

City of Philadelphia, Pennsylvania



Schedule of Financial Assistance Fiscal Year Ended June 30, 2022 Office of the Director of Finance



City of Philadelphia
Pennsylvania

Schedule of Financial Assistance
Fiscal Year Ended
June 30, 2022

**CITY OF PHILADELPHIA
SCHEDULE OF FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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**CITY OF PHILADELPHIA
SCHEDULE OF FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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SCHEDULE OF FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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INTRODUCTORY SECTION

Letter of Transmittal



CITY OF PHILADELPHIA

OFFICE OF THE DIRECTOR OF FINANCE
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ROB DUBOW
Director of Finance

Honorable James F. Kenney
Mayor, City of Philadelphia
Room 215 City Hall
Philadelphia, PA 19102

November 8, 2023

Dear Mayor Kenney:

The Schedule of Financial Assistance (SFA) of the City of Philadelphia (City) for the fiscal year ended June 30, 2022, comprised of the Schedule of Expenditures of Federal Awards (SEFA), the Schedule of Expenditures of Pennsylvania Department of Human Services (PaDHS) Awards and associated Supplemental Financial Schedules, and the Schedule of Federal Cash Receipts passed through the Pennsylvania Department of Community and Economic Development (PaDCED), is submitted herewith. I believe the data, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the Federal, PaDHS and PaDCED financial activity of the City as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the City's financial assistance have been included.

THE FEDERAL SINGLE AUDIT REQUIREMENT

The United States Congress enacted the Single Audit Act Amendments of 1996 (the Act), which the President signed into law on July 5, 1996. The Office of Management and Budget (OMB) issued Circular A-133, in accordance with the Act, to clarify and establish audit requirements for States, Local Governments, and Non-Profit Organizations. On December 26, 2013, OMB Circular A-133 was superseded by the issuance of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). In fiscal year 2016, OMB's new Uniform Guidance became effective for the City. The City is required by the Act to have an annual audit performed on its entire operations, including a separate reporting on its Federal financial activity, the SEFA. The SEFA is presented in accordance with the requirements contained in the Uniform Guidance.

The City's Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2022, presents the entire operations of the City. The ACFR was issued under separate cover on February 25, 2023. The SFA is issued in conjunction with the ACFR in order to comply

with the reporting provisions of the Act. The report of the independent auditor on the SEFA, dated November 8, 2023 is reported in conjunction with the Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance in Accordance with the Uniform Guidance, and the PaDHS Single Audit Supplement. The financial presentations in each report are derived from the same financial activity in the City's various funds. Copies of the reporting package (ACFR and SFA) and Data Collection Form must be forwarded to the Federal Audit Clearinghouse (The U.S. Bureau of the Census). In addition, a reporting package must be issued to each grantor agency (federal, state or other government) affected by an audit finding on the Schedule of Findings and Questioned Costs or the Summary Schedule of Prior Year Findings. The report must be forwarded within 30 days of our receipt, but no later than nine months after our fiscal year end of June 30, 2022. In accordance with the Act, the SEFA will be made available for public inspection. The Federal financial activity of the City of Philadelphia is presented in the Financial Section of the SFA.

AGREED-UPON PROCEDURES REPORTS

In June 2021, the PaDHS reissued the Single Audit Supplement as an aid to local government entities and their independent auditors in the specific auditing and performance of the Single Audit. This supplement provides program specific auditing and reporting requirements which are applied in conjunction with the Single Audit Act's required standards and guidelines for programs funded through the PaDHS.

The Schedule of Expenditures of Pennsylvania Department of Human Services Awards, and associated Supplemental Financial Schedules, are presented in the Supplementary Financial Information Section.

On January 3, 2003, the PaDCED requested specific auditing and reporting requirements for all federal cash receipts passing through the department. The Schedule of Federal Cash Receipts Passed through PaDCED is presented in the Supplementary Financial Information Section.

OTHER REPORTING ENTITIES

For Single Audit purposes, other quasi-governmental organizations included in the ACFR, as required by the Governmental Accounting Standards Board, are treated as subrecipients of the City. Only those Federal funds passed on to these agencies by the City are included in the SEFA. Each quasi-governmental agency is required to perform its own Single Audit, which would include Federal financial assistance received directly by the agency from all sources.

COGNIZANT AGENCY

The OMB, in accordance with the Act, assigned the U.S. Department of Health and Human Services as the City's Cognizant Agency.

INDEPENDENT AUDITOR

The Philadelphia Home Rule Charter establishes the City Controller, a separately elected official, as the independent auditor of the City of Philadelphia. Our Cognizant Agency has recognized the independence of the City Controller, and the Single Audit was conducted through the Controller's appointed Certified Public Accountant in charge of auditing, in accordance with the Home Rule Charter.

AUDITOR REPORTS

The Single Audit Act Amendments of 1996, in conjunction with the American Institute of Certified Public Accountants, requires that the auditor issue four reports in connection with the examination of the SEFA: The Independent Auditor's Report on (1) the Schedule of Expenditures of Federal Awards; (2) 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; (3) Compliance with Requirements Applicable to Each Major Program; and (4) Internal Control Over Compliance. Additionally, the Pennsylvania departments of Human Services and Community and Economic Development require that the Auditor issue a report on the application of certain agreed-upon procedures. These Federal and Pennsylvania requirements have been met and the reports are included herein.

PLAN FOR CORRECTIVE ACTION

The Act requires that the City submit its Plan for Corrective Action to eliminate such cases of material non-compliance cited in the Independent Auditor's Report on Compliance and Internal Controls. The City's Plan for Corrective Action to eliminate those cases of non-compliances and material weaknesses and or significant deficiencies in the systems of internal control, is presented in the Corrective Action Plan.

ACKNOWLEDGMENTS

The preparation of this report has been accomplished with the efficient and dedicated service of the Office of the Director of Finance. I would like to express my appreciation to all the members of the Grants Accounting and Administration Unit, and to the City Agencies involved in the management of Federal assistance funds, who assisted and contributed to the report's preparation, and enabled the City to successfully complete this Single Audit. I would also like to thank the Mayor, who continues to support our efforts to establish strong, centralized accounting and administrative internal control systems for the effective and efficient management of grant-funded programs City-wide.

Respectfully submitted,



Rob Dubow,
Director of Finance

FINANCIAL SECTION

Schedule of Expenditures of Federal Awards

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 01, 2021 - June 30, 2022

Grantor Agency Project Title	City ID Number	Federal Assistance Listing Number (AL#)	Contract Number	Federal Award	Federal Expenditure	Subrecipient Expenditure
U.S. Department of Agriculture						
Direct- U.S. Department of Agriculture:						
Community Composting & Organics Diversity	490901	10.935	NR203A750001C019	90,000	43,102	0
Subtotal Federal AL# 10.935 Urban Agriculture and Innovative Production				90,000	43,102	0
Subtotal: Direct U.S. Department of Agriculture				90,000	43,102	0
Child Nutrition Cluster- PA Department of Education:						
School Breakfast and Milk FY22	222261	10.553	Receipts	127,139	127,139	0
Subtotal Federal AL# 10.553 School Breakfast Program				127,139	127,139	0
School Lunch Breakfast and Milk FY21	221936	10.555	Receipts	25,800	6,659	0
School Lunch FY22	222261	10.555	Receipts	208,950	208,950	0
Subtotal Federal AL# 10.555 National School Lunch Program				234,750	215,609	0
Summer Food Program FY21	160663	10.559	300-51-726-0	5,010,171	1,593,379	0
Summer Food Program FY22	160726	10.559	300-51-726-0	3,185,624	33,096	0
Subtotal Federal AL# 10.559 Summer Food Service Program for Children				8,195,795	1,626,475	0
Subtotal: Child Nutrition Cluster- PA Department of Education:				8,557,684	1,969,223	0
Pass- Through- PA Department of Conservation & Natural Resources:						
USDA- CCFWR- Food Scrap Composting	160616	10.935	NR213A750001C018	90,000	9,797	0
Subtotal Federal AL# 10.935 Urban Agriculture and Innovative Production				90,000	9,797	0
Subtotal: Pass-Through- PA Department of Conservation & Natural Resources:				90,000	9,797	0
Pass- Through- PA Department of Education:						
After School Snack Program FY21	160696	10.558	300-51-726-0	1,787,745	225,743	0
After School Snack Program FY22	160727	10.558	300-51-726-0	1,787,745	798,288	0
Child & Adult Care Food Program	240900	10.558	300-51-653-0	1,085,652	438,887	0
Subtotal Federal AL# 10.558 Child and Adult Care Food Program				4,661,142	1,462,918	0
Subtotal: Pass-Through-PA Department of Education				4,661,142	1,462,918	0
Total U.S. Department of Agriculture				13,398,826	3,485,040	0
U.S. Department of Housing and Urban Development						
Direct- U.S. Department of Housing and Urban Development:						
HUD Homes Inspection Services FY22	146117	14.000	DU203NP-17-D-01	347,270	32,093	0
Subtotal Federal AL# 14.000 HUD Home Inspection Services				347,270	32,093	0
CDBG Year 36	H72036	14.218	B-10-MC-42-0012	55,325,903	30,809	30,809
CDBG Year 37	H72037	14.218	B-11-MC-42-0012	46,186,638	199,183	199,183
CDBG Year 38	H72038	14.218	B-12-MC-42-0012	38,344,629	41,605	41,605
CDBG Year 39	H72039	14.218	B-13-MC-42-0012	40,049,151	145,248	145,248
CDBG Year 40	H72040	14.218	B-14-MC-42-0012	39,308,769	128,302	128,302
CDBG Year 41	H72041	14.218	B-15-MC-42-0012	39,046,238	123,214	123,214
CDBG Year 42	H72042	14.218	B-16-MC-42-0012	38,807,206	542,155	356,359
CDBG Year 43	H72043	14.218	B-17-MC-42-0012	38,700,839	420,453	420,453
CDBG Year 44	H72044	14.218	B-18-MC-42-0012	42,828,109	1,189,952	1,189,952
CDBG Year 45	H72045	14.218	B-19-MC-42-0012	69,085,918	14,096,585	13,933,237
CDBG Year 46	H72046	14.218	B-20-MC-42-0012	44,635,066	14,580,351	14,571,014
CDBG Year 47	H72047	14.218	B-21-MC-45-0012	45,395,206	39,086,883	29,647,847
CDBG Year 47 Program Income	H72047	14.218	B-21-MC-42-0012	5,290,771	5,290,771	0
CDBG Prior Year	H720PY	14.218	B-21-MC-42-0012	2,645,519	184,824	184,824
NSP 2 Program Income	729988	14.218	Program Income	880,088	880,088	0
Subtotal Federal AL# 14.218 Community Development Block Grants/Entitlement Grants				546,530,050	76,940,423	60,972,047
COVID-19 - Emergency Solutions Grant Cares Program FY21	241374	14.231	C0000741301	4,176,301	2,136,242	2,048,242
COVID-19 - Emergency Solutions Grant Cares Program FY22	241538	14.231	C000074191	5,021,477	1,079,224	1,079,224
COVID-19 - McKinney Shelter Program Covid Care Act FY21	241384	14.231	E-20-MW-42-0012	21,441,752	3,702,990	2,531,143
COVID-19 - McKinney Shelter Program Covid Care Act FY21	241383	14.231	E-20-MW-42-0012	6,635,054	167,198	74,324
COVID-19 - McKinney Shelter Program Covid Care Act FY21	241385	14.231	E-20-MW-42-0012	7,501,399	2,422,510	2,373,310
COVID-19 - McKinney Shelter Program Covid Care Act FY22	241537	14.231	E-21-MC-0012	223,339	223,339	223,339
COVID-19 - McKinney Shelter Program Covid Care Act FY22	241536	14.231	E-21-MC-0012	35,578,206	2,866,334	2,866,334
McKinney Shelter Program (S-11) FY20	241356	14.231	E-19-MC-42-0012	1,586,571	6,112	0
McKinney Shelter Program (S-11) FY21	241380	14.231	E-19-MC-42-0012	300,000	109,943	107,283
McKinney Shelter Program (S-11) FY21	241382	14.231	E-19-MC-42-0012	1,810,172	116,800	88,617
McKinney Shelter Program (S-11) FY21	241381	14.231	E-19-MC-42-0012	1,653,034	7,043	0
McKinney Shelter Program (S-11) FY22	241533	14.231	E-21-MC-0012	300,000	198,216	198,216
McKinney Shelter Program (S-11) FY22	241532	14.231	E-21-MC-0012	1,780,014	1,780,014	1,780,014
McKinney Shelter Program (S-11) FY22	241534	14.231	E-21-MC-0012	1,853,636	1,110,198	1,098,047
Subtotal Federal AL# 14.231 Emergency Solutions Grant Program				89,860,955	15,926,163	14,468,092
Home Investment Partnership	72HMPY	14.239	M-17-MC-42-0203	16,275,816	134,289	134,289
Home Investment Partnership FY14	72HM14	14.239	M-17-MC-42-0203	7,896,797	68,813	68,813
Home Investment Partnership FY16	72HM16	14.239	M-15-MC-42-0203	7,800,365	708,957	708,957
Home Investment Partnership FY18	72HM18	14.239	M-17-MC-42-0203	7,896,797	1,060,032	1,060,032
Home Investment Partnership FY20	72HM20	14.239	M-19-MC-42-0203	10,127,509	1,845,000	1,845,000
Home Investment Partnership FY21	72HM21	14.239	M-20-MC-42-0203	11,346,500	2,554,052	2,554,051
Home Investment Partnership FY22	72HM22	14.239	M-21-MC-42-0203	11,346,500	888,915	888,915
Home- Payroll FY22	723137	14.239	M-21-MC-42-0203	244,000	83,200	0
Subtotal Federal AL# 14.239 Home Investment Partnerships Program				72,934,284	7,343,258	7,260,058
COVID-19 - HOPWA- Housing for Persons with AIDS FY20	72HWC203	14.241	Award Letter	1,059,147	410,554	406,148
COVID-19 - HOPWA- Housing for Persons with AIDS FY20	72HWC204	14.241	Award Letter	117,251	14,929	14,929
HOPWA- Housing for Persons with AIDS FY19	72HW19	14.241	PA-H18-F-001	7,157,610	59,915	59,915
HOPWA- Housing for Persons with AIDS FY20	72HW20	14.241	PA-H19-F-001	7,277,934	76,059	76,059
HOPWA- Housing for Persons with AIDS FY21	72HW21	14.241	PA-H20-F-001	7,870,628	2,002,687	2,002,687
HOPWA- Housing for Persons with AIDS FY22	72HW22	14.241	PA-H21-F-001	8,083,150	6,016,597	6,016,597
HOPWA- Payroll FY22	723138	14.241	PA-H21-F-001	244,000	122,383	0
Subtotal Federal AL# 14.241 Housing Opportunities for Persons with AIDS				31,809,720	8,703,124	8,576,335

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 01, 2021 - June 30, 2022

Grantor Agency Project Title	City ID Number	Federal Assistance Listing Number (AL#)	Contract Number	Federal Award	Federal Expenditure	Subrecipient Expenditure
CoC - St Raymond Home	242601	14.267	PA0569L3T002006	349,997	297,269	297,269
CoC- Fit Rapid Re-Housing	242623	14.267	PA0869L3T002003	374,170	150,107	150,107
CoC- Safe at Home	242627	14.267	PA0867L3T002003	250,240	51,218	51,218
CoC- 1260 Housing Develop Corp CTT	242391	14.267	PA0468L3T001910	202,800	13,443	13,443
CoC- 1260 Housing Develop Corp Hopin I	242555	14.267	PA0040L3T001912	855,372	312,242	312,242
CoC- 1260 Housing Development Corp	242589	14.267	PA0336L3T002012	395,694	288,273	288,273
CoC- 1260 Housing Development Corp CTT	242588	14.267	PA0468L3T002011	212,400	162,604	162,604
CoC- 1260 Housing Development Corp Hopin II	242594	14.267	PA0041L3T002013	594,656	397,803	397,803
CoC- Action AIDS Back on Track	242619	14.267	PA0868L3T002003	197,988	116,465	116,465
CoC- APM Esperanza	242533	14.267	PA0466L3T001910	108,984	15,862	15,862
CoC- Bethesda Bainbridge Consolidated	242587	14.267	PA0013L3T002013	158,436	158,353	158,353
CoC- Catch Patriot House	242584	14.267	PA0434L3T002008	62,393	62,272	62,272
CoC- CEA BHRS	242527	14.267	PA0863L3T001801	293,108	5,847	5,847
CoC- City of Philadelphia	242618	14.267	PA0757L3T002001	526,570	327,714	327,714
CoC- City of Philadelphia Rapid Re-housing	242583	14.267	PA0912D3T002002	341,013	30,927	30,927
CoC- Covenant House Embrace	242526	14.267	PA0909L3T001800	635,000	9,507	9,507
CoC- Covenant House Embrace	242595	14.267	PA0909L3T001901	623,166	149,480	149,480
CoC- DePaul St. Raymonds House	242543	14.267	PA0569L3T001905	338,757	30,227	30,227
CoC- DOEH Housing First Project	242518	14.267	PA0681L3T001704	324,929	4,510	4,510
CoC- DOEH Housing First Project	242550	14.267	PA0681L3T001906	264,929	88,310	88,310
CoC- DV CEA BHRS Training	242559	14.267	PA0912D3T001901	341,013	107,145	107,145
CoC- Edison 64	242598	14.267	PA0865L3T002002	366,132	349,856	349,856
CoC- Family Rapid Re-Housing	241310	14.267	PA0757L3T001500	2,552,751	22,567	22,568
CoC- First Foundation	242545	14.267	PA0866L3T001902	506,605	83,396	83,396
CoC- First Foundation	242620	14.267	PA0866L3T002003	520,105	225,742	225,742
CoC- FIT Rapid Re-Housing	242582	14.267	PA0869L3T002104	321,010	99,884	99,884
CoC- Gaudenzia Shelton Court	242548	14.267	PA0568L3T001904	106,934	27,415	27,415
CoC- Gaudenzia Shelton Court	242608	14.267	PA0568L3T002005	111,974	37,913	37,913
CoC- Gaudenzia Tioga Arms	242607	14.267	PA0690L3T002007	314,873	145,883	145,883
CoC- Help Help RRH	242529	14.267	PA0788L3T001903	517,780	465,127	465,127
CoC- HMIS	242586	14.267	PA0036L3T002013	461,396	431,977	0
CoC- Housing Development Corp Hopin I	242610	14.267	PA0040L3T002013	895,464	468,409	468,409
CoC- Housing First & Community Integration	242551	14.267	PA0758L3T001904	929,457	263,984	263,984
CoC- Northern Home for Children	242542	14.267	PA0566L3T001906	83,621	3,536	3,536
CoC- Northern Home for Children Generation	242599	14.267	PA0566L3T002007	85,050	65,071	65,071
CoC- Pathways Streets to Home	242556	14.267	PA0911L3T001901	267,463	23,682	23,682
CoC- Planning Grant	242557	14.267	PA0946L3T001900	1,016,804	94,274	29,829
CoC- Planning Grant	242578	14.267	PA0996L3T002000	1,046,361	889,025	88,554
CoC- Project Home Fairmount (1523)	242552	14.267	PA0007L3T001912	237,792	38,373	38,373
CoC- Project Home Hope Haven I	242553	14.267	PA0038L3T001912	135,177	10,215	10,215
CoC- Project Home in Community/ The Cross	242540	14.267	PA0049L3T001912	338,344	16,473	16,473
CoC- Project Home Integrated Supportive Housing	242547	14.267	PA0501L3T001904	276,030	100,226	100,226
CoC- Project Home Kate's Place Consolidated	242593	14.267	PA0469L3T002011	294,540	41,777	41,777
CoC- Project Home Kate's Place Consolidation	242534	14.267	PA0469L3T001910	281,280	10,723	10,723
CoC- Project Home Rowan Judson	242541	14.267	PA0338L3T001911	656,652	41,054	41,054
CoC- Rapid Re-Housing	242581	14.267	PA0910L3T001901	522,997	30,518	30,518
CoC- Rapid Re-Housing	242544	14.267	PA0759L3T001904	627,766	253,994	253,993
CoC- Rapid Re-Housing	242585	14.267	PA0691L3T002004	110,080	104,854	104,854
CoC- Rapid Re-Housing	242602	14.267	PA0759L3T002005	649,962	538,469	538,469
CoC- Rapid Re-Housing	242603	14.267	PA0910L3T002002	541,333	255,688	255,688
CoC- Reunification	242596	14.267	PA0072L3T002013	3,007,511	2,963,693	2,963,693
CoC- St. John the Evangelist House I Consolidated	242592	14.267	PA0607L3T002009	622,733	100,787	100,787
CoC- Streets to Home 2	242560	14.267	PA0950L3T001900	861,326	189,993	189,993
CoC- Supportive Services	242617	14.267	PA0912D3T002002	341,013	21,172	21,172
CoC- UESF Rapid Re-Housing	242600	14.267	PA0948L3T001900	353,967	197,125	197,125
CoC- Utility Emergency Service Fund	242626	14.267	PA0948L3T002001	368,367	128,312	128,312
CoC- Valley Youth Rap 4 Youth	242554	14.267	PA0787L3T001903	722,122	392,901	392,901
CoC- WAA Safe at Home	242558	14.267	PA0867L3T001902	242,752	97,678	97,678
Subtotal Federal AL# 14.267 Continuum of Care Program				28,747,139	12,011,344	10,714,451
Choice Neighborhoods	722250	14.889	PA3A518CNGI13	30,000,000	517,420	517,420
Subtotal Federal AL# 14.889 Choice Neighborhoods Implementation Grants				30,000,000	517,420	517,420
HUD Healthy Homes Supplement	147152	14.905	PALHB0702-18	600,000	250,288	250,288
HUD Lead Hazard Demo - Part 7	147151	14.905	PALHB0702-18	3,500,000	1,100,929	961,623
Subtotal Federal AL# 14.905 Lead Hazard Reduction Demonstration Grant Program				4,100,000	1,351,217	1,211,911
Subtotal: Direct U.S. Department of Housing and Urban Development				804,329,418	122,825,041	103,720,315
Pass- Through- PA Department of Health:						
HUD Lead Based Paint Hazard Control	144602	14.900	SAP# 4100085965	118,665	52,113	50,113
Subtotal Federal AL# 14.900 Lead-Based Paint Hazard Control in Privately-Owned Housing				118,665	52,113	50,113
Subtotal: Pass- Through- PA Department of Health:				118,665	52,113	50,113
Total U.S. Department of Housing & Urban Development				804,448,083	122,877,154	103,770,428
U.S. Department of the Interior						
Direct- U.S. Department of the Interior:						
Tinicum Wildlife Preserve	360173	15.608	Receipts	4,151	4,151	0
Subtotal Federal AL# 15.608 Fish and Wildlife Management Assistance				4,151	4,151	0
Subtotal: Direct U.S. Department of the Interior				4,151	4,151	0
Total U.S. Department of the Interior				4,151	4,151	0

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Grantor Agency Project Title	City ID Number	Federal Assistance Listing Number (AL#)	Contract Number	Federal Award	Federal Expenditure	Subrecipient Expenditure
U.S. Department of Justice						
Direct- U.S. Department of Justice:						
COVID-19 - Coronavirus Emergency Response	110998	16.034	2020-VD-BX-1723	4,806,668	342,440	0
Subtotal Federal AL# 16.034 Coronavirus Emergency Supplemental Funding Program				4,806,668	342,440	0
Improv Criminal Justice Resp - Arrest Program	100684	16.590	2017-WE-AX-0015	899,666	82,171	82,171
Subtotal Federal AL# 16.590 Grants to Encourage Arrest Policies and Enf. of Protection Orders				899,666	82,171	82,171
Implementation of the IBR/NIBRS	110980	16.734	2016-FU-CX-K056	3,872,621	1,452,966	0
Subtotal Federal AL# 16.734 Special Data Collections and Statistical Studies				3,872,621	1,452,966	0
2018 JAG XIV	111087	16.738	2018-DJ-BX-0465	1,565,517	99,729	0
2019 JAG XV	111094	16.738	2019-DJ-BX-0644	1,491,856	70,366	0
Subtotal Federal AL# 16.738 Edward Byrne Memorial Justice Assistance Grant Program				3,057,373	170,095	0
2018 DNA CEBR Backlog Reduction Program	111194	16.741	2018-DN-BX-0077	830,044	2,954	0
2020 DNA CEBR Backlog Reduction Program	111195	16.741	2020-DN-BX-0094	963,789	300,000	0
2021 DNA CEBR Backlog Reduction Program	111196	16.741	15PBJA-21-GG-03174	1,091,280	66,806	0
Subtotal Federal AL# 16.741 DNA Backlog Reduction Program				2,885,113	369,760	0
Paul Coverdell Forensic Science Improvement	110986	16.742	2020-CD-BX-00049	163,849	148,685	0
Subtotal Federal AL# 16.742 Paul Coverdell Forensic Sciences Improvement Grant Pgm				163,849	148,685	0
2017 SAKI Backlog Elimination Program	111192	16.833	2017-AK-BX-0026	910,945	100,087	0
Subtotal Federal AL# 16.833 National Sexual Assault Kit Initiative				910,945	100,087	0
Building Partnerships & Enhancing Surveillance	147180	16.838	2018-AR-BX-K448	996,160	247,478	137,597
Subtotal Federal AL# 16.838 Comprehensive Opioid, Stimulant, and Substance Abuse Program				996,160	247,478	137,597
Federal Forfeiture - DOJ - All Years	110993	16.922	Receipts	5,389,569	680,634	0
Federal Forfeiture Funds - DOJ	690310	16.922	Revenue Based	712,523	628,728	0
Federal Forfeiture Funds - Int- DOJ	690312	16.922	Revenue Based	23,836	23,836	0
Subtotal Federal AL# 16.922 Equitable Sharing Program				6,125,928	1,333,198	0
Subtotal: Direct U.S. Department of Justice				23,718,323	4,246,880	219,768
Pass- Through- PA Commission on Crime and Delinquency:						
Basic Service Victim of Juvenile Offenders FY21	690524	16.575	2018/2019/2020-VF/VS-07/C	439,125	241,704	0
COVID-19 - Evaluation of the Philadelphia Cares	690803	16.575	2017/18-VF-05-29159	180,933	3,539	3,539
COVID-19 - Philadelphia Cares FY21	690802	16.575	2018/2019/2020-VF-05-3314	1,211,013	390,515	32,718
Victim Witness FY21	690477	16.575	2018/2019/2020-VF/VS-07/C	2,258,271	1,262,002	0
VOJO- Victims of Juvenile Offenders FY21	840528	16.575	2019/2020-VF-07-3458	216,078	31,498	0
VOJO- Victims of Juvenile Offenders FY21	840529	16.575	2019/2020-VF-07-3458	216,077	124,251	0
Subtotal Federal AL# 16.575 Crime Victim Assistance				4,521,497	2,053,509	36,257
PCCD Stop FY20	690479	16.588	2018/2019-VA-01/02/03-288	31,250	31,250	0
Subtotal Federal AL# 16.588 Violence Against Women Formula Grants				31,250	31,250	0
School Police/Youth Training Development	100719	16.738	C920001528	125,529	12,675	0
Subtotal Federal AL# 16.738 Edward Byrne Memorial Justice Assistance Grant Program				125,529	12,675	0
Subtotal: Pass- Through- PA Commission on Crime and Delinquency:				4,678,276	2,097,434	36,257
Total U.S. Department of Justice				28,396,599	6,344,314	256,026
U.S. Department of Labor						
Pass- Through- Private Industry Council (PIC):						
Phila-A-Job II Work Experience FY22	160724	17.225	21209/5124	406,250	149,711	0
Phila-A-Job II Work Experience FY22	160725	17.225	22076/WR541	200,000	161,776	0
Subtotal Federal AL# 17.225 Unemployment Insurance				606,250	311,488	0
Subtotal Pass- Through Private Industry Council (PIC)				606,250	311,488	0
Pass- Through- Philadelphia Corporation for the Aging (PCA) :						
Commission on Aging FY22	101332	17.235	301-00-3120	884,125	772,517	0
Subtotal Federal AL# 17.235 Senior Community Service Employment Program				884,125	772,517	0
Subtotal Pass- Through Philadelphia Corporation for the Aging (PCA)				884,125	772,517	0
Pass- Through- Philadelphia Workforce Development Corporation:						
Workforce Develop Partner & Employment Program	420371	17.278	PW 22-044	297,615	192,765	0
Subtotal Federal AL# 17.278 WIOA Dislocated Worker Formula Grants				297,615	192,765	0
Subtotal Pass- Through Philadelphia Workforce Development Corporation				297,615	192,765	0
Total U.S. Department of Labor				1,787,990	1,276,770	0
U.S. Department of Transportation						
Direct- U.S. Department of Transportation:						
CBIS EDS Recapitalization at Terminal D-E	C42613	20.106	70TO4020T9CAP1075	5,378,576	3,093,292	0
PNE-Reconstruct Runway 6/24 Phase I (Reconstruct Runway)	C42611	20.106	3-42-0074-021-2018	1,684,631	944,227	0
PNE-Reconstruct Runway 6/24 Phase II (Reconstruct Runway 6/24)	C42611	20.106	3-42-0074-022-2019	8,806,653	12,083	0
PNE-Reconstruct Runway 6/24 Phase III (Reconstruct Runway-Reimbursable Agrmnt Phase III)	C42611	20.106	3-42-0074-023-2019	102,717	5,780	0
Reconstruct Runway 6/24	C42611	20.106	3-42-0074-025-2020	9,148,180	3,643,415	0
Reconstruct Taxiway K	C42615	20.106	3-42-0076-119-2020	13,333,333	2,052,501	0
Reconstruct Taxiway K, Phase I	C42615	20.106	3-42-0076-115-2019	13,414,936	3,284,618	0
Reconstruct Taxiway K, Phase II	C42615	20.106	3-42-0076-116-2020	10,960,000	2,874,154	0
Reconstruct Taxiway K, Phase III & Runway 17/35	C42615	20.106	3-42-0076-117-2020	17,340,288	1,996,039	0
Rehabilitate Taxiway L	C42620	20.106	3-42-0074-026-2021	742,175	273,361	0
Shift Taxiway P	C42621	20.106	3-42-0076-121-2021	19,828,229	3,389,178	0
Vale Infrastructure 11-Precondition Air Unit	C42619	20.106	3-42-0076-124-2021	2,871,356	928,255	0
Subtotal Federal AL# 20.106 Airport Improvement Program and COVID-19 Airport Programs				103,611,074	22,496,903	0
Subtotal: Direct U.S. Department of Transportation				103,611,074	22,496,903	0

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Grantor Agency Project Title	City ID Number	Federal Assistance Listing Number (AL#)	Contract Number	Federal Award	Federal Expenditure	Subrecipient Expenditure
Pass- Through- Delaware Valley Regional Planning Commission:						
Phila Complete Streets Delivery Program	104633	20.205	21-67-130	85,000	75,167	0
Phila Trail & Side Path Maintenance Plan	104632	20.205	21-67-140	60,000	59,962	0
Regional GIS Implement & Coordination	121008	20.205	22-53-305	26,000	6,676	0
Supportive Regional Highway Plan Program DVRPC	121001	20.205	22-60-050	207,600	175,527	0
TCDI 25th Street Corridor Study	720201	20.205	21-67-120	65,000	64,945	0
TDCI Imagine Philadelphia Part 2	720193	20.205	21-67-110	100,000	87,081	0
Transit 1st Corridor Planning North PHL	104634	20.205	21-67-100	90,000	33,928	0
Subtotal Federal AL# 20.205 Highway Planning and Construction				633,600	503,286	0
Short Range Planning	724106	20.505	22-63-006	119,758	119,758	0
Transit Planning and Programming FY22	104627	20.505	22-63-005	145,460	95,093	0
Subtotal Federal AL# 20.505 Metropolitan Transportation Planning and State and Non-Met PL				265,218	214,851	0
Subtotal: Pass-Through Delaware Valley Regional Planning Commission				898,818	718,137	0
Pass- Through- PA Department of Transportation:						
30th Street Viaduct Over	C12335	20.205	R19060037	784,000	228,940	0
American Cities/Safe Rts Schools	C12250	20.205	068551A	640,000	233,333	0
American Street	C12209	20.205	066526C; 0651145A	22,109,097	1,314,158	0
Bridge Design & Inspection - PY	120253	20.205	Receipts	102,948	948	0
Broad & Locust Modified Intersection Improvement	C12325	20.205	R19060021	990,000	98,932	0
Christian to Crescent - CMAQ	C12350	20.205	R21060004	1,518,000	285,914	0
Christian to Crescent - TIGER	C12347	20.205	R21060002	12,000,000	1,488,416	0
City ADA Ramps 2	C12305	20.205	R17060010	503,200	45,490	0
Citywide Resurfacing 105	C12283	20.205	0651062A	1,159,200	217,855	0
Citywide Resurfacing 106	C12300	20.205	R17060006	11,049,350	2,149,494	0
Citywide Resurfacing 107	C12301	20.205	R17060007	12,556,727	860,248	0
Citywide Resurfacing 108	C12302	20.205	Z23-X065-428	10,103,070	7,895,577	0
Delaware Ave (Lewis-Orthodox)	C12169	20.205	065697B	5,141,600	659	0
Federal Highways - CY	120241	20.205	Receipts	147,960	147,960	0
Federal Highways - PY	120243	20.205	Receipts	282,332	274,342	0
Frankford and Belgrade	C12324	20.205	R19060025	297,000	292,000	0
Green Lane/Belmont Avenue Over Schuylkill	C12344	20.205	R20060022	1,275,200	25,356	0
Island Avenue Signals/Transit 1st II	C12140	20.205	065699C	1,460,400	214,483	0
Lindbergh Boulevard Trail	C12330	20.205	R19060004	1,791,673	782,203	0
Lincoln Drive	C12194	20.205	Z230/Z23E/Z240-X065-378	11,194,799	905,997	0
Make Way for Children	C12315	20.205	R18060026	1,099,519	1,024,191	0
Manayunk Bridge Amenities Project	C12331	20.205	R19060013A	1,115,925	1,026,475	0
Montgomery Avenue/Amtrak	C12182	20.205	065595D	2,275,200	2,026,095	0
North Broad Street Medians - Vision Zero	C12329	20.205	Receipts	990,000	95,418	0
Philadelphia Signal Retiming	C12352	20.205	Z003/X065-418	2,000,000	378,937	0
Roosevelt Boulevard Rapid Transit	C12294	20.205	Z230/Z003-T065-212	2,263,167	353,499	0
Safe Spaces for Cyclists Phase 1&2	C12314	20.205	Receipts	400,000	61,860	0
Schuylkill River Swing Bridge	C12298	20.205	0651147A	11,109,336	1,536,907	0
Swanson Street	C12281	20.205	0651048	600,000	105,142	0
Thomas Paine Place	C12333	20.205	R19060001	762,783	233,814	0
Transportation Alternatives Set Aside	100687	20.205	0651216	450,000	60,571	0
Wissahickon Gateway Final Design	C12355	20.205	18-33-250	300,000	66,905	0
Subtotal Federal AL# 20.205 Highway Planning and Construction				118,472,486	24,432,119	0
FY21 Police Traffic Services Grant	111097	20.600	PTS-2021-PHILA-00054	409,998	192,024	0
Philadelphia Community Traffic Safety PG	100756	20.600	CTSP-2021-PHILA-0002	465,013	115,672	0
Subtotal Federal AL# 20.600 State and Community Highway Safety				875,011	307,696	0
FY21 Police Traffic Services Grant	111099	20.616	PTS-2021-PHILA-00054	862,432	383,759	0
Subtotal Federal AL# 20.616 National Priority Safety Programs				862,432	383,759	0
Subtotal: Pass- Through PA Department of Transportation				120,209,929	25,123,574	0
Total U.S. Department of Transportation				224,719,821	48,338,614	0
U.S. Department of Treasury						
Direct- U.S. Department of Treasury:						
COVID-19 - FY 2020 Cares Act	100392	21.019	Notification Letter	276,406,952	89,151,769	0
Subtotal Federal AL# 21.019 Coronavirus Relief Fund				276,406,952	89,151,769	0
COVID-19 - Emergency Rental Assistance Program (ERA1) FY21	721375	21.023	Receipts	18,120,089	12,318,681	12,318,681
COVID-19 - Emergency Rental Assistance Program (ERA2) FY21	721376	21.023	1505-0270	58,391,497	53,173,406	53,159,406
COVID-19 - Emergency Rental Assistance Program (ERAP)	351377	21.023	Notification Letter	47,200,241	12,415,092	12,415,092
Subtotal Federal AL# 21.023 Emergency Rental Assistance Program				123,711,827	77,907,179	77,893,180
COVID-19 - American Rescue Plan Act 2021	351466	21.027	Notification Letter	543,803,411	250,000,000	0
Subtotal Federal AL# 21.027 Coronavirus State and Local Fiscal Recovery Funds				543,803,411	250,000,000	0
Subtotal: Direct U.S. Department of Treasury				943,922,191	417,058,948	77,893,180
Pass- Through- PA Department of Human Services:						
COVID-19 - Emergency Rental Assistance Program (ERA1) FY21	721378	21.023	Notification Letter	9,007,945	9,007,945	9,007,945
COVID-19 - Emergency Rental Assistance Program (ERA2) FY22	721377	21.023	G01764989900	51,829,294	48,358,330	48,358,330
COVID-19 - HAP- Emergency Rental Assistance Program (ERAP)	351376	21.023	Notification Letter	56,984,128	20,838,761	20,752,528
Subtotal Federal AL# 21.023 Emergency Rental Assistance Program				117,821,367	78,205,036	78,118,802
Subtotal: Pass- Through- PA Department of Human Services				117,821,367	78,205,036	78,118,802
Total U.S. Department of Treasury				1,061,743,558	495,263,984	156,011,982

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<u>U.S. Equal Employment Opportunity Commission</u>						
Direct- U.S. Equal Employment Opportunity Commission:						
Deferred Cases - EEOC FY21	540036	30.002	Receipts	81,000	81,000	0
Deferred Cases - EEOC FY22	540037	30.002	Receipts	82,891	82,891	0
Subtotal Federal AL# 30.002 Employment Discrimination State and Local Fair Employment				163,891	163,891	0
Subtotal: Direct Equal Employment Opportunity Commission				163,891	163,891	0
Total Equal Employment Opportunity Commission				163,891	163,891	0
<u>U.S. General Services Administration</u>						
Pass- Through- PA Department of State:						
Help America Vote Act - HAVA	730034	39.011	4100086325	878,827	24,120	0
Subtotal Federal AL# 39.011 Help America Vote Act (HAVA)				878,827	24,120	0
Subtotal: Pass- Through- PA Department of State				878,827	24,120	0
Total U.S. General Services Administration				878,827	24,120	0
<u>U.S. Library of Congress</u>						
Direct- U.S. Library of Congress:						
National Library Service Material	520998	42.001	Donated Books	75,584	72,122	0
Subtotal Federal AL# 42.001 Books for the Blind and Physically Handicapped				75,584	72,122	0
Subtotal: Direct- U.S. Library of Congress				75,584	72,122	0
Total U.S. Library of Congress				75,584	72,122	0
<u>U.S. Environmental Protection Agency</u>						
Direct- U.S. Environmental Protection Agency:						
Air Pollution Control Program FY20	143866	66.001	A-00304320-3	1,825,436	8,554	3,851
Air Pollution Control Program FY21	146008	66.001	A-00304320-6	1,834,743	530,049	2,500
Air Pollution Control Program FY22	146110	66.001	A-00304320-9	1,839,644	1,313,443	0
Subtotal Federal AL# 66.001 Air Pollution Control Program Support				5,499,823	1,852,046	6,351
Ambient Air Monitoring Network FY20	143549	66.034	PM-97311805-1	163,387	19,745	1
Ambient Air Monitoring Network FY21	145990	66.034	PM-97311805-2	163,387	135,029	0
Community Scale Air Toxic Monitoring Project	144093	66.034	XA-96383401-0	275,162	107,349	35,000
National Air Toxic Trends Site FY21	146029	66.034	XA-96376201-0	17,958	11,990	0
National Air Toxics Trends Site FY22	146131	66.034	XA-96387401-0	15,500	15,500	8,000
Subtotal Federal AL# 66.034 Surveys, Studies, Research, Investigation, Clean Air Act				635,394	289,613	43,001
PPR Food Composting - EPA	160615	66.808	96384801	53,461	53,448	0
Subtotal Federal AL# 66.808 Solid Waste Management Assistance Grants				53,461	53,448	0
Subtotal: Direct U.S. Environmental Protection Agency				6,188,678	2,195,107	49,352
Pass- Through- PENNVEST:						
Green Infrastructure Tree Planting	C17056	66.458	51001021005-CN	1,825,375	2,597	0
Philadelphia City Lawncrest Southwest - Stormwater	548	66.458	P33005394-102	800,000,000	2,307,215	0
Subtotal AL# 66.458 Clean Water State Revolving Fund				801,825,375	2,309,812	0
Philadelphia Torresdale Fresh Water Pumping Station	542	66.468	P33004701-100	600,000,000	18,757,476	0
Subtotal AL# 66.468 Drinking Water State Revolving Fund				600,000,000	18,757,476	0
Subtotal: Pass- Through- PENNVEST				1,401,825,375	21,067,288	0
Total U.S. Environmental Protection Agency				1,408,014,053	23,262,395	49,352
<u>U.S. Department of Education</u>						
Pass- Through- PA Department of Human Services:						
ID- Early Intervention (70170) FY22	151031	84.181	Allocation Letter	6,026,536	6,026,536	6,026,536
Subtotal Federal AL# 84.181 Special Education Grants for Infants and Families				6,026,536	6,026,536	6,026,536
Subtotal: Pass- Through PA Department of Human Services				6,026,536	6,026,536	6,026,536
Pass- Through- PA Department of Community & Economic Development:						
West Philly Neighborhood Drexel	80547	84.215	#830003	211,850	65,950	53,462
Subtotal Federal AL# 84.215 Innovative Approaches to Literacy				211,850	65,950	53,462
Subtotal: Pass- Through PA Department of Community & Economic Development				211,850	65,950	53,462
Pass- Through- Drexel University:						
Promise of a Strong Partnership for Education	221905	84.215	DREXEL ID 18-6150	1,276,848	625,750	625,750
Subtotal Federal AL# 84.215 Innovative Approaches to Literacy				1,276,848	625,750	625,750
Subtotal: Pass- Through Drexel University				1,276,848	625,750	625,750
Total U.S. Department of Education				7,515,234	6,718,236	6,705,748
<u>U.S. Department of Health & Human Services</u>						
Direct- U.S. Department of Health & Human Services:						
GHP- Sodium Reduction FY21	146017	93.082	6 NU58DP000012-05-01	395,000	54,248	30,801
Subtotal Federal AL# 93.082 Sodium Reduction in Communities				395,000	54,248	30,801
Federal Tuberculosis Control FY 21	145998	93.116	5 NU52PS910223-02-01	573,754	255,606	79,743
Federal Tuberculosis Control FY22	146098	93.116	6 NU52PS910223-03-04	571,391	388,525	81,642
Subtotal Federal AL# 93.116 Project Grants and Cooperative Agreements for Tuberculosis Cntr.				1,145,145	644,131	161,384
Build Evidence Based Prevention in Philadelphia FY20	144522	93.136	1 NU17CE924977-01-01	400,000	192,667	187,000
Build Evidence Based Prevention in Philadelphia FY21	146044	93.136	1NU17CE924-02-04	400,000	19,825	19,825
Build Evidence Based Prevention in Philadelphia FY22	146149	93.136	6 NU17CE924977-03-03	800,000	263,119	243,286
Using Drug Overdose Data to Inform & B FY20	144521	93.136	1 NU17CE924977-01-00	5,865,402	882,046	874,116
Using Drug Overdose Data to Inform & B FY21	146043	93.136	1 NU17CE924977-02-04	5,250,402	1,012,810	968,098
Using Drug Overdose Data to Inform & B FY22	146148	93.136	6 NU17CE924977-03-03	7,983,658	3,362,592	3,070,876
Subtotal Federal AL# 93.136 Injury Prevention & Control Research and St. Com.				20,699,462	5,733,059	5,363,202
Hepatitis B Virus Infection Prevention	146111	93.137	5 CPIMP191179-03-00	499,987	488,202	488,202
Subtotal Federal AL# 93.137 Community Programs to Improve Minority Health Grant Program				499,987	488,202	488,202

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Grantor Agency Project Title	City ID Number	Federal Assistance Listing Number (AL#)	Contract Number	Federal Award	Federal Expenditure	Subrecipient Expenditure
Woman Infant Children Youth HIV Service FY20	146636	93.153	4 H12HA24868-08-01	731,058	56,547	47,308
Women Infant Children Youth HIV Service FY22	146090	93.153	5 H12HA24868-09-00	365,529	271,407	215,963
Subtotal Federal AL# 93.153 Coordinated Services and Access to Research for Women, Infants, Children and Youth				1,096,587	327,954	263,271
Comprehensive Addiction/Recovery Service FY21	146070	93.243	5 H79SP080336-02	499,829	41,396	15,841
Comprehensive Addiction/Recovery Service FY22	146157	93.243	5 H79SP080336-03	499,829	344,656	267,992
Health Strategies to Prevent Diabetes FY21	146052	93.243	5 NU58DP006628-03-00	1,200,000	208,807	208,807
Health Strategies to Prevent Diabetes FY22	146158	93.243	5 NU58DP006628-04-00	1,200,000	892,654	892,254
Philadelphia Recast Program	150021	93.243	H79SM084863	100,000,000	177,651	177,651
Subtotal Federal AL# 93.243 Substance Abuse and Mental Health Services Projects of Reg. Sgn.				103,399,658	1,665,164	1,562,545
COVID-19 - Cares Immunization & Vaccines	146049	93.268	6 NH23IP922583-02-01	1,131,270	127,993	127,408
COVID-19 - Cares Supplemental Immune & Vaccine	146050	93.268	6 NH23IP922583-02-02	791,794	696,708	0
COVID-19 - Immunization & Vaccine - Vaccine Confidence Strategy	146202	93.268	6 NH23IP922583-02-06	1,162,961	1,092,900	1,092,900
COVID-19 - Immunization & Vaccine Component Funding	146075	93.268	6 NH23IP922583-02-03	16,968,118	5,736,594	5,142,639
COVID-19 - Immunization & Vaccines Covid 19 Supplemental	144461	93.268	6 NH23IP922583-01-04	791,794	4,510	0
COVID-19 - Philly Counts Covid 19 Community Org 1	102763	93.268	MOU CDC-RFA-IP191901	1,000,000	998,936	0
COVID-19 - Philly Counts Covid 19 Community Org 2	102764	93.268	MOU CDC-RFA-IP191901	2,927,292	1,067,846	639,990
Immunization & Vaccines for Children Cor	145982	93.268	6 NH23IP922583-02-01	3,117,022	6,185	0
Immunization & Vaccines for Children Cor	146081	93.268	5 NH23IP922583-03-00	3,256,407	3,147,242	2,449,637
Immunization Program - Donated Vaccines	149999	93.268	Direct Assistance in Form of	32,398,964	32,398,964	0
Improving Data Quality and Completeness	145977	93.268	6 NH23IP922583-02-00	337,163	156,000	56,000
Improving Vaccination Coverage in Under	145978	93.268	5 NH23IP922583-02-00	203,753	48,000	48,000
Subtotal Federal AL# 93.268 Immunization Cooperative Agreements				64,086,538	45,481,878	9,556,574
Integrated Viral Hepatitis Surveillance & Pre	144011	93.270	6 NU51PS005181-01-01	601,228	442,154	442,154
Subtotal Federal AL# 93.270 Viral Hepatitis Prevention and Control				601,228	442,154	442,154
COVID-19 - Data Modernization	146221	93.323	6 NU50CK000521-02-03	91,176,162	73,873	72,448
COVID-19 - ELC AMD Sequencing & Analytics Covid	145968	93.323	6 NU50CK000521-02-07	1,770,252	284,975	254,492
COVID-19 - ELC and Technologies Covid	145974	93.323	6 NU50CK000521-02-03	97,000	12,678	3,476
COVID-19 - ELC Covid 19 PPP & HCE FY 20	143863	93.323	6 NU50CK000521-01-04	92,417,870	31,868,729	26,645,478
COVID-19 - ELC Covid 19 Pr Supplemental FY20	143864	93.323	6 NU50CK000521-01-05	805,967	160,942	157,393
COVID-19 - ELC Data Modernization	146211	93.323	6 NU50CK000521-03-01	1,400,000	54,798	54,798
COVID-19 - ELC Emerging Infections Reopening Schools Covid	145969	93.323	6 NU50CK000521-02-07	47,711,231	23,637,919	17,599,217
COVID-19 - ELC Enhancing Detection Expansion	145971	93.323	6 NU50CK000521-02-03	91,176,162	13,526,345	8,037,040
COVID-19 - ELC Project E Mis-C Covid	145975	93.323	6 NU50CK000521-02-03	50,000	30,429	30,429
COVID-19 - ELC Project W Covid Pregnancy Registry	145976	93.323	6 NU50CK000521-02-03	200,000	93,473	93,473
COVID-19 - ELC Travelers Health FY21	145972	93.323	6 NU50CK000521-02-03	475,000	233,555	233,555
COVID-19 - ELC Travelers Health FY22	146230	93.323	6 NU50CK000521-03-01	475,000	475,000	0
COVID-19 - Enhanced Epidemiology & Lab Capacity Covid 19 FY20	143862	93.323	6NU50CK000521-01-07	3,500,000	1,756,053	1,352,389
ELC Leadership Management & Admin	146210	93.323	5 NU50CK000521-03-00	4,100	4,100	4,100
Enhanced Epidemiology & Lab Cap FY22	146099	93.323	5 NU50CK000521-03-00	1,708,410	1,045,833	788,299
Enhanced Epidemiology & Lab Capacity FY20	143849	93.323	6 NU50CK000521-00	1,877,926	2,805	0
Enhanced Epidemiology and Laboratory Capacity FY21	145999	93.323	6 NU50CK000521-01-07	1,796,063	112,588	93,759
Epidemiology & Lab Cap Program F NWSS	146209	93.323	5 NU50CK000521-03-00	885,914	91,085	91,085
Epidemiology & Lab Cap Program W Set Net	146207	93.323	5 NU50CK000521-03-00	164,980	35,847	35,847
Epidemiology & Lab Cap Project C1 His	146206	93.323	5 NU50CK000521-03-00	64,929	64,929	64,929
Epidemiology & Lab Cap Project O VPD	146208	93.323	5 NU50CK000521-03-00	161,654	161,654	161,654
Subtotal Federal AL# 93.323 Epidemiology and Lab Capacity for Infectious Diseases				337,918,620	73,727,610	55,773,861
COVID-19 - Public Health Crisis Response Covid 19	144243	93.354	1 NU90TP22088-01-00	3,500,000	640,387	513,301
Subtotal Federal AL# 93.354 Public Health Emergency Response				3,500,000	640,387	513,301
Health Strategies to Prevent Diabetes FY19	144510	93.435	1 NU58DP006628-01-00	1,200,000	78,920	78,920
Health Strategies to Prevent Diabetes FY20	144511	93.435	5 NU58DP006628-02-00	1,200,000	52,924	52,924
Subtotal Federal AL# 93.435 Innovative State and Local Public Health Strategies				2,400,000	131,844	131,843
COVID-19 - Community Health Workers for Covid Response	146215	93.495	1 NU58DP007032-01-00	999,435	38,824	6,554
Subtotal Federal AL# 93.495 Community Health Workers for Public Health Response and Resilient				999,435	38,824	6,554
COVID 19 - Cares Act Provider Relief	140684	93.498	Receipts	793,196	793,196	0
Subtotal Federal AL# 93.498 Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution				793,196	793,196	0
End HIV Epidemic: Plan for America RWA/B FY21	146065	93.686	6UT8HA3305-01-00	2,642,058	1,385,446	1,319,236
End HIV Epidemic: Plan for America RWA/B FY22	146199	93.686	6UT8HA3355-03-04	3,365,495	541,778	532,889
Subtotal Federal AL# 93.686 Ending the HIV Epidemic - A Plan for America				6,007,553	1,927,224	1,852,125
COVID-19 - Ryan White HIV/Aids Program A Covid 19 Response	144073	93.914	1 H9AHA36905-01-00	1,000,000	43,920	43,920
HIV Emergency Relief - CQI FY20	146074	93.914	2 H89HA00013-31-03	571,125	283,607	274,736
HIV Emergency Relief - UA/CMI FY21	146048	93.914	2 H89HA00013-31-03	450,842	312,379	2,500
HIV Emergency Relief -CQI FY 22	146153	93.914	6 H89HA00013-32-01	503,991	100,625	100,625
HIV Emergency Relief FY21	146047	93.914	2 H89HA00013-31-03	1,382,265	1,105,577	199,710
HIV Emergency Relief FY22	146150	93.914	6 H89HA00013-32-01	1,337,171	251,923	38,787
HIV Emergency Relief Project FY21	146073	93.914	2 H89HA00013-31-03	21,254,485	14,698,452	14,227,022
HIV Emergency Relief - UA / CMI FY22	146151	93.914	6H89HA00013-32-01	621,056	107,077	0
HIV Emergency Relief Project FY22	146152	93.914	6 H89HA00013-32-01	21,772,239	4,858,346	4,686,548
Subtotal Federal AL# 93.914 HIV Emergency Relief Project Grants				48,893,174	21,761,906	19,573,848
COVID-19 - State Rebate & 656 Act State	144162	93.917	SAP4100080127 SAF2	1,120,027	444,106	444,106
Subtotal Federal AL# 93.917 HIV Care Formula Grants				1,120,027	444,106	444,106
COVID-19 - Part C Covid 19 Outpatient Supplemental Funding	144085	93.918	1 H7CHA37115-01-00	141,592	3,274	3,274
Outpatient HIV Early Intervention FY21	145981	93.918	6 H76HA00077-30-01	789,009	267,429	126,000
Outpatient HIV Early Intervention FY22	146080	93.918	2 H76HA00077-31-00	334,973	286,114	173,909
Philadelphia Ending HIV Epidemic Component C	144075	93.918	1 NU62PS924636-01-00	450,000	13,605	0
Philadelphia Ending HIV Epidemic Component C	146078	93.918	5 NU62PS924636-03-00	2,442,477	128,066	121,493
Subtotal Federal AL# 93.918 Grants to Provide Outpatient Early Intervention Services				4,158,051	698,488	424,677
Healthy Start Initiative (West) FY 2021	145980	93.926	5 H49MC00135-21-00	1,144,121	830,145	776,975
Healthy Start Initiative (West) FY 2022	146079	93.926	5 H49MC00135-22-00	441,974	259,116	240,315
Subtotal Federal AL# 93.926 Healthy Start Initiative				1,586,095	1,089,261	1,017,289
SPNS HCV FY21	146041	93.928	6U90HA39067-01-01	310,000	35,475	35,475
SPNS HCV FY22	146146	93.928	5U90HA39763-02-00	310,000	250,725	250,725
Subtotal Federal AL# 93.928 Special Projects of National Significance				620,000	286,200	286,200

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 01, 2021 - June 30, 2022

Grantor Agency Project Title	City ID Number	Federal Assistance Listing Number (AL#)	Contract Number	Federal Award	Federal Expenditure	Subrecipient Expenditure
CSP Component B FY21	146023	93.94	6NU62PS924545-04-01	707,941	235,480	200,484
CSP Component B FY22	146125	93.94	6NU62PS924545-05-06	637,562	186,742	168,493
CSP Div of Disease Control DDC FY 21	146024	93.94	6NU62PS924545-04-01	329,739	124,156	6,820
CSP Div of Disease Control DDC FY 22	146127	93.94	6NU62PS924545-05-06	794,966	97,130	0
CSP HIV Surveillance FY21	146021	93.94	6NU62PS924545-04-01	989,160	432,906	112,368
CSP HIV Surveillance FY22	146123	93.94	6NU62PS924545-05-06	1,249,485	391,920	129,878
CSP Prevention Project FY 22	146124	93.94	6NU62PS924545-05-06	6,355,345	1,908,872	1,483,730
CSP Prevention Project FY20	144167	93.94	6NU62PS924545-03-02	4,468,700	126,103	125,675
CSP Prevention Project FY21	146022	93.94	6NU62PS924545-04-01	4,671,851	2,040,843	1,554,638
CSP Project FY21	146020	93.94	6NU62PS924545-04-01	345,786	181,578	28,917
CSP Project FY22	146122	93.94	6NU62PS924545-05-06	383,910	171,874	21,750
Philadelphia Ending HIV Epidemic Component A	144074	93.94	1NU62PS924636-01-00	2,442,477	283,208	53,790
Philadelphia Ending HIV Epidemic Component A	146077	93.94	5NU62PS924636-03-00	2,442,477	971,439	947,637
Subtotal Federal AL# 93.940 HIV Prevention Activities Health Department Based				25,819,399	7,152,251	4,834,180
Cooperative Agree for Emergency Public Health Crisis	146128	93.944	6 NU62PS924777-01-04	603,924	100,000	100,000
Medical Monitoring Project (MMP)	146014	93.944	NU62PS92-4608-02-00	483,211	382,293	355,295
Medical Monitoring Project (MMP) FY22	146116	93.944	5 NU62PS924608-03-00	483,211	2,591	0
National HIV Behavioral Surveillance FY20	143523	93.944	6 NU62PS005088-05-00	350,001	290,814	246,116
Subtotal Federal AL# 93.944 HIV/AIDS Surveillance				1,920,347	775,698	701,411
COVID-19 - Strengthen STD Prevent & Control Covid 19	146236	93.977	6 NH25PS005145-04-02	3,200,256	69,315	0
COVID-19 - Strengthening STD Prevention	146214	93.977	6 NH25PS005145-03-02	3,200,256	673,621	592,030
STD - Program Income FY19	143756	93.977	Program Income	130,623	75,373	56,783
STD - Program Income FY20	143848	93.977	Program Income	116,767	116,767	116,767
STD Surveillance Network FY21	145985	93.977	5 NH25PS005193-02-00	285,417	109,840	109,840
STD Surveillance Network FY22	146088	93.977	5 NH25PS005193-03-00	145,918	90,043	90,043
STD Surveillance Network Strategy B	146222	93.977	5 NH25PS005193-03-00	129,353	95,165	95,165
Strengthening STD Prevention & Control	145984	93.977	5 NH25PS005145-03-00	1,719,785	884,742	751,762
Strengthening STD Prevention & Control	146087	93.977	6 NH25PS005145-04-04	1,719,785	682,740	564,066
Subtotal Federal AL# 93.977 Sexually Transmitted Diseases (STD) Prevention and Control Grants				10,648,160	2,797,606	2,376,457
Subtotal: Direct U.S. Department of Health and Human Services				638,307,662	167,101,390	105,803,985
Health Center Program Cluster- U.S. Department of Health & Human Services:						
COVID-19 - American Rescue Plan Act for Look a Like	146204	93.224	322CCS45414-01-03	11,845,750	1,177,108	573,381
COVID-19 - American Rescue Plan Act Fund for Health Center	144492	93.224	1 H8FCS413830100	8,017,375	1,436,692	811,872
COVID-19 - Coronavirus Preparedness & Response	144419	93.224	A H8CCS35209-01-00	79,303	20,696	0
COVID-19 - HRSA Cares Health Center Program	144418	93.224	4 H8DCS3637-01-01	994,070	274,337	229,704
COVID-19 - HRSA Exp Cap for Coronavirus Testing	144420	93.224	1 H8ECS38070-01-00	535,924	266,692	222,691
HRSA Health Center # 10 FQHC New Access PT	146038	93.224	5 H80CS29024-07-00	692,911	592,526	215,566
HRSA Health Center Dental Component	146069	93.224	5 H80CS29024-07-00	370,629	317,377	13,654
HRSA Health Center Dental Component	146139	93.224	5 H80CS29024-08-02	356,998	20,416	0
HRSA Health Center Outreach & Enrollment	146067	93.224	6 H80CS29024-07-07	549,729	549,729	549,729
HRSA Health Center# 10 FQHC New Access PT	146138	93.224	5 H80CS29024-08-02	664,528	28,299	0
HRSA Health Center#10 FQHC New Access PT	144414	93.224	2 H80CS29024-06-00	318,019	113,157	0
HRSA Integrated Behavioral Health Systems	146219	93.224	6 H80CS29024-07-02	125,250	60,000	60,000
HRSA NAP Yr 6 Dental Funding	144481	93.224	2 H80CS29024-06-00	347,021	60,808	0
HRSA NAP Yr 6 Health Care Quality Improvement	144489	93.224	6 H80CS2904-06-03	54,482	54,482	54,482
HRSA Nap Yr 6 Integrated Behavioral Supplemental	144487	93.224	6 H80CS29024-06-03	179,067	179,067	179,067
HRSA Nap Yr 6 Outreach & Enrollment Fund	144480	93.224	2 H80CS29024-06-00	524,287	25,985	24,589
HRSA Nap Yr 6 Primary Care HIV Prevention	144490	93.224	6 H80CS29024-06-04	248,898	190,119	163,963
HRSA NAP Yr 6 Sub MH Funding	144482	93.224	2 H80CS29024-06-00	396,442	11,738	11,738
HRSA National Hypertension Control Initiative	144491	93.224	3 H80CS29024-06-05	218,400	134,002	115,402
HRSA Outreach & Enrollment Component	146241	93.224	5 H80CS29024 08 00	527,839	39,704	39,704
HRSA Primary Care HIV Prevention	146220	93.224	6 H80CS29024-07-03	66,000	47,756	47,756
Subtotal Federal AL# 93.224 Health Center Program				27,112,922	5,600,690	3,313,298
COVID-19 - Health Center Program Expand Cap Covid 19 Testing	144485	93.527	1 L1CCS394-01-00	909,392	211,536	173,027
Subtotal Federal AL# 93.527 Grants for New and Expanding Services under Health Center Prog.				909,392	211,536	173,027
Subtotal: Health Center Program Services Cluster- U.S. Department of Health and Human Services:				28,022,314	5,812,226	3,486,325
Pass- Through- PA Department of Drug and Alcohol Program:						
Philadelphia Healthy & H.O.M.E. FY21	151007	93.104	2120005	1,000,000	42,832	0
Philadelphia Healthy & H.O.M.E. FY22	151046	93.104	2120005	1,000,000	414,752	414,752
Subtotal Federal AL# 93.104 Comprehensive Community Mental Health Services for Children with SED				2,000,000	457,584	414,752
Homeless 2 Home Behav Health Project FY21	151005	93.243	Allocation Letter	378,804	155,266	155,266
Philadelphia Alliance for Child Trauma Services	151004	93.243	Allocation Letter	400,000	19,680	19,680
Subtotal Federal AL# 93.243 Substance Abuse and Mental Health Services Projects of Reg. Sgn.				778,804	174,946	174,946
State Opioid Response (SOR) Prevention (App 71-084)	151053	93.788	Allocation Letter	183,470	183,470	183,470
State Opioid Response (SOR) Treatment	151054	93.788	Allocation Letter	3,432,929	835,959	835,959
Subtotal Federal AL# 93.788 Opioid STR				3,616,399	1,019,429	1,019,429
Preg Women - Women w/Child FY21	150976	93.959	Allocation Letter	1,915,236	251,280	0
SAPT- Alcohol Intervention Treatment FY21	151012	93.959	Allocation Letter	1,796,085	462,469	0
SAPT- Alcohol Intervention Treatment FY22	151050	93.959	Allocation Letter	2,417,875	1,803,385	1,795,985
SAPT- Alcohol Intervention Treatment Service Fee FY21	151013	93.959	Allocation Letter	30,385	7,824	0
SAPT- Alcohol Intervention Treatment Service Fee FY22	151051	93.959	Allocation Letter	540,228	402,932	402,932
SAPT- Drug Intervention Treatment FY22	151048	93.959	Allocation Letter	4,239,078	3,667,299	3,659,899
SAPT- Drug Intervention Treatment Service Fee FY22	151049	93.959	Allocation Letter	3,026,399	2,618,190	2,618,190
SAPT- Drug Intervention/Treatment FY20	150961	93.959	Annual Sch of funding	928	928	928
SAPT- Drug Intervention/Treatment FY21	151010	93.959	Allocation Letter	5,416,226	1,599,922	377,629
SAPT- Drug Intervention/Treatment Service Fee FY20	150962	93.959	Annual Sch of funding	140,152	140,152	140,152
SAPT- Drug Intervention/Treatment Service Fee FY21	151011	93.959	Allocation Letter	161,462	47,695	47,695
Substance Abuse Prevention	151009	93.959	Allocation Letter	2,297,134	51,004	0
Substance Abuse Prevention	151047	93.959	Allocation Letter	2,297,134	2,164,292	2,164,292
Subtotal Federal AL# 93.959 Block Grants for Prevention and Treatment of Substance Abuse				24,278,322	13,217,372	11,207,700
Subtotal: Pass-Thru- PA Department of Drug and Alcohol Program				30,673,525	14,869,331	12,816,826

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 01, 2021 - June 30, 2022

Grantor Agency Project Title	City ID Number	Federal Assistance Listing Number (AL#)	Contract Number	Federal Award	Federal Expenditure	Subrecipient Expenditure
Pass- Through- PA Department of Human Services:						
Title IV-E Legal Custodian FY22	222284	93.090	Award Letter	10,220,484	3,699,683	0
Title IV-E SPLC FY18	222219	93.090	Award Letter	4,653,732	16	16
Subtotal Federal AL# 93.090 Guardianship Assistance				14,874,216	3,699,699	16
MH- Homeless Grant (70154) FY22	151025	93.150	Award Letter	438,674	438,674	438,674
Subtotal Federal AL# 93.150 Project for Assistance in Transition from Homelessness				438,674	438,674	438,674
Temporary DOH FY22	150890	93.323	Allocation Letter	33,783	33,783	33,783
Subtotal Federal AL# 93.323				33,783	33,783	33,783
Caseworker Visitation Grant FY21	221488	93.556	Award Letter	214,429	214,429	0
Caseworker Visitation Grant FY22	222273	93.556	Award Letter	201,200	201,200	0
Family First Prevention & Services Act	222100	93.556	2001PAFFTA	2,310,874	370,162	370,162
Subtotal Federal AL# 93.556 MaryLee Allen Promoting Safe and Stable Families Program				2,726,503	785,791	370,162
Digital Career Exposure Exportation PYN	80538	93.558	21136/SY009	37,500	675	0
Philadelphia Works FY21	80355	93.558	Letter of Intent	200,000	825	0
Supported Work Program (Workwise) FY21	80350	93.558	4100083793	17,781,992	3,869	0
Supported Work Program (Workwise) FY22	80543	93.558	4100083793	17,781,992	12,642,255	11,540,424
Temporary Assistance for Needy Families FY21	221668	93.558	Award Letter	26,003,804	12,018	12,018
Temporary Assistance for Needy Families FY22	222267	93.558	Award Letter	26,003,804	15,490,015	15,490,015
Subtotal Federal AL# 93.558 Temporary Assistance for Needy Families				87,809,092	28,149,657	27,042,457
Child Support Enforcement FY22	690489	93.563	Receipts	1,112,519	1,089,919	0
Child Support Program FY21	841032	93.563	Title IV-D Program	23,639,309	278,995	0
Child Support Program FY22	841034	93.563	Title IV-D Program	26,813,115	16,197,860	0
Subtotal Federal AL# 93.563 Child Support Enforcement				51,564,943	17,566,774	0
Title IV-B FY19	221683	93.645	Award Letter	2,575,773	1,550	1,550
Title IV-B FY21	221685	93.645	Award Letter	2,575,773	67,110	67,109
Title IV-B FY22	222288	93.645	Award Letter	2,575,773	2,575,742	2,575,742
Subtotal Federal AL# 93.645 Steph Tubbs Jones Child Welfare Service Program				7,727,319	2,644,402	2,644,401
Title IV-E Demonstration Project FY18	221490	93.648	Award Letter	59,836,117	1,112	1,112
Subtotal Federal AL# 93.648				59,836,117	1,112	1,112
Information Technology Grant (ITG) FY22	222285	93.658	Award Letter	4,065,133	3,076,226	0
Title IV-E Foster Care FY19	222030	93.658	Award Letter	88,495,964	10,523	10,523
Title IV-E Foster Care FY20	222037	93.658	Award Letter	57,914,042	68,339	68,339
Title IV-E Foster Care FY21	222043	93.658	Award Letter	71,802,002	66,923	66,922
Title IV-E Foster Care FY22	222281	93.658	Award Letter	82,498,743	82,498,743	48,342,514
Title IV-E Program Income	229995	93.658	Child Support SSI	377,738	377,738	0
Subtotal Federal AL# 93.658 Foster Care Title IV-E				305,153,622	86,098,492	48,488,298
Title IV-E Adoption Assistance FY18	222058	93.659	Award Letter	16,984,368	50	50
Title IV-E Adoption Assistance FY22	222283	93.659	Award Letter	60,047,827	32,150,012	0
Subtotal Federal AL# 93.659 Adoption Assistance				77,032,195	32,150,062	50
Child Protective Services FY21	221781	93.667	Award Letter	2,888,308	1,381,624	0
Child Protective Services FY22	222260	93.667	Award Letter	2,888,308	2,888,308	0
COVID-19 - ARPA - Admin Staffing Funds (AES) FY22	151070	93.667	136968026	533,285	38,091	0
Family Preservation Funds - Title XX FY22	150502	93.667	Award Letter	605,304	605,204	605,204
HAP - Bridge Housing FY21	241368	93.667	Allocation Letter	191,634	191,634	191,634
HAP - Bridge Housing FY22	241388	93.667	Allocation Letter	3,445,462	3,222,493	3,222,493
HAP - Case Management FY21	241369	93.667	Allocation Letter	41,198	41,198	41,198
HAP - Case Management FY22	241390	93.667	Allocation Letter	128,277	128,277	128,277
HAP - Case Management FY22	241389	93.667	Allocation Letter	609,261	609,261	609,261
MH- Random Moment of Time Study	150978	93.667	Allocation Letter	868,006	868,006	0
ID- SSBG (70177) FY22	151032	93.667	Allocation Letter	1,422,353	1,422,353	1,422,353
MH- SSBG (70135) FY22	151024	93.667	Award Letter	5,532,135	5,532,135	5,532,135
Subtotal Federal AL# 93.667 Social Services Block Grant				19,153,531	16,928,585	11,752,554
John H Chafee Foster Care Program FY21	221597	93.674	2101PACILC	1,100,460	908,082	908,082
Title IV-E Independent Living FY21	222134	93.674	Award Letter	393,075	55,800	55,800
Title IV-E Independent Living FY22	222290	93.674	Award Letter	393,075	393,075	393,075
Subtotal Federal AL# 93.674 John H. Chafee Foster Care Program for Successful Transition to Adulthood				1,886,610	1,356,957	1,356,957
ID- Program Income	150999	93.778	Allocation Letter	12,362	12,362	0
ID- Waiver (70175)	151033	93.778	Allocation Letter	7,114,696	7,114,696	7,114,696
ID - Early Invention - Random Moment of Time Study (70184)	151034	93.778	Allocation Letter	1,168,367	1,168,367	132,621
ID- TSM Random Moment of Time Study (70175)	151035	93.778	Allocation Letter	483,830	483,830	483,830
Medicare Part D - Retirees FY21	350468	93.778	Receipts	102,768	102,768	0
Title IV-E Medical Assistance FY18	222148	93.778	Award Letter	264,476	16	16
Subtotal Federal AL# 93.778 Medical Assistance Program				9,146,499	8,882,039	7,731,163
Temp Money Follows the Person MFP FY22	151036	93.791	Allocation Letter	80,000	28,840	28,840
Subtotal Federal AL# 93.791 Money Follows the Person Rebalancing Demonstration				80,000	28,840	28,840
COVID-19 - Telehealth Tech Infrastructure Crisis (87410)	150952	93.958	Award Letter	2,025,166	2,823	0
MH- CMHSBG (70167) FY22	151026	93.958	Award Letter	2,905,148	2,836,650	2,836,650
Subtotal Federal AL# 93.958 Block Grants for Community Mental Health Services				4,930,314	2,839,473	2,836,650
Subtotal: Pass- Through- PA Department of Human Services				642,393,418	201,604,339	102,725,118
Pass- Through- PA Department of Community & Economic Development:						
Community Services Block Grant - Lead FY22	146096	93.569	MOU	190,000	190,000	0
Community Services Block Grant - Lead FY21	145996	93.569	MOU	190,000	186,861	0
Community Services Block Grant FY21	160709	93.569	MOU#22-6151	207,000	206,811	0
Community Services Block Grant FY22	160728	93.569	MOU#22-6562	207,000	184,070	0
COVID-19 - CSBG - Emergency Assistance FY22	241396	93.569	MOU	739,500	686,308	686,308
COVID-19 - CSBG Cares Act FY20 Part 1	80337	93.569	C000066926	7,571,466	636,509	166,849
COVID-19 - CSBG Cares Act FY20 Part 2	80338	93.569	C000066926	7,571,466	2,455	0
CSBG - Administration FY22	80540	93.569	C000082272	5,121,388	891,658	577,670
CSBG - Administration FY19	80332	93.569	C000066926	5,330,531	383	0
CSBG - Administration FY20	80334	93.569	C000066926	5,354,476	1,990	0
CSBG - Administration FY21	80335	93.569	C000066926	5,081,365	3,864,981	1,816,012
Subtotal Federal AL# 93.569 Community Services Block Grant				37,564,192	6,852,026	3,246,839
Subtotal: Pass- Through- PA Department of Community & Economic Development				37,564,192	6,852,026	3,246,839

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 01, 2021 - June 30, 2022

Grantor Agency Project Title	City ID Number	Federal Assistance Listing Number (AL#)	Contract Number	Federal Award	Federal Expenditure	Subrecipient Expenditure
Pass- Through- National Association of County and City Health Officials:						
COVID-19 - NACCHO Covid 19 Grant	144887	93.421	2020-121402	82,649	64,586	64,586
Subtotal Federal AL# 93.421 Strengthening Public Health Systems & Services thru Nat'l Partnerships				82,649	64,586	64,586
Pass- Through- National Association of County and City Health Officials:						
Access Matters FY 21	145983	93.217	210301	502,775	6,425	0
Access Matters FY22	146085	93.217	210301-1	502,775	494,136	289,718
Family Planning Supplemental FY17	143524	93.217	#170301	1,192,750	121,327	0
Family Planning Supplemental FY21	143865	93.217	Receipts	562,654	562,654	301,665
Subtotal Federal AL# 93.217 Family Planning Services				2,760,954	1,184,542	591,383
C & B Cancer Prevention FY16	143383	93.919	170304	975,393	4,890	0
C & B Cancer Prevention FY18	143384	93.919	170304	952,181	37,633	0
C & B Cancer Prevention FY19	143385	93.919	190304	581,455	612	0
C & B Cancer Prevention FY20	143389	93.919	190304	524,920	481,435	337,086
Subtotal Federal AL# 93.919 Cooperative Agr. State-Based Compr. Breast & Cervical Cncl Erly Det.				3,033,949	524,570	337,086
Subtotal: Pass- Through- National Association of County and City Health Officials:				5,877,552	1,773,698	993,055
Pass- Through- Philadelphia Corporation for the Aging (PCA) :						
Older Adult Program FY22	160730	93.044	1-0119-00-3117	715,646	715,130	0
Subtotal Federal AL# 93.044 Spec. Programs for the Aging Title III, Part B Supp.				715,646	715,130	0
Subtotal: Pass- Through- Philadelphia Corporation for the Aging (PCA) :				715,646	715,130	0
Pass- Through- PA Department of Health:						
Bioterrorism Grant - Cities Readiness Initiative	146135	93.069	SAP# 4100089382	623,159	620,125	620,125
Bioterrorism Grant - Core (Prev B) FY22	146134	93.069	SAP# 4100089382	446,926	442,725	441,925
Bioterrorism Hosp Prepare Program MRC FY22	146136	93.069	SAP# 4100089382	10,343	10,343	10,343
Subtotal Federal AL# 93.069 Public Health Emergency Preparedness				1,080,428	1,073,193	1,072,393
Opioid Involved Mortality Surveillance	146094	93.136	4100085403	421,551	418,463	418,463
Subtotal Federal AL# 93.136 Injury Prevention & Control Research St. Com.				421,551	418,463	418,463
Philadelphia Project to End Lead Component B	146232	93.197	1 NUE2EH001442-01-00	350,000	134,974	0
Philadelphia Project to End Lead Poisoning	144018	93.197	5 NUE2EH01400-02-00	291,972	120,674	40,352
Subtotal Federal AL# 93.197 Childhood Lead Poisoning Prevention Projects				641,972	255,648	40,352
Cooperative Agree for Emergency Public Health Crisis	146218	93.354	6 NU90TP922147-01-01	10,264,579	840,317	840,317
OEM Public Health Workforce Supplemental	102767	93.354	CDC-RFA-TP18-1802	1,417,444	84,254	0
Subtotal Federal AL# 93.354 Public Health Emergency Response				11,682,023	924,571	840,317
COVID-19 - Phila Equitable Access Covid 19 Health	144140	93.391	1 NH75OT000006-01-00	8,310,786	481,064	331,898
Subtotal Federal AL# 93.391 Activities to Support State, Tribal, Local and Territorial Health Dep. Resp to Pub Health or Healthcare Crisis				8,310,786	481,064	331,898
SPAN FY22	146104	93.439	SAP# 4100088521SAF1	58,582	56,200	56,200
Subtotal Federal AL# 93.439 State Physical Activity and Nutrition				58,582	56,200	56,200
Preventing Maternal Deaths Part 1	146216	93.478	5 NU58DP006694-03-00	90,000	76,739	76,739
Preventing Maternal Deaths Part 2	146217	93.478	5 NU58DP006694-03-00	135,000	33,414	33,414
Subtotal Federal AL# 93.478 Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees				225,000	110,153	110,153
MSA Tobacco FY22	146239	93.520	SAP#: 4000024227 CO2 G	243,050	228,050	210,856
Subtotal Federal AL# 93.520 Centers for Disease Control and Prevention -Affordable Care Act (ACA) - Communities Putting Prevention to Work				243,050	228,050	210,856
Police Diversion to Treatment	151052	93.959	4100086649	299,998	111,087	111,087
State Opioid Response (SOR) HSE Focused CS	151065	93.959	4100086649	69,384	69,384	69,384
State Opioid Response (SOR) House Initiative	151066	93.959	4100086649	348,448	182,055	182,055
Subtotal Federal AL# 93.959 Block Grants for Prevention and Treatment of Substance Abuse				717,830	362,526	362,526
Safe and Health Communities FY22	146100	93.991	SAP# 4100085946A4	502,069	307,069	249,811
SPAN FY22	146104	93.991	SAP# 4100088521SAF1	80,899	79,124	79,124
Subtotal Federal AL# 93.991 Preventive Health and Health Services Block Grant				582,968	386,193	328,935
Children with Special Needs - FY22	146107	93.994	SAP# 4100089391	626,962	612,774	549,080
MIC Primary Services - FY21	146005	93.994	SAP# 4100073279	924,255	35,990	35,990
MIC Primary Services - FY22	146105	93.994	SAP# 4100089391	1,125,964	1,080,934	1,032,742
Services for Children - FY22	146106	93.994	SAP# 4100089391	547,308	544,575	497,197
Sudden Death in the Young Meo FY21	144078	93.994	SAP# 4000022686	110,000	15,219	15,219
Sudden Death in the Young Meo FY22	146108	93.994	SAP# 4000022686	110,000	95,502	95,502
Subtotal Federal AL# 93.994 Maternal and Child Health Federal Consolidated Programs				3,444,489	2,384,994	2,225,729
Subtotal: Pass- Through- PA Department of Health:				27,408,679	6,681,055	5,997,823
Total U.S. Department of Health and Human Services				1,410,962,988	405,409,195	235,069,971
U.S. Corporation of National and Community Services						
Direct- U.S. Corporation of National and Community Services:						
Foster Grandparent Program	100850	94.011	20SFAPA001	519,921	212,444	0
Subtotal Federal AL# 94.011 AmeriCorps Seniors Foster Grandparent Program				519,921	212,444	0
Subtotal: Direct U.S. Corporation of National and Community Services				519,921	212,444	0
Pass- Through- PA Department of Labor and Industry:						
2021 - 2022 Americorps Competitive Award	101339	94.006	4100083809	992,000	992,000	0
Subtotal Federal AL# 94.006 AmeriCorps State and National				992,000	992,000	0
Subtotal: Pass- Through- PA Department of Labor and Industry				992,000	992,000	0
Total U.S. Corporation of National and Community Services				1,511,921	1,204,444	0
U.S. Executive Office of the President						
Direct- U.S. Executive Office of the President:						
Drug Violence Intelligence Initiative- HIDTA 2020	111093	95.001	G20PC003A	143,920	66,121	0
Drug Violence Intelligence Initiative- HIDTA 2021	111176	95.001	G219C0003A	143,920	39,479	0
Subtotal Federal AL# 95.001 High Intensity Drug Trafficking Areas Program				287,840	105,600	0
Subtotal: Direct U.S. Executive Office of the President				287,840	105,600	0

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 01, 2021 - June 30, 2022

Grantor Agency Project Title	City ID Number	Federal Assistance Listing Number (AL#)	Contract Number	Federal Award	Federal Expenditure	Subrecipient Expenditure
Pass- Through- University of Baltimore:						
FY22 COCLI AR2	130181	95.007	G2199ONDCP06A	280,529	174,924	0
Subtotal Federal AL# 95.007 Research and Data Analysis				280,529	174,924	0
Subtotal: Pass- Through- University of Baltimore				280,529	174,924	0
Total U.S. Executive Office of the President				568,369	280,524	0
<u>U.S. Social Security Administration</u>						
Direct- U.S. Social Security Administration:						
SSA-Prisoners Incentive Payments FY21	230059	96.006	Receipts	51,200	51,200	0
SSA-Prisoners Incentive Payments FY22	230062	96.006	Receipts	70,600	70,600	0
Subtotal Federal AL# 96.006 Supplemental Security Income				121,800	121,800	0
Subtotal: Direct U.S. Social Security Administration				121,800	121,800	0
Total U.S. Social Security Administration				121,800	121,800	0
<u>U.S. Department of Homeland Security</u>						
Direct- U.S. Department of Homeland Security:						
PA Task Force I - 2017 Grant	130173	97.025	EMW-2017-CA-00076	1,265,013	12,516	0
PA Task Force I - 2018 Grant	130174	97.025	EMW-2017-CA-000	1,255,990	5,885	0
PA Task Force I - 2019 Grant	130175	97.025	EMW-2019-CA-00063	1,243,104	415	0
PA Task Force I - 2020 Grant	130177	97.025	EMW-2020-CA-000	435,247	379,501	0
PA Task Force I - 2022 Grant	132749	97.025	EMW-2021-CA-00063	1,246,378	553,890	0
Response Cooperative Agreement FY19	130321	97.025	EMW-2018-CA-USR-0022	1,857,160	1,857,160	0
Subtotal Federal AL# 97.025 National Urban Search and Rescue Response System				7,302,892	2,809,367	0
COVID-19 - Septa CCT Vaccine Transportation Program	105972	97.036	4506DR-PA PW#315	780,888	(129,802) ¹	0
COVID-19 - Vaccine Distribution Program	105973	97.036	4506DR-PA PW#346	4,908,344	2,534,598	34,484
Liacouras Center Alternate Care Site	105974	97.036	4506DR-PA PW#421	5,293,512	(94,643) ²	0
Isolation Quarantine 1	105975	97.036	4506DR-PA 158007	4,375,212	(443,197) ³	0
Isolation Quarantine 2	105976	97.036	4506DR-PA 158012	13,399,491	(413,459) ⁴	0
Chapel Manor Alternative Care Site	105977	97.036	4506DR-PA 240670	1,646,569	1,646,569	0
COVID-19 - Testing	105980	97.036	4506DR-PA 174750	1,928,754	1,749,537	0
Mass Casualty & Mortuary Services	105982	97.036	4506DR-PA 159846	269,115	250,687	0
Provision of Meals for Emergency Workers	105983	97.036	4506DR-PA 155851	306,985	306,985	0
Personal Protection Equipment I	105985	97.036	4506DR-PA 158618	2,449,551	2,449,551	0
COVID-19 - Cleaning & Disinfection 1 - Covid	105987	97.036	4506DR-PA 168254	3,342,308	2,941,435	0
CVS Employee Vaccination Costs	105992	97.036	4506DR-PA 663335	373,680	373,680	0
Subtotal Federal AL# 97.036 Disaster Grants Public Assistance (Presidentially Declared)				39,074,409	11,171,942	34,484
Fire Prevention & Safety FPS FY18	130191	97.044	EMW-2018-FP-00448	220,357	669	0
FP&S FY22 Smoke Alarms	130197	97.044	EMW-2020-FP-00456	376,905	322,555	0
FY 2020 Assistance to Firefighters Grant	130196	97.044	EMW-2020-FG-15303	2,971,974	1,377,725	0
Subtotal Federal AL# 97.044 Assistance to Firefighters Grant				3,569,236	1,700,949	0
2018 Port Security Program	110989	97.056	EMW-2018-PU-00129	23,524	13,100	0
Port Security Grant Fast Boat 2 FY2017	C25003	97.056	EMW-2017-PU-00253S01	441,732	43,731	0
Subtotal Federal AL# 97.056 Port Security Grant Program				465,256	56,831	0
SAFER - FEMA Grant FY19	130354	97.083	EMW-2017-FH-00595	16,669,092	2,045,379	0
Subtotal Federal AL# 97.083 Staffing for Adequate Fire & Emergency Response				16,669,092	2,045,379	0
Homeland Security Bio-Watch Program FY20	144280	97.091	06OHBIO00006-15-02	207,592	525	0
Homeland Security Bio-Watch Program FY21	146037	97.091	06OHBIO00006-16-00	469,467	357,950	0
Homeland Security Bio-Watch Program FY22	146137	97.091	06OHBIO00006-17-00	438,376	94,682	0
Subtotal Federal AL# 97.091 Homeland Security Biowatch Program				1,115,435	453,157	0
2020 Regional Catastrophic Preparedness	100755	97.111	Award Announcement	929,414	143,945	0
Subtotal Federal AL# 97.111 Regional Catastrophic Preparedness Grant Program				929,414	143,945	0
Subtotal: Direct- U.S. Department of Homeland Security:				69,125,734	18,381,570	34,484
Pass- Through- PA Emergency Management Agency:						
Emergency Management Performance Grant FY21	100378	97.042	Emergency Mgmt S	184,623	184,623	0
Subtotal Federal AL# 97.042 Emergency Management Performance Grants				184,623	184,623	0
Pre-Disaster Mitigation Grant (F) FY20	130758	97.047	PEMA 2021-07	75,000	71,250	0
Subtotal Federal AL# 97.047 BRIC: Building Resilient Infrastructure and Communities				75,000	71,250	0
Subtotal: Pass- Through PA Emergency Management Agency				259,623	255,873	0
Pass- Through- Southeastern PA Regional Taskforce:						
2018 Homeland Security Grant	100679	97.067	EMW-2018-SS-00046	2,946,000	80,800	0
2019 Homeland Security Grant	100689	97.067	Award Letter	3,494,070	1,279,628	0
2020 Homeland Security Grant	100762	97.067		3,345,235	1,462	0
Subtotal Federal AL# 97.067 Homeland Security Grant Program				9,785,305	1,361,890	0
Subtotal: Pass- Through Southeastern PA Regional Taskforce				9,785,305	1,361,890	0
Pass- Through- Maritime Exchange For Delaware River & Bay:						
Port Security (Boat) FY17	130153	97.056		219,000	15,604	0
Port Security Grant (NETS)	130154	97.056	EMW-2018-PU-00844	397,739	183,335	0
Port Security Grant FY2019	130164	97.056	EMW-2019-PU-00514	171,752	26,232	0
Port Security Grant FY2020	130165	97.056	EMW-2020-PU-00514	287,909	130,669	0
Subtotal Federal AL# 97.056 Port Security Grant Program				1,076,400	355,840	0
Subtotal: Pass- Through- Maritime Exchange For Delaware River & Bay:				1,076,400	355,840	0
Total U.S. Department of Homeland Security				80,247,062	20,355,173	34,484

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 01, 2021 - June 30, 2022

Grantor Agency Project Title	City ID Number	Federal Assistance Listing Number (AL#)	Contract Number	Federal Award	Federal Expenditure	Subrecipient Expenditure
<u>U.S. Army Corps of Engineers</u>						
Direct- U.S. Army Corps of Engineers						
Homeless Alcoholic Men FY22	151061	14.235	2120003	125,000	125,000	125,000
Subtotal Federal AL# 14.235 Supportive Housing Program				125,000	125,000	125,000
Subtotal: Direct U.S. Army Corps of Engineers				125,000	125,000	125,000
Total U.S. Army Corps of Engineers				125,000	125,000	125,000
Total Schedule of Expenditures of Federal Awards				5,044,683,757	1,135,326,927	502,022,990

[1] [2] [3] [4] see Note 9: Disaster Grants-Public Assistance (Presidentially Declared Disasters) (ALN 97.036)

**CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

1. BASIS OF PRESENTATION AND SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards (SEFA) presents the activity of all federal financial assistance programs of the City of Philadelphia (City). The City's reporting entity is defined in Note I.1. to the City's annual financial statements. All federal financial assistance received directly by the primary government from federal agencies as well as federal financial assistance passed through other governmental agencies is included on this schedule. Federal financial assistance, if any, relating to the City's component units is reported separately by other auditors. Except for the programs listed in note 3 below, federal program expenditures included in the accompanying schedule are presented on the modified accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in Office of Management and Budget Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowable or are limited as to reimbursement. The U.S. Department of Health and Human Services has been designated the cognizant agency for the City's single audit. The information in this schedule is presented in accordance with the requirements contained in the Uniform Guidance.

2. COMPONENT UNITS

The City's annual financial statements include the operations of the following entities and their expenditures of federal awards. Amounts listed include funds provided directly by the federal government and, in some cases, significant funds received first by the City and passed on to the respective entities. Only funds received first by the City, and then passed on, have been included in the accompanying SEFA. These entities have had separately performed financial statement audits conducted in accordance with the requirements of Uniform Guidance:

<u>Entity</u>	<u>Expenditures of Federal Awards</u>
School District of Philadelphia	\$ 1,086,306,306
Community College of Philadelphia	\$ 122,131,255
Philadelphia Redevelopment Authority	\$ 10,198,020 ¹
Philadelphia Authority for Industrial Development	\$ 4,892,060
Philadelphia Housing Authority	\$ 455,158,649

¹ The FY 2022 audit is not submitted to date and the FY 2021 reported expenditures of \$9,999,322 increased to \$10,198,020.

CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

3. NOTES TO SPECIFIC PROGRAMS

The following explanatory notes relate to specific grant programs of the City, as indicated by Assistance Listing Number.

HUD Section 108 Loans (14.218) – The Federal Department of Housing and Urban Development (HUD) awards Section 108 Loans to the City for the purposes of Housing and Economic Development. The Housing portion is received by the primary government and disclosed on the SEFA under Assistance Listing Number 14.218 (City ID Numbers: 06986). The Economic Development portion is received by the Philadelphia Industrial Development Corporation (PIDC), a quasi-governmental agency. During fiscal year 2022 the City, through PIDC, did not make any loans under the HUD 108 Loan program (Assistance Listing Number 14.248). Through PIDC, the City had direct federal loan balances outstanding at June 30, 2022, under the HUD 108 Loan Program (Assistance Listing Number 14.248), in the amount of \$54,158,000. Loan repayments and investment proceeds from unloaned funds are used by PIDC to repay HUD. HUD Section 108 loan repayments made in fiscal year 2022 were: B-97-MC-42-0012 \$1,675,000; B-08-MC-42-0012 \$4,829,000; B-15-MC-42-0012 \$105,000.

4. MAJOR PROGRAMS

Major programs are identified in the Summary of Auditor's Results section of the Schedule of Findings and Questioned Costs.

5. CITY ID NUMBER

Number used by the Grants Accounting and Administration Unit (GAAU) to track grant activity in the City's accounting system.

6. INDIRECT COST RATE

The City has elected not to use the 10-percent de minimis indirect cost rate per Uniform Guidance.

CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

7. FEDERAL AWARDS PASSED THROUGH THE PA DEPARTMENT OF HEALTH

The Pennsylvania Department of Health (PA-DOH) has requested additional information regarding federal program funding. The table below provides the additional information requested to assist the PA-DOH in monitoring the various programs. The accrued or deferred revenues in the beginning, and end of year columns in the table below are reported on a net basis. Refer to the SEFA for the corresponding contract numbers.

Project Title	City ID Number	Assistance Listing Number	Federal Funding Received during the Year	Accrued or (Deferred) at the beginning of the Year	Federal Revenue Recognized during the Year	Accrued or (Deferred) at end of the Year
Bioterrorism Cities Readiness Initiative	146135	93.069	\$244,048.84	\$0	\$464,241.07	\$220,192.23
Bioterrorism Grant Core	146134	93.069	\$199,543.16	\$0	\$400,162.53	\$200,619.37
Bioterrorism Hospital Preparedness Program	146136	93.069	\$10,343.00	\$0	\$10,343.00	\$0
Opioid Involved Mortality Surveillance	146094	93.136	\$255,216.52	\$0	\$381,391.01	\$126,174.49
Philadelphia Project to End Lead Poisoning	146232	93.197	\$32,553.00	\$0	\$46,368.00	\$13,815.00
Philadelphia Project to End Lead Poisoning	144018	93.197	\$212,513.73	\$91,638.00	\$120,875.83	\$0
Cooperative Agree for Emergency	146218	93.354	\$379,606.00	\$0	\$557,953.00	\$178,347.00
OEM Public Health Workforce	102767	93.354	\$0	\$0	\$0	\$0
Covid-19 Phila Equitable Access	144140	93.391	\$287,338.00	\$0	\$363,871.00	\$76,533.00
Prevent Maternal Deaths, Pt 1	146216	93.478	\$76,738.88	\$0	\$76,738.88	\$0
Prevent Maternal Deaths, Pt 2	146217	93.478	\$13,803.78	\$0	\$13,803.78	\$0
Covid 19 State Rebate & 656 Act State	144162	93.917	\$561,190.00	\$131,949.00	\$447,298.00	\$18,057.00
MSA Tobacco FY22	146239	93.520	\$32,608.63	\$0	\$32,608.63	\$0
Police Diversion to Trmt	151052	93.959	\$0	\$0	\$0	\$0
State Opioid Response (SOR) House Focused	151065	93.959	\$0	\$0	\$0	\$0
State Opioid Response (SOR) House Init	151066	93.959	\$182,055.00	\$0	\$182,055.00	\$0
Safe and Health Needs	146100	93.991	\$189,724.21	\$0	\$208,249.50	\$18,525.29
SPAN	146104	93.439 93.991	\$75,868.09	\$0	\$108,097.73	\$32,229.64
Children with Special Needs	146107	94.994	\$315,928.66	\$0	\$358,695.56	\$42,766.90
MIC Primary Svc FY21	146005	93.994	\$243,835.10	\$0	\$243,835.10	\$0
MIC Primary Svc FY22	146105	93.994	\$770,419.78	\$0	\$835,375.48	\$64,955.70
Srvcs for Children FY22	146106	93.994	\$366,843.97	\$0	\$408,662.69	\$41,818.72
Sudden Death in the Young MEO FY21	144078	93.994	\$104,993.16	\$94,687.61	\$15,218.51	\$4,912.96
Sudden Death in the Young MEO FY22	146108	93.994	\$35,378.50	\$0	\$76,217.44	\$40,838.94
Citywide Opioid Overdose	144199	93.324	\$0	(\$12,018.21)	\$0	(\$12,018.21)
Neonatal Abstinence Syn	144187	93.324	\$0	(\$136,607.00)	\$0	(\$136,607.00)
SPAN	144821	93.439 93.758	\$0	(\$7,358.82)	\$0	(\$7,358.82)

CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

8. FEDERAL AWARDS PASSED THROUGH THE PA DEPARTMENT OF DRUG AND ALCOHOL PROGRAMS

The Pennsylvania Department of Drug and Alcohol Programs (PA-DDAP) has requested additional information regarding federal program funding. The table below provides the additional information requested to assist the PA-DDAP in monitoring the various programs. The accrued or deferred revenues in the beginning, and end of year columns in the table below are reported on a net basis. Refer to the SEFA for the corresponding contract numbers.

Project Title	City ID Number	Assistance Listing Number	Federal Funding Received during Year	Accrued or (Deferred) at Beg Year	Federal Revenue Recognized during Year	Accrued or (Deferred) at End Year
Philadelphia Healthy & H.O.M.E	151007	93.104	\$306,771.00	\$165,664.00	\$141,107.00	\$0
Philadelphia Healthy & H.O.M.E	151046	93.104	\$494,319.00	\$0	\$414,752.00	(\$79,566.88)
Homeless 2 Home Behav Health Project	151005	93.243	\$363,444.00	\$164,664.00	\$198,780.00	\$0
Philadelphia Alliance	151004	93.243	\$182,667.00	\$63,571.00	\$50,413.60	(\$68,682.40)
State Opioid Response Prevention	151053	93.788	\$0	\$0	\$0	\$0
State Opioid Response Treatment	151054	93.788	\$341,590.00	\$0	\$341,590.00	\$0
Pregnant Women with Children	150976	93.959	\$838,475.00	\$0	\$838,475.00	\$0
SAPT – Alcohol INTVN/TR	151012	93.959	\$749,413.00	\$0	\$602,461.28	(\$146,951.72)
SAPT - ALCOHOL INTVN/TRMT FY22	151050	93.959	\$1,271,685.00	\$0	\$1,271,685.00	\$0
SAPT – Alcohol INTVN/TRMT Fee	151013	93.959	\$28,325.00	\$0	\$28,325.00	\$0
SAPT – Alcohol INTVN/ TRMT SVC Fee FY22	151051	93.959	\$63,153.00	\$0	\$63,153.00	\$0
SAPT- Drug INTVN/TRMT	151048	93.959	\$2,710,425.00	\$0	\$2,710,425.00	\$0
SAPT- Drug INTVN/TRMT Svc Fee FY22	151049	93.959	\$1,101,535.00	\$0	\$1,101,535.00	\$0
SAPT- Drug INTVN/TRMT	150961	93.959	\$0	(\$788,056.81)	\$927.87	(\$787,128.94)
SAPT- Drug INTVN/TRMT FY21	151010	93.959	\$2,421,232.00	\$0	\$1,802,101.40	(\$619,130.60)
SAPT- Drug INTVN/TRMT	150962	93.959	\$0	\$0	\$0	\$0
SAPT- Drug INTVN/TRMT	151011	93.959	\$401,272.00	\$0	\$401,272.00	\$0
SAPT -Drug INTVN/TRM	150937	93.959	\$0	(\$110,604.34)	\$0	(\$110,604.34)
Substance Abuse Prevention	151009	93.959	\$657,703.00	\$0	\$350,198.64	(\$307,504.36)
Substance Abuse Prevention	151047	93.959	\$1,694,865.00	\$0	\$1,694,865.00	\$0
Substance Abuse Prevention	150936	93.959	\$0	(\$7,482.83)	\$0	(\$7,482.83)

CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

9. DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS) (ALN 97.036)

The Pennsylvania Department of Emergency Management (PEMA) provided funding under ALN 97.036 Disaster Grants – Public Assistance (Presidentially Declared Disasters). Per Federal Emergency Management Agency (FEMA) guidance, when a recipient incurs eligible expenditures in the prior fiscal year and FEMA approves the recipient's project worksheet in the current fiscal year, eligible expenditures are recorded in the current fiscal year. For fiscal 2022, PEMA approved \$8,637,343.00 million eligible expenditures that were incurred in the prior fiscal year. The fiscal year 2022 Schedule of Expenditures of Federal Awards reported \$11,171,942 of approved expenditures. Of that amount \$8,588,986 were incurred in fiscal year 2021 and \$48,357 were in fiscal year 2020.

Project Title	City ID Number	Contract	Total Reported Expenditures	Fiscal 2021	Fiscal 2020
COVID-19 Vaccine Distribution Program	105973	4506-PA PW#346	\$2,534,598	0.00	0.00
Chapel Manor Alternative Care Site	105977	4506DR-PA 240670	1,646,569	1,646,569	0.00
COVID-19 Testing	105980	4506DR-PA 174750	1,749,537	1,701,180	48,357
Mass Casualty & Mortuary Services	105982	4506DR-PA 159846	250,687	250,687	0.00
Provision of Meals for Emergency Workers	105983	4506DR-PA 155851	306,985	306,985	0.00
Personal Protection Equipment 1	105985	4506DR-PA 158618	2,449,551	2,449,551	0.00
COVID-19 Cleaning & Disinfection 1 - COVID	105987	4506DR-PA 168254	2,941,435	2,941,435	0.00
CVS Employee Vaccination Costs	105992	4506DR-PA 663335	373,680	373,680	0.00
[1] COVID-19 Septa CCT Vaccine Transportation Program	105972	4506DR-PA PW#315	(129,802)	(129,802)	0.00
[2] Liacouras Center Alternate Care Site	105974	4506DR-PA PW#421	(94,643)	(94,643)	0.00
[3] Isolation Quarantine 1	105975	4506DR-PA 158007	(443,197)	(443,197)	0.00
[4] Isolation Quarantine 2	105976	4506DR-PA 158012	(413,459)	(413,459)	0.00
Total			\$11,171,942	8,588,986	48,357

[1] A negative expenditure is reflected to align FY21 and FY22 expenditures in accordance with FEMA project worksheet obligation dates. The FY21 SEFA reported amount of 910,689 representing the total actual expenditures incurred within the fiscal year end; however, the original obligation was for 759,422.70 on 3/4/2021. Subsequent obligations for the amounts of 21,464.27 and 150,151.79 occurred on 5/13/2022 and 9/1/2022, respectively. The negative amount of 129,802.03 was calculated as follows: 759,422.70-910,689+21,464.27. The amount of 21,464.27 represents the increase of the approved PW in FY22 for incurred expenditures in fiscal year 2021. The remaining expenditures related to the 9/1/2022 of 150,151.79 will be reflected in the FY23 SEFA.

[2] A negative expenditure is reflected to align FY21 and FY22 expenditures in accordance with FEMA project worksheet obligation dates. The FY21 SEFA reported amount of 5,388,155 representing the total actual expenditures incurred within the fiscal year end; however, the original obligation was for 5,293,512.04 on 6/25/2021. A subsequent obligation for 92,441.49 occurred on 7/6/2023. The negative amount of 94,642.96 was calculated as follows: 5,293,512.04 - 5,388,155. The remaining expenditures related to the 7/6/2023 obligation of 92,441.49 will be reflected in the FY24 SEFA.

[3] A negative expenditure is reflected to align FY21 and FY22 expenditures in accordance with FEMA project worksheet obligation dates. The FY21 SEFA reported amount of 4,818,409 representing the total actual expenditures incurred within the fiscal year end; however, the original obligation was for 4,375,212.38 on 5/25/2021. A subsequent obligation for 1,452,736.91 occurred on 8/22/2023. The negative amount of 443,196.62 was calculated as follows: 4,375,212.38 - 4,818,409. The remaining expenditures related to the 8/22/2023 obligation of 531,160.17 will be reflected in the FY24 SEFA.

[4] A negative expenditure is reflected to align FY21 and FY22 expenditures in accordance with FEMA project worksheet obligation dates. The FY21 SEFA reported amount of 13,812,950 representing the total actual expenditures incurred within the fiscal year end; however, the original obligation was for 13,399,491.07 on 6/22/2021. A subsequent obligation for 1,452,736.91 occurred on 5/1/2023. The negative amount of 413,458.93 was calculated as follows: 13,399,491.07 - 13,812,950. The remaining expenditures related to the 5/1/2023 obligation of 1,452,736.91 will be reflected in the FY23 SEFA.

INDEPENDENT AUDITOR'S SECTION

Auditor's Reports

Schedule of Findings and Questioned Costs

Summary Schedule of Prior Audit Findings



CITY OF PHILADELPHIA

OFFICE OF THE CONTROLLER
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CHARLES EDACHERIL
Acting City Controller

INDEPENDENT AUDITOR'S 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

To the Honorable Mayor and Honorable Members
of the Council of the City of Philadelphia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to 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 City of Philadelphia, Pennsylvania, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Philadelphia, Pennsylvania's basic financial statements, and have issued our report thereon dated February 25, 2023. Our report on the basic financial statements includes an emphasis-of-matter paragraph describing a change in accounting principle, discussed in Notes I.15 and III.14.A. to the basic financial statements. Our report also includes a reference to other auditors who audited the financial statements of the following entities, as described in our report on the City of Philadelphia, Pennsylvania's financial statements.

Primary Government

Municipal Pension Fund
Philadelphia Gas Works Retirement Reserve Fund
Parks and Recreation Departmental and Permanent Funds
Philadelphia Municipal Authority
Pennsylvania Intergovernmental Cooperation Authority

Component Units

Community College of Philadelphia
Philadelphia Parking Authority
Philadelphia Redevelopment Authority
Community Behavioral Health
Philadelphia Authority for Industrial Development
Philadelphia Gas Works
Philadelphia Housing Authority

C I T Y O F P H I L A D E L P H I A
O F F I C E O F T H E C O N T R O L L E R

This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the Philadelphia Parking Authority were not audited in accordance with *Government Auditing Standards*. Also, the reported amounts for the Philadelphia Housing Authority (PHA) include PHA's discretely presented component units whose financial statements (except for 1952 Allegheny Associates Limited Partnership, Casa Indiana LLC, Francis House on Fairmount, L.P., Mantua Phase II, L.P., St. Francis Villa Senior Housing, L.P., St. Ignatius Senior Housing I, L.P., St. Ignatius Senior Housing II, L.P., Spring Garden Development Associates, L.P., and Uni-Penn Housing Partnership II, Nicole Hines Limited Partnership, and St. Rita Place Senior Housing L.P.) were not audited in accordance with *Government Auditing Standards*.

We have also audited the basic financial statements of the School District of Philadelphia, a component unit of the City of Philadelphia, in accordance with *Government Auditing Standards* and issued a separate report on the School District's internal control over financial reporting and on compliance and other matters.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Philadelphia, Pennsylvania's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Philadelphia, Pennsylvania's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Philadelphia, Pennsylvania's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the combination of deficiencies described in the accompanying Schedule of Findings and Questioned Costs as item 2022-001 to be a material weakness.

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. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2022-002 through 2022-009 to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Philadelphia, Pennsylvania'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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City of Philadelphia, Pennsylvania's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City of Philadelphia, Pennsylvania's written response to the findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The City of Philadelphia, Pennsylvania's written response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response. We have also included our comments to the City of Philadelphia, Pennsylvania's responses that we believe do not adequately address our findings and recommendations.

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.



CHARLES EDACHERIL, CPA
Acting City Controller
Philadelphia, Pennsylvania
February 25, 2023



CITY OF PHILADELPHIA

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CHARLES EDACHERIL
Acting City Controller

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE AND THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES SINGLE AUDIT SUPPLEMENT

To the Honorable Mayor and Honorable Members
of the Council of the City of Philadelphia

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Philadelphia, Pennsylvania's compliance with the types of compliance requirements identified as subject to audit 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 City of Philadelphia, Pennsylvania's major federal and DHS programs for the year ended June 30, 2022. The City of Philadelphia, Pennsylvania's major federal and DHS programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the City of Philadelphia, Pennsylvania 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 June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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 DHS Single Audit Supplement. Our responsibilities under those standards, the Uniform Guidance, and the DHS Single Audit Supplement are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

C I T Y O F P H I L A D E L P H I A
O F F I C E O F T H E C O N T R O L L E R

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

Other Matter – Federal Expenditures Not Included in the Compliance Audit

The City of Philadelphia, Pennsylvania's basic financial statements include the operations of the School District of Philadelphia, Community College of Philadelphia, Philadelphia Redevelopment Authority, Philadelphia Authority for Industrial Development, and Philadelphia Housing Authority, which expended a total of \$1,678,686,290 in federal awards which is not included in the City of Philadelphia, Pennsylvania's Schedule of Expenditures of Federal Awards for the year ended June 30, 2022. Our compliance audit, described in the Opinion on Each Major Federal Program, does not include the operations of these component units because they had separate audits performed in accordance with the *Uniform Guidance*.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City of Philadelphia, Pennsylvania's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, *Uniform Guidance*, and DHS Single Audit Supplement will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City of Philadelphia, Pennsylvania's compliance with the requirements of each major federal and DHS program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City of Philadelphia, Pennsylvania's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

C I T Y O F P H I L A D E L P H I A
O F F I C E O F T H E C O N T R O L L E R

- Obtain an understanding of the City of Philadelphia, Pennsylvania's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and DHS Single Audit Supplement, but not for the purpose of expressing an opinion on the effectiveness of the City of Philadelphia, Pennsylvania's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and the DHS Single Audit Supplement and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2022-010, 2022-011, 2022-012, and 2022-013, and 2022-014. Our opinion on each major federal and DHS program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the City of Philadelphia, Pennsylvania's response to the noncompliance findings identified in our compliance audit described in the accompanying Schedule of Findings and Questioned Costs. The City of Philadelphia, Pennsylvania's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2022-010 to be a material weakness.

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 to those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2022-011 and 2022-012 to be significant deficiencies.

C I T Y O F P H I L A D E L P H I A
O F F I C E O F T H E C O N T R O L L E R

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the City of Philadelphia, Pennsylvania's response to the internal control over compliance findings identified in our compliance audit described in the accompanying Schedule of Findings and Questioned Costs. The City of Philadelphia, Pennsylvania's response was not subjected to other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 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

We have audited 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 City of Philadelphia, Pennsylvania as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Philadelphia, Pennsylvania's basic financial statements. We issued our report thereon dated February 25, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



CHARLES EDACHERIL, CPA
Acting City Controller
Philadelphia, Pennsylvania
November 8, 2023

Schedule of Findings and Questioned Costs

Section I – Summary of Auditor's Results

CITY OF PHILADELPHIA

Schedule of Findings and Questioned Costs – June 30, 2022

Section I – Summary of Auditor's Results:

Financial Statements:

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? ☒ yes ☐ no

Significant deficiency(ies) identified? ☒ yes ☐ none reported

Noncompliance material to financial statements noted? ☐ yes ☒ no

Federal Awards:

Internal control over major programs:

Material weakness(es) identified? ☒ yes ☐ no

Significant deficiency(ies) identified? ☒ yes ☐ 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 Section 200.516(a) ☒ yes ☐ no

Identification of major federal programs:

<u>Name of Federal Program or Cluster</u>	<u>Assistance Listing Number(s)</u>
Highway Planning and Construction	20.205
Coronavirus Relief Fund	21.019
Emergency Rental Assistance Program	21.023
Coronavirus State and Local Fiscal Recovery Funds	21.027
Drinking Water State Revolving Fund	66.468
Special Education-Grants for Infants and Families	84.181
Guardianship Assistance	93.090
Immunization Cooperative Agreements	93.268
Temporary Assistance for Needy Families	93.558
Foster Care Title IV-E	93.658
Adoption Assistance	93.659
Medical Assistance Program	93.778
HIV Prevention Activities Health Department Based	93.940
Block Grants for Community Mental Health Services	93.958

Dollar threshold used to distinguish between Type A and Type B programs: \$3,405,982

Auditee qualified as low-risk auditee? ☐ yes ☒ no

<u>Finding No.</u>		<u>Page</u>	<u>Questioned Cost</u>
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2022-014	Reporting - Compliance Finding Assistance Listing 21.023 Emergency Rental Assistance Program	73-74	\$471,948

Schedule of Findings and Questioned Costs

Section II - Financial Audit Material Weaknesses

2022-001 INADEQUATE STAFFING LEVELS, LACK OF TECHNOLOGICAL INVESTMENT, AND INSUFFICIENT OVERSIGHT LED TO UNDETECTED MATERIAL MISSTATEMENTS AND UNTIMELY PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Philadelphia's Home Rule Charter places responsibility for the City of Philadelphia's (city's) accounting and financial reporting functions with the Office of the Director of Finance (Finance Office). In that capacity, the Finance Office prepares the city's Annual Comprehensive Financial Report (ACFR) and the Schedule of Expenditures of Federal Awards (SEFA). To complete these tasks, Finance Office accountants collect, analyze, and summarize enormous amounts of financial and grant-related data, as well as other information obtained from the city's accounting system (FAMIS¹), numerous city agencies, and assorted quasi-government units, such as the Philadelphia Gas Works and the Philadelphia Redevelopment Authority.² Our current audit again disclosed a number of conditions, which collectively we consider to be a material weakness, that impede the ability of Finance Office accountants to prepare a timely, accurate, and completed ACFR and SEFA without significant adjustments recommended by the City Controller's audit staff. More specifically, we observed that:

- Staff reductions in the Finance Office, as well as a lack of a comprehensive financial reporting system, have compromised the timely and accurate preparation of the ACFR;
- Late submission of Aviation Fund financial statements continued to delay preparation and audit of the ACFR;
- Late receipt of financial reports for component units and the Fairmount Park Trust Funds still delayed preparation and audit of the ACFR; and
- Untimely preparation of the SEFA resulted in the late submission of the single audit reporting package to the Federal Audit Clearinghouse.

Each of these conditions is discussed in more detail below.

Staff Shortages Along with the Lack of a Comprehensive Financial Reporting System Have Contributed to Significant Financial Statement Errors

Condition: The Finance Office failed to detect errors totaling \$1.1 billion during preparation of the city's fiscal year 2022 ACFR submitted for audit and did not provide certain financial statement information and finalized footnotes until very late in the audit process. Examples of undetected errors included:

¹Financial Accounting and Management Information System

²These quasi-government units are considered component units for purposes of the city's ACFR.

- Various accounts in the Grants Revenue Fund – due from other governmental units, unearned revenue, deferred inflows of resources, and revenue from other governments – were misstated by a total of \$1.0 billion due to errors made in computing grants receivable and advance balances for the Department of Behavioral Health and Intellectual Disability Services (DBHIDS) on the fund schedule prepared by the Finance Office’s Grants Accounting and Administrative Unit (GAAU).
- Grants Revenue Fund expenditures were understated by \$27.9 million because Finance Office accountants did not correct ACFR reported amounts to reflect expenditure adjustments reported by various departments on their FAMIS expenditure reconciliations.
- Inventory for Governmental Activities was overstated by \$17.7 million due to an error that the Department of Streets made in its inventory calculation.

Finance Office accountants did not provide financial statements and footnotes reflecting the new lease accounting and reporting requirements of Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, until very late in the audit. Financial statements for the General Fund and Governmental Activities were not updated to include the GASB Statement No. 87 adjustments until February 8, 2023. Even later were the updated Aviation and Water Funds’ financial statements, which were not revised to include the GASB Statement No. 87 activity until February 16, 2023, just over one week before we issued the opinion. We also did not receive a substantially completed set of ACFR footnotes reflecting the new lease disclosure requirements until February 16, 2023.

Criteria: Financial statements should be prepared to communicate relevant and reliable information. Accordingly, the statements should be free of all errors that might affect a reader’s ability to make confident and informed decisions.

Effect: Because Finance Office accountants corrected the most significant errors we identified, the city’s publicly issued fiscal year 2022 ACFR can be relied upon for informative decision making.

Cause: Ongoing inadequate staffing, along with the lack of a comprehensive financial reporting system, have hindered the ability of the Finance Office to produce a timely and accurate ACFR for audit. More specifically:

- The Finance Office has continued to operate with a reduced staff size. Since fiscal year 2000, the number of Finance Office accountants has declined by 25 percent (from 64 full-time employees in fiscal year 2000 to 48 in fiscal year 2022). Inadequate staff size has resulted in significant and complex parts of the ACFR, such as the preparation of the full accrual government-wide financial statements, being performed by Finance Office accounting management. These factors have made the task of completing the ACFR more difficult and compromised the ability of Finance Office management to perform adequate reviews of the financial statements and related financial disclosures.

- Accountants in the Finance Office lacked a comprehensive financial reporting system to prepare the ACFR. Instead, accountants produce the ACFR using numerous Excel and Word files with various links between the files. Using multiple linked files creates a cumbersome process that can adversely affect the accuracy and completeness of the ACFR.

During the current audit, we observed that the Finance Office continued to work with the accounting firm they have worked with in prior years to help with the preparation and review of the ACFR. The initial plan (as it had also been since fiscal year 2017) was for the accounting firm to assist with the preparation of a compilation package with detailed documentation supporting the financial statements. No progress has been made on the compilation since fiscal year 2021, and the Finance Office was again unable to fully implement that plan for the fiscal year 2022 ACFR. Previously, we reported the accounting firm assisted the Finance Office with the preparation of a review checklist which provided accountants with detailed instructions for verifying the accuracy and completeness of the fund financial statements. However, we continued to note the checklist has not been updated to include guidelines for review of the full accrual government-wide financial statements. While the prior audit noted that a draft of those guidelines had been created, Finance Office accounting management informed us that they had not updated and finalized the draft for fiscal year 2022. Also, the accounting firm assisted with the implementation of the new GASB requirements for lease accounting and Internal Revenue Code Section 457 deferred compensation plans.

Despite the accounting firm's assistance, Finance Office accountants were very late in implementing the new GASB Statement No. 87 lease requirements. Although this pronouncement was issued in June 2017 and its required implementation had been delayed from fiscal year 2021 to fiscal year 2022 because of the COVID-19 pandemic, the lease management software used for the implementation was not purchased until September 2022, more than two months after the fiscal year-end. A complete set of the lease accounting entries and footnote disclosures generated by the software was not provided until February 2, 2023.³

Recommendations: Without sufficient accounting staff and a comprehensive financial reporting system to prepare and review information needed for the ACFR, the risk increases that significant errors can occur and not be timely discovered and corrected. We continue to recommend that Finance Office management either hire more accountants, or invest in a new comprehensive financial reporting system that will reduce the current labor-intensive procedures needed to prepare the city's ACFR. The Finance Office, in conjunction with the Office of the Chief Administrative Officer and Office of Innovation and Technology (OIT), have continued a project which is expected to modernize core financial, grants, procurement, and supply chain business processes, known as the Optimize Procurement and Accounting Logistics Enterprise Resource Planning (OPAL ERP) project. The OPAL ERP project is expected to replace financial accounting systems such as FAMIS.

In the meantime, we recommend that, for the fiscal year 2023 ACFR, management follow through with its plan to use the accounting firm to assist with the preparation of the compilation package with detailed

³ The software generated separate accounting entries and footnote disclosures for each of the city's lease agreements which were then combined by Finance Office accountants into the consolidated lease footnote disclosures included in the city's ACFR.

documentation supporting the ACFR. Additionally, Finance Office accountants should utilize the accounting firm to assist with finalizing the review checklist for the full accrual government-wide financial statements. While we support the Finance Office's hiring of the accounting firm as a short-term remedy to improve the ACFR preparation and review process, we believe the appropriate long-term solution is to either hire more accountants or invest in a comprehensive financial reporting system, as recommended above.

Views of the Responsible Officials: The Accounting Bureau (Accounting) continues to be committed to producing a timely, accurate and well-prepared ACFR and to improving the City's financial reporting. We continue to actively work on implementing staff retention and training strategies; we added an additional senior level position to increase the accounting team's capacity, and budgeted to expand staffing in the upcoming year, including IT system support staff for the new system implementation, and through our continued focus on training, required senior accountants to attend the national Government Finance Officers Association (GFOA) conference to ensure the accounting team stays informed of current industry trends, regulatory updates, and best practices in government financial management.

We continue to make improvements in our ACFR preparation and review, and we have maintained our engagement with the external accounting firm. We continue to update a comprehensive checklist for accountants, which includes guidelines for review of the full accrual government-wide financial statements. We will maintain the services of the outside accounting firm to assist in the ACFR compilation efforts. Finance continues to focus on enhancing our reporting processes and increasing efficiencies.

The Accounting Bureau works with departments to eliminate errors and makes corrections to any erroneous reporting identified during the year end reporting process. The team will work to bolster our year end journal process to avoid any errors similar to the DBHIDS journal entry (highlighted by the Controller's Office) which resulted in a \$19M net advanced revenue receivable overstatement that was corrected in the published version of the ACFR. Furthermore, GAAU continues to urge departments to provide adequate support to enable accurate posting of expenditure transfers. GAAU will continue to request timely and accurate FAMIS reconciliations with the appropriate support to continue to improve the accuracy of our financial reports.

The Accounting Bureau is fully committed to the timely and accurate implementation of all GASB regulatory requirements. We successfully implemented GASB 84 during the FY21 ACFR audit and re-shifted available resources to work on the GASB 87 implementation as soon as possible. Given the complexity of GASB 87, the Accounting Bureau carefully selected the lease management software that would best meet the city's needs. Unfortunately, the substantial changes needed in both the reporting and the disclosure requirements negatively impacted the implementation timeline. The accounting team is already working on reducing the implementation timeline for GASB 96.

We acknowledge that a new comprehensive financial reporting system will improve the ACFR preparation process and have begun planning for the implementation of this system through our OPAL project. This

project will redesign the City's financial, grants, procurement, supply chain and business intelligence business processes, by leveraging new ERP technology that will replace the City's legacy applications: FAMIS, ADPICS, ACIS, and other ancillary systems.

Accounting has received the GFOA Certificate of Achievement for Excellence in Financial Reporting for 42 consecutive years and has successfully addressed all GFOA recommendations presented in that process. As always, Accounting will continue to critique the errors in the drafts sent to the Controller's Office and the adjustments resulting from the most recent ACFR audit with the entire accounting staff as a learning tool to produce improved financial statements going forward.

Auditor's Comments on Agency's Response: In its response, management states, "The team will work to bolster our year end journal process to avoid any errors similar to the DBHIDS journal entry (highlighted by the Controller's Office) which resulted in a \$19M net advanced revenue receivable overstatement that was corrected in the published version of the ACFR."

What management refers to as a \$19 million net advanced revenue receivable overstatement consisted of the following material financial statement account errors in the Grants Revenue Fund: a \$512.5 million overstatement of due from other governmental units; a \$512.5 million overstatement of deferred inflows of resources, a \$493.8 million overstatement of unearned revenue, and a \$493.8 million understatement of revenue from other governments.

In its response, management states, "As always, Accounting will continue to critique the errors in the drafts sent to the Controller's Office and the adjustments resulting from the most recent ACFR audit with the entire accounting staff as a learning tool to produce improved financial statements going forward."

We disagree with management's use of the term "drafts" when describing the financial statements submitted to us for audit. Effective internal control requires that, before the Finance Office submits the ACFR to us for audit, accounting management should perform a review of those financial statements for accuracy and completeness. The \$1.1 billion of ACFR errors cited in the report occurred because the city's controls over the financial reporting process failed to prevent or detect and timely correct the misstatements. The errors were identified after the Finance Office should have already completed its financial statement review procedures and finalized the statements.

Late Submission of Aviation Fund Financial Statements Continued to Delay Preparation and Audit of ACFR

Condition: We have previously reported that the late submission of the Aviation Fund financial statements and supporting compilation contributed to the city's inability to timely prepare the preliminary ACFR. For fiscal year 2022, there was improvement in this condition, as the Division of Aviation (DOA) started providing sections of the compilation on November 23, 2022, and then supplied the initial Aviation Fund statements and more than half of the compilation by December 5, 2022, 15 days earlier than the previous year. Despite this progress, significant sections of the compilation were not provided until January 13, 2023. Also, the DOA did

not submit updated versions of the Aviation Fund financial statements and compilation that included adjustments for the implementation of the GASB Statement No. 87 lease requirements until February 7, 2023. This late submission contributed to the final adjusted Aviation Fund amounts not being included in the city's ACFR until February 16, 2023, only nine days before we issued the opinion.

Criteria: It is essential that the Finance Office and the DOA work together to ensure the timely completion of the Aviation Fund financial statements and compilation, so there is adequate time to review and incorporate those statements into the ACFR.

Effect: The inability to timely submit the Aviation Fund financial statements delays the completion of required financial reporting and auditing processes for the city's ACFR. It also increases the risk for errors, as Finance Office accountants have less time to adequately review the statements.

Cause: In preparing the city's ACFR, Finance Office accountants must collect, analyze, and summarize financial information from numerous sources, including the DOA. Additionally, the DOA must wait for information from the Finance Office before it can finalize its financial statements and the supporting compilation. The Finance Office and the DOA have not established mutually agreed upon target dates for key information that would allow for the timely completion of the Aviation Fund financial statements and therefore, earlier inclusion in the preliminary ACFR. Lastly, a significant contributing factor to the delay in completing the Aviation Fund financial statements was the Finance Office's very late implementation of GASB Statement No. 87.

Recommendation: To improve the timeliness of its financial reporting, we continue to recommend that the Finance Office and the DOA work together to establish an earlier deadline for the completion of the Aviation Fund financial statements and the supporting compilation.

Views of the Responsible Officials: Thank you for acknowledging the year over year improvements in the timeline in which the DOA provided key financial statement data. The DOA worked with the Office of the Director of Finance to create a timelier submission schedule that saw more than 50% of the schedules submitted two weeks earlier than the prior year. Due to the complex nature of certain calculations, there was once again a delay in providing final balances for select accounts that were necessary for the DOA compilation calculations, which again extended the timeline for the submission of some final balances beyond early December. However, once the necessary finalized numbers were received, within one business day, the DOA completed, reviewed, and submitted its financial statement compilation. The Office of the Director of Finance and DOA will continue to develop a schedule that is in line with the Controller's Office target deadlines/submission dates. In addition, now that DOA has successfully implemented the new GASB 87 requirements, and learned the new lease management software, DebtBook, there should be a reduction in the time it takes to prepare and submit these reports moving forward. The Division of Aviation has and will continue to work with the Office of the Director of Finance to submit financial statements and compilations that are timely, accurate, and include a compilation review checklist.

Late Receipt of Financial Reports for Component Units and Fairmount Park Trust Funds Still Delayed Preparation and Audit of ACFR

Condition: Over the last several years, we have reported that the late receipt of component unit financial reports continued to delay preparation and audit of the city’s ACFR. For the fiscal year ended June 30, 2022, four of the city’s 10 component units and the Fairmount Park Trust Funds (FPTF)⁴ did not submit their final reports by the due dates requested by Finance Office accountants. See Table 1 below.

Table 1: Late Submission of Financial Reports			
<u>COMPONENT UNITS</u>	<u>DUE DATE</u>	<u>DATE RECEIVED</u>	<u>DAYS LATE</u>
Philadelphia Parking Authority	11/30/2022	12/19/2022	19
School District of Philadelphia	1/15/2023	2/14/2023	30
Philadelphia Redevelopment Authority	12/31/2022	2/10/2023	41
Philadelphia Municipal Authority	12/31/2022	2/14/2023	45
<u>GOVERNMENTAL FUNDS</u>			
Fairmount Park Trust Funds	12/31/2022	2/21/2023	52

Note: Community Behavioral Health, Community College of Philadelphia, Pennsylvania Intergovernmental Cooperation Authority, Philadelphia Gas Works, Philadelphia Housing Authority, and the Philadelphia Authority for Industrial Development submitted their financial reports timely.

Source: Prepared by the Office of the City Controller.

The submission of required financial reports very late in the audit process represents the greatest challenge to the timely completion of the ACFR, leaving Finance Office accountants and Controller’s Office auditors little time to ensure that the financial reports are accurately included in, or excluded from, the city’s ACFR. Component units submitting very late reports included the Philadelphia Redevelopment Authority (on February 10, 2023), the School District of Philadelphia (on February 14, 2023), and the Philadelphia Municipal Authority (on February 14, 2023). Similarly, the financial report for the FPTF, which are independently audited governmental funds, was not received by the Finance Office until February 21, 2023.

Additionally, the June 30, 2022, audited financial reports for the Delaware River Waterfront Corporation (DRWC) and the Philadelphia Housing Development Corporation (PHDC), both assessed as excluded component units⁵, were not received by the city’s Finance Office until February 24, 2023, one day before we issued our opinion on the city’s ACFR. Without a final and timely audit report, Finance Office accountants

⁴ The FPTF are reported as the Parks and Recreation Departmental and Permanent Funds, two non-major governmental funds. The commissioner of the city’s Department of Parks and Recreation is the trustee responsible for administering the FPTF.

⁵ Per the city’s interpretation of GASB 14, paragraph 131, which is consistent with prior years, an organization that may otherwise qualify as a component unit (i.e. the city is financially accountable to the organization because it can impose its will or has a financial benefit or burden relationship with the organization) can be excluded from reporting requirements if the nature and significance of the organization’s relationship with the city is such that exclusion would NOT cause the city’s financial statements to be misleading or incomplete.

could only use updated, but unaudited, versions of DRWC's and PHDC's financial statements to support their initial materiality evaluation that excluded DRWC and PHDC from being reported as discretely presented component units.

Criteria: An essential element of timely financial reporting is that it promotes management accountability and communicates information early enough to allow users of the financial statements to make informed decisions.

Effect: The failure of component units' and FPTF's management to submit their financial statements on time increases the risk for errors or omissions, as Finance Office accountants become limited in the amount of time available to adequately review the reports. The risk of error also increases as accountants must make significant changes to the financial statements and footnote disclosures each time financial information is added to the report. Additionally, each series of changes requires considerable audit time to ensure that accountants have correctly changed previous amounts and footnotes presented for audit.

Cause: There is no incentive for component units' or FPTF's management to submit their final financial statements timely to the city and no consequences for those who do not meet the required deadline.

Recommendation: We again recommend that, early in the ACFR preparation process, Finance Office accountants solicit the assistance of the director of finance to secure the cooperation of component unit and FPTF management in the timely submission of their respective final financial reports to the city's Finance Office.

Views of the Responsible Officials: We agree that the timely submission of all Component Unit reports is critical to the timely issuance and accuracy of the City's ACFR. We will continue to meet with management and auditors of various Component Units concerning timely submission of financial reports, as well as have additional meetings to provide guidance and assist with problems in Component Units that experience issues that delay the preparation of their financial reports. Finance continues to send initial requests for Component Unit financial statements and data in as early as May for all entities with a March 31 fiscal year end, with required responses no later than June 30. We also send requests to all other Component Units by the end of June, with responses required by August 31. Follow-up requests are sent out to Component Units, with an emphasis on the importance of timely submission of financial data highlighted in all communications. As a result of our communication efforts, the total number of late submissions from Component Units decreased to four from five in the previous year.

The four Component Units and the fiduciary fund that did not provide submissions by the due dates are PMA (Philadelphia Municipal Authority), PPA (Philadelphia Parking Authority), PRA (Philadelphia Redevelopment Authority), SDP (School District of Philadelphia), and FPTF (Fairmount Park Trust Funds), respectively. Each had valid reasons for their delay. PMA experienced delays due to the GASB 87 implementation. PMA anticipates an early submission next year. PPA submitted their audited report late, but it was submitted by December 19th, and therefore should not have impacted the audit. PPA will continue to work diligently towards meeting financial statements submission deadlines. PRA audited financial statements were again delayed due to staff shortages in their Finance unit but expects to see improvement for FY23. The SDP was delayed due to

their audit being delayed. FPTF financial statements were submitted late due to staffing issues experienced by both their auditor and internally. The Accounting Bureau will continue to work with the Component Units and the fiduciary fund management to ensure timely submission of audited financial statements; and will continue to engage me as needed.

Auditor’s Comments on Agency’s Response: In its response, management states, “As a result of our communication efforts, the total number of late submissions from Component Units decreased to four from five in the previous year.”

We disagree with management’s assertion. In the fiscal year 2021 Report on Internal Control and On Compliance and Other Matters, it was disclosed that four component units did not submit their final reports by the due dates requested by Finance Office accountants. In the current year’s report, it was again noted that four component units did not submit their final reports by the requested due dates.

In its response, management states the following with regard to the late receipt of the School District of Philadelphia’s (SDP’s) financial report: “The SDP was delayed due to their audit being delayed.”

According to the SDP’s management, the resignation of several key individuals who had been involved in the SDP’s financial statement preparation process caused delays in the SDP’s ability to complete its financial report.

Untimely Preparation of the SEFA Resulted in the Late Submission of the Single Audit Reporting Package to the Federal Audit Clearinghouse

Condition: Because the city expends more than \$750,000 of federal awards, Office of Management and Budget’s (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) requires a single audit of grant activities to be performed each year. The Finance Office’s GAAU is responsible for preparing the SEFA, which serves as the primary basis that the auditors use to determine which programs will be tested. For the fiscal year ending June 30, 2022, a preliminary SEFA was not prepared and provided for audit until March 8, 2023, which was only 23 days prior to the required deadline of March 31st to submit the reporting package.

Criteria: OMB’s Uniform Guidance, Title 2, Part 200, Subpart F Audit Requirements, paragraph .512 requires the single audit to be completed and the data collection form and reporting package to be submitted within the earlier of 30 calendar days after receipt of the auditor's report(s), or nine months after the end of the audit period.

Standard Accounting Procedure (SAP) No. G 3-1, *Expenditure Reconciliation*, instructs departments to complete the “FAMIS Expenditure Reconciliation” form for each billing event, and for GAAU to receive copies of those forms along with copies of the billings to grantor agencies, from departments.

Effect: Non-compliance with the reporting requirements is a violation of federal grants terms and conditions. The city's continued failure to meet this filing requirement could affect future federal funding.

Cause: GAAU uses the FAMIS expenditure reconciliations prepared by various city departments, to verify the accuracy of the SEFA and make necessary adjustments. Similar to the prior year's timeline, GAAU sent out the fiscal year 2022 requests for these reconciliations in November 2022, whereas the fiscal year 2020 requests went out in the September following fiscal year-end. Multiple follow-ups as well as untimely and inaccurate responses from the departments further delayed the preparation and submission of an accurate SEFA for audit. Additionally, the SAP does not provide enforcement measures to ensure compliance with the procedures.

Recommendations: We recommend that GAAU allocate adequate resources to ensure timely preparation and submission of the SEFA for audit purposes. We also recommend the proactive enforcement of the existing policies and procedures requiring departments to complete the FAMIS expenditure reconciliations by the due date.

Views of the Responsible Officials: Finance recognizes the importance of submitting a timely and accurate federal awards and major programs schedule (SEFA) to our auditors. More importantly, we understand the need to timely complete our audits, and to submit an accurate Single Audit Reporting package to the Federal Audit Clearinghouse to prevent a violation of federal grant terms and conditions and to prevent the suspension of federal funding for the City's grants and programs. While Finance acknowledges GAAU needs to continue all efforts to improve the SEFA submission timeline, and the Controller's Office needs to ensure its audits are completed in a timelier manner, Finance also requests that the Controller's Office continue to work with Grants Accounting and departments to determine an appropriate timeline for the Single Audit to ensure compliance with federal regulations. Finance management has also begun carrying out enforcement measures to ensure department compliance, where appropriate.

Auditor's Comments on Agency's Response: Regarding the untimely preparation of the SEFA which has resulted in the late submission of the Single Audit reporting package, in its response, management states, "While Finance acknowledges GAAU needs to continue all efforts to improve the SEFA submission timeline, and the Controller's Office needs to ensure its audits are completed in a timelier manner, Finance also requests that the Controller's Office continue to work with Grants Accounting and departments to determine an appropriate timeline for the Single Audit to ensure compliance with federal regulations."

The Controller's Office has always worked with the Finance Office to provide a reasonable timeline to complete the Single Audit. However, the key obstacle to submitting the Single Audit reporting package (SAR) to the Federal Audit Clearinghouse (FAC) on time is the Finance Office's untimely preparation and submission of a complete, accurate and final SEFA for audit and the inaccurate and untimely responses from grantor departments. Additionally, the city is also considered to be a high-risk auditee requiring increased audit coverage of federal programs. As stated in the report, for the fiscal year ending June 30, 2022, GAAU did not provide the preliminary SEFA for audit until March 8, 2023, which was only 23 days prior to the required deadline of March 31st to submit the SAR. Clearly, this is not a reasonable timeframe to plan and perform the

audit, issue an opinion, and then allow the city to complete and submit the SAR to the FAC by the required due date.

Schedule of Findings and Questioned Costs

Section III - Financial Audit Significant Deficiencies

2022-002 OIT'S ACCESS CONTROLS AND SEGREGATION OF DUTIES FOR KEY FINANCIAL SYSTEMS REQUIRE STRENGTHENING

Condition: We conducted, with the assistance of a consultant, a review of the OIT's general information technology (IT) controls over key financial-related applications.⁶ This review noted the following weaknesses in OIT's access controls and segregation of duties (SoD) for key financial-related applications which collectively are considered to be a significant deficiency:⁷

- As noted in the prior year report, OIT was still unable to provide documented evidence that user access reviews (UARs) were performed for certain key financial-related applications. Specifically, the documentation provided by OIT consisted only of the active or terminated user listings from the applications, which showed no evidence of the review being performed. Furthermore, no documentation was presented to evidence that management reviewed and approved users' access privileges and assigned roles, including consideration of SoD conflicts.
- OIT did not always maintain documentation for the authorization of new user access. For some sampled new users, OIT was unable to provide the new user access forms. Also, some of the new user access forms were missing pertinent approval information, including management's signature, the manager's name, the date of approval, the supervisor's name, and the reason for the request.
- As disclosed in the prior year report, OIT had still not completed the draft policy to formally document the process for the notification of employee terminations to OIT's Support Center and IT Administrators. Furthermore, OIT could not provide all sampled termination forms.
- Certain non-IT employees had system administrator access to a key financial-related application, creating an SoD risk. Management was unable to provide any supporting documentation or an exemption waiver as justification for this system administrator access. Management stated that they are working with the OIT compliance officer to formally document an exemption waiver for risk acceptance for this access.
- As noted in the prior year report, OIT still did not properly segregate the duties of two employees who continued to have database administrator access as well as system administrator access within a key financial-related application. According to the related department's IT Director, the department's IT group receives database administrator support from the central OIT database administrator group, and they have not further segregated duties since this audit finding. The department's IT Director stated that OIT management needs to determine further SoD between

⁶ The key financial-related applications included in the review were the Financial Accounting Management Information System (FAMIS), Advanced Purchasing Inventory Control System (ADPICS), Basis2 (water billing system), PHILContracts (request for contract procurement system), and Automated Contract Information System (ACIS).

⁷ Due to computer security concerns, certain details for this finding have been excluded from this report, which is publicly available. We issued a separate report which contained the detailed finding and was only distributed to city management. Also, the consultant's review noted other observations with lesser impact which are reported as other conditions under finding numbers 2022-013 and 2022-016 in the fiscal year 2022 Report on Internal Control and On Compliance and Other Matters.

the database administrators and system administrators, but he could not provide any details or a timeline for remediation.

Criteria: OIT’s Access Control Policy (updated April 29, 2021) Section 3 states that information owners are responsible for performing “a documented review of standard user access and execution rights, at least annually.” All requests for user access to systems, including transferred users, should be performed in a formal manner, documented, and supported by management approval and authorization. Also, the Access Control Policy Section 3.1 requires that “OIT and city departments create, enable, modify, disable, and remove information system accounts in accordance with documented agency account management procedures.” Lastly, the Access Control Policy Section 3.5 requires that “the department shall restrict privileged accounts on the information system to a limited number of authorized individuals with a need to perform administrative duties” to provide the ability for SoD.

Effect: There is a risk that over time access rights will not be updated due to oversights or aligned with expected access right entitlements. Unauthorized users may gain or retain inappropriate access to system resources and could perform manipulation of system data. There may be users with access not commensurate with their job roles and responsibilities. In addition, users may have incompatible access roles, responsibilities, and permissions within the system thereby potentially allowing a user to bypass system controls and make improper data changes without detection.

Cause: A formalized process by OIT to perform UARs had not been established. Also, OIT management had not prioritized the completion of the draft policy for the notification of employee terminations to OIT’s Support Center and IT Administrators. Additionally, OIT management did not provide adequate oversight of the documentation of access rights and revocation of access to ensure all access documentation had been adequately prepared and included with management approval.

For the non-IT personnel, initial elevated access may have been required for these individuals since they are members of the application’s management team and provide administrative support to the application. In the two cases of inappropriate database and system administrator access discussed above, OIT management did not exercise sufficient oversight of assigned system access rights to ensure that duties were adequately segregated or, if SoD was not feasible, that there was monitoring of the employees’ activities.

Recommendations: To improve logical access controls over financially significant systems and data, we recommend that OIT management:

- Establish and document a formal process to perform UARs, which include a review of user access permissions that consider SoD conflicts. In addition, OIT should work with the process owners of each financial application to complete the reviews of all system users and their associated access rights for appropriateness.
- Validate and ensure current processing procedures for user access provisioning and deprovisioning are appropriate. Established procedures should include formal documentation requirements for

authorization of new user access and terminations, including retention of onboarding and offboarding tickets so they are available for later review and audit.

- Work with the Office of Human Resources and/or the OnePhilly team to establish a formally documented process for the notification of employee terminations to OIT's Support Center and IT Administrators. Established procedures should include formal documentation requirements for notifications, including retention of those notifications so they are available for later review and audit.
- For the non-IT employees with system administrator access to a key financial-related application, revoke this access and restrict system administrator access to IT personnel only. If this solution is not feasible, OIT should prepare an exemption waiver as justification for the system administrator access and perform monitoring and review of activity to ensure only authorized transactions are performed.
- Separate the system administrator function from the database administrator function for the two OIT employees who have database administrator and system administrator access within the key financial-related application. If that solution is not feasible, OIT should prepare an exemption waiver as justification for the access and monitor the activities of the employees to ensure they are authorized and appropriate.

Views of the Responsible Officials: OIT is committed to improving access controls and segregation of duties over key financial-related applications. OIT is already in the process of documenting, reviewing, and updating access control procedures for enterprise systems in the Access Control Policy, with an estimated completion date of Q1 FY24, followed by implementation and process improvements. This should address the control weaknesses identified for user access reviews, segregation of duties, provisioning and deprovisioning, and termination notification. The segregation of duties concerns identified for a key financial-related application will be addressed through reduction of permissions when possible. Where permissions cannot be reduced, OIT will work with the business owners of the system to prepare an exemption waiver or to document risk acceptance with acceptable compensating controls.

2022-003 PRISM'S INITIAL USER ACCESS APPROVALS WERE NOT DOCUMENTED, AND PERIODIC USER ACCESS REVIEW WAS NOT PERFORMED

Condition: We engaged an independent accounting firm to conduct an assessment of the IT application and general controls of the city's new tax system – the Philadelphia Revenue Information System Management (PRISM) application – which was initially implemented in November 2021 with its second go-live occurring in October 2022. This assessment found the following deficiencies in the PRISM application's access controls:⁸

- The PRISM team was unable to provide new user tickets as evidence for the initial onboarding of 25 sampled users.
- As of January 2023, the PRISM team had not performed a current UAR of the PRISM system users.

Criteria: All requests for user access to systems should be performed in a formal manner, documented, and supported by management approval and authorization. OIT's Access Control Policy (updated April 29, 2021) Section 3 states that information owners are responsible for performing a "documented review of standard user access and execution rights, at least annually."

Effect: Unauthorized users may gain inappropriate access to system resources and could perform manipulation of system data. There is a risk that unintended access rights will be prevalent without periodic review.

Cause: Management stated that they used a different approach for the initial addition of users to PRISM rather than creating new user tickets. Instead, the PRISM team downloaded user records from the prior Taxpayer Inquiry and Payment System (TIPS), met with applicable supervisors to determine these users' roles, and then converted that information into PRISM security roles for those users. With the system implementation being done in two phases and a different approach being utilized for onboarding of users during implementation, the PRISM team had not yet performed and formally documented a UAR.

Recommendations: To improve logical access controls over the PRISM system, we recommend that PRISM management:

- Formally document new user access requests and approvals of those requests through the use of new user tickets.
- Complete the UAR of all PRISM users and their assigned roles and system privileges, including management sign-off.

Views of the Responsible Officials: During the implementation phases, we deployed a different process to onboard new users that involved engaging management to review and approve users. We communicated

⁸ While this condition was considered a significant deficiency, the assessment of PRISM IT controls noted another finding with lesser impact that was reported as an other condition under finding number 2022-014 in the fiscal 2022 Report on Internal Control and On Compliance and Other Matters.

during the audit that post implementation there is now a formal ticketing process in place, and we also have a process in place for UAR to be conducted periodically.

2022-004 ONEPHILLY SYSTEM'S ACCESS CONTROLS AND SEGREGATION OF DUTIES NEED IMPROVEMENT

Condition: We conducted, with the assistance of a consultant, an assessment of the OnePhilly system's IT general controls.⁹ This assessment noted the following weaknesses in the OnePhilly system's access controls and SoD:¹⁰

- Prior audits noted deficiencies in the OnePhilly UAR. The current year's evaluation of the OnePhilly UAR for sampled departments found that the results were missing the following pertinent control information: the details pertaining to the scope of the review; an assessment of specific user roles and security permissions to identify and remove SoD breakdowns; any exceptions identified; and management signoff. OnePhilly management stated that the scope of the UAR included approximately 54 city departments, but current management procedures did not require receipt of UAR confirmation responses from all in-scope departments.
- Duties were not adequately segregated in several instances, with domain administrator and system administrator access maintained by nine non-IT personnel and at least two IT developers who were city contractors. Domain administrator access in the OnePhilly system allows users to grant, remove, or modify Oracle user responsibilities. These users can create and deactivate Oracle user accounts, change passwords, and assign responsibilities. System administrator access allows users to perform system administrative activities.
- The OnePhilly SoD Policy and supporting role-based SoD matrix were not reviewed and approved on an annual basis. The SoD Policy was initially created and last reviewed on June 29, 2021.

Criteria: OIT's Access Control Policy (updated April 29, 2021) Section 3 states that information owners are responsible for performing a "documented review of standard user access and execution rights, at least annually." The OnePhilly SoD Policy Section 3.0 states that "SoD are designed to ensure that no individual has the capability of executing a particular task/set of tasks for which they are not authorized. This requirement is to ensure accountability as well as limit the ability of individuals to negatively impact the confidentiality, integrity, or availability of the OnePhilly system."

Effect: There is a risk that over time access rights will not be updated due to oversights or aligned with expected access right entitlements. There may be users with access not commensurate with their job responsibilities. In addition, users may have access across incompatible roles, responsibilities, and permissions within the system, thereby potentially allowing a user to bypass system controls.

⁹ The OnePhilly system handles the human resources, benefits, time and attendance, and payroll functions for the city.

¹⁰ While this condition was considered a significant deficiency, the assessment of OnePhilly IT general controls noted another finding with lesser impact that was reported as an other condition under finding number 2022-015 in the fiscal 2022 Report on Internal Control and On Compliance and Other Matters.

access may have been required for these nine non-IT individuals since they are members of the Payroll and Human Resources team and provide support to the application. The SoD Policy did not appear to have any changes which could have caused the current year review and approval to not be performed, and it was an apparent oversight that the OnePhilly team did not document the review.

Recommendations: To improve access controls and SoD for the OnePhilly system, we recommend that OnePhilly management:

- Perform and document a formal UAR and recertification process including all city departments. The UAR should include all OnePhilly system users in addition to Oracle system and domain administrators and be performed on at least a quarterly basis. Each department's review should evidence whether users' access roles and permissions are appropriate or require revisions. The review should include signoff and approval from each designated department manager. All results should be retained for subsequent review and audit.
- Review and re-evaluate domain administrator and system administrator access to the application. Privileged access should be restricted to IT personnel only. If it is necessary to provide privileged access to non-IT personnel, then management should monitor the activities of these employees to ensure they are authorized and appropriate.
- Review and approve both the SoD Policy and supporting matrixes on at least an annual basis.

Views of the Responsible Officials: The OnePhilly team has worked tirelessly to bolster controls and has done a tremendous job stabilizing the OnePhilly system since its implementation in 2019. We have implemented many controls, including periodic UAR, which are required across all departments. We provided evidence during the audit of the various types of UAR outcomes, which demonstrated an assessment of specific user roles and security permissions to identify and remove SoD breakdowns, identify any exceptions, and obtain management signoff.

We also provided evidence that the OnePhilly SoD Policy and supporting role-based SoD matrix were reviewed and approved on an annual basis, but for the audit period in question, the SoD matrix was updated but no changes were needed upon review of the OnePhilly SoD policy, and therefore, no signoff was completed. Moving forward, the OnePhilly team will sign off and note any changes or “no changes” to the OnePhilly SoD policy. Finally, we disagree with the Controller’s finding regarding non-IT personnel: The OnePhilly Team has IT personnel that are embedded in the team and are not a part of the City’s OIT team. The Controller’s Office and its contracted auditing firm suggested that OIT personnel can only exist on the city’s OIT team, but that is not the case for OnePhilly. The demanding needs of the application require a dedicated IT team, and that dedicated team exists within the OnePhilly Team. All City IT personnel, regardless of their department, are required to follow all applicable OIT policies and procedures.

Auditor’s Comments on Agency’s Response: In its response, management states, “We provided evidence during the audit of the various types of UAR (user access reviews) outcomes, which demonstrated an assessment of specific user roles and security permissions to identify and remove SoD breakdowns, identify

any exceptions, and obtain management signoff. We also provided evidence that the OnePhilly SoD Policy and supporting role-based SoD matrix were reviewed and approved on an annual basis, but for the audit period in question, the SoD matrix was updated but no changes were needed upon review of the OnePhilly SoD policy, and therefore, no signoff was completed.”

The documentation that the OnePhilly team provided our consultant for sampled departments’ UARs did not clearly evidence that specific user roles and permissions were considered and evaluated to identify and remove SoD breakdowns. Also, the results provided by the OnePhilly team did not evidence management signoff. Additionally, as part of audit fieldwork in January 2023, the OnePhilly team provided our consultant with a copy of the Segregation of Duties Policy (SoD) version 1.0, which was created and last updated on June 29, 2021, and the SoD matrix version 1.5 dated February 16, 2022. As noted in the report, both the SoD Policy and SoD matrix received during audit fieldwork had not been reviewed and approved by management on an annual basis.

In its response, management states, “Finally, we disagree with the Controller’s finding regarding non-IT personnel: The OnePhilly Team has IT personnel that are embedded in the team and are not a part of the City’s OIT team. The Controller’s Office and its contracted auditing firm suggested that OIT personnel can only exist on the city’s OIT team, but that is not the case for OnePhilly. The demanding needs of the application require a dedicated IT team, and that dedicated team exists within the OnePhilly Team.”

Management’s response does not address our recommendation. As stated in the report, management should review and re-evaluate domain administrator and system administrator access to the application. Privileged access should be restricted to IT personnel only. If it is necessary to provide privileged access to non-IT personnel, then management should monitor and review the activities of these employees to ensure they are authorized and appropriate. Also, domain and system administrator access should be segregated for the IT developers where possible to maintain proper segregation of duties responsibilities. As noted in the report, duties were not adequately segregated in several instances, with domain administrator and system administrator access maintained by nine non-IT personnel and at least two IT developers who were city contractors.

2022-005 ACIS SYSTEM'S PASSWORD CONFIGURATIONS DID NOT MEET OIT REQUIREMENTS

Condition: As discussed in the report, we engaged an independent accounting firm to conduct a review of general IT controls over key financial-related applications, including ACIS which is the city's system for professional services contracts. The assessment noted that the ACIS system's password parameter settings contained certain inadequate password configurations that did not meet OIT's password requirements.¹¹

Criteria: Password settings should be configured to meet OIT requirements to reduce the possibility of unauthorized access to systems.

Effect: Inadequate password configurations significantly increase the possibility of unauthorized access to the system, including malicious or accidental data manipulation or breach of data confidentiality.

Cause: OIT management has not performed a recent review and recertification of the system's password configuration settings.

Recommendation: OIT management should ensure that ACIS password configuration settings are updated to meet OIT's password requirements. If this solution is not feasible, management should prepare an exemption waiver as justification for the ACIS non-compliant password configuration settings.

Views of the Responsible Officials: OIT is working with the ACIS team to enable password configuration settings that match the OIT password requirements where possible, and to establish an exemption waiver or to document risk acceptance with acceptable compensating controls where the legacy system does not support modern password requirements.

¹¹ Due to computer security concerns, certain details for this finding have been excluded from this report, which is publicly available. We issued a separate report which contained the detailed finding and was only distributed to city management.

2022-006 TREASURER’S BANK RECONCILIATION PROCEDURES STILL REQUIRE IMPROVEMENT

Condition: In the prior audit, we reported that 50 of 69 bank reconciliations prepared by the Office of the City Treasurer (Treasurer) contained numerous long outstanding reconciling items. Also, we noted that the Treasurer was not in compliance with Pennsylvania’s Disposition of Abandoned and Unclaimed Property Act (escheat act), failing to escheat long outstanding vendor and payroll checks. Our current year audit noted that these deficiencies still existed in the Treasurer’s bank reconciliation procedures, while other previously identified deficiencies have been remediated. Specifically, the following was noted:

- Treasurer personnel were still not timely in their investigation and resolution of reconciling items. Current year testing of all 65 bank reconciliations disclosed 36 reconciliations with long outstanding reconciling items. As shown in Table 2 below, as of June 30, 2022, there were 829 bank reconciling items over 90 days old with a net total dollar amount of \$34.1 million and 1,279 book reconciling items over 90 days old with a net total dollar amount of \$56.3 million.
- Our testing again noted noncompliance with the Pennsylvania escheat act. There remained \$11 million in outstanding vendor checks for calendar years 2013 to 2019 and \$1.7 million in outstanding payroll checks for calendar years 2017 through 2020 that have not been escheated to the state. Treasurer personnel informed us that they were working to address the escheatment backlog by (1) canceling the escheatable vendor checks for fiscal years 2013 through 2018 so the funds can be moved to the city’s Unclaimed Monies Fund for eventual escheatment to the state and (2) contacting payees for unclaimed payroll checks.

Table 2: Reconciling Items Over 90 Days as of June 30, 2022

Bank Balance Reconciling Items						
	Additions to Bank Balance		Reductions to Bank Balance		Net Activity	
Date of Reconciling Item (Fiscal Year =FY)	# of Items	Dollar Amount	# of Items	Dollar Amount	# of Items	Dollar Amount
Prior to FY 2020	78	\$ 3,316,004	165	(\$ 2,828,455)	243	\$ 487,549
FY 2020	29	13,560,891	185	(18,040,502)	214	(4,479,611)
FY 2021	23	56,415,608	130	(45,387,992)	153	11,027,616
FY 2022 ¹²	151	90,958,078	68	(63,898,589)	219	27,059,489
All Fiscal Years	<u>281</u>	<u>\$ 164,250,581</u>	<u>548</u>	<u>(\$ 130,155,538)</u>	<u>829</u>	<u>\$ 34,095,043</u>

¹² Amounts for fiscal year 2022 include reconciling items through March 31, 2022.

Table 2 (Continued): Reconciling Items Over 90 Days as of June 30, 2022

Book Balance Reconciling Items						
Date of Reconciling Item (Fiscal Year =FY)	Additions to Book Balance		Reductions to Book Balance		Net Activity	
	# of Items	Dollar Amount	# of Items	Dollar Amount	# of Items	Dollar Amount
Prior to FY 2020	242	\$ 87,944,515	219	(\$ 76,492,680)	461	\$ 11,451,835
FY 2020	160	61,207,209	98	(55,144,394)	258	6,062,815
FY 2021	151	94,364,518	74	(80,318,104)	225	14,046,414
FY 2022	261	69,468,552	74	(44,684,408)	335	24,784,144
All Fiscal Years	<u>814</u>	<u>\$ 312,984,794</u>	<u>465</u>	<u>(\$ 256,639,586)</u>	<u>1,279</u>	<u>\$ 56,345,208</u>

Source: Prepared by the Office of the Controller based upon the June 30, 2022 bank reconciliations provided by the Treasurer's Office

Our current year review disclosed that the following previously reported conditions have been corrected:

- The prior audit noted that all Treasurer bank reconciliations did not evidence approval by administrative officials (either the City Treasurer, First Deputy City Treasurer, Deputy Treasurer, or Assistant Treasurer), as required by the Treasurer's *Bank Reconciliation Policy*. During the current audit, we found that 63 of 65 bank reconciliations selected for testing were signed and approved by an administrative official. Based upon the results of our testing, we believe that sufficient improvement has been made to consider this condition resolved.
- Previous audits have reported ongoing problems with reconciling revenue activity for the Department of Public Health (DPH), noting variances between DPH's recorded collections and the amounts transferred daily to the consolidated cash account. In fiscal year 2022, the Treasurer, working with the Department of Revenue (Revenue), implemented a revised process for handling DPH receipts. The Treasurer discontinued the daily transfer of the DPH account's entire cash balance to the consolidated cash account. Instead, DPH revenue receipts are now separately reported on Revenue's daily collections report which enables the Treasurer to initiate manual transfers of the identified receipts from DPH's account to the consolidated cash account. As a result, recorded collections now match the related transfers. Based upon the improvements made to the process for DPH revenue receipts, we consider this condition resolved.

Criteria: SAP No. 7.1.3.b, *Reconciliation of All Bank Accounts in All City Agencies*, requires that monthly reconciliations of city bank accounts readily identify all of the specific transactions comprising the differences between book and bank balances to allow city agencies to investigate these reconciling items and determine whether they represent errors or irregularities. Effective internal controls require reconciling items to be researched promptly so that corrective action, where necessary, may be taken. Per the Treasurer's *Bank Reconciliation Policy*, revised on January 2022, any reconciling items must be resolved within 90 business days of the reconciled month.

SAP No. 4.1.2, *Unclaimed Monies*, instructs city departments to remit all checks outstanding for over one year to the city's Unclaimed Monies Fund, which is administered by the Finance Office who is then responsible for

remitting amounts to the state in accordance with the escheat act. The Pennsylvania escheat act requires that property that remains unclaimed by the owner for a specified dormancy period (depending on property type) be remitted to the Pennsylvania Treasury. The dormancy period is two years for unclaimed wages/payroll and three years for all other unclaimed property types.

Effect: Numerous and old reconciling items complicate and prolong the bank reconciliation process. The untimely investigation and disposition of reconciling items increase the risk that errors or irregularities could occur and go undetected. The likelihood of resolving reconciling items decreases the longer they remain outstanding. Also, failure to enforce formal written policies and procedures increases the risk that critical control activities may be inconsistently applied or not applied at all and thus creates the potential for errors. Lastly, noncompliance with the Pennsylvania escheat act may subject the city to penalties.

Cause: Treasurer management failed to take adequate steps to ensure that all reconciling items were promptly investigated and resolved within 90 days in accordance with the *Bank Reconciliation Policy*. Regarding the long outstanding checks, Treasurer management has not completed the escheatment process.

Recommendations: To improve its bank reconciliation procedures, we recommend that Treasurer management investigate and resolve all reconciling differences between the Treasurer account book and bank balances within the 90-day requirement of the Treasurer's *Bank Reconciliation Policy*.

Additionally, the Treasurer and Finance Office management should work together to ensure that all escheatable amounts are reported and paid to the Pennsylvania Treasury. In the future, the Treasurer should comply with SAP No. 4.1.2 in remitting all checks outstanding over one year to the city's Unclaimed Monies Fund, and the Finance Office should send all unclaimed monies due to the Pennsylvania Treasury in accordance with the state escheat act.

Views of the Responsible Officials: Thank you for highlighting the corrections of previously reported conditions, including evidence of approval by administrative officials (either the City Treasurer, First Deputy City Treasurer, Deputy Treasurer, or Assistant Treasurer) – testing revealed approvals on substantially all of our bank reconciliations; and the implementation of a revised process for handling DPH receipts that has eliminated previously reported issues with reconciling DPH revenue activity. We are happy that these conditions are closed. Thank you also for acknowledging the improvement in the timeliness of monthly and fiscal year end bank account reconciliations.

The Treasurer's Office is committed to continuing to improve the reconciliation of legacy variances and to timely address current year variances. From FY21 to FY22, we reduced the number of bank accounts with long outstanding issues by 36 percent and the dollar value of long outstanding variances across all accounts through thorough and consistent research. We acknowledge the finding that more work needs to be done to continue to reduce the number and dollar amount of current and prior year variances. Our accounting staff will continue their efforts, cross training, and collaboration with required departments to further reduce bank reconciliation variances within the 90-day period stated in the bank reconciliation policy.

Regarding the escheatment finding, the Treasurer’s Office completed the escheatment process in April 2023 to send \$7,554,453.91 in eligible general disbursement funds to the City’s unclaimed fund which was then transferred to the Commonwealth of Pennsylvania. This escheatment submission addresses the legacy backlog for calendar years 2013 to 2018. The Treasurer’s Office is now reviewing the eligible calendar year 2019 and 2020 general disbursement and 2017 to 2020 payroll checks. This review includes communication with Finance and departments that originally issued the checks to ensure an accurate escheatment submission.

Auditor’s Comments on Agency’s Response: Regarding the finding that the Treasurer’s bank reconciliation procedures still require improvement, in its response, management states the following: “From FY21 to FY22, we reduced the number of bank accounts with long outstanding issues by 36 percent and the dollar value of long outstanding variances across all accounts through thorough and consistent research.”

We disagree with management’s assertion that the number of bank accounts with long outstanding issues decreased by 36 percent from fiscal year 2021 to fiscal year 2022. The fiscal year 2021 Report on Internal Control and On Compliance and Other Matters, disclosed that 50 bank reconciliations had long outstanding reconciling items. The current year report noted that 36 reconciliations had long outstanding reconciling items, which represents a decrease of 28 percent from the prior year.

2022-007 FAILURE TO CLOSE OUT PRIOR YEAR GRANT ACTIVITY INCREASES RISK OF REPORTING ERRORS

Condition: We previously reported that the Finance Office along with city departments failed to timely identify and close out remaining balances for certain completed grants. GAAU personnel employ a manual process to enter grant expenditures from the city’s accounting system into the SEFA through a fund schedule, which is adjusted based on grant reconciliations and closeout reports provided by the departments responsible for grants. The prior year report disclosed that the fund schedule contained \$26.9 million in accounts receivable and \$45.7 million in advances for inactive grants that expired three or more years ago. The current audit found that this condition has worsened. Specifically, our review of the seven departments with the largest accounts receivable and advance balances on the fund schedule identified \$66.7 million in accounts receivable and \$88.5 million in advances for grants that had no current year activity and the grant award date expired three or more years ago, ranging from fiscal years 1999 to 2019.¹³

Criteria: The city’s SAP No. G 1-1 – *Grant Closeouts* provides a uniform procedure for city departments and the Finance Office’s GAAU to follow for the purpose of closing the books and records on grants that have been completed or discontinued. SAP No. G 1-1 instructs city departments to notify GAAU when a grant is completed and send the final reimbursement request and/or closeout report to GAAU. SAP No. G 1-1 also requires GAAU to monitor grant expenditure activity in FAMIS at least twice a year to identify inactive grants for closeout.

Effect: Failure to timely close out remaining account balances for completed grants increases the risk of material reporting errors in the city’s ACFR.

Cause: While GAAU sends annual reminders to departments to identify grants with award dates that expired three years ago, to be written off to the General Fund or to return the unused funds to the grantor, the departments do not always properly respond and timely identify and close out completed grants. Additionally, GAAU does not follow up on these requests.

Recommendations: To ensure the accuracy of the city’s accounting records and reduce the risk of reporting errors, we recommend that Finance Office management:

- Instruct Finance Office accountants to complete the necessary adjustments to close out inactive grants in the Grants Revenue Fund.
- Reinforce SAP No. G 1-1 requirements with both city departments and GAAU. Management should

¹³ The seven departments selected for testing based on the largest dollar amounts of outstanding accounts receivable and advance balances were the Department of Planning and Development, the Managing Director’s Office, Department of Public Health, Department of Behavioral Health and Intellectual disAbility Services, Department of Human Services (DHS), Office of Homeless Services, and First Judicial District of Pennsylvania. The \$66.7 million of accounts receivable and \$88.5 million of advances include inactive grants with an award expiration date of June 30, 2019 and prior for all departments except DHS. Since DHS’ grants for fiscal years 2017 through 2019 were still being reconciled with the grantor agency, only balances with an award expiration date of June 30, 2016 and prior were included.

remind city departments of the requirements to notify GAAU of completed grants and submit the grants' final reports to GAAU. GAAU should monitor grant activity in FAMIS to identify and close out inactive grants in accordance with SAP No. G 1-1.

Views of the Responsible Officials: We agree with the finding. GAAU will continue to reinforce SAP No. G-1-1 requirements with city departments. We will continue to request city departments to provide final reports and Statements of Account Balances as prescribed in the SAP. GAAU will continue to send multiple follow-up reminders to departments to close out their grants in compliance with SAP G-1-1 Grant Closeout.

2022-008 CAPITAL ASSET CONTROL DEFICIENCIES INCREASE RISK OF REPORTING ERRORS

As previously reported during the last several audits, controls over capital assets are deficient because (1) the city does not have a comprehensive capital asset system to facilitate accounting and reporting of these assets and (2) periodic physical inventories of real property assets are not performed. Each of these conditions is discussed in more detail below.

Lack of a Comprehensive Capital Asset System Hampered Reporting Process

Condition: The city still lacks a comprehensive capital asset management system to better manage and account for real property assets. Instead, Finance Office accountants continue to maintain a cumbersome series of Excel files, that together with FAMIS, constitute the current fixed asset ledger. Various spreadsheet files accumulate the cost of capital assets and work in progress, while other spreadsheet files are used to calculate depreciation expense and accumulated depreciation reported in the city’s ACFR. Real property addresses are only available in FAMIS by user code, which is identified in an Excel file called the “Proof.”

Criteria: Philadelphia’s Home Rule Charter¹⁴ requires management to maintain current and comprehensive records of all real property belonging to the city.

Effect: The use of multiple files creates a burdensome and onerous process that could affect the accuracy and completeness of capital asset amounts reported in the ACFR and causes extensive audit effort.

Cause: While Finance Office management agrees that it would be beneficial to have a comprehensive capital asset system, resources have not been identified to initially fund and continually maintain it.

Recommendation: To improve the accounting and reporting of the city’s capital assets, we continue to recommend that Finance Office management secure the necessary resources to design or purchase a computerized capital asset management system that will provide accurate and useful information such as the book value and related depreciation for each city-owned asset.

Views of the Responsible Officials: We agree that the Office of the Director of Finance needs to implement a comprehensive capital asset management system and to eliminate the existing cumbersome process. This condition is expected to be resolved with the OPAL project implementation.

Failure to Inventory Real Property Assets Increases Risk of Inaccurate Accounting Records

Condition: Except for the Philadelphia Water Department (PWD) and the DOA, which both periodically check the physical existence and condition of their real property assets, this year’s audit again disclosed no evidence that the city’s other real property assets had been recently inventoried. In its response to the prior year report, Finance Office management stated that they had met with the OIT’s Geographic Information System (GIS) unit concerning the objective of reconciling the fixed asset ledger to the Integrated Workplace Asset

¹⁴ The Philadelphia Home Rule Charter, Section 6-501

Management System¹⁵ (IWAMS). Also, this response indicated that the GIS unit performed a review of the fixed asset ledger during fiscal year 2021, reconciling it to IWAMS and noting some unreconciled items that would be addressed by the Finance Office. When we followed up on this matter during the current audit, Finance Office management informed us that no further progress was made on this project during fiscal year 2022, and they were unable to provide us with a completed reconciliation.

Criteria: SAP No. E-7201, *Real Property Perpetual Inventory*, specifies that the Procurement Department shall physically inspect all city-owned real property on a cyclical basis and check against the inventory listing to determine actual existence, condition, and propriety of use. Additionally, the Government Finance Officers Association (GFOA) recommends that governments periodically inventory tangible capital assets, so that all assets are accounted for, at least on a test basis, no less often than once every five years. It also recommends governments periodically inventory the physical condition of all existing capital assets so that the listing of all assets and their condition is kept current. Furthermore, the GFOA recommends that a “plain language” report on the condition of the government’s capital assets be prepared, and that this report be made available to elected officials and the general public at least every one to three years.

Effect: Continued failure to perform a physical inventory increases the risk that the city’s recorded real property assets could be inaccurate and/or incomplete.

Cause: This issue has not been a priority for city management. The Finance Office, Procurement Department, and Department of Public Property (Public Property) – the agency responsible for acquiring and maintaining the city’s real property assets – have not developed a coordinated process for physically inventorying all city-owned real property.

Recommendations: We continue to recommend that Finance Office management:

- Work with the Procurement Department and Public Property to periodically take physical inventories of all real property assets, ascertain their condition and use, and ensure that related records are timely and appropriately updated to reflect the results of this effort.
- Develop and provide a plain language report on the condition of capital assets at least every one to three years. This report should be made available to elected officials and the general public.
- Work with OIT to complete the reconciliation of the IWAMS database to the city’s fixed asset records to identify any discrepancies and ensure the completion and accuracy of the city’s records.

Views of the Responsible Officials: Finance management will continue to meet with the GIS unit concerning our objective of reconciling the fixed asset ledger to IWAMS.

¹⁵ During fiscal year 2018, the Department of Public Property (Public Property) implemented the Integrated Workplace Asset Management System (IWAMS), which contains various data on the city’s real estate assets, including maintenance and improvement costs.

2022-009 SAPs REQUIRE UPDATING TO ENSURE ACCURATE AND CONSISTENT APPLICATION OF ACCOUNTING RULES AND REGULATIONS

Condition: The city’s Standard Accounting Procedures (SAPs), which serve as the basis for the city’s system of internal control, continue to be long outdated and fail to reflect the automated processes and practices currently in use. The Finance Office has established over two hundred SAPs to provide city departments and agencies with guidance on how to handle various accounting-related activities, including proper procedures for ensuring the accuracy of transactions and the safeguarding of assets. Over the years, as new technologies were adopted and daily practices were enhanced, the existing SAPs have not been updated accordingly, with over 50 percent of them still being more than half a century old.

In fiscal year 2022, the Finance Office applied for and was awarded \$250,000 from the Operations Transformation Fund (OTF)¹⁶ to support its SAP update project. The Finance Office used the OTF award to fund consultant support, which includes performing outreach to control and process owners throughout the city, working with relevant staff in city departments to update the SAPs, and ensuring that the updated draft SAPs obtain the appropriate sign-off from Finance Office management. During our current year follow-up, we were provided with an updated project tracking schedule as of February 24, 2023, which listed all active SAPs, indicated the status of each SAP’s update (not started, in progress, or complete), and provided new target deadlines for completing updates for all SAPs by September 2023. Since February 2020, 10 SAPs have been completed, with the most recent being SAP No. 4.1.3, *Gift and SEPTA Card Management Procedures*, which was a new SAP issued in December 2022. Also, according to the project tracking schedule, there were 60 SAPs for which the update was in progress, with seven of them near completion and in the final stages of the update process.

Criteria: In accordance with Philadelphia’s Home Rule Charter, the city’s Finance Office is required to establish, maintain, and supervise an adequate and modern accounting system to safeguard city finances. Also, in its best practices publication, the GFOA recommends that governments perform an ongoing review, evaluation, and update of accounting procedures to ensure they remain technically accurate, understandable, and compliant with current rules and regulations.

Effect: With the majority of SAPs not reflecting the automated processes and practices currently in use, there is an increased risk that critical control activities may be inconsistently applied or not performed at all, which could result in accounting errors and/or misappropriation of assets.

Cause: Over the years, the Finance Office experienced staff reductions that have compromised its ability to conduct periodic reviews and updates to the SAPs. Also, we were informed that the Finance Office continues to experience operating and budgetary constraints.

¹⁶ The OTF was established to fund projects that create or transform a process or service that benefits Philadelphia residents and improves city government efficiency and impact. The \$10 million fund was open to city departments and employees to submit their ideas and apply for funding. A board and advisory committee led by the Office of the Chief Administrative Officer reviewed projects and awarded funding.

Recommendation: We recommend that the Finance Office continue to complete the review and update of the SAPs. Procedures no longer pertinent should be rescinded, and those that are out-of-date should be revised to reflect the automated processes and practices in use today. Once this initial update is completed, the Finance Office should develop a schedule for periodically updating SAPs on a regular basis in the future.

Views of the Responsible Officials: Thank you for acknowledging the continued efforts being made by Finance to update SAPs across the city, including onboarding consultant support to prioritize working meetings with Control Owners. We agree with your recommendation to continue the update of the city's SAPs and where applicable to identify SAPs as obsolete. We believe that the increased Citywide engagement with control and process owners is effective, and we will continue to have working meetings with stakeholders to facilitate the update of SAPs. Management will continue to prioritize this initiative.

Schedule of Findings and Questioned Costs

Section IV – Federal and PA. Department of Human Services Findings and Questioned Costs

2022-010 REPORTING – MATERIAL WEAKNESS AND COMPLIANCE FINDING**Assistance Listing 93.268 Immunization Cooperative Agreements****Assistance Listing 93.940 HIV Prevention Activities Health Department Based**

Condition: The city's Department of Public Health (DPH) submitted special reports for the Federal Funding Accountability and Transparency Act (FFATA) that were inaccurate for both the Immunization Cooperative Agreements (Assistance Listing 93.268) and the HIV Prevention Activities Health Department Based (Assistance Listing 93.940) programs. This condition was reported as finding number 2021-010 in the prior year report. Please see Tables 3 and 4 below for details.

Table 3: Assistance Listing 93.268 - Immunization Cooperative Agreements				
Transactions Tested	Subaward Not Reported	Report Not Timely	Subaward Amount Incorrect	Subaward Missing Key Elements
<u>2</u>	<u>0</u>	<u>2</u>	<u>2</u>	<u>0</u>
Dollar Amount of Tested Transactions	Subaward Amount Not Reported	Report Amount Not Timely	Subaward Amount Incorrect	Subaward Missing Key Elements
\$7,512,069	0	\$7,512,069	(\$2,981,213)	0

Table 4: Assistance Listing 93.940 - HIV Prevention Activities Health Department Based				
Transactions Tested	Subaward Not Reported	Report Not Timely	Subaward Amount Incorrect	Subaward Missing Key Elements
<u>8</u>	<u>1</u>	<u>7</u>	<u>7</u>	<u>0</u>
Dollar Amount of Tested Transactions	Subaward Amount Not Reported	Report Amount Not Timely	Subaward Amount Incorrect	Subaward Missing Key Elements
\$4,758,755	\$80,000	\$4,678,755	(\$3,078,576)	0

Criteria: 2 CFR Part 170 specifies that recipients of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).

CITY OF PHILADELPHIA

Federal and PA. Department of Human Services Findings and Questioned Costs – June 30, 2022

Effect: Federal grantors may not have complete and accurate information to make fiscal decisions on federal awards. The public will not have the information on federal awards (federal financial assistance and expenditures).

Cause: DPH did not have a systematic process in place to report subawards made under the federal program in accordance with FFATA. Consequently, the responsible employees were not properly trained in how to complete the FFATA reports. Also, DPH management indicated that the source documentation used to prepare the reports did not contain all applicable subaward information.

Recommendation: DPH should strengthen its procedures to ensure that its FFATA reports are accurate and timely submitted, and that the source documentation used in the preparation of the reports contains all applicable subaward information.

Views of the Responsible Officials and Corrective Action Plan: The Department of Public Health will strengthen procedures to ensure the accuracy and submission of FFATA reports. The Division of Disease Control (DDC) acknowledges the discrepancy within the submitted FFATA report for Immunization Cooperative Agreements Grant Program (ALN 93.268). DDC will implement appropriate review and preparation for all FFATA reporting by querying the necessary systems to gather and identify all pertinent information regarding contracts and amounts.

The Division of HIV Health's FFATA reports were late due to employee turnover and attempts to obtain information from providers. The Division of HIV Health is researching the fact that expenditure information for the FFATA reports included only six month of awards and not the full twelve months, as well as the fact that a subaward was not included in the source document used in preparation of the FFATA report.

Contact Person(s): Ryan Taylor, Chief Operating Officer and Deputy Commissioner, Philadelphia Department of Public Health, 215-686-5207

Kathleen Brady, Director/ Medical Director, Division of HIV Health, Philadelphia Department of Public Health, 215-685-4778

2022-011 SUBRECIPIENT MONITORING – SIGNIFICANT DEFICIENCY & COMPLIANCE FINDING

Assistance Listing 93.558 Temporary Assistance for Needy Families

Condition: Two out of two subrecipients selected for testing did not have one or more required elements defined in §2CFR 200.332 (a)(1) & (2) in their subrecipient agreements with the Mayor’s Office of Community Empowerment and Opportunity. For one subrecipient, the contract did not contain specific language indicating the Federal assistance listing number or title. For the other subrecipient, the contract did not have the federal compliance language to ensure subrecipient’s compliance with federal statutes, regulations, and the terms of the federal award. The funding source for this program is the PA Department of Human Services.

Criteria: §2CFR 200.332 (a)(1) & (2) state that the pass-through entity must ensure every subaward is clearly identified to the subrecipient by including assistance listing numbers and titles, and the requirements imposed by the pass-through entity on the subrecipient so that the Federal award is used in accordance with Federal statutes, regulations and the terms and conditions of the Federal award.

Effect: Failure to provide all the required subaward information may result in noncompliance at the subrecipient level.

Cause: The Mayor’s Office of Community Empowerment and Opportunity failed to include the required elements in the subrecipient agreements.

Recommendation: We recommend that management modify and/or strengthen its current policies and procedures to ensure that all required award information and applicable requirements are communicated to subrecipients at the time of subaward.

Views of the Responsible Officials and Corrective Action Plan: Management agrees with the finding and recommendation. Starting from FY2024, MOCEO will include a Notice of Award document for all subrecipients contracts. This document will contain the necessary OMB required information to clearly identify award details for the subrecipient.

Contact Person: Allison Elliott, Director of Finance, Mayor’s Office of Community Empowerment and Opportunity, 215-685-3626

2022-012 SUBRECIPIENT MONITORING – SIGNIFICANT DEFICIENCY AND COMPLIANCE FINDING

Children and Youth Programs

Assistance Listing 93.558 Temporary Assistance for Needy Families

Assistance Listing 93.658 Foster Care – Title IV-E

Act 148 Pennsylvania Department of Human Services

Condition: For all 32 sampled Department of Human Services (DHS) subrecipients, the subaward letters sent by DHS to its subrecipients did not identify either the federal program names or the assistance listing numbers. The programs are funded through the Pennsylvania Department of Human Services.

Criteria: Per the OMB’s Uniform Guidance 2 CFR section 200.332 (a)(1), the pass-through entity must ensure every subaward is clearly identified to the subrecipient as a subaward and includes certain required information at the time of the subaward. Required information includes the federal award identification, such as the assistance listing number and title, to ensure that the federal award is used in accordance with federal statutes, regulations, and the terms and conditions of the federal award.

Effect: Failure to provide all required subaward information to subrecipients may result in noncompliance at the subrecipient level.

Cause: DHS failed to include the required elements in the subaward letters sent to subrecipients.

Recommendation: DHS management should modify the subaward letters sent to subrecipients to include the federal program names and assistance listing numbers so that all required award information is communicated to subrecipients at the time of subaward.

Views of the Responsible Officials and Corrective Action Plan: Effective 10/13/23, DHS has been preparing FY24 funding allocation letters that will be sent to provider agencies immediately. Going forward, the funding allocation letters will go out at the beginning of the contract fiscal year.

Contact Person: Landuleni Shipanga, Controller, Department of Human Services, 215-683-6366.

2022-013 SPECIAL TESTS – COMPLIANCE FINDING**Children and Youth Programs****Assistance Listing 93.090 Guardianship Assistance****Assistance Listing 93.645 Stephanie Tubbs Jones Child Welfare Services Program****Assistance Listing 93.658 Foster Care Title IV-E****Assistance Listing 93.659 Adoption Assistance****Assistance Listing 93.778 Medical Assistance Program****Assistance Listing 93.556 MaryLee Allen Promoting Safe and Stable Families Program****Act 148 Pennsylvania Department of Human Services**

Condition: The Department of Human Services (DHS) reported salaries and benefits costs that exceeded maximum allowable amounts by \$1,721,868 on its fiscal 2022 County Children and Youth Social Service Programs' Fiscal Summary. The programs are funded through the Pennsylvania Department of Human Services (PA DHS).

Criteria: The PA Code, Title 55, Chapter 3170, section 3170.41 through 3170.43 provides for PA DHS to reimburse salaries up to the limit of the county civil service personnel compensation plan, or where applicable up to the limit of Commonwealth compensation levels. The Commonwealth will not participate in costs which exceed the maximum salary levels.

Effect: The fiscal 2022 County Children and Youth Social Services Programs' Fiscal Summary included ineligible expenditures of \$1,721,868. Because DHS is reimbursed a percentage of the expenditures it reports to PA DHS, we determined that ineligible costs had resulted in excess reimbursement of \$1,375,744. This amount represents questioned costs distributed to the following programs listed in the Table 5 below:

Table 5: Ineligible Salaries and Benefits Costs	
Funding Source	Questioned Costs
ALN #93.090	\$ 13,378
ALN #93.645	8,058
ALN #93.658	189,788
ALN #93.659	123,818
ALN #93.778	822
ALN #93.556	561
PA DHS – Act 148	1,039,319
Total	\$1,375,744

Source: Office of the Controller

Cause: DHS does not have adequate procedures in place to ensure that salaries and benefits requested for reimbursement do not exceed the maximum allowable amount per the Commonwealth Compensation Plan.

Recommendation: DHS should revise its procedures to ensure that amounts requested for reimbursement do not exceed the maximum allowable amount per the Commonwealth Compensation Plan.

Views of the Responsible Officials and Corrective Action Plan: After a recent discussion with the [PA] Office of Children, Youth, and Families (OCYF), DHS was informed that compensation plans for FY21 and FY22 were on file and under review. However, approval was pending. OCYF explained that the State reviews plans on a calendar-year basis. However, city pay plans change during a July-June fiscal year. Therefore, the possibility of overages can occur because of salary increases or other personnel changes. The process is that once the new compensation plan is received, the reviewing authority would flag any

CITY OF PHILADELPHIA

Federal and PA. Department of Human Services Findings and Questioned Costs – June 30, 2022

items that are in excess of the existing approved rates. At that time, DHS would be permitted to submit a waiver for the items in question.

Contact Person: Landuleni Shipanga, Controller, Department of Human Services, 215-683-6366.

2022-014 REPORTING – COMPLIANCE FINDING

Assistance Listing 21.023 Emergency Rental Assistance Program (ERAP)

Condition: The Department of Planning and Development’s Division of Housing and Community Development (DHCD) and the Office of the Director of Finance’s Grants Office (Grants Office) were unable to provide documentation to support expenditure amounts reported on the state January 2022 ERAP1 and ERAP2 monthly reports. Specifically, the January 2022 ERAP1 and ERAP2 reports included total unsupported expenditures of \$199,813 and \$272,135, respectively. See Tables 6 and 7 below for a breakdown by reporting category. The funding source for this program is the U.S. Department of the Treasury (Treasury) and the Pennsylvania Department of Human Services.

Table 6: Unsupported Expenditure Amounts on State January 2022 ERAP1 Monthly Report			
Category	Amount Per ERAP1 Report	Amount Per Supporting Document Provided	Unsupported Amount
Utility Assistance - Arrears Paid	\$ 4,199	\$ 235	\$ 3,964
Administrative Paid - Personnel	173,807	-	173,807
Administrative Paid - Operating	22,042	-	22,042
Total	\$ 200,048	\$ 235	\$ 199,813

Table 7: Unsupported Expenditure Amounts on State January 2022 ERAP2 Monthly Report			
Category	Amount Per ERAP2 Report	Amount Per Supporting Document Provided	Unsupported Amount
Utility Assistance - Arrears Paid	\$ 2,132	\$ -	\$ 2,132
Other Expenses Related to Housing - Arrears Paid	56,182	34,718	21,464
Administrative Paid - Personnel	184,358	-	184,358
Administrative Paid - Operating	64,181	-	64,181
Total	\$ 306,853	\$ 34,718	\$ 272,135

Source: Office of the Controller

Criteria: Per the Treasury’s ERAP1 and ERAP2 grantee award terms, recipients shall maintain records and financial documents sufficient to support compliance with applicable guidance regarding the eligible uses of funds. Additionally, per the Treasury’s ERAP Reporting Guidance, ERAP recipients should gather and maintain required information such as amounts paid directly or indirectly to tenants, landlords, and utility/home energy providers; amounts obligated to subrecipients and contractors; and administrative expenses. Recipients should also gather required information from their subrecipients and contractors, as

applicable. In preparing monthly reports, ERAP recipients must review the information entered or submitted to the online reporting forms for errors and completeness.

Effect: Failure to properly reconcile and support reported expenditures can result in questioned costs and noncompliance for the program. The total unsupported expenditures of \$471,948 are considered to be known questioned costs. Also, federal grantors will not have complete and accurate information to make fiscal decisions on future federal awards.

Cause: DHCD and the Grants Office did not maintain sufficient supporting records for certain expenditure amounts included in the state January 2022 ERAP1 and ERAP2 monthly reports.

Recommendation: DHCD and the Grants Office should properly maintain records and financial documents and ensure all reported expenditures are fully reconciled to supporting records as part of their reporting process.

Views of the Responsible Officials and Corrective Action Plan: We disagree with the finding regarding spending reported to the Commonwealth of Pennsylvania. Prior to April 2022, reporting to the state was generated from a reporting dashboard within the Quickbase database. Internal controls checking these reports against raw data revealed an issue with the programming of the dashboard, and beginning in April 2022, reports were generated using raw data downloaded from the portal. Once this issue was detected and resolved, PHDC and the City sent updated and corrected reporting to the Commonwealth, along with a statement detailing our shift in methodology. This shift, and the corrected reports, were accepted by the Commonwealth, as shown in the email chains that were provided to the Controller's Office. The data underlying the original ERA1 and ERA2 January 2022 reports cited in the finding cannot be re-created since the errors have now been permanently corrected.

Auditor's Comments on Agency's Response: Regarding the corrected reports provided via email chains with the Commonwealth to our office, we have the following comment:

Only one email chain provided had an attached "updated historical check" for ERAP1, submitted to the Commonwealth in July 2022. The historical check included a line item for the month in question, January 2022, but was still reporting the amounts of \$173,807 and \$22,042 for the Administrative Paid categories (See Table 6). These amounts remain unsubstantiated per our audit testing. Additionally, no corrected reports or updated historical checks were provided via these email chains to address the discrepancies noted for ERAP2 (See Table 7).

Contact Person: Dan Gasiewski, Chief Grants Compliance Officer, Grants Office, Office of the Director of Finance

Summary Schedule of Prior Years Audit Findings

**CITY OF PHILADELPHIA
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2022

Reference Number	Status	Questioned Costs
PA Department of Community and Economic Development		
Community Service Block Grant		
2020-015	Unresolved	\$0
<p>Condition : The Mayor’s Office of Community Empowerment and Opportunity (CEO) did not perform a risk assessment to plan the during-the-award monitoring of their subrecipients. Funding for this program is received from the U.S. Department of Health & Human Services and administered by the PA Department of Community and Economic Development (DCED).</p> <p>2022 Update : The CEO Risk Assessment Tool is in place and will be utilized across all contracts. We are currently in the process of fiscal monitoring as our contracts are in the final stages of closing out (contract ended 1/31/2022). Monitoring documentation will be finalized for the CSBG 22 grant period by 04/30/2023.</p> <p>Contact : Allision Elliott, Director of Finance, CEO (215) 685-3608</p>		
Emergency Solutions Grant		
2021-013	Unresolved	\$0
<p>Condition : In our testing of the sampled expenditure population, we noted that the Office of Homeless Services (OHS) failed to pay 34 out of 53 subrecipient invoices within the required 30-day period. The funding for this program was received from the US Department of Housing and Urban Development and the PA Department of Community and Economic Development.</p> <p>2022 Update : Now that the response to the pandemic has become more stable in regard to staff levels and work conditions and with Subrecipient participation in our new Mainstay invoicing system at nearly 99%, we will see a natural decline in late payments. In addition, OHS is creating an internal tracking system with reports to further mitigate late payments.</p> <p>Contact : Jerome Hill, Director of Compliance, OHS (215) 686-0371</p>		
Total PA Department of Community and Economic Development Questioned Costs:		\$0

City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2022

Reference Number	Status	Questioned Costs
PA Department of Human Services		
Children and Youth Programs		
2019-012	Unresolved	\$366,449
Condition : The Department of Human Services (DHS) reported salaries and benefits costs that exceeded maximum allowable amounts by \$457,716 on its fiscal 2019 County Children and Youth Social Service Programs' Fiscal Summary. The programs are funded through the Pennsylvania Department of Human Services (PaDHS).		
2022 Update : DHS requests an Act 148 waiver when salaries of the county exceed the maximum allowable amount per the Commonwealth Compensation Plan.		
Contact : Landuleni Shipanga, Controller, DHS (215) 683-6366		
2019-013	Resolved	\$2,602,006
Condition : The Department of Human Services (DHS) improperly reported \$3,566,773 of Central Service Costs (indirect costs) on their Act 148 Invoice based on an indirect cost rate of 13.61 percent. DHS should have based its claim on a rate of 9.32 percent calculated by using actual expenditures for central services costs determined by the city.		
2022 Update : There were no similar findings noted in the fiscal 2022 audit.		
Contact : Landuleni Shipanga, Controller, DHS (215) 683-6366		
2019-014	Resolved	\$1,201,065
Condition : The Department of Human Services (DHS) improperly reported \$1,768,574 in unsupported expenditures in its fiscal year 2019 Act 148 County Children and Youth Fiscal Summary (Fiscal Summary) submitted to the Pennsylvania Department of Human Services (PaDHS). DHS also improperly reported \$178,308 of encumbered funds as expenditures on the Fiscal Summary. Funding for these programs is from PaDHS.		
2022 Update : There were no similar findings noted in the fiscal 2022 audit.		
Contact : Landuleni Shipanga, Controller, DHS (215) 683-6366		

City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2022

Reference Number	Status	Questioned Costs
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2016-011	Resolved	\$0
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Condition : During various times of the award year, the Department of Human Services (DHS) failed to adequately perform monitoring procedures over their subrecipients for a number of its Children and Youth Programs. In certain instances, for example, DHS did not properly inform subrecipients of their award allocation between federal, state, and city funds by funding source at the time of the subaward. This condition was reported as part of the finding number 2015-017 in the prior year report. Additionally, DHS could not provide evidence that it performed a risk assessment to plan the during-the-award monitoring for the non-CUA (Community Umbrella Agencies) subrecipients sampled. The non-CUA subrecipients represented 13 of the 20 sample subrecipients tested. We also observed that DHS did not perform follow-up procedures on deficiencies noted during its subrecipient performance evaluation for all six CUA subrecipients tested. DHS staff performs a monthly Quality Visitation Review (QVR), which assess the CUAs through reviews with the family members to ensure that what is documented in case records is consistent with the family's experience. They also perform a quarterly Case File Review (CFR) of the CUAs to ensure appropriate child visitation, quality of safety assessment, and safety and service planning. During our review of two monthly QVRs, which assessed five of six sampled CUAs, and CFRs for six sampled CUAs, we noted that DHS did not follow up and require the CUAs to respond with a plan of correction for scorings of less than 75%, or below acceptable.

2022 Update : This finding does not warrant further action in accordance with 2 CFR section 200.511 (b)(3).

Contact : Landuleni Shipanga, Controller, DHS (215) 683-6366

City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2022

Reference Number	Status	Questioned Costs
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2015-017	Resolved	\$0
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Condition : During various times of the award year, the Department of Human Services (DHS) failed to adequately perform monitoring procedures over their subrecipients for a number of its Children and Youth Programs. In certain instances, for example, DHS did not properly inform subrecipients of their award allocations between federal, state, and city funds at the time of the sub-award. Additionally, DHS could not provide evidence that it performed during-the-award monitoring for three of twenty-three subrecipients sampled. We also observed that DHS did not ensure that federal awards were used for authorized purposes. The Contracts and Audit Unit of the Office of the Deputy Managing Director for Health and Human Services, which assists DHS in monitoring subrecipients, often identified differences between expenditure amounts shown in subrecipient audit reports and the related grant amounts disbursed and recorded on the city's books and records. However, it frequently left these differences unresolved. We observed instances of when subrecipient audit reports indicated that grant expenditures were less than amounts disbursed by the city, but could find no evidence that the Contracts and Audit Unit followed up to determine whether these differences were due to timing or whether they were excess grant proceeds that subrecipients should return to the city.

2022 Update : The finding does not warrant further action in accordance with 2 CFR section 200.511 (b)(3).

Contact : Landuleni Shipanga, Controller, DHS (215) 683-6366

2015-018	Resolved	\$0
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Condition : The city's Department of Human Services (DHS) and the Contracts and Audit Unit of the Deputy Managing Director for Health and Human Services failed to follow internal controls designed to present accurate disclosures of federal program amounts provided to subrecipients in the Schedule of Federal Expenditures (SEFA). Footnote disclosures of governmental funding awarded to subrecipients presented in the preliminary SEFA prepared by the city's Finance Office (Finance) indicated that only \$138.6 million of federal funds had been paid to subrecipients instead of more appropriately \$206.4 million, as substantiated in the city's accounting records. Our review of the records indicated payments had been unallocated by funding source. After a series of meetings between Finance, DHS, the Contracts and Audit Unit, and the Controller's Office, Finance agreed to correct the footnote disclosures. Funding provided to the subrecipients for operations of the city's DHS programs is received through the Pennsylvania Department of Human Services (PaDHS).

2022 Update : This finding does not warrant further action in accordance with 2 CFR section 200.511(b)(3).

Contact : Landuleni Shipanga, Controller, DHS (215) 683-6366

City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2022

Reference Number	Status	Questioned Costs
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2015-019	Resolved	\$0
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Condition : In spite of the Department of Human Services (DHS) only billing the state \$796,410 for one of its Foster Care awards, the city's Finance Office (Finance) reported \$1,800,042 of federal expenditures applicable to the award in the Schedule of Expenditures of Federal Awards (SEFA). Funding for these programs is received through the Pennsylvania Department of Human Services (PaDHS).

2022 Update : This finding does not warrant further action in accordance with 2 CFR section 200.511(b)(3).

Contact : Landuleni Shipanga, Controller, DHS (215) 683-6366

Edward Byrne Memorial Competitive Grant

2017-016	Resolved	\$0
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Condition : GAAU did not accurately disclose the total payments to subrecipients in the preliminary SEFA provided for audit. Our review of records indicated that subrecipient expenditures for the major programs listed were either understated, overstated, or not reported at all, which nets to \$14.7 million. GAAU concurred with our findings and corrected the amounts reported for subrecipient expenditures.

2022 Update : Corrective action was implemented to improve the subrecipient expenditure reporting process. There were no similar findings noted in the fiscal 2022 audit.

Contact : Shantae Thorpe, Accounting Manager, Finance (215) 686-5629

Social Services Block Grant

City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2022

Reference Number	Status	Questioned Costs
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2018-016	Resolved	\$0
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Condition : The city's Department of Behavioral Health and Intellectual Disability Services (DBHIDS) failed to provide documentation evidencing program monitoring of its subrecipient agencies during fiscal year 2018. We selected 21 subrecipient agencies for testing the program monitoring compliance, of which 11 were from DBHIDS and 10 were from the Office of Homeless Services (OHS). During the audit, we obtained evidence for all 10 subrecipient samples tested for OHS. However, after numerous requests to management, DBHIDS failed to provide evidence of subrecipient monitoring for the remaining 11 sampled subrecipient agencies paid out of the Social Services Block Grant. Despite this, we relied on evidence of program monitoring for four of the 11 subrecipient agencies obtained during our fiscal year 2018 City of Philadelphia CAFR audit. We still have not received evidence of program monitoring for the remaining seven sampled agencies. Funding for this program is received from the U.S. Department of Health and Human Services (HHS) and passed through the Pennsylvania Department of Human Services (PaDHS).

2022 Update : This finding does not warrant further action in accordance with 2 CFR section 200.511 (b)(3).

Contact : Raimundo Rosado, Fiscal Director, DBHIDS (215) 685-5509

Special Education-Grants for Infants

2019-011	Resolved	\$0
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Condition : GAAU did not accurately disclose the total payments to subrecipients in the preliminary SEFA provided for audit. Our testing indicated that subrecipient expenditures for the major programs were understated by \$5.3 million. GAAU concurred with our findings and corrected the amounts reported for subrecipient expenditures. This condition was reported as finding number 2018-013 in the prior year report.

2022 Update : Corrective action was implemented to improve the subrecipient expenditure reporting process. There were no similar findings noted in the fiscal 2022 audit.

Contact : Shantae Thorpe, Accounting Manager, Finance (215) 686-5629

Total PA Department of Human Services Questioned Costs:	\$4,169,520
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City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2022

Reference Number	Status	Questioned Costs
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U.S. Department of Health and Human Services

Epidemiology & Laboratory Capacity

2021-021

Unresolved

\$0

Condition : The Department of Public Health (DPH) failed to provide documentation evidencing program monitoring of its subrecipient agencies during fiscal year 2021. During the audit we obtained evidence that DPH identified the subaward and applicable requirements in the scope of work section of the contracts including requirements for quarterly narrative reports. However, no evidence of subrecipient monitoring was provided. This program is funded by the U.S. Department of Health and Human Services.

2022 Update : The Philadelphia Department of Public Health (PDPH) acknowledges the Office of the City Controller's finding. PDPH Fiscal Division is working with program unit staff to ensure that vendors are listed properly as a contractor or subrecipient. PDPH maintains a process to identify subrecipients during the contracting process. The 3 subrecipients they requested details on were Concilio, Urban Affairs Coalition, and Dimagi. Concilio and UAC are contracted vendors.

The UAC contract scope of work included hiring staff, procuring supplies and equipment in an emergency, and creating agreements with vendors such as Aardvark. For staff, monitoring was achieved by us supervising the staff that were hired through UAC. For the supplies and equipment, we had access to their procurement system and all invoices were reconciled with supporting documentation. For the agreements, Kathleen Fries was involved in their development and execution, and has been the primary POC with these agencies. The Concilio contract scope of work included hiring staff. For staff, monitoring was achieved by us supervising the staff that were hired through Concilio. For Dimagi, which also is a contracted vendor, PDPH was able to locate reports we received from Dimagi throughout the fiscal year. Please see attached zip file. It is PCC (CommCare) V2 – V12 updates, which matches the scope of work. Please note that the contract with Dimagi was not signed until 5/6/21, dating back to services beginning on 7/1/20.

Contact : William Marks, Fiscal Officer, PDPH

(215) 685-5342

Health Center Program Cluster

City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2022

Reference Number	Status	Questioned Costs
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2021-017	Resolved	\$0
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Condition : In our review of the fiscal year (FY) 2021 SEFA, we noted that GAAU improperly reported prior period expenditures for four grant programs in the current year SEFA. Specifically, we noted expenditures for the Health Center Program & Grants for New and Expanded Services under the Health Center, Public Health Emergency Response, HIV Emergency Relief Projects, and HIV Prevention Activities, occurred in FY 2020, but were not included in the year end accounts payable accrual or reported in the FY 2020 SEFA. Instead, GAAU inappropriately reported those expenditures in the FY 2021 SEFA. The funding for those programs is received from the U.S. Department of Health and Human Services.

2022 Update : Corrective action was implemented to improve the reporting of prior year expenditures in the current year SEFA. There were no similar material findings noted in fiscal 2022 audit.

Contact : Shantae Thorpe, Accounting Manager, Finance (215) 686-5629

HIV Prevention Activities Health

2021-016	Resolved	\$0
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Condition : The Procurement Department failed to perform cost or price analyses before receiving bids or proposals for two out of four sampled contracts (170674, 1920133) and failed to negotiate profit for one sole source contract (208774). Funding for this program is from U.S. Department of Health and Human Services.

2022 Update : There were no similar material findings noted in the fiscal 2022 audit.

Contact : LaShawnda Tompkins, Deputy Commissioner, Procurement (215) 686-4760

HIV Prevention, Immunization Cooperative

2015-022	Resolved	\$0
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Condition : As in the prior year, monitoring procedures of the Department of Public Health (DPH) over subrecipients did not ensure that federal awards were used for authorized purposes. Differences between expenditure amounts shown in subrecipient audit reports and grant expenditures recorded in the city's books and records that were identified by the Contracts and Audit Unit of the Deputy Managing Director for Health and Human Services (HHS), which assists DPH in monitoring subrecipients, were often left unresolved.

2022 Update : This finding does not warrant further action 2 CFR section 200.511 (b)(3).

Contact : William Marks, Fiscal Officer, PDPH (215) 685-5342

Immunization Coop Agrmnt/HIV Prevention

City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2022

Reference Number	Status	Questioned Costs
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2021-010	Unresolved	\$0
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Condition : The city's Department Public Health (DPH) submitted special reports for the Federal Funding Accountability and Transparency Act (FFATA) that were inaccurate for both the Immunization Cooperative Agreements Grant Program (Assistance Listing 93.268) and the HIV Prevention Activities (Assistance Listing 93.940).

2022 Update : The Philadelphia Department of Public Health ensures Federal Funding and Transparency Act (FFATA) reporting is completed accurately and in the required timeframe. At the start of fiscal year 2023, Health Fiscal implemented a systematic process to report subawards in accordance with FFATA. The Department, with information provided by the Grants Accounting and Administration Unit, identifies and disseminates qualifying transactions by division. The division reporting administrator, who has received training through Health Fiscal, is responsible for completing the required filings. The division reporting administrator obtains the required data, including the UEI#, ALN# and description of service and then files the required information in the FFATA reporting system.

Contact : Ryan Taylor, COO & Deputy Commissioner, PDPH (215) 686-5207

Immunization Cooperative Agreements

2021-011	Resolved	\$0
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Condition : The city's DPH failed to provide oversight of program enrolled providers to ensure that proper control and accountability was maintained for vaccines, vaccines were properly safeguarded, and Vaccine for Children (VFC) program-eligibility screening was conducted for FY 2021. The funding for this program is U.S. Department of Health and Human Services.

2022 Update : There were no similar findings noted during the FY2022 audit.

Contact : Amber Tirmal, Immunization Program Mgr, PDPH (215) 685-6650

City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2022

Reference Number	Status	Questioned Costs
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2018-015	Resolved	\$0
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Condition : The city's Department of Public Health (DPH) failed to file the annual SF-425 Federal Financial Report (SF-425) for the Immunization and Vaccines for Children Program during fiscal year 2018. The annual SF-425 report of expenditures serves as documentation of the financial status of grants according to the official accounting records of the recipient. This program is funded through the U.S Department of Health and Human Services – Center for Disease Control (CDC). The Federal Award Identification Number for the Immunization and Vaccines for Children Program is 6NH23IP000735-05-02.

2022 Update : This finding does not warrant further action in accordance with 2 CFR section 200.511 (b)(3).

Contact : William Marks, Fiscal Officer, PDPH (215) 685-5342

Immunization/HIV Grants/Health Ctr Pgm

2021-014	Resolved	\$0
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Condition : GAAU did not accurately disclose the total payments to subrecipients in the preliminary SEFA provided for audit. Our review of records indicated that subrecipient expenditures for the major programs were understated by \$12.2 million. GAAU concurred with our findings and corrected the amounts reported for subrecipient expenditures. This condition was reported as finding number 2020-013 in the prior year report.

2022 Update : Corrective action was implemented to improve the subrecipient expenditure reporting process. There were no similar findings noted in the fiscal 2022 audit.

Contact : Shantae Thorpe, Accounting Manager, Finance (215) 686-5629

Injury Prevention & Control Research

City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2022

Reference Number	Status	Questioned Costs
2021-020	Unresolved	\$0
<p>Condition : During our test for compliance with the Federal Funding Accountability and Transparency Act (FFATA), we noted that the city's DPH did not have a process in place to report subawards made under the federal programs in accordance with the Federal Funding Accountability and Transparency Act (FFATA). Consequently, auditors could not test for reporting compliance for these grant programs. Funding for these programs is from the Department of health and Human Services.</p> <p>2022 Update : The Philadelphia Department of Public Health ensures Federal Funding and Transparency Act (FFATA) reporting is completed accurately and in the required timeframe. At the start of fiscal year 2023, Health Fiscal implemented a systematic process to report subawards in accordance with FFATA. The Department, with information provided by the Grants Accounting and Administration Unit, identifies and disseminates qualifying transactions by division. The division reporting administrator, who has received training through Health Fiscal, is responsible for completing the required filings. The division reporting administrator obtains the required data, including the UEI#, ALN# and description of service and then files the required information in the FFATA reporting system.</p> <p>Contact : Yvonne Claudio, Sr. Admin/Clinical Informatics, PDPH (215) 685-6769</p>		
Public Health Emergency Response		
2021-019	Unresolved	\$0
<p>Condition : One of two Department of Public Health (DPH) subrecipients sampled, did not have language in its contract that identified the award as a subaward nor did the contract specify the federal compliance requirements to ensure the subrecipient's compliance with federal statutes, regulations, and the terms of the federal award. Funding for this program is from the U.S. Department of Health & Human Services.</p> <p>2022 Update : The contract identified during this audit as lacking language outlining federal compliance requirements ended on 5/31/21, so there is no update on the contract for FY22. The Philadelphia Department of Public Health (PDPH) acknowledges the Office of the City Controller's finding. PDPH maintains a process to identify subrecipients during the contracting process. Contracts with subrecipients include federal compliance language</p> <p>Contact : Jessica Caum, Program Mgr, Bioterrorism & PDPH (215) 685-6731</p>		
Total U.S. Department of Health and Human Services Questioned Costs:		\$0

City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2022

Reference Number	Status	Questioned Costs
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U.S. Department of Homeland Security

Coronavirus Relief Fund

2021-018

Unresolved

\$83,240

Condition : In our testing of the sampled expenditure population, we noted that five out of 115 invoices prepared by the Office of Recovery Grants inappropriately charged subcontractor markups (or cost-plus- percentage-of-cost) to the grant, totaling \$83,240. While the other goods and services on these invoices were allowable, the subcontractor markups are explicitly unallowable per FEMA guidance. The dollar amounts of the subcontractor markups as they relate to the city's project worksheets. The funding for this program was received from the Department of Homeland Security.

2022 Update : Our FY21 response reflected the status of these costs up to the conclusion of the FY21 Single Audit in February 2023. Throughout FY23, the Grants Office has been working with our consultants to finalize all closed FEMA projects, and all non-qualified expenses will be moved to general fund index codes by the close of FY23.

In addition, staff in Grants and elsewhere in Finance will collaborate in FY24 to update compliance documentation and to refine processes and procedures for supporting departments in all aspects of their grants management. This will include a review of policies and procedures and the materials the Office provides to departments to help them manage their grants compliance work. As part of that review, and the resulting materials, the Office will review how standards for compliance with CFR 200 for applicable grants are communicated to departments.

Contact : Dan Gasiewski, Recovery Officer, Finance (215) 469-1938

Staffing for Adequate Fire and Emergency

City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2022

Reference Number	Status	Questioned Costs
2020-012	Resolved	\$0
<p>Condition : The Philadelphia Fire Department (PFD) submitted semi-annual Federal Financial Reports (FFR, or SF-425s) that were inaccurate for Federal awards received under the Staffing for Adequate Fire and Emergency Response (SAFER) program. Our review of two SF-425s submitted in fiscal year 2020 disclosed that amounts reported for “Federal share of expenditures” and “Recipient share of expenditures” were incorrect. The “Federal share of expenditures” was overstated by \$456,573 and \$1,549,285 for reporting periods ended December 31, 2019, and June 30, 2020, respectively. Additionally, the “Recipient share of expenditures” was overstated by \$152,191 and \$516,428 for reporting periods ended December 31, 2019, and June 30, 2020, respectively. As a result, all line items on the SF-425s that were calculated using those amounts were incorrect. The PFD provided documentation that the grantor informed them that they do not need to submit revised SF-425s but should correct the errors in their subsequent report. Funding for this program is received from the U.S. Department of Homeland Security and administered by the Federal Emergency Management Agency (FEMA).</p> <p>2022 Update : The Federal Emergency Management Agency issued a management decision letter in March of 2023 that the required correction action was implemented and the audit finding is closed.</p> <p>Contact : Tara Mohr, Chief of Staff, Philadelphia Fire Dept (215) 683-1570</p>		
Total U.S. Department of Homeland Security Questioned Costs:		\$83,240

City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2022

Reference Number	Status	Questioned Costs
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U.S. Department of Housing and Urban Development

Choice Neighborhood Implentation Grants

2020-011	Resolved	\$0
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Condition : In our review of the fiscal year (FY) 2020 SEFA, we found GAAU improperly reported prior period expenditures for two grant programs in the current year SEFA. Specifically, we noted expenditures for the Emergency Solutions Grants Program (CFDA #14.231) and the Choice Neighborhoods Implementation Grants (CFDA#14.889) totaling \$462,391 and \$1,372,835 respectively, occurred in FY 2019, but were not included in the year-end accounts payable or reported in the FY 2019 SEFA. Instead, Finance reported those expenditures in the FY 2020 SEFA. The funding for those programs is received from the U.S. Department of Housing & Urban Development.

2022 Update : Corrective action was implemented to improve the reporting of prior year expenditures in the current year SEFA. There are no similar material findings noted in the fiscal 2022 audit.

Contact : Shantae Thorpe, Accounting Manager, Finance (215) 686-5629

Community Development Block Grants

2018-013	Resolved	\$0
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Condition : GAAU did not accurately disclose the total payments to subrecipients in the preliminary SEFA provided for audit. Our review of records indicated that subrecipient expenditures for the major programs were overstated by \$10.2 million. GAAU concurred with our findings and corrected the amounts reported for subrecipient expenditures. This condition was reported as finding number 2017-016 for the Community Development Block Grants/Entitlement Grants (CDBG) in the prior year report.

2022 Update : Corrective action was implemented to improve the subrecipient expenditure reporting process. There were no silimar findings noted in the fiscal 2022 audit.

Contact : Shantae Thorpe, Accounting Manager, Finance (215) 686-5629

Emergency Solutions Grant

City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2022

Reference Number	Status	Questioned Costs
2021-012	Unresolved	\$66,516
<p>Condition : The Office of Homeless Services (OHS) did not have an internal control system in place to track grant payroll distributions. During our testing of payroll expenditures, we noted that one of the two sampled employees worked on multiple programs, however, their entire fiscal year 2021 salary was charged to the Emergency Solutions Grant (ESG). OHS could only estimate the amount of time the employee may have worked on non-ESG program activities, resulting in questioned costs of \$66,516. This funding was received from the Department of Housing and Urban Development.</p> <p>2022 Update : OHS strives to not utilize the ESG funding source for OHS staff wages. This was a one-off allocation due to the decrease of our traditional budget and the large influx of funds from the one time ESG-CV grant. If in the future OHS needs to apply an employee's wages to a grant, we will be sure that employee only works on projects and assignments related to that funding source.</p> <p>Contact : Jerome Hill, Director of Compliance, OHS (215) 686-0371</p>		
Total U.S. Department of Housing and Urban Development Questioned Costs:		\$66,516

City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2022

Reference Number	Status	Questioned Costs
U.S. Department of Justice		
Edward Byrne Memorial Competitive Grant		
2020-010	Resolved	\$0
Condition : The Philadelphia Police Department (PPD) was unable to provide for audit, copies of the quarterly Federal Financial Reports (SF-425s), the Quarterly Performance Metrics, and Semi-annual Progress Reports for the Edward Byrne Memorial Justice Assistance Grant Program. Direct funding for this program is received from the U.S. Department of Justice and additional funding is passed-through the PA Commission on Crime and Delinquency.		
2022 Update : The US Department of Justice issued a management decision letter on March 8, 2023 which closed this audit finding.		
Contact : Stephen Murianka, Captain, Philadelphia Police (215) 683-2846		
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Total U.S. Department of Justice Questioned Costs:		\$0

City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2022

Reference Number	Status	Questioned Costs
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U.S. Department of Treasury

Coronavirus Relief Fund

2021-015

Unresolved

\$0

Condition : For the three subawards selected for testing, we noted that the information required in accordance with 2 CFR section 200.331(a) was not provided at the time of the subaward. Additionally, an evaluation of each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring was not performed. Furthermore, the agreements for two of the subrecipients did not describe applicable compliance requirements, or the for-profit subrecipients' compliance responsibilities. The funding source for this program is received from the U.S. Department of Treasury. This condition was reported as finding number 2020-014 in the prior year report.

2022 Update : As the finding notes, this issue was not related to normal operations, but only affected subrecipients of Coronavirus Relief Fund grant funds. This was due to the unprecedented nature of the pandemic and its impacts on every level of City operations. The public health emergency created the need for speedy response from the City on a wide variety of issues, with funds sometimes being released before a grant to reimburse the City was identified. As the finding itself notes, as soon as the funding was identified to be from a Federal award, the City did reach out to impacted departments, which then performed the necessary subaward monitoring procedures on a regular basis. Nonetheless, we recognize this as an opportunity to strengthen our internal processes and controls. To that end, we have taken and propose to take the following corrective actions:

- Re-staff the Office of Recovery and Grants (ORG) within the budget department and bring it back to full staffing. This will provide the capacity to assist departments in developing and enacting their subrecipient processes throughout the life cycle of applicable grants.
- ORG has developed and is offering recurring training sessions for operational departments and fiscal officers on subrecipient monitoring. So far this was presented to the HHS cluster and will be offered to more departments as ORG rebuilds its staff and re-establishes its calendar now that it has moved to Finance/Budget
- ORG is working to develop a new process for identifying, evaluating, and monitoring subrecipients throughout the life cycle of a grant, including utilizing the CFR guidelines to develop a questionnaire for departments to aid them to determine if their grant will include subrecipients, and guide them through the overall subrecipient monitoring process.

Contact : Dan Gasiewski, Recovery Officer, Finance (215) 469-1938

City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2022

Reference Number	Status	Questioned Costs
Emergency Rental Assistance Program		
2021-009	Resolved	\$0
<p>Condition : For the two subawards selected for testing, we noted that an evaluation of each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring was not performed. Additionally, there was no subrecipient monitoring performed. The funding source for this program is the U.S. Department of Treasury and the Pennsylvania Department of Human Services.</p> <p>2022 Update : There were no similar findings noted in the FY 2022 audit.</p> <p>Contact : Melissa Long, Director of DHCD (215) 686-9789</p>		
Total U.S. Department of Treasury Questioned Costs:		\$0

City of Philadelphia
Summary Schedule of Prior Year Audit Findings
Fiscal Year Ended June 30, 2022

Status of Prior Year Audit Findings – Financial Audit

2021-001 INADEQUATE STAFFING LEVELS, LACK OF TECHNOLOGICAL INVESTMENT AND INSUFFICIENT OVERSIGHT LED TO UNDETECTED MATERIAL MISSTATEMENTS AND UNTIMELY PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Staff Shortages Along with the Lack of a Comprehensive Financial Reporting System Have Contributed to Significant Financial Statement Errors

Condition: The Finance Office failed to detect errors totaling \$229 million during preparation of the city's fiscal year 2021 ACFR submitted for audit and did not provide finalized footnotes until very late in the audit process. Examples of undetected errors included:

- Accounts payable were under recorded by a total of \$67 million in the General Fund, Health Choices Behavioral Health Fund, Grants Revenue Fund, and Aviation Operating and Capital Funds due to weaknesses in the payables identification and recording process, as discussed in more detail.
- Taxes receivables were overstated by \$45.5 million because of the inclusion of receivables which were previously written off by the city's Tax Review Panel.
- The Community College of Philadelphia (CCP), a city component unit, account balances were understated by \$34.2 million due to the failure to incorporate the financial data of a new CCP component unit.

An example of an untimely provided footnote was the completed disclosure for the Aviation Fund notes payable, for which we did not receive a substantially completed version for audit until February 15, 2022, just over a week before we issued the audit opinion.

Late Submission of Aviation Fund Financial Statements Continues to Delay Preparation and Audit of ACFR

Condition: We have previously reported that the late submission of the Aviation Fund financial statements and supporting compilation contributed to the city's inability to timely prepare the preliminary ACFR. For fiscal year 2021, the Aviation Fund statements and compilation were again completed late, with the DOA not submitting this information to the Finance Office until December 20, 2021. While this was eight days earlier than the previous year, the late submission contributed to the Aviation Fund not being included in the city's financial statements until December 29, 2021.

Late Receipt of Component Unit and Fiduciary Fund Financial Reports Again Delayed Preparation and Audit of ACFR

Condition: Over the last several years, we have reported that the late receipt of component unit financial reports continued to delay preparation and audit of the city's ACFR. For the fiscal year ended June 30, 2021, four of the city's 10 component units and one fiduciary fund did not submit their final reports by the due dates requested by Finance Office accountants.

City of Philadelphia
Summary Schedule of Prior Year Audit Findings
Fiscal Year Ended June 30, 2022

Status of Prior Year Audit Findings – Financial Audit

Untimely Preparation of the SEFA May Result in the Late Submission of the Single Audit Reporting Package to the Federal Audit Clearinghouse

Condition: Because the city expends more than \$750,000 of federal awards, Office of Management and Budget's (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) requires a single audit of grant activities to be performed each year. Finance Office's Grants Accounting and Administrative Unit (GAAU) is responsible for preparing the Schedule of Expenditures of Federal Awards (SEFA), which serves as the primary basis that the auditors use to determine which programs will be tested. As of the date of this report, the fiscal year ending June 30, 2021 SEFA has not been provided for audit.

Status: In the FY 2022 Schedule of Findings and Questioned Costs, this finding is updated as 2022-001 and is deemed unresolved.

2021-002 BREAKDOWNS IN THE FUNCTIONALITY AND APPLICATION IT CONTROLS OF THE ONEPHILLY SYSTEM CONTINUE TO INCREASE THE RISK FOR MATERIAL PAYROLL ERRORS

Condition: As part of our audit of the city's fiscal 2021 ACFR, we reviewed the OnePhilly team's remediation efforts to address the remaining control deficiencies identified during a prior year evaluation¹ of the information technology (IT) application and general controls related to the city's Oracle eBusiness Suite/PeopleSoft Workforce Management System (the OnePhilly system). The OnePhilly system replaced the legacy Human Resources (HR), Benefits, Payroll, and Time and Attendance systems. In December 2018, the HR and Benefits modules went live. The next rollout was in March 2019 with the Payroll and Time and Attendance modules. An additional module for pensions remains outstanding. The Finance Office oversees the OnePhilly team, whose role is to manage the OnePhilly system project. While some conditions that existed during fiscal 2020 have been corrected, multiple breakdowns remain with the functionality and application controls of the OnePhilly system. Our current year review noted that five out of nine previously reported unresolved conditions remained, and four conditions have been corrected. We continue to consider these breakdowns to be a material weakness. Specifically, the following was noted:

- Assumed time continued to be automatically recorded by the OnePhilly system if an employee's timecard was short of the employee's scheduled hours. This time is automatically added to the timecard under the assumption that the employee worked their minimum scheduled hours in the pay period if the time entered into Oracle Time and Labor is insufficient. The departments are now provided an Assumed Time Reconciliation report to retroactively reconcile all assumed time before the close of the next pay period or no later than the end of the three pay period reconciliation timeframe. While providing the

¹ During the fiscal year 2019 audit, we engaged an independent accounting firm to perform an assessment of the information technology (IT) application and general controls of the OnePhilly system.

City of Philadelphia
Summary Schedule of Prior Year Audit Findings
Fiscal Year Ended June 30, 2022

Status of Prior Year Audit Findings – Financial Audit

Assumed Time Report has reduced the total amount of unreconciled assumed time, insufficient controls exist to ensure these retroactive changes occur at the department level in a timely manner.

- Employee timecards continue to show hours types, such as regular time or on-call time, that are not appropriate for the employee's position, increasing the likelihood of erroneous or fraudulent time entry.
- The OnePhilly team continues to use an automated process to change unapproved timecards to approved status. Departments are responsible for retroactively examining timecards and making corrections. However, insufficient controls exist to ensure this post-pay review and correction occur at the departmental level.
- We previously reported that the Timecard Status Summary Dashboard (including the Missing Timecard Report) is not restricted by department. The Super Timekeepers are able to view all employees on the Dashboard. In addition, the Timecard Status table within the Dashboard does not reflect the total population of timecards as the missing timecards are not included. During our testing, the OnePhilly team indicated that there were no changes to this condition.
- Formalized monitoring has been developed for files sent to various third parties including city employee unions, benefits providers, and insurance providers. However, these monitoring activities are not supported by a written policy. Additionally, during the period under audit, a vendor had to repeatedly contact the city to obtain a missing interface file.

Our current year review disclosed that the following previously reported conditions have been corrected. We found that changes made to employee timecards by the OnePhilly team or the Finance Office's Central Payroll Unit are now supported with documented authorization or approval. The OnePhilly team has reduced the overall number of issues causing inaccurate accrual of leave and corrected the outstanding accrual issue identified in 2019. While the Overpaid / Underpaid report continues to have known inaccuracies according to the OnePhilly team and still requires a full review each week, documentation of these corrections has improved. For 18 of 20 samples selected, over/underpayments were adequately explained, and documentation of the correction was available. Lastly, supervisory and executive approvals of payroll are no longer recorded and submitted on paper reports. These approvals are now submitted electronically.

Status: In the FY 2022 Schedule of Findings and Questioned Costs, this finding is updated as 2022-003 and 2022-004 and is deemed resolved.

City of Philadelphia
Summary Schedule of Prior Year Audit Findings
Fiscal Year Ended June 30, 2022

Status of Prior Year Audit Findings – Financial Audit

2021-003 OIT’S IT GENERAL CONTROLS CONTINUE TO REQUIRE STRENGTHENING

Condition: We previously reported several deficiencies in the Office of Innovation and Technology’s (OITs) IT general controls over key financial-related applications², which were identified during a prior year review . Current year testing revealed that while OIT has made certain remediation efforts, the following conditions remain:

- OIT management again provided a Change Management Standard Operating Procedures (SOP) created on January 29, 2019, which still did not specifically address (1) details on the Change Advisory Board (CAB) approval process and (2) how end-user testing should be documented. As noted in prior reviews, the procedure was still inconsistently applied when performing change requests for in-scope applications. Change requests sampled by us were still not consistently supported by documented end-user testing, including detailed testing procedures, and identification that testing was completed. Also, for sampled change requests, the service tickets did not consistently document required approvals, including evidence of review and approval by the CAB, even though the SOP clearly identifies the level of approvals required for the different types of changes that are migrated to production.
- OIT still did not properly segregate duties in the following cases:
 1. Four OIT employees continued to have database administrator access as well as systems administrator access within FAMIS and ADPICS.
 2. Two OIT employees continued to have database administrator access as well as systems administrator access within Basis2.

In response to our recommendation, the OIT has appropriately corrected a segregation of duties deficiency reported in prior years, in which three OIT programmers continued to have development rights to Basis2 as well as database administrator access rights. OIT segregated these incompatible duties by removing the database administrator access for each of these programmers. We consider this condition to be resolved.

Status: In the FY 2022 Schedule of Findings and Questioned Costs, this finding is updated as 2022-002 and is deemed unresolved.

2021-004 TREASURER’S BANK RECONCILIATION PROCEDURES STILL REQUIRE IMPROVEMENT

Condition: In the prior audit, we reported that the consolidated cash bank reconciliation contained numerous long outstanding reconciling items, which had been accumulating since the Treasurer resumed reconciling the consolidated cash account in June 2017. A resulting condition from the Treasurer’s failure to reconcile accounts for several years was noncompliance with Pennsylvania’s Disposition of Abandoned and Unclaimed Property

² The key financial-related applications included in the review were FAMIS, Advanced Purchasing Inventory Control System (ADPICS), OnePhilly, Pension Payroll, Taxpayer Inquiry and Payment System (TIPS), and Basis2.

City of Philadelphia
Summary Schedule of Prior Year Audit Findings
Fiscal Year Ended June 30, 2022

Status of Prior Year Audit Findings – Financial Audit

Act (escheat act). Our current year audit noted that deficiencies still existed in the Treasurer's bank reconciliation procedures. Specifically, the following was noted:

- All 69 bank reconciliations selected for testing did not contain the signature of the City Treasurer, 1st Deputy City Treasurer, Deputy Treasurer or Assistant Treasurer as evidence that the reconciliations were approved by the administrative officials as required by the Treasurer's Bank Reconciliation Policy.
- Although Treasurer personnel timely prepared the fiscal year-end bank reconciliations, they were not timely in their investigation and resolution of reconciling items. Our prior year report noted numerous long outstanding reconciling items for the consolidated cash account. Current year testing of all 69 bank reconciliations disclosed 50 reconciliations with long outstanding reconciling items. As of June 30, 2021, there were 672 bank reconciling items over 90 days old with a net total dollar amount of \$12.8 million and 1,280 book reconciling items over 90 days old with a net total dollar amount of \$85.1 million.
- Ongoing problems with reconciling revenue activity for the Department of Public Health (DPH) had not been corrected and the variance has significantly increased. Previous audits have noted variances between DPH's recorded collections and the amounts transferred daily to the consolidated cash account. As of June 30, 2021, there was a \$15.9 million variance between DPH's recorded collections and actual transfers compared to \$7.9 million variance reported in the prior year. The Treasurer informed us that they implemented a revised process for handling DPH revenue receipts. However, the current year audit disclosed that the process had not been fully implemented.
- Our testing still noted noncompliance with the Pennsylvania escheat act. There remains \$10.8 million in outstanding vendor checks for calendar years 2013 to 2018 and \$1.5 million in outstanding payroll checks for calendar years 2016 through 2019 that have not been escheated to the state. Treasurer personnel informed us they have engaged an outside accounting firm to assist in addressing the legacy escheatment backlog.

Status: In the FY 2022 Schedule of Findings and Questioned Costs, this finding is updated as 2022-006 and is deemed unresolved.

2021-005 FAILURE TO CLOSE OUT PRIOR YEAR GRANT ACTIVITY INCREASES RISK OF REPORTING ERRORS

Condition: The Finance Office along with city departments failed to timely identify and close out remaining balances for certain completed grants. Grants Accounting and Administrative Unit (GAAU) personnel employ a manual process to enter grant expenditures from the city's accounting system into the SEFA through a fund

City of Philadelphia
Summary Schedule of Prior Year Audit Findings
Fiscal Year Ended June 30, 2022

Status of Prior Year Audit Findings – Financial Audit

schedule, which is adjusted based on grant reconciliations and closeouts provided by the departments responsible for grants. Specifically, our review of the six departments³ with the largest accounts receivable and advance balances on the fund schedule identified \$26.9 million in accounts receivable and \$45.7 million in advances for grants that had no current year activity and the grant award date expired three or more years ago, ranging from fiscal years 1998 to 2018.

Status: In the FY 2022 Schedule of Findings and Questioned Costs, this finding is updated as 2022-007 and is deemed unresolved.

2021-006 ACCOUNTS PAYABLE REPORTING STILL NEEDS IMPROVEMENT

Condition: During fiscal year 2021 audit testing, we detected understated accounts payable as a result of unrecorded liabilities amounting to \$67 million. This understatement of accounts payable occurred in the General Fund for \$11.6 million, Health Choices Behavioral Health Fund for \$33.8 million, Grants Revenue Fund for 12.9 million, Aviation Operating Fund for 3.6 million, and Aviation Capital Fund for \$5.1 million. We proposed accounts payable adjustments on these above-mentioned funds. However, the Finance Office and the DOA management agreed to only correct the understated accounts payable in the Grants Revenue Fund, portions of Health Choices Behavioral Health Fund and Aviation Capital Fund for the total amount of \$43.3 million.

Status: In the FY 2022 City of Philadelphia Report on Internal Control and on Compliance and Other Matters, this finding was downgraded from significant deficiency to other conditions and is updated as 2022-010 and is deemed unresolved.

2021-007 CAPITAL ASSET CONTROL DEFICIENCIES INCREASE RISK OF REPORTING ERRORS

Lack of a Comprehensive Capital Asset System Hampered Reporting Process

Condition: The city still lacks a comprehensive capital asset management system to better manage and account for real property assets. Instead, Finance Office accountants continue to maintain a cumbersome series of Excel files, that together with FAMIS, constitute the current fixed asset ledger. Various spreadsheet files accumulate the cost of capital assets and work in progress, while other spreadsheet files are used to calculate depreciation expense and accumulated depreciation reported in the city's ACFR. Real property addresses are only available in FAMIS by user code, which is identified in an Excel file called the "Proof".

³ The six departments selected for testing based on the largest dollar amounts of outstanding accounts receivables and advance balances were the Department of Planning and Development, the Managing Director's Office, Department of Public Health, Department of Behavioral Health and Intellectual Disability Services, Office of Homeless Services, and First Judicial District of Pennsylvania

City of Philadelphia
Summary Schedule of Prior Year Audit Findings
Fiscal Year Ended June 30, 2022

Status of Prior Year Audit Findings – Financial Audit

Failure to Inventory Real Property Assets Increases Risk of Inaccurate Accounting Records

Condition: Except for the Philadelphia Water Department (PWD) and the Division of Aviation (DOA), which both periodically check the physical existence and condition of their real property assets, this year's audit again disclosed no evidence that the city's other real property assets had been recently inventoried. In its response to last year's report, Finance Office management stated it has been working with OIT's Geographic Information System (GIS) unit with the objective of reconciling the fixed asset ledger to Integrated Workplace Asset Management System⁴ (IWAMS), no reconciliation has been provided.

Status: In the FY 2022 Schedule of Findings and Questioned Costs, this finding is updated as 2022-008 and is deemed unresolved.

2021-008 SAPs REQUIRE UPDATING TO ENSURE ACCURATE AND CONSISTENT APPLICATION OF ACCOUNTING RULES AND REGULATIONS

Condition: The city's Standard Accounting Procedures (SAPs), which serve as the basis for the city's system of internal control, continue to be long outdated and fail to reflect the automated processes and practices currently in use. The Finance Office has established over two hundred SAPs to provide city departments and agencies with guidance on how to handle various accounting related activities, including proper procedures for ensuring the accuracy of transactions and the safeguarding of assets. Over the years, as new technologies were adopted and daily practices were enhanced, the existing SAPs have not been updated accordingly, with over 50 percent of them still being more than half a century old.

During fiscal year 2021, the Finance Office continued updating 26 SAPs with the most recent being an update of SAP- No. E – 4601 *Accounting for Proceeds from Disposition of Capital Assets Originally Acquired Through Loan Funds*, issued on December 2, 2021. During current year's follow up, we were provided with an updated project tracking schedule, which listed all existing SAPs, identified those SAPs deemed obsolete, and provided new target deadlines for completing updates for all SAPs by fiscal year 2026. We were informed that the director of compliance prioritized working meetings with Control Owners and reviewed old and long outdated SAP information to identify obsolete procedures and flag areas requiring updates. Finance Office management estimated that the updated to the ninth and final grant SAP – No. G-6-1, *Budgeting for Revenue from Other Governments* – would be completed by April 30, 2022. Lastly, in response to the new OnePhilly payroll system implemented in March 2019, the Finance Office has a target timeline of December 30, 2022, for the completion of updates to payroll related SAPs.

Status: In the FY 2022 City of Philadelphia Report on Internal control and on Compliance and Other Matters, this finding was downgraded from significant deficiency to other conditions and is updated as 2022-009 and is deemed unresolved.

⁴ During fiscal year 2018, the Department of Public Property (Public Property) implemented the Integrated Workplace Asset Management System (IWAMS), which contains various data on the city's real estate assets, including maintenance and improvement costs.



SUPPLEMENTARY FINANCIAL INFORMATION SECTION

Pennsylvania Department of Human Services

**Pennsylvania Department of Community and
Economic Development**

City of Philadelphia
Schedule of Expenditures of Pennsylvania Department of Human Services Awards
July 1, 2021 to June 30, 2022

<u>Pa. DHS Program</u>	City ID Number	Assistance Listing Number	Contract Number	Grant Awards	Grant Expenditures	Federal Cash
Project Title						
<u>Mental Health/Intellectual Disabilities</u>						
ARPA - Admin Staffing Funds (AES) FY22	151071	00.000	Award Letter	1,808,447	216,045	0
COVID-19 - ARPA - Admin Staffing Funds (AE	151070	93.667	136968026	533,285	38,091	533,285
COVID-19 - Telehealth Tech Infrastructure Crisis	150952	93.958	Award Letter	2,025,166	2,823	2,025,166
ID - Waiver State	150889	00.000	Allocation Letter	7,657,638	7,598,526	0
ID Community Services (10255) FY22	151038	00.000	Award Letter	19,458,599	13,536,240	0
ID- Early Intervention (70170) FY22	151031	84.181	Allocation Letter	6,026,536	6,026,536	6,026,536
ID Early Intervention Service Fee (10235) FY22	151037	00.000	Award Letter	19,483,230	12,626,756	0
ID- Program Income	150999	93.778	Allocation Letter	12,362	12,362	12,362
ID- Random Moment of Time Study (70184) FY	151034	93.778	Allocation Letter	1,168,367	1,168,367	608,754
ID- SSBG (70177) FY22	151032	93.667	Allocation Letter	1,422,353	1,422,353	1,422,353
ID- TSM Random Moment of Time Study	151035	93.778	Allocation Letter	483,830	483,830	182,386
ID- Waiver Admin (70175) FY22	151033	93.778	Allocation Letter	7,114,696	7,114,696	1,944,117
ID- Waiver EI (10235) FY22	150899	00.000	Award Letter	1,324,513	1,168,367	0
MH - Program Income	150998	00.000	Allocation Letter	6,717,136	6,717,136	0
MH Behavioral MH Services (10262) FY22	151028	00.000	Award Letter	4,016,773	4,016,767	0
MH- CMHSBG (70167) FY22	151026	93.958	Award Letter	2,905,148	2,836,650	2,854,350
MH- Homeless Grant (70154) FY22	151025	93.150	Award Letter	438,674	438,674	438,674
MH Program Maintenance (10248) FY22	151027	00.000	Award Letter	139,702,735	139,702,735	0
MH Random Moment of Time Study	150978	93.667	Award Letter	868,006	868,006	372,629
MH Specialized Residences (10258) FY22	151029	00.000	Award Letter	930,058	930,058	0
MH- SSBG (70135) FY22	151024	93.667	Award Letter	5,532,135	5,532,135	5,532,135

The accompanying notes are an integral part of this schedule.

City of Philadelphia
Schedule of Expenditures of Pennsylvania Department of Human Services Awards
July 1, 2021 to June 30, 2022

<u>Pa. DHS Program</u>	City ID Number	Assistance Listing Number	Contract Number	Grant Awards	Grant Expenditures	Federal Cash
Project Title						
Temp Money Follows the Person MFP FY22	151036	93.791	Allocation Letter	80,000	28,840	80,000
Temporary DOH FY22	150980	93.323	Award Letter	33,783	33,783	0
Total Mental Health/Intellectual Disabilities:				229,743,470	212,519,776	22,032,747
<u>Children and Youth Program</u>						
Caseworker Visitation Grant FY21	221488	93.556	Award Letter	214,429	214,429	0
Caseworker Visitation Grant FY22	222273	93.556	Award Letter	201,200	201,200	0
Child and Youth Act 148- YDC Costs	229999	00.000	YDC Costs	7,458,500	7,458,500	0
Child Protective Services FY21	221781	93.667	Award Letter	2,888,308	1,381,624	0
Child Protective Services FY22	222260	93.667	Award Letter	2,888,308	2,888,308	2,888,308
Child Welfare Services - Act 148	221402	00.000	Award Letter	378,476,087	627	0
Children and Youth Act 148 FY18	221840	00.000	Award Letter	353,047,609	8,467	0
Children and Youth Act 148 FY19	221845	00.000	Award Letter	340,384,122	30,400	0
Children and Youth Act 148 FY19	221846	00.000	Award Letter	0	107	0
Children and Youth Act 148 FY20	221848	00.000	Award Letter	1,875,770	203,366	0
Children and Youth Act 148 FY21	221856	00.000	Award Letter	283,687,248	4,765,300	0
Children and Youth Act 148 FY22	222276	00.000	Award Letter	374,452,522	311,873,670	0
Family GRP Decision Making (FGDM) FY22	222271	00.000	Award Letter	750,000	278,825	0
Family Preservation Funds - Title XX FY22	150502	93.667	Award Letter	605,304	605,204	605,304
Functional Family Therapy (FFT) FY22	222294	00.000	Award Letter	377,550	43,060	0
Functional Family Therapy (FFT) FY22	222295	00.000	Award Letter	0	1,758	0
John H Chafee Foster Care Program FY21	221597	93.674	2101PACILC	1,100,460	908,082	0

The accompanying notes are an integral part of this schedule.

City of Philadelphia
Schedule of Expenditures of Pennsylvania Department of Human Services Awards
July 1, 2021 to June 30, 2022

<u>Pa. DHS Program</u>	City ID Number	Assistance Listing Number	Contract Number	Grant Awards	Grant Expenditures	Federal Cash
Project Title						
Temporary Assistance for Needy Families FY21	221668	93.558	Award Letter	26,003,804	12,018	4,052,032
Title IV-E Adoption Assistance (Div 44) FY21	222070	93.659	Award Letter	44,200,982	0	11,632,918
Title IV-E Adoption Assistance FY18	222058	93.659	Award Letter	16,984,368	50	0
Title IV-E Adoption Assistance FY20	222068	93.659	Award Letter	14,754,574	0	564,024
Title IV-E Adoption Assistance FY22	222283	93.659	Award Letter	60,047,827	32,150,012	27,047,069
Title IV-E Demonstration Project FY18	221490	93.648	Award Letter	59,836,117	1,112	0
Title IV-E Foster Care FY19	222030	93.658	Award Letter	88,495,964	10,523	0
Title IV-E Foster Care FY20	222037	93.658	Award Letter	57,914,042	68,339	83,731
Title IV-E Foster Care FY21	222043	93.658	Award Letter	71,802,002	66,923	54,915,243
Title IV-E Foster Care FY22	222281	93.658	Award Letter	82,498,743	82,498,743	12,112,766
Title IV-E Legal Custodian FY22	222284	93.659	Award Letter	10,220,484	3,699,683	3,218,663
Title IV-E Legal Custodian SPLC (Div 44) FY21	222231	93.090	Award Letter	6,592,164	0	1,259,047
Title IV-E Medical Assistance FY18	222148	93.778	Award Letter	264,476	16	0
Title IV-E Program Income	229995	93.658	Child Support SSI	377,738	377,738	377,738
Title IV-E SPLC FY18	222219	93.090	Award Letter	4,653,732	16	0
Young Violence (YV) Lifeset FY21	221596	00.000	Award Letter	544,287	28,563	0
Youth Violence (YV) Lifeset FY22	222270	00.000	Award Letter	572,850	505,268	0
Total Children and Youth Program:				2,294,171,571	450,281,930	118,756,844
<u>Combined Homeless Assistance</u>						
COVID-19 - Emergency Rental Assistance Progra	351377	21.023	Notification Letter	47,200,241	12,415,092	0
COVID-19 - HAP- Emergency Rental Assistance	351376	21.023	Notification Letter	56,984,128	20,838,761	0

The accompanying notes are an integral part of this schedule.

City of Philadelphia
Schedule of Expenditures of Pennsylvania Department of Human Services Awards
July 1, 2021 to June 30, 2022

<u>Pa. DHS Program</u>	City ID Number	Assistance Listing Number	Contract Number	Grant Awards	Grant Expenditures	Federal Cash
Project Title						
HAP - Bridge Housing (S) FY22	241393	00.000	Allocation Letter	100,000	100,000	0
HAP - Bridge Housing FY21	241368	93.667	Allocation Letter	191,634	191,634	0
HAP - Bridge Housing FY22	241388	93.667	Allocation Letter	3,445,462	3,222,493	4,183,003
HAP - Case Management (S) FY21	241373	00.000	Allocation Letter	1,966,994	420,606	0
HAP - Case Management (S) FY22	241394	00.000	Allocation Letter	2,175,947	2,175,947	0
HAP - Case Management FY21	241369	93.667	Allocation Letter	41,198	41,198	0
HAP - Case Management FY21	241370	00.000	Allocation Letter	3,950,168	60,257	0
HAP - Case Management FY22	241389	93.667	Allocation Letter	609,261	609,261	0
HAP - Case Management FY22	241390	93.667	Allocation Letter	128,277	128,277	0
HAP - Program Income - Pennfree FY21	241378	93.959	Allocation Letter	1	0	1
HAP - Program Income (F) FY21	241387	93.667	Allocation Letter	214	0	214
HAP - Program Income (F) FY22	241398	93.667	Allocation Letter	3,677	0	3,677
Total Combined Homeless Assistance:				116,797,202	40,203,526	4,186,895
<u>Human Services Development Fund</u>						
HSDF - AACO FY22	146115	00.000	Allocation Letter	700,000	700,000	0
HSDF - AHS Translation Service FY22	146112	00.000	Allocation Letter	308,000	308,000	0
HSDF - Case Management FY22	241397	00.000	Allocation Letter	871,511	871,511	0
HSDF - Financial Administration FY22	146114	00.000	Allocation Letter	180,000	180,000	0
HSDF - Lead Abatement FY21	146011	00.000	Allocation Letter	241,326	17,170	0
HSDF Children & Youth FY22	222263	00.000	Allocation Letter	220,000	220,000	0
HSDF- Lead Abatement FY22	146113	00.000	Allocation Letter	309,526	309,526	0

The accompanying notes are an integral part of this schedule.

City of Philadelphia
Schedule of Expenditures of Pennsylvania Department of Human Services Awards
July 1, 2021 to June 30, 2022

<u>Pa. DHS Program</u>	City ID Number	Assistance Listing Number	Contract Number	Grant Awards	Grant Expenditures	Federal Cash
Project Title						
Human Services Development Fund FY21	100743	00.000	Allocation Letter	316,822	11,105	0
Human Services Development Fund FY21	80344	00.000	Allocation Letter	100,000	50,000	0
Human Services Development Fund FY22	101338	00.000	Allocation Letter	171,068	171,068	0
Human Services Development Fund FY22	80542	00.000	Allocation Letter	100	100,000	0
Total Human Services Development Fund:				3,418,354	2,938,381	0
<u>Child Support Enforcement</u>						
Child Support Enforcement FY21	690486	93.563	Receipts	757,800	0	757,800
Child Support Enforcement FY22	690489	93.563	Receipts	1,112,519	1,089,919	0
Child Support Program FY21	841032	93.563	Title IV-D Program	23,639,309	278,995	14,582,717
Child Support Program FY22	841034	93.563	Receipts	26,813,115	16,197,860	1,024,840
Child Support Program Income FY21	841033	93.563	Title IV-D Program	67,996	0	12,748
Child Support Program Income FY22	841035	93.563	Title IV-D Program	147,918	0	147,918
Domestic Relations Division (DRD) FY17	842644	00.000	Title IV-D Program	7,900,000	4,080,499	0
Total Child Support Enforcement:				60,438,657	21,647,272	16,526,022
<u>Other PaDHS Assistance</u>						
ACT 152 (APP 120) FY22	151062	00.000	Allocation Letter	1,838,552	1,838,552	0
ACT 1992-24 Reimbursement Lawyer Fees FY20	840764	00.000	Receipts	51,552	51,552	0
ACT 1992-24 Reimbursement Lawyer Fees FY22	840807	00.000	Receipts	60,651	60,651	0
Additional Sil Services (State Funds) FY21	222133	00.000	Award Letter	2,607,812	470,817	0
Additional SIL Services (State Funds) FY22	222291	00.000	Award Letter	3,256,563	3,256,563	0

The accompanying notes are an integral part of this schedule.

City of Philadelphia
Schedule of Expenditures of Pennsylvania Department of Human Services Awards
July 1, 2021 to June 30, 2022

<u>Pa. DHS Program</u>	City ID Number	Assistance Listing Number	Contract Number	Grant Awards	Grant Expenditures	Federal Cash
Project Title						
Assessment & Residential Treatment Svcs FY21	151020	00.000	Allocation Letter	545,971	1,429	0
Assessment & Residential Treatment Svcs FY22	151059	00.000	Allocation Letter	470,295	470,295	0
Behavioral Health Services/IGT (173) FY22	150695	00.000	Allocation Letter	8,189,542	8,189,542	0
BHS/ MRS Administration FY22	151042	00.000	Allocation Letter	7,978,033	7,978,033	0
Community Behavioral Health - MCFH	146237	00.000	CBH-MCFH-2022	370,767	81,105	0
COVID-19 - Emergency Rental Assistance Progr	721378	21.023	Notification Letter	9,007,945	9,007,945	9,007,945
Digital Career Exposure Exportation PYN	80538	93.558	21136/SY009	37,500	675	0
Effective Black Parenting Program	222297	00.000	Award Letter	972,160	186,405	0
Family First Prevention & Services Act	222100	93.556	2001PAFFTA	2,310,874	370,162	0
FY22 Juvenile Diversion Expansion	690550	00.000	Award	14,323	14,323	0
Gambling Addiction Assessment & Treatment Fu	151019	00.000	Annual Sch of Funding	620,986	9,271	0
Gambling Addiction Assessment & Treatment Fu	151058	00.000	Allocation Letter	601,859	601,859	0
Health Enterprise Zone (HEZ)	144160	00.000	4100078789	1,500,000	10,917	0
Healthy Families America FY22	222296	00.000	Award Letter	1,045,061	1,045,061	0
Housing Initiative FY22	222264	00.000	Award Letter	2,171,587	2,027,336	0
Information Technology Grant (ITG) FY21	222259	00.000	Award Letter	8,649,722	1,371,030	0
Information Technology Grant (ITG) FY22	222285	93.658	Award Letter	4,065,133	3,076,226	0
Information Technology Grant (ITG) S FY22	222287	00.000	Award Letter	12,805,168	9,431,205	0
Medicare Part D - Retirees FY21	350468	93.778	Receipts	102,768	102,768	102,768
Navigation & Housing Services - Individual w/Op	150622	93.788	4100083253	1,744,818	0	331,241
Opioid Use Disorder (OUD) (10262) FY22	150696	00.000	Allocation Letter	2,212,550	2,212,550	0
Philadelphia Recast Program	150021	93.243	H79SM084863	100,000,000	177,651	95,675

The accompanying notes are an integral part of this schedule.

City of Philadelphia
Schedule of Expenditures of Pennsylvania Department of Human Services Awards
July 1, 2021 to June 30, 2022

<u>Pa. DHS Program</u>	City ID Number	Assistance Listing Number	Contract Number	Grant Awards	Grant Expenditures	Federal Cash
Project Title						
Philadelphia Works FY21	80355	93.558	Letter of Intent	200,000	825	32,434
Supported Work Program (Workwise) FY21	80350	93.558	4100083793	17,781,992	3,869	2,711,256
Supported Work Program (Workwise) FY22	80543	93.558	4100083793	17,781,992	12,642,255	11,011,966
Time Limited Family Reunification FY22	222292	00.000	Award Letter	196,190	196,190	0
Title IV- E Indep Living Interest	222135	93.674	Receipts	5,766	0	5,766
Title IV State Match (Div 49) FY21	221686	00.000	Award Letter	686,872	34,824	0
Title IV-B FY22	222288	93.645	Award Letter	2,575,773	2,575,742	2,575,773
Title IV-B State Match (DIV 49) FY22	222289	00.000	Award Letter	686,872	686,845	0
Title IV-E Independent Living FY21	222134	93.674	Award Letter	393,075	55,800	926,937
Title IV-E Independent Living FY22	222290	93.674	Award Letter	393,075	393,075	196,538
Total Other PaDHS Assistance:				213,933,799	68,633,345	26,998,299
Total Schedule of Expenditures of PaDHS Awards:				2,918,503,053	796,224,230	188,500,807

The accompanying notes are an integral part of this schedule.

**CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF
PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

1. BASIS OF ACCOUNTING

The modified accrual basis of accounting was used to prepare this schedule. All federal and state financial assistance received from the Pennsylvania Department of Human Services is included.

2. DEPARTMENT OF HUMAN SERVICES MAJOR PROGRAMS

The following represent major programs from the Pennsylvania Department of Human Services as defined in the **Single Audit Supplement**:

Mental Health / Intellectual Disabilities Program
Emergency Rental Assistance Program
Children and Youth Program
Coronavirus Relief Fund

3. GOVERNMENTAL FUNDING AWARDED BY THE CITY

The following table identifies funding received from the Pennsylvania Department of Human Services that the city awarded to its subrecipient organizations:

<u>Source</u>	<u>Program</u>	<u>Funding</u>
State - DHS Mental Health/Intellectual Disabilities		\$172,934,394
State - DHS Behavioral Health Services Initiative		9,169,723
State - DHS Children and Youth Program		185,026,670
State - DHS Combined Homeless Assistance Programs		3,006,153
State - DHS Human Services Development Fund		1,445,392
Total Pa. DHS Awards to Subrecipients:		<hr/> \$371,582,332 <hr/>



CITY OF PHILADELPHIA

OFFICE OF THE CONTROLLER
1230 Municipal Services Building
1401 John F. Kennedy Boulevard
Philadelphia, PA 19102-1679
(215) 686-6680 FAX (215) 686-3832

CHARLES EDACHERIL
Acting City Controller

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Honorable Mayor and Honorable Members
of the Council of the City of Philadelphia

To the Commonwealth of Pennsylvania,
Department of Human Services

We have performed the procedures enumerated below, on the financial schedules and exhibits of the City of Philadelphia, Pennsylvania as required by the DHS Single Audit Supplement as of June 30, 2022. The City of Philadelphia, Pennsylvania's management is responsible for the financial schedules and exhibits.

The City of Philadelphia, Pennsylvania management and the Commonwealth of Pennsylvania, Department of Human Services have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of compliance with the Commonwealth of Pennsylvania, Department of Human Services requirement to perform limited procedures on the supplemental financial schedules included with the Single Audit reporting package. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

I. The procedures and associated findings applicable to Exhibits A-1 (a) through XIX (a) NBG are as follows:

Procedures

- (a) We have verified by comparison of the amounts and classifications that the financial schedules and exhibits listed below, which summarize amounts reported to DHS for fiscal year ended June 30, 2022, have been accurately compiled and reflect the audited books and records of the City of Philadelphia, Pennsylvania. We also compared the example schedules in the DHS Single Audit Supplement to these schedules to determine that they are presented, at a minimum, at the level of detail and in the format required by the DHS Single Audit Supplement pertaining to this period.

C I T Y O F P H I L A D E L P H I A
OFFICE OF THE CONTROLLER

<u>Program Name</u>	<u>Number</u>	<u>Referenced Schedule/Exhibit</u>
Child Support Enforcement	A-1 (a)	Summary of Expenditures
	A-1 (c)	Summary of Incentives
	A-1 (d)	Summary of Title IV-D Account
Work Ready Program	II	Schedule of Revenues and Expenditures
Mental Health/Intellectual Disabilities	IV (a) MH NBG	Report of Income and Expenditures
	IV (b) MH NBG	Report of Income and Expenditures
	IV (c) ID NBG	Schedule of Revenues, Expenditures and Carryover Funds
	IV (d) ID NBG	Report of Income and Expenditures
Early Intervention Services	V (a) EI	Early Intervention Services
	V (b) EI	Early Intervention Services
Combined Homeless Assistance Program	XIX (a) NBG	Report of Income and Expenditures

- (b) We have inquired of management as to whether there were any adjustments to reported revenues or expenditures which were not reflected on reports submitted to DHS for the period in question.

Findings

- (c) The procedures detailed in the two preceding paragraphs, (a) and (b) above, disclosed the following adjustments or findings which have not been reflected on reports submitted to DHS for the period in question:
1. The county report submitted to DHS for the Combined Homeless Assistance Program did not agree with the city's books and records. The amounts reported in Exhibit XIX (a) NBG Report of Income and Expenditures were overstated or understated as listed in Table 1 below.

C I T Y O F P H I L A D E L P H I A
OFFICE OF THE CONTROLLER

Table 1: Combined Homeless Assistance Program				
Lines from Exhibit XIX (a) NBG	Administration Over/(Under) Stated	Bridge Housing Over/(Under) Stated	Case Management Over/(Under) Stated	Total Over/(Under) Stated
Purchased Services	\$ 0	\$ 210,854	\$ (190,560)	\$ 20,294
Total Expenditure	\$ 0	\$ 210,854	\$ (190,560)	\$ 20,294
Earned Interest	\$ (5,895)	\$ 0	\$ 0	\$ (5,895)
Total Revenue	\$(5,895)	\$ 0	\$ 0	\$(5,895)

II. The procedures and associated findings applicable to Exhibit XX - Federal Awards Reconciliation Schedule are as follows:

Procedures

- (a) We have agreed the expenditure amounts listed on the reconciliation schedule under the “Federal Expenditures per the SEFA” column C to the audited Schedule of Expenditures of Federal Awards (SEFA).
- (b) We have agreed the receipt amounts listed on the reconciliation schedule under the “Federal Awards Received per the audit confirmation reply from Pennsylvania” column D to the subrecipient Federal amounts that were reflected in the audit confirmation reply from the Office of Budget, Comptroller Operations.
- (c) We have recalculated the amounts listed under the “Difference” column E and the “% Difference” column F.
- (d) We have agreed the amounts listed under the “Difference” column E to the audited books and records of the City of Philadelphia, Pennsylvania.
- (e) We have agreed the “Detailed Explanation of the Differences” to the audited books and records of the City of Philadelphia, Pennsylvania.

Findings

- (f) The procedures detailed in paragraphs (a) through (e) above did not disclose any adjustments or findings which have not been reflected on the corresponding schedule.

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O F F I C E O F T H E C O N T R O L L E R

III. The procedures and associated findings applicable to Exhibit XXI – County Children and Youth Agency Monitoring Schedule are as follows:

Procedures

- a) We have reconciled the list of providers under “Provider Name” column A to the providers who were paid for In-Home Purchased Services during the year according to the County Children and Youth Agency’s (CCYA) general ledger, cash disbursements journal, or similar record. Note any providers who were paid during the year but were not included on this schedule.
- b) We have agreed the response in column B to the appropriate Provider contract.
- c) We have agreed information in columns C through I to the CCYA’s monitoring records for In-Home Purchased Service Providers.

Findings

- d) The procedures detailed in paragraphs (a) through (c) above, disclosed the following exceptions or findings which have not been reflected on the corresponding schedule:
 - 1) There are 20 providers that were paid during the year but not included in Column A of Exhibit XXI. Below is a list of providers that were not on Exhibit XXI:
 - a) 5517 GREEN STREET
 - b) APM (Q1-Q4)
 - c) Bethanna (Q1-Q4)
 - d) Camp Nejeda Foundation
 - e) Catholic Community Services (Q1-Q2)
 - f) Family School
 - g) Kids Peace National Center For Kids In Crisis
 - h) Little Achievers Inc.
 - i) Melc Infants Friendship
 - j) Net CUA 1 (Q1-Q4)
 - k) Net CUA 7 (Q1-Q4)
 - l) RETINTERGRATION/AFTERCARE
 - m) Roxborough ELC
 - n) Smart Beginnings Elc
 - o) Tabor Community Partners (Q1-Q4)
 - p) UMASS Memorial Radiology Physicians
 - q) Urban Care Pharmacy
 - r) Vision Quest
 - s) Wordsworth CUA 10 (Q1-Q4)
 - t) Wordsworth CUA 5 (Q1-Q4)

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- 2) There is one provider for which column B indicates the provider contracts contain the CPSL requirements, but a contract between the CCYA and the provider did not exist during fiscal year 2022. Below is a list of those providers:

a. Greater Philadelphia YMCA

- 3) The table 2 below lists the providers with information in Columns C through I that did not agree to the CCYA monitoring records for In-Home Purchased Services Providers:

Table 2: Summary of Findings for Exhibit XXI		
PROVIDER NAME	COLUMN EXCEPTION	EXCEPTION (COMMENT)
Big Brothers Big Sisters Association	H, I	H. The schedule did not have a follow-up monitoring date even though follow-up was done on prior year monitoring. I. The schedule indicated CAP was implemented but the monitoring report did not identify any exceptions or issues related to CPSL clearances.
Carson Valley Children's Aid (RSR), (TIPS)	H	H. The schedule did not have a follow-up monitoring date even though follow-up was done on prior year monitoring.
Congreso De Latinos Unidos Incorporated (FEC), (TIPS)	H	H. The schedule did not have a follow-up monitoring date even though follow-up was done on prior year monitoring.
Cora Services Incorporated (TIPS)	C, E, F, G, H, I	C. The monitoring date per Exhibit XXI did not agree to the monitoring date per the monitoring report.
Cora Services Incorporated (FA)	H	E. CPSL exceptions noted during current year monitoring did not agree to CCYA monitoring records. F, G. The schedule indicated CAP was not applicable, but CAP was submitted and approved. H. The schedule did not have a follow-up monitoring date even though follow-up was done on prior year monitoring. I. The schedule indicates CAP implementation was not applicable, but follow-up monitoring showed that the provider implemented CAP.

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Elwyn of Pennsylvania and Delaware (FES)	H	H. The schedule did not have a follow-up monitoring date even though follow-up was done on prior year monitoring.
Free Library of Philadelphia Foundation	H	H. The schedule did not have a follow-up monitoring date even though follow-up was done on prior year monitoring.
Greater Phila Community Alliance previously UNITED COMMUNITIES SOUTHEAST PHILA (TIPS), (FES-NE), (FES-S)	H	H. The schedule did not have a follow-up monitoring date even though follow-up was done on prior year monitoring.
IDAAY (ISP)	E, F, G, I	E. CPSL exceptions noted during the current year monitoring did not agree to CCYA monitoring records. F, G, I. The schedule did not indicate if CAP was submitted, approved, and implemented.
IDAAY (VP)	E, F, G, H, I	E. Monitoring report did not identify exceptions related to CPSL requirements. F, G, I. The schedule indicated CAP was submitted, approved, and implemented but the monitoring report did not identify any exceptions or issues related to CPSL clearances. H. The schedule did not have a follow-up monitoring date even though follow-up was done on prior year monitoring.
Intercultural Family Services Inc (TIPS-NE) Intercultural Family Services Inc (TIPS- West), (FES)	E, F, G, H, I H	E. CPSL exceptions noted during current year monitoring did not agree to CCYA monitoring records. F, G, I. The schedule did not indicate if CAP was submitted, approved, and implemented. H. The schedule did not have a follow-up monitoring date even though follow-up was done on prior year monitoring.
Juvenile Justice Center of Phila (TIPS), (IHD)	H	H. The schedule did not have a follow-up monitoring date even though follow-up was done on prior year monitoring.

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Little Red Perez Boxing Gym, Inc	H	H. The schedule did not have a follow-up monitoring date even though follow-up was done on prior year monitoring.
Lutheran Settlement House	F, G, I	F, G, I. The schedule indicated CAP was submitted, approved, and implemented but the monitoring report did not identify any exceptions or issues related to CPSL clearances.
Mazzoni Center	H	H. The schedule did not have a follow-up monitoring date even though follow-up was done on prior year monitoring.
Northern Children Services	F, G, I	F, G, I. The schedule indicated CAP was submitted, approved, and implemented but the monitoring report did not identify any exceptions or issues related to CPSL clearances.
Pennsylvania School for the Deaf	F, G, H, I	F, G, I. The schedule indicated CAP was submitted, approved, and implemented but the monitoring report did not identify any exceptions or issues related to CPSL clearances. H. The schedule did not have a follow-up monitoring date even though follow-up was done on prior year monitoring.
Southeast Asian Mutual Assistance Association	H	H. The schedule did not have a follow-up monitoring date even though follow-up was done on prior year monitoring.
The Attic Youth Center	F, G, H, I	F, G, I. The schedule indicated CAP was submitted, approved, and implemented but the monitoring report did not identify any exceptions or issues related to CPSL clearances. H. The schedule did not have a follow-up monitoring date even though follow-up was done on prior year monitoring.

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Urban Affairs Coalition (CHOP AI), (Covenant House), (Teenshop)	H	H. The schedule did not have a follow-up monitoring date even though follow-up was done on prior year monitoring.
Women Against Abuse	F, G, I	F, G, I. The schedule indicated CAP was submitted, approved, and implemented but the monitoring report did not identify any exceptions or issues related to CPSL clearances.
Women Organized Against Rape (WOAR)	F, G, I	F, G, I. The schedule indicated CAP was submitted, approved, and implemented but the monitoring report did not identify any exceptions or issues related to CPSL clearances.
Youth Service, Inc (TIPS), (FES), (Baring House)	H	H. The schedule did not have a follow-up monitoring date even though follow-up was done on prior year monitoring.

We were engaged by City of Philadelphia, Pennsylvania to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the accompanying financial schedules and exhibits required by the DHS Single Audit Supplement. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City of Philadelphia, Pennsylvania and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the City of Philadelphia, Pennsylvania, City Council, and the Commonwealth of Pennsylvania DHS and is not intended to be and should not be used by anyone other than those specified parties.

Charles Edacheril

CHARLES EDACHERIL, CPA
Acting City Controller
Philadelphia, Pennsylvania
November 8, 2023

CITY OF PHILADELPHIA
SUMMARY OF EXPENDITURES
TITLE IV-D CHILD SUPPORT PROGRAM
FYE JUNE 30, 2022

EXHIBIT A-1(A)

COMPARISON OF CHILD SUPPORT PROGRAM INDEX NO. 841034 & 842641 SINGLE AUDIT EXPENDITURES WITH THE REPORTED EXPENDITURES

County: Philadelphia		Year Ended:						Fiscal Year 2022						Single Audit Over/Under Reported			
Single Audit Expenditures		Reported Expenditures						Single Audit Over/Under Reported						Single Audit Over/Under Reported			
Quarter Ending: 09/30/21	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid	Total	Unallowable
1. Salary/Overhead	7,745,751.00	413,291.00	(984,876.00)	6,347,584.00	4,189,405.00	7,745,751.00	413,291.00	(984,876.00)	6,347,584.00	4,189,405.00	7,745,751.00	413,291.00	(984,876.00)	6,347,584.00	4,189,405.00	7,745,751.00	413,291.00
2. Fee/Costs	29.00	0.00	0.00	29.00	0.00	29.00	0.00	0.00	29.00	0.00	29.00	0.00	0.00	29.00	0.00	29.00	0.00
3. Interest & Program Income	12,326.00	139.00	0.00	12,187.00	8,043.00	12,326.00	139.00	0.00	12,187.00	8,043.00	12,326.00	139.00	0.00	12,187.00	8,043.00	12,326.00	139.00
4. Blood Testing Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs	7,562.00	0.00	0.00	7,562.00	4,991.00	7,562.00	0.00	0.00	7,562.00	4,991.00	7,562.00	0.00	0.00	7,562.00	4,991.00	7,562.00	0.00
6. ADP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Total (1-2-3-4+5+6)	7,740,958.00	413,152.00	(984,876.00)	6,342,930.00	4,186,334.00	7,740,958.00	413,152.00	(984,876.00)	6,342,930.00	4,186,334.00	7,740,958.00	413,152.00	(984,876.00)	6,342,930.00	4,186,334.00	7,740,958.00	413,152.00
Quarter Ending: 12/31/21	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid	Total	Unallowable
1. Salary/Overhead	8,242,095.00	425,152.00	(535,728.00)	7,281,215.00	4,805,602.00	8,242,095.00	425,152.00	(535,728.00)	7,281,215.00	4,805,602.00	8,242,095.00	425,152.00	(535,728.00)	7,281,215.00	4,805,602.00	8,242,095.00	425,152.00
2. Fee/Costs	25.00	0.00	0.00	25.00	0.00	25.00	0.00	0.00	25.00	0.00	25.00	0.00	0.00	25.00	0.00	25.00	0.00
3. Interest & Program Income	14,091.00	160.00	0.00	13,931.00	9,194.00	14,091.00	160.00	0.00	13,931.00	9,194.00	14,091.00	160.00	0.00	13,931.00	9,194.00	14,091.00	160.00
4. Blood Testing Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs	12,654.00	0.00	0.00	12,654.00	8,352.00	12,654.00	0.00	0.00	12,654.00	8,352.00	12,654.00	0.00	0.00	12,654.00	8,352.00	12,654.00	0.00
6. ADP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Total (1-2-3-4+5+6)	8,240,633.00	424,992.00	(535,728.00)	7,279,913.00	4,804,743.00	8,240,633.00	424,992.00	(535,728.00)	7,279,913.00	4,804,743.00	8,240,633.00	424,992.00	(535,728.00)	7,279,913.00	4,804,743.00	8,240,633.00	424,992.00
Quarter Ending: 03/31/22	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid	Total	Unallowable
1. Salary/Overhead	7,716,223.00	417,926.00	(2,829,498.00)	4,468,799.00	2,949,407.00	7,716,223.00	417,926.00	(2,829,498.00)	4,468,799.00	2,949,407.00	7,716,223.00	417,926.00	(2,829,498.00)	4,468,799.00	2,949,407.00	7,716,223.00	417,926.00
2. Fee/Costs	28.00	0.00	0.00	28.00	0.00	28.00	0.00	0.00	28.00	0.00	28.00	0.00	0.00	28.00	0.00	28.00	0.00
3. Interest & Program Income	13,305.00	132.00	0.00	13,173.00	8,694.00	13,305.00	132.00	0.00	13,173.00	8,694.00	13,305.00	132.00	0.00	13,173.00	8,694.00	13,305.00	132.00
4. Blood Testing Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs	11,017.00	0.00	0.00	11,017.00	7,271.00	11,017.00	0.00	0.00	11,017.00	7,271.00	11,017.00	0.00	0.00	11,017.00	7,271.00	11,017.00	0.00
6. ADP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Total (1-2-3-4+5+6)	7,713,907.00	417,794.00	(2,829,498.00)	4,466,615.00	2,947,966.00	7,713,907.00	417,794.00	(2,829,498.00)	4,466,615.00	2,947,966.00	7,713,907.00	417,794.00	(2,829,498.00)	4,466,615.00	2,947,966.00	7,713,907.00	417,794.00
Quarter Ending: 06/30/22	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid	Total	Unallowable
1. Salary/Overhead	8,262,265.00	402,704.00	(451,187.00)	7,408,374.00	4,889,527.00	8,262,265.00	402,704.00	(451,187.00)	7,408,374.00	4,889,527.00	8,262,265.00	402,704.00	(451,187.00)	7,408,374.00	4,889,527.00	8,262,265.00	402,704.00
2. Fee/Costs	27.00	0.00	0.00	27.00	0.00	27.00	0.00	0.00	27.00	0.00	27.00	0.00	0.00	27.00	0.00	27.00	0.00
3. Interest & Program Income	19,211.00	158.00	0.00	19,053.00	12,575.00	19,211.00	158.00	0.00	19,053.00	12,575.00	19,211.00	158.00	0.00	19,053.00	12,575.00	19,211.00	158.00
4. Blood Testing Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs	8,687.00	0.00	0.00	8,687.00	5,733.00	8,687.00	0.00	0.00	8,687.00	5,733.00	8,687.00	0.00	0.00	8,687.00	5,733.00	8,687.00	0.00
6. ADP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Total (1-2-3-4+5+6)	8,251,714.00	402,546.00	(451,187.00)	7,397,981.00	4,882,667.00	8,251,714.00	402,546.00	(451,187.00)	7,397,981.00	4,882,667.00	8,251,714.00	402,546.00	(451,187.00)	7,397,981.00	4,882,667.00	8,251,714.00	402,546.00

CITY OF PHILADELPHIA
SUMMARY OF EXPENDITURES
TITLE IV-D CHILD SUPPORT PROGRAM
FYE JUNE 30, 2022

EXHIBIT A-1(a)

COMPARISON OF CHILD SUPPORT PROGRAM INDEX NO. 841034 & 842641 SINGLE AUDIT EXPENDITURES WITH THE REPORTED EXPENDITURES - SUPPLEMENTALS

County: Philadelphia																
Single Audit Expenditures						Year Ended:						Fiscal Year 2022				
Quarter Ending: 09/30/19	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid	Reported Expenditures	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid	Single Audit Over/Under Reported		Incentive Paid Costs	Net	Amt Paid
1. Salary/Overhead	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Fee/Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Interest & Program Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Blood Testing Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. ADP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Total (1-2-3-4+5+6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Quarter Ending: 12/31/19	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid	Reported Expenditures	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid	Single Audit Over/Under Reported		Incentive Paid Costs	Net	Amt Paid
1. Salary/Overhead	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Fee/Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Interest & Program Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Blood Testing Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. ADP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Total (1-2-3-4+5+6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Quarter Ending: 3/31/20	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid	Reported Expenditures	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid	Single Audit Over/Under Reported		Incentive Paid Costs	Net	Amt Paid
1. Salary/Overhead	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Fee/Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Interest & Program Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Blood Testing Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. ADP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Total (1-2-3-4+5+6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Quarter Ending: 6/30/20	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid	Reported Expenditures	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid	Single Audit Over/Under Reported		Incentive Paid Costs	Net	Amt Paid
1. Salary/Overhead	3,661,078.00	38,441.00	0.00	3,622,637.00	2,390,940.00	3,661,078.00	3,661,078.00	38,441.00	0.00	3,622,637.00	2,390,940.00	0.00	0.00	0.00	0.00	0.00
2. Fee/Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Interest & Program Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Blood Testing Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. ADP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Total (1-2-3-4+5+6)	3,661,078.00	38,441.00	0.00	3,622,637.00	2,390,940.00	3,661,078.00	3,661,078.00	38,441.00	0.00	3,622,637.00	2,390,940.00	0.00	0.00	0.00	0.00	0.00

**CHILD SUPPORT ENFORCEMENT
COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT**

EXHIBIT A-1 (c)

County - Philadelphia

Fiscal Year Ended - June 30, 2022

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Type of Account Structure
July 1, 2021	\$496,492.57	\$496,492.57	<input checked="" type="checkbox"/> (X) Separate Bank Account <input type="checkbox"/> () Restricted Fund - General Ledger <input type="checkbox"/> () Other: _____
September 30, 2021	\$0.00	\$0.00	
December 31, 2021	\$0.00	\$0.00	
March 31, 2022	\$0.00	\$0.00	
June 30, 2022	\$0.00	\$0.00	

EXHIBIT A-1 (d)

**CHILD SUPPORT ENFORCEMENT
COMPARISON OF SINGLE AUDIT TITLE IV-D ACCOUNT WITH REPORTED TITLE IV-D ACCOUNT**

County - Philadelphia

Fiscal Year Ended - June 30, 2022

	Single Audit TITLE IV-d Account	Reported TITLE IV-d Account	Single Audit Over/(Under) Reported	
Balance at July 1, 2021	<u>\$ 40,717,520.05</u>	<u>\$ 57,379,385.18</u>	<u>\$ (16,661,865.13)</u>	a
Receipts:				
Reimbursements	\$ 11,783,084.00	\$ 18,074,140.00	\$ (6,291,056.00)	a
Incentives	\$ 3,816,371.57	\$ 4,304,797.09	\$ (488,425.52)	a
Title XIX Incentives	\$ 871.00	\$ 728.00	\$ 143.00	a
Interest	\$ 9,474.76	\$ 2,244.55	\$ 7,230.21	a
Program Income	\$ 147,918.00	\$ 147,918.00	\$ -	
Genetic Testing Costs	\$ -	\$ -	\$ -	
Maintenance of Effort (MOE)	\$ 2,456,675.00	\$ 2,456,675.00	\$ -	
Other: State Grant	\$ 7,900,000.00	\$ 7,900,000.00	\$ -	
Miscellaneous	\$ 1,656.70	\$ 1,656.70	\$ -	
General Fund for DA	\$ 586,501.00	\$ 586,501.00	\$ -	
DA's Reimbursement	\$ 757,800.00	\$ 1,138,502.00	\$ (380,702.00)	a
Total Receipts	<u>\$ 27,460,352.03</u>	<u>\$ 34,613,162.34</u>	<u>\$ (7,152,810.31)</u>	
Intra-fund Transfers - In	<u>\$ 1,956,263.00</u>	<u>\$ 1,956,263.00</u>	<u>\$ -</u>	
Funds Available	<u>\$ 70,134,135.08</u>	<u>\$ 93,948,810.52</u>	<u>\$ (23,814,675.44)</u>	a
Disbursements:				
Incentive Paid Costs - Salaries	\$ 3,816,371.57	\$ 4,801,289.66	\$ (984,918.09)	a
Transfers to General Fund	\$ -	\$ -	\$ -	
Vendor Payments	\$ 584,333.90	\$ 584,333.90	\$ -	
Bank Charges	\$ 5,825.60	\$ 5,825.60	\$ -	
Other: Salaries and Fringes	\$ 13,803,066.22	\$ 18,212,887.31	\$ (4,409,821.09)	b
Indirect Costs (MOE)	\$ -	\$ -	\$ -	
Vendor Payments DA	\$ 319,776.00	\$ 319,776.00	\$ -	
Salaries and Fringes DA	\$ 1,087,573.00	\$ 1,405,227.00	\$ (317,654.00)	b
Unfunded MOE	\$ -	\$ -	\$ -	
Indirect Costs DA	\$ -	\$ -	\$ -	
Total Disbursements	<u>\$ 19,616,946.29</u>	<u>\$ 25,329,339.47</u>	<u>\$ (5,712,393.18)</u>	
Intra-fund Transfers - Out	<u>\$ 1,956,263.00</u>	<u>\$ 1,956,263.00</u>	<u>\$ -</u>	
Balance at June 30, 2022	<u>\$ 48,560,925.79</u>	<u>\$ 66,663,208.05</u>	<u>\$ (18,102,282.26)</u>	

The Title IV-D account consists of **3 accounts**.The Title IV-D account is comprised of **1 checking, 0 savings, 0 CD, and 2 trust fund accounts**.

a: Represents a timing difference

b: Represents general fund expenditures pending transfer to the grant.

Philadelphia County
Schedule of Revenue and Expenditures
Work Ready Program 080543
Ending June 30, 2022

Work Ready Budget					
COST REIMBURSEMENT					
Administration	BUDGET	ACTUAL			
<u>Personnel</u>		<u>Annual</u>			
<u>Salaries</u>		<u>Salary</u>	<u>Allocation</u>		
Accountant I	15,978.00	54,592	30%		16,528.86
Accountant II	52,515.00	62,500	87%		54,325.89
Accounting Manager	23,393.00	66,837	27%		17,925.60
Chief Financial Officer	28,195.00				
Communications Manager	19,500.00	65,000	31%		20,172.57
Contract Manager	35,052.00	60,000	60%		36,260.73
Contract Monitor	33,405.00	56,805	61%		34,557.03
Contract Monitor	33,405.00	54,100	28%		14,078.79
Director of Administrative Svcs	28,875.00	85,800	35%		29,870.64
Director of Operations & IT	32,197.00	83,711	40%		33,307.20
Deputy Executive Director	40,250.00	115,000	15%		18,505.80
Executive Director	46,865.00	140,595	34%		48,480.93
Assistant to the Executive Director	19,250.00	61,014	15%		8,113.05
Human Resources Coordinator	19,250.00	56,375	35%		19,913.85
Human Services Specialist	26,000.00	67,600	40%		26,896.59
IT Manager	30,000.00	82,000	38%		31,034.61
Operational Services Manager	24,414.00	52,000	49%		25,255.80
Data Manager	27,526.00	60,000	32%		18,983.52
WorkReady Liaison	51,388.00	68,500	77%		53,160.03
Total Salaries	587,458.00				507,371.49
<u>Fringe Benefits</u>					
FICA & Medicare	44,941.00	7.65%			37,397.61
Health Insurance	14,268.00				11,873.35
Life & Disability Insurance	2,457.00				2,044.87
Unemployment Compensation	1,638.00				1,362.92
Worker's Comp.	13,881.00				11,551.24
Pension					
Total Fringe Benefits	77,185.00				64,229.99
Total Personnel	664,643.00				571,601.48
<u>Equipment & Supplies</u>					
Consumable Supplies	17,000.00				
Equipment Rental	-				
Equipment Purchases	15,000.00				
Total Equipment & Supplies	32,000.00				-
<u>Operating</u>					
Advertising	2,000.00				
Audit	-				
Computer Equipment/Software	75,000.00				80.00
Professional Services (Background Checks)	1,823.00				500.00
Registration Fees	5,623.00				1,075.00
Communications	-				
Postage	158.00				
Printing	3,000.00				
Staff Training	5,000.00				
Telephone	5,500.00				2,114.34
Maintenance	10,611.00				
Rent	167,251.00				34,580.00
Travel	2,000.00				
Total Operating	277,966.00				38,349.34
<u>Subcontractors</u>					
Technical Training for JEVs Staff, TBD	30,000.00				
Total Administrative Subcontractors	30,000.00				-
Total Administration	1,004,609.00				609,950.82

Program Activities					
<u>Personnel</u>			<i>Annual</i>		
<i>Salaries</i>			<i>Salary</i>	<i>Allocation</i>	
Deputy Director - Innovation	35,000.00		\$115,000	21%	24,138.00
Benefit Access Unit Manager	21,692.00		\$72,306	28%	19,946.64
Benefit Access Specialist	16,230.00		\$55,453	30%	16,789.68
Benefit Access Specialist	16,230.00		\$55,453	30%	16,789.68
Benefit Communications Liaison	16,230.00		\$54,000	31%	16,789.68
Community Engagement Manager	21,000.00		\$70,000	31%	21,724.20
Director of Financial Inclusion	30,643.00		\$89,739	35%	31,699.62
Director of Planning & Evaluation	43,175.00		\$98,344	45%	44,663.67
Director of Youth Strategies	26,193.00		\$74,837	35%	25,925.45
Program Director - Faith Based Initia	30,643.00		\$97,500	22%	21,133.08
Youth Strategies Operations Manage	18,000.00		\$60,000	5%	2,894.08
Promise Corp Program Director (ZC)	13,130.00		\$60,000	8%	4,827.62
Promise Corp Site Supervisor	13,130.00		\$60,000	23%	14,083.14
Promise Corp Site Supervisor	-		\$58,000	16%	9,055.31
Total Salaries	301,296.00				270,459.85
<i>Fringe Benefits</i>					
FICA & Medicare	23,049.00		7.65%		19,874.43
Health Insurance	7,319.00				6,309.95
Life & Disability Insurance	1,260.00				1,086.74
Unemployment Compensation	840.00				724.30
Worker's Comp.	7,119.00				6,138.74
Pension					
Total Fringe Benefits	39,587.00				34,134.16
Total Personnel	340,883.00				304,594.01
<u>Equipment & Supplies</u>					
Consumable Supplies	5,000.00				
Equipment Rental	-				
Equipment Purchases	8,000.00				
Total Equipment & Supplies	13,000.00				-
<u>Operating</u>					
Computer Equipment/Software	15,000.00				
Dues and Subscriptions	-				
Insurance	-				
Postage	-				
Printing	-				
Staff Training	3,000.00				
Telephone	3,500.00				
Maintenance	2,000.00				
Rent	-				
Utilities	-				
Travel	-				
Total Operating	23,500.00				-
<u>Other Program Expenses</u>					
Total Other Program Expenses	-				-
<u>Subcontractors</u>					
Employment Training Services, PMHCC	450,000.00				152,630.00
Small Business Workshops, SCHOOL OF PAREN	450,000.00				132,831.48
Family Emergency Fund, Vendor TBD	250,000.00				
Shared Prosperity Services, (CEO Programs)	100,000.00				
Program Evaluation, Vendor TBD	50,000.00				34,655.68
Support Services Provider, Mutual Aid Network	100,000.00				52,000.00
	-				
Jewish Employment and Vocational Services (JEV)	15,000,000.00				11,355,593.00
Total Program Subcontractors	16,400,000.00				11,727,710.16
Total Program Activities	16,777,383.00				12,032,304.17
TOTAL GRANT	\$ 17,781,992.00			\$	12,642,254.99

Philadelphia County
Schedule of Revenue and Expenditures
Work Ready Program 080530
Ending June 30, 2021

Work Ready Budget			
COST REIMBURSEMENT			
Administration	BUDGET	ACTUAL	
<u>Personnel</u>		<i>Annual</i>	
<i>Salaries</i>		<i>Salary</i>	<i>Allocation</i>
1 - Accountant I	15,978.00		
1 - Accountant II	52,515.00		
1 - Accounting Manager	23,393.00		
1 - Chief Financial Officer	28,195.00		
1 - Communications Manager	19,500.00		
1 - Contract Manager	35,052.00		
1 - Contact Monitor	33,405.00		
1 - Contact Monitor	33,405.00		
1 - Director of Administrative Services	28,875.00		
1 - Director of Operations & Information Tech.	32,197.00		
1 - Deputy Director - Operations	40,250.00		
1 - Executive Director	46,865.00		
1 - Assistant to the Executive Director	19,250.00		
1 - Human Resources Assistant	19,250.00		
1 - Human Resources Specialist	26,000.00		
1 - Information Technology Manager	30,000.00		
1 - Operational Services Manager	24,414.00		
1 - Data Manager	27,526.00		
1 - Work Ready Program Liaison	51,388.00		
Total Salaries	587,458.00		-
<i>Fringe Benefits</i>			
FICA & Medicare	44,941.00		
Health Insurance	14,268.00		
Life & Disability Insurance	2,457.00		
Unemployment Compensation	1,638.00		
Worker's Comp.	13,881.00		
Pension	-		
Total Fringe Benefits	77,185.00		-
Total Personnel	664,643.00		-
<u>Equipment & Supplies</u>			
Consumable Supplies	17,000.00		
Equipment Rental			
Equipment Purchases	15,000.00		
Total Equipment & Supplies	32,000.00		-
<u>Operating</u>			
Advertising	2,000.00		
Audit			
Computer Equipment/Software	85,000.00		
Professional Services (Background Checks)	1,823.00		
Registration Fees	5,623.00		
Communications			
Postage	158		
Printing	3,000.00		
Staff Training	5,000.00		
Telephone	5,500.00		
Maintenance	10,611.00		
Rent	157,251.00		
Travel	2,000.00		
Total Operating	277,966.00		-
<u>Subcontractors</u>			
Technical Training for JEVS Staff, TBD	30,000.00		
Total Administrative Subcontractors	30,000.00		-
Total Administration	1,004,609.00		-

Program Activities			
<u>Personnel</u>		<i>Annual</i>	<i>Allocation</i>
<i>Salaries</i>		<i>Salary</i>	
1 - Deputy Director - Innovation	35,000.00		
1 - Benefit Access Unit Manager	21,692.00		
1 - Benefit Access Specialist	16,230.00		
1 - Benefit Access Specialist	16,230.00		
1 - Benefit Communications Liaison	16,230.00		
1 - Assistant Director Planning & Evaluation	21,000.00		
1 - Director of Financial Inclusion	30,643.00		
1 - Director of Planning & Evaluation	43,175.00		
1 - Director of Youth Strategies	26,193.00		
1 - Program Director - Faith Based Initiative	30,643.00		
1 - Promise Corp Program Director	18,000.00		
1 - Promise Corp Site Supervisor	13,130.00		
1 - Promise Corp Site Supervisor	13,130.00		
Total Salaries	301,296.00		-
<i>Fringe Benefits</i>			
FICA & Medicare	23,049.00		
Health Insurance	7,319.00		
Life & Disability Insurance	1,260.00		
Unemployment Compensation	840		
Worker's Comp.	7,119.00		
Pension			
Total Fringe Benefits	39,587.00		-
Total Personnel	340,883.00		-
<u>Equipment & Supplies</u>			
Consumable Supplies	5,000.00		
Equipment Rental			
Equipment Purchases	8,000.00		
Total Equipment & Supplies	13,000.00		-
<u>Operating</u>			
Computer Equipment/Software	15,000.00		3,869.18
Dues and Subscriptions			
Insurance			
Postage			
Printing			
Staff Training	3,000.00		
Telephone	3,500.00		
Maintenance	2,000.00		
Rent			
Utilities			
Travel			
Total Operating	23,500.00		3,869.18
<u>Other Program Expenses</u>			
			-
Total Other Program Expenses	-		-
<u>Subcontractors</u>			
Employment Training Services, Vendor TBD	450,000.00		
Small Business Workshops, Vendor TBD	450,000.00		
Family Emergency Fund, Vendor TBD	250,000.00		
Shared Prosperity Services, (CEO Programs)	100,000.00		
Program Evaluation, Vendor TBD	50,000.00		
Support Services Provider, Vendor TBD	100,000.00		
(JEVS)	15,000,000.00		
Total Program Subcontractors	16,400,000.00		-
Total Program Activities	16,777,383.00		3,869.18
TOTAL GRANT	\$ 17,781,992.00	\$	3,869.18

Commonwealth of Pennsylvania
DHS - Bureau of Financial Operations
County Mental Health Report of Income and Expenditures
MH15 - Mental Health Services
Fiscal Year 2021 - 2022
Philadelphia MH Program

Exhibit IV(a) MH NBG

	Sources of DHS Funding	App	DHS Funds Available			Cost Eligible for DHS Participation (4)	Balance Of Funds (5)	Grant Fund Adjs. (6)	Total Fund Balance (7)
			Carryover (1)	Allotment (2)	Total Allocation (3)				
A.	MH Services	10248	\$705,012	\$138,997,723	\$139,702,735	\$139,702,735	\$0	\$0	\$0
B.	OTHER STATE FUNDS								
1	Specialized Residences for the Mentally Ill Homeless	10258	\$0	\$930,058	\$930,058	\$930,058	\$0	\$0	\$0
2	Behavioral Health Services Initiative	10262	\$0	\$4,016,773	\$4,016,773	\$4,016,767	\$6	\$0	\$6
3	Reserved – 100%	00001	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal Other State		\$0	\$4,946,831	\$4,946,831	\$4,946,825	\$6	\$0	\$6
C.	SSBG	70135	\$0	\$5,532,135	\$5,532,135	\$5,532,135	\$0	\$0	\$0
D.	CMHSBG	70167	\$50,278	\$2,854,870	\$2,905,148	\$2,836,650	\$68,498	\$0	\$68,498
E.	OTHER FEDERAL FUNDS								
1	PATH Homeless Grant (Federal)	70154	\$0	\$438,674	\$438,674	\$438,674	\$0	\$0	\$0
2	988 Planning Initiative	70651	\$1,000	\$0	\$1,000	\$0	\$1,000	\$0	\$1,000
3	State Capacity Building Initiative - Lifeline	70651	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Youth Suicide Prevention	71022	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Federal-Covid-19 CMHSBG	87410	\$0	\$2,025,166	\$2,025,166	\$2,823	\$2,022,343	\$0	\$2,022,343
6	Reserved	00002	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Reserved	00003	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal Other Federal Funds		\$1,000	\$2,463,840	\$2,464,840	\$441,497	\$2,023,343	\$0	\$2,023,343
F.	TOTAL		\$756,290	\$154,795,399	\$155,551,689	\$153,459,842	\$2,091,847	\$0	\$2,091,847

**PHILADELPHIA COUNTY
MENTAL HEALTH SERVICES
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2022**

Exhibit IV-(b) NBG

	Total
I. TOTAL ALLOCATION	\$155,551,689
II. TOTAL EXPENDITURES	\$180,286,790
III. COSTS OVER ALLOCATION	
A. County Funded Eligible	\$1,718,537
B. County Funded Ineligible	\$1,396,780
C. Other Eligible	\$11,345,288
D. Other Ineligible	\$0
Subtotal Costs over Allocation	\$14,460,605
IV. REVENUES	
A. Program Service Fees	\$477,012
B. Private Insurance	\$1,312,999
C. Medical Assistance	\$55,816
D. Medical Assistance - Admin Claims	\$868,006
E. Room and Board	\$141,241
F. Earned Interest	\$93,537
G. Other	\$4,636,531
Subtotal Revenues	\$7,585,142
V. DHS REIMBURSEMENT	
A. Base Allocation 90%	\$40,583,176
B. Base Allocation 100%	\$14,453,024
C. DHS Categorical Funding 90%	\$2,447,637
D. DHS Categorical Funding 100%	\$87,607,220
E. SSBG 90%	0
F. SSBG 100%	\$5,532,135
G. CMHSBG Non-Categorical Funding 90%	\$0
H. CMHSBG Non-Categorical Funding 100%	\$2,234,351
I. CMHSBG Categorical Funding	\$602,299
Subtotal DHS Reimbursement	\$153,459,842
VI. COUNTY MATCH	
10% County Match	\$4,781,201
Subtotal County Match	\$4,781,201
VII. TOTAL DHS REIMB & COUNTY MATCH	\$158,241,043
VIII. TOTAL CARRYOVER	\$2,091,847

PHILADELPHIA COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CARRYOVER FUNDS
INTELLECTUAL DISABILITIES SERVICES
FOR THE TWELVE MONTH PERIOD ENDED June 30, 2022

EXHIBIT IV-(c) ID NBG

Sources of DHS Funding	Appropriation	DHS Funds Available			Cost Eligible for DHS Participation (4)	Balance Of Funds (5)	Grant Fund Adj's. (6)	Total Fund Balance (7)
		Carryover (1)	Allotment (2)	Total Allocation (3)				
A. ID Services								
1. Community (Non-Residential/Residential)	10255	\$2,931,140	\$16,527,459	\$19,458,599	\$13,536,240	\$5,922,359	\$0	\$5,922,359
2. Temporary NBG Funds for Regional Collaboratives	10255	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3. SSBG	70177	\$0	\$1,422,353	\$1,422,353	\$1,422,353	\$0	\$0	\$0
4. Reserved	00001	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal ID Services		\$2,931,140	\$17,949,812	\$20,880,952	\$14,958,593	\$5,922,359	\$0	\$5,922,359
B. Medicaid Administration								
1. Medicaid Administration - State	10255	\$0	\$7,657,638	\$7,657,638	\$7,598,526	\$59,112	\$0	\$59,112
2. Medicaid Administration - Federal (HCQU Lead Counties Only)	00002	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Medicaid Administration		\$0	\$7,657,638	\$7,657,638	\$7,598,526	\$59,112	\$0	\$59,112
C. ARPA Funding								
1. ARPA Respite	10255	\$0	\$592,563	\$592,563	\$177,954	\$414,609	\$0	\$414,609
2. ARPA Base-Rate Increase	10255	\$0	\$682,599	\$682,599	\$0	\$682,599	\$0	\$682,599
3. ARPA Administration-State & Federal	10255/70175	\$0	\$1,066,570	\$1,066,570	\$76,181	\$990,389	\$0	\$990,389
Subtotal Other		\$0	\$2,341,732	\$2,341,732	\$254,135	\$2,087,597	\$0	\$2,087,597
C. Other								
1. Temporary MFP Federal Funding	70175	\$41,333	\$38,667	\$80,000	\$28,840	\$51,160	\$0	\$51,160
2. Temporary DOH	87442	\$0	\$33,783	\$33,783	\$33,783	\$0	\$0	\$0
Subtotal Other		\$41,333	\$72,450	\$113,783	\$62,623	\$51,160	\$0	\$51,160
D. TOTAL		\$2,972,473	\$28,021,632	\$30,994,105	\$22,873,877	\$8,120,228	\$0	\$8,120,228

**PHILADELPHIA COUNTY
INTELLECTUAL DISABILITIES SERVICES
REPORT OF INCOME AND EXPENDITURES
FOR TWELVE MONTH PERIOD ENDED JUNE 30.2022**

EXHIBIT IV-(D) ID NBG

	Total
I. TOTAL ALLOCATION	\$30,994,105
II. TOTAL EXPENDITURES	\$31,855,146
III. COSTS OVER ALLOCATION	
A. County Funded Eligible	\$0
B. County Funded Ineligible	\$451,851
C. Other Eligible	\$0
D. Other Ineligible	\$0
Subtotal Costs over Allocation	\$451,851
IV. REVENUES	
A. Program Service Fees	\$6,270
B. Private Insurance	\$0
C. Medical Assistance	\$0
D. Medical Assistance - Admin Claims	\$7,114,696
E. Medical Assistance - Admin Claims - ID TSM	\$483,830
F. Room and Board	\$0
G. Earned Interest	\$0
H. Other	\$6,092
Subtotal Revenues	\$7,610,888
V. DHS REIMBURSEMENT	
A. Base Allocation 90%	\$7,354,733
B. Base Allocation 100%	\$5,269,462
C. DHS Categorical Funding 90%	\$912,045
D. DHS Categorical Funding 100%	\$7,915,284
E. SSBG 90%	\$0
F. SSBG 100%	\$1,422,353
Subtotal DHS Reimbursement	\$22,873,877
VI. COUNTY MATCH	
10% County Match	\$918,530
Subtotal County Match	\$918,530
VII. TOTAL DHS REIMB & COUNTY MATCH	\$23,792,407
VIII. TOTAL CARRYOVER	\$8,120,228

EARLY INTERVENTION SERVICES

Sources of DHS Funding	App	DHS Funds Available			Cost Eligible for DHS Participation (4)	Balance Of Funds (5)	Grant Fund Adjustments (6)	Total Fund Balance (7)
		Carryover (1)	Allotment (2)	Total Allocation (3)				
A. Early Intervention Services								
1. Early Intervention Services	10235	\$6,028,209	\$11,335,496	\$17,363,705	\$11,281,090	\$6,082,615	\$13,606	\$6,096,221
2. Early Intervention Training	10235	\$46,360	\$235,412	\$281,772	\$247,248	\$34,524	\$0	\$34,524
3. Early Intervention Administration	10235	\$167,945	\$1,669,808	\$1,837,753	\$1,098,418	\$739,335	\$0	\$739,335
4. Infants & Toddlers w/Disabilities (Part C)	70170	\$0	\$6,026,536	\$6,026,536	\$6,026,536	\$0	\$0	\$0
5. Medicaid Administration-State	10235/70184	\$0	\$1,324,513	\$1,324,513	\$1,168,367	\$156,146	\$0	\$156,146
6. Reserved	00001	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Early Intervention Services		\$6,242,514	\$20,591,765	\$26,834,279	\$19,821,659	\$7,012,620	\$13,606	\$7,026,226

EARLY INTERVENTION SERVICES

	Admin Office	Early Intervention	Service Coordination	Total
I. TOTAL ALLOCATION				\$26,834,279
II. TOTAL EXPENDITURES	\$3,611,149	\$17,327,454	\$2,177,961	\$23,116,564
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	\$0	\$0	\$0	\$0
B. County Funded Ineligible	\$53,951	\$0	\$0	\$53,951
C. Other Eligible	\$0	\$0	\$0	\$0
D. Other Ineligible	\$0	\$0	\$0	\$0
Subtotal Costs Over Allocation	\$53,951	\$0	\$0	\$53,951
IV. REVENUES				
A. Program Service Fees	\$0	\$0	\$0	\$0
B. Private Insurance	\$0	\$0	\$0	\$0
C. Medical Assistance	\$0	\$0	\$0	\$0
D. Medical Assistance Admin Claims-EI Wait	\$132,621	\$0	\$0	\$132,621
E. Medical Assistance Admin Claims-EI Other	\$1,035,746	\$0	\$0	\$1,035,746
D. Earned Interest	\$0	\$0	\$0	\$0
E. Other	\$0	\$0	\$0	\$0
Subtotal Revenues	\$1,168,367	\$0	\$0	\$1,168,367
V. DHS REIMBURSEMENT				
A. DHS Categorical Funding 90%	\$1,098,418	\$15,594,709	\$1,960,165	\$18,653,292
B. DHS Categorical Funding 100%	\$1,168,367	\$0	\$0	\$1,168,367
Subtotal DHS Reimbursement	\$2,266,785	\$15,594,709	\$1,960,165	\$19,821,659
VI. COUNTY MATCH				
10% County Match	\$122,046	\$1,732,745	\$217,796	\$2,072,587
Subtotal County Match	\$122,046	\$1,732,745	\$217,796	\$2,072,587
VII. TOTAL DHS REIMB & COUNTY MATCH	\$2,388,831	\$17,327,454	\$2,177,961	\$21,894,246
VIII. TOTAL CARRYOVER				\$7,012,620

Commonwealth of Pennsylvania
DHS - Bureau of Financial Operations
County Report of Income and Expenditures
Fiscal Year 2021 - 2022
Philadelphia County Homeless Assistance Program

Exhibit XIX(a) NBG

	Administration	Bridge Housing	Case Management	Rental Assistance	Emergency Shelter	Innovative Supporting Housing Services	Total
I. TOTAL ALLOCATION (Including Reallocated Funds)							\$6,969,967
II. TOTAL EXPENDITURES							
A. Personnel	\$0	\$0	\$7,501	\$0	\$0	\$0	\$7,501
B. Operating	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C. Purchased Services	\$0	\$3,724,981	\$3,237,485	\$0	\$0	\$0	\$6,962,466
D. Reserved	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal of Total Expenditures	\$0	\$3,724,981	\$3,244,986	\$0	\$0	\$0	\$6,969,967
III. REVENUES							
A. Client Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B. Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C. Interest Earned	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IV. DHS REIMBURSEMENT							
A. State HAP Funding	\$0	\$351,396	\$2,435,571	\$0	\$0	\$0	\$2,786,967
B. SSBG	\$0	\$3,373,585	\$809,415	\$0	\$0	\$0	\$4,183,000
C. SABG	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal DHS Reimbursement	\$0	\$3,724,981	\$3,244,986	\$0	\$0	\$0	\$6,969,967
V. UNSPENT ALLOCATION							\$0

CITY OF PHILADELPHIA
Year Ended June 30, 2022
Supplemental Schedule
RECONCILIATION

Federal Awards Passed through the Pennsylvania Department of Human Services
Expenditures per the SEFA to Revenue Received Per PA Confirm Report

<u>CFDA Name</u>	<u>CFDA Number</u>	<u>Federal Expenditures per the SEFA</u>	<u>Federal Awards Received per the PA Dept of Human Services</u>	<u>Difference</u>	<u>Percentage Difference</u>	<u>Detailed Explanation of the Difference</u>
State Admin Matching Grants for Supp Nutrition Assist Pgm	10.561	\$ -	\$ 29,611	\$ (29,611)	(100.0%)	Diff FY22 \$0.00 Expenditures \$59,221.00 Revenues- Timing Difference. Diff FY Unknown \$0.00 Expenditures \$29,610.50 Revenues- Timing Difference. Net Difference \$29,611.00 Confirmed.
Emergency Rental Assistance Program	21.023	\$ 78,205,036	\$ 60,837,239	\$ 17,367,797	28.5%	Diff FY 22 \$48,358,330.00 Expenditures \$51,829,294.08 Revenues- Timing Difference. Diff FY 21 \$29,846,706.00 Expenditures \$9,007,944.64 Revenues- Timing Difference. Net Difference \$17,367,797.00 Confirmed.
Special Education-Grants for Infants and Families	84.181	\$ 6,026,536	\$ 6,026,536	\$ -	0.0%	Diff FY 22 \$6,026,536.00 Expenditures \$6,026,536.00 Revenues- Timing Difference. Net Difference \$0.00 Confirmed.
Guardianship Assistance	93.090	\$ 3,699,699	\$ 4,482,278	\$ (782,579)	(17.5%)	Diff FY 22 \$3,699,683.00 Expenditures \$3,218,663.27 Revenues- Timing Difference. Diff FY 21 \$0.00 Expenditures \$1,269,388.43 Revenues- Timing Difference. Diff FY 20 \$0.00 Expenditures \$(2,085.32) Revenues- Timing Difference. Diff FY 18 \$16.00 Expenditures \$(3,688.20) Revenues- Timing Difference. Net Difference \$(782,579.00) Confirmed.
Projects for Assistance in Transition from Homelessness (PATII)	93.150	\$ 438,674	\$ 438,674	\$ -	0.0%	Diff FY 22 \$438,674.00 Expenditures \$438,674.00 Revenues- Net Difference \$0.00 Confirmed.
Substance Abuse and Mental Health Services - Projects	93.243	\$ -	\$ (5,000)	\$ 5,000	(100.0%)	Diff FY 22 \$0.00 Expenditures \$0.00 Revenues- Timing Difference. Diff FY Unknown \$0.00 Expenditures \$5,000.00 Revenue- Net Difference \$5,000.00 Confirmed.
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	\$ 33,783	\$ 33,783	\$ -	0.0%	Diff FY 22 \$33,783.00 Expenditures \$33,783.00 Revenues- Timing Difference. Net Difference \$0.00 Confirmed.
Promoting Safe and Stable Families	93.536	\$ 785,791	\$ 430,376	\$ 355,415	82.0%	Diff FY 22 \$571,362.00 Expenditures \$139,104.00 Revenues - Timing Difference. Diff FY 21 \$214,429.00 Expenditures \$90,072.00 Revenues - Timing Difference Diff FY Unknown \$0.00 Expenditures \$201,200.00 Revenue- Net Difference \$355,415.00 Confirmed.
Temporary Assistance for Needy Families	93.558	\$ 28,149,657	\$ 24,641,561	\$ 3,508,096	14.2%	Diff FY 22 \$28,132,270.00 Expenditures \$8,299,498.42 Revenues- Timing Difference. Diff FY 21 \$17,387.00 Expenditures \$15,747,593.95 Revenues - Timing Difference. Diff FY 20 \$0.00 Expenditures \$3,276,749.53 Revenues - Timing Difference. Diff FY unknown \$0.00 Expenditures \$(2,682,280.56) Revenues- Net Difference \$3,508,096.00 Confirmed.
Child Support Enforcement	93.563	\$ 17,566,774	\$ 22,433,412	\$ (4,866,638)	(21.7%)	Diff FY 22 \$17,287,779.00 Expenditures \$14,707,152.00 Revenues- Timing Difference. Diff FY 21 \$278,995.00 Expenditures \$5,430,254.00 Revenues- Timing Difference. Diff FY Unknown \$0.00 Expenditures \$2,287,005.57 Revenues- Timing Difference Net Difference \$(4,866,638.00) Confirmed.
Stephanie Tubbs Jones Child Welfare Services Program	93.645	\$ 2,644,402	\$ 2,575,773	\$ 68,629	2.7%	Diff FY 22 \$2,575,742.00 Expenditures \$2,575,773.00 Revenues Diff FY 21 \$67,110.00 Expenditures \$0.00 Revenues Diff FY 19 \$1,550.00 Expenditures \$0.00 Revenues Net Difference \$68,629.00 Confirmed.
Foster Care Title IV-E	93.658	\$ 86,098,492	\$ 70,887,171	\$ 15,211,321	21.5%	Diff FY 22 \$85,574,969.00 Expenditures \$15,224,074.59 Revenues- Timing Difference. Diff FY 21 \$66,923.00 Expenditures \$52,771,431.51 Revenues- Timing Difference. Diff FY 20 \$68,339.00 Expenditures \$4,250,068.29 Revenues- Timing Difference. Diff FY 19 \$10,523.00 Expenditures \$(50,952.34) Revenues- Timing Difference Diff FY Unknown \$377,738.00 Expenditures \$(1,307,450.82) Revenues- Timing Difference Net Difference \$15,211,321.00 Confirmed.
Adoption Assistance	93.659	\$ 32,150,062	\$ 40,083,100	\$ (7,933,038)	(19.8%)	Diff FY 22 \$32,150,012.00 Expenditures \$27,120,822.10 Revenues- Timing Difference. Diff FY 21 \$0.00 Expenditures \$12,246,452.57 Revenues- Timing Difference. . Diff FY 20 \$0.00 Expenditures \$715,825.58 Revenues- Timing Difference. . Diff FY 18 \$50.00 Expenditures \$0.00 Revenues- Timing Difference Net Difference \$(7,933,038.00) Confirmed.
Social Services Block Grant	93.667	\$ 16,928,585	\$ 14,631,100	\$ 2,297,485	15.7%	Diff FY 22 \$15,344,120.00 Expenditures \$14,631,100.00 Revenues- Timing Difference. Diff FY 21 \$1,614,456.00 Expenditures \$0.00 Revenues- Timing Difference Net Difference \$2,297,485.00 Confirmed.
Chafee Foster Care Independence Program	93.674	\$ 1,356,957	\$ 393,076	\$ 963,881	245.2%	Diff FY 22 \$393,075.00 Expenditures \$1,025,127.50 Revenues- Timing Difference. Diff FY 21 \$963,882.00 Expenditures \$196,538.00 Revenues- Timing Difference. Diff FY unknown \$0.00 Expenditures \$828,589.50 Revenues- Net Difference \$963,881.00 Confirmed.
Medical Assistance Program	93.778	\$ 8,882,039	\$ 11,009,178	\$ (2,127,139)	(19.3%)	Diff FY 22 \$8,779,255.00 Expenditures \$7,966,872.00 Revenues- Timing Difference. Diff FY 21 \$102,768.00 Expenditures \$3,048,970.00 Revenues- Timing Difference. Diff FY 18 \$16.00 Expenditures \$0.00 Revenues- Timing Difference. FY Unknown \$0.00 Expenditures \$ (6,664.00) Revenue- Net Difference \$(2,127,139.00) Confirmed.
Opioid STR	93.788	\$ -	\$ (73,856)	\$ 73,856	(100.0%)	Diff FY 22 \$0.00 Expenditures \$0.00 Revenues- Timing Difference. Diff FY 20 \$0.00 Expenditures \$139,530.04 Revenues- Timing Difference. FY Unknown \$0.00 Expenditures \$(213,386.04) Revenue- Net Difference \$73,856.00 Confirmed.
Money Follows the Person Rebalancing Demonstration	93.791	\$ 28,840	\$ 53,334	\$ (24,494)	(45.9%)	Diff FY 22 \$28,840.00 Expenditures \$80,000.00 Revenues- Timing Difference. FY Unknown \$0.00 Expenditures \$(26,666.00) Revenue- Net Difference \$(24,494.00) Confirmed.
Block Grants for Community Mental Health Services	93.958	\$ 2,839,473	\$ 4,879,516	\$ (2,040,043)	(41.8%)	Diff FY 22 \$2,839,473.00 Expenditures \$4,879,516.00 Revenues- Timing Difference. Net Difference \$(2,040,043.00) Confirmed.

SUPPLEMENTAL SCHEDULE

Philadelphia
COUNTY: (51)

PERIOD ENDED: 6/30/22

(A) Notes	IF COLUMN D IS YES:							
	YES	FY '22 Program Evaluation	Yes/No FY'22	# Staff Missing Clearances	Clearance Submitted Y/N	Clearance Submitted (Y)	FY23 Evaluation	(Y)
	1	2						
Provider Name	Does Provider Contract Include CPSL Requirements	Most Recent Monitoring Date	Monitored During the Current Year Yes/No	List Any Exceptions Noted During Current Year Monitoring	If Applicable, Was CAP Submitted	Is CAP Acceptable to CCYA	Date Follow-up Was Done On Prior Year Monitoring	Has Provider Implemented The CAP
SCHOOL DISTRICT OF PHILADELPHIA	X							
CARSON VALLEY CHILDREN'S AID	X	RSR 5/11/22	RSR-YES	RSR-0	RSR-N/A	RSR-N/A	RSR-TBD	RSR-N/A
CORA SERVICES INCORPORATED	X	TIPS 6/12/22	YES	0	N/A	N/A	TBD	N/A
CARSON VALLEY CHILDREN'S AID	X	TIPS 6/14/22	TIPS-YES	TIPS-0	TIPS-/N/A	TIPS-/N/A	TIPS-TBD	TIPS-/N/A
CORA SERVICES INCORPORATED	X	IPS-11/9-11/22/21	IPS-YES	IPS-1	IPS-YES	IPS-YES	IPS-12/19/22	IPS-YES
SOUTHEAST ASIAN MUTUAL ASSISTANCE ASSN	X	TIPS-6/6/2022	YES	2	YES	YES	TBD	YES
YOUTH SERVICE, INC	X	TIPS-6/9/2022	TIPS-YES	TIPS-0	TIPS-N/A	TIPS-N/A	TIPS-TBD	TIPS-N/A
URBAN AFFAIRS COALITION	X	CHOP AI-1/26-1/27/22 Grand Central (GC)- 9/22/21 TEENSHOP (TS)-4/9/22 & 4/11/22 Together as adoptive parents(TAP)-5/26/22 Covenant House (CH)-3/20/22 Galael(GL)-2/16/22	CHOP-YES GCYes TS-Yes TAP-Yes CH-Yes GL-Yes	CHOP-0 GC-0 TS-1 TAP-0 CH-1 GL-0	TS-YES YES CH-	TS-YES CH-YES	CHOP AI-TBD Grand Central (GC)- 10/6/222 TEENSHOP (TS)-TBD Together as adoptive parents(TAP)- TBD Covenant House (CH)-TBD Galael(GL)-1/25/23	TS-YES CH-YES
CONGRESO DE LATINOS UNIDOS INCORPORATED	X	Truancy(TIPS)-6/10/22	TIPS-YES	TIPS-0	N/A	N/A	TIPS-TBD	N/A
EDUCATING CHILDREN FOR PARENTING	X							
INTERCULTURAL FAMILY SERVICES INC	X	TIPS NE 5/23-5/24/22 TIPS West 5/20/22	TIPS NE- YES TIPS WEST- YES	TIPS NE- 0 TIPS WEST-1	TIPS WEST-YES	TIPS WEST-YES	TIPS NE- TBD TIPS West TBD	TIPS WEST-YES
NORRIS SQUARE COMMUNITY ALLIANCE	X	IPS 11/3/21-11/4/21	YES	0	N/A	N/A	12/22/2022	N/A
JUVENILE JUSTICE CENTER OF PHILADELPHIA	X	IPS 12/1/21-12/2/21	YES	0	N/A	N/A	NEW LOCATION FY23 SW 1/6/23 NW 1/5/23	N/A
JUVENILE JUSTICE CENTER OF PHILADELPHIA	X	5/15 & 5/16/22	Yes	0	N/A	N/A	TBD	N/A
BRIDGE THERAPEUTIC CENTER AT FOX CHASE	X	IPS 10/25-10/26/21	YES	0	N/A	N/A	12/20/2022	N/A
Greater Phila Community Alliance previously UNITED COMMUNITIES SOUTHEAST PHILA	X	TIPS-5/18-5/19/22	TIPS-YES	TIPS-1	TIPS-YES	TIPS-YES	TIPS-TBD	Yes
Greater Phila Community Alliance previously DIVERSIFIED COMMUNITY SERVICES INC	X	IPS 11/12/21 & 11/15/21 Western Learning Center 3/31/22 Dixon Learning Center 3/31/22	YES	Western Learning Center - 2 Dixon Learning Center -1	YES	YES	IPS FY 23 NOW GPCA 12/12/22 Western Learning Center -TBD Dixon Learning Center -TBD	YES
MAZZONI CENTER	X	4/2/22 & 4/4/22	YES	2	YES	YES	TBD	YES
FORENSIC MENTAL HEALTH SERVICES, LLC	X							
INSTITUTE FOR THE DEV. OF AFRICAN-AMER Y	X							
SILVER SPRINGS - MARTIN LUTHER SCHOOL	X	AKA-Gemma FEC 6/27/22	YES	0	N/A	N/A	2/24-2/28/23	YES
CONGRESO DE LATINOS UNIDOS INCORPORATED	X	Rapid rehousing(RR)-12/7/21 Domestic Violence(DV)-10/13/21 FEC-7/6-7/7/22	RR- YES DV- YES FEC-YES	RR-0 DV-0 FEC- 2	FEC-YES	FEC-YES	RR-10/13/22 DV-11/17/22 FEC-TBD	FEC-YES E3-YES
PMHCC, Inc	X							
PMHCC, Inc	X							
URBAN AFFAIRS COALITION	X	UNE 14						
COURDEA CENTER INCORPORATED	X	11/3/2021	YES	0	N/A	N/A	10/31/2022	N/A
JUVENILE JUSTICE CENTER OF PHILADELPHIA	X	IHD- 11/15-11/18/21	Yes	0	N/A	N/A	IHD- TBD	N/A
NORTHEAST TREATMENT CENTERS INC	X	IHD- 10/29-11/8/2021	YES	0	N/A	N/A	IHD- 10/27-11/4/2022	N/A
THE SALVATION ARMY	X							
MERAKEY CHILDREN'S SERVICES	X							
C.B. COMMUNITY SCHOOLS	X	2/23-2/24/2022	YES	3	YES	YES	2/23/23-2/27/23	YES
FREE LIBRARY OF PHILA FOUNDATION	X	LEAP 4/11-4/12/2022	YES	1	YES	YES	TBD	YES
BIG BROTHERS BIG SISTERS ASSOCIATION	X	3/27/2022	YES	0	N/A	N/A	TBD	YES
HEALTH FEDERATION OF PHILADELPHIA	X	4/23/22 & 4/25/22	YES	1	YES	YES	2/2/2023	YES
TEMPLE UNIVERSITY	X	TUIC Family Friends 3/2/22 TUIC Grandmas Kids 3/2/22	YES	BOTH 0	N/A	N/A	3/9/2023 3/9/2023	N/A
ELWYN OF PENNSYLVANIA AND DELAWARE	X	FES 6/7/2022	YES	0	N/A	N/A	TBD	N/A

SUPPLEMENTAL SCHEDULE

MATERNITY CARE COALITION OF GREATER PHIL	X	Cribs for Kids 3/23 -3/24/22 Momobile HFA 3/23-3/24/22	BOTH YES	0	N/A	N/A	Cribs for kids 2/8/23 HFA-Momobile 2/8/23-2/9/23	N/A
SOUTHEAST ASIAN MUTUAL ASSISTANCE ASSN	X	Line12						
PUBLIC HEALTH MANAGEMENT CORP	X	Parenting Collaborative 4/30/22 & 5/3/22	YES	0	N/A	N/A	TBD	N/A
PUBLIC HEALTH MANAGEMENT CORP	X	LINE 45						
PUBLIC HEALTH MANAGEMENT CORP	X	LINE 45-46						
Greater Phila Community Alliance previously UNITED COMMUNITIES SOUTHEAST PHILA	X	FY22 name change to Greater Philadelphia Community Alliance (GPCA) FES NE 6/23/22 FES S 6/17/22	FES NE-YES FES S-YES	FES NE-0 FES NE-0 FES S-0	N/A	N/A	FES NE-TBD FES S-TBD	N/A
Greater Phila Community Alliance previously UNITED COMMUNITIES SOUTHEAST PHILA	X	line 22 &48						
SILVER SPRINGS - MARTIN LUTHER SCHOOL	X							
YOUTH SERVICE, INC	X	Baring House-9/30/21 FES-6/10/2022	Baring House-YES FES-YES	Baring House-0 FES-0	Baring House-N/A FES-N/A	Baring House-N/A FES-N/A	Baring House-TBD FES-TBD	Baring House-N/A FES-N/A
INTERCULTURAL FAMILY SERVICES INC	X	FES 6/3/22	FES-YES	FES-0	N/A	N/A	FES-TBD	N/A
PHILADELPHIA MURAL ARTS ADVOCATES	X	1/20/2022	YES	2	YES	YES	1/31/2023	YES
PHILADELPHIA CHILDREN'S ALLIANCE	X							
CORNERSTONE PROGRAMS CORPORATION	X							
LITTLE RED PEREZ BOXING GYM, INC.	X	3/23/2022	YES	2	YES	YES	TBD	YES



CITY OF PHILADELPHIA

OFFICE OF THE CONTROLLER
1230 Municipal Services Building
1401 John F. Kennedy Boulevard
Philadelphia, PA 19102-1679
(215) 686-6680 FAX (215) 686-3832

CHARLES EDACHERIL
Acting City Controller

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Honorable Mayor and Honorable Members
of the Council of the City of Philadelphia

To the Commonwealth of Pennsylvania,
Department of Community and Economic Development

We have performed the procedures enumerated below on the Schedule of Federal Cash Receipts Passed Through the Pennsylvania Department of Community and Economic Development (the financial schedule) of the City of Philadelphia, Pennsylvania, required by the Commonwealth of Pennsylvania, Department of Community and Economic Development (DCED) for the year ended June 30, 2022. The City of Philadelphia, Pennsylvania's management is responsible for the financial schedule.

The management of the City of Philadelphia, Pennsylvania and DCED have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of comparing the financial schedule to audited books and records and required format. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Procedures

- (a) We have compared the amounts and classifications on the financial schedule titled Federal Cash Receipts Passed Through the Pennsylvania DCED for the year ended June 30, 2022 to the corresponding amounts in the books and records of the City of Philadelphia, Pennsylvania used to prepare financial statements audited by us. We also compared the example schedule required by DCED to the financial schedule to determine that it is presented, at a minimum, at the level of detail and in the format required by DCED.

C I T Y O F P H I L A D E L P H I A
O F F I C E O F T H E C O N T R O L L E R

- (b) We have inquired of management as to whether there were any adjustments to reported revenues or expenditures, which were not reflected on the financial schedule submitted to DCED for the period in question.

Findings

- i. The procedures detailed in the two preceding paragraphs, (a) and (b) above, disclosed no adjustments or findings which have not been reflected on the corresponding financial schedule.

We were engaged by the City of Philadelphia, Pennsylvania to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the accompanying Schedule of Federal Cash Receipts Passed Through the Pennsylvania DCED required by DCED for the year ended June 30, 2022. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City of Philadelphia, Pennsylvania and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the management of the City of Philadelphia, Pennsylvania, City Council, and the Commonwealth of Pennsylvania DCED and is not intended to be and should not be used by anyone other than those specified parties.



CHARLES EDACHERIL, CPA
Acting City Controller
Philadelphia, Pennsylvania
November 8, 2023

City of Philadelphia
Schedule of Federal Cash Receipts Passed Through the Pennsylvania
Department of Community and Economic Development
July 1, 2021 to June 30, 2022

<u>Grantor Agency/</u> Project Title	City ID Number	Assistance Listing Number	Contract Number	Federal Awards	Federal Receipts
<u>U.S. Department of Housing & Urban Development</u>					
Pass- Through - PA Department of Community & Economic Development:					
McKinney Shelter Program (S-11) FY20	241349	14.231	C000072754	359,441	67,359
Subtotal: Emergency Solutions Grant Program				359,441	67,359
Direct - U.S. Department of Housing and Urban Development:					
COVID-19 - Emergency Solutions Grant Cares	241374	14.231	C0000741301	4,176,301	895,761
Subtotal: Emergency Solutions Grant Program				4,176,301	895,761
Total U.S. Department of Housing & Urban Development:				4,535,742	963,120
<u>U.S. Department of Education</u>					
Pass- Through - PA Department of Community & Economic Development:					
West Philly Neighborhood Drexel	80547	84.215		211,850	124,783
Subtotal: Fund for the Improvement of Education				211,850	124,783
Total U.S. Department of Education:				211,850	124,783
<u>U.S. Department of Health & Human Services</u>					
Dept Of Community & Economic Development:					
CSBG Discretionary Grant FY21	80336	93.569	C000066926-9	40,000	1,491
Subtotal: Community Services Block Grant				40,000	1,491
Pass- Through - PA Department of Community & Economic Development:					
COVID-19 - CSBG Covid 19 Cares Act FY 20	80337	93.569	C000066926	7,571,466	1,175,760
CSBG - Administration FY20	80334	93.569	C000066926	5,354,476	1,941,387
CSBG Administration FY21	80335	93.569	C000066926	5,081,365	2,489,732
Subtotal: Community Services Block Grant				18,007,307	5,606,879
Total U.S. Department of Health & Human Services:				18,047,307	5,608,370
Total Federal Cash Receipts Passed Through PaDCED:				22,794,899	6,696,272



CITY OF PHILADELPHIA

OFFICE OF THE DIRECTOR OF FINANCE

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CORRECTIVE ACTION PLAN FY 2022 SINGLE AUDIT REPORT (“SAR”)

Section II - Financial Audit Material Weaknesses:

2022-001 INADEQUATE STAFFING LEVELS, LACK OF TECHNOLOGICAL INVESTMENT, AND INSUFFICIENT OVERSIGHT LED TO UNDETECTED MATERIAL MISSTATEMENTS AND UNTIMELY PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Staff Shortages Along with the Lack of a Comprehensive Financial Reporting System Have Contributed to Significant Financial Statement Errors

Views of the Responsible Officials: The Accounting Bureau (Accounting) continues to be committed to producing a timely, accurate and well- prepared ACFR and to improving the City’s financial reporting. We continue to actively work on implementing staff retention and training strategies; we added an additional senior level position to increase the accounting team’s capacity, and budgeted to expand staffing in the upcoming year, including IT system support staff for the new system implementation, and through our continued focus on training, required senior accountants to attend the national Government Finance Officers Association (GFOA) conference to ensure the accounting team stays informed of current industry trends, regulatory updates, and best practices in government financial management.

We continue to make improvements in our ACFR preparation and review, and we have maintained our engagement with the external accounting firm. We continue to update a comprehensive checklist for accountants, which includes guidelines for review of the full accrual government-wide financial statements. We will maintain the services of the outside accounting firm to assist in the ACFR compilation efforts. Finance continues to focus on enhancing our reporting processes and increasing efficiencies.

The Accounting Bureau works with departments to eliminate errors and makes corrections to any erroneous reporting identified during the year end reporting process. The team will work to bolster our year end journal process to avoid any errors similar to the DBHIDS journal entry (highlighted by the Controller’s Office) which resulted in a \$19M net advanced revenue receivable overstatement that was corrected in the published version of the ACFR. Furthermore, GAAU continues to urge departments to provide adequate support to enable accurate posting of expenditure transfers. GAAU will continue to request timely and accurate FAMIS reconciliations with the appropriate support to continue to improve the accuracy of our financial reports.

The Accounting Bureau is fully committed to the timely and accurate implementation of all GASB regulatory requirements. We successfully implemented GASB 84 during the FY21 ACFR audit and re-shifted available resources

to work on the GASB 87 implementation as soon as possible. Given the complexity of GASB 87, the Accounting Bureau carefully selected the lease management software that would best meet the city's needs. Unfortunately, the substantial changes needed in both the reporting and the disclosure requirements negatively impacted the implementation timeline. The accounting team is already working on reducing the implementation timeline for GASB 96.

We acknowledge that a new comprehensive financial reporting system will improve the ACFR preparation process and have begun planning for the implementation of this system through our OPAL project. This project will redesign the City's financial, grants, procurement, supply chain and business intelligence business processes, by leveraging new ERP technology that will replace the City's legacy applications: FAMIS, ADPICS, ACIS, and other ancillary systems.

Accounting has received the GFOA Certificate of Achievement for Excellence in Financial Reporting for 42 consecutive years and has successfully addressed all GFOA recommendations presented in that process. As always, Accounting will continue to critique the errors in the drafts sent to the Controller's Office and the adjustments resulting from the most recent ACFR audit with the entire accounting staff as a learning tool to produce improved financial statements going forward.

Auditor's Comments on Agency's Response: In its response, management states, "The team will work to bolster our year end journal process to avoid any errors similar to the DBHIDS journal entry (highlighted by the Controller's Office) which resulted in a \$19M net advanced revenue receivable overstatement that was corrected in the published version of the ACFR."

What management refers to as a \$19 million net advanced revenue receivable overstatement consisted of the following material financial statement account errors in the Grants Revenue Fund: a \$512.5 million overstatement of due from other governmental units; a \$512.5 million overstatement of deferred inflows of resources, a \$493.8 million overstatement of unearned revenue, and a \$493.8 million understatement of revenue from other governments.

In its response, management states, "As always, Accounting will continue to critique the errors in the drafts sent to the Controller's Office and the adjustments resulting from the most recent ACFR audit with the entire accounting staff as a learning tool to produce improved financial statements going forward."

We disagree with management's use of the term "drafts" when describing the financial statements submitted to us for audit. Effective internal control requires that, before the Finance Office submits the ACFR to us for audit, accounting management should perform a review of those financial statements for accuracy and completeness. The \$1.1 billion of ACFR errors cited in the report occurred because the city's controls over the financial reporting process failed to prevent or detect and timely correct the misstatements. The errors were identified after the Finance Office should have already completed its financial statement review procedures and finalized the statements.

Late Submission of Aviation Fund Financial Statements Continued to Delay Preparation and Audit of ACFR

Views of the Responsible Officials: Thank you for acknowledging the year over year improvements in the timeline in which the DOA provided key financial statement data. The DOA worked with the Office of the Director of Finance to create a timelier submission schedule that saw more than 50% of the schedules submitted two weeks earlier than the prior year. Due to the complex nature of certain calculations, there was once again a delay in providing final balances for select accounts that were necessary for the DOA compilation calculations, which again extended the timeline for the submission of some final balances beyond early December. However, once the necessary finalized numbers were received, within one business day, the DOA completed, reviewed, and submitted its financial statement compilation. The Office of the Director of Finance and DOA will continue to develop a schedule that is in line with the Controller's Office target deadlines/submission dates. In addition, now that DOA has successfully implemented the new GASB 87 requirements, and learned the new lease management software, DebtBook, there should be a reduction in the time it takes to prepare and submit these reports moving forward. The Division of Aviation has and will continue to work with the Office of the Director of Finance to submit financial statements and compilations that are timely, accurate, and include a compilation review checklist.

Late Receipt of Financial Reports for Component Units and Fairmount Park Trust Funds Still Delayed Preparation and Audit of ACFR

Views of the Responsible Officials: We agree that the timely submission of all Component Unit reports is critical to the timely issuance and accuracy of the City's ACFR. We will continue to meet with management and auditors of various Component Units concerning timely submission of financial reports, as well as have additional meetings to provide guidance and assist with problems in Component Units that experience issues that delay the preparation of their financial reports. Finance continues to send initial requests for Component Unit financial statements and data in as early as May for all entities with a March 31 fiscal year end, with required responses no later than June 30. We also send requests to all other Component Units by the end of June, with responses required by August 31. Follow-up requests are sent out to Component Units, with an emphasis on the importance of timely submission of financial data highlighted in all communications. As a result of our communication efforts, the total number of late submissions from Component Units decreased to four from five in the previous year.

The four Component Units and the fiduciary fund that did not provide submissions by the due dates are PMA (Philadelphia Municipal Authority), PPA (Philadelphia Parking Authority), PRA (Philadelphia Redevelopment Authority), SDP (School District of Philadelphia), and FPTF (Fairmount Park Trust Funds), respectively. Each had valid reasons for their delay. PMA experienced delays due to the GASB 87 implementation. PMA anticipates an early submission next year. PPA submitted their audited report late, but it was submitted by December 19th, and therefore should not have impacted the audit. PPA will continue to work diligently towards meeting financial statements submission deadlines. PRA audited financial statements were again delayed due to staff shortages in their Finance unit but expects to see improvement for FY23. The SDP was delayed due to their audit being delayed. FPTF financial statements were submitted late due to staffing issues experienced by both their auditor and internally. The Accounting Bureau will continue to work with the Component Units and the fiduciary fund management to ensure timely submission of audited financial statements; and will continue to engage me as needed.

Auditor's Comments on Agency's Response: In its response, management states, "As a result of our communication efforts, the total number of late submissions from Component Units decreased to four from five in the previous year." We disagree with management's assertion. In the fiscal year 2021 Report on Internal Control and On Compliance and Other Matters, it was disclosed that four component units did not submit their final reports by the due dates requested by Finance Office accountants. In the current year's report, it was again noted that four component units did not submit their final reports by the requested due dates.

In its response, management states the following with regard to the late receipt of the School District of Philadelphia's (SDP's) financial report: "The SDP was delayed due to their audit being delayed."

According to the SDP's management, the resignation of several key individuals who had been involved in the SDP's financial statement preparation process caused delays in the SDP's ability to complete its financial report.

Untimely Preparation of the SEFA Resulted in the Late Submission of the Single Audit Reporting Package to the Federal Audit Clearinghouse

Views of the Responsible Officials: Finance recognizes the importance of submitting a timely and accurate federal awards and major programs schedule (SEFA) to our auditors. More importantly, we understand the need to timely complete our audits, and to submit an accurate Single Audit Reporting package to the Federal Audit Clearinghouse to prevent a violation of federal grant terms and conditions and to prevent the suspension of federal funding for the City's grants and programs. While Finance acknowledges GAAU needs to continue all efforts to improve the SEFA submission timeline, and the Controller's Office needs to ensure its audits are completed in a timelier manner, Finance also requests that the Controller's Office continue to work with Grants Accounting and departments to determine an appropriate timeline for the Single Audit to ensure compliance with federal regulations. Finance management has also begun carrying out enforcement measures to ensure department compliance, where appropriate.

Auditor's Comments on Agency's Response: Regarding the untimely preparation of the SEFA which has resulted in the late submission of the Single Audit reporting package, in its response, management states, "While Finance acknowledges GAAU needs to continue all efforts to improve the SEFA submission timeline, and the Controller's Office needs to ensure its audits are completed in a timelier manner, Finance also requests that the Controller's Office

continue to work with Grants Accounting and departments to determine an appropriate timeline for the Single Audit to ensure compliance with federal regulations.”

The Controller’s Office has always worked with the Finance Office to provide a reasonable timeline to complete the Single Audit. However, the key obstacle to submitting the Single Audit reporting package (SAR) to the Federal Audit Clearinghouse (FAC) on time is the Finance Office’s untimely preparation and submission of a complete, accurate and final SEFA for audit and the inaccurate and untimely responses from grantor departments. Additionally, the city is also considered to be a high-risk auditee requiring increased audit coverage of federal programs. As stated in the report, for the fiscal year ending June 30, 2022, GAAU did not provide the preliminary SEFA for audit until March 8, 2023, which was only 23 days prior to the required deadline of March 31st to submit the SAR. Clearly, this is not a reasonable timeframe to plan and perform the audit, issue an opinion, and then allow the city to complete and submit the SAR to the FAC by the required due date.

Section III - Financial Audit Significant Deficiencies:

2022-002 OIT’S ACCESS CONTROLS AND SEGREGATION OF DUTIES FOR KEY FINANCIAL SYSTEMS REQUIRE STRENGTHENING

Views of the Responsible Officials: OIT is committed to improving access controls and segregation of duties over key financial-related applications. OIT is already in the process of documenting, reviewing, and updating access control procedures for enterprise systems in the Access Control Policy, with an estimated completion date of Q1 FY24, followed by implementation and process improvements. This should address the control weaknesses identified for user access reviews, segregation of duties, provisioning and deprovisioning, and termination notification. The segregation of duties concerns identified for a key financial-related application will be addressed through reduction of permissions when possible. Where permissions cannot be reduced, OIT will work with the business owners of the system to prepare an exemption waiver or to document risk acceptance with acceptable compensating controls.

2022-003 PRISM’S INITIAL USER ACCESS APPROVALS WERE NOT DOCUMENTED, AND PERIODIC USER ACCESS REVIEW WAS NOT PERFORMED

Views of the Responsible Officials: During the implementation phases, we deployed a different process to onboard new users that involved engaging management to review and approve users. We communicated during the audit that post implementation there is now a formal ticketing process in place, and we also have a process in place for UAR to be conducted periodically.

2022-004 ONEPHILLY SYSTEM’S ACCESS CONTROLS AND SEGREGATION OF DUTIES NEED IMPROVEMENT

Views of the Responsible Officials: The OnePhilly team has worked tirelessly to bolster controls and has done a tremendous job stabilizing the OnePhilly system since its implementation in 2019. We have implemented many controls, including periodic UAR, which are required across all departments. We provided evidence during the audit of the various types of UAR outcomes, which demonstrated an assessment of specific user roles and security permissions to identify and remove SoD breakdowns, identify any exceptions, and obtain management signoff. We also provided evidence that the OnePhilly SoD Policy and supporting role-based SoD matrix were reviewed and approved on an annual basis, but for the audit period in question, the SoD matrix was updated but no changes were needed upon review of the OnePhilly SoD policy, and therefore, no signoff was completed. Moving forward, the OnePhilly team will sign off and note any changes or “no changes” to the OnePhilly SoD policy. Finally, we disagree with the Controller’s finding regarding non-IT personnel: The OnePhilly Team has IT personnel that are embedded in the team and are not a part of the City’s OIT team. The Controller’s Office and its contracted auditing firm suggested that OIT personnel can only exist on the city’s OIT team, but that is not the case for OnePhilly. The demanding needs of the application require a dedicated IT team, and that dedicated team exists within the OnePhilly Team. All City IT personnel, regardless of their department, are required to follow all applicable OIT policies and procedures.

Auditor’s Comments on Agency’s Response: In its response, management states, “We provided evidence during the audit of the various types of UAR (user access reviews) outcomes, which demonstrated an assessment of specific user roles and security permissions to identify and remove SoD breakdowns, identify any exceptions, and obtain

management signoff. We also provided evidence that the OnePhilly SoD Policy and supporting role-based SoD matrix were reviewed and approved on an annual basis, but for the audit period in question, the SoD matrix was updated but no changes were needed upon review of the OnePhilly SoD policy, and therefore, no signoff was completed.”

The documentation that the OnePhilly team provided our consultant for sampled departments’ UARs did not clearly evidence that specific user roles and permissions were considered and evaluated to identify and remove SoD breakdowns. Also, the results provided by the OnePhilly team did not evidence management signoff. Additionally, as part of audit fieldwork in January 2023, the OnePhilly team provided our consultant with a copy of the Segregation of Duties Policy (SoD) version 1.0, which was created and last updated on June 29, 2021, and the SoD matrix version 1.5 dated February 16, 2022. As noted in the report, both the SoD Policy and SoD matrix received during audit fieldwork had not been reviewed and approved by management on an annual basis.

In its response, management states, “Finally, we disagree with the Controller’s finding regarding non-IT personnel: The OnePhilly Team has IT personnel that are embedded in the team and are not a part of the City’s OIT team. The Controller’s Office and its contracted auditing firm suggested that OIT personnel can only exist on the city’s OIT team, but that is not the case for OnePhilly. The demanding needs of the application require a dedicated IT team, and that dedicated team exists within the OnePhilly Team.”

Management’s response does not address our recommendation. As stated in the report, management should review and re-evaluate domain administrator and system administrator access to the application. Privileged access should be restricted to IT personnel only. If it is necessary to provide privileged access to non-IT personnel, then management should monitor and review the activities of these employees to ensure they are authorized and appropriate. Also, domain and system administrator access should be segregated for the IT developers where possible to maintain proper segregation of duties responsibilities. As noted in the report, duties were not adequately segregated in several instances, with domain administrator and system administrator access maintained by nine non-IT personnel and at least two IT developers who were city contractors.

2022-005 ACIS SYSTEM’S PASSWORD CONFIGURATIONS DID NOT MEET OIT REQUIREMENTS

Views of the Responsible Officials: OIT is working with the ACIS team to enable password configuration settings that match the OIT password requirements where possible, and to establish an exemption waiver or to document risk acceptance with acceptable compensating controls where the legacy system does not support modern password requirements.

2022-006 TREASURER’S BANK RECONCILIATION PROCEDURES STILL REQUIRE IMPROVEMENT

Views of the Responsible Officials: Thank you for highlighting the corrections of previously reported conditions, including evidence of approval by administrative officials (either the City Treasurer, First Deputy City Treasurer, Deputy Treasurer, or Assistant Treasurer) – testing revealed approvals on substantially all of our bank reconciliations; and the implementation of a revised process for handling DPH receipts that has eliminated previously reported issues with reconciling DPH revenue activity. We are happy that these conditions are closed. Thank you also for acknowledging the improvement in the timeliness of monthly and fiscal year end bank account reconciliations.

The Treasurer’s Office is committed to continuing to improve the reconciliation of legacy variances and to timely address current year variances. From FY21 to FY22, we reduced the number of bank accounts with long outstanding issues by 36 percent and the dollar value of long outstanding variances across all accounts through thorough and consistent research. We acknowledge the finding that more work needs to be done to continue to reduce the number and dollar amount of current and prior year variances. Our accounting staff will continue their efforts, cross training, and collaboration with required departments to further reduce bank reconciliation variances within the 90-day period stated in the bank reconciliation policy.

Regarding the escheatment finding, the Treasurer’s Office completed the escheatment process in April 2023 to send \$7,554,453.91 in eligible general disbursement funds to the City’s unclaimed fund which was then transferred to the Commonwealth of Pennsylvania. This escheatment submission addresses the legacy backlog for calendar years 2013 to 2018. The Treasurer’s Office is now reviewing the eligible calendar year 2019 and 2020 general disbursement and 2017 to 2020 payroll checks. This review includes communication with Finance and departments that originally issued the checks to ensure an accurate escheatment submission.

Auditor's Comments on Agency's Response: Regarding the finding that the Treasurer's bank reconciliation procedures still require improvement, in its response, management states the following: "From FY21 to FY22, we reduced the number of bank accounts with long outstanding issues by 36 percent and the dollar value of long outstanding variances across all accounts through thorough and consistent research."

We disagree with management's assertion that the number of bank accounts with long outstanding issues decreased by 36 percent from fiscal year 2021 to fiscal year 2022. The fiscal year 2021 Report on Internal Control and On Compliance and Other Matters, disclosed that 50 bank reconciliations had long outstanding reconciling items. The current year report noted that 36 reconciliations had long outstanding reconciling items, which represents a decrease of 28 percent from the prior year.

2022-007 FAILURE TO CLOSE OUT PRIOR YEAR GRANT ACTIVITY INCREASES RISK OF REPORTING ERRORS

Views of the Responsible Officials: We agree with the finding. GAAU will continue to reinforce SAP No. G-1-1 requirements with city departments. We will continue to request city departments to provide final reports and Statements of Account Balances as prescribed in the SAP. GAAU will continue to send multiple follow-up reminders to departments to close out their grants in compliance with SAP G-1-1 Grant Closeout.

2022-008 CAPITAL ASSET CONTROL DEFICIENCIES INCREASE RISK OF REPORTING ERRORS

Lack of a Comprehensive Capital Asset System Hampered Reporting Process

Views of the Responsible Officials: We agree that the Office of the Director of Finance needs to implement a comprehensive capital asset management system and to eliminate the existing cumbersome process. This condition is expected to be resolved with the OPAL project implementation.

Failure to Inventory Real Property Assets Increases Risk of Inaccurate Accounting Records

Views of the Responsible Officials: Finance management will continue to meet with the GIS unit concerning our objective of reconciling the fixed asset ledger to IWAMS.

2022-009 SAPs REQUIRE UPDATING TO ENSURE ACCURATE AND CONSISTENT APPLICATION OF ACCOUNTING RULES AND REGULATIONS

Views of the Responsible Officials: Thank you for acknowledging the continued efforts being made by Finance to update SAPs across the city, including onboarding consultant support to prioritize working meetings with Control Owners. We agree with your recommendation to continue the update of the city's SAPs and where applicable to identify SAPs as obsolete. We believe that the increased Citywide engagement with control and process owners is effective, and we will continue to have working meetings with stakeholders to facilitate the update of SAPs. Management will continue to prioritize this initiative.

Section IV – Federal and PA. Department of Human Services Findings and Questioned Costs:

2022-010 REPORTING – MATERIAL WEAKNESS AND COMPLIANCE FINDING

Assistance Listing 93.268 Immunization Cooperative Agreements Assistance Listing 93.940 HIV Prevention Activities Health Department Based

Views of the Responsible Officials and Corrective Action Plan: The Department of Public Health will strengthen procedures to ensure the accuracy and submission of FFATA reports. The Division of Disease Control (DDC) acknowledges the discrepancy within the submitted FFATA report for Immunization Cooperative Agreements Grant Program (ALN 93.268). DDC will implement appropriate review and preparation for all FFATA reporting by querying the necessary systems to gather and identify all pertinent information regarding contracts and amounts.

The Division of HIV Health's FFATA reports were late due to employee turnover and attempts to obtain information from providers. The Division of HIV Health is researching the fact that expenditure information for the FFATA reports included only six month of awards and not the full twelve months, as well as the fact that a subaward was not included in the source document used in preparation of the FFATA report.

Contact Person(s): Ryan Taylor, Chief Operating Officer and Deputy Commissioner, Philadelphia Department of Public Health, 215-686-5207

Kathleen Brady, Director/ Medical Director, Division of HIV Health, Philadelphia Department of Public Health, 215-685-4778

2022-011 SUBRECIPIENT MONITORING – SIGNIFICANT DEFICIENCY & COMPLIANCE FINDING

Assistance Listing 93.558 Temporary Assistance for Needy Families

Views of the Responsible Officials and Corrective Action Plan: Management agrees with the finding and recommendation. Starting from FY2024, MOCEO will include a Notice of Award document for all subrecipients contracts. This document will contain the necessary OMB required information to clearly identify award details for the subrecipient.

Contact Person: Allison Elliott, Director of Finance, Mayor's Office of Community Empowerment and Opportunity, 215-685-3626

2022-012 SUBRECIPIENT MONITORING – SIGNIFICANT DEFICIENCY AND COMPLIANCE FINDING Children and Youth Programs

Assistance Listing 93.558 Temporary Assistance for Needy Families

Assistance Listing 93.658 Foster Care – Title IV-E

Act 148 Pennsylvania Department of Human Services

Views of the Responsible Officials and Corrective Action Plan: Effective 10/13/23, DHS has been preparing FY24 funding allocation letters that will be sent to provider agencies immediately. Going forward, the funding allocation letters will go out at the beginning of the contract fiscal year.

Contact Person: Landuleni Shipanga, Controller, Department of Human Services, 215-683-6366.

2022-013 SPECIAL TESTS – COMPLIANCE FINDING

Children and Youth Programs

Assistance Listing 93.090 Guardianship Assistance

Assistance Listing 93.645 Stephanie Tubbs Jones Child Welfare Services Program

Assistance Listing 93.658 Foster Care Title IV-E

Assistance Listing 93.659 Adoption Assistance

Assistance Listing 93.778 Medical Assistance Program

Assistance Listing 93.556 MaryLee Allen Promoting Safe and Stable Families Program

Act 148 Pennsylvania Department of Human Services

Views of the Responsible Officials and Corrective Action Plan: After a recent discussion with the [PA] Office of Children, Youth, and Families (OCYF), DHS was informed that compensation plans for FY21 and FY22 were on file and under review. However, approval was pending. OCYF explained that the State reviews plans on a calendar-year basis. However, city pay plans change during a July-June fiscal year. Therefore, the possibility of overages can occur because of salary increases or other personnel changes. The process is that once the new compensation plan is received, the reviewing authority would flag any items that are in excess of the existing approved rates. At that time, DHS would be permitted to submit a waiver for the items in question.

Contact Person: Landuleni Shipanga, Controller, Department of Human Services, 215-683-6366.

2022-014 REPORTING – COMPLIANCE FINDING

Assistance Listing 21.023 Emergency Rental Assistance Program (ERAP)

Views of the Responsible Officials and Corrective Action Plan: We disagree with the finding regarding spending reported to the Commonwealth of Pennsylvania. Prior to April 2022, reporting to the state was generated from a reporting dashboard within the Quickbase database. Internal controls checking these reports against raw data revealed an issue with the programming of the dashboard, and beginning in April 2022, reports were generated using raw data downloaded from the portal. Once this issue was detected and resolved, PHDC and the City sent updated and corrected reporting to the Commonwealth, along with a statement detailing our shift in methodology. This shift, and the corrected reports, were accepted by the Commonwealth, as shown in the email chains that were provided to the Controller's Office. The data underlying the original ERA1 and ERA2 January 2022 reports cited in the finding cannot be re-created since the errors have now been permanently corrected.

Auditor's Comments on Agency's Response: Regarding the corrected reports provided via email chains with the Commonwealth to our office, we have the following comment:

Only one email chain provided had an attached "updated historical check" for ERAP1, submitted to the Commonwealth in July 2022. The historical check included a line item for the month in question, January 2022, but was still reporting the amounts of \$173,807 and \$22,042 for the Administrative Paid categories (See Table 6). These amounts remain unsubstantiated per our audit testing. Additionally, no corrected reports or updated historical checks were provided via these email chains to address the discrepancies noted for ERAP2 (See Table 7).

Contact Person: Dan Gasiewski, Chief Grants Compliance Officer, Grants Office, Office of the Director of Finance