



COUNTY OF BERKS, PENNSYLVANIA

Single Audit Report

December 31, 2022



County of Berks

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County of Berks

Report Distribution List

December 31, 2022

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County Controller
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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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon, dated September 26, 2023. 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.

Report on 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 our opinions 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.

Report on 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 or significant deficiencies may exist that have not been identified.

Report on 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 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*.

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 of RKL LLP in black ink.

September 26, 2023
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 as Required
by the Uniform Guidance**

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 Program

Opinion on Each Major Federal Program

We have audited County of Berks' (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of County's major federal programs for the year ended December 31, 2022. 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.

In our opinion, the County 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 programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal 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, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibility under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County'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*, and the Uniform Guidance 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's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County'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'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'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 program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 Guide. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the County as of and for the year ended December 31, 2022, and have issued our report thereon, dated September 26, 2023, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. 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 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 Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

RKL LLP

September 26, 2023
Wyomissing, Pennsylvania

COUNTY OF BERKS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2022

Federal Grantor/Pass-Through Grantor/Program	Source Code	Federal ALN	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/21	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/22	Passed Through to Subrecipients
U.S. Department of Agriculture								
Passed through the Pennsylvania Department of Agriculture								
Emergency Food Assistance Program (Administrative Costs)	I	10.568	ME44165689	57,529	90,185	112,459	79,803	-
Emergency Food Assistance Program (Food Commodities)	I	10.569	8-07-06-074	68,362	376,904	370,148	61,606	-
Total U.S. Department of Agriculture				125,891	467,089	482,607	141,409	-
U.S. Department of Housing and Urban Development								
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	-	3,054,206	3,054,206 *	-	3,054,206
Community Development Block Grants/Entitlement Grants- COVID	D	14.218	B-20-UW-42-0003	-	113,944	113,944 *	-	113,944
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	(3)	158,422	158,425	-	158,425
Emergency Solutions Grant Program	D	14.231	E-20-UW-42-0003	-	487,470	487,470	-	487,470
ESG CARES Grant	D	14.231	Unknown	-	-	-	-	-
Home Investment Partnerships Program	D	14.239	M-15-UC-42-0206, M-16-UC-42-0206, M-17-UC-42-0206, M-18-UC-42-0206 and M-19-UC-42-0206	-	908,041	908,041	-	908,041
Total U.S. Department of Housing and Urban Development				(3)	4,722,083	4,722,086	-	4,722,086
U.S. Department of Justice								
Passed through Pennsylvania Commission on Crime and Delinquency								
Coronavirus Emergency Supplemental Funding Program Grant	I	16.034	Unknown	-	-	-	-	-
Coronavirus Emergency Supplemental Funding Program Grant	I	16.034	2020-CE-01 33666	9,004	9,004	-	-	-
State Criminal Alien Assistance Program	D	16.606	13579543	-	45,022	-	(45,022)	-
State Criminal Alien Assistance Program	D	16.606	2020-AP-BX-1025	(3,229)	58,652	-	(61,881)	-
Drug Enforcement (DEA) overtime reimbursement	D	16.999	21 U.S.C. 878	468	2,094	1,626	-	-
Drug Enforcement (DEA) overtime reimbursement - Sheriff	D	16.999	Unknown	2,523	10,536	8,974	961	-
				8,766	125,308	10,600	(105,942)	-
Passed through City of Reading, PA								
Edward Byrne Memorial Justice Assistance Grant Program	I	16.738	2019-DJ-BX-0578	-	14,643	14,643	-	-
Edward Byrne Memorial Justice Assistance Grant Program	I	16.738	15PBJA-21-GG-01781-JAGX	-	12,661	12,661	-	-
Total Edward Byrne Memorial Justice Assistance Grant Program				-	27,304	27,304	-	-
Passed through Pennsylvania Commission on Crime and Delinquency								
Paul Coverdell Forensic Sciences Improvement Grant Program	I	16.742	2020-FS-01-34744	31,259	110,661	79,402	-	-
Paul Coverdell Forensic Sciences Improvement Grant Program	I	16.742	2021-FS-01-36917	-	-	27,455	27,455	-
Total Paul Coverdell Forensic Sciences Improvement Grant Program				31,259	110,661	106,857	27,455	-

COUNTY OF BERKS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2022

Federal Grantor/Pass-Through Grantor/Program	Source Code	Federal ALN	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/21	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/22	Passed Through to Subrecipients
Passed through Pennsylvania Commission on Crime and Delinquency								
Crime Victim Assistance	I	16.575	2020-VF-06-34357	35,584	233,896	264,416	66,104	-
Crime Victim Assistance	I	16.575	2018/2019/2020-VF-05 33220	788	31,180	36,936	6,544	-
Crime Victim Assistance	I	16.575	2018/2019/2020-VF-05 33198	16,246	72,852	75,683	19,077	-
Total Crime Victim Assistance				52,618	337,928	377,035	91,725	-
Passed through Pennsylvania Commission on Crime and Delinquency								
Passed through Safe Berks (Berks Women in Crisis)								
Violence Against Women Formula Grants	I	16.588	36030	-	62,500	62,500	-	-
Total U.S. Department of Justice				92,643	663,701	584,296	13,238	-
<u>U.S. Department of Labor</u>								
Passed through Pennsylvania Department of Labor and Industry								
WIOA Cluster								
WIOA Adult Program	I	17.258	015-19-313-2	686	37,764	37,078	-	45,451
WIOA Adult Program	I	17.258	015-20-301-1	96,806	244,365	147,559	-	122,566
WIOA Adult Program	I	17.258	015-21-300-1	2,518	165,748	163,230	-	140,264
WIOA Adult Program	I	17.258	015-21-301-1	15,201	853,849	840,839	2,191	639,399
WIOA Adult Program	I	17.258	015-21-301-3	-	55,556	201,124	145,568	124,447
WIOA Adult Program	I	17.258	Sale of Van	-	603	603	-	-
WIOA Adult Program	I	17.258	015-22-300-1	-	18,195	18,195	-	-
WIOA Adult Program	I	17.258	015-22-301-1	-	-	18,629	18,629	-
WIOA Adult Program	I	17.258	015-20-313-1	-	791	110,617	109,826	102,409
Total WIA/WIOA Adult Program				115,211	1,376,871	1,537,874	276,214	1,174,536
WIA/WIOA Youth Activities	I	17.259	015-19-334-2	23,972	95,882	71,910	-	67,724
WIA/WIOA Youth Activities	I	17.259	015-21-330-1	117,180	1,068,835	951,655	-	742,808
WIA/WIOA Youth Activities	I	17.259	Sale of Van	-	603	603	-	-
WIA/WIOA Youth Activities	I	17.259	015-22-330-1	-	97,800	150,177	52,377	39,213
WIA/WIOA Youth Activities	I	17.259	015-19-334-3	-	725	725	-	725
Total WIA/WIOA Youth Activities				141,152	1,263,845	1,175,070	52,377	850,470
WIA/WIOA Dislocated Worker- National Emergency Grants	I	17.277	015-19-852-3	1,677	1,677	-	-	-
Business Education Partnership	I	17.278	015-21-413-2	-	50,469	52,337	1,868	43,175
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	015-19-413-3	-	63,550	63,550	-	63,550
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	015-20-405-2	-	17,391	17,391	-	17,391
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	015-20-415-1	-	25,000	25,000	-	25,000
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	Sale of Van	-	603	603	-	-
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	015-20-401-1	52,088	90,486	38,398	-	23,849
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	015-21-400-1	1,948	232,948	231,000	-	181,153
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	015-21-401-1	10,864	475,199	526,034	61,699	411,418
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	015-22-400-1	-	26,171	37,183	11,012	5,054
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	015-22-401-1	-	14,758	28,576	13,818	-
Total WIA/WIOA Dislocated Worker Formula Grants				64,900	996,575	1,020,072	88,397	770,590
Total WIA Cluster				322,940	3,638,968	3,733,016	416,988	2,795,596
Total U.S. Department of Labor				322,940	3,638,968	3,733,016	416,988	2,795,596

COUNTY OF BERKS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2022

Federal Grantor/Pass-Through Grantor/Program	Source Code	Federal ALN	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/21	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/22	Passed Through to Subrecipients
<u>U.S. Department of Transportation</u>								
Passed through Pennsylvania Department of Transportation Highway Planning and Construction	I	20.205	521166	178,366	388,805	389,006	178,567	-
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	I	20.505	521166	50,717	110,042	67,613	8,288	67,613
				229,083	498,847	456,619	186,855	67,613
Passed through Pennsylvania Emergency Management Agency Interagency Hazardous Materials Public Sector Training and Planning Grants	I	20.703	4100079176	-	32,848	32,848	-	-
Total U.S. Department of Transportation				229,083	531,695	489,467	186,855	67,613
<u>U.S. Department of the Treasury</u>								
Passed through Pennsylvania Department of Health and Human Services ARA Medicaid Stimulus ACT 24	I	21.027	Unknown	(1,348,176)	-	1,348,176	-	-
Emergency Rental Assistance Program	D	21.023	Unknown	-	85,154	- *	(85,154)	-
Emergency Rental Assistance Program	D	21.023	Unknown	(7,606,512)	-	5,608,802 *	(1,997,710)	5,608,802
Passed through Pennsylvania Treasury Department Pennsylvania State Emergency Rental Assistance Program 1	I	21.023	Unknown	(5,819)	2,021,034	2,026,853 *	-	2,011,448
Passed through Pennsylvania Treasury Department Pennsylvania State Emergency Rental Assistance Program 2	I	21.023	Unknown	(11,809,624)	904,421	9,486,877 *	(3,227,168)	9,484,629
				(11,815,443)	2,925,455	11,513,730	(3,227,168)	11,496,077
American Rescue Plan - SLRF	D	21.027	Unknown	(23,079,487)	40,903,085	33,324,468	(30,658,104)	-
Local Assistance and Tribal Consistency Fund	D	21.032	Unknown	-	50,000	50,000	-	-
Total U.S. Department of Treasury				(43,849,618)	43,963,694	51,845,176	(35,968,136)	17,104,879
<u>Institute of Museum and Library Services</u>								
Passed through Pennsylvania Department of Education State Library Program	I	45.310	LS-250234-OLS-21	-	100,100	100,100	-	-
Total Institute of Museum and Library Services				-	100,100	100,100	-	-
<u>U.S. Department of Education</u>								
Passed through Pennsylvania Department of Human Services Special Education-Grants for Infants and Families	I	84.181	70170	115,898	244,931	251,351	122,318	-
Total U.S. Department of Education				115,898	244,931	251,351	122,318	-

COUNTY OF BERKS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2022

Federal Grantor/Pass-Through Grantor/Program	Source Code	Federal ALN	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/21	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/22	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	-	5,418	5,418	-	-
Special Programs for the Aging Title VII, Chapter 2								
Long Term Care Ombudsman Services for Older Individuals	I	93.042	Unknown	-	15,731	15,731	-	-
Fed Cares Act	I	93.042	Unknown	-	8,840	8,840	-	-
Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services								
	I	93.043	Unknown	-	29,384	29,384	-	-
National Family Caregiver Support, Title III, Part E								
	I	93.052	Unknown	-	211,668	211,668	-	-
Cares Act- Caregiver								
	I	93.052	Unknown	(15,053)	-	15,053	-	-
ARP Family'								
	I	93.052	Unknown	15,042	105,295	90,253	-	-
Medicare Enrollment Assistance Program								
	I	93.071	Unknown	-	11,512	11,512	-	-
Aging Cluster								
Special Programs for the Aging Title III Part B-Grants for Supportive Services and Senior Centers								
	I	93.044	Unknown	-	654,937	654,937	-	-
Cares Act- Services								
	I	93.044	Unknown	(8,697)	-	8,697	-	-
ARP Supportive Services								
	I	93.044	Unknown	6,717	86,878	100,089	19,928	-
ARP Preventative Health								
	I	93.044	Unknown	1,501	13,512	13,512	1,501	-
COVID Vaccine Support								
	I	93.044	Unknown	-	61,542	61,542	-	-
Special Programs for the Aging Title III, Part C Nutrition Services								
	I	93.045	Unknown	-	380,928	380,928	-	-
Cares Act- Meals								
	I	93.045	Unknown	(283,565)	238,270	521,835	-	-
ARP Meals								
	I	93.045	Unknown	10,589	140,305	162,805	33,089	-
Nutrition Services Incentive Program								
	I	93.053	Unknown	-	191,404	191,404	-	-
Total Aging Cluster								
				(273,455)	1,767,776	2,095,749	54,518	-
State Health Insurance Assistance Program								
	I	93.324	Unknown	-	30,633	30,633	-	-
Passed through Pennsylvania Department of Human Services								
Substance Abuse and Mental Health Services Projects of Regional and National Significance								
	I	93.243	Unknown	(1,229)	-	-	(1,229)	-
Total Substance Abuse and Mental Health Services Projects of Regional and National Significance								
				(1,229)	-	-	(1,229)	-

COUNTY OF BERKS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2022

Federal Grantor/Pass-Through Grantor/Program	Source Code	Federal ALN	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/21	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/22	Passed Through to Subrecipients
Passed through Pennsylvania District Attorney's Institute								
Medicaid Cluster								
Medical Assistance Program	I	93.778	None	49,172	128,950	130,271	50,493	-
Medical Assistance Program	I	93.778	4100030046	7,917	38,625	38,014	7,306	-
Medical Assistance Program	I	93.778	70175	73,414	657,837	679,871	95,448	-
Medical Assistance Program	I	93.778	70127	98,232	331,854	297,436	63,814	-
Medical Assistance Program	I	93.778	70184	53,806	137,729	137,199	53,276	-
				<u>282,541</u>	<u>1,294,995</u>	<u>1,282,791</u>	<u>270,337</u>	<u>-</u>
Passed through Pennsylvania Department of Aging								
Medicaid Cluster								
Medical Assistance Program	I	93.778	4100058024	(40,492)	80,079	146,987	26,416	-
Medical Assistance Program	I	93.778	AWPA-PSA32AAA-2017-2022	(907,545)	1,150,483	287,002	(1,771,026)	-
Passed through Pennsylvania Department of Drug and Alcohol Programs								
Medicaid Cluster								
Medical Assistance Program	I	93.778	71-079	<u>110,869</u>	<u>494,821</u>	<u>419,061</u>	<u>35,109</u>	<u>419,061</u>
Total Medicaid Cluster				<u>(554,627)</u>	<u>3,020,378</u>	<u>2,135,841</u>	<u>(1,439,164)</u>	<u>419,061</u>
Passed through Pennsylvania Department of Drug and Alcohol Programs								
Block Grants for Prevention and Treatment of Substance Abuse	I	93.959	4100070680	<u>144,607</u>	<u>2,154,635</u>	<u>2,040,434</u>	<u>30,406</u>	<u>2,040,434</u>
Passed through Pennsylvania Department of Labor and Industry								
TANF Cluster								
Temporary Assistance for Needy Families	I	93.558	4100077462	-	6,028	9,290	3,262	13,299
Temporary Assistance for Needy Families	I	93.558	4100077462	-	320,475	659,464	338,989	1,052,063
Temporary Assistance for Needy Families	I	93.558	4100077462	237,992	898,137	660,145	-	-
Temporary Assistance for Needy Families	I	93.558	4100077462	5,671	12,565	6,894	-	-
Temporary Assistance for Needy Families	I	93.558	015-19-336-1	-	-	-	-	-
Temporary Assistance for Needy Families	I	93.558	015-22-336-1	-	86,933	145,855	58,922	128,504
Temporary Assistance for Needy Families	I	93.558	015-21-336-1	37,034	398,787	361,753	-	329,069
				<u>280,697</u>	<u>1,722,925</u>	<u>1,843,401</u>	<u>401,173</u>	<u>1,522,935</u>

COUNTY OF BERKS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2022

Federal Grantor/Pass-Through Grantor/Program	Source Code	Federal ALN	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/21	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/22	Passed Through to Subrecipients
Passed through Pennsylvania Department of Human Services								
TANF Cluster								
Temporary Assistance for Needy Families	I	93.558	N/A	1,185,704	1,929,241	1,397,233	653,696	-
Total Temporary Assistance for Needy Families Cluster				1,466,401	3,652,166	3,240,634	1,054,869	1,522,935
Guardianship Assistance	I	93.090	N/A	28,389	54,822	67,601	41,168	-
Promoting Safe and Stable Families	I	93.556	Unknown	-	7,650	7,650	-	-
Promoting Safe and Stable Families	I	93.556	None	-	16,719	16,719	-	-
Promoting Safe and Stable Families	I	93.556	Unknown	97	97	1,008	1,008	-
Promoting Safe and Stable Families	I	93.556	Unknown	94,497	200,000	88,837	(16,666)	-
Total Promoting Safe and Stable Families				94,594	224,466	114,214	(15,658)	-
Child Support Enforcement	I	93.563	4100070464	1,708,656	4,511,623	4,965,597 *	2,162,630	-
Community-Based Child Abuse Prevention Grants	I	93.590	Unknown	-	14,446	14,446	-	-
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	8	(640)	-	-	(640)	-
Foster Care-Title IV-E	I	93.658	N/A	3,338,277	4,782,704	2,901,272	1,456,845	-
Adoption Assistance	I	93.659	N/A	650,085	4,188,398	5,460,976	1,922,663	-
Social Services Block Grant	I	93.667	None	-	318,913	318,913	-	-
Social Services Block Grant	I	93.667	70177	63,990	158,389	141,407	47,008	-
Social Services Block Grant	I	93.667	70135	58,787	117,574	117,574	58,787	-
Total Social Services Block Grant				122,777	594,876	577,894	105,795	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	I	93.674	N/A	169,419	190,009	114,612	94,022	-
Pandemic Act Division X	I	93.674	2101PACILC	211,168	385,903	153,735	(21,000)	-
Federal ECMH & Housing Scholarships	I	93.889	N/A	(3,550)	2,750	-	(6,300)	-
Block Grants for Community Mental Health Services	I	93.958	70167	(8,639)	1,275,228	578,089	(705,778)	-
Total U.S. Department of Health and Human Services				7,092,222	27,369,895	25,010,820	4,733,147	3,982,430

COUNTY OF BERKS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2022

Federal Grantor/Pass-Through Grantor/Program	Source Code	Federal ALN	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/21	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/22	Passed Through to Subrecipients
U.S. Department of Homeland Security								
Passed through Pennsylvania Emergency Management Agency Emergency Management Performance Grants	I	97.042	4100078441	149,689	116,166	131,811	165,334	-
Total Emergency Management Performance Grants				149,689	116,166	131,811	165,334	-
Emergency Management Performance Grants	I	97.047	Unknown	-	-	30,630	30,630	-
Passed through East Central PA Counter Terrorism Task Force Homeland Security Grant Program	I	97.067	EQUIPMENT ONLY-NO FUNDS	-	101,143	101,143	-	-
Homeland Security Grant Program	I	97.067	EMW-2016-SS-00048	94,754	94,754	32,270	32,270	-
Total Homeland Security Grant Program				94,754	195,897	133,413	32,270	-
Total U.S. Department of Homeland Security				244,443	312,063	295,854	228,234	-
Total Federal Awards				(35,626,501)	82,014,219	87,514,773	(30,125,947)	28,672,604

I - Indirect

D - Direct

* Denotes major program as defined by Uniform Guidance.

County of Berks

Notes to Schedule of Expenditures of Federal Awards
December 31, 2022

Note 1 - Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all Federal 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 Accounting Policies

Expenditures reported on the Schedule of Expenditures of Federal Awards is 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	\$ 112,459
	10.569	370,148
		<u>\$ 482,607</u>
WIOA Cluster	17.258	\$ 1,537,874
	17.259	1,175,070
	17.278	<u>1,020,072</u>
		<u>\$ 3,733,016</u>
Aging Cluster	93.044	\$ 838,777
	93.045	1,065,568
	93.053	<u>191,404</u>
		<u>\$ 2,095,749</u>

County of Berks**Notes to Schedule of Expenditures of Federal Awards (continued)**

December 31, 2022

Note 5 - Correction of Beginning Accrued (Deferred) Revenue

As a result of information obtained during 2022, 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, 2021 Report</u>	<u>Beginning Balance per December 31, 2022 Report</u>	<u>Adjustment Amount</u>
Community Development Block Grants	14.218	\$ (30,623)	\$ -	\$ 30,623
Crime Victim Assistance	16.575	52,614	52,618	4
Violence Against Women Formula Grants	16.588	(915)	-	915
WIOA Adult	17.258	114,440	115,211	771
WIA/WIOA Dislocated Worker Formula Grant	17.278	65,673	64,900	(773)
Emergency Rental Assistance Program	21.023	(19,416,136)	(19,421,955)	(5,819)
Rehabilitation Services Vocational Rehabilitation Grants	84.126	5,818	-	(5,818)
Special Education Grants for Infants and Families	84.181	115,897	115,898	1
Temporary Assistance for Needy Families	93.558	1,540,193	1,466,401	(73,792)
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	207,282	169,419	(37,863)

Reconciliation of the Schedule of Expenditures of Federal Awards totals:

Total December 31, 2021 Receivable (Deferral)

As previously reported	\$ (35,534,750)
Adjustments	<u>(91,751)</u>
Adjusted	<u>\$ (35,626,501)</u>

County of Berks

Summary Schedule of Prior Audit Findings
December 31, 2022

None.

County of Berks

Schedule of Findings and Questioned Costs

December 31, 2022

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>
14.218	Community Development Block Grants	\$ 3,168,150
21.023	Emergency Rental Assistance Program	17,122,532
93.563	Child Support Enforcement	4,965,597

Dollar threshold used to distinguish between Type A and Type B programs: \$2,625,443

Auditee qualified as low-risk auditee? X Yes _____ No

County of Berks

Schedule of Findings and Questioned Costs (continued)

December 31, 2022

Section II - Financial Statement Findings

None.

County of Berks

Schedule of Findings and Questioned Costs (continued)

December 31, 2022

Section III - Federal Award Findings and Questioned Costs

None.