023
FEDERAL:								
U.S. Department of Agriculture								
Passed through Pennsylvania Department of Human Services:								
22/23 ELRC	10.561	Human Services Grants	DC20059946			28,680	-	
23/24 ELRC	10.561	Human Services Grants	DC21059946			44,697	-	
Total ELRC						73,377	-	
Passed through Pennsylvania Department of Agriculture:								
Emergency Food Assistance Program (Administrative Costs)	10.568	Human Services Grants	ME441126/AG#4100058643			118,456	109,569	
Emergency Food Assistance Program (Donated Commodities)	10.569	Human Services Grants	ME441126/AG#4100058643			1,333,596	-	
Total Food Distribution Cluster						1,452,052 *	109,569	
Passed through Pennsylvania Department of Health:								
Special Supplemental Program for Women, Infants, and Children 20/22	10.557	County Grants	SAP#4100077846		-	(545,632)		
Special Supplemental Program for Women, Infants, and Children 22/23	10.557	County Grants	SAP#4100093394		2,824,958	3,104,764	-	-
Total Special Supplemental Program for Women, Infants, and Children					2,824,958	2,559,132	-	
19/20 WIC Infrastructure	10.578	County Grants	SAP# 4100077846	17,436	-	10,726	-	6,710
Total U.S. Department of Agriculture						4,095,287	109,569	
U.S. Department of Health and Human Services								
Direct Federal Payments:								
21/22 SAMHSA	93.104	Human Services Grants	6H79SM082993-02			181,752	-	
22/23 SAMHSA	93.104	Human Services Grants	5H79SM082993-03			525,828	-	
23-24 SAMHSA	93.104	Human Services Grants	5H79SM082993-04			199,430	-	
Total Child Mental Health Services Initiative						907,010	-	
Head Start 2021/2022 CARES	93.600	Human Services Grants	03HE000838-01-03			878,569	878,569	
Head Start 2022/2023	93.600	Human Services Grants	03-CH011527-03-01			7,408,453	7,408,453	
Head Start 2023/2024	93.600	Human Services Grants	03-CH011527-04-01			5,426,825	5,426,825	
Total Head Start						13,713,847	13,713,847	
21/22 Comm Thriving RCAST	93.243	Human Services Grants	1H79SM084931-01			117,564	-	
22/23 Comm Thriving RCAST	93.243	Human Services Grants	6H79SM084931-02			768,177	-	
Total Projects of Regional Significance						885,741 *	-	
22/23 Elder Justice Pathway	93.747	Human Services Grants	90EJIG0041-01-00			81,260	-	
23/24 HHS INNU	93.048	Human Services Grants	90INNU0048-01-00			98,119		
23/28 Reach	93.304	County Grants	NU58DP007604-01-00			1,525	-	
23/28 CDC Bold	93.334	County Grants	NU58DP007516-01-00			10,185	-	
21/22 CDC Wellness for All	93.945	County Grants	NU58DP007066			44,612	-	
18/23 Reach	93.738	County Grants	NU58DP006582-01-00			703,846	-	
20/21 REACH COVID-19	93.738	County Grants	6 NU58DP006582-03-03			399,059	-	
Total Reach						1,102,905	-	

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023

Federal Grantor/Pass-Though Grantor/Program Title	Federal AL Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2022	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2023
19/22 CDC OD2A	93.136	County Grants	NU17CE924975-01-00			5,006,760	-	
23/28 CDC OD2A	93.136	County Grants	NH28CE003533-01-00			262,288	-	
Total AL 93.136						5,269,048 *	-	
COVID - 2021/22 PAECR-COVID-19 Emerg Response	93.665	Human Services	6H79FG000281-01M006			281,330		
21/24 Community Health Workers	93.495	County Grants	NU58DP007047			3,256,584 *		
Passed through Pennsylvania Department of Human Services:								
Child Welfare - TITLE IV-E - Guardianship Assistance	93.090	General			1,723,897	3,413,978	-	
21/22 Mental Health Operations: PATH	93.150	Human Services Grants			-	(33,200)	-	
22/23 Mental Health Operations: PATH	93.150	Human Services Grants			-	186,886	-	130,467
23/24 Mental Health Operations: PATH	93.150	Human Services Grants			-	262,411	-	
Total Mental Health Operations: PATH					-	416,097	-	
20/23 MH First Aid Training	93.243	Human Services Grants	1H79SM081161-01		-	182,695 *	-	
21/22 FCI Family Centers Promoting Safe and Stable Families	93.556	Human Services Grants	4100067076		-	(399,806)	-	
22/23 FCI Family Centers Promoting Safe and Stable Families	93.556	Human Services Grants	4100091336		457,685	441,051	441,051	
23/24 FCI Family Centers Promoting Safe and Stable Families	93.556	Human Services Grants	4100091336		324,207	293,662	293,662	
22/23 Caseworker Visitation	93.556	Human Services Grants			-	78,022	-	
Total Promoting Safe and Stable Families					781,892	412,929	734,713	
Temporary Assistance for Needy Families								
Child Welfare	93.558	General			6,587,706	7,381,224	-	
22/23 ELRC	93.558	Human Services Grants	DC21059946		-	5,192,902	-	
23/24 ELRC	93.558	Human Services Grants	DC22059946		-	334,080	-	
Nurse Family Partnership 18/19	93.558	County Grants	4100070246		-	119,333	-	
Total Temporary Assistance for Needy Families					6,587,706	13,027,539	-	
Child Support Enforcement	93.563	County Grants	ME3322114002		14,286,800	16,726,253	-	
21/22 Community Based Child Abuse Prevention Grants FCI Family Centers	93.590	Human Services Grants	4100067076		-	(37,046)	-	
CCDF Cluster								
22/23 ELRC	93.575	Human Services Grants	DC20059946		-	23,724,345	-	
23/24 ELRC	93.575	Human Services Grants	DC21059946		-	18,195,009	-	
22/23 ELRC	93.596	Human Services Grants	DC20059946		-	6,751,889	-	
23/24 ELRC	93.596	Human Services Grants	DC21059946		-	9,632,797	-	
Total CCDF Cluster					-	58,304,040 *	-	
Child Welfare Services - State Grants	93.645	General			1,237,021	1,079,095	-	
Foster Care - Title IV-E	93.658	General			23,288,796	18,856,543	-	
Adoption Assistance - Title IV-E	93.659	General			13,925,014	13,887,383	-	
22/23 Independent Living	93.674	Human Services Grants			-	1,333,608		

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023

Federal Grantor/Pass-Though Grantor/Program Title	Federal AL Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2022	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2023
Social Services Block Grant								
Child Welfare - Title XX	93.667	General			1,181,711	1,181,711	-	
22/23 ELRC	93.667	Human Services Grants			-	1,381,172	-	
23/24 ELRC	93.667	Human Services Grants			-	439,051	-	
22/23 ID Block Grants SSBG	93.667	Human Services Grants			934,956	856,636	-	
22/23 BH Block Grants SSBG	93.667	Human Services Grants			906,856	830,890	-	
Total Social Services Block Grant					3,023,523	4,689,460 *	-	
22/23 Hello Baby Child Abuse and Neglect Discretionary Activities	93.670	Human Services Grants	90CA1869-04-00		-	(620,052)	-	
23/24 Hello Baby Child Abuse and Neglect Discretionary Activities	93.670	Human Services Grants	90CA1869-05-00		-	83,121	-	
Total Hello Baby Child Abuse and Neglect Discretionary Activities					-	(536,931)	-	
Medical Assistance Program								
Child Welfare - Medicaid	93.778	General			247,158	210,317	-	
2021/22 MATP	93.778	Human Services Grants			-	48,471	-	
2022/23 MATP	93.778	Human Services Grants			3,001,932	2,999,275	-	
2023/24 MATP	93.778	Human Services Grants			2,641,240	2,508,440	-	
22/23 EI Activities	93.778	Human Services Grants			1,370,826	867,698	-	
23/24 EI Activities	93.778	Human Services Grants			22,597	19,765	-	
22/23 ODS COVID ARPA	93.778	Human Services Grants			-	992,853	-	
22/23 ID Block Grant Medicaid Title XIX	93.778	Human Services Grants			2,069,307	1,895,963	-	
23/24 ID Block Grant Medicaid Title XIX	93.778	Human Services Grants			1,370,764	1,299,528	-	
Total Medical Assistance Program					10,723,824	10,842,310 *	-	
21/22 BH Block Grant Block Grants for Community Mental Health Services	93.958	Human Services Grants			(98,465)	(418,444)	-	
22/23 BH Block Grant Block Grants for Community Mental Health Services	93.958	Human Services Grants			1,664,528	1,525,092	-	
23/24 BH Block Grant Block Grants for Community Mental Health Services	93.958	Human Services Grants			445,699	422,537	-	
21-23 Mobile Crisis Capacity	93.958	Human Services Grants			-	880,150		
21-23 Peer Operated Respite	93.958	Human Services Grants			-	79,447	-	
21/22 First Episode Psychosis	93.958	Human Services Grants			-	117,676		
22/23 First Episode Psychosis	93.958	Human Services Grants				226,561		
23/24 First Episode Psychosis	93.958	Human Services Grants			-	76,885	-	
Total Block Grants for Community Mental Health Services					2,011,762	2,909,904	-	
Passed through Pennsylvania Department of Health:								
Public Health Emergency Preparedness 22/23	93.069	County Grants	SAP# 4100093098		737,908	375,836	-	
Public Health Emergency Preparedness 23/24	93.069	County Grants	SAP# 4100096202		-	356,681	-	
Total Public Health Emergency Preparedness					737,908	732,517	-	
21/23 Asthma	93.070	County Grants	SAP# 4100087701		-	193,425	-	
Total Asthma Grants					-	193,425	-	

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023

Federal Grantor/Pass-Though Grantor/Program Title	Federal AL Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2022	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2023
19/23 PA OD2A	93.136	County Grants	SAP 4100085405	58,605	604,449	326,580 *	-	176,161
18/20 Substance Abuse and Mental Health Services	93.243	County Grants	1H79SP080334		250,789	141,576 *	-	1,098
22/24 HAI ERA	93.323	County Grants	SAP# 4100094306		-	72,362	-	
19/20 Acute Flaccid Myelitis	93.323	County Grants	SAP# 4100085277		-	(84,283)		
21/22 Acute Flaccid Myelitis	93.323	County Grants	SAP# 4100090778	24,118	-	24,211	-	
22/23 Acute Flaccid Myelitis	93.323	County Grants	SAP# 4100094528		307,308	325,781		
COVD 21/23 Emerg Prep Covid ELC EX	93.323	County Grants	SAP 4100087738		2,249,122	3,486,480		
COVD 20/21 Emerg Prep Covid Detect COVID	93.323	County Grants	SAP 4100086465		174,140	-		
COVD 20/23 Emerg Prep Covid Detect	93.323	County Grants	SAP 4100087738		719,304	(179,378)		
20/23 HIV/STD	93.323	County Grants	SAP 4100079926		367,764	219,523	-	
23/24 HIV/STD	93.323	County Grants	SAP 4100095765		30,437	140,034	-	
Total AL# 93.323					3,848,075	4,004,730 *	-	
23/27 PH Workforce	93.967	County Grants	SAP 4100095615		-	172,163	-	
Immunization Cooperative Agreements								
Immunization Grants 21/23	93.268	County Grants	SAP 4100089407		-	1,524,552	-	
Total Immunization Cooperative Agreements					-	1,524,552	-	
19/20 Dental Sealant Project	93.758	County Grants	SAP 4100079690		-	470	-	
2019 Childhood Lead	93.197	County Grants	SAP4100082846		26,179	29,918	-	
HIV Prevention Activities - Health Department Based								
10/11 AIDS Prevention	93.940	County Grants	SAP 4100049927	181,496	-	48,673	-	94,832
20/23 HIV/STD	93.940	County Grants	SAP 4100079926		298,066	115,509	-	
23/24 HIV/STD	93.940	County Grants	SAP 4100095765		51,624	202,154	-	
Total HIV Prevention Activities - Health Department Based					349,690	366,336	-	
20/23 HIV/STD	93.977	County Grants	SAP 4100079926		311,717	153,730	-	
23/24 HIV/STD	93.977	County Grants	SAP 4100095765		58,044	195,423	-	
Total Preventive Health Services					369,761	349,153	-	
Public Health Emergency Response Grants								
COVD 21/22 Emerg Prep Workforce Development	93.354	County Grants	SAP# 4100089369		-	(195,830)		
COVD 22/23 Emerg Prep Workforce Development	93.354	County Grants	SAP# 4100093098		769,552	1,055,519	-	
Total Preventive Health and Health Services Block Grant					769,552	859,689	-	
Preventive Health and Health Services Block Grant								
20/23 Safe and Healthy Communities	93.991	County Grants	SAP 4100085925		226,130	196,528	-	3,664
23/26 Safe and Healthy Communities	93.991	County Grants	SAP 4100096243		-	16,766	-	385
Total Preventive Health and Health Services Block Grant					226,130	213,294	-	
Maternal and Child Health Services Block Grant to the States								
20/21 MCH	93.994	County Grants	SAP 4100081913		-	-	-	-
22/23 MCH	93.994	County Grants	SAP 4100081913		673,357	462,534	-	
23/24 MCH	93.994	County Grants	SAP 4100095413		52,062	305,794		
22/23 PPOR	93.994	County Grants	SAP# 4100088548		94,084	74,430		
23/24 PPOR	93.994	County Grants	SAP# 4100088548		18,130	36,548		
16/19 Safe and Healthy Communities	93.994	County Grants	SAP 4100073510	-	-	-	-	-
Total Maternal and Child Health Services Block Grant to the States					837,633	879,306	-	
Passed through Pennsylvania Department of Drug and Alcohol Programs:								
State Targeted Response to the Opioid Crisis Grants								
21/22 D&A Activities	93.788	Human Services Grants	SAP 4100053028		-	12,801	-	
22/23 D&A Activities	93.788	Human Services Grants	SAP 4100053028		3,941,519	2,503,653		
23/24 D&A Activities	93.788	Human Services Grants	SAP 4100053028		550,701	1,428,548	-	
Total State Targeted Response to the Opioid Crisis Grants					4,492,220	3,945,002	-	

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023

Federal Grantor/Pass-Though Grantor/Program Title	Federal AL Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2022	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2023
Block Grants for Prevention and Treatment of Substance Abuse								
2015/16 Drug & Alcohol Operations	93.959	Human Services Grants	SAP 4100053028	534,659	-	-	-	534,659
18/19 D&A Activities	93.959	Human Services Grants	SAP 4100053028	84,394	-	-	-	84,394
20/21 D&A Activities	93.959	Human Services Grants	SAP 4100053028	249	-	-	-	249
21/22 D&A Activities	93.959	Human Services Grants	SAP 4100053028	3,211,743	-	-	-	26,290
22/23 D&A Activities	93.959	Human Services Grants	SAP 4100053028		9,506,089	6,038,267	-	
23/24 D&A Activities	93.959	Human Services Grants	SAP 4100053028	-	469,176	1,217,067	-	-
Total Block Grants for Prevention and Treatment of Substance Abuse					9,975,265	7,255,334 *	-	
Passed through Pennsylvania Department of Aging:								
Aging Cluster								
Special Programs for the Aging – Title III, Part B	93.044	Human Services Grants	AG 4100057753			2,320,560	-	
Special Programs for the Aging – Title III, Part C	93.045	Human Services Grants	AG 4100057753			3,898,671	-	
Nutrition Services Incentive Program	93.053	Human Services Grants	AG 4100057753			633,980	-	
Total Aging Cluster						6,853,211	-	
Elder Abuse	93.041	Human Services Grants	AG 4100057753			25,713	-	
KevCorps Block Grant	93.042	Human Services Grants	AG 4100057753			6,429	-	
Health Promotion	93.043	Human Services Grants	AG 4100057753			133,505	-	
Family Caregiver	93.052	Human Services Grants	AG 4100057753			963,212	247,438	
Medicare Enrollment Assistance Program	93.071	Human Services Grants	AG 4100057753			151,664	-	
ABG Apprise	93.324	Human Services Grants	AG 4100057753			81,480	-	
Medical Assistance Program								
Title XIX ADRC	93.778	Human Services Grants	AG 4100057868			2,831	-	
Gateway CBCT	93.778	Human Services Grants	AG 4100057868			248,554	-	
Total Medical Assistance Program						251,385 *	-	
Passed through Pennsylvania Department of Community and Economic Development:								
Community Services Block Grant 2022	93.569	Human Services Grants	C000082099			199,097	-	
Community Services Block Grant 2023	93.569	Human Services Grants	C000082099			1,304,173	-	
Community Services Block Grant 2020 Supplemental - COVID CARES	93.569	Human Services Grants	C000066964			(3,788)	-	
Total Community Services Block Grant						1,499,482	-	
Passed through National Association of County and City Health Officials								
20/22 NACCHO SU	93.421	County Grants	NACCHO AWARD # 2021-030303			2,882	-	
2021 NACCHO SDOH	93.421	County Grants	NACCHO AWARD # 2021-022605			80,930	-	
22/23 NACCHO Leverage Pharmacy	93.421	County Grants				80,724	-	
Total Medical Reserve Corps Small Grant Program						164,536	-	
Passed through Pennsylvania Commission on Crime and Delinquency:								
21/22 PCCD MAT Methadone	93.788	Human Services Grants	1H79TI083297-02			(51,693)	-	
22/23 PCCD MAT Methadone	93.788	Human Services Grants	1H79TI083297-02			480,997	-	
Total 93.788						429,304	-	
Total U.S. Department of Health and Human Services						202,713,989	14,695,998	

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COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023

Federal Grantor/Pass-Though Grantor/Program Title	Federal AL Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2022	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2023
U.S. Department of Education								
Passed through Pennsylvania Department of Human Services:								
22/23 Special Education - Grants for Infants and Families	84.181	Human Services Grants			1,837,924	1,163,359 *	-	
Total Special Education - Grants for Infants and Families					1,837,924	1,163,359	-	
Total U.S. Department of Education						1,163,359	-	
U.S. Department of Housing and Urban Development								
Direct Federal Payments:								
Community Development Block Grants/Entitlement Grants Cluster	14.218	County Grants				11,349,490 *	-	
Emergency Solutions Grant - COVID	14.231	County Grants				2,033,931	-	
HOME Investment	14.239	County Grants				1,831,644	-	
2021 LHRD & Health Homes	14.905	County Grants				1,047,302	-	
Continuum of Care Program								
Continuum of Care Program 2022/23 HUD XXVII	14.267	Human Services Grants				11,941,317		
Continuum of Care Program 2023/24 HUD XXVIII	14.267	Human Services Grants				11,287,691	-	
Total Continuum of Care						23,229,008 *	-	
19/21 Youth Homelessness	14.276	Human Services Grants	PA0945Y3E001800			9,420	-	
Total Youth Homelessness						9,420	-	
Passed through City of Pittsburgh								
20/24 Choice Neighborhood	14.889	Human Services Grants				358,877	-	
23/24 Choice Neighborhood	14.889	Human Services Grants				125,355	-	
Emergency Solutions Grant 2021	14.231	Human Services Grants				297,830		
Emergency Solutions Grant 2022	14.231	Human Services Grants				754,326		
Passed through Pennsylvania Department of Community and Economic Development:								
2022 DCED ESG	14.231	Human Services Grants				251,000	-	
Total U.S. Department of Housing and Urban Development						41,288,183	-	
U.S. Department of Justice								
Direct Federal Payments:								
Edward Byrne Memorial Justice Assistance Grant								
FY 2019 JAG Program	16.738	County Grants	2019-DJ-BX-0651			34,146	-	
FY 2020 JAG Program	16.738	County Grants	2020-DJ-BX-0432			114,083	-	
FY 2021 JAG Program	16.738	County Grants	15PBJA-21-GG-01778-JAGX			144,458	-	
FY 2022 JAG Program	16.738	County Grants	15PBJA-22-GG-02200-JAGX			54,386	-	
Total Edward Byrne Memorial Justice Assistance Grant						347,073	-	
2018 NIJ Improving Drug Survival	16.560	County Grants	2018-75-CX-0006			5,576	-	
Total National Institute of Justice Research, Evaluation, and Development Project Grants						5,576	-	

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COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023

Federal Grantor/Pass-Though Grantor/Program Title	Federal AL Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2022	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2023
DOJ Project LifeSaver	16.015	County Grants	2020-J1-BX-0008			64,160	-	
20/23 BJA COSSAP	16.838	Human Services Grants	2020-AR-BX-0108			568,712	-	
20/23 DOJ Youth Violence Red.	16.123	County Grants	2020-MU-MU-0013			143,095	-	
19/22 SAKI	16.833	County Grants	2019-AK-BX-0027			254,880	-	
23/26 SAKI	16.833	County Grants	15PBJA-23-GG-02280-SAKI			15,662	-	
Total SAKI						270,542	-	
Coverdell Program								
21/23 BJA Coverdell FSI	16.742	County Grants	2021-CD-BX-0077			138,926	-	
19/22 Enhanced Training/Service Elder Care	16.528	Human Services Grants	2019-EW-AX-K002			151,782	-	
Equitable Sharing Program								
DA Federal Asset Sharing Fund	16.922	County Grants				11,798	-	
County Sheriff - Federal Asset Sharing Fund	16.922	County Grants				100,681	-	
County Police Forfeiture Fund	16.922	County Grants				373,868	-	
Courts Federal Asset Sharing	16.922	County Grants				45,515	-	
Total Equitable Sharing Program						531,862	-	
Forensic DNA Backlog Reduction Program								
2020 DNA CEBR	16.741	County Grants	2019-DN-BX-0091			167,308	-	
2021 DNA CEBR	16.741	County Grants				42,038		
FY2018 EICC	16.741	County Grants	2018-DN-BX-0209			87,273	-	
Total Forensic DNA Backlog Reduction Program						296,619	-	
Second Chance Act Prisoner Reentry Initiative								
18/23 Second Chance Act	16.812	Human Services Grants	2018-IG-BX-0004			21,756	-	
Passed through Pennsylvania Commission on Crime and Delinquency:								
21/22 VOCA	16.575	Human Services Grants	33018			(23,446)	-	
22/23 VOCA	16.575	Human Services Grants	33018			159,675	-	
23/24 VOCA	16.575	Human Services Grants	40335			5,045	-	
Total VOCA						141,274	-	
22/23 Coverdell	16.742	County Grants	37471			69,102	-	
23/24 Coverdell	16.742	County Grants	40602			25,654	-	
Total AL 16.742						94,756	-	
2022 JPO Red Coordinator Grant	16.540	County Grants	36017			69,673	-	
22/24 STOP	16.588	County Grants	36039			131,354	-	
Total U.S. Department of Justice						2,977,160	-	

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COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023

Federal Grantor/Pass-Though Grantor/Program Title	Federal AL Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2022	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2023
U.S. Department of Labor and Industry								
Passed through Three Rivers Workforce Investment Board								
WIA Youth Activities								
2022/23 Braddock Youth	17.259	Human Services Grants				75,905	-	
2023/24 Braddock Youth	17.259	Human Services Grants				192,103	-	
Total WIOA Cluster						268,008	-	
Total U.S. Department of Labor and Industry						268,008	-	
Corporation for National and Community Service								
Direct Federal Payments:								
2021/22 Americorps - PGH Health	94.006	County Grants				(1,849)	-	
2022/23 Americorps - PGH Health	94.006	County Grants	22ED243398			127,018		
2023/24 Americorps - PGH Health	94.006	County Grants	22EDBPA001			39,309	-	
Total AmeriCorps						164,478	-	
Passed through Pennsylvania Department of Labor and Industry.								
2021/22 Americorps - KEYS	94.006	Human Services Grants	4100064845			(46,648)	-	
2022/23 Americorps - KEYS	94.006	Human Services Grants	4100064845			757,823	-	
2023/24 Americorps - KEYS	94.006	Human Services Grants	4100064845			300,022	-	
Total Americorps						1,011,197	-	
22/23 Senior Companion Program	94.016	Human Services Grants	21SCBPA004-2			283,593	-	
23/24 Senior Companion Program	94.016	Human Services Grants	21SCBPA004-2			267,933	-	
Total Foster Grandparent/Senior Companion Cluster						551,526	-	
Total Corporation for National and Community Service						1,727,201	-	
U.S. Environmental Protection Agency								
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		300,000	202,764	-	
22/24 ARP Air Monitoring	66.034	County Grants	96343101		-	289,000	-	
Total Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act						491,764	-	
Air Pollution Fund	66.001	County Grants			500,000	500,000	-	
Total U.S. Environmental Protection Agency						991,764	-	

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COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023

Federal Grantor/Pass-Though Grantor/Program Title	Federal AL Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2022	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2023
U.S. Department of Transportation								
Passed through Pennsylvania Department of Transportation:								
Highway Planning and Construction								
20 10th St Brg DehumidifMurray	20.205	Capital Projects				168,945	-	
18 S.10th St Brg-PhillipMurray	20.205	Capital Projects				32,446	-	
18 6th St Brg-Roberto Clemente	20.205	Capital Projects				16,772,068	-	
19 6th St Brg-Roberto Clemente	20.205	Capital Projects				(1,349,809)	-	
19 9th St Brg - Rachel Carson	20.205	Capital Projects				22,277	-	
20 9th St Brg - Rachel Carson	20.205	Capital Projects				45,568	-	
17 Armstrong Tunnel Rehabilita	20.205	Capital Projects				1,744,675	-	
18 Armstrong Tunnel Rehabilita	20.205	Capital Projects				777,388	-	
10 Bridge Preservation	20.205	Capital Projects				470,231	-	
17 Bridge Preservation	20.205	Capital Projects				117,060	-	
23 Campbells Run Bridge No. 3	20.205	Capital Projects				700,851	-	
15 Campbell's Run No.5	20.205	Capital Projects				978,233	-	
19 Dooker's Hollow Brg Recstru	20.205	Capital Projects				143,236	-	
20 Dooker's Hollow Brg Recstru	20.205	Capital Projects				159,064	-	
23 Painter's Run Bridge No. 3	20.205	Capital Projects				42,150	-	
23 Painter's Run Bridge No. 3	20.205	Capital Projects				(9,889)	-	
16 Kenmawr Ave Brg ROW Acquisi	20.205	Capital Projects				439,363	-	
19 Kenmawr Ramp Bridge	20.205	Capital Projects				41,051	-	
2006 Misc Bridge Constr	20.205	Capital Projects				120,180	-	
10 Misc Bridge Construction	20.205	Capital Projects				(54,632)	-	
19 Patton Street Bridge	20.205	Capital Projects				94,193	-	
19 Patton Street Bridge	20.205	Capital Projects				41,770	-	
17 Reconstruct Project Cnty Rd	20.205	Capital Projects				66,351	-	
19 Reconstruct Project Cnty Rd	20.205	Capital Projects				(61,543)	-	
19 Talbot Ramp Bridge	20.205	Capital Projects				154,264	-	
20 Talbot Ramp Bridge	20.205	Capital Projects				(3,395)	-	
Total Highway Planning and Construction Cluster						21,654,096	-	
State and Community Highway Safety								
17/18 Traffic Safety	20.600	County Grants	CTSP-G-2018			(6,730)	-	
18/20 Traffic Safety	20.600	County Grants	CTSP-G-2018			(12,887)	-	
20/22 Traffic Safety	20.600	County Grants	CTSP-G-2021			(39,707)	-	
22/23 Traffic Safety	20.600		CTSP-G-2023			219,374		
23/26 Traffic Safety	20.600	County Grants	C920001900			52,714	-	
Total Highway Safety Cluster						212,764	-	
Passed through Pennsylvania Emergency Management Agency:								
Interagency Hazardous Materials Public Sector Training and Planning								
22/23 HMEP Planning & Training	20.703	County Grants				19,415	-	
Total Interagency Hazardous Materials Public Sector Training and Planning						19,415	-	
Total U.S. Department of Transportation						21,886,275	-	

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COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023

Federal Grantor/Pass-Though Grantor/Program Title	Federal AL Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2022	Grants Receipts	Expenditures		Passed Through to Subrecipients	Unearned Revenue December 31, 2023
U.S. Department of Homeland Security									
Direct Federal Payments:									
Interoperable Emergency Communications - PA Civil Service	97.042	County Grants				295,267		-	
Passed through Pennsylvania Emergency Management Agency:									
Homeland Security Grant Program									
19/22 UASI	97.067	County Grants	C950000143			614,229		-	
20/23 UASI	97.067	County Grants	C950002426			649,860		-	
19/22 SHSGP	97.067	County Grants	C950000144			387,023		-	
20/23 SHSGP	97.067	County Grants	C950002433			(73,320)		-	
21/24 SHSGP	97.067	County Grants	C950003069			290,669		-	
Total Homeland Security Grant Program						1,868,461		-	
Total U.S. Department of Homeland Security						2,163,728		-	
Office of National Drug Control Policy									
Direct Federal Payments									
2022 HIDTA Drug Task Force	95.001	County Grants	G22OH0003A			10,111		-	
2023 HIDTA Drug Task Force	95.001	County Grants	G23OH0003A			112,835		-	
Total Office of National Drug Control Policy						122,946		-	
US Election Assistance Commission									
Passed through Pennsylvania Department of State									
2022 Elections Security	90.404	County Grants				24,465		-	
Total US Election Assistance Commission						24,465		-	
U.S. Department of Treasury									
Local Assistance and Tribal Consistency Fund	21.032	County Grants				100,000			
State and Local Fiscal Recovery Fund - COVID	21.027	County Grants				50,858,372	*	-	
Emergency Rental Assistance Program - COVID	21.023	County Grants				6,543,488	*	-	
Passed through Pennsylvania Commission on Crime and Delinquency									
23/24 Reduce Violent Crime	21.027	County Grants	39299			721,759	*		
Passed through Pennsylvania Department of Human Services									
Emergency Rental Assistance Program - COVID	21.023	County Grants				8,353,563	*	-	
Kane - State and Local Fiscal Recovery Fund - COVID	21.027	County Grants				3,513,848	*	-	
ELRC - State and Local Fiscal Recovery Fund - COVID	21.027	Human Services Grants				771,528	*	-	
Total U.S. Department of Treasury						70,862,558		-	
TOTAL FEDERAL AWARDS						$ 350,284,923		$ 14,805,567	

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COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023

Federal Grantor/Pass-Though Grantor/Program Title	Federal AL Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2022	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2023
STATE:								
Pennsylvania Department of Community and Economic Development:								
22/23 DCED Election Integrity		County Grants	C000083301			$ 2,374,155		
23/24 DCED Election Integrity			C000086320			2,344,061		
Total Pennsylvania Department of Community and Economic Development						4,718,216		
Pennsylvania Department of Environmental Resources:								
2022 Mosquito Borne Disease		County Grants				41,521		
2023 Mosquito Borne Disease		County Grants				156,296		
21/24 Municipal Waste HHW		County Grants				51,999		
Total Pennsylvania Department of Environment Resources						249,816		
Pennsylvania Department of Health:								
Act 2004-122 VSIA		County Grants	Act 2004-122			4,136		
18/19 Nurse Family Partnership		County Grants	SAP# 4100070246			73,664		
20/23 HIV/STD		County Grants	4100079926			359,792		
23/24 HIV/STD		County Grants	SAP4100095765			512,366		
18/20 Tuberculosis		County Grants	SAP4100079293			59		
20/22 Tuberculosis		County Grants	SAP4100085622			(12,149)		
22/23 Tuberculosis		County Grants	SAP4100092134			94,127		
10/11 AIDS		County Grants	SAP4100049927			29,579		
18/20 ESPNet Grant		County Grants				24,999		
21/22 D&A Activities		Human Services Grants				45,751		
22/23 D&A Activities		Human Services Grants				(211,904)		
23/24 D&A Activities		Human Services Grants				6,216,362		
Total Pennsylvania Department of Health						7,136,782		
Pennsylvania Department of Human Services:								
Act 24		County Grants			-	27,737		
22/24 Family Support NFP		County Grants	4100093101			1,061,850		
2021/22 MATP		Human Services Grants			-	41,190		
2022/23 MATP		Human Services Grants			-	2,999,273		
2023/24 MATP		Human Services Grants			-	2,508,440		
21/22 EI Activities		Human Services Grants			-	(200,012)		
22/23 EI Activities		Human Services Grants			-	3,854,581		
23/24 EI Activities		Human Services Grants			-	6,552,492		
21/22 Family Center Initiative - Family Centers		Human Services Grants			-	(304,078)		
22/23 Family Center Initiative - Family Centers		Human Services Grants			-	856,157		
23/24 Family Center Initiative - Family Centers		Human Services Grants			-	570,049		
22/23 Family Support Programs (OCDEL)		Human Services Grants				666,667		
23/24 Family Support Programs (OCDEL)		Human Services Grants				515,728		
21/22 ELRC		Human Services Grants			-	249,165		
22/23 ELRC		Human Services Grants			-	4,811,336		
23/24 ELRC		Human Services Grants			-	19,613,910		
2019 BH Managed Care Holding Account		Human Services Grants			-	2,867,638		
2020 BH Managed Care Holding Account		Human Services Grants			-	3,725		
2021 BH Managed Care Holding Account		Human Services Grants			-	90,655		
2022 BH Managed Care Holding Account		Human Services Grants			-	7,314,726		
2023 BH Managed Care Holding Account		Human Services Grants				8,531,671		
BH Managed Care MCO Assessment		Human Services Grants			-	82,864,092		
BH Managed Care Risk and Contingency		Human Services Grants			-	(18,703,672)		
2021 MC Medical Administration		Human Services Grants			-	4,297,271		
2022 MC Medical Administration		Human Services Grants			-	(7,246,250)		
2023 MC Medical Administration		Human Services Grants			-	385,048,066		
21/22 CYF Special Initiative		Human Services Grants			-	(101,445)		
22/23 CYF Special Initiative		Human Services Grants			-	14,593,926		
23/24 CYF Special Initiative		Human Services Grants			-	14,873,044		
22/23 CYF IT Grant		Human Services Grants			-	2,178,255		
23/24 CYF IT Grant		Human Services Grants			-	2,192,463		
21/22 Independent Living		Human Services Grants			-	(81,213)		
22/23 Independent Living		Human Services Grants			-	5,923,507		
23/24 Independent Living		Human Services Grants				5,923,954		

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023

Federal Grantor/Pass-Though Grantor/Program Title	Federal AL Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2022	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2023
BH Block Grant		Human Services Grants			-	1,688,279		
21/22 DHS Block Grant								
HAP-HSS Block Grant		Human Services Grants			-	2,820,034		
ID Block Grant		Human Services Grants			-	88,754		
BH Block Grant		Human Services Grants			-	361,013		
22/23 DHS Block Grant								
HAP-HSS Block Grant		Human Services Grants				13,662,095		
ID Block Grant		Human Services Grants				2,537,856		
BH Block Grant		Human Services Grants				39,873,236		
23/24 DHS Block Grant								
HAP-HSS Block Grant		Human Services Grants			-	13,529,830		
ID Block Grant		Human Services Grants			-	3,164,659		
BH Block Grant		Human Services Grants				40,396,098		
D&A Block Grant		Human Services Grants			-	16,959		
Total Pennsylvania Department of Human Services					-	672,533,713		
Pennsylvania Department of Corrections								
County Offender Supervision		County Grants				810,348		
Total Pennsylvania Board of Probation and Parole						810,348		
Pennsylvania Emergency Management Agency								
22/23 RERF		County Grants	C950003084			11,456		
22/23 HMRF		County Grants	C950002876			24,500		
23/24 HMRF		County Grants	C950004036			43,716		
911 Wireless		County Grants				(64)		
911 Act 12		County Grants				25,224,422		
2018 SI WestCore NG911 GIS		County Grants	3120180065			13,090		
2018 SI WestCore Upgrade		County Grants	3120180084			91,531		
2021 SI Protocol Maintenance		County Grants	PEMA 2020-029			22,151		
2022 SI Region13 ESInet Project		County Grants	PEMA 2021-151			164,788		
2023 SI Westcore Maintenance		County Grants	PEMA 2022-022			242,042		
2023 SI Region13 ESInet Maintenance		County Grants	PEMA 2022-022			1,708,653		
2023 SI GIS Data Development		County Grants	PEMA 2022-022			40,396		
2024 SI ILEC Post Migration		County Grants	PEMA 2023-073			20,882		
Total Pennsylvania Emergency Management Agency						27,607,563		
Pennsylvania Department of Aging:								
2020/21 Regular Aging Block Grant		Human Services Grants				(4,878)		
2021/22 Regular Aging Block Grant		Human Services Grants				(1,183,468)		
2022/23 Regular Aging Block Grant		Human Services Grants				9,664,551		
2023/24 Regular Aging Block Grant		Human Services Grants				17,588,276		
2022/23 Family Caregiver		Human Services Grants				331,623		
2023/24Family Caregiver		Human Services Grants				183,496		
2022/23 Title XIX ADRC		Human Services Grants				1,703		
2023/24 Title XIX ADRC		Human Services Grants				1,128		
2021/22 Gateway CBCT		Human Services Grants				836		
2022/23 Gateway CBCT		Human Services Grants				123,963		
2023/24 Gateway CBCT		Human Services Grants				123,765		

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023

Federal Grantor/Pass-Though Grantor/Program Title	Federal AL Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2022	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2023
2022/23 Federal Family Caregiver		Human Services Grants				489,946		
2023/24 Federal Family Caregiver		Human Services Grants				407,400		
22/23 ABG Health Promotion		Human Services Grants				23,560		
20/21 ABG Other		Human Services Grants				4,878		
21/22 ABG Other		Human Services Grants				1,881,656		
22/23 ABG Other		Human Services Grants				7,316,584		
23/24 ABG Other		Human Services Grants				627,981		
23/24 Adult Protective Services		Human Services Grants				12,000		
Total Pennsylvania Department of Aging						37,595,000		
Pennsylvania Department of Education								
22/23 HeadStart Supplemental		Human Services Grants				2,556,867		
23/24 HeadStart Supplemental		Human Services Grants				1,170,850		
Total Pennsylvania Department of Education						3,727,717		
Pennsylvania Department of Transportation								
17 S.10th St Brg-PhillipMurray		Capital Projects				31,677		
17 S.10th St Brg-PhillipMurray		Capital Projects				6,084		
21 6th St Brg-Roberto Clemente		Capital Projects				1,592,484		
22 6th St Brg-Roberto Clemente		Capital Projects				(128,162)		
18 9th St Brg- Rachel Caron Re		Capital Projects				4,177		
16 9th St Bridge Repairs		Capital Projects				8,544		
18 Bridge Preservation		Capital Projects				87,254		
20 Bridge Preservation		Capital Projects				21,721		
2002 Campbell's Run Road		Capital Projects				2,224		
14 Campbell's Run Road		Capital Projects				3,105		
20 Dooker's Hollow Brg Recstru		Capital Projects				28,894		
20 Dooker's Hollow Brg Recstru		Capital Projects				32,088		
23 Painter's Run Bridge No. 3		Capital Projects				7,903		
23 Painter's Run Bridge No. 3		Capital Projects				(1,854)		
20 Kenmawr Ramp Bridge		Capital Projects				81,694		
22 Kenmawr Ramp Bridge		Capital Projects				7,633		
13 Misc Bridge Construction		Capital Projects				3,520,877		
20 Misc Bridge Construction		Capital Projects				(1,600,552)		
19 Patton Street Bridge		Capital Projects				17,662		
19 Patton Street Bridge		Capital Projects				7,831		
20 Becks Run Road		Capital Projects				33,258		
20 Becks Run Road		Capital Projects				(4,415)		
20 Talbot Ramp Bridge		Capital Projects				28,924		
20 Talbot Ramp Bridge		Capital Projects				(636)		
21 Intermodal Roadway Projects		Capital Projects				13,958		
18 Multi-Modal Transportation		Capital Projects				81,947		
15 Lick's Run Bridge No.1		Capital Projects				(1,488)		
15 McClaren's Run Bridge #7		Capital Projects				7,672		
23 Act 89 Highwa Bridge Improv		Capital Projects				450,867		
23 Act 89 Highwa Bridge Improv		Capital Projects				1,747,563		
Total Pennsylvania Department of Transportation						6,088,934		
Pennsylvania Commission on Crime and Delinquency:								
2021 Gun Violence Reduction		County Grants	36,227			26,287		
19/21 Gun Violence Reduction		County Grants	31147			87,484		
20/21 PACTT Drivers License		County Grants	34847			5,737		
22/23 Restrictive Probation and Treatment Courts		County Grants	37171			901,558		
23/24 Restrictive Probation & Treatment Courts		County Grants	40643			686,685		
Continuing Adult Probation and Parole Grant In Aid		County Grants	42265			687,056		
Continuing Adult Probation and Parole Grant In Aid		County Grants	41054			687,056		
2022/23 PCCD VIP		Human Services Grants	36607			368,061		
21/23 Community Violence Prevention		County Grants	34857			61,686		
Total Pennsylvania Commission on Crime and Delinquency						3,511,610		
Pennsylvania Insurance Fraud Prevention Authority:								
21/22 Insurance Fraud		County Grants				(97,261)		
22/23 Insurance Fraud		County Grants				291,685		

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023

Federal Grantor/Pass-Though Grantor/Program Title	Federal AL Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2022	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2023
23/24 Insurance Fraud		County Grants				127,604		
22/23 Insurance Fraud		County Grants				69,811		
23/24 Insurance Fraud		County Grants				82,286		
ACES Fire Marshall Project		County Grants				2,615		
2023 ACES Fire Marshall Foundation		County Grants				843		
Total Pennsylvania Insurance Fraud Prevention Authority						477,583		
Administrative Office of Pennsylvania Courts:								
ACT 88 of 2001 Senior Judge		County Grants				275,000		
2018 CCP Security Equipment		County Grants				(8,874)		
2019 Court Admin Security		County Grants				2,051		
19/20 MDJ Security		County Grants				87,946		
2021 AOPC Security MDJ		County Grants				13,467		
2022 AOPC Security MDJ		County Grants				20,000		
2023 AOPC Security MDJ		County Grants				25,000		
Total Administrative Office of Pennsylvania Courts						414,590		
Pennsylvania Attorney General:								
DA Forfeiture-Controlled Substance		County Grants				141,549		
Total Pennsylvania Financing Authority						141,549		
Pennsylvania Public Utility Commission:								
Act 13 Unconventional Gas Well		County Grants				813,398		
Act 13 Marcellus Shale Legacy		County Grants				1,477,922		
Total Pennsylvania Public Utility Commission						2,291,320		
Pennsylvania Municipal Officers Training Association								
In-Service Training Police Academy		County Grants	Act 120			35,860		
Total Pennsylvania Attorney General						35,860		
TOTAL STATE AWARDS						$ 762,480,836		
TOTAL FEDERAL AND STATE AWARDS						$ 1,112,765,759		

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2023

NOTE 1: REPORTING ENTITY

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

NOTE 2: BASIS OF ACCOUNTING

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

NOTE 3: COMPONENT UNITS NOT INCLUDED

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

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

Program	Receipts 1/1/2023-12/31/2023	Expenditures 1/1/2023-12/31/2023
U.S. Department of Health and Human Service Funding:		
2023 CSBG	$ 877,321	$ 1,304,173
20/22 CARES CSBG Supplemental Funds	$ -	$ (3,788)
2022 CSBG	$ 505,595	$ 199,097
U.S. Department of Housing and Urban Development Funding:		
2022 PA DCED ESG	$ -	$ 251,000

COUNTY OF ALLEGHENY, PENNSYLVANIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023

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

Program Title	AL Number	Grantor's Number	Grant Period	Award Amount	Revenue Recognized	Federal Expenditures
21/22 D&A Activities	93.788	SAP 4100053028	7/1/21-6/30/22	$ 4,019,953	$ -	$ 12,801
22/23 D&A Activities	93.959	SAP 4100053028	7/1/22-6/30/23	$ 7,204,596	$ 5,175,909	$ 6,038,267
22/23 D&A Activities	93.788	SAP 4100053028	7/1/22-6/30/23	$ 4,501,555	$ 1,796,510	$ 2,503,653
23/24 D&A Activities	93.959	SAP 4100053028	7/1/23-6/30/24	$ 7,318,443	$ 1,217,067	$ 1,217,067
23/24 D&A Activities	93.788	SAP 4100053028	7/1/23-6/30/24	$ 4,650,546	$ 920,690	$ 1,428,548

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2023

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 _X_ no
Significant deficiency(ies) identified not considered to be material weaknesses?
__ yes _X_ none reported

Noncompliance material to financial statements noted? ___ yes _X_ no

Federal and DHS Awards

Internal control over major programs:

Material weakness(es) identified? _X_ yes __ no
Significant deficiency(ies) identified not considered to be material weaknesses?
__ yes _X_ 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 _X_ yes __ no

Identification of major programs:

AL Number(s)	Name of Program or Cluster
14.267	Continuum of Care
14.218	CDBG – Entitlement Grants
10.568/10.569	Food Distribution Cluster
21.027	State and Local Fiscal Recovery Fund
84.181	Special Education Grants for Infants and Families
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance
93.575/93.596	Child Care Development Fund Cluster
93.323	Epidemiology and Laboratory Capacity
93.667	Social Services Block Grant
21.023	Emergency Rental Assistance
93.959	Block Grants for Prevention and Treatment of Substance Abuse
93.778	Medicaid Cluster
93.136	Injury Prevention and Control Research & State and Community Based Programs
93.495	Community Health Workers for Public Health Response & Resilient
PA DHS	Children and Youth
PA DHS	Behavioral Health
PA DHS	ELRC

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

Auditee qualified as low-risk auditee? __ yes _X_ no

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023

Section II – Financial Statement Findings

None noted

Section III - Federal and Pennsylvania Department of Human Services Awards

2023 – 001 Continuum of Care AL# 14.267 Special Tests

Condition: When we requested DHS to obtain documentation supporting rent reasonableness for 2023 from three randomly selected program providers, we observed that the documentation supplied by one of the three providers was not sufficient to demonstrate that rent reasonableness was determined. For one of the Continuum of Care (CoC) projects administered by this provider, documentation was only supplied for 21 of 40 rental units, and the documentation had 2024 dates that approximated the date of our request for the information. For the other CoC project administered by this same provider, documentation was only supplied for 5 of 25 rental units, and the documentation had 2021 or earlier dates. This is a repeat finding from 2022.

Criteria: When program funds are used to pay rent for individual housing units, the rent paid must be reasonable in relation to rents being charged for comparable units taking into account relevant features. In addition, the rents may not exceed rents currently being charged by the same owner for comparable units.

Cause: DHS developed and implemented its own rent reasonableness policy and provided a rent reasonableness policy template to the CoC program providers to facilitate their development and implementation of such policies. However, DHS did not take adequate measures to ensure that all CoC program providers had in fact implemented and were adhering to appropriate rent reasonableness policies.

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

Questioned Costs: none

Recommendation: The County Department of Human Services should take steps to ensure that DHS monitoring of rent reasonableness routinely occurs on an annual basis. In addition, DHS should document the determination of rent reasonableness for each program provider.

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

2023 – 002 Continuum of Care AL# 14.267 Matching

Condition: We observed that in connection with 13 of 60 program provider invoices tested, no support had been provided for the matching expenditures claimed by the program providers. These instances were not identified and properly resolved by DHS, such that the matching expenditures claimed were included in the accumulation of matching costs that was to be reported to HUD. We also noted that the total match reported to HUD on the Sage Financial Report did not agree to the accumulation of matching costs in the accounting records, which resulted in an underreporting of $63,580.

Criteria: Grantees should have a process in place to verify the amounts claimed and reported as matching expenditures, and a process in place to ensure that data reported to HUD agrees with the accounting records.

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023

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

2023 – 002 Continuum of Care AL# 14.267 Matching (Continued)

Cause: DHS does not have appropriate processes and internal controls in place to facilitate compliance with the matching requirements. Sufficient reviews of the amounts claimed and reported as matching expenditures are not occurring.

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

Questioned Costs: 63,580

Recommendation: DHS management should ensure that appropriate reviews of the amounts claimed and reported as matching expenditures routinely occur and all compliance requirements are followed for federal grants awarded.

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

2023 – 003 Substance Abuse and Mental Health Services Projects of Regional and National Significance – AL #93.243 Reporting

Condition: The Allegheny County Department of Human Services (DHS) did not report first-tier subawards of $30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).

Criteria: Under the requirements of the Federal Funding Accountability Act (Transparency Act) direct recipients of federal grants or cooperative agreements are required to report first-tier subawards of $30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).

Cause: DHS was not attentive to the Transparency Act reporting requirements.

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

Questioned Costs: none

Recommendation: DHS should immediately report the required data to FSRS and ensure that all compliance requirements are followed for federal grants awarded.

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

2023 – 004 CDBG AL# 14.218 Allowable Costs

Condition: Allegheny County Economic Development (ACED) charges CDBG program accounts for the salary and benefits of numerous employees, including employees that do not work full time on the CDBG Program. Hours for each employee are tracked by the program(s) the employee works on each day. ACED needs to calculate the salary and benefit amounts for time not related to CDBG, charge the proper non-CDBG program, and reduce the CDBG Program expense, based on these hours. ACED indicated these cross-charges are done on a quarterly basis. We tested the cross-charges for one quarter of calendar year 2023. Based on records provided by ACED, $178,382 in salaries and related fringe benefits were charged to CDBG for hours not worked on CDBG. ACED provided supporting documentation that CDBG expenses were reduced by $129,732; however, five of these entries totaling $72,088 were recorded in 2024 instead of 2023. In addition, it appears the CDBG Program expenses were not reduced for the remaining $48,650. This is a repeat finding from 2022.

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

2023 – 004 CDBG AL# 14.218 Allowable Costs (Continued)

Criteria: Allowable costs include those that are incurred specifically for the Federal award (2 CFR Part 200 Subpart E -Cost Principles (2 CFR 200.405.a.1).

Cause: ACED has a process to cross-charge time not worked on CDBG to the proper program, but due to department turnover, these cross-charges were not properly completed, or were not completed timely.

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

Questioned Costs: $48,650

Recommendation: ACED should establish procedures to ensure that all cross-charges are properly calculated and completed in a timely manner.

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

2023 – 005 CDBG AL# 14.218 Allowable Costs

Condition: Allegheny County Economic Development (ACED) charges CDBG program accounts for the salary and benefits of numerous employees, including employees that do not work full time on the CDBG Program. ACED tracks the time these employees worked by program and calculates the salary and benefit amounts to be cross-charged out of CDBG to the proper program based on the hours worked on a quarterly basis.

We tested the cross-charge records for one quarter of calendar year 2023. ACED calculated the salary cross-charge amount using the hours worked and the employees' hourly rate. However, the fringe benefit cross-charge was calculated by applying a percentage to the salary cross-charge amount, instead of using actual fringe benefit costs and hours worked. In addition, the percentage was calculated based on one paycheck for two employees and used incorrect amounts, such as federal income tax, in the calculation.

The use of a blended fringe benefit rate was identified as a finding in the prior year. ACED indicated they would use actual fringe rates from JDE using ReportsNOW to calculate the fringe benefit cross-charge amounts. This is a repeat finding from 2022.

Criteria: Allowable costs include those that are incurred specifically for the Federal award (2 CFR Part 200 Subpart E -Cost Principles (2 CFR 200.405.a.1).

Cause: ACED has not established a procedure to determine the actual fringe benefit cost to be used in the cross-charge calculation that transfers fringe benefits out of CDGB to the proper program.

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

Questioned Costs: The amount of questioned costs, if any, were unable to be determined.

Recommendation: ACED should establish procedures that will use JDE data to calculate the actual fringe benefit costs that will be used in the fringe benefit cross-charge calculation. This will allow for program expenditures of CDBG, and other ACED programs, to be more accurately stated.

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, 2023

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

2023 – 006 CDBG AL# 14.218 Program Income

Condition: ACED did not include all program income in the Cash on Hand Reports. Based on JDE accounting records and ACED and Authority supporting loan records, CDBG program income was calculated at $913,127 for calendar year 2023. The program income received reported on the four quarterly Cash on Hand Reports for 2023 totaled $9,715 and an additional $41,969 was included on ACED reports in January 2024. The remaining difference of $861,443 was not included in the Cash on Hand Reports. In addition, the program income cash on hand balance at the end of the quarter was not properly carried to the program income beginning balance on the next quarter's report for any of the four quarters in the program year.

Criteria: CDBG grant recipients are required to treat principal and interest repayments on CDBG program funded loans as program income. To the extent that CDBG-funded loans are not part of a revolving loan program, the related program income is to be used to finance CDBG program expenditures before additional entitlement funds are utilized.

Cause: As in the prior year's CDBG audit, there has been turnover in the staff, and human error has led to reporting errors.

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

Questioned Costs: None

Recommendation: ACED should take steps to ensure that all program income is identified on the modified accrual basis of accounting in the accounting system, properly reported as program income, and used to finance CDBG program expenditures before using entitlement funds. Reports should be reviewed for accuracy prior to submission to HUD.

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

2023 – 007 CDBG AL# 14.218 Reporting

Condition: ACED did not properly report the data required by the Federal Funding Accountability and Transparency Act (Transparency Act) in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) for first-tier subawards of $30,000 or more for 2023. A subaward is defined as an award provided by a pass-through entity to a subrecipient. Since ACED could not provide documentation that they completed the reporting, no further testing was completed.

Criteria: The Transparency Act requires recipients of grants to report first-tier subawards of $30,000 or more to the FSRS. The following key data elements must be reported: subawardee name, subawardee DUNS#, amount of subaward, subaward obligation/action date, date of report submission, subaward number, subaward project description, subawardee names and compensation of highly compensated officers.

Cause: ACED had a process to report the required information in the FSRS, but due to department turnover, the required reporting was not completed.

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

Questioned Costs: None

Recommendation: ACED should implement internal controls to ensure that first-tier subawards are properly reported in the FSRS

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

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

2023 – 008 Injury Prevention And Control Research & State And Community Based Programs AL# 93.136 Reporting

Condition: The Allegheny County Health Department (ACHD) did not report first-tier subawards of $30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). In addition, the expenditures reported in the SF-425 federal financial report submitted by the ACHD do not agree to the accounting records. The reported expenditures are reconcilable to the accounting records, but the reconciling items were expenditures that were not properly accrued.

Criteria: Under the requirements of the Federal Funding Accountability Act (Transparency Act) direct recipients of federal grants or cooperative agreements are required to report first-tier subawards of $30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System. In addition, expenditures reported in the federal financial reports should match the expenditures recorded in the accounting records for the proper period.

Cause: The ACHD was not attentive to the Transparency Act and audit requirements.

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

Questioned Costs: none.

Recommendation: The ACHD should immediately report the required data to FSRS and take steps to ensure that the data reported reconciles to the accounting records for the proper period. This should involve maintaining records that show how the reported data was derived from the accounting records as well as including the review of such documentation as a component of the review process.

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

2023 – 009 Injury Prevention And Control Research & State And Community Based Programs AL# 93.136 Allowable Costs

Condition: We determined that $500,928 in program expenditures reported in the Schedule of Expenditures of Federal Awards (SEFA) are not actually 2023 program expenditures. These expenditures were incurred in 2022.

Criteria: Federal program expenditures are required to be reported in the proper accounting period.

Cause: The $500,928 in program expenditures were not recorded timely.

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

Questioned Costs: $500,928

Recommendation: The Allegheny County Health Department should exercise greater care to ensure that program expenditures are charged timely to the proper programs to facilitate proper accounting and reporting.

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, 2023

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

2023 – 010 Injury Prevention And Control Research & State And Community Based Programs AL# 93.136 Subrecipient Monitoring

Condition: The ACHD did not communicate to three subrecipients randomly selected for testing all of the information required to be communicated about the subawards. It appears that the ACHD does not have a process in place to communicate such information. The ACHD did not determine whether the three subrecipients we randomly selected for testing were required to obtain Single Audits and did not request or review such audits. We were informed that the ACHD did not determine whether any of the subrecipients involved in the administration of the program required Single Audits and did not request or review such audits from any of the subrecipients. Consequently, the ACHD has no knowledge of any subrecipient Single Audit findings that may impact the federal award.

Criteria: The Uniform Guidance indicates that pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and provides a list of the information that should be provided about each subaward (2CRF 200.332 (a)). In addition, the Uniform Guidance indicates that all pass-through entities must verify that every subrecipient is audited as required when it is expected that the subrecipient's federal awards expended during the respective fiscal year equaled or exceeded the applicable threshold (2 CFR 200.332(f)) and consider whether the results of the subrecipient's audits, onsite reviews, or other monitoring indicate conditions that necessitate adjustments to the pass-through entity's own records (2 CFR 200.332(g)). The Uniform Guidance also indicates that pass-through entity monitoring of a subrecipient must include following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and written confirmation from the subrecipient, highlighting the status of actions planned or taken to address Single Audit findings related to the particular subaward (2 CFR 200.332(d)(2).

Cause: The ACHD was not attentive to the audit requirements.

Effect: Allegheny County is not in compliance with the federal program subrecipient monitoring requirements.

Questioned Costs: none.

Recommendation: The ACHD should maintain lists of the subrecipients utilized for each federal program and use checklists to help ensure that the required subrecipient monitoring activities are performed for each subrecipient.

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, 2023

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

2023 – 011 Community Health Workers And Covid Response And Resilient Communities – AI #93.495 Reporting

Condition: The Allegheny County Health Department (ACHD) did not report first-tier subawards of $30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). In addition, the expenditures reported in the SF-425 federal financial report submitted by the ACHD do not agree to the accounting records. The reported expenditures are reconcilable to the accounting records, but the reconciling items were expenditures that were not properly accrued.

Criteria: Under the requirements of the Federal Funding Accountability Act (Transparency Act) direct recipients of federal grants or cooperative agreements are required to report first-tier subawards of $30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System. In addition, expenditures reported in federal financial reports should match the expenditures recorded in the accounting records for the proper period.

Cause: The ACHD was not attentive to the Transparency Act reporting and audit requirements.

Effect: Allegheny County is not in compliance with the federal program requirements.

Questioned Costs: none.

Recommendation: The ACHD should immediately report the required data to FSRS and take steps to ensure that the data reported reconciles to the accounting records for the proper period. This should involve maintaining records that show how the reported data was derived from the accounting records as well as including the review of such documentation as a component of the review process.

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

2023 – 012 Community Health Workers And Covid Response And Resilient Communities – AI #93.495 Subrecipient Monitoring

Condition: The ACHD did not determine whether the three subrecipients we randomly selected for testing were required to obtain Single Audits and did not request or review such audits. We were informed that the ACHD did not determine whether any of the subrecipients involved in the administration of the program required Single Audits and did not request or review such audits from any of the subrecipients. Consequently, the ACHD has no knowledge of any subrecipient Single Audit findings that may impact the federal award.

Criteria: The Uniform Guidance indicates that all pass-through entities must verify that every subrecipient is audited as required when it is expected that the subrecipient's federal awards expended during the respective fiscal year equaled or exceeded the applicable threshold (2 CFR 200.332(f)) and consider whether the results of the subrecipient's audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to the pass-through entity's own records (2 CFR 200.332(g)). The Uniform Guidance also indicates that pass-through entity monitoring of a subrecipient must include following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and written confirmation from the subrecipient, highlighting the status of actions planned or taken to address Single Audit findings related to the particular subaward (2 CFR 200.332(d)(2).

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023

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

2023 – 012 — Community Health Workers And Covid Response And Resilient Communities – Al #93.495 Subrecipient Monitoring (Continued)

Cause: The ACHD was not attentive to the audit requirements.

Effect: Allegheny County is not in compliance with the federal program requirements.

Questioned Costs: none.

Recommendation: The ACHD should maintain lists of the subrecipients utilized for each federal program and use checklists to help ensure that the required subrecipient monitoring activities are performed for each subrecipient.

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

2023 – 013 — Substance Abuse and Mental Health Services Projects of Regional and National Significance – AL #93.243 Allowable Costs

Condition: We determined that $141,576 in program expenditures reported in the Schedule of Expenditures of Federal Awards are not actually 2023 program expenditures. These expenditures were incurred in 2022. In addition, of this amount, payroll costs of $113,511 charged to the federal award were not supported by timesheets or other documentation that would demonstrate the proper allocation of the costs.

Criteria: The Uniform Guidance (section 200.403(e)) indicates that expenditures must be determined in accordance with generally accepted accounting principles. The Uniform Guidance (section 200.430(i)(1)) also indicates that charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. The records must be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.

Cause: The ACHD did not have processes and controls in place to ensure that expenditures were recorded in the proper accounting period and to ensure compliance with the documentation requirements for salaries and wages charged to federal awards.

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

Questioned Costs: none

Recommendation: The ACHD should implement processes and controls to verify that expenditures are being recorded in the proper accounting period and that payroll costs charged to federal awards are supported by appropriate documentation.

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

COUNTY OF ALLEGHENY, PENNSYLVANIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2023

Status of Prior Audit Findings

County Program	Prior Year Finding	Brief Description of Finding	Current Year Status
93.323 Epidemiology	2022 – 001	Reports were not filed in a timely manner.	Resolved.
14.218 Program Income	2022 – 002	Not all program income was being captured on quarterly reports.	Resolved.
14.218 Reporting	2022 – 003	Expenditures were erroneously reporting during the year on the quarterly reports.	Resolved.
14.218 Reporting	2022 – 004	Expenditures were not included on the PR26 report.	Resolved.
14.218 Allowable Costs	2022 – 005	Fringe benefits are being charged to the program and not allocated by hours worked.	See Finding 2023 – 005
14.218 Allowable Costs	2022 – 006	Program expenditures include charges for hours worked on other programs.	See Finding 2023 – 004
14.267 Matching	2022 – 007	Rents in excess of market rate were not disallowed.	Resolved.
14.267 Special Tests	2022 – 008	Rent Reasonableness was not properly documented.	See Finding 2023 – 001
PA DHS CYS	2022 – 009	CPSL Monitoring	Resolved.
PA DHS Child Support Enforcement	2022 – 010	Case establishment of referrals was not done in a timely manner.	Resolved.

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES TO THE FINANCIAL SCHEDULES AND EXHIBITS REQUIRED BY THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES

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

We have performed the procedures enumerated below, which were agreed to by the Commonwealth of Pennsylvania, Department of Human Services ("DHS") and COUNTY OF ALLEGHENY solely to assist you with respect to the financial schedules and exhibits required by the DHS Single Audit Supplement for the fiscal year ended June 30, 2023 and calendar year ended December 31, 2023. COUNTY OF ALLEHGENY'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, 2023, (December 31, 2023 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.

Program Name	Exhibit Number	Referenced Schedule/Exhibit
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
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
Family Support Grant	1	Schedule of Revenues and Expenditures
Family Centers	2	Schedule of Revenues and Expenditures

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

(b) We have inquired of management regarding adjustments to reported revenues or expenditures which were not reflected on the reports submitted to DHS for the period in question.

(c) In regard to the Reconciliation Schedule included as Exhibit XX, we have performed the following procedures:

1. Agree the expenditure amounts listed on the Reconciliation Schedule under the "Federal Expenditures per the SEFA" column to the audited Schedule of Expenditures of Federal Awards ("SEFA").
2. Agree the receipt amounts listed on the Reconciliation Schedule under the "Federal Awards Received per the audit confirmation reply from Pennsylvania" column to the subrecipient Federal amounts that were reflected in the audit confirmation reply from the Commonwealth of Pennsylvania Office of Budget, Comptroller Operations.
3. Recalculate the amounts listed under the "Difference" column and the "% Difference" column.
4. Agree the amounts listed under the "Difference" column to the audited books and records of the County.
5. Agree the "Detailed Explanation of the Differences" to the audited books and records of the County.

(d) In regard to the Child Protective Services Law Monitoring of In-Home Purchased Service Providers Exhibit XXI, we will perform the following procedures:

1. Reconcile the list of providers under "Provider Name" column A to the providers who were paid for In-Home Purchased Services during the year according to the County Children and Youth Agency's (CCYA) general ledger, cash disbursements journal, or similar record. Note any providers who were paid during the year, but not included on this schedule.
2. Agree the response in column B to the appropriate Provider Contract.
3. Agree the information in columns C through I to the CCYA's monitoring records for In-Home Purchased Service Providers.

(e) The processes detailed in paragraphs (a) and (d) above disclosed no additional adjustments and/or findings, with the exception of a variance in Exhibit 1 of $100,766 due to a timing difference between accrual and cash expenditures due to the timeline of report preparation for the grant.

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

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

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

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

Zelenkofske Axelrod LLC

ZELENKOFSKE AXELROD LLC

Pittsburgh, Pennsylvania
September 27, 2024

COUNTY OF ALLEGHENY, PENNSYLVANIA
SUMMARY OF EXPENDITURES - TITLE IV-D CHILD SUPPORT ENFORCEMENT PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2023

Single Audit Expenditures

	(A) Total	(B) Unallowable	(C) Incentive	(D) Net (A-B-C)	E FFP	F Amount Paid (C x D)
Calendar Quarter Ended 3/31/2023						
Salary/Overhead (Exclude Blood Tests)	$ 6,300,871	$ 204,756	$ 286,735	$ 5,809,380	66%	$ 3,834,191
Fees/Costs	6	-	-	6	66%	4
Interest/Program Income	390	12	-	378	66%	249
Blood Testing Fees	1,602	-	-	1,602	66%	1,057
Subtotal (1-2-3-4)	6,298,873	204,744	286,735	5,807,394	-	3,832,881
Blood Testing	3,033	-	-	3,033	66%	2,002
ADP	-	-	-	-	66%	-
Net Total (5+6+7)	$ 6,301,906	$ 204,744	$ 286,735	5,810,427	-	$ 3,834,883
Calendar Quarter Ended 6/30/2023						
Salary/Overhead (Exclude Blood Tests)	$ 5,830,286	$ 164,935	$ 652,646	$ 5,012,705	66%	$ 3,308,385
Fees/Costs	6	-	-	6	66%	4
Interest/Program Income	656	18	-	638	66%	421
Blood Testing Fees	1,769	-	-	1,769	66%	1,168
Subtotal (1-2-3-4)	5,827,855	164,917	652,646	5,010,292	-	3,306,792
Blood Testing	4,344	-	-	4,344	66%	2,867
ADP	-	-	-	-	66%	-
Net Total (5+6+7)	$ 5,832,199	$ 164,917	$ 652,646	5,014,636	-	$ 3,309,659
Calendar Quarter Ended 9/30/2023						
Salary/Overhead (Exclude Blood Tests)	$ 6,376,613	$ 203,676	$ 284,114	$ 5,888,823	66%	$ 3,886,623
Fees/Costs	9	-	-	9	66%	6
Interest/Program Income	583	17	-	566	66%	374
Blood Testing Fees	2,000	-	-	2,000	66%	1,320
Subtotal (1-2-3-4)	6,374,021	203,659	284,114	5,886,248	-	3,884,923
Blood Testing	7,485	-	-	7,485	66%	4,940
ADP	-	-	-	-	66%	-
Net Total (5+6+7)	$ 6,381,506	$ 203,659	$ 284,114	5,893,733	-	$ 3,889,863
Calendar Quarter Ended 12/31/2023						
Salary/Overhead (Exclude Blood Tests)	$ 6,024,204	$ 188,885	$ 287,789	$ 5,547,530	66%	$ 3,661,370
Fees/Costs	8	-	-	8	66%	5
Interest/Program Income	522	16	-	506	66%	334
Blood Testing Fees	1,171	-	-	1,171	66%	773
Subtotal (1-2-3-4)	6,022,503	188,869	287,789	5,545,845	-	3,660,258
Blood Testing	6,809	-	-	6,809	66%	4,494
ADP	-	-	-	-	66%	-
Net Total (5+6+7)	$ 6,029,312	$ 188,869	$ 287,789	5,552,654	-	$ 3,664,752

Reported Expenditures

	(A) Total	(B) Unallowable	(C) Incentive	(D) Net (A-B-C)	(E) FFP	(F) Amount Paid (C x D)
Calendar Quarter Ended 3/31/2023						
Salary/Overhead (Exclude Blood Tests)	$ 6,300,871	$ 204,756	$ 286,735	$ 5,809,380	66%	$ 3,834,191
Fees/Costs	6	-	-	6	66%	4
Interest/Program Income	390	12	-	378	66%	249
Blood Testing Fees	1,602	-	-	1,602	66%	1,057
Subtotal (1-2-3-4)	6,298,873	204,744	286,735	5,807,394	-	3,832,881
Blood Testing	3,033	-	-	3,033	66%	2,002
ADP	-	-	-	-	66%	-
Net Total (5+6+7)	$ 6,301,906	$ 204,744	$ 286,735	5,810,427	-	$ 3,834,883
Calendar Quarter Ended 6/30/2023						
Salary/Overhead (Exclude Blood Tests)	$ 5,830,286	$ 164,935	$ 652,646	$ 5,012,705	66%	$ 3,308,385
Fees/Costs	6	-	-	6	66%	4
Interest/Program Income	656	18	-	638	66%	421
Blood Testing Fees	1,769	-	-	1,769	66%	1,168
Subtotal (1-2-3-4)	5,827,855	164,917	652,646	5,010,292	-	3,306,792
Blood Testing	4,344	-	-	4,344	66%	2,867
ADP	-	-	-	-	66%	-
Net Total (5+6+7)	$ 5,832,199	$ 164,917	$ 652,646	5,014,636	-	$ 3,309,659
Calendar Quarter Ended 9/30/2023						
Salary/Overhead (Exclude Blood Tests)	$ 6,376,613	$ 203,676	$ 284,114	$ 5,888,823	66%	$ 3,886,623
Fees/Costs	9	-	-	9	66%	6
Interest/Program Income	583	17	-	566	66%	374
Blood Testing Fees	2,000	-	-	2,000	66%	1,320
Subtotal (1-2-3-4)	6,374,021	203,659	284,114	5,886,248	-	3,884,923
Blood Testing	7,485	-	-	7,485	66%	4,940
ADP	-	-	-	-	66%	-
Net Total (5+6+7)	$ 6,381,506	$ 203,659	$ 284,114	5,893,733	-	$ 3,889,863
Calendar Quarter Ended 12/31/2023						
Salary/Overhead (Exclude Blood Tests)	$ 6,024,204	$ 188,885	$ 287,789	$ 5,547,530	66%	$ 3,661,370
Fees/Costs	8	-	-	8	66%	5
Interest/Program Income	522	16	-	506	66%	334
Blood Testing Fees	1,171	-	-	1,171	66%	773
Subtotal (1-2-3-4)	6,022,503	188,869	287,789	5,545,845	-	3,660,258
Blood Testing	6,809	-	-	6,809	66%	4,494
ADP	-	-	-	-	66%	-
Net Total (5+6+7)	$ 6,029,312	$ 188,869	$ 287,789	5,552,654	-	$ 3,664,752

Single Audit Over(Under) Reported

	(A) Total	(B) Unallowable	(C) Incentive	(C) Net (A-B)	(D) FFP	(E) Amount Paid (C x D)
Calendar Quarter Ended 3/31/2023						
Salary/Overhead (Exclude Blood Tests)	$ -	$ -	$ -	$ -	66%	$ -
Fees/Costs	-	-	-	-	66%	-
Interest/Program Income	-	-	-	-	66%	-
Blood Testing Fees	-	-	-	-	66%	-
Subtotal (1-2-3-4)	-	-	-	-	-	-
Blood Testing	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-
Net Total (5+6+7)	$ -	$ -	-	$ -	-	$ -
Calendar Quarter Ended 6/30/2023						
Salary/Overhead (Exclude Blood Tests)	$ -	$ -	$ -	$ -	66%	$ -
Fees/Costs	-	-	-	-	66%	-
Interest/Program Income	-	-	-	-	66%	-
Blood Testing Fees	-	-	-	-	66%	-
Subtotal (1-2-3-4)	-	-	-	-	-	-
Blood Testing	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-
Net Total (5+6+7)	$ -	$ -	-	$ -	-	$ -
Calendar Quarter Ended 9/30/2023						
Salary/Overhead (Exclude Blood Tests)	$ -	$ -	-	$ -	66%	$ -
Fees/Costs	-	-	-	-	66%	-
Interest/Program Income	-	-	-	-	66%	-
Blood Testing Fees	-	-	-	-	66%	-
Subtotal (1-2-3-4)	-	-	-	-	-	-
Blood Testing	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-
Net Total (5+6+7)	$ -	$ -	-	$ -	-	$ -
Calendar Quarter Ended 12/31/2023						
Salary/Overhead (Exclude Blood Tests)	$ -	$ -	-	$ -	66%	$ -
Fees/Costs	-	-	-	-	66%	-
Interest/Program Income	-	-	-	-	66%	-
Blood Testing Fees	-	-	-	-	66%	-
Subtotal (1-2-3-4)	-	-	-	-	-	-
Blood Testing	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-
Net Total (5+6+7)	$ -	$ -	-	$ -	-	$ -

Exhibit A-1(c)

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

County: Allegheny

Year Ended: December 31, 2023

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: JD Edwards Job Code 6036003, "Child Support Enforcement" accounting object code 47718 "Incentive Payments"
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, 2023**

	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
Balance at January 1	$ 191,644	$ 191,644	$ -
Receipts:			
Reimbursements	12,687,878	12,687,878	-
Incentives	2,531,283	2,531,283	-
Title XIX Incentives	1,211	1,211	-
Interest	-	-	-
Program Income	940	940	-
Genetic Testing Costs	6,542	6,542	-
Maintenance of Effort (MOE)	1,914,038	1,914,038	-
Other: Defecit County Match	6,961,438	6,961,438	-
Total Receipts	24,103,330	24,103,330	-
Intra-fund Transfers - In	-	-	-
Funds Available	24,294,974	24,294,974	-
Disbursements:			
Transfers to General Fund	1,843,576	1,843,576	-
Vendor Payments	4,138,427	4,138,427	-
Bank Charges	-	-	-
Other: Salaries/Fringes/ADP	18,571,646	18,571,646	-
Total Disbursements	24,553,649	24,553,649	-
Intra-fund Transfers - Out	-	-	-
Balance at December 31	$ (258,675)	$ (258,675)	$ -

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, 2023

	Reported	Actual
Service Data:		
Expenditures:		
Group I Clients	$ 9,141,145	$ 9,141,145
Group II Clients	398,644	398,644
Total Expenditures	$ 9,539,789	$ 9,539,789
Allocation Data:		
Revenues:		
Department of Human Services	$ 9,521,298	$ 9,521,298
Interest Income	18,491	18,491
Total Revenues	9,539,789	9,539,789
Funds Expended:		
Operating Costs	$ 7,462,533	$ 7,462,533
Administrative Costs	2,077,256	2,077,256
Total Funds Expended	9,539,789	9,539,789
Excess Revenues Over Expenditures	$ -	$ -

Exhibit VI(a) BG-S

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, 2023

County Match	2.24%
Actual County Match ($)	$ 2,573,891
Actual County Match (%)	2.24%

Block Grant Reporting			Costs Eligible for DHS Participation								
Sources of Funding:	Appropriation	DHS Allocation (1)	Mental Health	Intellectual Disabilities	Homeless Assistance	HSS	D&A	Total	Balance of Funds (3)	Adjustments (4)	Total Fund Balance (5)
1 State Human Services Block Grant	Multiple	$ 115,078,257	$ 79,467,725	$ 6,168,472	$ 9,459,353	$ 13,890,193	$ 338,601	$ 109,324,344	$ 5,753,913	$ -	$ 5,753,913
2 SSBG	Multiple	$ 1,687,526	$ 830,890	$ 856,636	$ -			$ 1,687,526	$ -	$ -	$ -
3 Reserved		$ -	$ -		$ -			$ -	$ -	$ -	$ -
4 CMHSBG	70167	$ 1,529,185	$ 1,529,185					$ 1,529,185	$ -	$ -	$ -
5 Reserved		$ -		$ -				$ -	$ -	$ -	$ -
Total for Block Grant		**$ 118,294,968**	**$ 81,827,800**	**$ 7,025,108**	**$ 9,459,353**	**$ 13,890,193**	**$ 338,601**	**$ 112,541,055**	**$ 5,753,913**	**$ -**	**$ 5,753,913**

Retained Earnings	
I. Unexpended Allocation	$ 5,753,913
II. Maximum Retained Earnings (3%)	$ 5,753,913
III. Waiver Requested Money (if applicable)	$ -
IV. Total Requested Retained Earnings	$ 5,753,913

Prior Year Retained Earnings	
I. FY21-22 Retained Earnings	$5,755,640
II. Total Expended Retained Earnings - 3%	$5,755,640
III. Total Expensed 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, 2023

	Sources of Funding	Appropriation	Total Carryover (1)	Allotment (2)	DHS Allocation (3)	Costs Eligible for DHS Participation (4)	Balance of Funds (5)	Adjustments (6)	Total Fund Balance (7)
A.	**Mental Health Services**								
1	State - Employment	10248	$0	$100,000	$100,000	$25,000	$75,000	$0	$75,000
2	Federal - Peer Specialist	70127	$0	$0	$0	$0	$0	$0	$0
3	Federal - PATH Homeless Grant	70154	$155,611	$461,734	$617,345	$317,559	$299,786	$0	$299,786
4	Federal - CMHSBG-First Episode Psychosis	70167	$84,836	$293,201	$378,037	$267,113	$110,924	$0	$110,924
5	Federal - CMHSBG - IECMH Endorsement	70167	$0	$5,000	$5,000	$5,000	$0	$0	$0
6	Federal - CMHSBG - Housing Training Scholarships	70167	$0	$5,000	$5,000	$5,000	$0	$0	$0
7	Federal - CMHSBG - TCM On-line Training	70167	$0	$5,250	$5,250	$5,250	$0	$0	$0
8	Federal - CMHSBG - Supported Education	70167	$0	$0	$0	$0	$0	$0	$0
9	Federal - 988 Planning Initiative	70651	$1,000	$0	$1,000	$0	$1,000	$0	$1,000
10	Federal - PA System of Care Grant	70976	$0	$0	$0	$0	$0	$0	$0
11	Federal - Project Launch	71021	$0	$0	$0	$0	$0	$0	$0
12	Federal - Public Health Emergency Preparedness	80343	$0	$0	$0	$0	$0	$0	$0
13	Federal - Covid-19 CMHSBG	87410	$6,036,570	$0	$6,036,570	$749,418	$5,287,152	$0	$5,287,152
14	Federal - Covid-19 ARPA	87410	$0	$265,005	$265,005	$0	$265,005	$0	$265,005
15	Reserved		$0	$0	$0	$0	$0	$0	$0
	Subtotal Mental Health Services		$6,278,017	$1,135,190	$7,413,207	$1,374,340	$6,038,867	$0	$6,038,867
B.	**Intellectual Disabilities Services**								
1	Elwyn (Delaware County Only)	10236	$0	$0	$0	$0	$0	$0	$0
2	ARPA Respite	10255	$345,763	$391,635	$737,398	$400,288	$337,110	$0	$337,110
3	ARPA Base-Rate Increase	10255	$0	$531,658	$531,658	$265,000	$266,658	$0	$266,658
4	Temporary MFP-Start Model (Allegheny County Only)	70175	$1,161,696	$1,126,095	$2,287,791	$115,024	$2,172,767	$0	$2,172,767
5	Temporary-DOH	87442	$0	$0	$0	$0	$0	$0	$0
6	ARPA Administration-State & Federal	10255/70175	$927,758	$927,758	$1,855,516	$638,438	$1,217,078	$0	$1,217,078

COUNTY OF ALLEGHENY, PENNSYLVANIA
ELRC RECAP FOR FISCAL YEAR 2022-2023

CONTRACTOR: Allegheny County

FEDERAL ID NUMBER: 25-6001017

CONTRACT NUMBER: DC19059946

ELRC : 5

PREPARED BY: Terence Boland 412-882-5383 x1144
Gary Samosky 412-350-4516

PHONE NUMBER:

	LOW INCOME	FORMER TANF	TANF TRAINING	TANF WORKING	TANF STATE MOE	FOOD STAMPS	GENERAL ASSIST/WS 2	Total
	CCW Service	CCW Service	CCW Service	CCW Service	CCW Service	CCW Service	CCW Service	CCW Service
REVENUE								
Commonwealth Funds	$ 53,420,586	$ 16,225,325	$ 1,695,416	$ 963,139	$ 712,045	$ 99,928	$ -	$ 73,116,439
Interest	$ 54,347	$ 16,507	$ 1,725	$ 980	$ 724	$ 102	$ -	$ 74,385
Audit Adjustment								$ -
Prior Tear Recoupments	$ 9,162							$ 9,162
								$ -
								$ -
								$ -
								$ -
								$ -
								$ -
								$ -
								$ -
TOTAL REVENUE	$ 53,484,095	$ 16,241,832	$ 1,697,141	$ 964,119	$ 712,769	$ 100,030	$ -	$ 73,199,986
EXPENDITURES								
Final Report Totals	$ 53,370,554	$ 16,249,505	$ 1,727,361	$ 990,769	$ 728,293	$ 103,343	$ -	$ 73,169,825
FY 22-23 Adjustments	$ 2,661							$ 2,661
								$ -
								$ -
								$ -
								$ -
								$ -
								$ -
								$ -
TOTAL EXPENDITURES	$ 53,373,215	$ 16,249,505	$ 1,727,361	$ 990,769	$ 728,293	$ 103,343	$ -	$ 73,172,486
SUBTOTAL-CCW	$ 110,880	$ (7,673)	$ (30,220)	$ (26,650)	$ (15,524)	$ (3,313)	$ -	$ 27,500

SUMMARY FY 2022-2023

REVENUE	
CCW Service	$ 73,199,986
Quality Service	$ 896,000
SUBTOTAL	**$ 74,095,986**
EXPENDITURES	
CCW Service	$ 73,172,486
Quality Service	$ 896,000
SUBTOTAL	**$ 74,068,486**
TOTAL DUE	**$ 27,500**

COUNTY OF ALLEGHENY, PENNSYLVANIA
ELRC RECAP FOR FISCAL YEAR 2022-2023

		LOW INCOME - Subcontracts- I/T Care Levels	LOW INCOME - Subcontracts - Other Care Levels	LOW INCOME - Preschool Development Grant - Activity 3	LOW INCOME - Preschool Development Grant - Activity 4	LOW INCOME - Preschool Development Grant - Activity 5	Total
		Quality Service	Quality Service	Quality Service	Quality Service	Quality Service	Quality Service
REVENUE							
Commonwealth Funds		$ 720,000	$ 176,000	$ -	$ -	$ -	$ 896,000
Interest							$ -
							$ -
							$ -
							$ -
							$ -
							$ -
							$ -
							$ -
							$ -
							$ -
TOTAL REVENUE		$ 720,000	$ 176,000	$ -	$ -	$ -	$ 896,000
EXPENDITURES							
Final Report Totals		$ 720,000	$ 176,000	$ -	$ -	$ -	$ 896,000
							$ -
							$ -
							$ -
							$ -
							$ -
							$ -
							$ -
							$ -
TOTAL EXPENDITURES		$ 720,000	$ 176,000	$ -	$ -	$ -	$ 896,000
SUBTOTAL-QUALITY		$ -	$ -	$ -	$ -	$ -	$ -

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF REVENUES AND EXPENDITURES
FAMILY SUPPORT GRANT
CONTRACT # 4100093101
FISCAL YEAR ENDED JUNE 30, 2023

	Allocation of DHS Grant Funds	Cumulative Expenditures
Revenues		
Department of Human Services	$ 1,882,322	$ 1,882,322
Expenditures		
Total Personnel	885,439	858,702
Operating:		
Occupancy	59,830	24,694
Communication	2,033	6,740
Supplies	51,328	18,416
Transportation	15,413	13,782
Purchased services	87,246	74,906
Other operating costs	25,586	28,869
Total Operating	241,436	167,407
Total Expenditures	$ 1,126,875	$ 1,026,109

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF REVENUES AND EXPENDITURES
FAMILY CENTER GRANT
CONTRACT # 4100067076
FISCAL YEAR ENDED JUNE 30, 2023

	Allocation of DHS Grant Funds	Cumulative Expenditures
Revenues		
Department of Human Services	$ 2,246,508	$ 2,246,508
Expenditures		
Total Personnel	1,744,055	1,744,055
Operating:		
Occupancy	185,320	185,320
Communication	26,237	26,237
Supplies	30,885	30,885
Transportation	31,220	31,220
Purchased services	10,718	10,718
Other operating costs	218,073	218,073
Total Operating	502,453	502,453
Total Expenditures	$ 2,246,508	$ 2,246,508

COUNTY OF ALLEGHENY, PENNSYLVANIA
RECONCILIATION SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

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 Community Mental Health Services	93.958	DHS	2,909,904.00	2,082,576.00	827,328.00	39.73%	The County expenses federal programs when expenses are incurred, and a receivable is set up. When reimbursement is received the receivable is reduced. There is generally a timing difference between expense and reimbursement, which results in variances for multi-year programs.
Money Follows the Person Rebalancing Demonstration	93.791	DHS	1,126,095.00	1,126,095.00	-	0.00%	No explanation necessary.
Medical Assistance Program	93.778	DHS	10,842,310.00	10,871,870.76	(29,560.76)	-0.27%	No explanation necessary.
Chafee Foster Care Independence Program	93.674	DHS	1,333,608.00	1,710,241.94	(376,633.94)	-22.02%	Reimbursement payments of nearly $3.5 million were recieved 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	4,689,460.00	4,689,460.15	(0.15)	0.00%	No explanation necessary.
Adoption Assistance	93.659	DHS	13,887,383.00	14,026,043.54	(138,660.54)	-0.99%	No explanation necessary.
Foster Care - Title IV-E	93.658	DHS	18,856,543.00	22,842,740.91	(3,986,197.91)	-17.45%	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	1,079,095.00	976,595.00	102,500.00	10.50%	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	16,384,686.00	16,384,685.45	0.55	0.00%	No explanation necessary.
Child Care and Development Block Grant	93.575	DHS	41,919,354.00	41,919,354.28	(0.28)	0.00%	No explanation necessary.
Community Services Block Grant	93.569	DHS	1,499,482.00	1,382,916.00	116,566.00	8.43%	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 Support Enforcement	93.563	Courts	16,726,253.00	13,361,078.00	3,365,175.00	25.19%	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	13,027,539.00	12,311,736.60	715,802.40	5.81%	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	412,929.00	1,046,236.00	(633,307.00)	-60.53%	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	416,097.00	461,734.00	(45,637.00)	-9.88%	The County expenses federal programs when expenses are incurred, and a receivable is set up. When reimbursement is received the receivable is reduced. There is generally a timing difference between expense and reimbursement, which results in variances for multi-year programs.
Guardianship Assistance	93.090	DHS	3,413,978.00	3,351,360.79	62,617.21	1.87%	No explanation necessary.
Special Education - Grants for Infants and Families	84.181	DHS	1,163,359.00	1,165,224.00	(1,865.00)	-0.16%	No explanation necessary.
Coronavirus State and Local Recovery Funds	21.027	DHS & County-wide	4,285,376.00	1,378,202.45	2,907,173.55	210.94%	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	8,353,563.00	9,438,018.56	(1,084,455.56)	-11.49%	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.
			$ 162,327,014	$ 160,526,169			

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

SUPPLEMENTAL SCHEDULE

County: Allegheny

Period Ended: June 30, 2023

				IF COLUMN D IS YES				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Provider Name	Does Provider Contract Include CPSL Requirements	Most Recent Monitoring Date	Monitored During the Current Year (Yes/No)	List Any Exceptions Noted During Current Year Monitoring	If Available Was CAP Submitted	Is CAP Acceptable to CCYA	Date Follow-up Was Done On Prior Year Monitoring	Has Provided Implemented CAP
Acheiva	Yes	2/27/2023	Yes	No deficiencies noted so no CAP required.	NA	NA	12/27/2022	NA
Allegheny Family Network	No	5/9/2023	Yes	No deficiencies noted so no CAP required.	NA	NA	5/24/2022	NA
Auberle	Yes	10/13/2023	Yes	Only concern noted was not consistently doing SOGIE refresher training (internal/county added this requirement in 2023). Spec manual has not been released yet so technically not official requirement. Due to these reasons CAP was not requested but Monitor did remind provider of expectations.	N/A	N/A	4/13/2022	N/A
Center for Family Excellence	Yes	10/25/2023	Yes	Contact Monitoring Supervisor completed a personnel review on 10/25/2023. This supervisor neglected to put the information into IMT because a CAP was not needed. The report was just uplaoded on 5/28/2024. The personnel records were in good order and contained all of the required information.	NA	NA	6/15/2022	NA
Children's Institute	Yes	4/18/2023	Yes	No deficiencies noted so no CAP required.	NA	NA	4/14/2022	NA
Every Child	Yes	10/23/2023	Yes	Contract Monitor found that there were home visits that were completed but were not documented in Kids. Every Child reported that direct staff do not enter their own coontacts. Contact summaries were detailed and families were linked to various community resources. Goals established were specific to the family. Bi-monthly call are held with this provider. A CAP was requested, received and approved.	Yes	Yes	9/2/2022	Yes
Family Resources	Yes	5/23/2023	Yes	No deficiencies noted; therefore, no CAP requested.	N/A	N/A	12/6/2022	N/A
Greater Valley	Yes	8/3/2023	Yes	Staff missing SOGIE refresher training and auto information outdated.	Yes	Yes	1/27/2023	Yes
Life's Work	Yes	11/9/2023	Yes	Two employees were missing a clearance. Employees are not receiving physicals at the time of hire. Provider submitted missing documentation on 1/30/24 - uncluded medicals, car registrations, FBI)	No	N/A	3/16/2022	N/A
Pressley Ridge	Yes	6/30/2023	Yes	There did not appear to be any deficiencies during this review.	N/A	N/A	4/6/2022	N/A
Wesley Spectrum	Yes	10/13/2023	Yes	Contract Monitor reviewed foster care and in-home staff on one visit. There were no deficiencies for in-home staff. CYF did not offer SOGIE training between August and October 2023 because of restructuring of the training.	NA	NA	6/24/2022	

COUNTY OF ALLEGHENY, PENNSYLVANIA
SINGLE AUDIT REPORT DISTRIBUTION LIST (CONTINUED)
YEAR ENDED DECEMBER 31, 2023

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Mr. John Fournier County Manager 119 County Courthouse 436 Grant Street Pittsburgh, PA 15219	1 copy
Ms. Lauren Connelly Director Allegheny County Economic Development Koppers Building 436 Seventh Avenue, Suite 500 Pittsburgh, PA 15219	1 copy
Ms. Simone Thomas Deputy Director Allegheny County Economic Development Koppers Building 436 Seventh Avenue, Suite 500 Pittsburgh, PA 15219	1 copy
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Ms. Loren Ganoe Deputy Director, Office of Administration Department of Human Services Human Services Building 1 Smithfield Street, Suite 500 Pittsburgh, PA 15222	1 copy
Mr. Chris Connors District Court Administrator Common Pleas Court of Allegheny County Suite 300 Frick Building 437 Grant Street Pittsburgh, PA 15219	1 copy
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COUNTY OF ALLEGHENY, PENNSYLVANIA
SINGLE AUDIT REPORT DISTRIBUTION LIST (CONTINUED)
YEAR ENDED DECEMBER 31, 2023

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COUNTY OF ALLEGHENY

SARA INNAMORATO
COUNTY EXECUTIVE

Allegheny County Department of Human Services (DHS)
Corrective Action Plan for Finding 2023-001

A. FINDING 2023-001: CONTINUUM OF CARE (CoC) – AL #14.267 Special Tests (Reasonable Rental Rates Not Monitored)

CONDITION: When we requested DHS to obtain documentation supporting rent reasonableness for 2023 from three randomly selected program providers, we observed that the documentation supplied by one of the three providers was not sufficient to demonstrate that rent reasonableness was determined. For one of the CoC projects administered by this provider, documentation was only supplied for 21 of 40 rental units, and the documentation had 2024 dates that approximated the date of our request for the information. For the other CoC project administered by this same provider, documentation was only supplied for 5 of 25 rental units, and the documentation had 2021 or earlier dates.

CRITERIA: When program funds are used to pay rent for individual housing units, the rent paid must be reasonable in relation to rents being charged for comparable units taking into account relevant features. In addition, the rents may not exceed rents currently being charged by the same owner for comparable units.

CAUSE: DHS developed and implemented its own rent reasonableness policy and provided a rent reasonableness policy template to the CoC program providers to facilitate their development and implementation of such policies. However, DHS did not take adequate measures to ensure that all CoC program providers had in fact implemented and were adhering to appropriate rent reasonableness policies.

EFFECT: Allegheny County is not in compliance with the federal program requirements. In addition, because adequate measures were not taken by DHS to ensure rent reasonableness, it is possible that rents paid using program funds may not have been reasonable.

QUESTIONED COSTS: None

DOLLAR IMPACT: None

ERIN DALTON, DIRECTOR
DEPARTMENT OF HUMAN SERVICES
OFFICE OF ADMINISTRATION
BUREAU OF FINANCIAL MANAGEMENT, BUDGETS AND REPORTS
HUMAN SERVICES BUILDING • ONE SMITHFIELD STREET • SUITE 500 • PITTSBURGH, PA 15222
PHONE (412) 350-3536 • FAX (412) 350-6390 • EMAIL DHS-INFORMATION@ALLEGHENYCOUNTY.US

RECOMMENDATION: The County Department of Human Services should take steps to ensure that DHS monitoring of rent reasonableness routinely occurs on an annual basis. In addition, DHS should document the determination of rent reasonableness for each program provider.

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

B. Respondent: (Name, Title, Department, Address and Telephone number):
Rob Eamigh, Fiscal Administrator, OCS Homeless Services
1 Smithfield Street, Pgh, PA 15222
412-350-3063

C. Corrective action steps taken and/or planned:
Programs were instructed to update all current client files to include the rent reasonableness studies and this should happen annually when the lease is renewed or any time a client needs to move to another unit. Providers are also now maintaining a rent reasonableness tracking sheet with all rent related information for units considered for the rent reasonableness analysis.

Also, during each monthly invoice review, program staff look at each rent payment within each grant and flag any rents that seem excessive and reach out to the provider with any questions. If the rent is deemed too high or ineligible we will ask the provider to remove the amount from the invoice.

We also have an updated, HUD approved, Rent Reasonableness policy, which has been provided to all housing providers.

D. Timetable of dates for performance of planned corrective action steps including completion date:
Active. The communication of the process changes to housing providers has already occurred and monitoring will take place in early 2025.

E. Description of monitoring to be performed to ensure corrective action steps are taken:
Program monitors have added the Rent Reasonableness test to their annual monitoring. This has also been added to our Fiscal Monitoring which is done annually as well, but with more focus on invoicing and contracting. During Fiscal Monitoring, some leases are reviewed to ensure all items are covered along with the rent reasonableness.

Prepared by: Rob E[signature]

[signature] 9/23/24

Signature Date

COUNTY OF ALLEGHENY

SARA INNAMORATO
COUNTY EXECUTIVE

Allegheny County Department of Human Services (DHS)
Corrective Action Plan for Finding 2023-002

A. FINDING 2023-002: CONTINUUM OF CARE – AL #14.267 Matching (Lack of Review of Matching Expenditures, Inaccurate Reporting of Matching)

CONDITION: We observed that in connection with 13 of 60 program provider invoices tested, no support had been provided for the matching expenditures claimed by the program providers. These instances were not identified and properly resolved by DHS, such that the matching expenditures claimed were included in the accumulation of matching costs that was to be reported to HUD. We also noted that the total match reported to HUD on the Sage Financial Report did not agree to the accumulation of matching costs in the accounting records, which resulted in an underreporting of $63,580.

CRITERIA: Grantees should have a process in place to verify the amounts claimed and reported as matching expenditures, and a process in place to ensure that data reported to HUD agrees with the accounting records.

CAUSE: DHS does not have appropriate processes and internal controls in place to facilitate compliance with the matching requirements. Sufficient reviews of the amounts claimed and reported as matching expenditures are not occurring.

EFFECT: Allegheny County is not in compliance with the federal program requirements. In addition, HUD intends to use the reported data supplied to it for program management purposes. The County's provision of inaccurate data impacts HUD's ability to manage the program effectively.

QUESTIONED COSTS: 63,580

DOLLAR IMPACT: None

RECOMMENDATION: DHS management should ensure that appropriate reviews of the amounts claimed and reported as matching expenditures routinely occur and all compliance requirements are followed for federal grants awarded.

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

B. Respondent: (Name, Title, Department, Address and Telephone number):
Rob Eamigh, Fiscal Administrator, OCS Homeless Services
1 Smithfield Street, Pgh, PA 15222
41-350-3063

C. Corrective action steps taken and/or planned:
We review each invoice monthly as they are submitted. Most of the review is insuring the items being invoiced are eligible under HUD and making sure the amounts are added correctly. We will review more closely the match submitted. Match for HUD is now reported based on the entire funding and not by individual grants. All match from all HUD programs is added together and submitted on one final report at the end of each funding year. The requirement is 25% on all budget lines except for Leasing. However, if one program's match is short of the 25% requirement, the overall CoC is responsible for the full match so additional DHS admin costs are used to represent the additional match needed.

For our FY22-23 annual report to HUD, we submitted 30.47% in match for the overall funding. This amount did not include any additional HMIS (data system) costs, Allegheny Link (our coordinated entry system) costs or additional DHS admin costs. With these additional eligible activities, our matching amount could have been over 50%. Therefore, even if some identified items were considered ineligible our match would not be in jeopardy since we have a lot of eligible costs that DHS covers that would be considered match.

D. Timetable of dates for performance of planned corrective action steps including completion date:
Active. Each month, invoices are reviewed and match is documented on our overall invoice tracking sheet.

E. Description of monitoring to be performed to ensure corrective action steps are taken:
The match will be reviewed monthly during each monthly invoice review. This has also been added to the Fiscal Monitoring process so that certain providers will be reviewed annually as well.

Prepared by: Rob E

Rob E — Signature

9/23/24 — Date

COUNTY OF ALLEGHENY

SARA INNAMORATO
COUNTY EXECUTIVE

Allegheny County Department of Human Services
Corrective Action Plan for Finding 2023-003

A. **Finding 2023 – 003 Substance Abuse and Mental Health Services Projects of Regional and National Significance – AL #93.243 Reporting (Transparency Act Reporting Requirements not Met)**

Condition: The Allegheny County Department of Human Services (DHS) did not report first-tier subawards of $30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).

Criteria: Under the requirements of the Federal Funding Accountability Act (Transparency Act) direct recipients of federal grants or cooperative agreements are required to report first-tier subawards of $30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).

Cause: DHS was not attentive to the Transparency Act reporting requirements.

Effect: Allegheny County is not in compliance with the Transparency Act reporting requirements.

Questioned Costs: None

Dollar Impact: None

Recommendation: DHS should immediately report the required data to FSRS and ensure that all compliance requirements are followed for federal grants awarded.

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

ERIN DALTON, DIRECTOR
DEPARTMENT OF HUMAN SERVICES
OFFICE OF ADMINISTRATION
BUREAU OF FINANCIAL MANAGEMENT, BUDGETS AND REPORTS
HUMAN SERVICES BUILDING • ONE SMITHFIELD STREET • SUITE 500 • PITTSBURGH, PA 15222
PHONE (412) 350-3536 • FAX (412) 350-6390 • EMAIL DHS-INFORMATION@ALLEGHENYCOUNTY.US

B. Respondent: (Name, Title, Department, Address and Telephone number):
Mark Brooks, DHS Finance Administrator
1 Smithfield Street, Pgh, PA 15222
412-350-3308

C. Corrective action steps taken and/or planned:
DHS will follow the Federal Funding Accountability and Transparency Act requirements and will report first-tier subawards of $30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). DHS will identify all first-tier direct recipients who meet the eligibility criteria and the required data elements will be entered into FSRS.

D. Timetable of dates for performance of planned corrective action steps including completion date:
All first-tier direct recipients who meet the eligibility criteria will be identified, and the required data elements for those first-tier direct recipients will be entered into FSRS by 12/31/24.

E. Description of monitoring to be performed to ensure corrective action steps are taken:
Annually, a review of financial transactions and payments to first-tier direct recipients associated with Federal awards will be performed to determine the direct recipients that received $30,000 or more. The list of direct recipients will be reconciled to the submissions that have been made into FSRS during the year to ensure completeness of reporting.

Prepared by: Mark C. Brooks, DHS Finance Administrator

Mark C Brooks
Signature

9/23/24
Date

COUNTY OF ALLEGHENY

SARA INNAMORATO
COUNTY EXECUTIVE

Allegheny County Economic Development (ACED)
Corrective Action Plan for Finding 2023-004

A. Finding 2023 – 004: PAYROLL COSTS FOR NON-CDBG ACTIVITIES WERE CHARGED TO THE CDBG PROGRAM – AL #14.218 Allowable Costs

Condition: Allegheny County Economic Development (ACED) charges CDBG program accounts for the salary and benefits of numerous employees, including employees that do not work full time on the CDBG Program. Hours for each employee are tracked by the program(s) the employee works on each day. ACED needs to calculate the salary and benefit amounts for time not related to CDBG, charge the proper non-CDBG program, and reduce the CDBG Program expense, based on these hours. ACED indicated these cross-charges are done on a quarterly basis.

We tested the cross-charges for one quarter of calendar year 2023. Based on records provided by ACED, $178,382 in salaries and related fringe benefits were charged to CDBG for hours not worked on CDBG. ACED provided supporting documentation that CDBG expenses were reduced by $129,732; however, five of these entries totaling $72,088 were recorded in 2024 instead of 2023. In addition, it appears the CDBG Program expenses were not reduced for the remaining $48,650.

Criteria: Allowable costs include those that are incurred specifically for the Federal award (2 CFR Part 200 Subpart E -Cost Principles (2 CFR 200.405.a.1).

Cause: ACED has a process to cross-charge time not worked on CDBG to the proper program, but due to department turnover, these cross-charges were not properly completed, or were not completed timely.

Effect: Allegheny County is not in compliance with the federal program regulations. The CDBG program expenditures are overstated by $48,650. An additional $72,088 was adjusted in the wrong period.

Questioned Costs: $48,650

Dollar Impact: $72,088 (in addition to the questioned costs)

Recommendation: ACED should establish procedures to ensure that all cross-charges are properly calculated and completed in a timely manner.

Management Response:
ACED acknowledges that cross-charges for the expenditures in the amount of $48,650 were not processed timely. The $72,088 expenditure amounts to staff salaries that were not yet accrued. this amount was for fourth-quarter salaries and the actual amount would not have been known until the last day of the pay period. The Department does not know what programs/projects staff will be working on ahead of time, therefore, these charges could not be accrued.

B. Respondent: (Name, Title, Department, Address and Telephone number):
Jim Johnston, Assistant Director of Operations, Allegheny County Economic Development 436 Grant Street, Suite 500, Pittsburgh, PA 15219, 412-350-1027

C. Corrective action steps taken and/or planned:
ACED will process cross charges timely to ensure the correct funding source is charged. Because it would be impossible to accrue cross-charges for the very last pay period, before the next year, ACED will establish a process to drawdown cross-charges for each pay period in the month of December.

D. Timetable of dates for performance of planned corrective action steps including completion date:
Cross charges will be corrected in the 4th Quarter 2024.

E. Description of monitoring to be performed to ensure corrective action steps are taken:
Fiscal management will oversee staff progress on completing tasks. The Assistant Director of Operations and Deputy Director will ensure that the process is followed and all cross charges are completed timely.

Prepared by: Date: 9/23/2024

COUNTY OF ALLEGHENY

SARA INNAMORATO
COUNTY EXECUTIVE

Allegheny County Economic Development (ACED)
Corrective Action Plan for Finding 2023-005

A. Finding 2023 – 005: ACED CROSS-CHARGES NON-CDBG RELATED FRINGE BENEFIT COSTS OUT OF THE CDBG PROGRAM BASED ON AN ESTIMATE RATHER THAN ACTUAL AMOUNT – AL #14.218 Allowable Costs

Condition: Allegheny County Economic Development (ACED) charges CDBG program accounts for the salary and benefits of numerous employees, including employees that do not work full time on the CDBG Program. ACED tracks the time these employees worked by program and calculates the salary and benefit amounts to be cross-charged out of CDBG to the proper program based on the hours worked on a quarterly basis.

We tested the cross-charge records for one quarter of calendar year 2023. ACED calculated the salary cross-charge amount using the hours worked and the employees' hourly rate. However, the fringe benefit cross-charge was calculated by applying a percentage to the salary cross-charge amount, instead of using actual fringe benefit costs and hours worked. In addition, the percentage was calculated based on one paycheck for two employees and used incorrect amounts, such as federal income tax, in the calculation.

The use of a blended fringe benefit rate was identified as a finding in the prior year. ACED indicated they would use actual fringe rates from JDE using ReportsNOW to calculate the fringe benefit cross-charge amounts.

Criteria: Allowable costs include those that are incurred specifically for the Federal award (2 CFR Part 200 Subpart E -Cost Principles (2 CFR 200.405.a.1).

Cause: ACED has not established a procedure to determine the actual fringe benefit cost to be used in the cross-charge calculation that transfers fringe benefits out of CDGB to the proper program.

Effect: Allegheny County is not in compliance with the federal program regulations. The use of a rate, rather than actual costs, could result in ineligible costs being charged to the CDBG Program.

Questioned Costs: Unknown

Dollar Impact: Unknown

Recommendation: ACED should establish procedures that will use JDE data to calculate the actual fringe benefit costs that will be used in the fringe benefit cross-charge calculation. This will allow for program expenditures of CDBG, and other ACED programs, to be more accurately stated.

Management Response:
Please see the Corrective action steps, below.

B. Respondent: (Name, Title, Department, Address and Telephone number):
Simone McMeans, Deputy Director, Allegheny County Economic Development, 436 Grant Street, Suite 500, Pittsburgh, PA 15219, 412-350-1091

C. Corrective action steps taken and/or planned:
In August 2023 ACED was notified with the finding of the 2022-005 CDBG Single Audit that the use of the blended fringe rate was not correct. Beginning in 2024, ACED began to use an actual rate as shown in JD Edwards. ACED was unaware that the fringe rates need to be calculated per pay period, per employee.

ACED will take corrective measures to calculate the fringe rates each pay period per employee.

D. Timetable of dates for performance of planned corrective action steps including completion date:
We will update our procedures for the 4th quarter of 2024 to reflect new fringe benefit calculations and will use JDE data, including the labor distribution report to calculate the actual fringe benefit costs

E. Description of monitoring to be performed to ensure corrective action steps are taken:
The Assistant Director of Operations will use the updated calculation to determine the fringe rates for each employee for each pay period in the cross-charge report. ACED Deputy Director will review the cross charges and fringes before the report and charges are processed.

Prepared by: Simone McMeans Date: 9/23/2024

COUNTY OF ALLEGHENY

SARA INNAMORATO
COUNTY EXECUTIVE

Allegheny County Economic Development (ACED) Corrective Action Plan for Finding 2023-006

A. Finding 2023 – 006: PROGRAM INCOME WAS NOT PROPERLY REPORTED - AL #14.218 Program Income

Condition: ACED did not include all program income in the Cash on Hand Reports. Based on JDE accounting records and ACED and Authority supporting loan records, CDBG program income was calculated at $913,127 for calendar year 2023. The program income received reported on the four quarterly Cash on Hand Reports for 2023 totaled $9,715 and an additional $41,969 was included on ACED reports in January 2024. The remaining difference of $861,443 was not included in the Cash on Hand Reports.

In addition, the program income cash on hand balance at the end of the quarter was not properly carried to the program income beginning balance on the next quarter's report for any of the four quarters in the program year.

Criteria: CDBG grant recipients are required to treat principal and interest repayments on CDBG program funded loans as program income. To the extent that CDBG-funded loans are not part of a revolving loan program, the related program income is to be used to finance CDBG program expenditures before additional entitlement funds are utilized.

Cause: As in the prior year's CDBG audit, there has been turnover in the staff, and human error has led to reporting errors.

Effect: Allegheny County is not in compliance with the federal program regulations. ACED has not fully complied with the compliance requirements applicable to program income in that it has not reported program income correctly.

Questioned Costs: none

Dollar Impact: $903,412

Recommendation: ACED should take steps to ensure that all program income is identified on the modified accrual basis of accounting in the accounting system, properly reported as program income, and used to finance CDBG program expenditures before using entitlement funds. Reports should be reviewed for accuracy prior to submission to HUD.

Management Response:
Management acknowledges the finding. Please see the Corrective Action steps, below.

B. Respondent: (Name, Title, Department, Address and Telephone number):

Jim Johnston, Assistant Director, Operations, Allegheny County Economic Development, 436 Grant Street, Suite 500, Pittsburgh, PA 15219 412-350-1027

C. Corrective action steps taken and/or planned:

In 2023 there was a change in management within ACED's financial staff. The current supervisor was unaware that there was program income that had not been recorded. ACED has contracted with an outside auditing firm. All accounts are being reviewed and reconciled and program income is being receipted. ACED will receipt all program income as it comes in and it will be immediately allocated to eligible projects.

D. Timetable of dates for performance of planned corrective action steps including completion date:

Reviews of all accounts, transactions, and receipts are already underway.

E. Description of monitoring to be performed to ensure corrective action steps are taken:

The Assistant Director of Operations will oversee both components of the corrective action, working closely with fiscal staff to ensure all corrections are made as well as review all appropriate reports to ensure they are correct. ACED Deputy Director will monitor compliance to ensure that all program income is reported and accurate.

Prepared by: Simone McMeans Date: 9/23/2024

COUNTY OF ALLEGHENY

SARA INNAMORATO
COUNTY EXECUTIVE

Allegheny County Economic Development (ACED) Corrective Action Plan for Finding 2023-007

A. Finding 2023 – 007: **ACED DID NOT REPORT REQUIRED INFORMATION IN THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT SUBAWARD REPORTING SYSTEM (FSRS) – AL #14.218 Reporting**

Condition: ACED did not properly report the data required by the Federal Funding Accountability and Transparency Act (Transparency Act) in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) for first-tier subawards of $30,000 or more for 2023. A subaward is defined as an award provided by a pass-through entity to a subrecipient. Since ACED could not provide documentation that they completed the reporting, no further testing was completed.

Criteria: The Transparency Act requires recipients of grants to report first-tier subawards of $30,000 or more to the FSRS. The following key data elements must be reported: subawardee name, subawardee DUNS#, amount of subaward, subaward obligation/action date, date of report submission, subaward number, subaward project description, subawardee names and compensation of highly compensated officers.

Cause: ACED had a process to report the required information in the FSRS, but due to department turnover, the required reporting was not completed.

Effect: Allegheny County is not compliance with the federal program regulations.

Questioned Costs: None

Dollar Impact: None

Recommendation: ACED should implement internal controls to ensure that first-tier subawards are properly reported in the FSRS

Management Response:
Please see the Corrective Action steps, below.

B. **Respondent:** (Name, Title, Department, Address and Telephone number):
Bria Cook, Operations Manager, Allegheny County Economic Development, 436 Grant Street, Suite 500, Pittsburgh, PA 15219, 412-350-1091

C. Corrective action steps taken and/or planned:

The staff assigned to submit the data to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) resigned and it was not reassigned. The FSRS report has been assigned to Operations staff who will enter the award and all subawards once we have the grant agreement from HUD.

D. Timetable of dates for performance of planned corrective action steps including completion date:

The 2023 FSRS report has been updated and is attached. Operations staff will add the 2024 data once we receive our grant agreement from HUD.

E. Description of monitoring to be performed to ensure corrective action steps are taken:

The Assistant Director of Operations will oversee the reporting to ensure data is entered and is timely. The Deputy Director will follow up with the Assistant Director to verify completion.

Prepared by: Simone McMeans Date: 9/23/2024

COUNTY OF ALLEGHENY

SARA INNAMORATO
COUNTY EXECUTIVE

Allegheny County Health Department

Corrective Action Plan for Finding 2023-008

A. **FINDING 2023-008: INJURY PREVENTION AND CONTROL RESEARCH & STATE AND COMMUNITY BASED PROGRAMS – AL #93.136 REPORTING (Transparency Act Reporting Requirements Not Met/Reported Financial Data Does Not Agree with Accounting Records)**

CONDITION: The Allegheny County Health Department (ACHD) did not report first-tier subawards of $30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). In addition, the expenditures reported in the SF-425 federal financial report submitted by the ACHD do not agree to the accounting records. The reported expenditures are reconcilable to the accounting records, but the reconciling items were expenditures that were not properly accrued.

CRITERIA: Under the requirements of the Federal Funding Accountability Act (Transparency Act) direct recipients of federal grants or cooperative agreements are required to report first-tier subawards of $30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System. In addition, expenditures reported in the federal financial reports should match the expenditures recorded in the accounting records for the proper period.

CAUSE: The ACHD was not attentive to the Transparency Act and audit requirements.

EFFECT: Allegheny County is not in compliance with the federal program reporting requirements.

QUESTIONED COSTS: None

DOLLAR IMPACT: $0

RECOMMENDATION: The ACHD should immediately report the required data to FSRS and take steps to ensure that the data reported reconciles to the accounting records for the proper period. This should involve maintaining records that show how the reported data was derived from the accounting records as well as including the review of such documentation as a component of the review process.

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

B. Respondent: (Name, Title, Department, Address and Telephone number)
Kimberly Joyce, Deputy Director of Administration, 542 4th Avenue, 412-578-8013

C. Corrective action steps taken and/or planned:
Before we can enter into any agreement, Program and Fiscal will thoroughly review all grant agreements and develop a check list based on the grant requirements.

- Both Fiscal and Program read through the grant agreement thoroughly to come up with a plan for all information required to obtain from Sub-recipients getting more than 30k
  - As of right now those are
    - FFATA
    - Single Audit Evaluation
    - Any Additional Subrecipient issues
- When program is developing a scope with the organization we would send them a check list mutually agreed upon based on the fiscal and program review of requirements the subrecipient must adhere to along with any required forms
  - Collect FFATA
    - Program Uploads and tracks
  - Collect Single Audit if eligible
    - Fiscal reviews and brings attention to any subrecipient issues with program
  - Additional items for review as it pertains to sub recipient will be assigned as they arise

D. Timetable of dates for performance of planned corrective action steps including completion date:
Immediately

E. Description of monitoring to be performed to ensure corrective action steps are taken:
Finance Manager will verify completion with Grants Manager and Program Manager

Prepared by: Kimberly Joyce **Date:** 9/20/24

Kimberly L Joyce

COUNTY OF ALLEGHENY

SARA INNAMORATO
COUNTY EXECUTIVE

Allegheny County Health Department

Corrective Action Plan for Finding 2023-009

A. **FINDING 2023 – 009: INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS**
AL#93.136 Allowable Costs (Program Costs Not Reported in the Proper Accounting Period)

CONDITION: We determined that $500,928 in program expenditures reported in the Schedule of Expenditures of Federal Awards (SEFA) are not actually 2023 program expenditures. These expenditures were incurred in 2022.

CRITERIA: Federal program expenditures are required to be reported in the proper accounting period.

CAUSE: The $500,928 in program expenditures were not recorded timely.

EFFECT: Allegheny County is not in compliance with the federal requirements. In addition, the U.S. Department of Health and Human Services intends to use the reported data supplied to it for program management purposes. The County's provision of inaccurate data impacts the Department of Health and Human Services ability to manage the program effectively.

QUESTIONED COSTS: None

DOLLAR IMPACT: $500,928

RECOMMENDATION: The Allegheny County Health Department should exercise greater care to ensure that program expenditures are charged timely to the proper programs to facilitate proper accounting and reporting.

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

ALLEGHENY COUNTY HEALTH DEPARTMENT
542 FOURTH AVENUE • PITTSBURGH, PA 15219
PHONE (412) 687-ACHD (2243) • FAX (412) 578-8325
WWW.ALLEGHENYCOUNTY.US/HEALTHDEPARTMENT

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B. Respondent: (Name, Title, Department, Address and Telephone number)
Kimberly Joyce, Deputy Director of Administration, 542 4th Ave, Pittsburgh, PA 15219 – 412-337-2877

C. Corrective action steps taken and/or planned:
While ACHD reported the expense in the correct time frame on the Federal Financial Report under obligated funds, the invoice was not received from the organization in a timely manner to initiate payment expeditiously. Financial analysts and program staff repeatedly requested invoices from the organization throughout the grant period with not luck. The ACHD has ceased to include entity in future grant funded operations due to issues as it relates to timely completion of deliverables and invoicing difficulties.

D. Timetable of dates for performance of planned corrective action steps including completion date:
Immediately

E. Description of monitoring to be performed to ensure corrective action steps are taken:
Grants Manager will continue to flag when this particular vendor is may be used in future projects to understand implications and past issues.

Prepared by: Kimberly Joyce **Date:** September 20, 2024

Kimberly L Joyce

COUNTY OF ALLEGHENY

SARA INNAMORATO
COUNTY EXECUTIVE

Allegheny County Health Department Corrective Action Plan for Finding 2023-010

A. **Finding 2023 – 010:** INJURY PREVENTION AND CONTROL RESEARCH & STATE AND COMMUNITY BASED PROGRAMS – AL #93.136 SUBRECIPIENT MONITORING (Communication to Subrecipients/Audit Results Not Reviewed)

Condition: The ACHD did not communicate to three subrecipients randomly selected for testing all of the information required to be communicated about the subawards. It appears that the ACHD does not have a process in place to communicate such information. The ACHD did not determine whether the three subrecipients we randomly selected for testing were required to obtain Single Audits and did not request or review such audits. We were informed that the ACHD did not determine whether any of the subrecipients involved in the administration of the program required Single Audits and did not request or review such audits from any of the subrecipients. Consequently, the ACHD has no knowledge of any subrecipient Single Audit findings that may impact the federal award.

Criteria: The Uniform Guidance indicates that pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and provides a list of the information that should be provided about each subaward (2CRF 200.332 (a)). In addition, the Uniform Guidance indicates that all pass-through entities must verify that every subrecipient is audited as required when it is expected that the subrecipient's federal awards expended during the respective fiscal year equaled or exceeded the applicable threshold (2 CFR 200.332(f)) and consider whether the results of the subrecipient's audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to the pass-through entity's own records (2 CFR 200.332(g)). The Uniform Guidance also indicates that pass-through entity monitoring of a subrecipient must include following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and written confirmation from the subrecipient, highlighting the status of actions planned or taken to address Single Audit findings related to the particular subaward (2 CFR 200.332(d)(2).

Cause: The ACHD was not attentive to the audit requirements.

ALLEGHENY COUNTY HEALTH DEPARTMENT
542 FOURTH AVENUE • PITTSBURGH, PA 15219
PHONE (412) 687-ACHD (2243) • FAX (412) 578-8325
WWW.ALLEGHENYCOUNTY.US/HEALTHDEPARTMENT

PHAB Advancing public health performance

Effect: Allegheny County is not in compliance with the federal program subrecipient monitoring requirements.

Questioned Costs: None

Dollar Impact: None

Recommendation: The ACHD should maintain lists of the subrecipients utilized for each federal program and use checklists to help ensure that the required subrecipient monitoring activities are performed for each subrecipient.

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

B. Respondent: (Name, Title, Department, Address and Telephone number)
Kimberly Joyce, Deputy Director of Administration, 542 4th Avenue, 412-578-8013

C. Corrective action steps taken and/or planned:
Before ACHD can enter into any agreement, Program and Fiscal will thoroughly review all grant agreements and develop a check list based on the grant requirements.

- Both Fiscal and Program read through the grant agreement thoroughly to come up with a plan for all information required to obtain from Sub-recipients getting more than 30k
  - As of right now those are
    - FFATA
    - Single Audit Evaluation
    - Any Additional Subrecipient issues
- When program is developing a scope with the organization we would send them a check list mutually agreed upon based on the fiscal and program review of requirements the subrecipient must adhere to along with any required forms
  - Collect FFATA
    - Program Uploads and tracks
  - Collect Single Audit if eligible
    - Fiscal reviews and brings attention to any subrecipient issues with program
  - Additional items for review as it pertains to sub recipient will be assigned as they arise

D. Timetable of dates for performance of planned corrective action steps including completion date:
Immediately

E. Description of monitoring to be performed to ensure corrective action steps are taken:
Finance Manager will verify completion with Grants Manager and Program Manager

Prepared by: Kimberly Joyce **Date:** 9/24/24

Kimberly L Joyce

COUNTY OF ALLEGHENY

SARA INNAMORATO
COUNTY EXECUTIVE

Allegheny County Health Department

Corrective Action Plan for Finding 2023-011

A. **FINDING 2023-011: COMMUNITY HEALTH WORKERS AND COVID RESPONSE AND RESILIENT COMMUNITIES – AL #93.495 REPORTING (Transparency Act Reporting Requirements Not Met/Reported Financial Data Does Not Agree with Accounting Records)**

CONDITION: The Allegheny County Health Department (ACHD) did not report first-tier subawards of $30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). In addition, the expenditures reported in the SF-425 federal financial report submitted by the ACHD do not agree to the accounting records. The reported expenditures are reconcilable to the accounting records, but the reconciling items were expenditures that were not properly accrued.

CRITERIA: Under the requirements of the Federal Funding Accountability Act (Transparency Act) direct recipients of federal grants or cooperative agreements are required to report first-tier subawards of $30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System. In addition, expenditures reported in federal financial reports should match the expenditures recorded in the accounting records for the proper period.

CAUSE: The ACHD was not attentive to the Transparency Act reporting and audit requirements.

EFFECT: Allegheny County is not in compliance with the federal program reporting requirements.

QUESTIONED COSTS: None

DOLLAR IMPACT: $0

ALLEGHENY COUNTY HEALTH DEPARTMENT
542 FOURTH AVENUE • PITTSBURGH, PA 15219
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WWW.ALLEGHENYCOUNTY.US/HEALTHDEPARTMENT

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RECOMMENDATION: The ACHD should immediately report the required data to FSRS and take steps to ensure that the data reported reconciles to the accounting records for the proper period. This should involve maintaining records that show how the reported data was derived from the accounting records as well as including the review of such documentation as a component of the review process.

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

B. Respondent: (Name, Title, Department, Address and Telephone number)
Kimberly Joyce, Deputy Director of Administration, 542 4th Avenue, 412-578-8013

C. Corrective action steps taken and/or planned:
Before we can enter into any agreement, Program and Fiscal will thoroughly review all grant agreements and develop a check list based on the grant requirements.

- Both Fiscal and Program read through the grant agreement thoroughly to come up with a plan for all information required to obtain from Sub-recipients getting more than 30k
  - As of right now those are
    - FFATA
    - Single Audit Evaluation
    - Any Additional Subrecipient issues
- When program is developing a scope with the organization we would send them a check list mutually agreed upon based on the fiscal and program review of requirements the subrecipient must adhere to along with any required forms
  - Collect FFATA
    - Program Uploads and tracks
  - Collect Single Audit if eligible
    - Fiscal reviews and brings attention to any subrecipient issues with program
  - Additional items for review as it pertains to sub recipient will be assigned as they arise

D. Timetable of dates for performance of planned corrective action steps including completion date:
Immediately

E. Description of monitoring to be performed to ensure corrective action steps are taken:
Finance Manager will verify completion with Grants Manager and Program Manager

Prepared by: Kimberly Joyce **Date:** 9/20/24

Kimberly L Joyce

COUNTY OF ALLEGHENY

SARA INNAMORATO
COUNTY EXECUTIVE

Allegheny County Health Department

Corrective Action Plan for Finding 2023-012

A. **Finding 2023 – 012: COMMUNITY HEALTH WORKERS FOR PUBLIC HEALTH RESPONSE & RESILIENT – AL #93.495 Subrecipient Monitoring (Audit Results Not Reviewed)**

CONDITION: The ACHD did not determine whether the three subrecipients we randomly selected for testing were required to obtain Single Audits and did not request or review such audits. We were informed that the ACHD did not determine whether any of the subrecipients involved in the administration of the program required Single Audits and did not request or review such audits from any of the subrecipients. Consequently, the ACHD has no knowledge of any subrecipient Single Audit findings that may impact the federal award.

CRITERIA: The Uniform Guidance indicates that all pass-through entities must verify that every subrecipient is audited as required when it is expected that the subrecipient's federal awards expended during the respective fiscal year equaled or exceeded the applicable threshold (2 CFR 200.332(f)) and consider whether the results of the subrecipient's audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to the pass-through entity's own records (2 CFR 200.332(g)). The Uniform Guidance also indicates that pass-through entity monitoring of a subrecipient must include following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and written confirmation from the subrecipient, highlighting the status of actions planned or taken to address Single Audit findings related to the particular subaward (2 CFR 200.332(d)(2).

CAUSE: The ACHD was not attentive to the audit requirements.

EFFECT: Allegheny County is not in compliance with the federal program subrecipient monitoring requirements.

QUESTIONED COSTS: None

ALLEGHENY COUNTY HEALTH DEPARTMENT
542 FOURTH AVENUE • PITTSBURGH, PA 15219
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DOLLAR IMPACT: None

RECOMMENDATION: The ACHD should maintain lists of the subrecipients utilized for each federal program and use checklists to help ensure that the required subrecipient monitoring activities are performed for each subrecipient.

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

B. Respondent: (Name, Title, Department, Address and Telephone number)
Kimberly Joyce, Deputy Director of Administration, 542 4th Avenue, 412-578-8013

C. Corrective action steps taken and/or planned:
Before we can enter into any agreement, Program and Fiscal will thoroughly review all grant agreements and develop a check list based on the grant requirements.

- Both Fiscal and Program read through the grant agreement thoroughly to come up with a plan for all information required to obtain from Sub-recipients getting more than 30k
    - As of right now those are
        - FFATA
        - Single Audit Evaluation
        - Any Additional Subrecipient issues
- When program is developing a scope with the organization we would send them a check list mutually agreed upon based on the fiscal and program review of requirements the subrecipient must adhere to along with any required forms
    - Collect FFATA
        - Program Uploads and tracks
    - Collect Single Audit if eligible
        - Fiscal reviews and brings attention to any subrecipient issues with program
    - Additional items for review as it pertains to sub recipient will be assigned as they arise

D. Timetable of dates for performance of planned corrective action steps including completion date:
Immediately

E. Description of monitoring to be performed to ensure corrective action steps are taken:
Finance Manager will verify completion with Grants Manager and Program Manager

Prepared by: Kimberly Joyce **Date:** 9/20/24

Kimberly L Joyce

COUNTY OF ALLEGHENY

SARA INNAMORATO
COUNTY EXECUTIVE

Allegheny County Health Department

Corrective Action Plan for Finding 2023-013

A. **F FINDING 2023-013: SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS – AL #93.243 ALLOWABLE COSTS**
(Program Expenditures Not Recorded in the Proper Accounting Period/ Payroll Expenditures Not Supported by Time Records)

CONDITION: We determined that $141,576 in program expenditures reported in the Schedule of Expenditures of Federal Awards are not actually 2023 program expenditures. These expenditures were incurred in 2022. In addition, of this amount, payroll costs of $113,511 charged to the federal award were not supported by timesheets or other documentation that would demonstrate the proper allocation of the costs.

CRITERIA: The Uniform Guidance (section 200.403(e)) indicates that expenditures must be determined in accordance with generally accepted accounting principles. The Uniform Guidance (section 200.430(i)(1)) also indicates that charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. The records must be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.

CAUSE: The ACHD did not have processes and controls in place to ensure that expenditures were recorded in the proper accounting period and to ensure compliance with the documentation requirements for salaries and wages charged to federal awards.

EFFECT: Allegheny County is not in compliance with the applicable federal program requirements.

QUESTIONED COSTS: None

DOLLAR IMPACT: $141,576

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RECOMMENDATION: The ACHD should implement processes and controls to verify that expenditures are being recorded in the proper accounting period and that payroll costs charged to federal awards are supported by appropriate documentation.

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

B. Respondent: (Name, Title, Department, Address and Telephone number)
Kimberly Joyce, Deputy Director of Administration – 542 4th Avenue, Pittsburgh 15219 -412-578-8013

C. Corrective action steps taken and/or planned:
Effective Jan 2024 ACHD too corrective action for lack of time sheets on federal grants to ensure that all time is officially being tracked by a time sheet instead of a percentage-based mechanism

Additionally, while ACHD indicates that expenses were reported accurately and timely to the funder, we will ensure that all costs are recorded in the appropriate job numbers for the respective periods in a timely manner.

D. Timetable of dates for performance of planned corrective action steps including completion date:
The corrective actions along with the monitoring processes will be effective immediately beginning with the quarter ending 9/30/24 and continually occurring.

E. Description of monitoring to be performed to ensure corrective action steps are taken:
The Grants Manager will verify information and documentation is up to date and accurate and posted to the correct job number prior to the submission of the Quarterly Federal Financial Reports and Draw Down Requests to the federal agency.

Prepared by: Kimberly Joyce **Date:** 09/19/2024

Kimberly L Joyce