

**COUNTY OF BERKS
PENNSYLVANIA**

SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2024

COUNTY OF BERKS, PENNSYLVANIA
SINGLE AUDIT REPORT
YEAR ENDED DECEMBER 31, 2024

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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 AUDITORS' REPORT

County Commissioners
County of Berks
Reading, 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 *Governmental Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), 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, PENNSYLVANIA as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the COUNTY OF BERKS, PENNSYLVANIA's basic financial statements and have issued our report thereon dated June 27, 2025. Our report includes a reference to other auditors who audited the financial statements of the Reading Regional Airport Authority and Reading Area Community College, as described in our report on the COUNTY OF BERKS, PENNSYLVANIA's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the COUNTY OF BERKS, PENNSYLVANIA'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 our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the COUNTY OF BERKS, PENNSYLVANIA's internal control. Accordingly, we do not express an opinion on the effectiveness of the COUNTY OF BERKS, PENNSYLVANIA'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001 that we consider to be a material weakness.



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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the COUNTY OF BERKS, PENNSYLVANIA'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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

COUNTY OF BERKS, PENNSYLVANIA's Response to the Finding

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the COUNTY OF BERKS, PENNSYLVANIA'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 COUNTY OF BERKS, PENNSYLVANIA's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Zelenkofske Axelrod LLC

ZELENKOFSCHE AXELROD LLC

Harrisburg, Pennsylvania
June 27, 2025



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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE EXPENDITURES OF FEDERAL AWARDS REQUIRED BY UNIFORM GUIDANCE AND THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES SINGLE AUDIT SUPPLEMENT

INDEPENDENT AUDITORS' REPORT

County Commissioners
County of Berks
Reading, Pennsylvania

Report on Compliance for Each Major Federal and Pennsylvania Department of Human Services Program

Opinion on Each of the Major Federal and DHS Programs

We have audited the COUNTY OF BERKS, PENNSYLVANIA's (the "County") 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 OF BERKS, PENNSYLVANIA's major federal and DHS programs for the year ended December 31, 2024. The COUNTY OF BERKS, 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.

In our opinion, the COUNTY OF BERKS, PENNSYLVANIA complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and DHS programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal and DHS Program

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* 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, Costs Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the Pennsylvania Department of Human Services *Single Audit Supplement*. Our responsibilities under those standards, the Uniform Guidance, and the Pennsylvania Department of Human Services *Single Audit Supplement* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the COUNTY OF BERKS, 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 qualified and unmodified opinion on compliance for each major federal and DHS program. Our audit does not provide a legal determination of the COUNTY OF BERKS, PENNSYLVANIA's compliance with compliance requirements referred to above.



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Responsibilities of Management for Compliance

Management is responsible for compliance with 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 the COUNTY OF BERKS, 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 the COUNTY OF BERKS, 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 DHS *Single Audit 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 the COUNTY OF BERKS, 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*, the Uniform Guidance, and DHS *Single Audit Supplement*, 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 the COUNTY OF BERKS, 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 the COUNTY OF BERKS, 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 the COUNTY OF BERKS, 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.

Report on 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 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.



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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 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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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 Department of Human Services *Single Audit Supplement*. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the COUNTY OF BERKS, PENNSYLVANIA, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the COUNTY OF BERKS, PENNSYLVANIA's basic financial statements. We issued our report thereon dated June 27, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The accompanying schedule of WIOA Expenditures and schedule of EARN Expenditures are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.



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The schedule of WIOA Expenditures and schedule of EARN Expenditures have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly we do not express an opinion or provide any assurance on them.

Zelenkofske Axlerod LLC

ZELENKOFSCHE AXELROD LLC

Harrisburg, Pennsylvania
September 12, 2025

COUNTY OF BERKS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2024

Federal Grantor/Pass-Through Grantor/Program	Assistance Listing Number	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/23	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/24	Passed Through to Subrecipients
U.S. Department of Agriculture							
Passed through the Pennsylvania Department of Agriculture							
Food Distribution Cluster							
Emergency Food Assistance Program (Administrative Costs)	10.568	ME44165689	\$ 18,419	\$ 59,777	\$ 127,242	\$ 85,884	\$ 127,242
Emergency Food Assistance Program (Food Commodities)	10.569	8-07-06-074	238,532	377,371	117,182	(21,657)	117,182
Total Food Distribution Cluster			256,951	437,148	244,424	64,227	244,424
Passed through Pennsylvania Department of Human Services							
SNAP Cluster							
Supplemental Nutrition Assistance Program	10.561	4100077462	-	8,734	17,275	8,541	-
Supplemental Nutrition Assistance Program	10.561	4100077462	3,977	20,503	16,526	-	-
Total SNAP Cluster			3,977	29,237	33,801	8,541	-
Total U.S. Department of Agriculture			260,928	466,385	278,225	72,768	244,424
U.S. Department of Housing and Urban Development							
CDBG - Entitlement Grants Cluster							
		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					
Community Development Block Grants/Entitlement Grants	14.218	and B-20-UC-42-0003	-	2,596,066	2,596,066	-	2,596,066
COVID-19 Community Development Block Grants/Entitlement Grants	14.218	B-23-UW-42-0003	-	130,862	130,862	-	130,862
Total CDBG - Entitlement Grants Cluster			-	2,726,928	2,726,928	-	2,726,928
Emergency Solutions Grant Program	14.231	E-24-UC-42-0003	-	214,146	214,146	-	214,146
Home Investment Partnerships Program	14.239	M-24-UC-42-0206	-	581,068	581,068	-	581,068
Total U.S. Department of Housing and Urban Development			-	3,522,142	3,522,142	-	3,522,142
U.S. Department of Justice							
State Criminal Alien Assistance Program	16.606	15PBJA21RR04851SCAA	(45,022)	-	45,022	-	-
State Criminal Alien Assistance Program	16.606	2020-AP-BX-1025	(61,881)	-	27,136	(34,745)	-
State Criminal Alien Assistance Program	16.606	15PBJA22RR05133SCAA	(50,959)	-	-	(50,959)	-
State Criminal Alien Assistance Program	16.606	15PBJA23RR05862SCAA	(57,867)	-	-	(57,867)	-
Total ALN 16.606			(215,729)	-	72,158	(143,571)	-
Drug Enforcement (DEA) overtime reimbursement	16.999	21 U.S.C. 878	-	899	1,156	257	-
Drug Enforcement (DEA) overtime reimbursement - Sheriff	16.999	Unknown	1,038	7,582	8,676	2,132	-
Total ALN 16.999			1,038	8,481	9,832	2,389	-
Passed Through National Children's Alliance							
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	16.758	15PJDP-21-GK-02759-JJVO	12,536	12,536	-	-	-
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	16.758	15PJDP-21-GK-02759-JJVO	-	26,617	42,676	16,059	-
Total ALN 16.758			12,536	39,153	42,676	16,059	-
Passed through City of Reading, PA							
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-23-GG-03725-JAGX	-	14,835	14,835	-	-
Passed through Pennsylvania Commission on Crime and Delinquency							
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2021/2022-FS-01-40555	64,155	68,226	4,071	-	-
Crime Victim Assistance	16.575	2019/2020/2022-VF/VJ-07/ST 38567	26,796	107,182	87,852	7,466	-
Crime Victim Assistance	16.575	2022-VF-05 40386	31,903	95,803	106,899	42,999	-
Crime Victim Assistance	16.575	2021-VF-05 40386-2	-	-	24,060	24,060	-
Total ALN 16.575			58,699	202,985	218,811	74,525	-
Passed through Pennsylvania Commission on Crime and Delinquency							
Passed through Safe Berks (Berks Women in Crisis)							
Violence Against Women Formula Grants	16.588	36030	-	62,500	62,500	-	-
Total U.S. Department of Justice			(79,301)	396,180	424,883	(50,598)	-

* Denotes program tested as major

See accompanying notes to the Schedule of Expenditures of Federal Awards

COUNTY OF BERKS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2024

Federal Grantor/Pass-Through Grantor/Program	Assistance Listing Number	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/23	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/24	Passed Through to Subrecipients
<u>U.S. Department of Labor</u>							
Passed through Pennsylvania Department of Labor and Industry							
WIOA Cluster							
WIOA Adult Formula Funds	17.258	015-23-300-1	\$ 1,716	\$ 207,722	\$ 206,006	\$ -	\$ 169,661
WIOA Adult Formula Funds	17.258	015-23-301-1	19,828	868,969	920,070	70,929	641,865
WIOA Statewide Activity Grant	17.258	015-21-303-1	893	87,939	87,046	-	79,474
Youth Reentry Program	17.258	015-22-313-2	298	320,161	356,415	36,552	320,369
WIOA Adult Formula Funds	17.258	015-24-300-1	-	793	11,497	10,704	-
WIOA Adult Formula Funds	17.258	015-22-301-1	54,611	54,611	-	-	-
WIOA Adult Formula Funds	17.258	015-24-301-1	-	-	3,730	3,730	-
Youth Reentry Program	17.258	015-22-303-3	24,085	33,168	9,083	-	8,201
WIOA Statewide Activity Grant	17.258	015-23-303-2	-	19,990	19,990	-	19,990
Total ALN 17.258			101,431	1,593,353	1,613,837	121,915	1,239,560
WIOA Youth Formula Funds	17.259	015-23-330-1	115,806	1,101,355	1,033,269	47,720	738,135
WIOA Statewide Activity Grant	17.259	015-21-334-1	714	141,377	140,663	-	133,629
WIOA Youth Formula Funds	17.259	015-24-330-1	-	32,463	89,755	57,292	19,014
Total ALN 17.259			116,520	1,275,195	1,263,687	105,012	890,778
Business Education Partnership	17.278	015-22-413-2	5,554	129,781	124,227	-	118,277
Business Education Partnership	17.278	015-21-413-2	6,233	6,233	-	-	-
Business Education Partnership	17.278	015-24-403-1	-	3,976	5,606	1,630	4,762
WIOA Dislocated Worker Transfer to Adult Funds	17.278	015-23-301-3	-	30,000	43,081	13,081	-
WIOA Dislocated Worker Transfer to Adult Funds	17.278	015-22-301-3	38,657	100,000	61,343	-	61,343
WIOA Dislocated Worker Formula Grants	17.278	015-23-401-1	14,286	477,711	546,704	83,279	361,941
WIOA Dislocated Worker Formula Grants	17.278	015-23-400-1	1,635	288,880	287,245	-	242,990
WIOA Dislocated Worker Formula Grants	17.278	015-24-401-1	-	-	2,333	2,333	-
WIOA Dislocated Worker Formula Grants	17.278	015-24-400-1	-	6,614	14,351	7,737	-
WIOA Dislocated Worker Formula Grants	17.278	015-22-401-1	96,546	258,662	162,116	-	136,732
Total ALN 17.278			162,911	1,301,857	1,247,006	108,060	926,045
Total WIOA Cluster			380,862	4,170,405	4,124,530	334,987	3,056,383
Total U.S. Department of Labor			380,862	4,170,405	4,124,530	334,987	3,056,383
<u>U.S. Department of Transportation</u>							
Passed through Pennsylvania Department of Transportation							
Highway Planning and Construction	20.205	521166	340,235	560,150	440,390	220,475	-
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	521166	139,975	180,500	72,186	31,661	72,186
Passed through Pennsylvania Emergency Management Agency Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	4100079176	12,680	30,040	17,360	-	-
Total U.S. Department of Transportation			492,890	770,690	529,936	252,136	72,186
<u>U.S. Department of Education</u>							
Passed through Pennsylvania Department of Human Services Special Education-Grants for Infants and Families	84.181	70170	100,115	284,367	333,147	148,895	333,147
Total U.S. Department of Education			100,115	284,367	333,147	148,895	333,147
<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	93.041	Unknown	-	7,144	7,144	-	-

* Denotes program tested as major

See accompanying notes to the Schedule of Expenditures of Federal Awards

COUNTY OF BERKS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2024

Federal Grantor/Pass-Through Grantor/Program	Assistance Listing Number	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/23	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/24	Passed Through to Subrecipients
Special Programs for the Aging_ Title VII, Chapter 2_							
Long Term Care Ombudsman Services for Older Individuals	93.042	Unknown	\$ -	\$ 13,855	\$ 13,855	\$ -	\$ -
COVID-PFTA-Title III-ElderRightsProtect	93.042	Unknown	-	1,400	-	(1,400)	-
Total ALN 93.042			-	15,255	13,855	(1,400)	-
National Family Caregiver Support, Title III, Part E	93.052	Unknown	-	265,402	265,402	-	-
Medicare Enrollment Assistance Program	93.071	Unknown	-	17,673	17,673	-	-
Special Programs for the Aging_ Title III, Part D_ Disease							
Prevention and Health Promotion Services	93.043	Unknown	-	34,306	34,306	-	-
COVID-19 ARP Preventative Health	93.043	Unknown	(3,501)	10,010	13,511	-	-
Total ALN 93.043			(3,501)	44,316	47,817	-	-
Aging Cluster							
Special Programs for the Aging_ Title III_ Part B-Grants for Supportive Services and Senior Centers	93.044	Unknown	-	655,080	655,080	-	-
COVID-19 ARPA AAA Public Workforce Grant	93.044	Unknown	-	128,165	128,165	-	-
COVID-19 ARP Supportive Services	93.044	Unknown	(49,217)	136,256	185,473	-	-
COVID-19 Vaccine Support	93.044	Unknown	(8,347)	-	8,347	-	-
Total ALN 93.044			(57,564)	919,501	977,065	-	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	Unknown	-	942,139	942,139	-	-
COVID-19 Special Programs for the Aging, Title III, Part C	93.045	Unknown	(77,208)	220,595	297,803	-	-
Total ALN 93.045			(77,208)	1,162,734	1,239,942	-	-
Nutrition Services Incentive Program	93.053	Unknown	-	195,535	195,535	-	-
Total Aging Cluster			(134,772)	2,277,770	2,412,542	-	-
State Health Insurance Assistance Program	93.324	Unknown	-	32,029	32,029	-	-
Passed through Pennsylvania Department of Human Services							
Substance Abuse and Mental Health Services_ Projects of Regional and National Significance	93.243	Unknown	(1,000)	-	-	(1,000)	-
Medicaid Cluster							
Medical Assistance Program	93.778	None	59,791	140,722	173,926	92,995	-
Medical Assistance Program	93.778	4100030046	6,047	28,869	28,737	5,915	-
Medical Assistance Program	93.778	70175	213,315	427,472	474,115	259,958	415,104
Medical Assistance Program	93.778	2305PA5MAP	(44,669)	34,436	79,105	-	79,105
Medical Assistance Program	93.778	70127	127,743	256,419	274,063	145,387	217,352
Medical Assistance Program	93.778	70184	47,924	100,820	98,287	45,391	65,223
Passed through Pennsylvania Department of Aging							
Medicaid Cluster							
Medical Assistance Program	93.778	4100058024	(63,535)	106,771	80,109	(90,197)	-
Total Medicaid Cluster			346,616	1,095,509	1,208,342	459,449	776,784
Passed through Pennsylvania Department of Drug and Alcohol Programs							
Block Grants for Prevention and Treatment of Substance Abuse	93.959	4100086555	144,154	2,379,842	2,379,842	144,154	2,379,842
COVID-19 Non-Block Grants for Prevention and Treatment of Substance Abuse	93.959	4100086555	12,895	335,083	703,023	380,835	703,023
Total ALN 93.959			157,049	2,714,925	3,082,865	524,989	3,082,865
Passed through Pennsylvania Department of Labor and Industry							
Temporary Assistance for Needy Families	93.558	015-23-336-1	22,257	255,031	232,774	-	209,594
Temporary Assistance for Needy Families	93.558	015-24-336-1	-	176,539	192,607	16,068	172,249
			22,257	431,570	425,381	16,068	381,843
Passed through Pennsylvania Department of Human Services							
Temporary Assistance for Needy Families	93.558	4100077462		523,609	789,834	266,225	608,073
Temporary Assistance for Needy Families	93.558	4100077462	235,492	1,005,490	769,998	-	613,651
Temporary Assistance for Needy Families	93.558	4100077462	(19,095)	-	19,095	-	-
Temporary Assistance for Needy Families	93.558	N/A	1,415,777	993,516	1,773,594	2,195,855	-
			1,632,174	2,522,615	3,352,521	2,462,080	1,221,724
Total ALN 93.558			1,654,431	2,954,185	3,777,902	2,478,148	1,603,567

* Denotes program tested as major

See accompanying notes to the Schedule of Expenditures of Federal Awards

COUNTY OF BERKS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2024

Federal Grantor/Pass-Through Grantor/Program	Assistance Listing Number	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/23	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/24	Passed Through to Subrecipients
Guardianship Assistance	93.090	N/A	\$ 10,784	\$ 58,450	\$ 78,175	\$ 30,509	\$ -
Guardianship Assistance	93.090	N/A	187	200	292	279	-
COVID-19 Guardianship Assistance	93.090	N/A	-	241	241	-	-
Total ALN 93.090			10,971	58,891	78,708	30,788	-
Promoting Safe and Stable Families	93.556	None	-	17,332	17,332	-	-
Promoting Safe and Stable Families	93.556	Unknown	(35,667)	-	-	(35,667)	-
Total ALN 93.556			(35,667)	17,332	17,332	(35,667)	-
Child Support Enforcement	93.563	4100087424	1,806,179	4,446,111	4,682,288	2,042,356	-
Child Support Enforcement	93.563	4100087424	367,153	951,353	947,280	363,080	-
Total ALN 93.563			2,173,332	5,397,464	5,629,568	2,405,436	-
Title IV-E Prevention Program	93.472	N/A	13,237	19,097	37,570	31,710	-
Title IV-E Prevention Program	93.472	N/A	2,133	2,238	72,933	72,828	-
Total ALN 93.472			15,370	21,335	110,503	104,538	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	N/A	-	133,204	133,204	-	-
Foster Care-Title IV-E	93.658	N/A	1,111,593	1,596,426	2,097,842	1,613,009	-
Foster Care-Title IV-E	93.658	N/A	79,802	89,211	68,599	59,190	-
Foster Care-Title IV-E	93.658	N/A	5,256	18,437	19,162	5,981	-
COVID-19 Foster Care-Title IV-E	93.658	N/A	-	12,573	12,573	-	-
Total ALN 93.658			1,196,651	1,716,647	2,198,176	1,678,180	-
Adoption Assistance	93.659	N/A	1,407,816	4,969,359	4,968,940	1,407,397	-
Adoption Assistance	93.659	N/A	9,678	10,182	8,454	7,950	-
COVID-19 Adoption Assistance	93.659	N/A	-	33,654	33,654	-	-
Total ALN 93.659			1,417,494	5,013,195	5,011,048	1,415,347	-
Social Services Block Grant	93.667	None	-	318,913	318,913	-	-
Social Services Block Grant	93.667	70177	75,321	158,389	161,823	78,755	161,823
Social Services Block Grant	93.667	70135	58,788	117,574	58,786	-	58,786
Total ALN 93.667			134,109	594,876	539,522	78,755	220,609
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	N/A	95,880	88,829	81,777	88,828	-
Federal ECMH & Housing Scholarships	93.958	N/A	(26,082)	5,000	7,666	(23,416)	7,666
Block Grants for Community Mental Health Services	93.958	7016700000	25,954	632,394	581,043	(25,397)	581,043
Block Grants for Community Mental Health Services	93.958	809SMO83995	-	279,439	-	(279,439)	-
COVID-19 Non-Block Grants for Community Mental Health Services	93.958	8741000790	(96,594)	-	60,698	(35,896)	60,698
Block Grants for Community Mental Health Services	93.958	N/A	-	-	-	-	-
Total ALN 93.958			(96,722)	916,833	649,407	(364,148)	649,407
Passed through Pennsylvania Department of Drug and Alcohol Programs							
State Opioid Response	93.788	71084	533,491	1,696,238	1,543,017	380,270	1,543,017
Total U.S. Department of Health and Human Services			7,463,732	25,079,052	26,857,833	9,242,513	7,876,249
U.S. Department of Homeland Security							
Passed through Pennsylvania Emergency Management Agency							
COVID-19 Public Assistance Grants	97.036	PEMA DAP-2	-	470,979	470,979	-	-
Emergency Management Performance Grants	97.042	4100078441	167,927	133,214	129,619	164,332	-
Building Resilient Infrastructure and Communities	97.047	4100093005	26,589	26,589	-	-	-
Passed through East Central PA Counter Terrorism Task Force							
Homeland Security Grant Program	97.067	EQUIPMENT ONLY-NO FUNDS	-	151,521	151,521	-	-
Homeland Security Grant Program	97.067	EMW-2016-SS-00048	260,429	240,604	80,970	100,795	-
Total ALN 97.067			260,429	392,125	232,491	100,795	-
Total U.S. Department of Homeland Security			454,945	1,022,907	833,089	265,127	-

* Denotes program tested as major

See accompanying notes to the Schedule of Expenditures of Federal Awards

COUNTY OF BERKS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2024

Federal Grantor/Pass-Through Grantor/Program	Assistance Listing Number	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/23	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/24	Passed Through to Subrecipients
<u>Election Assistance Commission</u>							
Passed through Pennsylvania Department of State							
HAVA Election Security Grants	90.404	Security Grant	\$ 33,180	\$ 33,180	\$ 13,414	\$ 13,414	\$ -
Total Election Assistance Commission			33,180	33,180	13,414	13,414	-
<u>U.S. Department of the Energy</u>							
Energy Efficiency and Conservation Block Grant Program	81.128	DE-SE0001121	-	-	270,980	270,980	-
Total U.S. Department of the Energy			-	-	270,980	270,980	-
<u>U.S. Department of the Treasury</u>							
Passed through Pennsylvania Department of Labor and Industry							
COVID-19 - SFR Funds	21.027	015-21-873-1	3,451	39,780	38,119	1,790	29,013
Passed through Pennsylvania Commission on Crime and Delinquency							
COVID-19 - SFR Funds	21.027	2022-CG-01-39090	412,174	468,714	97,520	40,980	-
Total ALN 21.027			415,625	508,494	135,639	42,770	29,013
Total U.S. Department of the Treasury			415,625	508,494	135,639	42,770	29,013
Total Federal Awards			\$ 9,522,976	\$ 36,253,802	\$ 37,323,818	\$ 10,592,992	\$ 15,133,544

* Denotes program tested as major

See accompanying notes to the Schedule of Expenditures of Federal Awards

COUNTY OF BERKS
SCHEDULE OF WIOA EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2024

Title	ALN	NOO Number	Agreement Period	Authorized Budget	Cumulative Expenditures	(Over) Under
PY 23 WIOA Adult 1st Incre.	17.258	015-23-3001	07/01/2023 - 06/30/2025	\$ 230,803	\$ 230,803	\$ -
PY 23 WIOA Adult 2nd Incre.	17.258	015-23-3011	10/01/2023 - 06/30/2025	\$ 949,279	\$ 409,686	\$ 539,593
PY 23 WIOA D.W. Transfer to Adult	17.278	015-23-3013	10/01/2023 - 06/30/2025	\$ 300,000	\$ -	\$ 300,000
PY 23 WIOA Youth	17.259	015-23-3301	04/01/2023 - 06/30/2025	\$ 1,402,016	\$ 878,856	\$ 523,160
Youth Reentry Grant	17.278	015-23-4032	07/01/2023 - 06/30/2025	\$ 97,600	\$ -	\$ 97,600
PY 23 Dislocated Worker 1st Incre.	17.278	015-23-4001	07/01/2023 - 06/30/2025	\$ 319,161	\$ 319,161	\$ -
PY 23 Dislocated Worker 2nd Incre.	17.278	015-23-4011	10/01/2023 - 06/30/2025	\$ 860,793	\$ 85,961	\$ 774,832
PY 23 TANF Youth	93.558	015-23-3361	07/01/2023 - 06/30/2025	\$ 378,596	\$ 339,242	\$ 39,354
TOTALS PY 23				\$ 4,538,248	\$ 2,263,709	\$ 2,274,539
Title	ALN	NOO Number	Agreement Period	Authorized Budget	Cumulative Expenditures	(Over) Under
PY 22 WIOA Adult 2nd Incre.	17.258	015-22-3011	10/01/2022 - 06/30/2024	\$ 813,098	\$ 813,098	\$ -
PY 22 WIOA D.W. Transfer to Adult	17.278	015-22-3013	10/01/2022 - 06/30/2024	\$ 111,111	\$ 111,111	\$ -
Business Education Partnership Grant	17.278	015-22-4132	06/01/2023 - 08/31/2024	\$ 143,020	\$ 124,230	\$ 18,790
PY 22 WIOA Youth	17.259	015-22-3301	04/01/2022 - 06/30/2024	\$ 1,121,413	\$ 1,121,413	\$ -
Youth Reentry Grant	17.258	015-22-3033	07/01/2023 - 06/30/2024	\$ 52,246	\$ 52,246	\$ -
Youth Reentry Grant	17.258	015-22-3132	07/01/2023 - 06/30/2025	\$ 650,154	\$ 181,661	\$ 468,493
PY 22 Dislocated Worker 2nd Incre.	17.278	015-22-4011	10/01/2022 - 06/30/2024	\$ 936,036	\$ 936,036	\$ -
PY 22 TANF Youth	93.558	015-22-3361	07/01/2022 - 06/30/2024	\$ 404,190	\$ 404,190	\$ -
TOTALS PY 22				\$ 4,231,268	\$ 3,743,985	\$ 487,283
Title	ALN	NOO Number	Agreement Period	Authorized Budget	Cumulative Expenditures	(Over) Under
PY 21 WIOA Statewide Activity Grant	17.278	015-21-4153	03/01/2023 - 08/30/2023	\$ 34,454	\$ 34,454	\$ -
Business Education Partnership Grant	17.278	015-21-4132	02/01/2022 - 12/31/2023	\$ 107,047	\$ 107,047	\$ -
Nursing Pathways IP Grant	21.027	015-21-8731	04/01/2023 - 06/30/2025	\$ 176,155	\$ 53,055	\$ 123,100
PY 21 WIOA Statewide Activity Grant	17.259	015-21-3341	07/01/2023 - 06/30/2024	\$ 156,393	\$ 156,393	\$ -
PY 21 WIOA Statewide Activity Grant	17.258	015-21-3031	07/01/2023 - 06/30/2024	\$ 103,960	\$ 103,960	\$ -
TOTALS PY 21				\$ 578,009	\$ 454,909	\$ 123,100

COUNTY OF BERKS
SCHEDULE OF EARN EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2024

COST REIMBURSEMENT

Administration	Budget Amount	YTD Expenditures	Unspent Balance
<u>Personnel</u>			
<i>Salaries</i>			
\$109,955 Director (18.3966%)	\$ 20,228.00	\$ 18,735.31	\$ 1,492.69
\$84,249 Assistant Director (18.3967%)	15,499.00	14,314.45	1,184.55
\$76,190 Fiscal Manager (18.3974%)	14,017.00	13,242.44	774.56
\$67,974 Planning Manager (18.3967%)	12,505.00	11,589.62	915.38
\$57,921 Fiscal Coordinator (18.3975%)	10,656.00	1,757.47	8,898.53
\$56,041 Executive Assistant (24.1038%)	13,508.00	6,675.94	6,832.06
\$17,564 Records Clerk (17.5359%)	3,080.00	2,113.62	966.38
<i>Total Salaries</i>	89,493.00	68,428.85	21,064.15
<i>Fringe Benefits</i>			
FICA & Medicare (7.65%)	6,846.00	5,044.65	1,801.35
Health Insurance (30.03%)	26,875.00	20,475.15	6,399.85
Life & Disability Insurance (0.60%)	536.00	400.75	135.25
Unemployment Compensation (0.36%)	322.00	236.55	85.45
Worker's Comp.	245.00	146.79	98.21
Pension (3.08%)	2,757.00	2,613.07	143.93
<i>Total Fringe Benefits</i>	37,581.00	28,916.96	8,664.04
Total Personnel	127,074.00	97,345.81	29,728.19
<u>Equipment & Supplies</u>			
Consumable Supplies	327.00	140.49	186.51
Equipment Rental	-	-	-
Equipment Purchases	210.00	18.71	191.29
Total Equipment & Supplies	537.00	159.20	377.80
<u>Operating</u>			
Advertising	771.00	334.14	436.86
Audit	-	-	-
Consultant Services	-	-	-
Dues and Subscriptions	2,017.00	1,972.46	44.54
Indirect Costs	17,553.00	15,425.56	2,127.44
Insurance	1,087.00	1,167.44	(80.44)
Postage	26.00	-	26.00
Printing	53.00	1.30	51.70
Telephone	421.00	299.18	121.82
Maintenance	7,427.00	4,531.82	2,895.18
Rent	6,164.00	5,341.54	822.46
Utilities	1,271.00	924.26	346.74
Travel	1,573.00	1,101.36	471.64
Total Operating	38,363.00	31,099.06	7,263.94
Total Administration	\$ 165,974.00	\$ 128,604.07	\$ 37,369.93

COUNTY OF BERKS
SCHEDULE OF EARN EXPENDITURES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024

Program Activities	TANF Portion Total Grant	SNAP Portion Total Grant	Total Grant
<u>Personnel</u>			
<i>Salaries</i>			
	\$ -	\$ -	\$ -
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
<i>Total Salaries</i>	-	-	-
<i>Fringe Benefits</i>			
FICA & Medicare	-	-	-
Health Insurance	-	-	-
Life & Disability Insurance	-	-	-
Unemployment Compensation	-	-	-
Worker's Comp.	-	-	-
Pension	-	-	-
<i>Total Fringe Benefits</i>	-	-	-
Total Personnel	-	-	-
<u>Equipment & Supplies</u>			
Consumable Supplies	-	-	-
Equipment Rental	-	-	-
Equipment Purchases	-	-	-
Total Equipment & Supplies	-	-	-
<u>Operating</u>			
Dues and Subscriptions	-	-	-
Insurance	-	-	-
Postage	-	-	-
Printing	-	-	-
Telephone	-	-	-
Maintenance	-	-	-
Rent	-	-	-
Utilities	-	-	-
Travel	-	-	-
Total Operating	-	-	-
<u>Other Program Expenses</u>			
Incentives (TANF)	-	-	-
Participant Reimbursement (SNAP)	-	-	-
Total Other Program Expenses	-	-	-
<u>Subcontractors</u>			
EDSI	1,529,694.00	1,374,290.76	155,403.24
Total Subcontractors	1,529,694.00	1,374,290.76	155,403.24
Total Program Activities	1,529,694.00	1,374,290.76	155,403.24
TOTAL - COST REIMBURSEMENT	\$ 1,695,668.00	\$ 1,502,894.83	\$ 192,773.17

COUNTY OF BERKS, PENNSYLVANIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2024

NOTE 1: REPORTING ENTITY

The County of Berks, Pennsylvania (the "County") as the reporting entity for financial reporting purposes is defined in Note 1 to the County's financial statements. For purposes of preparing the schedule of expenditures of federal awards, the County's reporting entity differs from that used for financial purposes, in that awards received and expended, if any, by the following entities are excluded:

- Reading Regional Airport Authority
- Reading Area Community College

Direct awards pertaining to these entities have been excluded from the accompanying schedule of expenditures of federal awards principally because the County is not directly involved in maintaining the accounting records or systems of internal accounting and administrative controls for these entities. Where applicable, these entities have arranged for the issuance of separate Single Audit Reports containing their audited financial statements and schedule of expenditures of federal awards and all required audit reports.

Except as indicated above, the accompanying schedule of federal expenditures presents the activity of all federal award programs of the County.

NOTE 2: BASIS OF ACCOUNTING

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

NOTE 3: RISK-BASED AUDIT APPROACH

The 2024 threshold for determining Type A and Type B Programs is \$1,119,715.

The following low-risk Type A Programs were not audited as major:

<u>ALN</u>	<u>Program</u>
14.218	CDBG-Entitlement Grants Cluster
17.258, 17.259, 17.278	WIOA Cluster
93.044, 93.045, 93.053	Aging Cluster
93.558	Temporary Assistance for Needy Families
93.658	Foster Care Title IV-E
93.659	Adoption Assistance
93.959	Block Grants for Prevention and Treatment of Substance Abuse

The amount expended under programs audited as major federal programs for the year ended December 31, 2024, totaled \$8,380,927 or 22% of total federal awards.

NOTE 4: DISASTER GRANTS – PUBLIC ASSISTANCE

Nonfederal entities must record expenditures on the Schedule of Expenditures of Federal Awards when (1) FEMA has approved the nonfederal entity's Project Worksheet and (2) the nonfederal entity has incurred the eligible expenditures. The County incurred \$470,979 of expenditures during the COVID-19 emergency beginning in 2020, which are included on the Schedule of Expenditures of Federal Awards under ALN 97.036 as of December 31, 2024.



Zelenkofske Axelrod LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

INDEPENDENT ACCOUNTANTS' REPORT

County Commissioners
County of Berks
Reading, Pennsylvania

We have performed the procedures enumerated below on the financial schedules and exhibits of the COUNTY OF BERKS, PENNSYLVANIA (the "County") required by the Commonwealth of Pennsylvania Department of Human Services ("DHS") DHS *Single Audit Supplement* for the fiscal year ended June 30, 2024 and calendar year ended December 31, 2024. The COUNTY OF BERKS, PENNSYLVANIA's management is responsible for the financial schedules and exhibits required by the DHS *Single Audit Supplement*.

The COUNTY OF BERKS, PENNSYLVANIA 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 as specified by 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, 2024 and calendar year ended December 31, 2024, have been accurately compiled based on the audited books and records of the COUNTY OF BERKS, PENNSYLVANIA. We have also verified by comparison to the example schedules that these schedules are presented, at a minimum, at the level of detail and in the format required by the DHS *Single Audit Supplement* pertaining to this period.

<u>Program Name</u>	<u>Exhibit Number</u>	<u>Referenced Schedule/Exhibit</u>
Title IV-D Child Support Enforcement	A-1(a)	Comparison of Single Audit Expenditures with Reported Expenditures
	A-1(b)	PASCES OCSE 157 Data Reliability Validation
	A-1(c)	Comparison of Reported Incentives to Incentives on Deposit
	A-1(d)	Comparison of Single Audit Title IV-D Account with Reported Title IV-D Account



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<u>Program Name</u>	<u>Exhibit Number</u>	<u>Referenced Schedule/Exhibit</u>
Early Intervention Services	V(a)EI	Schedule of Revenues, Expenditures, and Carryover Funds – EI Services
	V(b)EI	Report of Income and Expenditures – EI Services
Human Services Block Grant	VI(a) BG-S	Block Grant Summary Report
	VI(b) BG-S	Schedule of Fund Balances – Summary Report

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 regards 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 regards to the Children and Youth Agency Child Protective Services Law (CPSL) Monitoring of In-Home Purchased Services Provider Schedule Included as Exhibit XXI, we have performed the following procedures:

1. Reconciled 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.
2. Agreed the response in column B to the appropriate Provider contract.
3. Agreed the information in columns C through I to the CCYA’s monitoring records for In-Home Purchased Service Providers.

e) The process detailed in paragraphs (a) through (d) above disclosed no adjustments and/or findings.



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CERTIFIED PUBLIC ACCOUNTANTS

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We were engaged by the COUNTY OF BERKS, PENNSYLVANIA 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.

We are required to be independent of the COUNTY OF BERKS, PENNSYLVANIA 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 BERKS, PENNSYLVANIA's management 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

ZELENKOFSCHE AXELROD LLC

Harrisburg, Pennsylvania
September 12, 2025

COUNTY OF BERKS, PENNSYLVANIA
CHILD SUPPORT ENFORCEMENT
COMPARISON OF SINGLE AUDIT EXPENDITURES WITH REPORTED EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2024

	Single Audit Expenditures						Reported Expenditures						Single Audit Over(Under) Reported					
	(A)	(B)	(C)	(D)	(E)	Amount Paid	(A)	(B)	(C)	(D)	(E)	Amount Paid	(A)	(B)	(C)	(D)	(E)	Amount Paid
Calendar Quarter Ended 3/31/2024	Total	Unallowable	Incentive Paid Costs	Net (A-B-C)	FFP	(D x E)	Total	Unallowable	Incentive Paid Costs	Net (A-B-C)	FFP	(D x E)	Total	Unallowable	Incentive Paid Costs	Net (A-B-C)	FFP	(D x E)
Salary/Overhead (Exclude Blood Tests)	\$ 2,197,456	\$ 108,834	\$ 170,154	\$ 1,918,468	66%	\$ 1,266,189	\$ 2,197,456	\$ 108,834	\$ 170,154	\$ 1,918,468	66%	\$ 1,266,189	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	3	-	-	3	66%	2	3	-	-	3	66%	2	-	-	-	-	66%	-
Interest/Program Income	24,375	685	-	23,690	66%	15,635	24,375	685	-	23,690	66%	15,635	-	-	-	-	66%	-
Blood Testing Fees	1,084	-	-	1,084	66%	715	1,084	-	-	1,084	66%	715	-	-	-	-	66%	-
Subtotal (1-2-3-4)	2,171,994	108,149	170,154	1,893,691		1,249,837	2,171,994	108,149	170,154	1,893,691		1,249,837	-	-	-	-		-
Blood Testing	2,080	-	-	2,080	66%	1,373	2,080	-	-	2,080	66%	1,373	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	<u>\$ 2,174,074</u>	<u>\$ 108,149</u>	<u>\$ 170,154</u>	<u>\$ 1,895,771</u>		<u>\$ 1,251,210</u>	<u>\$ 2,174,074</u>	<u>\$ 108,149</u>	<u>\$ 170,154</u>	<u>\$ 1,895,771</u>		<u>\$ 1,251,210</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>
Calendar Quarter Ended 6/30/2024																		
Salary/Overhead (Exclude Blood Tests)	\$ 2,036,762	\$ 184,322	\$ 415,806	\$ 1,436,634	66%	\$ 948,178	\$ 2,036,762	\$ 184,322	\$ 415,806	\$ 1,436,634	66%	\$ 948,178	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	3	-	-	3	66%	2	3	-	-	3	66%	2	-	-	-	-	66%	-
Interest/Program Income	28,639	805	-	27,834	66%	18,370	28,639	805	-	27,834	66%	18,370	-	-	-	-	66%	-
Blood Testing Fees	2,227	-	-	2,227	66%	1,470	2,227	-	-	2,227	66%	1,470	-	-	-	-	66%	-
Subtotal (1-2-3-4)	2,005,893	183,517	415,806	1,406,570		928,336	2,005,893	183,517	415,806	1,406,570		928,336	-	-	-	-		-
Blood Testing	2,886	-	-	2,886	66%	1,905	2,886	-	-	2,886	66%	1,905	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	<u>\$ 2,008,779</u>	<u>\$ 183,517</u>	<u>\$ 415,806</u>	<u>\$ 1,409,456</u>		<u>\$ 930,241</u>	<u>\$ 2,008,779</u>	<u>\$ 183,517</u>	<u>\$ 415,806</u>	<u>\$ 1,409,456</u>		<u>\$ 930,241</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>
Calendar Quarter Ended 9/30/2024																		
Salary/Overhead (Exclude Blood Tests)	\$ 2,166,200	\$ 136,784	\$ 189,864	\$ 1,839,552	66%	\$ 1,214,104	\$ 2,166,200	\$ 136,784	\$ 189,864	\$ 1,839,552	66%	\$ 1,214,104	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	2	-	-	2	66%	1	2	-	-	2	66%	1	-	-	-	-	66%	-
Interest/Program Income	27,436	774	-	26,662	66%	17,597	27,436	774	-	26,662	66%	17,597	-	-	-	-	66%	-
Blood Testing Fees	983	-	-	983	66%	649	983	-	-	983	66%	649	-	-	-	-	66%	-
Subtotal (1-2-3-4)	2,137,779	136,010	189,864	1,811,905		1,195,857	2,137,779	136,010	189,864	1,811,905		1,195,857	-	-	-	-		-
Blood Testing	2,137	-	-	2,137	66%	1,410	2,137	-	-	2,137	66%	1,410	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	<u>\$ 2,139,916</u>	<u>\$ 136,010</u>	<u>\$ 189,864</u>	<u>\$ 1,814,042</u>		<u>\$ 1,197,267</u>	<u>\$ 2,139,916</u>	<u>\$ 136,010</u>	<u>\$ 189,864</u>	<u>\$ 1,814,042</u>		<u>\$ 1,197,267</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>
Calendar Quarter Ended 12/31/2024																		
Salary/Overhead (Exclude Blood Tests)	\$ 2,207,599	\$ 106,717	\$ 175,529	\$ 1,925,353	66%	\$ 1,270,733	\$ 2,207,599	\$ 106,717	\$ 175,529	\$ 1,925,353	66%	\$ 1,270,733	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	3	-	-	3	66%	2	3	-	-	3	66%	2	-	-	-	-	66%	-
Interest/Program Income	33,498	899	-	32,599	66%	21,515	33,498	899	-	32,599	66%	21,515	-	-	-	-	66%	-
Blood Testing Fees	1,149	-	-	1,149	66%	758	1,149	-	-	1,149	66%	758	-	-	-	-	66%	-
Subtotal (1-2-3-4)	2,172,949	105,818	175,529	1,891,602		1,248,458	2,172,949	105,818	175,529	1,891,602		1,248,458	-	-	-	-		-
Blood Testing	1,523	-	-	1,523	66%	1,005	1,523	-	-	1,523	66%	1,005	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	<u>\$ 2,174,472</u>	<u>\$ 105,818</u>	<u>\$ 175,529</u>	<u>\$ 1,893,125</u>		<u>\$ 1,249,463</u>	<u>\$ 2,174,472</u>	<u>\$ 105,818</u>	<u>\$ 175,529</u>	<u>\$ 1,893,125</u>		<u>\$ 1,249,463</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>

COUNTY OF BERKS, PENNSYLVANIA
CHILD SUPPORT ENFORCEMENT
PASCES OCSE 157 DATA RELIABILITY VALIDATION

EXHIBIT A-1 (b)

County: Berks County**Year Ended: December 31, 2024**

OCSE 157 Report Line Number	Number of Cases Reviewed	Case Problems Found
Line #1 IV-D cases open at the end of the fiscal year.	5	None
Line #2 IV-D cases open at the end of the fiscal year with support orders established.	5	None
Line #5 Children in IV-D cases open at the end of the fiscal year that were born out of wedlock.	5	None
Line #6 Children in IV-D cases open at the end of the fiscal year that were born out of wedlock with paternity resolved.	5	None
Line #24 Total amount of current support due for the fiscal year for IV-D cases, excluding emancipated children.	5	None
Line #25 Total amount of support disbursed as current support during the fiscal year for IV-D cases, excluding emancipated children.	5	None
Line #28 Cases with arrears due during the fiscal year.	5	None
Line #29 Cases with disbursements on arrears during the fiscal year.	5	None

COUNTY OF BERKS, PENNSYLVANIA
 CHILD SUPPORT ENFORCEMENT
 COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT
 FOR THE YEAR ENDED DECEMBER 31, 2024

EXHIBIT A-1 (c)

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Type of Account Structure
January 1	\$0	\$0	<input type="checkbox"/> Separate Bank Account <input checked="" type="checkbox"/> Restricted Fund - General Ledger <input type="checkbox"/> Other: _____
March 31	0	0	
June 30	0	0	
September 30	0	0	
December 31	0	0	

COUNTY OF BERKS, PENNSYLVANIA
CHILD SUPPORT ENFORCEMENT
COMPARISON OF SINGLE AUDIT TITLE IV-D ACCOUNT WITH REPORTED TITLE IV-D ACCOUNT
FOR THE YEAR ENDED DECEMBER 31, 2024

County: Berks CountyYear Ended: December 31, 2024

	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
Balance at January 1	\$ 250	\$ 250	\$ -
Receipts:			
Reimbursements	4,446,111	4,446,111	-
Incentives	951,353	951,353	-
Title XIX Incentives	28,869	28,869	-
Interest	9,119	9,119	-
Program Income	55,729	55,729	-
Genetic Testing Costs	8,903	8,903	-
Maintenance of Effort (MOE)	2,431,546	2,431,546	-
Other: Change in Conversion Pay	-	-	-
Total Receipts	\$ 7,931,630	\$ 7,931,630	\$ -
Intra-fund Transfers - In	-	-	-
Funds Available	\$ 7,931,880	\$ 7,931,880	\$ -
Disbursements:			
Performance Incentive Paid Costs	951,353	951,353	-
Transfers to General Fund	6,975,277	6,975,277	-
Vendor Payments	-	-	-
Bank Charges	-	-	-
Other: Quasi Paternity Testing	5,000	5,000	-
Total Disbursements	\$ 7,931,630	\$ 7,931,630	\$ -
Intra-fund Transfers - Out	-	-	-
Balance at December 31	\$ 250	\$ 250	\$ -

The Title IV-D account consists of 1 account.The Title IV-D account is comprised of a 1 checking, 0 savings, 0 CD, and 0 other accounts.

COUNTY OF BERKS PENNSYLVANIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS - EARLY INTERVENTION SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

EXHIBIT V(a) EI

Source of DHS Funding	Appropriation	DHS Funds Available			Cost Eligible for DHS Participation (4)	Balance of Funds (5)	Grand Fund Adjustments (6)	Total Fund Balance (7)
		Carryover (1)	Allotment (2)	Total Allocation (3)				
A. Early Intervention Services								
1. Early Intervention Services	10235	\$218,582	\$3,591,514	\$3,810,096	\$3,647,631	\$162,465	\$0	\$162,465
2. Early Intervention Training	10235	\$2,108	\$10,005	\$12,113	\$9,423	\$2,690	\$0	\$2,690
3. Early Intervention Administration	10235	\$151,454	\$119,493	\$270,947	\$94,297	\$176,650	\$0	\$176,650
4. Infants & Toddlers w/Disabilities (Part C)	70170	\$0	\$274,627	\$274,627	\$274,627	\$0	\$0	\$0
5. Medicaid Administration - State	10235	\$55,857	\$114,182	\$170,039	\$100,820	\$69,219	\$0	\$69,219
6. Reserved	00001	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Early Intervention Services		\$428,001	\$4,109,821	\$4,537,822	\$4,126,798	\$411,024	\$0	\$411,024

COUNTY OF BERKS, PENNSYLVANIA
REPORT OF INCOME AND EXPENDITURES - EARLY INTERVENTION SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

EXHIBIT V(b) EI

	Admin Office	Early Intervention	Supports Coordination	Total
I. TOTAL ALLOCATION				\$ 4,537,822
II. TOTAL EXPENDITURES	\$ 368,960	\$ 3,536,421	\$ 832,113	\$ 4,737,494
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	-	-	-	-
B. County Funded Ineligible	-	-	-	-
C. Other Eligible	-	-	-	-
D. Other Ineligible	-	-	-	-
Subtotal Costs Over Allocation	-	-	-	-
IV. REVENUES				
A. Program Service Fees	-	-	-	-
B. Private Insurance	-	-	-	-
C. Medical Assistance	-	-	-	-
D. Medical Assistance Admin Claims - EI Waiver	19,339	-	-	19,339
E. Medical Assistance Admin Claims - EI Other	81,481	-	-	81,481
F. Earned Interest	62,546	-	-	62,546
G. Other	-	-	-	-
Subtotal Revenues	163,366	-	-	163,366
V. DHS REIMBURSEMENT				
A. DHS Cat. Funding 90%	94,297	3,182,779	748,902	4,025,978
B. DHS Cat. Funding 100%	100,820	-	-	100,820
Subtotal DHS Reimbursement	195,117	3,182,779	748,902	4,126,798
VI. COUNTY MATCH				
10% County Match	10,477	353,642	83,211	447,330
Subtotal County Match	10,477	353,642	83,211	447,330
VII. TOTAL DHS REIMB. & COUNTY MATCH	205,594	3,536,421	832,113	4,574,128
VIII. TOTAL CARRYOVER				\$ 411,024

COMMONWEALTH OF PENNSYLVANIA
DHS- BUREAU OF FINANCIAL OPERATIONS
COUNTY REPORT OF INCOME AND EXPENDITURES
COUNTY HUMAN SERVICES BLOCK GRANT
FISCAL YEAR 2023 - 2024
NON-BLOCK GRANT SUMMARY REPORT - BERKS COUNTY
SCHEDULE OF FUND BALANCES - SUMMARY REPORT

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	\$0	\$0	\$0	\$0	\$0	\$0
2 State - Base Fund Increase	10248	\$0	\$527,768	\$527,768	\$527,768	\$0	\$0	\$0
3 Reserved		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Federal - PATH Homeless Grant	70154	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 Federal - CMHSBG-First Episode Psychosis	70167	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 Federal - CMHSBG - General Training	70167	\$21,082	\$10,000	\$31,082	\$7,666	\$23,416	\$0	\$23,416
7 Federal - CMHSBG - Special Projects	70167	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 Reserved		\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Reserved		\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Federal - CMHSBG - Supported Education	70167	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 Federal - 988 Planning Initiative	70651	\$1,000	\$0	\$1,000	\$0	\$1,000	\$0	\$1,000
12 Federal - SERG Grant (Beaver Only)	70651	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Federal - PA System of Care Grant	70976	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Federal - Covid-19 CMHSBG	87410	\$389,251	\$0	\$389,251	\$389,251	\$0	\$0	\$0
15 Federal - Covid-19 ARPA	87410	\$118,931	\$0	\$118,931	\$60,053	\$58,878	\$0	\$58,878
16 Reserved		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Mental Health Services		\$530,264	\$537,768	\$1,068,032	\$984,738	\$83,294	\$0	\$83,294
B. Intellectual Disabilities Services								
1 Elwyn (Delaware Only)	10255	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 ARPA Respite	10255	\$150,357	\$32,153	\$182,510	\$38,998	\$143,512	\$0	\$143,512
3 ARPA Base-Rate Increase	10255	\$0	\$239,794	\$239,794	\$236,059	\$3,735	\$0	\$3,735
4 ID-A Supportive Housing Pilot	60509	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 Temporary MFP-Start Model (Allegheny Only)	70175	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 Temporary-DOH	87442	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 ARPA-PCCRC	10255/70175	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 ARPA Administration-State & Federal	10255/70175	\$66,827	\$204,573	\$271,400	\$236,524	\$34,876	\$0	\$34,876
9 Reserved		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Intellectual Disabilities Services		\$217,184	\$476,520	\$693,704	\$511,581	\$182,123	\$0	\$182,123
C. Total for Non-Block Grant Reporting		\$747,448	\$1,014,288	\$1,761,736	\$1,496,319	\$265,417	\$0	\$265,417

COMMONWEALTH OF PENNSYLVANIA
DHS- BUREAU OF FINANCIAL OPERATIONS
COUNTY REPORT OF INCOME AND EXPENDITURES
COUNTY HUMAN SERVICES BLOCK GRANT
FISCAL YEAR 2023 - 2024
BLOCK GRANT SUMMARY REPORT - BERKS COUNTY
SCHEDULE OF FUND BALANCES - SUMMARY REPORT

County Match	2.97%
Actual County Match (\$)	\$428,842
Actual County Match (%)	2.97%

Block Grant Reporting			Costs Eligible for DHS Participation (2)						Balance of Funds (3)	Adjustments (4)	Total Fund Balance (5)
Sources of Funding:	Appropriation	DHS Allocation (1)	Mental Health	Intellectual Disabilities	Homeless Assistance	HSS	D&A	Total			
1 State Human Services Block Grant	Multiple	\$14,289,029	\$8,478,532	\$2,535,605	\$438,188	\$351,518	\$1,989,071	\$13,792,914	\$496,115	\$1,263	\$497,378
2 SSBG	Multiple	\$275,963	\$117,574	\$158,389	\$0	\$0	\$0	\$275,963	\$0	\$0	\$0
3 Reserved		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 CMHSBG	70167	\$514,303	\$514,303	\$0	\$0	\$0	\$0	\$514,303	\$0	\$0	\$0
5 Reserved		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total for Block Grant		\$15,079,295	\$9,110,409	\$2,693,994	\$438,188	\$351,518	\$1,989,071	\$14,583,180	\$496,115	\$1,263	\$497,378

Retained Earnings	
I. Unexpended Allocation	\$496,115
II. Maximum Retained Earnings (5%)	\$714,451
III. Amount to be Returned to DHS	\$0
IV. Total Requested Retained Earnings	\$496,115

Prior Year Retained Earnings	
I. FY 2022-2023 Retained Earnings	\$714,435
II. Total Expended Retained Earnings- 5%	\$646,286
III. Amount to be Returned to DHS	\$68,149

COUNTY OF BERKS
YEAR ENDED DECEMBER 31, 2024
SUPPLEMENTAL SCHEDULE
RECONCILIATION
FEDERAL AWARDS PASSED THROUGH THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES
EXPENDITURES PER THE SEFA TO REVENUE RECEIVED PER THE PENNSYLVANIA AUDIT CONFIRMATION REPLY

(A) Program Name	(B) Assistance Listing Number	(C) Federal Expenditures per the SEFA	(D) Federal Awards Received per the audit confirmation reply from Pennsylvania	(E) Difference (C-D)	(F) % Difference (E/D)	(G) Detailed Explanation of Difference
<u>SNAP Cluster</u>						
Supplemental Nutrition Assistance Program	10.561	\$ 33,801	\$ 29,237	\$ 4,564	15.61%	Prior and Current year accruals
Special Education-Grants for Infants and Families	84.181	333,147	284,367	48,780	17.15%	Prior and Current year accruals
<u>Medicaid Cluster</u>						
Medical Assistance Program	93.778	173,926	106,771	67,155	62.90%	Prior and Current year accruals
Medical Assistance Program	93.778	28,737	13,035	15,702	120.46%	Prior and Current year accruals
Medical Assistance Program	93.778	474,115	461,908	12,207	2.64%	Prior and Current year accruals
Medical Assistance Program	93.778	79,105	28,869	50,236	174.01%	Prior and Current year accruals
Medical Assistance Program	93.778	274,063	256,419	17,644	6.88%	Prior and Current year accruals
Medical Assistance Program	93.778	98,287	100,820	(2,533)	-2.51%	Prior and Current year accruals
		1,128,233	967,822	160,411		
Temporary Assistance for Needy Families	93.558	789,834	523,609	266,225	50.84%	Prior and Current year accruals
Temporary Assistance for Needy Families	93.558	769,998	1,005,490	(235,492)	-23.42%	Prior and Current year accruals
Temporary Assistance for Needy Families	93.558	19,095	-	19,095	100.00%	Prior year deferral of full amount
Temporary Assistance for Needy Families	93.558	1,773,594	993,515	780,079	78.52%	Prior and Current year accruals
		3,352,521	2,522,614	829,907		
Guardianship Assistance	93.090	78,175	58,450	19,725	33.75%	Prior and Current year accruals
Guardianship Assistance	93.090	292	200	92	46.00%	Prior and Current year accruals
Guardianship Assistance	93.090	241	241	-	0.00%	No difference noted
		78,708	58,891	19,817		
Promoting Safe and Stable Families	93.556	17,332	17,332	-	0.00%	No difference noted
Child Support Enforcement	93.563	4,682,288	4,446,111	236,177	5.31%	Prior and Current year accruals
Child Support Enforcement	93.563	947,280	-	947,280	100.00%	Prior and Current year accruals, in addition to incentive payments totaling \$951,353; incentive payments are not reported on the State Confirmation.
		5,629,568	4,446,111	1,183,457		

COUNTY OF BERKS
YEAR ENDED DECEMBER 31, 2024
SUPPLEMENTAL SCHEDULE
RECONCILIATION

FEDERAL AWARDS PASSED THROUGH THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES
EXPENDITURES PER THE SEFA TO REVENUE RECEIVED PER THE PENNSYLVANIA AUDIT CONFIRMATION REPLY (CONTINUED)

(A)	(B)	(C)	(D)	(E)	(F)	(G)
Program Name	Assistance Listing Number	Federal Expenditures per the SEFA	Federal Awards Received per the audit confirmation reply from Pennsylvania	Difference (C-D)	% Difference (E/D)	Detailed Explanation of Difference
Title IV-E Prevention Program	93.472	\$ 37,570	\$ 19,097	\$ 18,473	96.73%	Prior and Current year accruals
Title IV-E Prevention Program	93.472	72,933	2,238	70,695	3158.85%	Prior and Current year accruals
		110,503	21,335	89,168		
Stephanie Tubbs Jones Child Welfare Services Program	93.645	133,204	133,204	-	0.00%	No difference noted
Foster Care-Title IV-E	93.658	2,097,842	1,596,426	501,416	31.41%	Prior and Current year accruals, primarily due to invoice revisions based on updated costs
Foster Care-Title IV-E	93.658	68,599	89,213	(20,614)	-23.11%	Prior and Current year accruals, primarily due to invoice revisions based on updated costs
Foster Care-Title IV-E	93.658	19,162	18,437	725	3.93%	Prior and Current year accruals, primarily due to invoice revisions based on updated costs
Foster Care-Title IV-E	93.658	12,573	12,573	-	0.00%	No difference noted
		2,198,176	1,716,649	481,527		
Adoption Assistance	93.659	4,968,940	4,969,359	(419)	-0.01%	Prior and Current year accruals
Adoption Assistance	93.659	8,454	10,182	(1,728)	-16.97%	Prior and Current year accruals
Adoption Assistance	93.659	33,654	33,654	-	0.00%	No difference noted
		5,011,048	5,013,195	(2,147)		
Social Services Block Grant	93.667	318,913	318,913	-	0.00%	No difference noted
Social Services Block Grant	93.667	161,823	158,389	3,434	2.17%	Prior and Current year accruals
Social Services Block Grant	93.667	58,786	117,574	(58,788)	-50.00%	Prior and Current year accruals
		539,522	594,876	(55,354)		
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	81,777	71,555	10,222	14.29%	Prior and Current year accruals, in addition an adjustment related to funds received but not claimed in the prior year.
Block Grants for Community Mental Health Services	93.958	649,407	916,833	(267,426)	-29.17%	Prior and Current year accruals
Total Federal Awards Passed through the Pennsylvania Department of Human Services		<u>\$19,296,947</u>	<u>\$ 16,794,021</u>	<u>\$ 2,502,926</u>		

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

COUNTY: Berks County

PERIOD ENDED: December 31, 2024

(A)	(B)	(C)	(D)	IF COLUMN D IS YES:		(G)	(H)	(I)
				(E)	(F)			
<u>Provider Name</u>	<u>Does the Provider Contract include CPSL Requirements</u>	<u>Most Recent Monitoring Date</u>	<u>Monitored During the Current Year (Yes/No)</u>	<u>List any Exceptions noted during the Current Year Monitoring.</u>	<u>If Applicable was CAP Submitted</u>	<u>Is CAP Acceptable to CCYA</u>	<u>Date Follow-up was done on Prior year Monitoring</u>	<u>Has provider implemented the CAP</u>
Berks Counseling Associates PC	Yes				n/a	n/a	n/a	n/a
Berks Counseling Center	Yes				n/a	n/a	n/a	n/a
Keystone (Berks) Deaf & Hard Of Hearing	Yes				n/a	n/a	n/a	n/a
Child & Family First Co.	Yes	11/19/2024	Yes		n/a	n/a	n/a	n/a
COBYS Family Services	Yes	9/28/2022			n/a	n/a	n/a	n/a
Commonwealth Clinical Group, Inc	Yes				n/a	n/a	n/a	n/a
Concern Professional Services for Children, Youth and Families	Yes	4/29/2024	Yes		n/a	n/a	n/a	n/a
Diakon Child Family & Community	Yes	8/24/2022			n/a	n/a	n/a	n/a
Justiceworks Youthcare	Yes	8/28/2024	Yes		n/a	n/a	n/a	n/a
Mary's Shelter	Yes	8/17/2022			n/a	n/a	n/a	n/a
Language Services Assoc	Yes				n/a	n/a	n/a	n/a
Open Door International	Yes	10/10/2024	Yes		n/a	n/a	n/a	n/a
Opportunity House	Yes				n/a	n/a	n/a	n/a
PA Forensic Associates/CHOR	Yes	2/23/2024	Yes		n/a	n/a	n/a	n/a
Pennsylvania Counseling	Yes				n/a	n/a	n/a	n/a
Partners in Parenting	Yes	6/7/2024	Yes		n/a	n/a	n/a	n/a
Recovery Coaching Services, Inc.	Yes	5/22/2024	Yes		n/a	n/a	n/a	n/a
Signature Family Services	Yes	6/11/2024	Yes		n/a	n/a	n/a	n/a
Stepping Stones	Yes	9/20/2024	Yes		n/a	n/a	n/a	n/a

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

COUNTY OF BERKS, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? ☒ yes ☐ no

Significant deficiency(ies) identified that are not considered to be material weaknesses?

☐ yes ☒ none reported

Noncompliance material to financial statements noted? ☐ yes ☒ no

Federal and DHS Awards

Internal control over major programs:

Material weakness(es) identified? ☐ yes ☒ no

Significant deficiency(ies) identified that are not considered to be material weaknesses?

☐ yes ☒ none reported

Type of auditors' 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 ☒ no

Identification of major programs

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.563	Child Support Enforcement
93.778	Medicaid Cluster
93.788	State Opioid Response

Name of DHS Programs

Child Support Enforcement
Mental Health (MH) Programs
Intellectual Disabilities (ID) Programs
Early Intervention (EI) Programs

Dollar threshold used to distinguish between Type A and Type B programs: \$1,119,715

Auditee qualified as low-risk auditee? ☒ yes ☐ no

COUNTY OF BERKS, PENNSYLVANIA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2024

Section II – Financial Statement Findings

Finding 2024-001

Accounting Records

Criteria:	The accounts of the County should include all significant transactions in the period of benefit.
Condition:	During the audit, certain audit adjustments were required to record additional receivables and revenues after the County's year-end close of the accounting records.
Cause:	Transactions were not recorded in the period of benefit.
Effect:	The financial records did not reflect the correct financial activity of the period which would result in a material misstatement of the financial statements.
Questioned Costs:	No known questioned costs.
Recommendation:	The County should ensure that internal control procedures over financial reporting are sufficient to identify and record all material adjustments.
Management's Response:	The County agrees with the finding and will continue to work to revise and implement better internal controls and more timely closing procedures at the conclusion of the fiscal year to ensure that all material adjustments for the year-end closing period are properly identified and recorded in the period of benefit so as to reflect the correct financial activity for the period.

Section III - Federal and Pennsylvania Department of Human Service Awards' Findings and Questioned Costs

None.

COUNTY OF BERKS, PENNSYLVANIA
SUMMARY OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2024

The summary which follows indicates the current year status of findings identified in the prior year Single Audit Report.

<u>County Program</u>	<u>Prior Year Finding</u>	<u>Brief Description of Finding</u>	<u>Current Year Status</u>
Children and Youth	2023-001	Child Protective Services Law Monitoring	Resolved