



# **COUNTY OF BERKS, PENNSYLVANIA**

## **Single Audit Report**

**December 31, 2015**



REINSEL KUNTZ LESHER  
certified public accountants & consultants

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## County of Berks

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## **County of Berks**

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Report Distribution List  
December 31, 2015

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  
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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, 2015, 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 30, 2016. 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 an opinion 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.

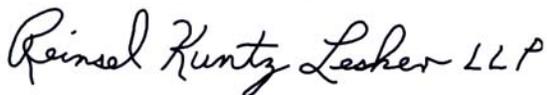
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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 30, 2016  
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 the Uniform Guidance 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 and DHS Program**

We have audited the County of Berks' compliance with the types of compliance requirements described in the *OMB 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 and Department of Human Services (DHS) programs for the year ended December 31, 2015. 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 federal statutes, regulations, and the terms and conditions of its Federal and DHS awards 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 and 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 the Supplement. Those standards, the Uniform Guidance 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 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 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, 2015.

## **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 the Uniform Guidance 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 the Uniform Guidance and the 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 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, 2015, and have issued our report thereon dated June 30, 2016, 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 Department of Human Services 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 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 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 are fairly stated in all material respects in relation to the financial statements as a whole.

*Reinsel Kuntz Lesher LLP*

September 28, 2016, except for the first paragraph of Page 6 as to which the date is June 30, 2016  
Wyomissing, Pennsylvania

COUNTY OF BERKS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2015

Federal Grantor/Pass-Through Grantor/Program	Source Code	Federal CFDA Number	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/14	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/15	Passed Through to Subrecipients
<u>U.S. Department of Agriculture</u>								
Passed through Pennsylvania Department of Education								
Child Nutrition Cluster								
School Breakfast Program	I	10.553	300-06-101-0	961	8,195	7,234	-	-
National School Lunch Program	I	10.555	300-06-101-0	1,587	14,202	12,615	-	-
Total Nutrition Cluster				2,548	22,397	19,849	-	-
Passed through the Pennsylvania Department of Labor and Industry								
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program								
	I	10.561	4100060551	-	-	-	-	-
Passed through the Pennsylvania Department of Agriculture								
Emergency Food Assistance Program (Administrative Costs)								
	I	10.568	ME446609-01	24,738	74,094	66,988	17,632	-
Emergency Food Assistance Program (Food Commodities)								
	I	10.569	8-07-06-074	(103,274)	363,622	442,919	(23,977)	-
Total U.S. Department of Agriculture				(75,988)	460,113	529,756	(6,345)	-
<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-14-UC-42-0003 and B-15-UC-42-0003	83,108	2,738,895	2,659,164	3,377	2,659,164
Emergency Solutions Grant Program								
	D	14.231	E-14-UC-42-0002 and E-15-UC-42-0003	2,982	180,114	177,132	-	177,132
Home Investment Partnerships Program								
	D	14.239	M-14-UC-42-0206 and M-15-UC-42-0206	8,199	661,746	653,547	-	653,547
Total U.S. Department of Housing and Urban Development				94,289	3,580,755	3,489,843	3,377	3,489,843
<u>U.S. Department of Justice</u>								
State Criminal Alien Assistance Program								
	D	16.606	2014-AP-BX-0644 and 2015-AP-BX-0535	(25,319)	29,208	25,319	(29,208)	-
Joint Law Enforcement Operations Task Force								
	D	16.999	M-15-D66-0-000073 and M-16-D66-0-000054	-	10,708	13,176	2,468	-
Drug Enforcement (DEA) overtime reimb								
	D	16.999	21 U.S.C. 878	4,716	10,511	8,000	2,205	-
FBI Lehigh Valley Violent Gang Task Force								
	D	16.999	281D-PH-C88113-LVVGTF	1,468	8,053	7,775	1,190	-
				(19,135)	58,480	54,270	(23,345)	-
Passed Through Delaware County Treasurer								
Missing Children's Assistance								
	I	16.543	Unknown	-	19,176	23,301	4,125	-
Passed through City of Reading								
Edward Byrne Memorial Justice Assistance Grant Program								
	I	16.738	2012-DJ-BX-0092	1,193	1,193	-	-	-
Edward Byrne Memorial Justice Assistance Grant Program								
	I	16.738	2013-DJ-BX-1018	633	633	-	-	-

**COUNTY OF BERKS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

YEAR ENDED DECEMBER 31, 2015

Federal Grantor/Pass-Through Grantor/Program	Source Code	Federal CFDA Number	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/14	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/15	Passed Through to Subrecipients
<u>U.S. Department of Justice (continued)</u>								
Passed through Pennsylvania Commission on Crime and Delinquency								
Edward Byrne Memorial Justice Assistance Grant Program	I	16.738	2014-DJ-BX-0966	1,365	3,344	5,249	3,270	-
Edward Byrne Memorial Justice Assistance Grant Program	I	16.738	2013-DJ-BX-0025	-	-	1,175	1,175	-
Total Edward Byrne Memorial Justice Assistance Grant Program				<u>3,191</u>	<u>5,170</u>	<u>6,424</u>	<u>4,445</u>	<u>-</u>
Passed through Pennsylvania Commission on Crime and Delinquency								
Edward Byrne Memorial Competitive Grant Program	I	16.751	2010-RR-BX-K071	-	-	5,825	5,825	-
Passed through Berks Women in Crisis								
Violence Against Women Formula Grants	I	16.588	2013-VA-01/02/03-23805-2	30,625	30,625	-	-	-
Violence Against Women Formula Grants	I	16.588	2013/2014-VA-03/01/02-23805-3	-	16,250	62,537	46,287	-
Total Violence Against Women Formula Grants				<u>30,625</u>	<u>46,875</u>	<u>62,537</u>	<u>46,287</u>	<u>-</u>
Passed through National Association of VOCA Assistance Administrators								
Crime Victim Assistance/Discretionary Grants	I	16.582	14-069	-	-	-	-	-
Passed through Pennsylvania Commission on Crime and Delinquency								
Juvenile Accountability Block Grants	I	16.523	2010/2011-JB-03 24008	-	3,464	3,464	-	-
Juvenile Accountability Block Grants	I	16.523	2011/2012-JB-04 25011	1,732	3,464	1,732	-	-
Total Juvenile Accountability Block Grants				<u>1,732</u>	<u>6,928</u>	<u>5,196</u>	<u>-</u>	<u>-</u>
Total U.S. Department of Justice				<u>16,413</u>	<u>136,629</u>	<u>157,553</u>	<u>37,337</u>	<u>-</u>
<u>U.S. Department of Labor</u>								
Passed through Pennsylvania Department of Labor and Industry								
WIA Cluster								
WIA/WIOA Adult Program	I	17.258	015-14-301-1	71,362	606,295	545,623 *	10,690	85,358
WIA/WIOA Adult Program	I	17.258	015-15-300-1	-	6,499	39,871 *	33,372	14,638
WIA/WIOA Adult Program	I	17.258	015-15-301-1	-	9,894	30,971 *	21,077	-
Total WIA/WIOA Adult Program				<u>71,362</u>	<u>622,688</u>	<u>616,465</u>	<u>65,139</u>	<u>99,996</u>
WIA/WIOA Youth Activities	I	17.259	015-14-330-1	70,153	759,849	690,618 *	922	542,096
WIA/WIOA Youth Activities	I	17.259	015-14-334-1	-	46,887	48,073 *	1,186	48,073
WIA/WIOA Youth Activities	I	17.259	015-15-330-1	-	28,738	100,099 *	71,361	49,140
Total WIA/WIOA Youth Activities				<u>70,153</u>	<u>835,474</u>	<u>838,790</u>	<u>73,469</u>	<u>639,309</u>
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	015-14-401-1	88,186	680,843	592,657 *	-	81,236
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	015-13-405-1	6,477	32,231	25,754 *	-	-
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	015-13-415-8	4,909	58,019	58,110 *	5,000	-
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	015-14-415-2	-	34,590	36,673 *	2,083	-
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	015-14-415-3	-	60,629	60,629 *	-	60,629
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	015-13-415-1	-	47,094	47,094 *	-	-

**COUNTY OF BERKS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

YEAR ENDED DECEMBER 31, 2015

Federal Grantor/Pass-Through Grantor/Program	Source Code	Federal CFDA Number	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/14	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/15	Passed Through to Subrecipients
<u>U.S. Department of Labor (continued)</u>								
Passed through Pennsylvania Department of Labor and Industry (continued)								
WIA Cluster (continued)								
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	015-15-400-1	-	47,879	135,135 *	87,256	5,375
WIA/WIOA Dislocated Worker Formula Grants	I	17.278	015-15-401-1	-	130,655	240,719 *	110,064	28,064
Total WIA/WIOA Dislocated Worker Formula Grants				99,572	1,091,940	1,196,771	204,403	175,304
Total WIA Cluster				241,087	2,550,102	2,652,026	343,011	914,609
WIOA National Dislocated Workers Grants/WIA National Emergency Grants	I	17.277	015-12-620-0	280	23,910	23,630	-	-
WIOA National Dislocated Workers Grants/WIA National Emergency Grants	I	17.277	015-14-620-0	-	153,947	170,056	16,109	68,565
Total WIOA National Dislocated Workers Grants/WIA National Emergency Grants				280	177,857	193,686	16,109	68,565
Passed through Central Pennsylvania Workforce Development Corp H-1B Job Training Grants	I	17.268	BERK03-MIIA-1405	8,472	44,478	58,245	22,239	-
Total U.S. Department of Labor				249,839	2,772,437	2,903,957	381,359	983,174
<u>U.S. Department of Transportation</u>								
Passed through Pennsylvania Department of Transportation								
Highway Planning and Construction	I	20.205	520905	-	234,449	204,773	(29,676)	-
Highway Planning and Construction	I	20.205	520905	118,399	118,399	151,722	151,722	-
Highway Planning and Construction	I	20.205	050350-B	715,679	3,640,571	4,246,738	1,321,846	-
Total Highway Planning and Construction				834,078	3,993,419	4,603,233	1,443,892	-
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	I	20.505	520905	43,632	113,315	143,673	73,990	137,797
Passed through Pennsylvania Emergency Management Agency Interagency Hazardous Materials Public Sector Training and Planning Grants	I	20.703	4100069034	-	-	11,432	11,432	-
Total U.S. Department of Transportation				877,710	4,106,734	4,758,338	1,529,314	137,797
<u>U.S. Department of Education</u>								
Passed through Pennsylvania Department of Human Services								
Special Education-Grants for Infants and Families	I	84.181	70170	-	206,482	366,294	159,812	366,294
Pass through Pennsylvania Department of Labor and Industry, Bureau of Workforce Development Partnership								
Rehabilitation Services_Vocational Rehabilitation Grants to States	I	84.126	A224149005	1,834	5,683	3,849	-	-
Bureau of Workforce Development Partnership Rehabilitation Services_Vocational Rehabilitation Grants to States	I	84.126	UNKNOWN	-	-	4,201	4,201	-
Total Bureau of Workforce Development Partnership Rehabilitation Services_Vocational Rehabilitation Grants to States				1,834	5,683	8,050	4,201	-
Total U.S. Department of Education				1,834	212,165	374,344	164,013	366,294

COUNTY OF BERKS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2015

Federal Grantor/Pass-Through Grantor/Program	Source Code	Federal CFDA Number	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/14	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/15	Passed Through to Subrecipients
<u>U.S. Department of Health and Human Services</u>								
Passed through Pennsylvania Department of Aging								
Special Programs for the Aging_Title VII, Chapter 3_ Programs for Prevention of Elder Abuse, Neglect, and Exploitation	I	93.041	4100057838	-	4,877	4,877	-	-
Special Programs for the Aging_Title VII, Chapter 2_ Long Term Care Ombudsman Services for Older Individuals	I	93.042	4100057838	-	12,197	12,197	-	-
Special Programs for the Aging_Title III, Part D_Disease Prevention and Health Promotion Services	I	93.043	4100034680	-	10,908	21,816	10,908	-
National Family Caregiver Support, Title III, Part E	I	93.052	4100034680	-	137,370	137,370	-	-
Medicare Enrollment Assistance Program	I	93.071	4100057838	-	9,727	9,727	-	-
Aging Cluster								
Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior Centers	I	93.044	4100057838	-	298,165	596,329 *	298,164	-
Special Programs for the Aging_Title III, Part C_Nutrition Services	I	93.045	4100034680	-	184,407	368,813 *	184,406	-
Nutrition Services Incentive Program	I	93.053	4100057838	-	156,850	166,685 *	9,835	-
Total Aging Cluster				-	639,422	1,131,827	492,405	-
State Health Insurance Assistance Program	I	93.324	4100057838	-	25,221	39,815	14,594	-
State Health Insurance Assistance Program	I	93.324	4100058024	-	10,000	10,000	-	-
Total State Health Insurance Assistance Program				-	35,221	49,815	14,594	-
Passed through County of York								
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	I	93.243	NONE	-	44,369	157,422	113,053	88,231
Passed through Pennsylvania Department of Human Services								
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	I	93.243	71021	-	80,000	80,000	-	80,000
Total Substance Abuse and Mental Health Services_Projects of Regional and National Significance				-	124,369	237,422	113,053	168,231
Medicaid Cluster								
Medical Assistance Program	I	93.778	NONE	7,233	8,737	20,702	19,198	-
Medical Assistance Program	I	93.778	NONE	56,518	195,031	177,512	38,999	-
Medical Assistance Program	I	93.778	ME6300220206	-	859,908	887,985	28,077	859,908
Medical Assistance Program	I	93.778	70175	-	244,209	433,831	189,622	433,831
Medical Assistance Program	I	93.778	70127	-	98	134	36	134
Medical Assistance Program	I	93.778	70184	-	9,429	18,858	9,429	18,858
				63,751	1,317,412	1,539,022	285,361	1,312,731

COUNTY OF BERKS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2015

Federal Grantor/Pass-Through Grantor/Program	Source Code	Federal CFDA Number	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/14	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/15	Passed Through to Subrecipients
<u>U.S. Department of Health and Human Services (continued)</u>								
Passed through Pennsylvania Department of Aging Medicaid Cluster Medical Assistance Program	I	93.778	4100058024	-	338,193	380,209	42,016	-
Passed through Pennsylvania Office of Long-Term Living Medicaid Cluster Medical Assistance Program	I	93.778	N/A	6,104	82,960	97,549	20,693	97,549
Total Medicaid Cluster				69,855	1,738,565	2,016,780	348,070	1,410,280
Passed through Pennsylvania Department of Drug and Alcohol Programs Block Grants for Prevention and Treatment of Substance Abuse	I	93.959	4100053160	-	886,971	886,971	-	886,971
Block Grants for Prevention and Treatment of Substance Abuse	I	93.959	4100070680	-	-	861,320	861,320	861,320
Total Block Grants for Prevention and Treatment of Substance Abuse				-	886,971	1,748,291	861,320	1,748,291
Passed through Pennsylvania Department of Labor and Industry TANF Cluster								
Temporary Assistance for Needy Families	I	93.558	4100060551	135,198	552,990	417,792 *	-	352,081
Temporary Assistance for Needy Families	I	93.558	4100060551	28,641	242,927	214,286 *	-	214,286
Temporary Assistance for Needy Families	I	93.558	4100060551	-	258,053	396,704 *	138,651	350,938
Temporary Assistance for Needy Families	I	93.558	4100060551	-	361,151	140,460 *	(220,691)	8,426
Temporary Assistance for Needy Families	I	93.558	015-14-336-1	7,530	50,461	42,931 *	-	16,537
Temporary Assistance for Needy Families	I	93.558	015-15-336-1	-	-	308,827 *	308,827	272,157
				171,369	1,465,582	1,521,000	226,787	1,214,425
Passed through Pennsylvania Department of Human Services TANF Cluster Temporary Assistance for Needy Families	I	93.558	N/A	1,291,064	1,571,067	1,585,097 *	1,305,094	-
Total Temporary Assistance for Needy Families Cluster				1,462,433	3,036,649	3,106,097	1,531,881	1,214,425
Guardianship Assistance	I	93.090	N/A	20,884	98,490	139,354	61,748	-
Promoting Safe and Stable Families	I	93.556	ME980021600	34,089	58,046	43,932	19,975	-
Child Support Enforcement	I	93.563	4100030046	1,571,721	3,630,994	4,263,750	2,204,477	-
Community-Based Child Abuse Prevention Grants	I	93.590	4100067083	3,679	19,886	25,397	9,190	-
Stephanie Tubbs Jones Child Welfare Services Program	I	93.645	N/A	-	65,616	131,234	65,618	-
Foster Care_Title IV-E	I	93.658	N/A	2,326,284	3,975,624	6,238,538 *	4,589,198	-
Adoption Assistance	I	93.659	N/A	778,192	2,172,842	2,859,436	1,464,786	-
Social Services Block Grant	I	93.667	NONE	-	159,457	318,913	159,456	-
Social Services Block Grant	I	93.667	70177	-	79,195	158,390	79,195	-
Social Services Block Grant	I	93.667	70135	-	58,786	117,573	58,787	-
Total Social Services Block Grant			11	-	297,438	594,876	297,438	-

COUNTY OF BERKS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2015

Federal Grantor/Pass-Through Grantor/Program	Source Code	Federal CFDA Number	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/14	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/15	Passed Through to Subrecipients
<u>U.S. Department of Health and Human Services (continued)</u>								
Passed through Pennsylvania Department of Human Services (continued)								
Chafee Foster Care Independence Program	I	93.674	N/A	33,166	87,603	95,936	41,499	-
Block Grants for Community Mental Health Services	I	93.958	70167	-	129,086	260,255	131,169	-
Passed Through Pennsylvania District Attorney's Institute Children's Justice Grants to States	I	93.643	2014-MDIT-03	-	1,490	1,490	-	-
Total U.S. Department of Health and Human Services				<u>6,300,303</u>	<u>17,173,391</u>	<u>23,130,417</u>	<u>12,257,329</u>	<u>4,541,227</u>
<u>Corporation for National and Community Service</u>								
Foster Grandparent Program	D	94.011	N/A	(9,401)	183,685	193,086	-	-
Total Corporation for National and Community Service				<u>(9,401)</u>	<u>183,685</u>	<u>193,086</u>	<u>-</u>	<u>-</u>
<u>Department of Homeland Security</u>								
Passed through Pennsylvania Emergency Management Agency								
Emergency Management Performance Grants	I	97.042	41000057186	26,080	25,371	-	709	-
Emergency Management Performance Grants	I	97.042	41000057186	-	74,535	99,324	24,789	-
Total Emergency Management Performance Grants				<u>26,080</u>	<u>99,906</u>	<u>99,324</u>	<u>25,498</u>	<u>-</u>
Homeland Security Grant Program	I	97.067	N/A	11,393	83,017	71,624	-	-
Homeland Security Grant Program	I	97.067	N/A	-	90,440	168,328	77,888	-
Total Homeland Security Grant Program				<u>11,393</u>	<u>173,457</u>	<u>239,952</u>	<u>77,888</u>	<u>-</u>
Total Department of Homeland Security				<u>37,473</u>	<u>273,363</u>	<u>339,276</u>	<u>103,386</u>	<u>-</u>
Total Federal Awards				<u>7,492,472</u>	<u>28,899,272</u>	<u>35,876,570</u>	<u>14,469,770</u>	<u>9,518,335</u>

I - Indirect  
D - Direct

\* Denotes major program as defined by the Uniform Guidance.

**County of Berks**

Schedule of Pennsylvania Department of Human Services Expenditures  
December 31, 2015

<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, 2015</b>
Child Support Enforcement	\$ 5,622,755
Children and Youth	48,262,336*
Medical Assistance Transportation	1,902,493*
Human Services Block Grant Program	14,634,888*
Early Intervention	<u>3,074,802*</u>
	<u>\$ 73,497,274</u>

\* Major Pennsylvania Department of Human Services programs. The 2015 threshold for major programs under the federal definition is \$1,076,297 (the greater of 3 percent of total federal expenditures or \$750,000). The amount expended under the major Pennsylvania Department of Human Services programs for the year ended December 31, 2015 was \$67,874,519 or 92 percent of total Pennsylvania Department of Human Services financial assistance.

**COUNTY OF BERKS  
SCHEDULE OF WIA EXPENDITURES BY PROGRAM IDENTIFIER AND YEAR  
CALENDAR YEAR 2015**

Title	NOO Number	Agreement Period	Authorized Budget	Cumulative Expenditures	(Over) Under
WIA Adult Program	015-15-3001	7/1/2015-6/30/2017	\$ 64,995	\$ 39,871	\$ 25,124
WIA Adult Program	015-15-3011	10/1/2015-6/30/2017	\$ 518,700	\$ 17,901	\$ 500,799
WIA Youth Program	015-15-3301	4/1/2015-6/30/2017	\$ 904,912	\$ 98,557	\$ 806,355
WIA Youth-TANF	015-15-3361	7/1/2015-6/30/2016	\$ 366,413	\$ 308,092	\$ 58,321
WIA Dislocated Worker	015-15-4001	7/1/2015-6/30/2017	\$ 135,135	\$ 135,135	\$ -
WIA Dislocated Worker	015-15-4011	10/1/2015-6/30/2017	\$ 743,218	\$ 223,075	\$ 520,143
<b>TOTALS PY 15</b>			<b>\$ 2,733,373.00</b>	<b>\$ 822,631.00</b>	<b>\$ 1,910,742.00</b>

Title	NOO Number	Agreement Period	Authorized Budget	Cumulative Expenditures	(Over) Under
WIA Adult Program	015-14-3011	10/1/2014-6/30/2016	\$ 826,929	\$ 826,929.00	\$ -
WIA Youth Program	015-14-3301	4/1/2014-6/30/2016	\$ 1,031,040	\$ 1,031,040.00	\$ -
WIA Youth-TANF	015-14-3361	7/1/2014-6/30/2015	\$ 351,568	\$ 351,568.00	\$ -
WIA Dislocated Worker	015-14-4011	10/1/2014-6/30/2016	\$ 921,224	\$ 921,224.00	\$ -
WIA Busn. Educ. Partn.	015-14-3341	4/28/2015-6/30/2016	\$ 100,000	\$ 46,887.00	\$ 53,113.00
WIOA Transition	015-14-4152	10/14/2014-6/30/2017	\$ 36,875	\$ 36,673.00	\$ 202.00
WIOA Transition L&I	015-14-4153	4/1/2015 – 12/31/2015	\$ 150,000	\$ 60,629.00	\$ 89,371.00
WIA Job Driven NEG	015-14-7200	7/1/2014 – 9/30/2016	\$ 341,940	\$ 169,561.00	\$ 172,379.00
<b>TOTALS PY 14</b>			<b>\$ 3,759,576.00</b>	<b>\$ 3,444,511.00</b>	<b>\$ 315,065.00</b>

Title	NOO Number	Agreement Period	Authorized Budget	Cumulative Expenditures	(Over) Under
WIA Rapid Response	015-13-4151	10/1/2013 – 6/30/2016	\$ 56,196	\$ 56,196.00	\$ -
WIA Rapid Response	015-13-4051	7/1/2013 – 6/30/2016	\$ 37,180	\$ 25,504	\$ 11,676.00
WIA RR-DWT	015-13-4158	10/1/2013 – 6/30/2016	\$ 100,000	\$ 85,376.00	\$ 14,624.00
<b>TOTALS PY 13</b>			<b>\$ 193,376.00</b>	<b>\$ 167,076.00</b>	<b>\$ 26,300.00</b>

<b>GRAND TOTAL</b>			<b>\$ 6,686,325.00</b>	<b>\$ 4,434,218.00</b>	<b>\$ 2,252,107.00</b>
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## County of Berks

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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, 2015

### 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 under programs of the federal and state governments for the year ended December 31, 2015. The information in these schedules is presented in accordance with the 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 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.

### Note 3 - Summary of Significant Account Policies

Expenditures reported on the 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 are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either costs principles in the OMB *Circular A-87, Cost Principles for State, Local, or Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

## 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, 2015

### Note 4 - Indirect Cost Rate

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

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

The accrued (deferred) revenue amounts presented in the December 31, 2014 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:

Program	CFDA	Ending Balance per December 31, 2014 Report	Beginning Balance per December 31, 2015 Report	Adjustment Amount
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	\$ 780	\$ -	\$ (780)
Community Development Block Grants/Entitlement Grants	14.218	108,260	83,108	(25,152)
Emergency Solutions Grant Program	14.231	2,175	2,982	807
Home Investment Partnerships Program	14.239	1,467	8,199	6,732
Crime Victim Assistance/ Discretionary Grants	16.582	(26)	-	26
Rehabilitation Services_Vocational Rehabilitation Grants to States	84.126	-	1,834	1,834

**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, 2015

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

<u>Program</u>	<u>CFDA</u>	<u>Ending Balance per December 31, 2014 Report</u>	<u>Beginning Balance per December 31, 2015 Report</u>	<u>Adjustment Amount</u>
Promoting Safe and Stable Families	93.556	\$ 37,768	\$ 34,089	\$ (3,679)
Community-Based Child Abuse Prevention Grants	93.590	-	3,679	3,679
Medical Assistance Program	93.778	(3,217)	6,104	<u>9,321</u>
				<u>\$ (7,212)</u>

**County of Berks**

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Summary Schedule of Prior Audit Findings  
December 31, 2015

**None.**

# County of Berks

## Schedule of Findings and Questioned Costs December 31, 2015

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### 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 the Uniform Guidance \_\_\_\_\_ Yes     X  No

#### Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>	<u>Amount Expended</u>
17.258, 17.259 and 17.278	WIA Cluster	\$ 2,652,026
93.044, 93.045 and 93.053	Aging Cluster	1,131,827
93.558	Temporary Assistance for Needy Families	3,106,097
93.658	Foster Care_Title IV-E	6,238,538



**County of Berks**

Schedule of Findings and Questioned Costs (continued)  
December 31, 2015

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**Section II - Financial Statement Findings**

**None.**

**County of Berks**

Schedule of Findings and Questioned Costs (continued)  
December 31, 2015

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

**None.**