



# **COUNTY OF BERKS, PENNSYLVANIA**

## **Single Audit Report December 31, 2019**



## County of Berks

---

Table of Contents  
December 31, 2019

	<b>Page</b>
Report Distribution List	1
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	2 and 3
Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards and Pennsylvania DHS Expenditures as Required by the Uniform Guidance and Pennsylvania DHS <i>Single Audit Supplement</i>	4 to 6
Schedule of Expenditures of Federal Awards	7 to 14
Schedule of Pennsylvania Department of Human Services Expenditures	15
Schedule of Workforce Investment Act Expenditures by Program Identifier and Year	16
Notes to Schedule of Expenditures of Federal Awards and Pennsylvania Department of Human Services Expenditures	17 and 18
Summary Schedule of Prior Audit Findings	19
Schedule of Findings and Questioned Costs	20 to 23

## **County of Berks**

---

Report Distribution List

December 31, 2019

Board of County Commissioners  
County Controller  
County of Berks  
Berks County Services Center  
633 Court Street  
Reading, PA 19601

Single Audit Clearinghouse  
1201 E. 10th Street  
Jeffersonville, IN 47132

Commonwealth of Pennsylvania  
Office of the Budget  
Bureau of Audits  
Special Audit Services Division  
Forum Place 8th Floor  
555 Walnut Street  
Harrisburg, PA 17101



## **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, 2019, 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 10, 2020. Our report includes a reference to other auditors who audited the financial statements of the Reading Regional Airport Authority and the Reading Area Community College, as described in our report on the County's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those other auditors.

#### **Internal Control over Financial Reporting**

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

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

## **Internal Control over Financial Reporting (continued)**

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

## **Compliance and Other Matters**

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

## **Purpose of this Report**

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

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

September 10, 2020  
Wyomissing, Pennsylvania



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

## **Independent Auditor's Report**

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

### **Report on Compliance for Each Major Federal and Pennsylvania DHS Program**

We have audited the County of Berks (the County), Pennsylvania's compliance with the types of compliance requirements described in the OMB *Compliance Supplement* and the Pennsylvania Department of Human Services (DHS) *Single Audit Supplement* that could have a direct and material effect on each of the County's major federal and Pennsylvania DHS programs for the year ended December 31, 2019. The County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

### **Management's Responsibility**

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

### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the County's major federal and Pennsylvania DHS programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Pennsylvania DHS *Single Audit Supplement*. Those standards, the Uniform Guidance, and the Pennsylvania DHS *Single Audit Supplement* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or Pennsylvania DHS program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

## **Auditor's Responsibility (continued)**

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

## **Opinion on Each Major Federal and Pennsylvania DHS Program**

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and Pennsylvania DHS programs for the year ended December 31, 2019.

## **Report on Internal Control over Compliance**

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or Pennsylvania DHS program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or Pennsylvania DHS program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or Pennsylvania DHS program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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

We have audited the financial statements of the County as of and for year ended December 31, 2019, and have issued our report thereon dated September 10, 2020, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards, Schedule of Pennsylvania DHS Expenditures, and Schedule of Workforce Investment Act Expenditures by Program Identifier and Year are presented for purposes of additional analysis as required by the Uniform Guidance, the Pennsylvania DHS *Single Audit Supplement*, and the Pennsylvania Department of Labor and Industry and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

RKL LLP

December 29, 2020, except for the paragraph on Page 6 as to which the date is September 10, 2020  
Wyomissing, Pennsylvania

**COUNTY OF BERKS**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2019

Federal Grantor/Pass-Through Grantor/Program	Source Code	Federal CFDA Number	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/18	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/19	Passed Through to Subrecipients
<u>U.S. Department of Agriculture</u>								
Passed through the Pennsylvania Department of Agriculture								
Emergency Food Assistance Program (Administrative Costs)	I	10.568	ME44165689	26,917	58,779	78,729	46,867	78,729
Emergency Food Assistance Program (Food Commodities)	I	10.569	8-07-06-074	15,634	382,795	403,709	36,548	-
<b>Total U.S. Department of Agriculture</b>				<b>42,551</b>	<b>441,574</b>	<b>482,438</b>	<b>83,415</b>	<b>78,729</b>
<u>U.S. Department of Housing and Urban Development</u>								
Community Development Block Grant Cluster								
Community Development Block Grants/Entitlement Grants	D	14.218	B-15-UC-42-0003, B-16-UC-42-0003, B-17-UC-42-0003, B-18-UC-42-0003 and B-19-UC-42-0003	94	1,831,216	1,831,216 *	94	1,831,216
Emergency Solutions Grant Program	D	14.231	E-17-UC-42-0003, E-18-UC-42-0003 and E-19-UC-42-0003	-	171,951	171,951	-	171,951
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	-	678,022	678,022	-	678,022
<b>Total U.S. Department of Housing and Urban Development</b>				<b>94</b>	<b>2,681,189</b>	<b>2,681,189</b>	<b>94</b>	<b>2,681,189</b>
<u>U.S. Department of Justice</u>								
State Criminal Alien Assistance Program	D	16.606	2016-AP-BX-0067	(2,514)	60,546	-	(63,060)	-
Drug Enforcement (DEA) overtime reimbursement	D	16.999	21 U.S.C. 878	1,666	7,315	7,587	1,938	-
Drug Enforcement (DEA) overtime reimbursement - Sheriff	D	16.999	Unknown	-	14,941	17,488	2,547	-
Drug Enforcement (DEA) overtime reimbursement - Sheriff	D	16.999	Unknown	-	2,638	2,638	-	-
				(848)	85,440	27,713	(58,575)	-
Passed Through Delaware County, PA Treasurer								
Missing Children's Assistance	I	16.543	Unknown	4,040	6,847	2,807	-	-
Passed through City of Reading, PA								
Edward Byrne Memorial Justice Assistance Grant Program	I	16.738	2013-DJ-BX-1018	(46)	-	-	(46)	-
Edward Byrne Memorial Justice Assistance Grant Program	I	16.738	2014-DJ-BX-0966	(189)	-	-	(189)	-
Edward Byrne Memorial Justice Assistance Grant Program	I	16.738	2015-DJ-BX-0966	3,569	-	-	3,569	-
Edward Byrne Memorial Justice Assistance Grant Program	I	16.738	2016-DJ-BX-0965	3,760	5,288	1,528	-	-
Edward Byrne Memorial Justice Assistance Grant Program	I	16.738	2017-DJ-BX-0226	14,191	15,764	1,573	-	-
Passed through Pennsylvania Commission on Crime and Delinquency								
Edward Byrne Memorial Justice Assistance Grant Program	I	16.738	2014-JG-02-27199	-	102,331	102,331	-	-
<b>Total Edward Byrne Memorial Justice Assistance Grant Program</b>				<b>21,285</b>	<b>123,383</b>	<b>105,432</b>	<b>3,334</b>	<b>-</b>

**COUNTY OF BERKS**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2019

Federal Grantor/Pass-Through Grantor/Program	Source Code	Federal CFDA Number	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/18	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/19	Passed Through to Subrecipients
Passed through Pennsylvania Commission on Crime and Delinquency Paul Coverdell Forensic Sciences Improvement Grant Program	I	16.742	2016-FS-01-27476	-	36,015	46,971	10,956	-
Total Paul Coverdell Forensic Sciences Improvement Grant Program				-	36,015	46,971	10,956	-
Passed through Pennsylvania Commission on Crime and Delinquency Crime Victim Assistance	I	16.575	2016-JV/VF-03/06-27380	64,707	262,748	264,530	66,489	-
Crime Victim Assistance	I	16.575	2016-VF-07-27389	26,270	53,066	53,591	26,795	-
Crime Victim Assistance	I	16.575	2016/2017-VF-05 28239	18,392	65,704	58,319	11,007	-
Total Crime Victim Assistance				109,369	381,518	376,440	104,291	-
Second Chance Act Reentry Initiative	I	16.812	2016/2017/2018-SR/VP-04/ST-27535	29,018	59,360	30,342	-	-
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	(780)	-	-	(780)	-
Violence Against Women Formula Grants	I	16.588	2015/2016-VA-01/02/03 26294-2	-	-	-	-	-
Violence Against Women Formula Grants	I	16.588	2015/2016/2017-VA-01/02/03 26294-3	20,313	67,188	62,500	15,625	-
Total Violence Against Women Formula Grants				19,533	67,188	62,500	14,845	-
<b>Total U.S. Department of Justice</b>				<b>182,397</b>	<b>759,751</b>	<b>652,205</b>	<b>74,851</b>	-
<b>U.S. Department of Labor</b>								
Passed through Pennsylvania Department of Labor and Industry Bureau of Workforce Development Administration Employment Service Cluster								
Employment Service/Wagner-Peyser Funded Activities	I	17.207	224-18-1300, 224-18-5501, & 224-19-5501	10,303	31,273	53,802	32,832	-
Local Veterans' Employment Representative Program	I	17.804	224-18-2200 & 224-19-2200	2,674	8,001	12,474	7,147	-
Total Employment Service Cluster				12,977	39,274	66,276	39,979	-
Temporary Labor Certification for Foreign Workers	I	17.273	224-18-1641 & 224-19-1641	1,156	2,246	2,520	1,430	-
Trade Adjustment Assistance	I	17.245	224-18-1009 & 224-19-1009 224-18-1701, 224-19-1700, & 224-19-1701	2,674	8,128	12,601	7,147	-
Unemployment Insurance	I	17.225		1,814	5,441	7,422	3,795	-

**COUNTY OF BERKS**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2019

Federal Grantor/Pass-Through Grantor/Program	Source Code	Federal CFDA Number	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/18	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/19	Passed Through to Subrecipients
WIOA Cluster								
WIA/WIOA Adult Program	I	17.258	015-18-300-1	50,429	50,429	-	-	-
WIA/WIOA Adult Program	I	17.258	015-18-301-1	36,618	740,674	754,805	50,749	526,694
WIA/WIOA Adult Program	I	17.258	015-19-300-1	-	14,111	46,759	32,648	18,386
WIA/WIOA Adult Program	I	17.258	015-19-301-1	-	13,647	27,784	14,137	-
<b>Total WIA/WIOA Adult Program</b>				<b>87,047</b>	<b>818,861</b>	<b>829,348</b>	<b>97,534</b>	<b>545,080</b>
Business Education Partnership	I	17.259	015-18-330-1	66,314	823,929	757,615	-	574,852
WIA/WIOA Youth Activities	I	17.259	015-18-330-6	-	3,282	3,282	-	2,954
WIA/WIOA Youth Activities	I	17.259	015-19-330-1	-	48,578	120,138	71,560	78,058
WIA/WIOA Youth Activities	I	17.259	015-17-334-2	545	39,154	38,609	-	38,560
WIA/WIOA Youth Activities	I	17.259	015-18-334-2	-	2,862	8,632	5,770	7,334
Passed through ResCare, Inc.								
Job Corps - WIOA Title 1 C	I	17.259	N/A	5,960	15,268	12,685	3,377	-
<b>Total WIA/WIOA Youth Activities</b>				<b>72,819</b>	<b>933,073</b>	<b>940,961</b>	<b>80,707</b>	<b>701,758</b>
Business Education Partnership	I	17.278	015-17-403-1	13,716	78,347	64,631	-	60,698
Business Education Partnership	I	17.278	015-18-413-2	-	48,861	53,683	4,822	47,506
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	015-16-415-1	13,137	13,137	-	-	-
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	015-17-405-3	12,128	12,128	-	-	-
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	015-17-415-1	12,693	77,486	64,793	-	64,793
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	015-18-415-1	-	52,862	57,133	4,271	57,133
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	015-18-401-1	84,307	724,087	683,093	43,313	449,864
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	015-19-400-1	-	16,157	19,532	3,375	-
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	015-19-401-1	-	12,785	15,726	2,941	-
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	015-16-413-4	-	-	-	-	-
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	015-16-413-5	-	16,062	16,062	-	16,062
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	015-18-413-3	-	40,638	40,638	-	40,638
WIOA Rapid Response	I	17.278	224-19-5552	-	-	1,787	1,787	-
<b>Total WIA/WIOA Dislocated Worker Formula Grants</b>				<b>135,981</b>	<b>1,092,550</b>	<b>1,017,078</b>	<b>60,509</b>	<b>736,694</b>
<b>Total WIA Cluster</b>				<b>295,847</b>	<b>2,844,484</b>	<b>2,787,387</b>	<b>238,750</b>	<b>1,983,532</b>
Apprenticeship USA Grants	I	17.285	224-18-4101 & 224-19-4101	2,674	8,128	12,601	7,147	-
Apprenticeship USA Grants	I	17.285	015-16-741-3	-	20,299	25,407	5,108	25,407
<b>Total Apprenticeship USA Grants</b>				<b>2,674</b>	<b>28,427</b>	<b>38,008</b>	<b>12,255</b>	<b>25,407</b>

**COUNTY OF BERKS**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2019

Federal Grantor/Pass-Through Grantor/Program	Source Code	Federal CFDA Number	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/18	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/19	Passed Through to Subrecipients
Passed through PathStone Corporation National Farmworker Jobs Program - WIOA Sec. 167	I	17.264	N/A	533	2,377	2,507	663	-
Passed through Berks Connections Pretrial Services Reentry Employment Opportunities Program - Second Chance Act Sec. 212 and WIOA Sec. 169	I	17.270	N/A	880	3,922	4,137	1,095	-
Passed through AARP Foundation Senior Community Services Employment Program - Older Americans Act Title V	I	17.235	N/A	1,904	3,682	4,137	2,359	-
Passed through United Community Services YouthBuild - WIOA Sec. 171	I	17.274	N/A	880	2,658	4,137	2,359	-
Passed Through Lehigh Valley Workforce Development Board, Inc. WIOA National Dislocated Worker Grants / WIA National Emergency Grants	I	17.277	5112	-	-	-	-	-
<b>Total U.S. Department of Labor</b>				<b>321,339</b>	<b>2,940,639</b>	<b>2,929,132</b>	<b>309,832</b>	<b>2,008,939</b>
<u>U.S. Department of Transportation</u>								
Passed through Pennsylvania Department of Transportation Highway Planning and Construction	I	20.205	521166	92,908	169,740	177,973	101,141	-
Highway Planning and Construction	I	20.205	350350-B	1,499,837	2,275,976	1,467,858	691,719	-
Total Highway Planning and Construction				1,592,745	2,445,716	1,645,831	792,860	-
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	I	20.505	521166	18,079	43,123	52,616	27,572	49,106
				18,079	43,123	52,616	27,572	49,106
National Historic Covered Bridge Program	I	20.999	Unknown	-	43,361	403,908	360,547	-
				-	43,361	403,908	360,547	-
Passed through Pennsylvania Emergency Management Agency Interagency Hazardous Materials Public Sector Training and Planning Grants	I	20.703	4100078038	37,809	37,809	15,840	15,840	-
<b>Total U.S. Department of Transportation</b>				<b>1,648,633</b>	<b>2,570,009</b>	<b>2,118,195</b>	<b>1,196,819</b>	<b>49,106</b>

COUNTY OF BERKS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2019

Federal Grantor/Pass-Through Grantor/Program	Source Code	Federal CFDA Number	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/18	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/19	Passed Through to Subrecipients
<u>U.S. Department of Education</u>								
Passed through Pennsylvania Department of Labor and Industry, Bureau of Workforce Development Partnership Rehabilitation Services_Vocational Rehabilitation Grants to States	I	84.126	Unknown	4,540	6,339	7,617	5,818	-
Passed through Reading Area Community College Adult & Literacy Program - WIOA Title II	I	84.002	N/A	534	2,387	2,517	664	-
Passed through Reading Area Community College Career & Technical Program - Carl D. Perkins Career & Technical Education Act	I	84.048	N/A	2,136	9,548	10,066	2,654	-
Passed through Pennsylvania Department of Human Services Special Education-Grants for Infants and Families	I	84.181	70170	102,911	220,398	234,013	116,526	234,013
<b>Total U.S. Department of Education</b>				<b>110,121</b>	<b>238,672</b>	<b>254,213</b>	<b>125,662</b>	<b>234,013</b>
<u>U.S. Election Assistance Commission</u>								
Passed through Pennsylvania Department of General Services Help America Vote Act Requirements Payments	I	90.401	Unknown	-	399,913	399,913	-	-
<b>Total U.S. Election Assistance Commission</b>				<b>-</b>	<b>399,913</b>	<b>399,913</b>	<b>-</b>	<b>-</b>
<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	(407)	4,473	4,880	-	-
Special Programs for the Aging_Title VII, Chapter 2_ Long Term Care Ombudsman Services for Older Individuals	I	93.042	Unknown	(1,017)	11,183	12,200	-	-
Special Programs for the Aging_Title III, Part D_Disease Prevention and Health Promotion Services	I	93.043	Unknown	(1,725)	18,971	20,696	-	-
National Family Caregiver Support, Title III, Part E	I	93.052	Unknown	(16,378)	180,154	196,532	-	-
Medicare Enrollment Assistance Program	I	93.071	Unknown	-	8,125	8,125	-	-
Aging Cluster								
Special Programs for the Aging_Title III_Part B-Grants for Supportive Services and Senior Centers	I	93.044	Unknown	(49,694)	546,635	596,329	-	-
Special Programs for the Aging_Title III, Part C_Nutrition Services	I	93.045	Unknown	(30,734)	338,080	368,814	-	-
Nutrition Services Incentive Program	I	93.053	Unknown	(13,235)	160,890	174,125	-	-
Total Aging Cluster				(93,663)	1,045,605	1,139,268	*	-
State Health Insurance Assistance Program	I	93.324	Unknown	(5,767)	48,427	54,194	-	-

COUNTY OF BERKS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2019

Federal Grantor/Pass-Through Grantor/Program	Source Code	Federal CFDA Number	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/18	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/19	Passed Through to Subrecipients
Passed through County of York								
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	I	93.243	None	78,590	267,471	232,795	43,914	232,795
Passed through Pennsylvania Department of Human Services								
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	I	93.243	Unknown	(19,340)	40,000	59,111	(229)	59,111
Total Substance Abuse and Mental Health Services_Projects of Regional and National Significance				59,250	307,471	291,906	43,685	291,906
Medicaid Cluster								
Medical Assistance Program	I	93.778	None	10,814	128,813	164,728	46,729	-
Medical Assistance Program	I	93.778	4100070464	15,194	96,126	90,946	10,014	-
Medical Assistance Program	I	93.778	70175	108,552	395,790	429,217	141,979	429,217
Medical Assistance Program	I	93.778	70127	-	-	-	-	-
Medical Assistance Program	I	93.778	70184	-	18,858	18,858	-	18,858
				134,560	639,587	703,749	198,722	448,075
Passed through Pennsylvania Department of Aging								
Medicaid Cluster								
Medical Assistance Program	I	93.778	4100078252	18,959	104,866	85,907	-	-
Medical Assistance Program	I	93.778	AWPA-PSA32AAA-2017-2020	242,523	994,157	388,958	(362,676)	-
Passed through Pennsylvania Department of Drug and Alcohol Programs								
Medicaid Cluster								
Medical Assistance Program	I	93.778	71-079	-	573,803	573,803	-	573,803
Total Medicaid Cluster				396,042	2,312,413	1,752,417 *	(163,954)	1,021,878
Passed through Pennsylvania Department of Drug and Alcohol Programs								
Block Grants for Prevention and Treatment of Substance Abuse	I	93.959	4100070680	-	1,840,945	1,840,945 *	-	1,840,945
Passed through Pennsylvania Department of Labor and Industry								
TANF Cluster								
Temporary Assistance for Needy Families	I	93.558	4100077462	-	256,864	-	(256,864)	-
Temporary Assistance for Needy Families	I	93.558	4100077462	193,586	487,106	293,519	(1)	148,563
Temporary Assistance for Needy Families	I	93.558	4100077462	62,800	528,800	306,654	(159,346)	306,084
Temporary Assistance for Needy Families	I	93.558	4100077462	-	355,547	518,545	162,998	376,050
Temporary Assistance for Needy Families	I	93.558	4100077462	-	84,500	-	(84,500)	-
Temporary Assistance for Needy Families	I	93.558	015-17-336-2	-	8,085	8,085	-	6,873
Temporary Assistance for Needy Families	I	93.558	015-18-336-1	52,691	434,289	381,598	-	324,131
Temporary Assistance for Needy Families	I	93.558	015-19-336-1	-	174,111	231,351	57,240	177,309
Temporary Assistance for Needy Families	I	93.558	224-18-5003 & 224-19-5004	2,665	8,069	11,431	6,027	-
				311,742	2,337,371	1,751,183	(274,446)	1,339,010

**COUNTY OF BERKS**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2019

Federal Grantor/Pass-Through Grantor/Program	Source Code	Federal CFDA Number	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/18	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/19	Passed Through to Subrecipients
Passed through Pennsylvania Department of Human Services TANF Cluster								
Temporary Assistance for Needy Families	I	93.558	N/A	1,060,655	2,197,295	1,602,931	466,291	-
Total Temporary Assistance for Needy Families Cluster				1,372,397	4,534,666	3,354,114	191,845	1,339,010
Guardianship Assistance	I	93.090	N/A	27,588	75,264	67,080	19,404	-
Promoting Safe and Stable Families	I	93.556	Unknown	-	85,761	85,761	-	85,761
Promoting Safe and Stable Families	I	93.556	None	-	23,777	23,777	-	-
Total Promoting Safe and Stable Families				-	109,538	109,538	-	85,761
Child Support Enforcement	I	93.563	4100070464	1,590,570	4,682,173	4,564,937 *	1,473,334	-
Passed through Pennsylvania Department of Labor and Industry, Bureau of Workforce Development Administration								
Community Services Block Grant	I	93.569	224-18-7890 & 224-19-7890	2,029	6,085	8,152	4,096	-
Community-Based Child Abuse Prevention Grants	I	93.590	Unknown	-	-	-	-	-
Stepanie Tubbs Jones Child Welfare Services Program	I	93.645	N/A	-	131,234	131,234	-	-
Foster Care-Title IV-E	I	93.658	N/A	2,970,497	5,273,781	4,434,519	2,131,235	-
Adoption Assistance	I	93.659	N/A	909,946	4,071,272	4,208,541	1,047,215	-
Social Services Block Grant	I	93.667	None	-	318,913	318,913	-	-
Social Services Block Grant	I	93.667	70177	79,195	158,389	158,389	79,195	-
Social Services Block Grant	I	93.667	70135	58,787	117,574	117,574	58,787	-
Total Social Services Block Grant				137,982	594,876	594,876	137,982	-
John H. Chafee Foster Care Independence Program	I	93.674	N/A	116,082	182,415	132,665	66,332	-
Block Grants for Community Mental Health Services	I	93.958	70167	11,498	470,947	426,546	(32,903)	-
<b>Total U.S. Department of Health and Human Services</b>				<b>7,474,924</b>	<b>25,910,018</b>	<b>23,353,365</b>	<b>4,918,271</b>	<b>4,579,500</b>

**COUNTY OF BERKS**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2019

Federal Grantor/Pass-Through Grantor/Program	Source Code	Federal CFDA Number	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/18	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/19	Passed Through to Subrecipients
<b>U.S. Department of Homeland Security</b>								
Passed through Pennsylvania Emergency Management Agency								
Emergency Management Performance Grants	I	97.042	4100078441	-	-	-	-	-
Emergency Management Performance Grants	I	97.042	PEMA 2018-046 EMPG	138,169	110,313	110,294	138,150	-
Total Emergency Management Performance Grants				138,169	110,313	110,294	138,150	-
Pre-Disaster Mitigation	I	97.047	4100077301	37,954	37,954	-	-	-
Passed through East Central PA Counter Terrorism Task Force								
Homeland Security Grant Program	I	97.067	UNKNOWN	-	-	-	-	-
Homeland Security Grant Program	I	97.067	EMW-2016-SS-00048	115,525	139,640	121,209	97,094	-
Total Homeland Security Grant Program				115,525	139,640	121,209	97,094	-
<b>Total U.S. Department of Homeland Security</b>				<b>291,648</b>	<b>287,907</b>	<b>231,503</b>	<b>235,244</b>	<b>-</b>
<b>Total Federal Awards</b>				<b>10,071,707</b>	<b>36,229,672</b>	<b>33,102,153</b>	<b>6,944,188</b>	<b>9,631,476</b>

I - Indirect

D - Direct

\* Denotes major program as defined by Uniform Guidance.

**County of Berks**

---

**Schedule of Pennsylvania Department of Human Services Expenditures**  
**December 31, 2019**

<b>Program (As Defined in the Pennsylvania Department of Human Services Single Audit Supplement)</b>	<b>Combined Federal/State Expenditures for Calendar Year Ended December 31, 2019</b>
Child Support Enforcement	\$ 6,110,450*
Children and Youth	48,828,833
Human Services Block Grant Program	15,068,101
Early Intervention	<u>4,412,789</u>
	<u>\$ 74,420,173</u>

- \* Major Pennsylvania Department of Human Services programs. The 2019 threshold for major programs under the federal definition is \$993,065 (the greater of three percent of total federal expenditures or \$750,000). The supplemental schedule of selected DHS awards include various departments, offices, and agencies directly governed by the County's Board of Commissioners. The supplemental schedule does not include DHS funds received and expended by independent authorities and other organizations included in the reporting entity under the criteria of the Governmental Accounting Standards Board, as described in Note 1 to the County's financial statements for the year ended December 31, 2019. These authorities and organizations are responsible, where necessary, for obtaining separate audits of their DHS award programs.

**COUNTY OF BERKS  
SCHEDULE OF WIOA EXPENDITURES BY PROGRAM IDENTIFIER AND YEAR  
CALENDAR YEAR 2019**

Title	CFDA#	NOO Number	Agreement Period	Authorized Budget	Cumulative Expenditures	(Over) Under
WIOA Adult	17.258	015-18-3011	10/1/2018 - 6/30/2020	\$ 791,423	\$ 400,810	\$ 390,613
Business Education Partnership Grant	17.278	015-18-4132	1/1/2019 - 6/30/2020	\$ 130,000	\$ 29,830	\$ 100,170
WIOA Youth	17.259	015-18-3301	4/1/2018 - 6/30/2020	\$ 1,073,371	\$ 778,971	\$ 294,400
WIOA Youth	17.259	015-18-3306	10/1/2018 - 6/30/2020	\$ 3,282	\$ -	\$ 3,282
WIOA Rapid Response	17.278	015-18-4151	10/1/2018 - 6/30/2020	\$ 200,000	\$ -	\$ 200,000
WIOA Rapid Response	17.278	015-18-4152	10/1/2018 - 6/30/2021	\$ 122,521	\$ -	\$ 122,521
WIOA Dislocated Worker	17.278	015-18-4011	10/1/2018 - 6/30/2020	\$ 815,554	\$ 440,711	\$ 374,843
TANF	93.558	015-18-3361	7/1/2018 - 6/30/2020	\$ 607,600	\$ 473,257	\$ 134,343
SLIP 2019	17.278	015-18-4133	2/1/2019 - 9/30/2019	\$ 40,638	\$ -	\$ 40,638
Teacher in the Workplace Grant	17.259	015-18-3342	4/1/2019 - 6/30/2020	\$ 47,105	\$ -	\$ 47,105
<b>TOTALS PY 18</b>				<b>\$ 3,831,494</b>	<b>\$ 2,123,579</b>	<b>\$ 1,707,915</b>

Title	CFDA#	NOO Number	Agreement Period	Authorized Budget	Cumulative Expenditures	(Over) Under
Business Education Partnership Grant	17.278	015-17-4031	6/1/2018 - 6/30/2019	\$ 111,043	\$ 111,043	\$ -
WIOA Rapid Response	17.278	015-17-4151	10/1/2017 - 6/30/2019	\$ 77,486	\$ 52,453	\$ 25,033
TANF	93.558	015-17-3362	7/1/2017 - 6/30/2020	\$ 8,085	\$ -	\$ 8,085
Teacher in the Workplace Grant	17.259	015-17-3342	6/1/2018 - 9/30/2019	\$ 41,249	\$ 41,249	\$ -
<b>TOTALS PY 17</b>				<b>\$ 237,863</b>	<b>\$ 204,745</b>	<b>\$ 33,118</b>

Title	CFDA#	NOO Number	Agreement Period	Authorized Budget	Cumulative Expenditures	(Over) Under
SLIP 2019 Grant	17.278	015-16-4135	2/1/2019 - 6/30/2019	\$ 16,062	\$ 16,062	\$ -
<b>TOTALS PY 16</b>				<b>\$ 16,062</b>	<b>\$ 16,062</b>	<b>\$ -</b>

<b>GRAND TOTAL</b>				<b>\$ 4,085,419</b>	<b>\$ 2,344,386</b>	<b>\$ 1,741,033</b>
--------------------	--	--	--	---------------------	---------------------	---------------------

## County of Berks

Notes to Schedule of Expenditures of Federal Awards and Pennsylvania Department of Human Services Expenditures  
December 31, 2019

### Note 1 - Reporting Entity

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

### Note 2 - Summary of Significant Account Policies

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

### Note 3 - Indirect Cost Rate

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

### Note 4 - Program Clusters

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

	<u>CFDA #</u>	<u>Expenditures</u>
Food Distribution Cluster	10.568	\$ 78,729
	10.569	403,709
		<u>\$ 482,438</u>
WIOA Cluster	17.258	\$ 829,348
	17.259	940,961
	17.278	1,017,078
		<u>\$ 2,787,387</u>
Aging Cluster	93.044	\$ 596,329
	93.045	368,814
	93.053	174,125
		<u>\$ 1,139,268</u>

**County of Berks**

Notes to Schedule of Expenditures of Federal Awards and Pennsylvania Department of Human Services Expenditures (continued)  
December 31, 2019

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

As a result of information obtained during 2019, 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, 2018 Report</u>	<u>Beginning Balance per December 31, 2019 Report</u>	<u>Adjustment Amount</u>
Missing Children's Assistance	16.543	\$ 4,039	\$ 4,040	\$ 1
Edward Byrne Memorial Justice Assistance Grant Program	16.738	-	3,760	3,760
Violence Against Women Formula Grants	16.588	20,177	20,313	136
Foster Care Title IV-E	93.658	2,494,998	2,970,497	475,499
				<u>\$ 479,396</u>

Reconciliation of the Schedule of Expenditures of Federal Award totals:

**Total December 31, 2018 Receivable (Deferral)**

As previously reported	\$ 9,592,311
Adjustments	<u>479,396</u>
Adjusted	<u>\$ 10,071,707</u>

**County of Berks**

Summary Schedule of Prior Audit Findings  
December 31, 2019

---

**None.**

# County of Berks

## Schedule of Findings and Questioned Costs

December 31, 2019

### 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 Grant/Entitlement Grants	\$ 1,831,216
93.563	Child Support Enforcement	4,564,937
93.044, 93.045, 93.053	Aging Cluster	1,139,268

**County of Berks**

Schedule of Findings and Questioned Costs (continued)

December 31, 2019

**Section I - Summary of Auditor's Results (continued)**

<u>CFDA Number</u>	<u>Name of Federal Program</u>	<u>Amount Expended</u>
93.778	Medical Assistance	\$ 1,752,417
93.959	Block Grants for Prevention and Treatment of Substance Abuse	1,840,945

Dollar threshold used to distinguish between Type A and Type B programs: \$ 993,065

Auditee qualified as low-risk auditee?  X  Yes   No

**County of Berks**

Schedule of Findings and Questioned Costs (continued)

---

December 31, 2019

**Section II - Financial Statement Findings**

**None.**

**County of Berks**

Schedule of Findings and Questioned Costs (continued)

---

December 31, 2019

**Section III - Federal Award Findings and Questioned Costs**

**None.**