

COUNTY OF BERKS, PENNSYLVANIA

Single Audit Report

December 31, 2021



County of Berks

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County of Berks

Report Distribution List

December 31, 2021

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Reading, PA 19601

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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, 2021, 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 2, 2022. 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)

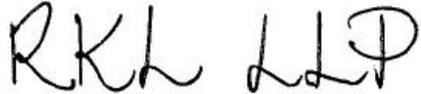
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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 in black ink that reads "RKL LLP". The letters are cursive and somewhat stylized.

September 2, 2022
Wyomissing, Pennsylvania

Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards 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, 2021. 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, 2021.

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 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 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 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, 2021, and have issued our report thereon, dated September 2, 2022, 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.



September 2, 2022, except for the last paragraph on Page 6, as to which
the date is September 29, 2022
Wyomissing, Pennsylvania

COUNTY OF BERKS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2021

Federal Grantor/Pass-Through Grantor/Program	Source Code	Federal CFDA Number	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/20	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/21	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	8,336	19,258	68,451	57,529	-
Emergency Food Assistance Program (Food Commodities)	I	10.569	8-07-06-074	31,195	88,364	125,531	68,362	-
Total U.S. Department of Agriculture				39,531	107,622	193,982	125,891	-
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	-	2,162,509	2,162,402	(107)	2,162,402
Community Development Block Grants/Entitlement Grants- COVID	D	14.218	B-20-UW-42-0003	-	1,129,413	1,098,897	(30,516)	1,098,897
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	-	205,610	205,607	(3)	205,607
Emergency Solutions Grant Program	D	14.231	E-20-UW-42-0003	-	701,558	701,558	-	701,558
ESG CARES Grant	D	14.231	Unknown	-	136,018	136,018	-	136,018
Home Investment Partnerships Program	D	14.239	0206, M-18-UC-42-0206 and M-19-UC-42-0206	-	540,072	540,072	-	540,072
Total U.S. Department of Housing and Urban Development				-	4,875,180	4,844,554	(30,626)	4,844,554
U.S. Department of Justice								
Passed through Pennsylvania Commission on Crime and Delinquency								
Coronavirus Emergency Supplemental Funding Program Grant	I	16.034	Unknown	105,603	174,495	68,892	-	-
Coronavirus Emergency Supplemental Funding Program Grant	I	16.034	2020-CE-01 33666	-	81,030	90,034	9,004	-
State Criminal Alien Assistance Program	D	16.606	2019-AP-BX-1126	(26,029)	-	26,029	-	-
State Criminal Alien Assistance Program	D	16.606	2020-AP-BX-1025	(31,313)	-	28,084	(3,229)	-
Drug Enforcement (DEA) overtime reimbursement	D	16.999	21 U.S.C. 878	2,326	2,969	1,111	468	-
Drug Enforcement (DEA) overtime reimbursement - Sheriff	D	16.999	Unknown	962	13,000	14,561	2,523	-
				51,549	271,494	228,711	8,766	-
Passed through City of Reading, PA								
Edward Byrne Memorial Justice Assistance Grant Program	I	16.738	2017-DJ-BX-0226	-	1,156	1,156	-	-
Edward Byrne Memorial Justice Assistance Grant Program	I	16.738	2018-DJ-BX-0849	-	17,893	17,893	-	-
Total Edward Byrne Memorial Justice Assistance Grant Program				-	19,049	19,049	-	-
Passed through Pennsylvania Commission on Crime and Delinquency								
Paul Coverdell Forensic Sciences Improvement Grant Program	I	16.742	2019-CD-BX-0051	20,004	20,003	31,258	31,259	-
Total Paul Coverdell Forensic Sciences Improvement Grant Program				20,004	20,003	31,258	31,259	-

COUNTY OF BERKS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2021

Federal Grantor/Pass-Through Grantor/Program	Source Code	Federal CFDA Number	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/20	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/21	Passed Through to Subrecipients
Passed through Pennsylvania Commission on Crime and Delinquency								
Crime Victim Assistance	I	16.575	2018-VF-06-29298	65,990	66,006	16	-	-
Crime Victim Assistance	I	16.575	2020-VF-06-34357	-	-	35,584	35,584	-
Crime Victim Assistance	I	16.575	2018-VF-07-29196	26,795	26,795	-	-	-
Crime Victim Assistance	I	16.575	2016/2017-VF-05 28239	(4)	-	-	(4)	-
Crime Victim Assistance	I	16.575	2018/2019/2020-VF-05 33220	-	40,406	41,194	788	-
Crime Victim Assistance	I	16.575	2018/2019/2020-VF-05 33198	-	56,554	72,800	16,246	-
Total Crime Victim Assistance				92,781	189,761	149,594	52,614	-
Passed through Pennsylvania Commission on Crime and Delinquency								
Passed through Safe Berks (Berks Women in Crisis)								
Violence Against Women Formula Grants	I	16.588	2015-VA-07 26294	(915)	-	-	(915)	-
Violence Against Women Formula Grants	I	16.588	2018/2019-VA-01/02/03 28839	-	62,500	62,500	-	-
Total Violence Against Women Formula Grants				(915)	62,500	62,500	(915)	-
Total U.S. Department of Justice				163,419	562,807	491,112	91,724	-
<u>U.S. Department of Labor</u>								
Passed through Pennsylvania Department of Labor and Industry								
WIOA Cluster								
WIOA Adult Program	I	17.258	015-18-301-1	1	-	-	1	-
WIOA Adult Program	I	17.258	015-19-301-1	-	-	1	1	-
WIOA Adult Program	I	17.258	015-19-313-2	2,161	59,702	58,227	686	39,312
WIOA Adult Program	I	17.258	015-20-300-1	-	138,740	137,446	(1,294)	20,080
WIOA Adult Program	I	17.258	015-20-301-1	8,371	522,582	611,538	97,327	595,106
WIOA Adult Program	I	17.258	015-21-300-1	-	18,416	20,934	2,518	-
WIOA Adult Program	I	17.258	015-21-301-1	-	11,946	27,147	15,201	25,815
WIOA Adult Program	I	17.258	015-18-313-3	17,842	127,872	110,030	-	-
Total WIA/WIOA Adult Program				28,375	879,258	965,323	114,440	680,313
WIA/WIOA Youth Activities								
WIA/WIOA Youth Activities	I	17.259	015-19-330-1	-	29,000	29,000	-	-
WIA/WIOA Youth Activities	I	17.259	015-19-334-2	-	103,169	127,141	23,972	-
WIA/WIOA Youth Activities	I	17.259	015-20-330-1	95,698	988,830	893,132	-	-
WIA/WIOA Youth Activities	I	17.259	015-21-330-1	-	176,562	293,742	117,180	-
Total WIA/WIOA Youth Activities				95,698	1,297,561	1,343,015	141,152	-
WIA/WIOA Dislocated Worker- National Emergency Grants								
WIA/WIOA Dislocated Worker- National Emergency Grants	I	17.277	015-19-852-3	-	24,334	26,011	1,677	-
Business Education Partnership								
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	015-18-413-2	18,301	18,301	-	-	13,443
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	015-18-415-1	7,100	7,099	-	1	-
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	015-18-415-2	-	116,371	116,371	-	-
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	015-18-415-5	-	78,393	78,393	-	-
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	015-18-401-1	-	(1)	-	1	-
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	015-19-301-3	84,629	442,039	358,183	773	173,404
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	015-19-401-1	-	-	(2)	(2)	-
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	015-20-400-1	64,820	66,840	2,020	-	-

COUNTY OF BERKS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2021

Federal Grantor/Pass-Through Grantor/Program	Source Code	Federal CFDA Number	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/20	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/21	Passed Through to Subrecipients
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	015-20-401-1	9,185	708,205	751,108	52,088	-
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	015-21-400-1	-	25,883	27,831	1,948	-
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	015-21-401-1	-	9,005	19,869	10,864	-
Total WIA/WIOA Dislocated Worker Formula Grants				184,035	1,472,135	1,353,773	65,673	186,847
Total WIA Cluster				308,108	3,673,288	3,688,122	322,942	867,160
Total U.S. Department of Labor				308,108	3,673,288	3,688,122	322,942	867,160
<u>U.S. Department of Transportation</u>								
Passed through Pennsylvania Department of Transportation								
Highway Planning and Construction	I	20.205	521166	180,811	369,683	367,238	178,366	-
Highway Planning and Construction	I	20.205	350350-B	367,475	367,475	-	-	-
Total Highway Planning and Construction				548,286	737,158	367,238	178,366	-
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	I	20.505	521166	52,245	106,365	104,837	50,717	-
National Historic Covered Bridge Program	I	20.999	Unknown	12,734	12,734	-	-	-
				613,265	856,257	472,075	229,083	-
Passed through Pennsylvania Emergency Management Agency Interagency Hazardous Materials Public Sector Training and Planning Grants								
	I	20.703	4100079176	-	32,824	32,824	-	-
Total U.S. Department of Transportation				613,265	889,081	504,899	229,083	-
<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	-	1,457,198	109,022 *	(1,348,176)	-
Emergency Rental Assistance Program	D	21.023	Unknown	-	12,549,394	12,549,394 *	-	12,549,394
Emergency Rental Assistance Program	D	21.023	Unknown	-	12,656,512	5,050,000 *	(7,606,512)	5,050,000
Passed through Pennsylvania Treasury Department								
Pennsylvania State Emergency Rental Assistance Program 1	I	21.023	Unknown	-	15,150,691	15,150,691 *	-	15,150,691
Pennsylvania State Emergency Rental Assistance Program 2	I	21.023	Unknown	-	11,809,624	- *	(11,809,624)	-
				-	26,960,315	15,150,691	(11,809,624)	15,150,691
American Rescue Plan - SLRF	D	21.027	Unknown	-	40,913,061	17,833,574 *	(23,079,487)	-
Total U.S. Department of Treasury				-	94,536,480	50,692,681	(43,843,799)	32,750,085

COUNTY OF BERKS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2021

Federal Grantor/Pass-Through Grantor/Program	Source Code	Federal CFDA Number	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/20	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/21	Passed Through to Subrecipients
U.S. Department of Education								
Passed through Pennsylvania Department of Labor and Industry, Bureau of Workforce Development Partnership Rehabilitation Services_Vocational Rehabilitation Grants to States	I	84.126	Unknown	5,818	-	-	5,818	-
Passed through Pennsylvania Department of Human Services Special Education-Grants for Infants and Families	I	84.181	70170	55,376	234,715	295,236	115,897	-
Total U.S. Department of Education				61,194	234,715	295,236	121,715	-
U.S. Department of Health and Human Services								
Passed through Pennsylvania Department of Aging Special Programs for the Aging_Title VII, Chapter 3_ Programs for Prevention of Elder Abuse, Neglect, and Exploitation	I	93.041	Unknown	-	4,474	4,474	-	-
Special Programs for the Aging_Title VII, Chapter 2_ Long Term Care Ombudsman Services for Older Individuals	I	93.042	Unknown	-	16,004	16,004	-	-
Special Programs for the Aging_Title III, Part D_Disease Prevention and Health Promotion Services	I	93.043	Unknown	-	20,686	20,686	-	-
National Family Caregiver Support, Title III, Part E	I	93.052	Unknown	-	180,563	180,563	-	-
Cares Act- Caregiver	I	93.052	Unknown	-	62,842	47,789	(15,053)	-
Aging Cluster								
Special Programs for the Aging_Title III, Part B-Grants for Supportive Services and Senior Centers	I	93.044	Unknown	-	546,635	546,635	-	-
Cares Act- Services	I	93.044	Unknown	-	123,433	114,736	(8,697)	-
ARP Supportive Services	I	93.044	Unknown	-	33,585	40,302	6,717	-
ARP Preventative Health	I	93.044	Unknown	-	7,505	9,006	1,501	-
Special Programs for the Aging_Title III, Part C_Nutrition Services	I	93.045	Unknown	-	338,080	338,080	-	-
Cares Act- Meals	I	93.045	Unknown	-	444,666	161,101	(283,565)	-
ARP Meals	I	93.045	Unknown	-	52,940	63,529	10,589	-
ARP Family'	I	93.052	Unknown	-	75,207	90,249	15,042	-
Nutrition Services Incentive Program	I	93.053	Unknown	-	168,533	168,533	-	-
Total Aging Cluster				-	1,790,584	1,532,171	(258,413)	-
State Health Insurance Assistance Program	I	93.324	Unknown	-	53,734	53,734	-	-

COUNTY OF BERKS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2021

Federal Grantor/Pass-Through Grantor/Program	Source Code	Federal CFDA Number	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/20	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/21	Passed Through to Subrecipients
Passed through Pennsylvania Department of Human Services Substance Abuse and Mental Health Services _Projects of Regional and National Significance	I	93.243	Unknown	(229)	1,000	-	(1,229)	-
Total Substance Abuse and Mental Health Services _Projects of Regional and National Significance				(229)	1,000	-	(1,229)	-
Passed through Pennsylvania District Attorney's Institute MDIT/CJA Mini Grant	I	93.643	2020/2020-/CJ/EA-01/03	-	5,000	5,000	-	-
Medicaid Cluster								
Medical Assistance Program	I	93.778	None	40,233	116,476	125,415	49,172	-
Medical Assistance Program	I	93.778	4100030046	10,090	76,506	74,333	7,917	-
Medical Assistance Program	I	93.778	70175	79,009	308,145	302,550	73,414	-
Medical Assistance Program	I	93.778	70127	150,490	354,474	302,216	98,232	-
Medical Assistance Program	I	93.778	70184	20,278	120,687	154,215	53,806	-
				300,100	976,288	958,729	282,541	-
Passed through Pennsylvania Department of Aging Medicaid Cluster								
Medical Assistance Program	I	93.778	4100058024	32,843	171,597	98,262	(40,492)	-
Medical Assistance Program	I	93.778	AWPA-PSA32AAA-2017-2021	(516,273)	735,440	344,168	(907,545)	-
Passed through Pennsylvania Department of Drug and Alcohol Programs Medicaid Cluster								
Medical Assistance Program	I	93.778	71-079	-	245,100	355,969	110,869	-
Total Medicaid Cluster				(183,330)	2,128,425	1,757,128	(554,627)	-
Passed through Pennsylvania Department of Drug and Alcohol Programs Block Grants for Prevention and Treatment of Substance Abuse	I	93.959	4100070680	-	1,737,721	1,882,328	144,607	-
Passed through Pennsylvania Department of Labor and Industry TANF Cluster								
Temporary Assistance for Needy Families	I	93.558	4100077462	(1)	-	1	-	-
Temporary Assistance for Needy Families	I	93.558	4100077462	181,160	799,253	618,093	-	-
Temporary Assistance for Needy Families	I	93.558	4100077462	5,297	14,698	9,401	-	-
Temporary Assistance for Needy Families	I	93.558	4100077462	-	377,833	615,825	237,992	-
Temporary Assistance for Needy Families	I	93.558	4100077462	-	10,304	15,975	5,671	-
Temporary Assistance for Needy Families	I	93.558	015-20-336-1	46,668	454,806	408,138	-	-
Temporary Assistance for Needy Families	I	93.558	015-21-336-1	-	142,413	179,447	37,034	-
				233,124	1,799,307	1,846,880	280,697	-

COUNTY OF BERKS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2021

Federal Grantor/Pass-Through Grantor/Program	Source Code	Federal CFDA Number	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/20	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/21	Passed Through to Subrecipients
Passed through Pennsylvania Department of Human Services								
TANF Cluster								
Temporary Assistance for Needy Families	I	93.558	N/A	818,166	1,131,960	1,573,290	1,259,496	-
Total Temporary Assistance for Needy Families Cluster				1,051,290	2,931,267	3,420,170	1,540,193	-
Guardianship Assistance	I	93.090	N/A	34,854	72,763	66,298	28,389	-
Promoting Safe and Stable Families	I	93.556	Unknown	-	69,978	69,978	-	-
Promoting Safe and Stable Families	I	93.556	None	-	18,989	18,989	-	-
Promoting Safe and Stable Families	I	93.556	Unknown	-	-	97	97	-
Promoting Safe and Stable Families	I	93.556	Unknown	-	-	94,497	94,497	-
Total Promoting Safe and Stable Families				-	88,967	183,561	94,594	-
Child Support Enforcement	I	93.563	4100070464	1,807,525	4,908,218	4,809,349	1,708,656	-
Stepanic Tubbs Jones Child Welfare Services Program	I	93.645	N/A	-	131,234	131,234	-	-
Title IV-B CARES Act- Coronavirus Relief Act	I	93.645	2001PACWC3	(31,035)	-	30,395	(640)	-
Foster Care-Title IV-E	I	93.658	N/A	2,649,742	4,648,412	5,336,947	3,338,277	-
Adoption Assistance	I	93.659	N/A	527,591	5,268,418	5,390,912	650,085	-
Social Services Block Grant	I	93.667	None	-	318,913	318,913	-	-
Social Services Block Grant	I	93.667	70177	12,546	158,389	209,833	63,990	-
Social Services Block Grant	I	93.667	70135	56,816	117,574	119,545	58,787	-
Total Social Services Block Grant				69,362	594,876	648,291	122,777	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	I	93.674	N/A	69,094	-	138,188	207,282	-
Pandemic Act Division X	I	93.674	2101PACILC	-	-	211,168	211,168	-
Federal ECMH & Housing Scholarships	I	93.889	N/A	(4,564)	4,500	5,514	(3,550)	-
Block Grants for Community Mental Health Services	I	93.958	70167	(84,539)	518,405	594,305	(8,639)	-

COUNTY OF BERKS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2021

<u>Federal Grantor/Pass-Through Grantor/Program</u>	<u>Source Code</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Accrued (Deferred) Revenue at 12/31/20</u>	<u>Federal Grant Receipts</u>	<u>Federal Grant Expenditures</u>	<u>Accrued (Deferred) Revenue at 12/31/21</u>	<u>Passed Through to Subrecipients</u>
Passed through Pennsylvania Department of Human Services								
Medicare Stimulus Cares Act- Provider Relief Fund- Medicare Stimulus	I	93.498	N/A	673,487	275,124	(398,363)	-	-
Medicare Stimulus Cares Act- Provider Relief Fund- Medicare Stimulus Phase 3	I	93.498	N/A	-	398,363	398,363	-	-
HHS HRSA ARP Rural Distribution Grant	I	93.498	N/A	-	9,402	9,402	-	-
HHS HRSA Phase 4 Distribution	I	93.498	N/A	-	815,843	815,843	-	-
Passed through Pennsylvania Commission on Crime and Delinquency								
Berks County Drug Court initiative Grant	I	93.788	2019-OG-DC-31113	11,256	62,501	51,245	-	-
Total U.S. Department of Health and Human Services				6,590,504	26,729,326	27,342,699	7,203,877	-
<u>U.S. Department of Homeland Security</u>								
Passed through Pennsylvania Emergency Management Agency								
Public Assistance Grants	I	97.036	PEMA DAP-2	478,522	478,522	-	-	-
Passed through Pennsylvania Emergency Management Agency								
Emergency Management Performance Grants	I	97.042	PEMA 2019-046 EMPG	29,157	-	120,532	149,689	-
Total Emergency Management Performance Grants				29,157	-	120,532	149,689	-
Passed through East Central PA Counter Terrorism Task Force								
Homeland Security Grant Program	I	97.067	EQUIPMENT ONLY-NO FUNDS	-	22,128	22,128	-	-
Homeland Security Grant Program	I	97.067	EMW-2016-SS-00048	-	74,969	169,723	94,754	-
Total Homeland Security Grant Program				-	97,097	191,851	94,754	-
Total U.S. Department of Homeland Security				507,679	575,619	312,383	244,443	-
Total Federal Awards				8,283,700	132,184,118	88,365,668	(35,534,750)	38,461,799

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, 2021

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	\$ 68,451
	10.569	125,531
		<u>\$ 193,982</u>
WIOA Cluster	17.258	\$ 965,323
	17.259	1,343,015
	17.277	26,011
	17.278	1,353,773
		<u>\$ 3,688,122</u>
Aging Cluster	93.044	\$ 710,679
	93.045	562,710
	93.052	90,249
	93.053	168,533
		<u>\$ 1,532,171</u>

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

December 31, 2021

Note 5 - Correction of Beginning Accrued (Deferred) Revenue

As a result of information obtained during 2021, adjustments to the receivable (deferral) balances were necessary for the programs listed below. A schedule of adjustments is as follows:

Program	CFDA	Ending Balance per December 31, 2020 Report	Beginning Balance per December 31, 2021 Report	Adjustment Amount
Edward Byrne Memorial Justice Assistance Grant Program	16.738	\$ 3,334	\$ -	\$ (3,334)
Crime Victim Assistance	16.575	97,584	92,781	(4,803)
WIOA Adult	17.258	110,843	28,375	(82,468)
WIA/WIOA Dislocated Worker Formula Grant	17.278	101,567	184,035	82,468
National Family Caregiver Support, Title III, Part E	93.052	50,000	-	(50,000)
Federal ECMH & Housing Scholarships	93.889	-	(4,564)	(4,564)
Block Grants for Community Mental Health Services	93.958	(89,103)	(84,539)	4,564

Reconciliation of the Schedule of Expenditures of Federal Awards totals:

Total December 31, 2020 Receivable (Deferral)	
As previously reported	\$ 8,341,837
Adjustments	<u>(58,137)</u>
Adjusted	<u>\$ 8,283,700</u>

County of Berks

Summary Schedule of Prior Audit Findings
December 31, 2021

None.

County of Berks

Schedule of Findings and Questioned Costs

December 31, 2021

Section I - Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? _____ Yes 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>
21.023	Emergency Rental Assistance Program	\$ 32,750,085
21.027	Coronavirus State and Local Fiscal Recover Funds	17,942,596

Dollar threshold used to distinguish between Type A and Type B programs: \$ 2,650,970

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

County of Berks

Schedule of Findings and Questioned Costs (continued)

December 31, 2021

Section II - Financial Statement Findings

None.

County of Berks

Schedule of Findings and Questioned Costs (continued)

December 31, 2021

Section III - Federal Award Findings and Questioned Costs

None.