



COUNTY OF BERKS, PENNSYLVANIA

Single Audit Report

December 31, 2020

County of Berks

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County of Berks

Report Distribution List

December 31, 2020

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**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***

Independent Auditor's Report

To the Board of County Commissioners and County Controller
County of Berks
Reading, Pennsylvania

Report on the Financial Statements

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Berks (the County), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon, dated June 30, 2021. Our report includes a reference to other auditors who audited the financial statements of the Reading Regional Airport Authority and the Reading Area Community College, as described in our report on the County's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting, or compliance and other matters that are reported on separately by those other auditors.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County'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.

Internal Control over Financial Reporting (continued)

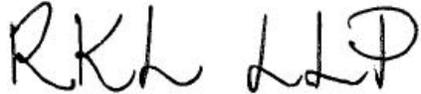
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from 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.

Handwritten signature in black ink that reads "RKL LLP". The letters are cursive and somewhat stylized.

March 30, 2022
Wyomissing, Pennsylvania

Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards and Pennsylvania DHS Expenditures as Required by the Uniform Guidance and Pennsylvania DHS *Single Audit Supplement*

Independent Auditor's Report

To the Board of County Commissioners and County Controller
County of Berks
Reading, Pennsylvania

Report on Compliance for Each Major Federal and Pennsylvania DHS Program

We have audited the County of Berks (the County), Pennsylvania's compliance with the types of compliance requirements described in the OMB *Compliance Supplement* and the Pennsylvania Department of Human Services (DHS) *Single Audit Supplement* that could have a direct and material effect on each of the County's major federal and Pennsylvania DHS programs for the year ended December 31, 2020. The County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal programs.

Auditor's Responsibility

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

Auditor's Responsibility (continued)

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

Opinion on Each Major Federal and Pennsylvania DHS Program

In our opinion, the County 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 major federal and Pennsylvania DHS programs for the year ended December 31, 2020.

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and Pennsylvania DHS program as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and Pennsylvania DHS program, and to test and report on internal control over compliance in accordance with the Uniform Guidance and the Pennsylvania DHS *Single Audit Supplement*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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 Pennsylvania 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 Pennsylvania DHS program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a Federal or Pennsylvania 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 consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 and the Pennsylvania DHS *Single Audit Supplement*. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance, Schedule of Pennsylvania DHS Expenditures Required by the Pennsylvania DHS *Single Audit Supplement*, and Schedule of Workforce Investment Act Expenditures by Program Identifier and Year

We have audited the financial statements of the County as of and for year ended December 31, 2020, and have issued our report thereon dated June 30, 2021, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards, Schedule of Pennsylvania DHS Expenditures, and Schedule of Workforce Investment Act Expenditures by Program Identifier and Year are presented for purposes of additional analysis as required by the Uniform Guidance, the Pennsylvania DHS *Single Audit Supplement*, and the Pennsylvania Department of Labor and Industry, and are not a required part of the financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Handwritten signature in black ink that reads "RKL LLP". The letters are cursive and somewhat stylized.

March 30, 2022, except for the paragraph on Page 6 as to which the date is June 30, 2021
Wyomissing, Pennsylvania

COUNTY OF BERKS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2020

Federal Grantor/Pass-Through Grantor/Program	Source Code	Federal CFDA Number	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/19	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/20	Passed Through to Subrecipients
<u>U.S. Department of Agriculture</u>								
Passed through the Pennsylvania Department of Agriculture								
Emergency Food Assistance Program (Administrative Costs)	I	10.568	ME44165689	46,868	73,485	34,953	8,336	34,953
Emergency Food Assistance Program (Food Commodities)	I	10.569	8-07-06-074	36,548	298,692	293,339	31,195	-
Total U.S. Department of Agriculture				83,416	372,177	328,292	39,531	34,953
<u>U.S. Department of Housing and Urban Development</u>								
Community Development Block Grant Cluster								
Community Development Block Grants/Entitlement Grants	D	14.218	B-15-UC-42-0003, B-16-UC-42-0003, B-17-UC-42-0003, B-18-UC-42-0003, BU-19-UC-42-003 and B-20-UC-42-0003	-	2,282,331	2,282,331	-	2,282,331
Community Development Block Grants/Entitlement Grants- COVID	D	14.218	B-20-UW-42-0003	-	994,474	994,474	-	994,474
Emergency Solutions Grant Program	D	14.231	E-17-UC-42-0003, E-18-UC-42-0003, E-19-UC-42-0003 and E-20-UC-42-0003	-	150,878	150,878	-	150,878
Emergency Solutions Grant Program	D	14.231	E-20-UW-42-0003	-	303,670	303,670	-	303,670
Home Investment Partnerships Program	D	14.239	17-UC-42-0206, M-18-UC-42-0206 and M-	-	613,345	613,345	-	613,345
Total U.S. Department of Housing and Urban Development				-	4,344,698	4,344,698	-	4,344,698
<u>U.S. Department of Justice</u>								
Passed through Pennsylvania Commission on Crime and Delinquency								
Coronavirus Emergency Supplemental Funding Program Grant	I	16.034	Unknown	-	69,913	175,516	105,603	-
State Criminal Alien Assistance Program	D	16.606	2016-AP-BX-0067	(2,514)	91,859	37,031	(57,342)	-
Drug Enforcement (DEA) overtime reimbursement	D	16.999	21 U.S.C. 878	1,938	2,603	2,991	2,326	-
Drug Enforcement (DEA) overtime reimbursement - Sheriff	D	16.999	Unknown	2,547	19,988	18,403	962	-
				1,971	184,363	233,941	51,549	-
Passed through City of Reading, PA								
Edward Byrne Memorial Justice Assistance Grant Program	I	16.738	2013-DJ-BX-1018	(46)	-	-	(46)	-
Edward Byrne Memorial Justice Assistance Grant Program	I	16.738	2014-DJ-BX-0966	(189)	-	-	(189)	-
Edward Byrne Memorial Justice Assistance Grant Program	I	16.738	2015-DJ-BX-0966	3,569	-	-	3,569	-
Total Edward Byrne Memorial Justice Assistance Grant Program				3,334	-	-	3,334	-
Passed through Pennsylvania Commission on Crime and Delinquency								
Paul Coverdell Forensic Sciences Improvement Grant Program	I	16.742	2016-FS-01-27476	10,956	92,877	101,925	20,004	-
Total Paul Coverdell Forensic Sciences Improvement Grant Program				10,956	92,877	101,925	20,004	-

COUNTY OF BERKS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2020

Federal Grantor/Pass-Through Grantor/Program	Source Code	Federal CFDA Number	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/19	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/20	Passed Through to Subrecipients
Passed through Pennsylvania Commission on Crime and Delinquency								
Crime Victim Assistance	I	16.575	2018-VF-06-29298	66,473	264,062	263,579	65,990	-
Crime Victim Assistance	I	16.575	2018-VF-07-29196	26,795	107,181	107,181	26,795	-
Crime Victim Assistance	I	16.575	2016/2017-VF-05 28239	11,007	42,224	31,213	(4)	-
Crime Victim Assistance	I	16.575	2018/2019/2020-VF-05 33220	-	-	4,803	4,803	-
Total Crime Victim Assistance				104,275	413,467	406,776	97,584	-
Passed through Pennsylvania Commission on Crime and Delinquency Passed through Safe Berks (Berks Women in Crisis)								
Violence Against Women Formula Grants	I	16.588	2015-VA-07 26294	(915)	-	-	(915)	-
Violence Against Women Formula Grants	I	16.588	2018/2019-VA-01/02/03 28839	-	46,875	46,875	-	-
Total Violence Against Women Formula Grants				(915)	46,875	46,875	(915)	-
Total U.S. Department of Justice				119,621	737,582	789,517	171,556	-
<u>U.S. Department of Labor</u>								
Passed through Pennsylvania Department of Labor and Industry								
WIOA Cluster								
WIOA Adult Program	I	17.258	015-18-301-1	50,750	50,749	-	1	-
WIOA Adult Program	I	17.258	015-19-300-1	32,648	127,001	94,353	-	81,082
WIOA Adult Program	I	17.258	015-19-301-1	14,137	738,634	724,497	-	512,013
WIOA Adult Program	I	17.258	015-19-301-3	-	57,961	142,590	84,629	72,658
WIOA Adult Program	I	17.258	015-20-300-1	-	15,415	15,415	-	-
WIOA Adult Program	I	17.258	015-20-301-1	-	2,293	10,664	8,371	-
WIOA Adult Program	I	17.258	015-18-313-3	-	51,312	69,154	17,842	60,297
Total WIA/WIOA Adult Program				97,535	1,043,365	1,056,673	110,843	726,050
WIA/WIOA Youth Activities	I	17.259	015-19-330-1	71,560	974,295	902,735	-	729,863
WIA/WIOA Youth Activities	I	17.259	015-20-330-1	-	59,974	155,672	95,698	93,271
WIA/WIOA Youth Activities	I	17.259	015-18-334-2	5,770	14,177	8,407	-	7,416
Total WIA/WIOA Youth Activities				77,330	1,048,446	1,066,814	95,698	830,550
WIA/WIOA Dislocated Worker- National Emergency Grants	I	17.277	015-17-415-5	-	104,647	104,647	-	101,251
Business Education Partnership	I	17.278	015-18-413-2	4,823	45,458	58,936	18,301	52,114
Business Education Partnership	I	17.278	015-19-313-2	-	8,131	10,292	2,161	4,669
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	015-18-415-3	-	33,798	33,798	-	33,798
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	015-18-415-1	4,271	39,396	42,225	7,100	42,225
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	015-18-401-1	43,313	91,466	48,153	-	35,707
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	015-19-400-1	3,374	170,276	166,902	-	124,002
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	015-19-401-1	2,942	374,796	371,854	-	280,370
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	015-20-400-1	-	112,015	176,835	64,820	111,005
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	015-20-401-1	-	7,326	16,511	9,185	-
Total WIA/WIOA Dislocated Worker Formula Grants				58,723	882,662	925,506	101,567	683,890
Total WIA Cluster				233,588	3,079,120	3,153,640 *	308,108	2,341,741

COUNTY OF BERKS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2020

Federal Grantor/Pass-Through Grantor/Program	Source Code	Federal CFDA Number	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/19	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/20	Passed Through to Subrecipients
Apprenticeship USA Grants	I	17.285	015-16-741-3	5,108	10,154	5,046	-	5,046
Total Apprenticeship USA Grants				5,108	10,154	5,046	-	5,046
Total U.S. Department of Labor				238,696	3,089,274	3,158,686	308,108	2,346,787
<u>U.S. Department of Transportation</u>								
Passed through Pennsylvania Department of Transportation								
Highway Planning and Construction	I	20.205	521166	101,141	475,118	554,788	180,811	-
Highway Planning and Construction	I	20.205	350350-B	651,810	1,734,014	1,449,679	367,475	-
Total Highway Planning and Construction				752,951	2,209,132	2,004,467	548,286	-
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	I	20.505	521166	27,572	135,517	160,190	52,245	149,724
National Historic Covered Bridge Program	I	20.999	Unknown	360,547	1,093,786	745,973	12,734	-
				1,141,070	3,438,435	2,910,630	613,265	149,724
Passed through Pennsylvania Emergency Management Agency Interagency Hazardous Materials Public Sector Training and Planning Grants	I	20.703	4100079176	15,840	15,840	-	-	-
Total U.S. Department of Transportation				1,156,910	3,454,275	2,910,630	613,265	149,724
<u>U.S. Department of the Treasury</u>								
Passed through Pennsylvania Department of Community and Economic Development Cares Act- DCED Impacts Grant	I	21.019	N/A	-	38,034,840	38,034,840 *	-	-
Passed through Pennsylvania Department of Health and Human Services Coronavirus Relief Fund- ACT 24 Covid Medicaid	I	21.019	N/A	-	1,442,575	1,442,575 *	-	-
Total U.S. Department of Treasury				-	39,477,415	39,477,415	-	-
<u>U.S. Department of Education</u>								
Passed through Pennsylvania Department of Labor and Industry, Bureau of Workforce Development Partnership Rehabilitation Services_ Vocational Rehabilitation Grants to States								
	I	84.126	Unknown	5,818	-	-	5,818	-
Passed through Pennsylvania Department of Human Services Special Education-Grants for Infants and Families	I	84.181	70170	116,526	244,144	182,994	55,376	182,994
Total U.S. Department of Education				122,344	244,144	182,994	61,194	182,994

COUNTY OF BERKS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2020

Federal Grantor/Pass-Through Grantor/Program	Source Code	Federal CFDA Number	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/19	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/20	Passed Through to Subrecipients
<u>U.S. Department of Health and Human Services</u>								
Passed through Pennsylvania Department of Aging								
Special Programs for the Aging_ Title VII, Chapter 3_								
Programs for Prevention of Elder Abuse, Neglect, and Exploitation	I	93.041	Unknown	-	4,880	4,880	-	-
Special Programs for the Aging_ Title VII, Chapter 2_								
Long Term Care Ombudsman Services for Older Individuals	I	93.042	Unknown	-	12,200	12,200	-	-
Special Programs for the Aging_ Title III, Part D_ Disease								
Prevention and Health Promotion Services	I	93.043	Unknown	-	20,696	20,696	-	-
National Family Caregiver Support, Title III, Part E	I	93.052	Unknown	50,000	184,801	184,801	50,000	-
Cares Act- Caregiver	I	93.052	Unknown	-	62,622	62,622	-	-
Medicare Enrollment Assistance Program	I	93.071	Unknown	-	8,294	8,294	-	-
Aging Cluster								
Special Programs for the Aging_ Title III_ Part B-Grants								
for Supportive Services and Senior Centers	I	93.044	Unknown	-	596,329	596,329	-	-
Cares Act- Services	I	93.044	Unknown	-	123,008	123,008	-	-
Special Programs for the Aging_ Title III, Part C_ Nutrition Services	I	93.045	Unknown	-	368,814	368,814	-	-
Cares Act- Meals	I	93.045	Unknown	-	442,832	442,832	-	-
Nutrition Services Incentive Program	I	93.053	Unknown	-	198,510	198,510	-	-
Total Aging Cluster				-	1,729,493	1,729,493	-	-
State Health Insurance Assistance Program	I	93.324	Unknown	-	36,691	36,691	-	-
Passed through Pennsylvania Department of Human Services								
Substance Abuse and Mental Health Services_ Projects of Regional								
and National Significance	I	93.243	Unknown	(229)	-	-	(229)	-
Total Substance Abuse and Mental Health Services_ Projects				(229)	-	-	(229)	-
of Regional and National Significance								
Medicaid Cluster								
Medical Assistance Program	I	93.778	None	46,426	135,093	128,900	40,233	-
Medical Assistance Program	I	93.778	4100070464	10,014	104,923	104,999	10,090	-
Medical Assistance Program	I	93.778	70175	141,980	290,560	227,589	79,009	227,589
Medical Assistance Program	I	93.778	70127	-	49,481	199,971	150,490	-
Medical Assistance Program	I	93.778	70184	-	41,254	61,532	20,278	61,532
				198,420	621,311	722,991	300,100	289,121

COUNTY OF BERKS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2020

Federal Grantor/Pass-Through Grantor/Program	Source Code	Federal CFDA Number	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/19	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/20	Passed Through to Subrecipients
Passed through Pennsylvania Department of Aging Medicaid Cluster								
Medical Assistance Program	I	93.778	4100078252	-	57,199	90,042	32,843	-
Medical Assistance Program	I	93.778	AWPA-PSA32AAA-2017-2020	(362,676)	666,046	512,449	(516,273)	-
Passed through Pennsylvania Department of Drug and Alcohol Programs Medicaid Cluster								
Medical Assistance Program	I	93.778	71-079	-	826,603	826,603	-	826,603
Total Medicaid Cluster				(164,256)	2,171,159	2,152,085	(183,330)	1,115,724
Passed through Pennsylvania Department of Drug and Alcohol Programs Block Grants for Prevention and Treatment of Substance Abuse	I	93.959	4100070680	-	2,304,721	2,304,721	-	2,304,721
Passed through Pennsylvania Department of Labor and Industry TANF Cluster								
Temporary Assistance for Needy Families	I	93.558	4100077462	(256,864)	-	256,864	-	242,668
Temporary Assistance for Needy Families	I	93.558	4100077462	(1)	-	-	(1)	-
Temporary Assistance for Needy Families	I	93.558	4100077462	162,998	495,512	332,514	-	210,043
Temporary Assistance for Needy Families	I	93.558	4100077462	(159,346)	-	159,346	-	-
Temporary Assistance for Needy Families	I	93.558	4100077462	(84,500)	292,000	376,500	-	-
Temporary Assistance for Needy Families	I	93.558	4100077462	-	382,940	564,100	181,160	424,870
Temporary Assistance for Needy Families	I	93.558	4100077462	-	7,810	13,107	5,297	12,236
Temporary Assistance for Needy Families	I	93.558	015-19-336-1	57,240	403,569	346,329	-	301,980
Temporary Assistance for Needy Families	I	93.558	015-20-336-1	-	92,994	139,662	46,668	117,813
				(280,473)	1,674,825	2,188,422	233,124	1,309,610
Passed through Pennsylvania Department of Human Services TANF Cluster								
Temporary Assistance for Needy Families	I	93.558	N/A	466,291	931,459	1,283,334	818,166	-
Total Temporary Assistance for Needy Families Cluster				185,818	2,606,284	3,471,756 *	1,051,290	1,309,610
Guardianship Assistance	I	93.090	N/A	19,891	54,717	69,680	34,854	-
Promoting Safe and Stable Families	I	93.556	Unknown	-	101,942	101,942	-	101,942
Promoting Safe and Stable Families	I	93.556	None	-	21,916	21,916	-	-
Total Promoting Safe and Stable Families				-	123,858	123,858	-	101,942
Child Support Enforcement	I	93.563	4100070464	1,473,334	4,328,929	4,663,120	1,807,525	-
Stepanie Tubbs Jones Child Welfare Services Program	I	93.645	N/A	-	131,234	131,234	-	-
Title IV-B CARES Act- Coronavirus Relief Act	I	93.645	2001PACWC3	-	39,610	8,575	(31,035)	-
Foster Care-Title IV-E	I	93.658	N/A	2,223,523	3,463,184	3,889,403 *	2,649,742	-
Adoption Assistance	I	93.659	N/A	1,073,512	4,882,829	4,336,908 *	527,591	-

COUNTY OF BERKS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2020

Federal Grantor/Pass-Through Grantor/Program	Source Code	Federal CFDA Number	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/19	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/20	Passed Through to Subrecipients
Social Services Block Grant	I	93.667	None	-	318,913	318,913	-	-
Social Services Block Grant	I	93.667	70177	79,195	158,389	91,740	12,546	-
Social Services Block Grant	I	93.667	70135	58,787	117,574	115,603	56,816	-
Total Social Services Block Grant				137,982	594,876	526,256	69,362	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	I	93.674	N/A	33,166	102,260	138,188	69,094	-
Block Grants for Community Mental Health Services	I	93.958	70167	(32,903)	523,803	467,603	(89,103)	-
Passed through Pennsylvania Department of Human Services Medicare Stimulus Cares Act- Provider Relief Fund- Medicare Stimulus	I	93.498	N/A	-	1,903,504	2,576,991 *	673,487	-
Medicare Stimulus Cares Act- Provider Relief Fund- Infectious Control Grant	I	93.498	N/A	-	619,000	619,000 *	-	-
Passed through Pennsylvania Commission on Crime and Delinquency Berks County Drug Court initiative Grant	I	93.788	2019-OG-DC-31113	-	33,263	44,519	11,256	-
Total U.S. Department of Health and Human Services				4,999,838	25,942,908	27,583,574	6,640,504	4,831,997
<u>U.S. Department of Homeland Security</u>								
Passed through Pennsylvania Emergency Management Agency Public Assistance Grants	I	97.036	PEMA DAP-2	-	-	478,522	478,522	-
Passed through Pennsylvania Emergency Management Agency Emergency Management Performance Grants	I	97.042	PEMA 2019-046 EMPG	138,150	218,596	109,603	29,157	-
Total Emergency Management Performance Grants				138,150	218,596	109,603	29,157	-
Passed through East Central PA Counter Terrorism Task Force Homeland Security Grant Program	I	97.067	EMW-2016-SS-00048	97,094	209,850	112,756	-	-
Total Homeland Security Grant Program				97,094	209,850	112,756	-	-
Total U.S. Department of Homeland Security				235,244	428,446	700,881	507,679	-
Total Federal Awards				6,956,069	78,090,919	79,476,687	8,341,837	11,891,153

I - Indirect

D - Direct

* Denotes major program as defined by Uniform Guidance.

County of Berks

Schedule of Pennsylvania Department of Human Services Expenditures
December 31, 2020

Program (As Defined in the Pennsylvania Department of Human Services Single Audit Supplement)	Combined Federal/State Expenditures for Calendar Year Ended December 31, 2020
Child Support Enforcement	\$ 5,963,968*
Children and Youth	47,031,756
Human Services Block Grant Program	14,913,778
Early Intervention	<u>4,379,180</u>
	<u>\$ 72,288,682</u>

- * Major Pennsylvania Department of Human Services programs. The 2020 threshold for major programs under the federal definition is \$2,252,207 (the greater of three percent of total federal expenditures or \$750,000). The supplemental schedule of selected DHS awards include various departments, offices, and agencies directly governed by the County's Board of Commissioners. The supplemental schedule does not include DHS funds received and expended by independent authorities and other organizations included in the reporting entity under the criteria of the Governmental Accounting Standards Board, as described in Note 1 to the County's financial statements for the year ended December 31, 2020. These authorities and organizations are responsible, where necessary, for obtaining separate audits of their DHS award programs.

**COUNTY OF BERKS
SCHEDULE OF WIOA EXPENDITURES BY PROGRAM IDENTIFIER AND YEAR
CALENDAR YEAR 2020**

Title	CFDA#	NOO Number	Agreement Period	Authorized Budget	Cumulative Expenditures	(Over) Under
WIOA Adult	17.258	015-20-3001	07/01/2020-06/30/2022	\$ 154,155	\$ 154,155	\$ -
WIOA Adult	17.258	015-20-3011	10/01/2020-06/30/2022	\$ 769,241	\$ 182,375	\$ 586,866
WIOA Youth	17.259	015-20-3301	04/01/2020-06/30/2022	\$ 1,048,804	\$ 718,301	\$ 330,503
WIOA Dislocated Worker	17.278	015-20-4001	07/01/2020-06/30/2022	\$ 178,854	\$ 178,854	\$ -
WIOA Dislocated Worker	17.278	015-20-4011	10/01/2020-06/30/2022	\$ 806,016	\$ 396,535	\$ 409,481
WIOA Rapid Response	17.278	015-20-4151	10/01/2020-06/30/2022	\$ 25,000	\$ -	\$ 25,000
TANF	93.558	015-20-3361	07/01/2020-06/30/2022	\$ 547,800	\$ 405,751	\$ 142,049
TOTALS PY 20				\$ 3,529,870	\$ 2,035,971	\$ 1,493,899

Title	CFDA#	NOO Number	Agreement Period	Authorized Budget	Cumulative Expenditures	(Over) Under
WIOA Adult	17.258	015-19-3011	10/01/2019-06/30/2021	\$ 752,281	\$ 752,281	\$ -
WIOA DW Transfer To Adult	17.278	015-19-3013	10/01/2019-06/30/2021	\$ 500,000	\$ 500,000	\$ -
WIOA Youth	17.259	015-19-3301	04/01/2019-06/30/2021	\$ 1,051,873	\$ 1,051,873	\$ -
WIOA Dislocated Worker	17.278	015-19-4011	10/01/2019-06/30/2021	\$ 387,581	\$ 387,581	\$ -
TANF	93.558	015-19-3361	07/01/2019-06/30/2021	\$ 577,680	\$ 577,680	\$ -
Business Education Partnership Grant	17.258	015-19-3132	01/01/2020-06/30/2022	\$ 110,955	\$ 58,647	\$ 52,308
Youth Re-Entry Grant	17.259	015-19-3342	11/18/2019-06/30/2022	\$ 216,169	\$ 5,427	\$ 210,742
NDWG Grant	17.277	015-19-8523	05/27/2020-06/30/2022	\$ 26,011	\$ 18,015	\$ 7,996
TOTALS PY 19				\$ 3,622,550	\$ 3,351,504	\$ 271,046

Title	CFDA#	NOO Number	Agreement Period	Authorized Budget	Cumulative Expenditures	(Over) Under
WIOA Rapid Response	17.278	015-18-4151	10/01/2018-12/31/2020	\$ 99,357	\$ 99,357	\$ -
WIOA Rapid Response	17.278	015-18-4152	10/01/2018-06/30/2021	\$ 116,371	\$ 116,371	\$ -
WIOA Rapid Response	17.278	015-18-4155	10/01/2018-06/30/2021	\$ 78,393	\$ 78,393	\$ -
Business Education Partnership Grant	17.278	015-18-4132	01/01/2019-12/31/2020	\$ 112,620	\$ 112,620	\$ -
Youth Re-Entry Grant	17.278	015-18-4153	11/18/2019-06/30/2021	\$ 33,798	\$ 33,798	\$ -
Youth Re-Entry Grant	17.258	015-18-3133	11/18/2019-06/30/2021	\$ 179,184	\$ 179,184	\$ -
TOTALS PY 18				\$ 619,723	\$ 619,723	\$ -

GRAND TOTAL				\$ 7,772,143	\$ 6,007,198	\$ 1,764,945
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County of Berks

Notes to Schedule of Expenditures of Federal Awards and Pennsylvania Department of Human Services Expenditures
December 31, 2020

Note 1 - Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards and the Schedule of Pennsylvania DHS Expenditures present the activity of all Federal and Pennsylvania DHS financial assistance programs of the County of Berks (the County). The reporting entity is defined in Note 1 to the County's financial statements.

Note 2 - Summary of Significant Account Policies

Expenditures reported on the Schedule of Expenditures of Federal Awards, the Schedule of Pennsylvania DHS Expenditures, and the Schedule of Workforce Investment Act (WIA) Expenditures by Program Identifier and Year are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 - Indirect Cost Rate

The County has elected not to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 4 - Program Clusters

The following program clusters, as defined by the OMB *Compliance Supplement*, were treated as single programs for determining major programs:

	<u>CFDA #</u>	<u>Expenditures</u>
Food Distribution Cluster	10.568	\$ 34,953
	10.569	293,339
		<u>\$ 328,292</u>
WIOA Cluster	17.258	\$ 1,056,673
	17.259	1,066,814
	17.277	104,647
	17.278	925,506
		<u>\$ 3,153,640</u>
Aging Cluster	93.044	\$ 719,337
	93.045	811,646
	93.053	198,510
		<u>\$ 1,729,493</u>

County of Berks

Notes to Schedule of Expenditures of Federal Awards and Pennsylvania Department of Human Services Expenditures (continued)
December 31, 2020

Note 5 - Correction of Beginning Accrued (Deferred) Revenue

As a result of information obtained during 2020, adjustments to the receivable (deferral) balances were necessary for the programs listed below. A schedule of adjustments is as follows:

<u>Program</u>	<u>CFDA</u>	<u>Ending Balance per December 31, 2019 Report</u>	<u>Beginning Balance per December 31, 2020 Report</u>	<u>Adjustment Amount</u>
Emergency Food Assistance	10.568	\$ 46,867	\$ 46,868	\$ 1
Community Development Block Grants/Entitlement Grants	14.218	94	-	(94)
State Criminal Alien Assistance	16.606	(63,060)	(2,514)	60,546
Crime Victim Assistance	16.575	66,489	66,473	(16)
Violence Against Women Formula Grants	16.588	14,845	(915)	(15,760)
Employment Service/Wagner-Peyser Funded Activities	17.207	32,832	-	(32,832)
Unemployment Insurance	17.225	3,795	-	(3,795)
Senior Community Services Employment	17.235	2,359	-	(2,359)
Trade Adjustment Assistance	17.245	7,147	-	(7,147)
WIOA Adult	17.258	50,749	50,750	1
Jobs Corps	17.259	3,377	-	(3,377)
National Farmworker Jobs	17.264	663	-	(663)
Reentry Employment Opportunities	17.270	1,095	-	(1,095)

County of Berks

Notes to Schedule of Expenditures of Federal Awards and Pennsylvania Department of
Human Services Expenditures (continued)
December 31, 2020

Note 5 - Correction of Beginning Accrued (Deferred) Revenue (continued)

<u>Program</u>	<u>CFDA</u>	<u>Ending Balance per December 31, 2019 Report</u>	<u>Beginning Balance per December 31, 2020 Report</u>	<u>Adjustment Amount</u>
Temporary Labor Certification for Foreign Workers	17.273	\$ 1,430	\$ -	\$ (1,430)
YouthBuild	17.274	2,359	-	(2,359)
Business Education Partnership	17.278	4,822	4,823	1
WIOA Rapid Response	17.278	1,787	-	(1,787)
Apprenticeship USA	17.285	7,147	-	(7,147)
Local Veterans' Employment Representative	17.804	7,147	-	(7,147)
Highway Planning and Construction	20.205	691,719	651,810	(39,909)
Adult & Literacy	84.002	664	-	(664)
Career & Technical	84.048	2,654	-	(2,654)
National Family Caregiver Support, Title III, Part E	93.052	-	50,000	50,000
Substance Abuse and Mental Health Services	93.243	43,914	-	(43,914)
Medical Assistance	93.778	198,722	198,420	(302)
Guardianship Assistance	93.090	19,404	19,891	487
Temporary Assistance for Needy Families	93.558	6,027	-	(6,027)

County of Berks

Notes to Schedule of Expenditures of Federal Awards and Pennsylvania Department of Human Services Expenditures (continued)
December 31, 2020

Note 5 - Correction of Beginning Accrued (Deferred) Revenue (continued)

<u>Program</u>	<u>CFDA</u>	<u>Ending Balance per December 31, 2019 Report</u>	<u>Beginning Balance per December 31, 2020 Report</u>	<u>Adjustment Amount</u>
Bureau of Workforce Development Administration Community Services Block Grant	93.569	\$ 4,096	\$ -	\$ (4,096)
Foster Care Title IV-E	93.658	2,131,235	2,223,523	92,288
Adoption Assistance	93.659	1,047,215	1,073,512	26,297
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	66,332	33,166	<u>(33,166)</u>
				<u>\$ 11,881</u>

Reconciliation of the Schedule of Expenditures of Federal Award totals:

Total December 31, 2019 Receivable (Deferral)	
As previously reported	\$ 6,944,188
Adjustments	<u>11,881</u>
Adjusted	<u>\$ 6,956,069</u>

County of Berks

Summary Schedule of Prior Audit Findings
December 31, 2020

None.

County of Berks

Schedule of Findings and Questioned Costs

December 31, 2020

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 that are not considered to be (a) material weakness(es)? _____ Yes X None reported

Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards:

Internal control over major programs:

Material weakness(es) identified? _____ Yes X No

Significant deficiency(ies) identified that are not considered to be (a) material weakness(es)? _____ Yes X None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) _____ Yes X No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>	<u>Amount Expended</u>
17.258, 17.259, 17.277, 17.278	WIA Cluster	\$ 3,153,640
21.019	Coronavirus Relief Fund	39,477,415
93.498	Medicare Stimulus Cares Act-Provider Relief Fund	3,195,991
93.558	Temporary Assistance for Needy Families	3,471,756
93.658	Foster Care-Title IV-E	3,889,403
93.659	Adoption Assistance	4,336,908

County of Berks

Schedule of Findings and Questioned Costs (continued)

December 31, 2020

Section II - Financial Statement Findings

None.

County of Berks

Schedule of Findings and Questioned Costs (continued)

December 31, 2020

Section III - Federal Award Findings and Questioned Costs

None.