



COUNTY OF BERKS, PENNSYLVANIA

Single Audit Report

December 31, 2014



REINSEL KUNTZ LESHER
certified public accountants & consultants

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County of Berks

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County of Berks

Report Distribution List

December 31, 2014

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 except for the discretely presented component unit, the Berks County Solid Waste Authority, 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, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County of Berks' basic financial statements, and have issued our report thereon dated June 29, 2015. 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 of Berks' 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 of Berks' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County of Berks' internal control. Accordingly, we do not express an opinion on the effectiveness of the County of Berks' internal control.

Internal Control over Financial Reporting (continued)

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

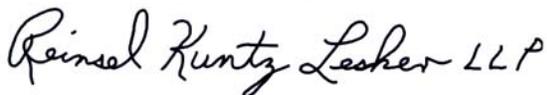
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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



June 29, 2015
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 DHS Awards Required by OMB Circular A-133 and 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 Program

We have audited the County of Berks' compliance with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* and the Pennsylvania Department of Human Services *Single Audit Supplement* (the Supplement) that could have a direct and material effect on each of the County of Berks' major Federal programs and the Department of Human Services (DHS) programs for the year ended December 31, 2014. The County of Berks' 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 the requirements of laws, regulations, contracts and grants applicable to its Federal and DHS programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County of Berks' major Federal 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; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and the Supplement. Those standards, OMB Circular A-133 and the 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 program or DHS program occurred. An audit includes examining, on a test basis, evidence about the County of Berks' 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 DHS program. However, our audit does not provide a legal determination of the County of Berks' compliance.

Opinion on Each Major Federal Program and DHS Program

In our opinion, the County of Berks 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 DHS programs for the year ended December 31, 2014.

Report on Internal Control over Compliance

Management of the County of Berks 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 of Berks' internal control over compliance with the types of requirements that could have a direct and material effect on each major Federal and 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 DHS program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and the 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 of Berks' internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133, Schedule of DHS Awards and Schedule of Workforce Investment Act Expenditures by Program Identifier and Year

We have audited the financial statements of the County of Berks as of and for year ended December 31, 2014, and have issued our report thereon dated June 29, 2015, 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 and DHS Awards and Schedule of Workforce Investment Act Expenditures by Program Identifier and Year are presented for purposes of additional analysis as required by the OMB Circular A-133, the 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 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, the Schedule of Pennsylvania Department of Human Services Expenditures and Schedule of Workforce Investment Act Expenditures by Program Identifier and Year are fairly stated, in all material respects, in relation to the financial statements as a whole.

Reinsel Kuntz Lesher LLP

September 29, 2015, except for the first paragraph of
Page 6 as to which the date is June 29, 2015
Wyomissing, Pennsylvania

COUNTY OF BERKS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2014

Federal Grantor/Pass-Through Grantor/Program	Source Code	Federal CFDA Number	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/13	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/14
<u>U.S. Department of Agriculture</u>							
Passed through Pennsylvania Department of Education							
<u>Child Nutrition Cluster</u>							
School Breakfast Program	I	10.553	300-06-101-0	758	10,908	11,111	961
National School Lunch Program	I	10.555	300-06-101-0	1,333	19,107	19,361	1,587
Total Nutrition Cluster				2,091	30,015	30,472	2,548
Passed through the Pennsylvania Department of Labor and Industry							
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	I	10.561	4100060551	6,689	13,588	7,679	780
Passed through the Pennsylvania Department of Agriculture							
Emergency Food Assistance Program (Administrative Costs)	I	10.568	N/A	12,338	27,876	40,276	24,738
Emergency Food Assistance Program (Food Commodities)	I	10.569	8-07-06-074	(10,792)	377,670	285,188	(103,274)
Farm and Ranch Lands Protection Program	D	10.913	N/A	244,269	623,335	379,066	-
Total U.S. Department of Agriculture				254,595	1,072,484	742,681	(75,208)
<u>U.S. Department of Housing and Urban Development</u>							
<u>Community Development Block Grant Cluster</u>							
Community Development Block Grants/Entitlement Grants	D	14.218	N/A	16,782	1,500,312	1,591,790 *	108,260
Emergency Solutions Grant Program	D	14.231	N/A	84	188,988	191,079	2,175
Home Investment Partnerships Program	D	14.239	N/A	1,467	341,950	341,950	1,467
Total U.S. Department of Housing and Urban Development				18,333	2,031,250	2,124,819	111,902
<u>U.S. Department of Justice</u>							
State Criminal Alien Assistance Program	D	16.606	2013-AP-BX-0583	(28,232)	-	28,232	-
State Criminal Alien Assistance Program	D	16.606	2014-AP-BX-0644	-	25,319	-	(25,319)
Total State Criminal Alien Assistance Program				(28,232)	25,319	28,232	(25,319)
Bulletproof Vest Partnership Program	D	16.607	N/A	-	2,392	2,392	-
Joint Law Enforcement Operations Task Force	D	16.999	M-14-D66-0-000089	(835)	11,745	12,580	-
Drug Enforcement (DEA) overtime reimb	D	16.999	21 U.S.C. 878	5,603	16,024	15,137	4,716
FBI Lehigh Valley Violent Gang Task Force	D	16.999	281D-PH-C88113-LVVGTGTF	-	15,627	17,095	1,468
Passed Through Delaware County Treasurer							
Missing Children's Assistance	I	16.543	Unknown	-	43,570	43,570	-
Passed through City of Reading							
Edward Byrne Memorial Justice Assistance Grant Program	I	16.738	2012-DJ-BX-0092	100	3,311	4,404	1,193
Edward Byrne Memorial Justice Assistance Grant Program	I	16.738	2013-DJ-BX-1018	8,650	10,369	2,352	633
Edward Byrne Memorial Justice Assistance Grant Program	I	16.738	2013-DJ-BX-1018	-	1,008	2,373	1,365
Passed through Pennsylvania Commission on Crime and Delinquency							
Edward Byrne Memorial Justice Assistance Grant Program	I	16.738	23509	-	5,792	5,792	-
Total Edward Byrne Memorial Justice Assistance Grant Program				8,750	20,480	14,921	3,191
Passed through Berks Women in Crisis							
Violence Against Women Formula Grants	I	16.588	2012-VA-01/02/03 23805	17,963	17,963	-	-
Violence Against Women Formula Grants	I	16.588	2013-VA-01/02/03 23805-2	-	30,625	61,250	30,625
Total Violence Against Women Formula Grants				17,963	48,588	61,250	30,625
Passed through National Association of VOCA Assistance Administrators							
Crime Victim Assistance / Discretionary Grants	I	16.582	14-069	-	5,000	4,974	(26)
Passed through Pennsylvania Commission on Crime and Delinquency							
Juvenile Accountability Block Grants	I	16.523	23985	2,624	5,247	2,623	-
Juvenile Accountability Block Grants	I	16.523	24008	-	5,248	5,248	-
Juvenile Accountability Block Grants	I	16.523	25027	-	3,464	3,464	-
Juvenile Accountability Block Grants	I	16.523	25011	-	3,464	5,196	1,732
Total Juvenile Accountability Block Grants				2,624	17,423	16,531	1,732
Paul Coverdell Forensic Sciences Improvement Grant Program	I	16.742	24955	-	42,348	42,348	-
Total U.S. Department of Justice				5,873	248,516	259,030	16,387

COUNTY OF BERKS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2014

Federal Grantor/Pass-Through Grantor/Program	Source Code	Federal CFDA Number	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/13	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/14
U.S. Department of Labor							
Passed through Pennsylvania Department of Labor and Industry							
<u>WIA Cluster</u>							
WIA Adult 1st Increment	I	17.258	15143001	-	62,996	62,996 *	-
WIA Adult 2nd Increment	I	17.258	15113011	54,197	558,124	503,927 *	-
WIA Adult 2nd Increment	I	17.258	15143011	-	209,944	281,306 *	71,362
WIA Dislocated Worker 2nd Increment	I	17.258	15134013	-	180,557	180,557 *	-
Total WIA Adult Program				54,197	1,011,621	1,028,786	71,362
WIA Youth	I	17.259	15133301	-	735,438	735,438 *	-
WIA Youth	I	17.259	15143301	51,533	270,269	288,889 *	70,153
Total WIA Youth Activities				51,533	1,005,707	1,024,327	70,153
WIA Dislocated Worker ARRA	I	17.278	15134001	-	91,056	91,056 *	-
WIA Dislocated Worker 2nd Increment	I	17.278	15134011	109,602	707,213	597,611 *	-
WIA Dislocated Worker 2nd Increment	I	17.278	15144011	-	61,111	61,111 *	-
WIA Dislocated Worker 2nd Increment	I	17.278	15143003	-	240,381	328,567 *	88,186
WIA Rapid Response Career Opportun. Grant	I	17.278	15134151	-	2,375	8,852 *	6,477
WIA Rapid Response Dislocated Worker Formula 2nd Increment	I	17.278	15134154	-	46,720	46,720 *	-
WIA Rapid Response Dislocated Worker Formula 2nd Increment	I	17.278	15134158	-	22,357	27,266 *	4,909
Total WIA Dislocated Worker Formula Grants				109,602	1,171,213	1,161,183	99,572
Total WIA Cluster				215,332	3,188,541	3,214,296	241,087
Workforce Investment Act (WIA) National Emergency Grants	I	17.277	15127011	-	9,463	9,463	-
Workforce Investment Act (WIA) National Emergency Grants	I	17.277	15126200	-	76,090	76,370	280
Total Workforce Investment Act (WIA) National Emergency Grants				-	85,553	85,833	280
Passed Through Central Pennsylvania Workforce Development Corp H-1B Job Training Grants	I	17.268	BERK03-MIIA-1405	-	23,298	31,770	8,472
Total U.S. Department of Labor				215,332	3,297,392	3,331,899	249,839
U.S. Department of Transportation							
Passed through Pennsylvania Department of Transportation							
Highway Planning and Construction	I	20.205	520905	75,823	199,891	124,068 *	-
Highway Planning and Construction	I	20.205	520905	-	-	118,399 *	118,399
Highway Planning and Construction	I	20.205	050350-B	396,614	2,769,742	3,088,807 *	715,679
Total Highway Planning and Construction				472,437	2,969,633	3,331,274	834,078
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	I	20.505	520905	29,220	64,808	35,588	-
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	I	20.505	520905	-	-	43,632	43,632
Total Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research				29,220	64,808	79,220	43,632
Passed Through Pennsylvania Emergency Management Agency Interagency Hazardous Materials Public Sector Training and Planning Gr	I	20.703	4100064146	29,109	50,603	21,494	-
Total U.S. Department of Transportation				530,766	3,085,044	3,431,988	877,710
U.S. Department of Education							
Passed through Pennsylvania Department of Human Services							
Special Education-Grants for Infants and Families	I	84.181	70170	-	319,624	319,624	-
Total U.S. Department of Education				-	319,624	319,624	-
U.S. Election Assistance Commission							
Passed through Pennsylvania Department of General Services							
Help America Vote Act Requirements Payments	I	90.401	4100032019	108,110	118,900	10,790	-
Total U.S. Election Assistance Commission				108,110	118,900	10,790	-
U.S. Department of Health and Human Services							
Substance Abuse and Mental Health Services - Projects of Regional and National Significance							
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	4100057838	-	4,882	4,882	-
Special Programs for the Aging- Title VII, Chapter 2- Long-Term Care Ombudsman Services for Older Individuals	I	93.042	4100057838	-	13,962	13,962	-
Special Programs for the Aging-Title III, Part D- Disease Prevention and Health Promotion Services	I	93.043	4100034680	-	23,832	23,832	-
National Family Caregiver Support, Title III, Part E	I	93.052	4100034680	-	140,548	140,548	-
Medicare Enrollment Assistance Program	I	93.071	4100057838	-	3,500	3,500	-
Affordable Care Act-Medicare Improvements for Patients and Providers	I	93.518	4100057838	-	4,810	4,810	-

COUNTY OF BERKS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2014

Federal Grantor/Pass-Through Grantor/Program	Source Code	Federal CFDA Number	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/13	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/14
<u>U.S. Department of Health and Human Services (continued)</u>							
Passed through Pennsylvania Department of Aging (continued)							
<u>Aging Cluster</u>							
Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers	I	93.044	4100057838	-	596,329	596,329	-
Special Programs for the Aging-Title III, Part C- Nutrition Services	I	93.045	4100034680	-	338,080	338,080	-
Nutrition Services Incentive Program	I	93.053	4100057838	-	194,925	194,925	-
Total Aging Cluster				-	1,129,334	1,129,334	-
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	I	93.779	4100034680	-	41,971	41,971	-
Passed through Pennsylvania Department of Human Services							
<u>Medicaid Cluster</u>							
Medical Assistance Program-RMTS	I	93.778	N/A	12,364	20,601	15,470	7,233
Medical Assistance Program-Medically Fragile	I	93.778	N/A	38,965	139,439	156,992	56,518
Medical Assistance Program-MATP	I	93.778	ME6300220206	8,407	913,065	904,658	-
Medical Assistance Program-DD	I	93.778	70175	-	381,932	381,932	-
Medical Assistance Program-EI/MH	I	93.778	70127	-	101	101	-
Medical Assistance Program-EI/MH	I	93.778	70127	-	18,858	18,858	-
				59,736	1,473,996	1,478,011	63,751
Medicaid Cluster							
Medical Assistance Program	I	93.778	4100058024	22,043	448,097	422,837	(3,217)
Total Medicaid Cluster				81,779	1,922,093	1,900,848	60,534
Passed through Pennsylvania Department of Health							
Block Grants for Prevention and Treatment of Substance Abuse	I	93.959	4100053160	-	1,764,307	1,764,307	-
Passed through Pennsylvania Department of Labor and Industry							
<u>TANF Cluster</u>							
Temporary Assistance for Needy Families	I	93.558	4100060551	207,926	632,190	424,264	-
Temporary Assistance for Needy Families	I	93.558	4100060551	-	298,069	433,267	135,198
Temporary Assistance for Needy Families	I	93.558	4100060551	-	461,910	490,551	28,641
Temporary Assistance for Needy Families	I	93.558	15123361	9,806	9,806	-	-
Temporary Assistance for Needy Families	I	93.558	15133361	-	83,456	83,456	-
Temporary Assistance for Needy Families	I	93.558	15133361	-	301,107	308,637	7,530
				217,732	1,786,538	1,740,175	171,369
Passed through Pennsylvania Department of Human Services							
<u>TANF Cluster</u>							
Temporary Assistance for Needy Families	I	93.558	N/A	1,353,854	1,571,067	1,508,277	1,291,064
Total Temporary Assistance for Needy Families Cluster				1,571,586	3,357,605	3,248,452	1,462,433
Guardianship Assistance	I	93.090	N/A	25,435	97,798	93,247	20,884
Promoting Safe and Stable Families	I	93.556	ME980021600	12,750	66,601	91,619	37,768
Child Support Enforcement	I	93.563	4100030046	1,486,399	4,202,368	4,287,690	1,571,721
Stephanie Tubbs Jones Child Welfare Services Program	I	93.645	N/A	-	166,230	166,230	-
Foster Care-Title IV-E	I	93.658	N/A	2,647,830	6,009,290	5,687,744	2,326,284
Adoption Assistance	I	93.659	N/A	1,409,425	3,265,211	2,633,978	778,192
Social Services Block Grant-Title XX	I	93.667	N/A	-	318,913	318,913	-
Social Services Block Grant-DD	I	93.667	70177	-	158,389	158,389	-
Social Services Block Grant-MH	I	93.667	70135	-	117,574	117,574	-
Total Social Services Block Grant				-	594,876	594,876	-
Chafee Foster Care Independence Program	I	93.674	N/A	33,166	132,665	132,665	33,166
Block Grants for Community Mental Health Services	I	93.958	70167	-	262,278	262,278	-
Passed Through Pennsylvania District Attorney's Institute							
Children's Justice Grants to States	I	93.643	2014-MDIT-03	-	2,310	2,310	-
Total U.S. Department of Health and Human Services				7,278,875	23,240,745	22,252,852	6,290,982
<u>Corporation for National and Community Service</u>							
Foster Grandparent Program	D	94.011	N/A	62,430	369,487	297,656	(9,401)
Total Corporation for National and Community Service				62,430	369,487	297,656	(9,401)

COUNTY OF BERKS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2014

<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 12/31/13</u>	<u>Federal Grant Receipts</u>	<u>Federal Grant Expenditures</u>	<u>Accrued (Deferred) Revenue at 12/31/14</u>
<u>Department of Homeland Security</u>							
Passed through Pennsylvania Emergency Management Agency Emergency Management Performance Grants	I	97.042	41000057186	24,677	108,156	109,559	26,080
Homeland Security Grant Program	I	97.067	N/A	-	150,206	150,206	-
Homeland Security Grant Program	I	97.067	N/A	10,736	60,449	61,106	11,393
Total Homeland Security Grant Program				10,736	210,655	211,312	11,393
Total Department of Homeland Security				35,413	318,811	320,871	37,473
Total Federal Awards				8,509,727	34,102,253	33,092,210	7,499,684

I = Indirect

D = Direct

* Denotes major program as defined by OMB Circular A-133

County of Berks

Schedule of Pennsylvania Department of Human Services Expenditures
December 31, 2014

Program (As Defined in the Pennsylvania Department of Human Services Single Audit Supplement)	Combined Federal/State Expenditures for Calendar Year Ended December 31, 2014
Child Support Enforcement	\$ 5,316,529*
Children and Youth	45,798,835*
Medical Assistance Transportation	1,844,576*
Human Services Block Grant Program	15,863,786*
Early Intervention	<u>2,995,441*</u>
	<u>\$ 71,819,167</u>

* Major Pennsylvania Department of Human Services programs. The 2014 threshold for major programs under the federal definition is \$992,766 (the greater of 3 percent of total federal expenditures or \$300,000). The amount expended under the major Pennsylvania Department of Human Services programs for the year ended December 31, 2014 was \$71,819,167 or 100 percent of total Pennsylvania Department of Human Services financial assistance.

**COUNTY OF BERKS
SCHEDULE OF WIA EXPENDITURES BY PROGRAM IDENTIFIER AND YEAR
CALENDAR YEAR 2014**

Title	NOO Number	Agreement Period	Authorized Budget	Cumulative Expenditures	(Over) Under
WIA Adult Program	015-14-3001	7/1/14 - 6/30/16	\$ 62,996	\$ 62,996	\$ -
WIA Adult Program	015-14-3003	7/1/14 - 6/30/16	\$ 61,111	\$ 61,111	\$ -
WIA Adult Program	015-14-3011	10/1/14 - 6/30/16	\$ 826,470	\$ 281,306	\$ 545,164
WIA Youth Program	015-14-3301	4/1/14 - 6/30/16	\$ 1,031,040	\$ 340,422	\$ 690,618
WIA Youth-TANF	015-14-3361	7/1/14 - 6/30/15	\$ 354,213	\$ 308,637	\$ 45,576
WIA Dislocated Worker	015-14-4001	7/1/14 - 6/30/16	\$ 91,056	\$ 91,056	\$ -
WIA Dislocated Worker	015-14-4011	10/1/14 - 6/30/16	\$ 920,712	\$ 328,567	\$ 592,145
WIA NEG Job Driven	015-14-7200	7/1/14 - 9/30/16	\$ 141,940	\$ -	\$ 141,940
TOTALS PY 14			\$ 3,489,538.00	\$ 1,474,095.00	\$ 2,015,443.00

Title	NOO Number	Agreement Period	Authorized Budget	Cumulative Expenditures	(Over) Under
WIA Adult Program	015-13-3011	10/1/2013 - 6/30/2015	\$ 580,112	\$ 580,112	\$ -
WIA Youth Program	015-13-3301	4/1/2013 - 6/30/2015	\$ 905,884	\$ 905,884	\$ -
WIA Youth-TANF	015-13-3361	7/1/2013 - 6/30/2014	\$ 395,168	\$ 394,857	\$ 311
WIA Dislocated Worker	015-13-4011	10/1/2013 - 6/30/2015	\$ 897,434	\$ 897,434	\$ -
WIA Dislocated Worker	015-13-4013	10/1/2013 - 6/30/2015	\$ 180,557	\$ 180,557	\$ -
WIA Rapid Response	015-13-4154	10/1/2013 - 6/30/2015	\$ 46,720	\$ 46,720	\$ -
WIA Rapid Response	015-13-4051	7/1/2013 - 6/30/2016	\$ 37,180	\$ 8,852	\$ 28,328
WIA Rapid Response	015-13-4158	10/1/2013 - 6/30/2015	\$ 100,000	\$ 27,266	\$ 72,734
TOTALS PY 13			\$ 3,143,055.00	\$ 3,041,682.00	\$ 101,373.00

Title	NOO Number	Agreement Period	Authorized Budget	Cumulative Expenditures	(Over) Under
WIA NEG	015-12-7011	06/29/2012 - 6/30/201	\$ 52,004	\$ 51,719.00	\$ 285.00
WIA NEG	015-12-6200	6/26/2013 - 6/30/2015	\$ 100,000	\$ 76,370.00	\$ 23,630.00
TOTALS PY 12			\$ 152,004.00	\$ 128,089.00	\$ 23,915.00

GRAND TOTAL			\$ 6,784,597.00	\$ 4,643,866.00	\$ 2,140,731.00
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County of Berks

Notes to Schedule of Expenditures of Federal Awards, Schedule of Pennsylvania Department of Human Services Expenditures and Schedule of Workforce Investment Act Expenditures by Program Identifier and Year
December 31, 2014

Note 1 - Reporting Entity

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

- Reading Area Community College
- Reading Regional Airport Authority
- Berks County Solid Waste Authority

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

Except as indicated above, the accompanying Schedule of Expenditures of Federal Awards presents the activity of all Federal award programs and the Pennsylvania Department of Human Services award programs of the County.

Note 2 - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards, Schedule of Pennsylvania Department of Human Services Expenditures and Schedule of Workforce Investment Act (WIA) Expenditures by Program Identifier and Year include the federal and state grant activity of the County of Berks and are presented on the accrual basis of accounting. The information in these schedules is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the Pennsylvania Department of Human Services, *Single Audit Supplement*. Therefore, some amounts presented in these schedules may differ from amounts presented in, or used in, the preparation of the financial statements.

County of Berks

Notes to Schedule of Expenditures of Federal Awards, Schedule of Pennsylvania Department of Human Services Expenditures and Schedule of Workforce Investment Act Expenditures by Program Identifier and Year (continued)
December 31, 2014

Note 3 - Correction of Beginning Accrued (Deferred) Revenue

The accrued (deferred) revenue amounts presented in the December 31, 2013 Schedule of Expenditures of Federal Awards were corrected to adjust to actual amounts. Original amounts presented previously were based on estimates. The adjustments were as follows:

<u>Program</u>	<u>CFDA</u>	<u>Ending Balance per December 31, 2013 Report</u>	<u>Beginning Balance per December 31, 2014 Report</u>	<u>Adjustment Amount</u>
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	\$ 4,213	\$ 6,689	\$ 2,476
Juvenile Accountability Block Grants	16.523	2,613	2,624	11
Highway Planning and Construction	20.205	65,898	75,823	9,925
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	-	29,109	29,109
Temporary Assistance for Needy Families	93.558	212,876	207,926	(4,950)
Child Support Enforcement	93.563	1,658,808	1,486,399	<u>(172,409)</u>
				<u>\$ (135,838)</u>

County of Berks

Summary Schedule of Prior Audit Findings
December 31, 2014

None.

County of Berks

Schedule of Findings and Questioned Costs
December 31, 2014

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 Circular A-133, Section .510(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/Entitlement Grants	\$ 1,591,790
17.258, 17.259 and 17.278	WIA Cluster	3,214,296
20.205	Highway Planning and Construction	3,331,274
93.659	Adoption Assistance	2,633,978

County of Berks

Schedule of Findings and Questioned Costs (continued)

December 31, 2014

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

Dollar threshold used to distinguish between

Type A and Type B programs:

\$ 992,766

Auditee qualified as low-risk auditee?

 X Yes

 No

County of Berks

Schedule of Findings and Questioned Costs (continued)
December 31, 2014

Section II - Financial Statement Findings

None.

County of Berks

Schedule of Findings and Questioned Costs (continued)
December 31, 2014

Section III - Federal Award Findings and Questioned Costs

None.