



City of Philadelphia,
Pennsylvania

SUBRECIPIENT AUDIT
GUIDE

Effective June 30, 2023

Issued by the Office of the Director of Finance

CITY OF PHILADELPHIA
SUBRECIPIENT AUDIT GUIDE
Highlights of Significant Changes
June 2023

SECTION 100:

No changes

SECTION 200:

No changes

SECTION 300:

No changes

SECTION 400:

Catalog of Federal Domestic Assistance (CFDA) was replaced with Assistance Listing Number (ALN). ALNs can be found on <https://sam.gov>

SECTION 500:

No changes

SECTION 600:

No changes

SECTION 1000:

No changes

SECTION 2000:

No changes

SECTION 3000:

No changes

SECTION 4000:

No changes

SECTION 5000:

No changes

SECTION 6000:

No changes

SECTION 6100:

No changes

SECTION 6400:

No changes

SECTION 6500:

No changes

SECTION 6600:

No changes

SECTION 6700:

No changes

SECTION 7000:

No changes

Cares Act: In FY 20 the Cares Act legislation was passed on 3/27/20. For guidance on the various Assistance Listing Programs under the legislation please go to: <https://oig.treasury.gov/cares-act>

In FY 21 the American Rescue Plan Act was passed and the final Assistance Listing Number was 21.027. The guidance from OMB for this can be viewed at: <https://www.cfo.gov/assets/files/Treasury%20SLFRF%20Compliance%20Supplement%20Addendum%201%20PDF.pdf>

In FY 21 the Emergency Rental Assistance Program was also approved and the Assistance Listing Number was 21.023 for this program.

SECTION 100

ADMINISTRATION AND OVERVIEW

SECTION 101- PURPOSE AND EFFECTIVE DATE OF AUDIT GUIDE

.01 The purpose of the City of Philadelphia Subrecipient Audit Guide is to implement the City of Philadelphia's single audit requirements to be utilized by organizations and their independent auditors in preparing for and performing audits of organizations which receive financial assistance under an award from the City of Philadelphia. In addition, the City of Philadelphia Subrecipient Audit Guide will serve as:

1. A reference manual communicating additional financial and compliance requirements relating to specific State of Pennsylvania and City of Philadelphia programs;
2. An audit requirement to be referenced when contracting for single audit services, enabling the auditing entity to submit an acceptable reporting package to the City of Philadelphia;
3. A vehicle for passing compliance requirements to lower tier agencies; and
4. Additional guidance used in conjunction with pronouncements from Section 202 of this Audit Guide.

The Audit Guide is intended to be an initial non-authoritative, reference source for an organization and their independent auditor. The Audit Guide is comprised of the following sections:

- Section 100 - Administration and Overview
- Section 200 - Summary of Applicable Literature
- Section 300 - General Auditing Standards and Requirements
- Section 400 - Reporting Standards and Requirements - Single Audits
- Section 500 - Auditing and Reporting Standards and Requirements - Program Audit on an Award (Non-Single Audit) **Note: This section 500 does not apply to any Provider agency that contracts with any department or office under the Deputy Managing Director of Health and Human Services Cabinet (Department of Human Services, Department of Behavioral Health and Intellectual Disability Services, Department of Health and the Office of Homeless Services (formerly Office of Supportive Housing). Any Provider agency that contracts with the above department(s) must comply with Section 400 of this City of Philadelphia Subrecipient Audit Guide.**
- Section 600 - Specific Audit Requirements of Awarding City of Philadelphia Departments.

- Sections 1000 through 6000 - Specific Audit Requirements (applicable to the City of Philadelphia Department awarding the funds to be audited).

.02 Audit/reporting requirements for subrecipient organizations not covered by this Audit Guide will be communicated by the awarding City of Philadelphia department.

.03 This Audit Guide supersedes any previous audit guides issued by the City of Philadelphia.

.04 Audits required under this Guide are to be performed on an annual basis for Single and Program Audits under 2 CFR part 200 (old OMB Circular A-133 (Revised June 27, 2003)).

.05 This Audit Guide is not a complete manual of procedures, nor should it supplant the auditor's judgment of the audit work required in a particular situation. Because of the variety of federal, state, and local financial assistance programs and the complexity of the regulations that govern them, the procedures contained in this Audit Guide cannot cover all circumstances or conditions that would be encountered in an audit of every organization. The auditor should use professional judgment to tailor their procedures to meet the conditions of the particular engagement so that the audit objectives may be achieved.

.06 The provisions of this Audit Guide are effective upon publication and shall apply to audits of subrecipient organizations receiving financial assistance from the City of Philadelphia.

SECTION 102 - APPLICABILITY OF AUDIT GUIDE

.01 The provisions of this Audit Guide apply to subrecipient organizations administrating and expending Federal financial assistance of \$750,000 or more during the organization's fiscal year and any part of the financial assistance was received directly or indirectly from the City of Philadelphia **(1)**. In addition, this Audit Guide has been prepared to assist the independent auditor in examining and reporting on subrecipient organizations who administer and expend financial assistance from the City of Philadelphia. To ascertain which subrecipient organizations meet, which of the audit thresholds that the City of Philadelphia mandates to determine the extent and type of certified audit prescribed, the Schedules of Governmental Funding (Appendix B) shall be completed by the organization. These Schedules shall include Federal dollars administered and expended from all sources (not only the City of Philadelphia). The schedules will separately include all funding, the source of which is the State of Pennsylvania, but is a pass through the City of Philadelphia (only). Lastly, all City of Philadelphia primary source funding is to be listed on the appropriate separate schedule. These Schedules are to be forwarded by e-mail to: HHS.Audits@phila.gov on 1) the date that the SEFA is finalized by the independent CPA firm conducting the agency's audit, or (2) the last business day 120 days after the agency's fiscal year ends, whichever is earlier. The above Schedules are also to be mailed to the appropriate Departments at the addresses listed in Section 104.03.

The organization must engage an independent auditor to perform a Single Audit and would adhere to the following standards:

- Single Audit under 2 CFR part 200 (old OMB Circular A-133) would encompass:
 - a. All direct federal financial assistance;
 - b. All federal assistance received as a pass-through award from the Commonwealth of Pennsylvania or any other locality; and
 - c. All financial assistance administered and expended from contracts received from the City of Philadelphia (which could include federal, state or city-funded portions of an award). These awards may include federal, state or City financial assistance.
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(1) A City of Philadelphia Department may require an audit of an award below \$750,000 in those instances the appropriate provisions of this Guide would apply. Any total combination of awards from the City of Philadelphia of \$300,000 or more must have a CPA report prepared and submitted to HHS.Audits@phila.gov as indicated in the applicable City Department's Contract General Provisions.

SECTION 102 (CONT.)

.02 Refer to Sections 1000 to 6000 of the Audit Guide for additional reporting requirements of awarding City of Philadelphia departments.

SECTION 103-ENGAGEMENT LETTER AND AUDITOR QUALIFICATIONS

.01 Most organizations and their independent auditors recognize the necessity of a written communication between the client (organization) and the independent auditor that specifies the responsibilities of both the client and auditor. That communication, referred to as an "engagement letter," is not required by generally accepted auditing standards, but is widely utilized to avoid misunderstanding as to the auditor's responsibility and the organizations responsibility during the audit, and to notify the organization of the inherent limitations of an audit. (Most auditors also include fee terms and other arrangements in this correspondence.) Both the organization and the independent auditor sign the engagement letter indicating their acceptance of and agreement with the contents of the letter. For all audits performed under the provisions of this Audit Guide the independent auditor and the organization must have a written and executed engagement letter. For purposes of the requirements of this audit guide for the 4 departments of Health, Behavioral Health and Intellectual Disability Services, Human Services, and the Office of Homeless Services (formerly Office of Supportive Housing) an "engagement letter" is required to be sent (to HHS.Audits@Phila.gov) by the last day of business of the fiscal year to be audited. Also, for all City of Philadelphia departments so requesting, a copy of the engagement letter is to be mailed to the appropriate address listed in Section 104.03. In addition, audit work papers shall be made available upon request at the completion of the audit, as part of a quality review, to resolve audit findings, or to carry out oversight responsibilities. Access to working papers includes the right to obtain copies of working papers as is reasonable and necessary.

.02 It is in the interest of both the auditor and the organization to document the scope of the audit in the engagement letter. This will ensure a proper understanding of the responsibilities of each party. The engagement letter should consider including, in addition to those items normally included items, such as:

- The requirements of Government Auditing Standards.
- The additional reports required by 2 CFR part 200 (old OMB Circular A-133).
- The requirements of the City of Philadelphia Subrecipient Audit Guide.
- The auditor's and organization's responsibility with respect to reporting illegal acts noted during the audit. (Government Auditing Standards).

.03 Where the auditor is to make the distribution of the final audit report, the engagement letter should indicate what officials or organizations are to receive the report.

.04 The subrecipient organization should ascertain that the audit firm engaged to perform any audit under this Audit Guide meets the qualifications specified in Sections 103.06 to 103.08.

Auditor Qualifications - CPE and External Quality Control Review

.05 Audits performed in accordance with the City of Philadelphia Subrecipient Audit Guide are to conform to the requirements established in Government Auditing Standards. Those standards in part require the auditor and the audit firm to adhere to continuing professional education and peer review requirements. In addition:

- The auditor should be proficient in the appropriate accounting principles and standards and in government auditing.
- The public accountants engaged to conduct audits should be: (a) licensed certified public accountants or persons working for a licensed certified public accounting firm or (b) public accountants licensed on or before December 31, 1970, or persons working for a public accounting firm licensed on or before December 31, 1970.

.06 Government Auditing Standards (GAS) under the first general standard for auditing requires that the staff assigned to conduct the audit should collectively possess adequate professional proficiency for the tasks required. To meet that standard, the auditor(s) are required to participate in a program of continuing education and training. Every two years, auditors performing audits in accordance with GAS should complete at least eighty credit hours that contribute directly to their professional proficiency. At least twenty of these hours should be completed in each year of the two year period and at least twenty-four hours should be in topics directly related to the government environment and governmental auditing. A detailed interpretation of the CPE standards, Interpretation of Continuing Education and Training Requirements, is available from the Government Printing Office. During engagement planning, auditors and audit organizations should ensure that appropriate members of the audit team have met the CPE requirement.

.07 Government Auditing Standards under the fourth general standard for auditing requires that the audit organization conducting government audits should have an appropriate internal quality control system in place and participate in an external quality review program.

To meet that standard the audit firm should have in place an internal quality-control system and participate in an external quality-review program. An external quality review is to be conducted once every three years.

.08 In order to monitor adherence to the external quality review requirement and to ensure City of Philadelphia subrecipient audits are performed by only qualified independent auditors the following is to be submitted to each Department within the City of Philadelphia that the subrecipient receives funding from during the fiscal year.

A completed "Notification of Engagement of Independent Auditor". (See Appendix A of this Audit Guide for the notification form.) This form, to be submitted by the subrecipient organization, is due prior to end of the organization's fiscal year for a Single Audit or a program audit. This notification is to be completed and submitted on an annual basis. The "Notification of Engagement of Independent Auditor" is not considered as a replacement of the engagement letter required by Section 103.01 and 103.02 of this Audit Guide.

The independent audit firm is to transmit a copy of the audit firm's external quality review opinion. For opinions other than unqualified, the audit firm is also required to submit a copy of the letter of comments and the reviewed firm's response to the letter of comments.

.09 Auditors or audit firms which do not meet Government Auditing Standards, such as continuing professional education or external quality control review, need to disclose in the auditors' reports those audit standards not met. These auditor's reports will not be accepted by the City of Philadelphia.

SECTION 104 - AUDIT REPORT DELIVERY AND DISTRIBUTION

.01 The completed 2 CFR part 200 (old OMB Circular A-133) audit report is due within 120 days after the close of the subrecipient organization's fiscal year for both single and program audits. A PDF of the CPA report should be emailed to the HHS inbox: HHS.Audits@phila.gov.

.02 One copy of the Federal Audit Clearinghouse (FAC) Confirmation Notice of the acceptance by FAC of the subrecipient's reporting package (Audit Report, OMB Data Collection Form and Management Letter) must be mailed to:

**City of Philadelphia
Grants Accounting Administration Unit
1401 John F. Kennedy Blvd, Suite 1380
Philadelphia, PA 19103**

.03 In addition to the above, PDF copies of the audit report, based upon the City Department funding the organization being reported upon, are to be delivered to the appropriate City Department, for the number of copies specified below. **In addition, this section specifies the number of reporting packages that must be submitted to each respective City Department to whom a report is to be delivered.**

City Department

Number of Reporting Packages

Department of Commerce

1 PDF copy, 2 Hard Copies

Economic Development Administrator

Office of Economic Development

One Parkway Building, 12th Floor

Philadelphia, Pennsylvania 19102

Department of Human Services

1 PDF copy, 1 Hard Copy

Send to:

See note (4)

Office of Children and Families

Nadine E. Perese, CFO; nadine.E.perese@phila.gov

Attention: Mika Dabney–Walton; mika.dabney–walton@phila.gov

1515 Arch Street, 6th Floor

Philadelphia, Pennsylvania 19102

Department of Behavioral Health and Intellectual Disabilities Services

1 PDF copy, 1 Hard Copy
See note (4)

Send to DBHIDS:

Donald Jacobs, Asst. Fiscal Administrator;

donald.jacobs@phila.gov

1101 Market Street, 8th Floor

Philadelphia, Pennsylvania 19107

Office of Community Empowerment and Opportunity
Fiscal Department

1 PDF copy, 2 Hard Copies

1617 John F. Kennedy Blvd, Suite 1800 Philadelphia,
PA 19103

Division of Housing and Community Development

Contracts Audit Supervisor – Audit Department

1 PDF copy, 2 Hard Copies
See note (3)

1234 Market Street, 17th Floor

Philadelphia, Pennsylvania 19107

(formally Office of Housing and Community Development)

Office of Homeless Services

Send to Deputy Director, CoC Planning & Long Term
Planning:

1 PDF copy, 1 Hard Copy
See note (4)

Roberta Cancellier; roberta.cancellier@phila.gov

Peter Curran; peter.curran@phila.gov

1401 John F. Kennedy Blvd.

MSB Building 10th Floor

Philadelphia, Pennsylvania 19102

(formally Office of Supportive Housing)

Department of Public Health

1 PDF copy, 1 Hard Copy
See note (4)

Send to:

Ryan Taylor, COO: ryan.taylor@phila.gov

1101 Market Street, 10th Floor

Philadelphia, Pennsylvania 19107

- (1) Where the audit report covers Pennsylvania Department of Community and Economic Development funding three additional copies of the audit report are required.
- (2) A copy of the report must be sent to the City of Philadelphia, Division of Housing and Community Development. See note (3) below for the method to submit the audit report.
- (3) As of July 1, 2008, DHCD Audit is requiring audit reports and related audit documents to be submitted electronically by email to dhcd.auditing@phila.gov, via a Portable Document Format (PDF). In addition, two bound copies of the audit report is required to be submitted by mail. Please contact DHCD Audit for the information using the email address provided.
- (4) The PDF copy must be submitted electronically to HHS.Audits@phila.gov. In addition, one bound hard copy of the audit report must be submitted by mail to the Department with whom you contract with.

.04 Effective for fiscal years ending after January 1, 2008, all subrecipient reporting packages must be electronically filed with the Federal Audit Clearinghouse's Internet Data Entry System. The Federal Audit Clearinghouse will not accept mailed submissions for fiscal years ending after January 1, 2008.

Extensions/Report Sanctions

.05 If the Independent Public Accountant believes that an extension of the deadline for submission of the report is necessary, the request must be in writing and be specific in nature. The reasons for the request and the expected delivery date must be stated. A copy of the Engagement Letter must be included with the request as well as a copy of the most recent Peer Review for that CPA firm.

.06 The request for extension must be requested by the subrecipient organization (auditee), on their letterhead, and received electronically by the City of Philadelphia Contract Audit Unit at HHS.Audits@Phila.gov, as soon as the organization becomes aware of the need for an extension and at least 20 days prior to the date the report is due (i.e. 120 days after subrecipient's fiscal year end date).

.07 The City of Philadelphia or a City Department may impose sanctions in cases where the audit report is not submitted on a timely basis and an extension request has not been approved.

Note: Extensions will be granted on rare occasions and for extraordinary reasons only.

SECTION 105 - WHO TO CONTACT FOR ASSISTANCE

.01 In preparing for or conducting an audit, the personnel at the subrecipient organization and/or their independent auditor may have questions which arise concerning the implementation of the requirements of this Audit Guide. These questions should be directed to the contact listed below for the City Department which has awarded the funds to be audited.

| <u>City Department</u> | <u>Title of Contact</u> | <u>Telephone Number</u> | <u>Fax Number</u> |
|---|----------------------------|-------------------------|-------------------|
| Department of Commerce | Contracts Audit Supervisor | 215-638-2016 | 215-683-2162 |
| Department of Human Services | Contracts Audit Manager | 215-683-6366 | 215-683-6264 |
| Office of Community Empowerment and Opportunity | Director of Finance | 215-685-3626 | 215-685-3635 |
| Division of Housing and Community Development | Contract Audit Supervisor | 215-686-9734 | 215-686-6801 |
| Office of Homeless Services | Contract Audit Manager | 215-683-6366 | 215-683-6264 |
| Department of Public Health | Contract Audit Manager | 215-683-6366 | 215-683-6264 |
| Department of Behavioral Health and Intellectual Disabilities | Contract Audit Manager | 215-683-6366 | 215-683-6264 |

SECTION 200

SUMMARY OF APPLICABLE LITERATURE

SECTION 201- GENERAL INFORMATION

.01 In performing a governmental type audit at a government agency or not-for-profit organization, the Statements on Auditing Standards (SAS's) are applicable. Therefore, the auditor should perform the audit, at a minimum, in accordance with Generally Accepted Governmental Auditing Standards (GAGAS). However, in governmental type audits and audits for the City of Philadelphia, there are numerous other official publications of which the auditor must be knowledgeable, and the auditor must perform the audit in accordance with the provisions of these

additional regulations. The AICPA recognized these additional standards and/or procedures and concluded the following in Ethics Ruling 501-3:

Failure to follow standards and/or procedures or other requirements in governmental audit. Engagements for audits of government grants, government units or other recipients of government monies typically require that such audits be in compliance with government audit standards, guides, procedures, statutes, rules and regulations, in addition to generally accepted auditing standards. If a member has accepted such an engagement and undertakes an obligation to follow specified government audit standards, guides, procedures, statutes, rules and regulations, in addition to generally accepted auditing standards, he is obligated to follow such requirements. Failure to do so is an act discreditable to the profession in violation of Rule 501, unless the member discloses in his report the fact that such requirements were not followed and the reasons therefore.

.02 Failure to follow the standards and/or procedures listed in Section 202 of this Audit Guide, without disclosure in the auditor's report, will be a violation of Ethics Rule 501.

.03 The auditor should obtain and become familiar with promulgation's from Section 202 prior to auditing the programs of the subrecipient organization. The organization and the auditor should refer to actual publications for guidance.

SECTION 202 - LISTING OF APPLICABLE LITERATURE

.01 The most recent versions of the following promulgations are critical in the performance of a governmental type audit and must be understood and utilized by the auditor:

.02 American Institute of Certified Public Accountants:

Any audit and/or accounting guidance relative to audits, in general, and specifically to audits of non-profit organizations.

SECTION 202 (CONT.)

.03 United States General Accounting Office:

Government Auditing Standards.

.04 United States Office of Management and Budget:

2 CFR Part 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements.

.05 Code of Federal Regulations

.06 City of Philadelphia, Contract Cost Principles and Guidelines

.07 Commonwealth of Pennsylvania, Department of Public Welfare's Single Audit Supplement.

.08 Financial Accounting Standards Board (FASB).

.09 Not-for-Profit Entities - Audit and Accounting Guide

SECTION 300

GENERAL AUDITING STANDARDS AND REQUIREMENTS

SECTION 301- MAJOR PROGRAM DETERMINATION

.01 In accordance with 2 CFR Part 200 (the old OMB Circular A-133) auditors are to utilize a risk-based approach to determine which Federal programs are major programs. For the purposes of this Audit Guide only the Federal portion of a City of Philadelphia contract award is to be considered in the determination of major programs. Prior to determining which programs are to be audited as major programs for the purposes of this Guide, the recipient organization should identify for the auditor, the following:

- a. All direct federal financial assistance.
- b. All federal financial assistance received from the Commonwealth of Pennsylvania or other localities.
- c. All financial assistance received from the City of Philadelphia (whether it includes federal, state or city assistance)

.02 A single audit performed in accordance with this Audit Guide will require the auditor to determine major programs (using the risk-based approach) based upon direct and pass-through federal financial assistance (items a. and b. above) and also the awards received from the City of Philadelphia as disclosed in item c. above. In order to determine the correct audit coverage, the listing of financial assistance prepared by the organization should delineate the financial assistance

by each award for the proportionate amount of federal, state and local (City of Philadelphia) financial assistance. The delineation by the federal, state or city share for each contract award is also necessary for the presentation in the audit report of a Schedule of Federal, state and city financial assistance. This schedule must delineate a particular award by each component of funding (Federal, State or City).

.03 An example of a proper delineation of City of Philadelphia award expenditures by type would require a detail of financial assistance as follows:

| | <u>Total</u> | <u>Assistance</u> | | <u>From</u> |
|---------------|---------------------|-------------------|------------------|-----------------|
| | | <u>Federal</u> | <u>State</u> | <u>City</u> |
| Program No. 1 | \$ 500,000 | \$400,000 | \$ 100,000 | \$ |
| Program No. 2 | 300,000 | 300,000 | | |
| Program No. 3 | 100,000 | 25,000 | 75,000 | |
| Program No. 4 | 75,000 | 25,000 | 50,000 | |
| Program No. 5 | <u>100,000</u> | <u>50,000</u> | | <u>50,000</u> |
| | <u>\$ 1,075,000</u> | <u>\$800,000</u> | <u>\$225,000</u> | <u>\$50,000</u> |

.04 Upon receipt of the listing of all financial assistance the auditor is to follow the risk-based approach process as presented in Section 200.518 in 2 CFR Part 200. In addition, the auditor should also determine if the organization under audit meets the criteria for a low-risk auditee as defined in Section 200.520 in 2 CFR Part 200.

Major Program Testing

.05 For all major programs, the auditor should perform tests of controls to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that he or she considers relevant to preventing or detecting material noncompliance with the requirements stipulated in the current updated OMB Circular Compliance Supplement.

.06 The auditor should consider the results of these tests of controls in evaluating control risk in the process of forming a basis for expressing an opinion on compliance with laws and regulations applicable to major programs, as discussed in Section 400 of this Audit Guide.

.07 When the auditor is performing testing of major programs for compliance, the selection and testing must include a sufficient number of transactions from each major program to support the opinion on each major program.

City of Philadelphia Compliance Audit Requirements

.01 When a City of Philadelphia contract award to a recipient organization has been determined to be a major program as defined in Section 301 of this Audit Guide and an audited Supplemental Financial Schedule is required by a particular City of Philadelphia Department (See Sections 1000 to 6000) the auditor must perform the procedures specified in items a. and b. below:

- a. The procedures delineated in Sections 1000 to 6000 of this Audit Guide as they pertain to a particular program.
- b. The following procedures presented in the following Sections 302.02 to 302.06.

These procedures should be coordinated with any of the specific financial and compliance procedures detailed in Sections 1000 through 6000 of this Audit Guide.

Indirect Costs/Cost Allocations

.02 Indirect costs are those incurred for a common or joint purpose benefiting more than one cost objective or not readily assignable to the cost objective specifically benefited without effort disproportionate to the results achieved. Indirect costs can be allocated on an individual line-item

basis or collected in an expense pool and allocated in total, utilizing a base on which to allocate the indirect expenses. In order to achieve equitable cost allocation, a plan must be established to define which costs are to be charged directly and which are to be treated as common or indirect.

Not all organizations charge indirect costs to their awards. The auditor should determine if the organization charges indirect costs to the award. If indirect costs are not charged to the award being audited, no audit procedures for indirect costs are required.

.03 However, if indirect costs are charged to the award being audited, then the auditor has some responsibilities concerning the reasonableness of the indirect costs. The main purpose in allocating indirect costs is to ensure that the particular city award bears its fair share of costs compared to other agency programs. Indirect costs are charged through a cost allocation plan. A cost allocation plan should ensure that:

- Its costs are consistent and logical;
- It includes only costs incurred for a common or joint purpose that benefit more than one award and are not readily assignable to one award;
- The award bears its fair share of costs compared to other awards; and
- Indirect costs are not charged as both direct and indirect costs.

.04 Where the cost allocation plan was negotiated, approved and/or audited by a federal agency, the auditor should determine whether:

- The rate(s) and base(s) used in computing charges for indirect costs conform with the provisions of the approved plan;
- The costs accumulated in the pool are in conformity with the approved plan;
- The costs charged to the pool are not also charged directly to the award; and
- All components of the plan approved by a federal agency are applicable to the award under audit.

.05 Where the cost allocation plan was not negotiated, approved and/or audited by a federal agency, the auditor should review the plan and determine whether:

- Indirect costs are allocable and allowable, in conformity with the guidelines of the award and OMB circulars, and were incurred in the period being audited;
- Costs are treated consistently as either direct or indirect costs and are not duplicated between the two classifications;

SECTION 302 (CONT.)

- Indirect costs are distributed on a basis that takes into account the proportion of goods and/or services received by the applicable cost objective and, as such, is up-to-date;
- Indirect costs are applied consistently under generally accepted accounting principles and can be reconciled to the books of account; and
- The same indirect cost amounts were not charged to different awards.

.06 In either instance, the auditor, on a test basis, should determine that indirect costs and/or allocated costs were charged in accordance with the organization's plan and that such plan provides a fair and equitable charge to City of Philadelphia awards and that the same costs are not being charged to different awards.

SECTION 400

REPORTING STANDARDS AND REQUIREMENTS - SINGLE AUDITS

SECTION 401 - BACKGROUND

.01 In order to satisfy the "single audit" reporting requirements of Office of Management and Budget (OMB) 2 CFR Part 200 and the requirements of the City of Philadelphia under this Audit Guide, the auditor shall determine and report whether:

- The financial statements of the organization presents fairly its financial position and changes in net assets in accordance with generally accepted accounting principles, and that the schedule of expenditures of federal, state and city awards is presented fairly in all material respects in relation to the organizations financial statements taken as a whole;
- The organization has an internal control structure to provide reasonable assurance that the organization is managing federal, state and City of Philadelphia awards in compliance with applicable laws and regulations, and controls that ensure compliance with laws and regulations that could have a material impact on the financial statements; and
- The organization has complied with laws and regulations that may have a direct and material effect on its financial statement amounts and on each major federal program.

.02 When performing a "Single Audit" under the requirements of this Audit Guide and OMB

CFR Part 200 the audit report should include the following: Financial Audit:

- Basic financial statements (Balance sheet, Income Statement, Statement of Cash Flows and Statement of Revenue and Functional Expenses by Program Name and Contract #. The Statement of Functional Expenses must be by detailed line item or natural expense item per Program Name and per Contract#.
- Note: The above basic financial statements "must" be presented as an individual entity (EIN #) by the individual (same EIN #) entity that has contracted with one or more of the departments of the Deputy Managing Director for Health and Human Services Cabinet (Department of Health, Department of Behavioral Health and Intellectual Disability Services, Department of Human Services and the Office of Homeless Services (formerly the Office of Supportive Housing). Even though the Financial Accounting Standards Board (FASB) requires under certain circumstances consolidated financial statements, the City of Philadelphia requires in addition to that, individual entity (separate EIN#) basic financial statements (listed above). The individual financial statements for the contracting Provider agency must have separate Notes to the financial statements with special note for: a) related party transactions and naming the related parties and dollar amounts for each; b) any self-insurance for any of the insurances provided or carried by the entity (special note of any coverages required by the contract general provisions, but not obtained) and c) Co-signing (guarantorship or surety) for the debt obligations of any other entity (related party or not).

- Schedule of expenditures of federal, state and city awards in the Supplementary Information Section of the financial statements.
- Notes to basic financial statements and notes to schedule of expenditures of federal, state and city awards. Specifically, the notes should include details of any form of Self-Insurance for any reason whatsoever. This should be a detailed note including the type of self-insurance coverage, number of employees covered by the self-insurance as well as any initial and potential subsequent dollar liability responsibilities of the Provider. Also, a listing of the amount of Stop-Gap insurance dollars of aggregate coverage acquired to interact with the self-insurance expenses liabilities, should be made.
- Independent auditor's opinions on the basic financial statements and the schedule of expenditures of federal, state and city awards.

Compliance and Internal Control:

- Independent auditor's report on internal control related to the financial statements and major programs.
- A report on compliance with laws, regulations, and the provisions of contract or grant agreement(s) and an opinion as to whether the organization complied with laws, regulations, and the provisions of contract or grant agreement(s) which could have a direct and material effect on each major program.

Other Schedules and Reports:

- Supplementary financial schedule(s) required by the City of Philadelphia Department making the award to the organization. (The type of financial schedule is specified by the City Department in Sections 1000 to 6000.) (See Sections 409.02 to 409.04)
- Independent auditor's opinion or agreed upon procedures report on the required City of Philadelphia supplementary schedule(s). (See Sections 409.05 to 409.07)
- Special purpose auditor's reports required by a City of Philadelphia Department as specified in Sections 1000 to 6000. (See Sections 409.08 and 409.09)
- Schedule of findings and questioned costs. (See Section 408)
- Separate communication of nonmaterial findings and a management letter. (See Sections 408.11 and 408.12)
- Report on illegal acts, if any. (See Sections 408.13 and 408.14)

As, separately requested in an Inquiry Letter the minutes of the Board of Directors meetings are to be provided to the City auditors.

SECTION 402 - AUDIT PERIOD

.01 The annual audit period under a single audit for the City of Philadelphia is the organization's fiscal year end. The audit report would cover all financial transactions of the organization including an audit of appropriate federal, state or city financial awards expended during the fiscal year of the organization, along with appropriate reporting on internal control and compliance.

**SECTION 403- INDEPENDENT AUDITOR'S REPORT ON THE BASIC FINANCIAL STATEMENTS AND
SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL, STATE AND CITY
AWARDS**

.01 2 CFR Part 200 (the old OMB A-133) and this Audit Guide require the auditor to express an opinion about whether the basic financial statements of an organization as a whole are presented fairly in conformity with generally accepted accounting principles (GAAP). In addition, this report is to include an opinion as to whether the schedule of expenditures of federal, state and city awards is presented in all material respects in relation to the basic financial statements taken as a whole. The financial statements provide the City of Philadelphia and other appropriate funding agencies with an understanding of an organization's accounting policies and procedures.

.02 This report should make specific reference to the audit having been performed in accordance with Government Auditing Standards and in the Other Supplementary Information section of the report it should make reference to the City of Philadelphia Subrecipient Audit Guide.

SECTION 404- SCHEDULE OF EXPENDITURES OF FEDERAL, STATE AND CITY AWARDS

.01 2 CFR Part 200 requires the auditor to report on the Schedule of Expenditures of Federal Awards. The schedule should list all federal financial assistance administered or expended by the organization.

.02 2 CFR Part 200 requires that the City of Philadelphia's redistribution of federal financial assistance known as "pass-through awards," to other "quasi- government" or not-for-profit organizations be treated by the last recipient as though they were received directly from the federal government. The recipient of a pass-through award is a subrecipient. Accordingly, pass-through awards should be included on the same basis as federal financial assistance programs that are received directly. The schedule should separately report assistance administered and expended directly and assistance administered and expended as received through pass-through awards by Contract # and Program Name. The listing of the passthrough awards should include both the federal ALN (Assistance Listing Number) number and the Contract#. The Federal ALN replaced the previously used term CFDA (Catalog of Federal Domestic Assistance).

.03 For a single audit under the requirements of this Audit Guide, besides following the requirements specified above, the auditor will be required to report upon the following funds administer or expended:

- a. All direct federal financial assistance;
- b. All federal assistance received and administered or expended as a pass-through award from the Commonwealth of Pennsylvania or any other locality; and
- c. All financial assistance received and administered or expended from the City of Philadelphia. These awards may include federal, state or city financial assistance.

.04 Based upon the above, the Schedule of Expenditures of Federal Awards could include federal, state or city financial assistance. Based upon the type of funding audited, the schedule will be appropriately headed. For example, where an organization receives federal, state and city financial assistance, the schedule will be labeled as "Schedule of Expenditures of Federal, State and City Awards"; or if only federal and state assistance is received, the schedule will be labeled "Schedule of Expenditures of Federal and State Awards".

.05 The Schedule of Expenditures of Federal, State and City Awards required by this Audit Guide will have the following format:

- The schedule is to reflect the appropriate portion of a multi-funded City of Philadelphia program (one that has federal, state and city funds) under each of the three funding categories by Contract#. A multi-funded city award is not to be presented on the schedule as one line item. A breakdown is required for federal purposes under 2 CFR Part 200 and the City is requiring separate information on the state and city funded portions of the award.

Section 404(CONT.)

.06 The organization and/or the City of Philadelphia is responsible for identifying what portion of each award administered or expended is either federal, state or city funded. Where this determination cannot be made, then the total award is to be reported on the Schedule of Expenditures of Federal, State and City Awards under federal awards. This total combined reporting should include a footnote that the delineation by federal, state or city funded portion is not determinable.

.07 The Schedule of Expenditures of Federal, State and City Awards requires the inclusion of a Assistance Listing number and Contract# for all Federal, State, and City of Philadelphia - financial assistance received (and administered or expended) directly or as a "pass-through award" from the City of Philadelphia. (Cost Center designations cannot be used instead of Contract #s to identify expenditures in each individual program. Cost center expenditures not related to an individual contract with the City of Philadelphia must not be listed on the same SEFA line item with a City of Philadelphia contracted program, even if it is the same program but funded by another source. This rule is true for Federal, State, and City of Philadelphia contracted funds received (and administered or expended) from the City of Philadelphia's four Departments of Health, Behavioral Health and Intellectual Disability Services, Office of Homeless Services and Department of HumanServices.) The Assistance Listing numbers (ALN) can be found on <https://sam.gov> and for many of the City of Philadelphia funded awards in Sections 1000 to 6000 of this Guide, by program type.

.08 If the Assistance Listing number is not available, the schedule should include the first two digits to identify the federal agency and leave the remaining digits blank.

.09 The financial information included in the schedule should be derived from the organization's books and records from which the basic financial statements were prepared. It should be prepared to the greatest extent practical on a basis consistent with the contract/grant reports. However, the schedule's data may not fully agree with the contract/grant reports because, among other reasons, the contract/grant reports:

- May be prepared on a different fiscal period.
- May include cumulative amounts (from prior years) rather than only current-year data.
- NOTE: The SEFA should not be prepared using the Revenue Confirmations sent to the CPA firm. Due to the City of Philadelphia's accounts payable process many substantial amounts are paid for a fiscal year after the revenue confirm has been requested, prepared and sent. The proper GAAP presentation of the SEFA is based on expenditures (not receipts).

.10 The expenditures reported on the Schedule of Expenditures of Federal, State and City Awards for the City of Philadelphia are to be in agreement with the amounts reflected in any supplemental financial schedule as required by Sections 1000 to 6000 of this Audit Guide. These expenditures should agree since the financial information on the Schedule of Expenditures of Federal, State and

City Awards and the Supplementary Schedule are both based upon the organization's books and records, as audited by the independent auditor.

Where an award includes program income generated by the program operations, then such program income and any resultant expenditures are to be considered in the determination of the activity to be reported as expenditures.

.11 In certain instances, the total program expenditures may exceed the maximum reimbursement under the award when additional non-grant sources provide support for a program. The Schedule of Expenditures of Federal, State and City Awards should separately identify funded expenditures but may also show non-funded expenditures as separate amounts, or as an explanatory note to the schedule.

When the organization has submitted a budget modification to raise the budget ceiling, believes it will be approved, and intends to bill the City of Philadelphia for those expenditures in excess of the current approved budget, the actual total expenditures should be reflected on the Schedule of Expenditures of Federal, State and City Awards. The amount and circumstances concerning the excess should be disclosed in a footnote.

SECTION 405 - NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL, STATE AND CITY AWARDS

.01 There should be notes to the schedule to ensure it is presented fairly. The information that should be included in the notes follows:

- Basis of accounting of the data.
- Disclosure of the nature of the differences between the amounts presented in the schedule and the amounts reported in related financial reports to the funding source.
- Explanation of the relationship of the data presented to the basic financial statements.
- Assumptions used to value non-cash programs and means of calculations.
- Unique matters necessary to understand the amounts presented for any individual program.
- Information on subrecipients the organization had contractual agreements with related to federal, state or city awards. This would include names of the subrecipients and related expenditure amounts.
- Other matters considered necessary to ensure that the schedule is not misleading.

.02 An example of some notes is presented in Section 413.

An illustrative Schedule of Expenditures of Federal, State and City awards is presented in Section 412.

SECTION 406 - INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

.01 This report, required by 2 CFR Part 200 and Government Auditing Standards reports on:

- Internal control related to the financial statements.

In assessing the completeness of the schedule, the auditor should consider, among other things, evidence obtained from audit procedures performed in the audit of financial statements, such as procedures performed to evaluate the completeness and classification of recorded expenditures. This may include sending confirmations to granting federal agencies or recipient governments when conducting an audit of a subrecipient.

- Compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements.

This report shall describe the scope of testing of internal control and the results of the tests, and, where applicable, refer to the separate Schedule of Findings and Questioned Costs described in Section 408 of this Audit Guide.

.02 The report's compliance with Government Auditing Standards requires that:

The report on financial statements should either: (1) describe the scope of the auditors' testing of compliance with laws and regulations and internal controls and present the results of those tests or (2) refer to separate reports containing that information. In presenting the results of those tests, auditors should report irregularities, illegal acts, other material noncompliance, and reportable conditions in internal controls. In some circumstances, auditors should report irregularities and illegal acts directly to parties external to the audited entity.

Auditors may report on compliance with laws and regulations and internal controls in the report on the financial statements or in separate reports. When auditors report on compliance and controls in the report on the financial statements, they should include an introduction summarizing key findings in the audit of the financial statements and the related compliance and internal controls work. Auditors should not issue this introduction as a stand-alone report. When auditors report separately on compliance and controls, the report on the financial statements should state that they are issuing those additional reports.

SECTION 407 - INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND THE INTERNAL CONTROL STRUCTURE OVER COMPLIANCE IN ACCORDANCE WITH 2 CFR PART 200

.01 This report, required by 2 CFR Part 200 includes a:

- Report on internal control related to major programs.
- An opinion as to whether the organization complied with laws, regulations, and the provisions of contracts or grant agreements which could have a direct and material effect on each major program.

This report shall describe the scope of testing of internal control and the results of the tests, and, where applicable, refer to separate Schedule of Findings and Questioned Costs described in Section 408 of this Audit Guide.

SECTION 408

.02 When a City of Philadelphia contract has been designated as a major program, a reference that the audit was performed in accordance with the City of Philadelphia Subrecipient Audit Guide must be included in the report.

- SCHEDULE OF FINDINGS AND QUESTIONED COSTS

.01 Under the requirements of 2 CFR Part 200 and this Audit Guide, a report issued in accordance with these directives shall include a Schedule of Findings and Questioned Costs. This schedule shall include the following three components:

I. Summary of Auditor's Results

This section would include:

- a. The type of report the auditor issued on the financial statements of the organization (i.e., unmodified opinion, modified opinion , adverse opinion, or disclaimer of opinion);
- b. Where applicable, a statement that significant deficiencies in internal control were disclosed by the audit of the financial statements and whether any such deficiencies were material weaknesses;
- c. A statement as to whether the audit disclosed any noncompliance which is material to the financial statements of the organization;
- d. Where applicable, a statement that significant deficiencies in internal control over major programs were disclosed by the audit and whether any such deficiencies were material weaknesses;
- e. The type of report the auditor issued on compliance for major programs (i.e., unmodified opinion, modified opinion, adverse opinion, or disclaimer of opinion);
- f. A statement as to whether the audit disclosed any audit findings which the auditor is required to report under Section 408.03 of this Audit Guide.
- g. An identification of major programs;
- h. The dollar threshold used to distinguish between Type A and Type B programs.
1. A statement as to whether the auditee qualified as a low-risk auditee.

SECTION 408

II. Summary of Findings Relating to Government Auditing Standards

This section would summarize each finding and provide a reference number to the actual detailed audit finding.

III. Summary of Findings and Questioned Costs Related to Federal, State and City Federal Awards

This section would summarize each finding and questioned cost and provide a reference to the actual detailed finding and/or questioned cost.

Presentation of Findings and Questioned Costs

.02 When the auditor is reporting a finding on internal control or compliance, whether dollar related (questioned cost) or non-dollar related, the audit finding presentation should adhere to the requirements of Government Auditing Standards, which requires that:

- Auditors should report significant audit findings, and where applicable, the auditors' conclusions.

Auditors should report the significant findings developed in response to the audit objective. In reporting the findings, auditors should include sufficient, competent and relevant information to promote adequate understanding of the matters reported and to provide convincing but fair presentations in proper perspective. Auditors should also report appropriate background information that readers need to understand the findings.

Audit findings have often been regarded as containing the elements of criteria, condition and effect, plus cause when problems are found. However, the elements needed for a finding depends entirely on the objectives of the audit. Thus, a finding or set of findings is complete to the extent that the audit objectives are satisfied and the report clearly relates those objectives to the finding's elements.

The report should contain conclusions when called for by the audit objectives. Conclusions are logical inferences about the program based on the auditors findings.

- Auditors should report recommendations for actions to correct problem areas and to improve operations.
- Auditors should report recommendations when the potential for significant improvement in operations and performance is substantiated by the reported findings. Recommendations to effect compliance with laws and regulations and improve

SECTION 408

management controls should also be made when significant instances of noncompliance are noted or significant weaknesses in controls are found.

.03 Audit findings in accordance with 2 CFR, would require the auditor to report:

- Significant deficiencies in internal control over a major program. The auditor's determination of whether a deficiency in internal control is a significant deficiency for the purpose of reporting an audit finding is in relation to a type of compliance requirement for a major program or an audit objective identified in the compliance supplement. The auditor shall identify significant deficiencies which are individually or cumulatively material weaknesses.

SECTION 408 (CONT.)

- Material noncompliance with the provisions of laws, regulations, contracts, or grant agreements related to a major program. The auditor's determination of whether a noncompliance with the provisions of laws, regulations, contracts, or grant agreements is material for the purpose of reporting an audit finding is in relation to a type of compliance requirement for a major program or an audit objective identified in the compliance supplement.
- Known questioned costs which are greater than \$25,000 for a type of compliance requirement for a major program **or when an opinion is required on a supplemental schedule as specified in Sections 408.02 to 408.05 of this Audit Guide.**
- The auditor shall also report known questioned costs when likely questioned costs are greater than \$25,000 for a type of compliance requirement for a major program **or when an opinion is required on a supplemental schedule as specified in Sections 408.02 to 408.05 of this Audit Guide.** Known questioned costs are those specifically identified by the auditor. In evaluating the effect of questioned costs on the opinion on compliance, the auditor considers the best estimate of total costs questioned (likely questioned costs), not just the questioned costs specifically identified (known questioned costs).
- Known questioned costs which are greater than \$25,000 for a federal program which is not audited as a major program. Except for audit follow-up, the auditor is not required to perform audit procedures for such a federal, state or city program; therefore, the auditor will normally not find questioned costs for a program which is not audited as a major program. However, if the auditor does become aware of questioned costs for a program which is not audited as a major program (e.g., as part of audit follow-up or other audit procedures) and the known questioned costs are greater than \$25,000, then the auditor shall report this as an audit finding.
- The circumstances concerning why the auditor's report on compliance for major programs is other than an unqualified opinion, unless such circumstances are otherwise reported as audit findings in the Schedules of Findings and Questioned Costs for Federal, State or City awards.
- Known fraud affecting a federal, state or city award, unless such fraud is otherwise reported as an audit finding in the Schedule of Findings and Questioned Costs for Federal, State or City Awards. This paragraph does not require the auditor to make an additional reporting when the auditor confirms that the fraud was reported outside of the auditor's reports under the direct reporting requirements of GAGAS.
- Instances where the results of audit follow-up procedures disclosed that the summary schedule of prior audit findings prepared by the auditee in accordance with Section 410 materially misrepresents the status of any prior audit finding.

.04 Audit findings shall be presented in sufficient detail for the organization to prepare a corrective action plan and take corrective action and for federal agencies and the City of Philadelphia to arrive

SECTION 408 (CONT.)

at a management decision. The following specific information shall be included, as applicable, in audit findings.

- Federal program and specific federal award identification including the Assistance Listing title and number, federal award number and year, name of federal agency, and name of the applicable pass-through entity. When information, such as the Assistance Listing title and number or federal award number, is not available, the auditor shall provide the best information available to describe the federal award.
- Where applicable, the City of Philadelphia Department making the award along with the City of Philadelphia contract number and contract period.
- The criteria or specific requirement upon which the audit finding is based, including statutory, regulatory, or other citation.
- The condition found, including facts that support the deficiency identified in the audit finding.
- Identification of questioned costs and how they were computed.
- Information to provide proper perspective for judging the prevalence and consequences of the audit findings, such as whether the audit findings represent an isolated instance or a systemic problem. Where appropriate, instances identified shall be related to the universe and the number of cases examined and be quantified in terms of dollar value.
- The possible asserted effect to provide sufficient information to the organization and federal agency, or the City of Philadelphia, to permit them to determine the cause and effect to facilitate prompt and proper corrective action.
- Recommendations to prevent future occurrences of the deficiency identified in the audit finding.
- Views of responsible officials of the auditee when there is disagreement with the audit findings, to the extent practical.

.05 Each audit finding in the Schedule of Findings and Questioned Costs shall include a reference number to allow for easy referencing of the audit findings during follow-up.

.06 Audit findings (e.g., internal control findings, compliance findings or questioned costs) which relate to the same issue should be presented as a single audit finding. Where practical, audit findings should be organized by federal agency or by City of Philadelphia pass-through activity.

.07 Audit findings which relate to both the financial statements and federal awards, as reported under Sections 406 and 407 of this Audit Guide, respectively, should be reported in both sections of the Schedule of Findings and Questioned Costs. However, the reporting in one section of the schedule may be in summary form with a reference to a detailed reporting in the other section of the schedule.

SECTION 408 (CONT.)

.08 The organization at the completion of the audit, shall prepare a corrective action plan to address each audit finding included in the current year auditor's reports. The corrective action plan shall provide the name(s) of the contract person(s) responsible for corrective action, the corrective action planned, and the anticipated completion date. If the organization does not agree with the audit findings or believes corrective action is not required, then the corrective action plan shall include an explanation and specific reasons.

.09 The corrective action plan is due upon presentation of the report to the City of Philadelphia. A report will not be considered complete and acceptable by the City of Philadelphia until the corrective action plan is submitted.

.10 An example of the proper presentation of audit findings and questioned costs is presented in Section 416.

Separate Written Communications

.11 Where the auditor has issued a separate written communication to the management of the audited organization such communication, commonly referred to as a "Management Letter", must be submitted to the City of Philadelphia.

.12 The management letter is to be transmitted along with the audit report, when the audit report is transmitted to the City of Philadelphia department(s) providing financial assistance to the organization and the Contract Audit Unit of HHS. A report will not be considered complete and acceptable by the City of Philadelphia until the management letter is submitted.

Reporting on Irregularities and Illegal Acts

.13

The auditor and the organization is responsible, with respect to reporting on irregularities and illegal acts noted during the audit or the conduct of business, to report in the notes to the financial statements all irregularities or illegal acts which amount in cumulative total to \$2,500 or more.

.14 Reporting of any potential illegal act or irregularity under a City of Philadelphia award would include notification to appropriate officials at the City of Philadelphia, Department of Finance and the City Department(s) providing financial assistance to the organization and the Contract Audit Unit of HHS. In all instances of reporting such information, the auditor should consult with appropriate legal counsel.

SECTION 409 - OTHER SCHEDULES AND REPORTS

.01 In addition to the financial schedules, reports and opinions required under an audit in accordance with 2 CFR Part 200 (old OMB Circular A-133), the City of Philadelphia under this Audit Guide will require additional information and disclosures. These additional requirements are specified in this section.

SECTION 409 (CONT.)

Supplementary Financial Schedule

.02 On almost all City of Philadelphia awards the organization is normally required to submit periodic reports of financial and/or program activity. A supplementary schedule of this activity must be presented in the audit report as specified in Sections 1000 to 6000 of this Audit Guide.

Section 409 (CONT.)

.03 The type of supplementary schedule to be presented in the audit report depends upon the City of Philadelphia Department providing the award to the organization. For the specific type of supplementary schedule to be presented, the organization and its independent auditor should refer to the appropriate subsection in Sections 1000 to 6000 of this Audit Guide.

.04 When the period of the award from the City of Philadelphia is different than the organization's fiscal year, then the reporting of the supplementary financial information will require special presentation. In such instances the supplementary financial schedule must reflect separate reporting for all contracts in which the organization had activity during the fiscal year. For example, when the organization's fiscal year is March 31 and the City contract award is on a June 30 year, the supplementary schedule must include:

- The financial activity of the award for the period April 1st to June 30th (the last three months of the award which has continued from the prior fiscal year); and
- The financial activity of the new award for the period July 1st to March 31st (the first nine months of the award).

.05 In some instances the supplemental financial schedules will require an auditor's opinion in accordance with the City of Philadelphia, Subrecipient Audit Guide. In other instances the supplemental financial schedules will only require an agreed-upon procedures report on whether the amounts reflected in the schedules are in agreement with the agency's books of account. The type of report/opinion for a particular City Department is specified in Sections 1000 to 6000.

.06 The auditor's report on the supplemental financial schedules should make specific reference to the audit or agreed-upon procedures having been performed in accordance with the City of Philadelphia Subrecipient Audit Guide and provides an opinion on the fair presentation of the schedule "in relation to" the basic financial statements.

.07 Illustrative reports for both the presentation of an opinion on the supplementary schedule(s) and agreed upon procedures report are presented in Sections 414 and 415, respectively.

Special Purpose Auditor's Report(s)

SECTION 409 CONT

.08 Certain City of Philadelphia Departments may require the auditor to issue reports in addition to those reports required in Sections 403, 406, 407 and 409.05 of this Audit Guide. Those additional reports, if any, are specified in Sections 1000 to 6000 of this Guide.

.09 An example of these additional reports would be the reports on cost allocations required by the Department of Human Services (Section 2000) and Department of Public Health (Section 6000).

410- FOLLOW-UP OF PRIOR AUDIT REPORT FINDINGS

.01 In accordance with Government Auditing Standards auditors should follow up on known findings and recommendations from the previous audit that could affect the current financial statement audit. They should do this to determine whether the organization has taken timely and appropriate corrective actions. Auditors should report the status of uncorrected material findings and recommendations from prior audits that affect the current financial statement audit.

.02 Under 2 CFR Part 200 (old OMB Circular A-133) and the requirements of the City of Philadelphia, Subrecipient Audit Guide, the organization is responsible for follow-up and corrective action on all audit findings. As part of this responsibility, the organization is to prepare a summary schedule of prior audit findings. The summary schedule of prior audit findings shall include the reference numbers the auditor assigns to audit findings. Since the summary schedule may include audit findings from multiple years, it shall include the fiscal year in which the finding initially occurred.

.03 The summary schedule of prior audit findings (prepared by the organization) is to report the status of all audit findings included in the prior audit report. The summary schedule is to also include audit findings reported in the prior audit report except audit findings listed as corrected in accordance with paragraph (1) below, or no longer valid or not warranting further action in accordance with paragraph (4) below.

- (1) When audit findings were fully corrected, the summary schedule need only list the audit findings and state that corrective action was taken.
- (2) When audit findings were not corrected or were only partially corrected, the summary schedule shall describe the planned corrective action as well as any partial corrective action taken.
- (3) When corrective action taken is significantly different from corrective action previously reported in a corrective action plan or in the federal agency's or a City of Philadelphia department's management decision, the summary schedule shall provide an explanation.

SECTION 410 CONT

- (4) When the organization believes the audit findings are no longer valid or do not warrant further action, the reasons for this position shall be described in the summary schedule. A valid reason for considering an audit finding as not warranting further action is that all of the following have occurred:
- (i) Two years have passed since the audit report in which the finding occurred was submitted to the federal clearinghouse and to the City of Philadelphia;
 - (ii) The federal agency or the City of Philadelphia is not currently following up with the subrecipient on the audit finding; and
 - (iii) A management decision was not issued.

410

.04 The auditor is to determine whether the follow-up stated by the organization in the Summary Schedule of Prior Audit Findings accurately reflects the actual action taken by the organization based upon the current audit. Instances where the results of audit follow-up procedures disclosed that the summary of prior audit findings prepared by the organization materially misrepresents the status of prior audit finding, then the auditor needs to note such and present a finding in the Summary Schedule of Findings and Questioned Costs.

SECTION 411- OTHER INFORMATION

Table of Contents

.01 All audit reports are to include a Table of Contents including page number references.

Freedom of Information Act

.02 Under the Freedom of Information Act (Public Law 90-23), reports become available for release to the public, once they are accepted, finalized and issued to the City of Philadelphia, to the extent that information contained in them is not subject to exemptions of the Act. Accordingly, the auditor should not include names, social security numbers or other personal identification in either the body of the report or any attached schedules.

SECTION 411 CONT

- SCHEDULE OF EXPENDITURES OF FEDERAL, STATE AND CITY AWARDS

(Name of Organization)

Schedule of Expenditures of Federal, State and City Awards
For the year ended June 30, 20XX

| Federal Grantor/Pass-Through Grantor | Federal ALN (1) | Pass- Through Grantor's | Award Period | Expenditures (2) |
|---|---------------------------|-------------------------------|---------------------|---------------------|
| <u>Program Title</u> | <u>Number</u> | <u>Number</u> | <u>Award Period</u> | <u>Expenditures</u> |
| Federal Financial Assistance: (3) | | | | |
| <u>U.S. Department of Health and Human Services:</u> | | | | |
| Direct Programs: | | | | |
| Mental Health Planning & Demonstration | XX.XXX | N/A | XIX/XX-XIX/XX | \$ XXX,XXX |
| HIV Care Formula | XX.XXX | N/A | XIX/XX-XIX/XX | X,XXX |
| Pass-through Pennsylvania Department of Public Welfare: (4) | | | | |
| Targeted Assistance Program | XX.XXX | XXXX | XIX/XX-XIX/XX | XX,XXX |
| Pass-through Pennsylvania Department of Public Welfare/Philadelphia Department of Public Health: (5) | | | | |
| Mental Health, Community Support Program | XX.XXX | XXXX | XIX/XX-XIX/XX | XXX,XXX |
| Mental Retardation, MA Waiver | XX.XXX | XXXX | XIX/XX-XIX/XX | <u>XX,XXX</u> |
| Total U.S. Department of Health and Human Services | | | | <u>XXX,XXX</u> |
| <u>U.S. Department of Housing and Urban Development:</u> | | | | |
| Direct Program: | | | | |
| Community Development Block Grant | XX.XXX | N/A | XIX/XX-XIX/XX | XX,XXX |
| Pass-through Pennsylvania Department of Community Affairs/Philadelphia Office of Housing and Community Development: | | | | |

SECTION 412 (CONT.)

| | | | | |
|--|--------|------|---------------|------------------|
| Housing Rehabilitation and New Construction | XX.XXX | XXXX | XIX/XX-XIX/XX | <u>XXX,XXX</u> |
| Total U.S. Department of Housing and Urban Development | | | | <u>XXX,XXX</u> |
| Total Federal Financial Assistance | | | | <u>\$XXX,XXX</u> |

See accompanying notes to schedule of expenditures of federal, state and city awards.

(Name of Organization)

Schedule of Expenditures of Federal, State and City Awards (Cont.)

For the year ended June 30, 20XX

| | (8) | Pass- | | | |
|---|--------------------|----------------|----------------------|---------------------|---------------------|
| State Grantor/Pass-Through Grantor | Federal ALN (1) | DCA Project | Through Grantor's | | (2) |
| <u>Program Title</u> | <u>Number</u> | <u>Number</u> | <u>Number</u> | <u>Award Period</u> | <u>Expenditures</u> |
| State Financial Assistance: | | | | | |
| <u>Pennsylvania Department of Public Welfare:</u> | | | | | |
| Direct Program: (6) Mental Health Inpatient Services | N/A | | XXXX | XIX/XX-XIX/XX | \$ XXX,XXX |
| Pass-through Philadelphia Department of Public Health: Mental Health, Community Support Program | N/A | | XXXX | XIX/XX-XIX/XX | <u>XXX,XXX</u> |
| Total Pennsylvania Department of Public Welfare | | | | | <u>XXX,XXX</u> |

Pennsylvania Department of
Community Affairs:

Direct Program:

SECTION 412 (CONT.)

| | | | | | |
|---|-----|------|------|---------------|------------------|
| Neighborhood Reconstruction | N/A | XXXX | XXXX | XIX/XX-XIX/XX | X,XXX |
| Pass-through Philadelphia Office of Housing and Community Development: Housing Preservation, Rehabilitation and New Construction | N/A | XXXX | XXXX | XIX/XX-XIX/XX | <u>XXX,XXX</u> |
| Total Pennsylvania Department of Community Affairs | | | | | <u>XXX,XXX</u> |
| Total State Financial Assistance | | | | | <u>\$XXX,XXX</u> |

See accompanying notes to schedule of expenditures federal, state and city awards.

(Name of Organization)
Schedule of Expenditures of Federal, State and City Awards (Cont.)
 For the year ended June 30, 20XX

| <u>City Grantor/Program Title</u> | <u>Federal ALN (1) Number</u> | <u>Pass- Through Grantor's Number</u> | <u>Award Period</u> | <u>(2) Expenditures</u> |
|--|---------------------------------------|---|---------------------|-----------------------------|
| City Financial Assistance: (7) | | | | |
| <u>Philadelphia Department of Public Health:</u> | | | | |
| Mental Health Community Support Program | N/A | XXXX | XIX/XX-XIX/XX | \$ XX,XXX |
| Mental Retardation, MA Waiver | N/A | XXXX | XIX/XX-XIX/XX | <u>XX,XXX</u> |
| Total Philadelphia Department of Public Health | | | | <u>XX,XXX</u> |
| <u>Philadelphia Office of Housing and Community Development:</u> | | | | |
| Housing Preservation, Rehabilitation | | | | |

SECTION 412 (CONT.)

| | | | | |
|--|-----|------|---------------|------------------|
| and New Construction | N/A | XXXX | XIX/XX-XIX/XX | <u>X,XXX</u> |
| Total Philadelphia Office of Housing and Community Development | | | | <u>X,XXX</u> |
| Total City Financial Assistance | | | | <u>\$ XX,XXX</u> |
| Total Federal, State and City Financial Assistance | | | | <u>\$XXX,XXX</u> |

See accompanying notes to schedule of expenditures of federal, state and city awards.

- (1) Catalog of Federal Domestic Assistance
- (2) Accrued expenditures in accordance with the requirements of Sections 404.10 and 404.11 of this Audit Guide.
- (3) All federal financial assistance by federal department providing the financial assistance, with sub-totals by federal department. The listing should differentiate between direct awards and pass-through awards.
- (4) Federal awards received by the organization directly from the Commonwealth of Pennsylvania.
- (5) Federal awards received by the organization from the City of Philadelphia either indirectly from the State to the City or from the Federal government to the City.
- (6) This Audit Guide is not requiring a single audit of state financial assistance received directly from the Commonwealth of Pennsylvania. However, if there is such assistance and it is not reported, the auditor should appropriately disclose this information in the notes to this schedule. (See Section 413).
- (7) This part of the schedule should list City general revenue funding of awards by City department.
- (8) For all contract awards funded through the Department of Community and Economic Development (DCED) of the Commonwealth of Pennsylvania, the auditor is required by DCED to provide the DCED Project Number. This should be obtained on direct program

SECTION 412 (CONT.)

awards on the award agreement or on pass-through awards from the Office of Housing and Community Development (OHCD) of the City of Philadelphia by contacting OHCD.

413- NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL, STATE AND CITY AWARDS

The following represents sample notes to the Schedule of Expenditures of Federal, State and City Awards.

(Name of Organization)

Notes to Schedule of Expenditures of Federal, State and City Awards

Year ended June 30, 20XX

1. General Information:

The accompanying schedule of expenditures of federal, state and city awards presents the activities in all the federal, state and city financial assistance programs of *(Name of Organization)*. All financial assistance received directly from federal, state or city agencies as well as financial assistance passed through other governmental agencies or not-for-profit organizations are included on the schedule. **(1)**

2. Basis of Accounting:

The accompanying schedule of expenditures of federal, state and city awards is presented using the accrual basis of accounting. The amounts reported in this schedule as expenditures may differ from certain financial reports submitted to federal, state or city funding agencies due to those reports being submitted on either a cash or modified accrual basis of accounting.

3. Relationship to Basic Financial Statements:

Federal, state and city awards expenditures are reported on the statement of functional expenses as program services. In certain programs, the expenditures reported in the basic financial statements may differ from the expenditures reported in the schedule of federal, state and city awards due to program expenditures exceeding grant or contract budget limitations which are not included as federal, state and city awards.

4. Subrecipient Funding:

A portion of the contract awards received from *(Name of Grantor)*, as reflected in the accompanying schedule of expenditures of federal, state and city awards, was subcontracted to the following organizations:

Subrecipient Name

Subrecipient Expenditures

(1) State financial assistance awards not received from the City of Philadelphia are not a required part of an audit in accordance with the City of Philadelphia Subrecipient Audit Guide. Where such state financial assistance is not reflected in the schedule of expenditures of federal, state and city awards, this paragraph should be appropriately modified. Those state financial assistance awards not audited should be disclosed.

**SECTION 414- INDEPENDENT AUDITOR'S OPINION ON SUPPLEMENTARY FINANCIAL SCHEDULES
REQUIRED BY SECTIONS 1000 TO 6000**

[Addressee]

We have audited the financial statements of *(Name of Organization)* for the year ended June 30, 20XX, and have issued our report thereon dated September 15, 20XX. These financial statements are the responsibility of *(Name of Organization)* management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *City of Philadelphia Subrecipient Audit Guide*. Those standards and the *City of Philadelphia Subrecipient Audit Guide* require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the basic financial statements of *(Name of Organization)* taken as a whole. The accompanying *(specify appropriate financial schedule(s) as required by Sections 1000 to 6000)* is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

(Signature)

(Date)

**415- AGREED-UPON PROCEDURES REPORT ON SUPPLEMENTARY FINANCIAL
SCHEDULES REQUIRED BY SECTIONS 1000 TO 6000**

[Addressee]

We have performed the procedures enumerated below, which were agreed to by the City of Philadelphia and the *(Name of Organization)* for the year ended June 30, 20XX, solely to assist you in complying with the requirements of the *City of Philadelphia Subrecipient Audit Guide*. This engagement to apply agreed-upon procedures was performed in accordance with the standards established by the American Institute of Certified Public Accountants. These agreed-upon procedures have been performed in conjunction with, and in addition to, our audit of the *(Name of Organization)* as of and for the year ended June 30, 20XX on which we have issued our report dated September 15, 20XX. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and associated findings are as follows:

- a. We have applied procedures to determine whether the amounts presented in the schedules listed below are in agreement with the amounts recorded in the books of account of the *(Name of Organization)* for the year ended June 30, 20XX.

| <u>City of Philadelphia Department</u> | <u>Contract Number</u> | <u>Schedule Reference</u> |
|--|----------------------------|-------------------------------|
|--|----------------------------|-------------------------------|

(List each supplemental schedule by City of Philadelphia award)

(Specify in detail as to any differences noted between those amounts as reflected in the schedules and in the books of account.)

- b. We inquired of management regarding any adjustment to the amounts reflected in the supplementary schedules identified in item a. above. These inquires disclosed the following adjustments: **(1)**

(Detail any adjustments, or if required by Section 1000 to 6000 of this Audit Guide provide reference to a supplementary schedule of adjustments.)

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is solely for the use of management and the City of Philadelphia, *(specify City Department(s))* and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by the City of Philadelphia, *(specify City Department(s))* is a matter of public record.

(Signature)

(Date)

(1) If there were no adjustments, then this sentence should read:

These inquiries disclosed no adjustments.

(Name of Organization)

| <u>Finding Description</u> | <u>Program Name</u> | <u>Assist Listing Number</u> | <u>Award Number</u> | <u>Questioned Costs</u> | | | <u>City</u> |
|--|---------------------|------------------------------|---------------------|-------------------------|--------------|--------------|-------------|
| | | | | <u>Total</u> | <u>Share</u> | <u>Share</u> | |
| 1. <u>Indirect Costs Claimed in Excess of Allowable</u> | <i>ABC Program</i> | <i>XXXXXX</i> | <i>XX-XXX</i> | \$20,337 | \$15,253 | \$3,051 | \$2,033 |

Condition:

(Name of Organization) invoiced the City of Philadelphia, Department of (specify City Department) for \$20,337 of indirect costs in excess of the amount allowable. The questioned costs resulted from the Organization misclassifying equipment costs as materials and supplies and therefore utilizing equipment costs in the calculation of indirect costs, which is not allowable, as follows:

| | |
|-------------------------------------|------------------|
| Total allowable direct costs | \$862,260 |
| Indirect cost rate | <u>13.93%</u> |
| Allowable indirect costs | 120,113 |
| Less: indirect costs billed to City | <u>140,450</u> |
| Difference - questioned costs | <u>\$ 20,337</u> |

Cause:

Fiscal personnel at the Organization were unaware of the misclassification of equipment costs to the materials and supplies expense account.

(Name of Organization)
 Schedule of Findings and Questioned Costs (Cont.)
 For the year ended June 30, 20:XX

Effect:

The (Name of Organization) overbilled the City of Philadelphia \$20,337 of indirect costs.

| <u>Finding Description</u> | <u>Program Name</u> | <u>ALN</u> | <u>Award Number</u> | <u>Questioned Costs</u> | | | <u>City Share</u> |
|---|---------------------|------------|---------------------|-------------------------|----------------------|--------------------|-------------------|
| | | | | <u>Total</u> | <u>Federal Share</u> | <u>State Share</u> | |
| 1. (Cont.) | | | | | | | |
| Criteria: | | | | | | | |
| 2 CPR Part 230 Appendix A Subsection D (2) (b) | | | | | | | |
| excludes capital expenditures from the computation of indirect costs. | | | | | | | |
| Recommendation: | | | | | | | |
| We recommend that the (Name of Organization) remit the overbilled amount of \$20,337 to the City of Philadelphia. | | | | | | | |
| 2. <u>Lack of Time and Attendance Records</u> | XYZProgram | XX.XXX | XX-XXX | \$21,254 | \$5,314 | \$ 15,940 | \$ -0- |

(Name of Organization)
 Schedule of Findings and Questioned Costs (Cont.)
 For the year ended June 30, 20XX

Condition:

We are questioning \$21,254 of salaries and wages and related fringe benefits for the job position of the Assistant Project Coordinator, because time and attendance records were not maintained for the individual.

The time and attendance records are necessary to substantiate the costs charged to this award since only 53% of the total individual's time was charged to the award.

| <u>Finding Description</u> | <u>Program Name</u> | <u>Number</u> | <u>Number</u> | <u>Total</u> | Share | <u>Share</u> | <u>Share</u> |
|----------------------------|---------------------|---------------|---------------|--------------|-------|--------------|--------------|
| 2. (Cont.) | | | | | | | |

Calculation of questioned costs as follows:

| | |
|--|-----------------|
| Total salaries and wages charged to the award | \$ 17,280 |
| Plus: applicable fringe benefits (calculated at 23% of salaries and wages) | <u>3,974</u> |
| Total | <u>\$21,254</u> |

Cause:

The individual whose time and attendance was not available was a new employee who did not

(Name of Organization)
 Schedule of Findings and Questioned Costs (Cont.)
 For the year ended June 30, 20:XX

get instructions on the requirement of submitting a time record.

Effect:

Salaries and wages costs were incurred in the operation of the program, the propriety of which cannot be determined since documentation in the form of a time and attendance records is not available.

| <u>Finding Description</u> | <u>Program Name</u> | <u>ALN</u> | <u>Award Number</u> | <u>Questioned Costs</u> | | | <u>City Share</u> |
|----------------------------|---------------------|------------|---------------------|-------------------------|----------------------|--------------------|-------------------|
| | | | | <u>Total</u> | <u>Federal Share</u> | <u>State Share</u> | |
| 2. (Cont.) | | | | | | | |

Criteria:

2 CFR Part 230 Appendix B (old OMB Circular A-122 Attachment B) item 8 "Compensation for Personnel Services, Subsection m "Support of Salaries and Wages" requires that:

Reports reflecting the distribution of activity of each employee must be maintained for all staff members (professionals and non-professionals) whose compensation is charged in whole or in part, directly to awards.

(Name of Organization)
Schedule of Findings and Questioned Costs (Cont.)
For the year ended June 30, 20XX

The reports must reflect an after-the-fact determination of the actual activity of each employee. Budget estimates do not qualify as support for charges to award.

The reports must be signed by the individual employee, or by a responsible supervisory official having first hand knowledge of the activities performed by the employee.

The reports must be prepared at least monthly and must coincide with one or more pay periods.

The reports must indicate the total number of hours worked each day by each employee.

(Name of Organization)
 Schedule of Findings and Questioned Costs (Cont.)
 For the year ended June 30, 20:XX

| <u>Finding Description</u> | <u>Program Name</u> | <u>ALN</u> | <u>Award</u> <u>Number</u> | <u>Total</u> | <u>Federal</u> <u>Share</u> | <u>State</u> | <u>City</u> <u>Share</u> |
|--|---------------------|------------|-------------------------------|--------------|--------------------------------|--------------|-----------------------------|
| 2. (Cont.) | | | | | | | |
| <u>Recommendation:</u> | | | | | | | |
| We recommend that the (Name of Organization) obtain adequate alternate documentation to support the allocation of the 53% allocation of time. In the future a time record of actual hours expended by program should be prepared and maintained. | | | | | | | |
| 3. <u>Excessive Cash Balances</u> | CBAProgram | xxxxxx | XXXX | | | | -0- |

Condition:

The (Name of Organization) drew down advance funding via letters of credit in excess of immediate cash needs and did not deposit such funds in an interest bearing account, as follows:

| Date of | Advance | Funds | Excess |
|------------------------|-----------|-----------------|--------------|
| <u>Drawdown Amount</u> | | <u>Utilized</u> | <u>Funds</u> |
| 3/19/XX | \$450,000 | \$200,000 | \$250,000 |
| 5/16/XX | 375,000 | 260,000 | 115,000 |

Cause:

(Name of Organization)
 Schedule of Findings and Questioned Costs (Cont.)
 For the year ended June 30, 20:XX

| | | | | | | | |
|--|-----|-------|--|------------------|-------|--|------|
| | ALN | Award | | Questioned Costs | | | |
| | | | | Federal | State | | City |

The Organization's fiscal personnel were under the assumption that such interest income could be utilized for the benefit of the program without reporting the amount to the City of Philadelphia.

| Finding Description | Program Name | Number | Number | Total | Share | Share | Share |
|---------------------|--------------|--------|--------|-------|-------|-------|-------|
|---------------------|--------------|--------|--------|-------|-------|-------|-------|

3. (Cont.)

Effect:

As a result of the above the federal government had \$365,000 of idle funds, which based upon interest rates during that period, resulted in lost interest income of \$1,200.

Criteria:

2 CFR Part 215.22 (old OMB Circular A-110, Attachment F, paragraph 2(e), requires the recipient of federal funds advanced by the letter-of-credit method to make draw downs as close as possible to the time of making disbursements.

Recommendation:

(Name of Organization)
 Schedule of Findings and Questioned Costs (Cont.)
 For the year ended June 30, 20:XX

| | ALN | Award | Questioned Costs | | |
|---|-----|-------|------------------|-------|------|
| | | | Federal | State | City |
| We recommend that the \$1,200 be deducted against the next drawdown of funds. | | | | | |

| <u>Finding Description</u> | <u>Program Name</u> | <u>Number</u> | <u>Number</u> | <u>Total</u> | <u>Share</u> | | <u>Share</u> |
|--|---------------------|---------------|---------------|--------------|--------------|---------|--------------|
| 4. <u>Missing Documentation</u> | TALProgram | NIA | XXX-XXX | \$12,400 | \$10,000 | \$2,400 | \$ -0- |

Condition:

We are questioning \$12,400 of equipment costs because the (Name of Organization) could not provide to us supporting documentation, in the form of a vendor's invoice, for the following items:

| <u>Equipment Purchase</u> | <u>Date</u> | <u>No.</u> | <u>Amount</u> |
|---------------------------|-------------|------------|-----------------|
| (3) Computers | 4/20/:XX | 103 | \$10,323 |
| (4) Office Desks and | | | |
| (4) Chairs | 5/1/XX | 137 | <u>2,077</u> |
| Total | | | <u>\$12,400</u> |

The above missing invoices were the only items not provided to us as part of an audit sampling of 50 transactions.

Cause:

(Name of Organization)
Schedule of Findings and Questioned Costs (Cont.)
For the year ended June 30, 20:XX

| ALN | Award | Questioned Costs | | City |
|-----|-------|------------------|-------|------|
| | | Federal | State | |

The vendor invoices were apparently misfiled, and cannot be located.

Effect:

Program costs were incurred which the Organization could not provide documentation as to the propriety of the expenditure.

(Name of Organization)
 Schedule of Findings and Questioned Costs (Cont.)
 For the year ended June 30, 20:XX

| <u>Finding Description</u> | <u>Program Name</u> | <u>ALN</u> <u>Number</u> | <u>Award</u> <u>Number</u> | <u>Questioned Costs</u> | | |
|----------------------------|---------------------|-----------------------------|-------------------------------|-------------------------|--------------------------------|------------------------------|
| | | | | <u>Total</u> | <u>Federal</u> <u>Share</u> | <u>State</u> <u>Share</u> |

4. (Cont.)

Criteria:

2 CFR Part 215.21 (b) (7) (old OMB Circular A-110, Attachment F (2) (g) requires accounting records to be supported by source documentation.

Recommendation:

We recommend that the Organization attempt to locate the missing documentation or contact the vendor for copies of the invoices.

| | | | | | | | |
|------------------------|--|--|--|------------------|------------------|------------------|-----------------|
| Total questioned costs | | | | <u>\$ 53,991</u> | <u>\$ 30,567</u> | <u>\$ 21,391</u> | <u>\$ 2,035</u> |
|------------------------|--|--|--|------------------|------------------|------------------|-----------------|

Grantee's Comment and Corrective Action Plan:

(The Grantee's comments to the deficiencies noted and the corrective actions to be instituted are to be presented here or in a separate attachment to the report.)

SECTION 500

AUDITING AND REPORTING STANDARDS AND REQUIREMENTS - PROGRAM AUDIT ON AN AWARD (NON SINGLE AUDIT)

SECTION 501 - BACKGROUND

.01 Under the provisions of this Audit Guide, the organization may have to engage their auditor to have an audit on an individual City of Philadelphia program award rather than a "single audit", as described in Section 300 of this Guide.

.02 A program audit would be required under the provisions of Office of Management and Budget 2 CFR Part 200 (old OMB Circular A-133) when the subrecipient organization expends \$750,000 or more of Federal financial assistance under one Federal program during the organization's fiscal year. The Federal funds expended could be received directly, or indirectly, from the City of Philadelphia.

.03 The program audit must be conducted in accordance with certain provisions of this Audit Guide as specified in Section 503, and in accordance with Government Auditing Standards. The type of audit being performed on the City of Philadelphia program in accordance with Government Auditing Standards (GAS) is a financial related audit.

Note: This Section 500 does not apply to any Provider agency that contracts with any department or office under the Deputy Managing Director of Health and Human Services Cabinet (Department of Health, Department of Behavioral Health and Intellectual Disability Services, the Office of Homeless Services (formerly the Office of Supportive Housing) and the Department of Human Services. Any Provider agency that contracts with the above department(s) must comply with Section 400 of this City of Philadelphia Subrecipient Audit Guide.

SECTION 502 - AUDIT PERIOD

.01 All program audits are to be performed on an annual basis based upon the organization's fiscal year.

SECTION 503- AUDITING REQUIREMENTS

.01 When performing a program audit, the auditor is required to adhere to certain sections of this Audit Guide. The following is a listing of those sections the auditor is required to utilize in performance of the program audit:

| Section No. | Section and Subsection Heading | Section No. Reference Applicable to Program Audit |
|--------------------|---|--|
| 100 | Administration and Overview | Entire Section |
| 200 | Summary of Applicable Literature | Entire Section |
| 300 | General Auditing Standards and Requirements | 302.01 to 306.06 |
| 1000 | Department of Commerce | Entire Section |
| 2000 | Department of Human Services | Entire Section |
| 3000 | Office of Community Empowerment and Opportunities | Entire Section |
| 4000 | Office of Housing and Community Development | Entire Section |
| 5000 | Office of Supportive Housing | Entire Section |
| 6000 | Department of Public Health | Entire Section |
| 7000 | Department of Behavioral Health and Intellectual Disabilities | Entire Section |

.02 As the above chart indicates most of the required procedures specified in this Audit Guide are applicable to a program audit. The only procedures not applicable generally relate to a single audit.

SECTION 504

500-2 (Rev. 06/16)

- REPORTING REQUIREMENTS

.01 When performing a program-specific audit under the requirements of this Audit Guide, the audit report should include the following:

a. Financial Statements:

- A schedule of expenditures of federal, state and city awards.
- Supplementary financial schedule(s) required by City of Philadelphia Department making the award to the organization. (The specific type of financial schedule is specified by the City Department in Sections 1000 to 6000.)
- Notes to the financial schedules.

b. Independent Auditor's Reports:

- Independent auditor's opinion on the Schedule of Expenditures of Federal, State and City Awards and supplementary schedule(s) required by this Audit Guide. (In certain instances an audit report is not required on supplementary schedules required by a particular City of Philadelphia Department, but rather, an agreedupon procedures report).
- Independent auditor's report on compliance with requirements applicable to a federal, state, and/or city program and on internal control over compliance in accordance with the program-specific audit option under the Uniform Guidance (formally OMB Circular A-133).

c. Other Schedules and Reports:

- Special purpose auditor's reports required by a City of Philadelphia Department as specified in Sections 1000 to 6000.
- Schedule of findings and questioned costs.
- Schedule of prior audit findings.
- Separate communication of nonmaterial compliance findings and a management letter.
- Report on illegal acts, if any.

.02 The above report requirements, in most instances would cover one City of Philadelphia contract award. In some instances one federal program could contain "cluster of programs" (as defined in 2 CFR Part 200 (old OMB Circular A-133, Subpart A, Section 105) which may have multiple City of Philadelphia contract awards. Where there are multiple awards being reported upon for the

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SECTION 504

same or different City of Philadelphia Department(s), the contract awards are to be combined in one audit report. This combined report must, however, still disclose separate financial information in the basic financial statements and any supplementary schedules by each contract award for each City of Philadelphia department.

SECTION 504

Financial Statements

.03 The program audit report shall include the following financial statements on each City of Philadelphia award audited:

- a. A Schedule of Expenditures of Federal, State and City Awards. This schedule (as illustrated in Section 505) requires information by award for the expenditures of federal, state or city funding. The schedule is to reflect the appropriate portion of a multi-funded City of Philadelphia program (one that has federal, state and city funds) under each of the three funding categories. A multi-funded city award is not to be presented on the schedule as one line item. A breakdown is required for federal purposes and the city is requiring separate information on the state and city funded portions of the award. The organization and/or the City of Philadelphia is responsible for identifying what portion of each award is either federal, state or city funded. Where this determination cannot be made, then the total award is to be reported on the statement under federal award, with a footnote that the delineation by federal, state or city funding is not determinable.

The expenditures reported on this statement are to be in agreement with the amounts reflected in any supplemental financial schedule as required by Sections 1000 to 6000 of this Audit Guide. These expenditures should agree since the financial information on this statement and the Supplementary Schedule are both based upon the organization's books and records, as audited by the independent auditor.

- b. Supplementary financial schedules. On almost all City of Philadelphia awards the organization will be required to submit periodic reports of financial and/or program activity. Under the requirements of this Audit Guide a supplementary schedule of this activity (if required) must be presented in the audit report. The type of supplementary schedule to be presented in the audit report depends upon the City of Philadelphia Department providing the award to the organization. For the specific type of supplementary schedule to be presented, the organization and its independent auditor should refer to the appropriate subsection in Sections 1000 to 6000 of this Audit Guide.
- c. Notes to financial statements. The notes to the above statements which describe the significant accounting policies utilized in preparing the statements along with any other relevant information.

Independent Auditor's Report on Schedule of Expenditures of Federal, State and City Awards Financial Statements and Supplementary Financial Schedules

.04 This Audit Guide requires the auditor to express an opinion about whether the financial statements relating to the program award being audited are presented fairly in all material respects in conformity with the stated accounting policies.

SECTION 504

.05 For an organization to comply with this Audit Guide, it is not necessary that the financial statements be presented in conformity with GAAP; it is sufficient if the auditor merely reports on such conformity in accordance with GAAS, Government Auditing Standards and the City of Philadelphia Subrecipient Audit Guide. For various reasons, such as to comply with reporting of program expenditures in accordance with contract award conditions, the organization may prepare their financial statements on a basis of accounting other than GAAP. When this is the case, the auditor's report should be prepared in accordance with SAS No. 62, Special Reports (AICPA, Professional Standards, Vol. 1, AU Sec. 623), which requires that it include a paragraph that (a) states the basis of presentation and refers to the note to the financial statements describing the basis and (b) states that the basis of presentation is a comprehensive basis of accounting other than GAAP.

.06 In addition to the opinion on the financial statements of the program being audited, the auditor's report should also include an opinion on any supplementary financial schedules included in the report as required by Sections 1000 to 6000 of this Audit Guide when an opinion is required. Certain City of Philadelphia Departments only require an agreed-upon procedures report. Whether the City of Philadelphia Department requires an opinion or an agreed-upon procedures report is specified in Sections 1000 to 6000 of this Audit Guide. The agreed-upon procedures report is presented in Section 415.

.07 The auditor must state in the auditor's report that the audit was conducted in accordance with the City of Philadelphia Subrecipient Audit Guide. The auditor, when issuing a program specific audit report to the City of Philadelphia should follow the directives issued by the AICPA.

Auditor's Report on Compliance and Internal Control

.08 The format for this report is included in Section 507 of this Audit Guide.

Other Schedules and Reports

.09 The other types of schedules and reports listed in Section 504.03b., have been previously discussed in Sections 408 to 410 of this Audit Guide. Listed below are the appropriate provisions of Sections 408 to 410 that are applicable to a program audit.

| <u>Schedule and/or Report</u> | <u>Section No. Reference Applicable to Program Audit</u> |
|--|--|
| Special Purpose Auditor's Report | 409.08 and 409.09 |
| Presentation of Findings and Questioned Costs | 408.01 to 408.10 |
| Separate Written Communications on Findings/Management Letter | 408.11 and 408.12 |

Reporting on Illegal Acts

408.13 and 408.14

Other Information

.10 All audit reports are to include a Table of Contents including page number references.

.11 In accordance with the principles of the Freedom of Information Act (Public Law 90-23), reports, once they are accepted, finalized and issued to the City of Philadelphia are available, if they are requested, to members of the press and the general public, to the extent that information contained in them is not subject to exemptions of the Act. Accordingly, the auditor should not include names, social security numbers or other personal identification in either the body of the report or any attached schedules.

SECTION 504

505- SCHEDULE OF EXPENDITURES OF FEDERAL, STATE AND CITY AWARDS

(Name of Organization)

Schedule of Expenditures of Federal, State and City Awards
For the year ended June 30, 20XX

| <u>Award Number/Funding Source</u> | <u>Federal ALN (1) Number</u> | <u>Award Period</u> | <u>(2) Expenditures</u> |
|---|---------------------------------------|------------------------|-----------------------------|
| <u>Contract No. 93-5000:</u> | | | |
| <input type="checkbox"/> <u>Federal Funding:</u> | | | |
| <i>U.S. Department of Health and Human Services</i> | XX.XXX | <i>7/1/XX-61301:XX</i> | \$XX,XXX |
| <input type="checkbox"/> <u>State Funding:</u> | | | |
| <i>Pennsylvania Department of Public Welfare</i> | <i>NIA</i> | <i>7/1/XX-61301:XX</i> | XX,XXX |
| <input type="checkbox"/> <u>City Funding:</u> | | | |
| <i>Philadelphia Department of Public Health</i> | <i>NIA</i> | <i>7/1/XX-61301:XX</i> | <u>X,XXX</u> |
| Total | | | <u>\$XX,XXX</u> |

See accompanying notes to these financial statements. (3)

- (1) Catalog of Federal Domestic Assistance.
- (2) Accrued expenditures in accordance with the requirements of Section 504.03 of this Audit Guide.
- (3) See Section 413 of this Audit guide for sample notes.

SECTION 600

SUPPLEMENTARY FINANCIAL SCHEDULES FOR CITY OF PHILADELPHIA DEPARTMENTS

SECTION 601- CITY DEPARTMENT'S SPECIFIC AUDIT REQUIREMENTS

.01 If the auditor is seeking a hard copy (other than receiving Sections 1000 to 6000 from the City of Philadelphia Web Site) of Departmental Auditing guidelines in preparing for or conducting an audit, the personnel at the subrecipient organization and/or their independent auditor must contact the appropriate person(s) below for a copy of their respective department's section. Requests should be directed to the contact listed below for the City Department which has awarded the funds to be audited.

| <u>City Department</u> | <u>Title of Contact</u> | <u>Telephone No.</u> | <u>Fax No.</u> |
|---|------------------------------------|-----------------------------|-----------------------|
| Department of Commerce | Economic Development Administrator | 215-683-2016 | 215-557-8538 |
| Department of Human Services | Contract Audit Manager | 215-683-6366 | 215-683-6264 |
| Office of Community Empowerment and Opportunity | Director of Finance | 215-685-3626 | 215-685-3635 |
| Division of Housing and Community Development | Contracts Audit Supervisor | 215-686-9734 | 215-686-9801 |
| Office of Homeless Services | Contract Audit Manager | 215-683-6366 | 215-683-6264 |
| Department of Public Health | Contract Audit Manager | 215-683-6366 | 215-683-6264 |
| Department of Behavioral Health and Intellectual Disabilities | Contract Audit Manager | 215-683-6366 | 215-683-6264 |

SECTION 1000

DEPARTMENT OF COMMERCE

SECTION 1001- GENERAL INFORMATION

.01 The Department of Commerce contracts fund Economic Development Programs using Federal, State and City funds. The Federal Funding source is the U.S. Department of Housing and Urban Development's Community Development Block Grant Funds (CDBG). The source of State funding is the Commonwealth of Pennsylvania's Department of Community and Economic Development (DCED).

.02 The Economic Development Programs require that all subrecipients of Community Development Block Grant (CDBG) funds either create employment opportunities for low and moderate income people, provide goods or services to low and moderate income neighborhoods, provide benefits to an area where a majority of the residents are low and moderate income persons, undertake general improvements to a neighborhood business area which services a primarily residential area with a majority of low and moderate income persons or prevents or eliminates slum or blight.

.03 Subrecipients who receive CDBG funds for job generation, under Commerce's Financial or Technical Assistance Programs must provide Commerce with a time schedule for the job positions which are anticipated to be created during the two years after the completion of this project. This information is provided to public employment agencies which attempt to place low and moderate income individuals. The Philadelphia Industrial Development Corporation (PIDC) has a closeworking relationship with the Philadelphia Workforce Development Corporation to ensure the placement of low and moderate income Philadelphia residents. The subrecipients of loans or grants have to report their current employment situation for at least two years after completing their CDBG funded activity. (In some cases, these subrecipients receive on-going technical assistance for two to three years to ensure the successful expansion of a subrecipient).

.04 Neighborhood Commercial Revitalization and Neighborhood and Special Commercial Programs provide a mixture of job generation, employment placement and public improvement programs. Subrecipients must provide an array of data on program beneficiaries contingent upon the individual project design. **SECTION 1100**

.01 The Department of Commerce administers various programs as detailed in the following section.

SECTION 1110

- PROGRAM DESCRIPTIONS AND OPERATIONS

Neighborhood Revitalization/Programs to Assist Businesses

.01 Subrecipients shall actively support revitalization by providing service to the businesses in the district through the operation of a Business Service Center. Through the Business Association, subrecipients shall respond to informational requests, city services requests, and/or complaints from individual businesses and refer business to appropriate economic development agencies such as PIDC.

Financial Assistance to For-Profit and Non-Profit Businesses

.03 The Philadelphia Industrial Development Corporation - Local Development Corporation (PIDC-LDC) may undertake Community Development Block Grant (CDBG) funded activities to provide financial assistance to for-profit and non-profit businesses located in Philadelphia. These activities shall be undertaken in accordance with the Federal Regulations under 24 CFR 570.203.b and 24 CFR 570.204.c.3. The various programs are fundable under the following tasks:

- Job Creation and Retention Programs:

Subrecipients shall provide financial assistance for the purpose of creating and/or maintaining low and moderate income employment opportunities. At least fifty-one percent (51%) of the created and/or retained employment opportunities must be available for low and moderate income people.

Subrecipients who receive CDBG funds for job generation, under Commerce's Financial or Technical Assistance Programs must provide Commerce with a time schedule for the job positions which are anticipated to be created during the two years after the completion of this project. This information is provided to public employment agencies which attempt to place low and moderate income individuals.

- Commercial Assistance in Low and Moderate Income Neighborhood Programs:

Subrecipients shall provide financial assistance to for-profit businesses who provide goods and services to residents of low and moderate income neighborhoods. At least fifty-one percent (51%) of the people who reside in these neighborhoods must be low and moderate income.

- Prevention or Elimination of Slums or Blight Programs:

Subrecipients shall provide financial assistance for the prevention or elimination of slums and blight.

-(CONT.)

Targeted Corridor Revitalization Management Program (TCMP)

SECTION 1110

.04 In order to assist the City of Philadelphia's Department of Commerce in the implementation of its economic development strategy, the Commerce Department and Non-Profit Community Development Based Organizations (CDBOs) will work in low and moderate income neighborhoods throughout the city. PIDC will provide direct assistance to for-profit businesses and non-profit organizations which act as key service providers and employers in these areas through the TCMP Program. The principal goal of the TCMP Program is to enable these businesses to remain and to expand while providing needed goods, services and employment opportunities for Philadelphia's low and moderate income residents.

.05 To effectively work in the stabilization and revitalization of a TCMP, the CDBOs require the local business form a business association. The business association should represent at least sixty percent of the retail/commercial businesses in the TCMP. This requirement assists the CDBOs in determining the needs of the entire commercial district and provides important information on public services and capital improvement needed to maintain and improve the overall area. The CDBOs will contact the business association in each TCMP area at least once a month to review their needs and to assist them as determined to be applicable.

Programs to Assist Businesses Which Provide Benefits to Low and Moderate Income Neighborhoods

.06 The Philadelphia Industrial Development Corporation (PIDC) and the CDBOs, shall assist small businesses in obtaining financing for business expansion and start-up. Funds shall be secured from private and public lending agencies to assist firms with financing for business start-up or expansion.. In addition, PIDC and CDBOs shall provide limited technical assistance.

Programs to Create Low/Moderate Income Employment Opportunities

.07 PIDC, and other subrecipients, shall assist small businesses in obtaining financing for business expansion and start-up, working capital, and real estate for business uses. Funds shall be secured from private and public lending agencies to assist firms with financing for business start-up or expansion. In addition, PIDC and the CDBOs shall provide limited technical assistance, as necessary, to complete financing packaging activities.

Community Economic Development Program

.09 In order to facilitate neighborhood development and commercial revitalization efforts, and in response to the City's concerns for vacant business properties and targeting of development sites, subrecipients shall initiate a coordinated series of real estate activities. Subrecipients shall work with neighborhood based organizations to identify and assemble vacant or improved parcels of land in their target low and moderate income neighborhood for commercial and/or mixed-use residential and commercial development. These efforts may include the analysis of ownership, usage, value, rehabilitation costs etc. of selected properties.

Feasibility Studies/Predevelopment Planning/Project Development

SECTION 1110

.12 Subrecipients, in cooperation with the Commerce Department, will undertake a feasibility analysis and a predevelopment plan for various projects. Subrecipients, as awarded, shall undertake project development activities. Refer to the Scope of Services in the Contract.

Urban Development Action Grant (UDAG)

.13 PIDC-LDC will undertake the administration of the UDAG Program which shall include the preparation of UDAG applications and supporting documentation, negotiations with HUD and UDAG developers, project management and monitoring, reporting to HUD, contracting with and/or coordinating with UDAG consultants, disbursing UDAG loans to developers and collecting UDAG loan repayments. All agreements with developers negotiated by PIDC-LDC which affect, concern, or relate to the disbursement and/or collection of UDAG loan repayments shall be subject to the approval of the Director of Commerce and shall be reviewed by the Law Department of the City of Philadelphia prior to the execution of said agreements.

.14 In addition, the PIDC-LDC staff funded under this agreement may undertake administrative work in connection with activities which are eligible under the Title I of the Federal Housing and Community Development Act of 1974, as amended, with the prior written approval of the Director of Commerce.

.15 Miscellaneous revenue generated from the UDAG loan repayments may be utilized to fund the cost for the administration of the UDAG Program. Prior to the use of miscellaneous revenue for administration, an administrative budget must be submitted to and approved by the Director of Commerce. The balance of UDAG miscellaneous revenue and all program income from all UDAG projects must be utilized consistent with program income regulations.

Economic Development Programs Funded with the Commonwealth of Pennsylvania's Department of Community and Economic Development

.16 The Department of Community and Economic Development (DCED) funds several Economic Development Projects and contracts used for acquisition, construction and rehabilitation of commercial, industrial and mixed use properties. In addition to the requirements set forth in 1130.34 refer to the CDBG section for requirements on specific types of service.

Technical and Financial Assistance Program

.17 Subrecipients shall provide technical assistance in entrepreneurial skills and business management to micro-businesses. Entrepreneurs that complete this program shall be eligible to participate in the low interest non-CDBG funded loan program. Participants must be certified as low or moderate income upon in-take into the program.

Business Improvement District Assistance (BID)

.18 CDBOs shall undertake an economic development program that will assist in the

revitalization of commercial corridors within Philadelphia. Specifically, this program will assist

SECTION 1110

in the cleaning of sidewalks in targeted neighborhood commercial corridors by removing trash and debris from the designated areas and will clean the sidewalks and out to 18 inches in the streets; this area will cover the curb and storm inlets.

SECTION 1120- FEDERAL ASSISTANCE LISTING NUMBERS (ALN)/OTHER REGULATIONS

.01 The Federal ALN is 14.218 for CDBG programs listed in Section 1110 except the Housing Rehabilitation Assistance Program.

.02 All programs listed in Section 1110 are subject to the Administrative and Financial Management Guidelines for the Office of Housing and Community Development and its Delegate Agencies.

SECTION 1130- PROGRAM COMPLIANCE PROCEDURES

.01 As discussed in Sections 300 and 500 of this Audit Guide, each City of Philadelphia Department program has specific auditing requirements. These requirements are in addition to those areas of audit specified in Sections 300 and 500 of this Guide. The audit requirements listed on the following pages are not all inclusive and do not represent an audit program for conducting a financial and compliance audit of the program(s). The audit requirements listed are presented as highlights of areas of special interest to the Department. Any deficiencies noted as a result of the procedures are to be disclosed in the Schedule of Findings and Questioned Costs.

.02 The following reporting requirements are applicable to all programs listed in Section 1110:

- Generally reporting is required as follows (refer to the contract scope for specific reporting requirements):

Subrecipients are required to submit to the Economic Development Contract Administrator or designee quarterly reports that reflect the activities performed by the paragraph in the Scope of Services. These reports will include any and all information that is required by the City Ordinance 1029AA utilizing forms prepared by the

SECTION 1130 -(CONT.)

Economic Development Contract Administrator or designee, with specific details on very low, low and moderate income and minority beneficiaries. These quarterly reports are to be delivered within fifteen (15) working days after the conclusion of the quarter.

The audit procedures for reporting requirements are:

1. Determine that reports were submitted timely as required by the contract.
2. Determine that the quarterly reports reflect the activities identified in paragraphs of the Scope of Services in the Contract.

Neighborhood Revitalization/Programs to Assist Businesses

.03 Generally subrecipients shall perform the following tasks (refer to the Scope of Services in the Contract):

- Subrecipients shall provide staff support to the Business Association. This includes the organizing and scheduling of meetings, projects and special events.
- Through the Business Association the subrecipient shall respond to informational requests, city services requests and/or complaints from individual businesses. Subrecipients shall maintain an appropriately detailed record keeping system on services provided to businesses.
- Subrecipients shall solicit and recruit members for the Business Association in order to increase paid enrollment.

.04 The audit procedure for the above is:

- Select a sample of business service transactions and trace to source documentation.

Files should include the name of the business and the type of service provided.

Financial Assistance to For-Profit and Non-Profit Businesses

.05 Subrecipients who provide assistance for job creation activities are to use the following definition in order to define employment opportunities which are expected to be available to low and moderate income people:

- Jobs shall be classified as unskilled, semi-skilled and skilled. All unskilled jobs shall be classified as available to low and moderate income persons and do not require skills with substantial training or work experience or education beyond high school, or jobs where the business agrees to hire unqualified persons and provide training. Semi-skilled jobs shall be broken into two

SECTION 1130 -(CONT.)

categories: "Semi-skilled will train" and "Semi-skilled with experience". Only the "Semi-skilled will train" jobs shall be classified as available to low and moderate income people, and shall be defined as jobs requiring no more than one year of training, related work experience or education beyond high school.

.06 The City requires that the assisted business agree to provide the Philadelphia Workforce Development Corporation (PWDC) a detailed listing of all employment opportunities that shall be created as result of the CDBG assistance. This information shall include the job title, skills and experience necessary, and the time frame for filling the positions. PWDC shall refer Jobs Training Partnership Act (JTPA) eligible persons to the business and the business shall give them first consideration for filling such jobs.

.07 The subrecipient business shall be required to submit summary reports with the attached family income data forms for at least the first and second years following the completion of the funded activity.

.08 If necessary, the Company may be given up to two additional years to comply with the job creation objectives set forth under the original project description, if the additional time is justified and may result in the achievement of the original goals.

.09 If the Company fails to meet the projections, then the agencies shall impose all available legal remedies and, when appropriate, the uniform sanction policy and/or debarment.

The audit procedures for the above are:

- Select a sample of transactions and determine that the files include required documentation such as the fundability/eligibility form, the public benefits analysis form, and the conflict of interest disclosure form and employment data information.
- Select a sample of job creation reports and determine they were submitted timely using required classifications.

Targeted Corridor Revitalization Management Program (TCMP)

.10 The CDBOs shall provide the following types of services: technical assistance, Loan and Micro Loan services to the businesses and business expansions, and the Storefront Improvement Program (SIP) to new businesses. In addition, the CDBOs will work with local businesses, the local business associations, and with the local neighborhood organizations, when appropriate, to aid in the stabilization and revitalization of the targeted low and moderate-income neighborhoods.

The audit procedure for the above is:

- Select a sample of assistance provided and determine that assistance was in the TCMP designated areas.

.11 The CDBOs shall assist in the disposition of publicly and privately owned vacant commercial and/or mixed use properties in project areas, including neighborhood development projects and TCMP areas. Subrecipients shall prepare and distribute four (4) times during the contract year a Hot List of commercial properties located in TNCA areas which are available for rent, lease or purchase. The Hot List shall be distributed to real estate brokers, developers and retailers. The goal is to reduce and maintain a lower vacancy rate in project areas where vacancy is a problem.

The audit procedure for the above is:

- Determine that the Hot List is prepared and distributed four times a year.

Programs to Assist Businesses Which Provide Benefits to Low and Moderate Income Neighborhoods

.12 The CDBOs shall provide financial and technical assistance to for-profit firms which provide goods or services to neighborhoods at least fifty-one percent (51%) of whose residents are low and moderate income persons. This assistance is not limited solely to TCMP areas.

.13 The CDBOs shall provide and complete technical assistance services regarding start-up or expansion, which provide goods or services to low/moderate income neighborhoods. (Negative feasibility studies for projects shall not be included in completed technical assistance.)

.14 The CDBOs shall provide limited technical assistance to individual firms in TCMP area in order to facilitate their private investment, viability or participation. Various types of assistance shall be provided, including but not limited to management, sales promotions, public relations, inventory and financing. This technical assistance shall be principally delivered by the CDBOs . Assistance is considered to be successfully completed when a business implements the recommendation(s).

.15 The audit procedure for the above is:

Select a sample of transactions and determine that the "Technical Assistance Guidelines" are followed.

Programs to Create Low/Moderate Income Employment Opportunities

.16 Subrecipients who provide assistance for job creation activities are to use the following definition in order to define employment opportunities which are expected to be available to low and moderate income people:

- Jobs shall be classified as unskilled, semi-skilled and skilled. All unskilled jobs shall be classified as available to low and moderate income persons and do not require skills with substantial training or work experience or education beyond high school, or jobs where the business agrees to hire unqualified persons and provide training. Semi-skilled jobs shall be broken into two categories: "Semi-skilled will train" and "Semi-skilled with experience". Only the "Semi-skilled will train" jobs shall be classified as available to low and moderate income people, and shall be defined as jobs requiring no more than one year of training, related work experience or education beyond high school.

.17 The City requires that the assisted business agree to provide the Philadelphia Workforce Development Corporation (PWDC) a detailed listing of all employment opportunities that shall be created as result of the CDBG assistance. This information shall include the job title, the skills and experience necessary and the time frame for filling the positions. PWDC shall refer Jobs Training Partnership Act (JTPA) eligible persons to the business and the business shall give them first consideration for filling such jobs.

.18 The subrecipient business shall be required to submit summary reports with the attached family income data forms for at least the first and second years following the completion of the funded activity.

.19 If necessary, the Company may be given up to two additional years to comply with the job creation objectives set forth under the original project description, if the additional time is justified and may result in the achievement of the original goals.

.20 If the Company fails to meet the projections, then the agencies shall impose all available legal remedies and, when appropriate, the uniform sanction policy and/or debarment.

The audit procedures for the above are:

- Select a sample of transactions and determine that the "Technical Assistance Guidelines" are followed.
- Select a sample of transactions and determine that the files include required documentation such as the fundability/eligibility form, the public benefits analysis form, and the conflict of interest disclosure form and employment data information.
- Select a sample of job creation reports and determine that they were submitted timely using required classifications.

Community Economic Development Program

.21 In order to facilitate neighborhood development and commercial revitalization efforts subrecipients shall: prepare financial and site feasibility studies, prepare development packages and assist in the completion of the neighborhood development projects which shall be owned by the CDBOs and a private developer team, and assist in the marketing of publicly and privately owned vacant commercial and/or mixed-use properties in the project areas, including Neighborhood Development projects and Targeted Corridor Revitalization areas.

The audit procedure for the above is to select a transaction from the quarterly reports and determine that the subrecipient has documented the activity.

Acquisition/Site Development

.24 At least fifty-one percent (51%) of the residential units shall be available for low or moderate income families.

The audit procedure for the above is:

- Determine that the residential units are occupied at least fifty-one percent 51% by low and moderate income families.

Feasibility Studies/Predevelopment Planning/Project Development

.25 Refer to the Scope of Services in the contract for specific compliance requirements.

UDAG

.26 Program Income and Miscellaneous Revenue generated by Urban Development Action ("UDAG") Grants is governed by OMB Circular A-102, Attachment E and the applicable UDAG Grant Agreement for each UDAG Project.

The audit procedure for the above is:

- Determine if program income and/or miscellaneous revenue were generated and if such income and/or revenue were recorded and reported in accordance with OMB requirements.

Economic Development Programs Funded with the Commonwealth of Pennsylvania's Department of Community and Economic Development (DCED)

.27 For contracts funded with both CDBG and DCED funds refer to the CDBG Programmatic Compliance Procedures. Generally contracts funded only with DCED funds provide for Support Revitalization, Business Services, Acquisition and Site Development. The guidelines for CDBG are also applicable for these types of service. Refer to the Scope of Services in the contract for specific details.

The audit procedures for the above are:

- Determine that contract goals are achieved.
- Determine that the reports required by the contract were submitted timely.
- Select a sample of reported data and trace to source documentation.

Technical and Financial Assistance Program

.28 Refer to the Scope of Services of the contract for specific contract compliance.

Business Improvement District Assistance (BID)

.29 Refer to the Scope of Services of the contract for specific contract compliance.

SECTION 1140 - FINANCIAL COMPLIANCE PROCEDURES

.01 As discussed in Sections 300 and 500 of this Audit Guide, each City of Philadelphia Department program has specific auditing requirements. These requirements are in addition to those areas of audit specified in Sections 300 and 500 of this Guide. The audit requirements listed on the following pages are not all inclusive and do not represent an audit program for conducting a financial and compliance audit of the program(s). The audit requirements listed are presented as highlights of areas of special interest to the Department. Any deficiencies noted as a result of the procedures are to be disclosed in the Schedule of Findings and Questioned Costs.

.02 The financial compliance procedures specified in Section 1140.03 to 1140.05 is applicable to all programs listed in Section 1110.

.03 Non-profit organizations that contract with the Commerce Department using Community Development Block Grant Funds are required to follow the Administrative and Financial Management Guidelines issued by the Office of Housing and Community Development including maintaining the Uniform Program Management System (UPMS). The UPMS describes the procedures and controls that the organization is following for Accounting and Internal Control Procedures, Filing Systems, Personnel Policies, Personal Property, Procurement, Conflict of Interest Policies and the Cost Allocation Plan.

SECTION 1140 (CONT.)

The audit procedures for the above are:

- To determine, as part of the review of the internal control structure, that the organization has established procedures and controls necessary to comply with the UPMS.
- Trace selected transactions of the UPMS to determine that procedures and controls are operating.

.04 Agencies using indirect costs are required to develop and follow their indirect cost plan in accordance with OMB . Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

The audit procedure for the above is:

- The auditor is required to test that the indirect cost plan and rationalization for determining indirect costs are valid.

.05 The monthly subrecipient invoice shall reflect the administrative/planning and programmatic costs for the period in a format provided by the City. The Subrecipient invoice forms are to be submitted no later than ten (10) days after the report period. The City shall reimburse subrecipients solely for costs which have been paid.

The audit procedure for the above:

- Determine that the organization has adhered to the invoice filing requirements specified by the Department of Commerce.

UDAG

.06 Auditors performing an audit ofUDAG funds must complete the following questionnaire and include such in their audit working papers along with appropriate supporting documentation.

| | | | | Working Paper |
|--|------------|-----------|------------|------------------|
| | <u>YES</u> | <u>NO</u> | <i>N/A</i> | <u>Ref.</u> |
| 1. Has the Developer submitted all applicable Employment reporting information to the City/PIDC, in compliance with the terms of the contract? | | | | |
| 2. Is the information contained in No. 1, above, | | | | |

SECTION 1150 (CONT.)

reliable and accurate?

3. Has the Developer submitted all applicable housing unit reporting information to the City/PIDC, in compliance with the terms of the contract?

1140

Working

Paper

YES NO



4. Is the information contained in No. 3, above, reliable and accurate?
5. Has the Developer submitted to the City/PIDC, all documentation necessary to report Federal, State and Local taxes, as specified in the contract?
6. Is the information contained in No. 5, above, reliable and accurate?
7. Has the Developer paid all taxes to the appropriate authorities, as specified in the contract, and as required by Federal, State and Local laws and regulations? (If no, provide a schedule of delinquent taxes as a part of this report.)

SECTION 1150 - SUPPLEMENTAL FINANCIAL SCHEDULES AND REPORTS

.01 The organization's audit report must include the following supplemental financial schedules for each City of Philadelphia contract, in addition to the financial statements and auditor's reports as specified in Sections 400 and 500 of this Audit Guide. In addition, the supplementary schedules must contain all contract funding sources. A designation has been made for those supplemental schedules required for a "single audit" report (Section 400) or a "program audit" report (Section

SECTION 1150 (CONT.)

500). The auditor's report on the Supplemental Schedules listed below will be an agreed-upon procedures report as specified in Section 400 of this Audit Guide.

| <u>Financial Schedule</u> | <u>Section Ref. to Sample Format</u> | <u>Single Audit Report</u> | <u>Program Audit Report</u> |
|---|---|---------------------------------------|--|
| ● Statement of Source and Status of Funds | 1150.02 | Yes | Yes |
| ● Statement of Program Expenditures | 1150.03 | Yes | Yes |
| ● Schedule of Program Income | 1150.04 | Yes | Yes |
| ● Reconciliation Schedule | 1150.05 | Yes | Yes |

Section 1150.02

ABC NONPROFIT CORPORATION
 CONTRACT NUMBER XXXX
 STATEMENT OF SOURCE AND STATUS OF FUNDS
 FOR THE (AGENCY'S FISCAL OR CALENDAR YEAR END DATE)

| | FEDERAL FUNDING PROG. NAME | PROGRAM INCOME | OTHER CITY FUNDS | NON- CITY FUNDS | TOTAL |
|---|----------------------------------|-------------------|------------------------|-----------------------|----------------|
| Total Contract (Final Authorized Budget) | \$ XXXX | \$ | \$ XXXX | \$ XXXX | \$ XXXX |
| Less: | | | | | |
| Funds Received - Prior Fiscal Year | XXXX | | | | XXXX |
| Funds Received - Current Year | XXXX | | | | XXXX |
| Total Contract Funds Received | <u>XXXX</u> | <u> </u> | <u>XXXX</u> | <u>XXXX</u> | <u>XXXX</u> |
| Contract Funds Remaining | <u>\$ XXXX</u> | <u>\$</u> | <u>\$ XXXX</u> | <u>\$ XXXX</u> | <u>\$ XXXX</u> |
| Add: | | | | | |
| Program Income | <u> </u> | <u>XXXX</u> | <u> </u> | <u> </u> | <u>XXXX</u> |
| Total Funds Received | XXXX | XXXX | XXXX | XXXX | XXXX |
| Less: | | | | | |
| Program Income Expended | | XXXX | | | XXXX |
| Funds Expended - Prior Fiscal Years | XXXX | | XXXX | XXXX | XXXX |
| Funds Expended - Current Fiscal Year (A) | <u>XXXX</u> | <u> </u> | <u>XXXX</u> | <u>XXXX</u> | <u>XXXX</u> |
| Total Funds Expended | XXXX | XXXX | XXXX | XXXX | XXXX |
| Total Funds Due From Funding Source | <u>\$ XXXX</u> | <u>\$ XXXX</u> | <u>\$ XXXX</u> | <u>\$ XXXX</u> | <u>\$ XXXX</u> |
| Total Contract Funds Available | <u>\$ XXXX</u> | <u>\$ XXXX</u> | <u>\$ XXXX</u> | <u>\$ XXXX</u> | <u>\$ XXXX</u> |

(A) Should agree to the Schedule of Expenditures of Federal Awards.

SECTION 1150.04

ABC NONPROFIT CORPORATION
CONTRACT NUMBER XXXX
SCHEDULE OF PROGRAM INCOME
FOR THE (AGENCY'S FISCAL OR CALENDAR YEAR ENDING DATE)

| | <u>SALE PROCEEDS</u> | <u>OTHER (SPECIFY)</u> | <u>TOTAL</u> |
|---|--------------------------|----------------------------|----------------|
| Program Income Beginning Balance (enter FY start date) (Prior Year carryforward balance) | \$ XXXX | \$ XXXX | \$ XXXX |
| Add: Program Income Received in Current Fiscal Year | XXXX | XXXX | XXXX |
| Less: Program Income Expended in Current Fiscal Year | <u>XXXX</u> | <u>XXXX</u> | <u>XXXX</u> |
| Ending Balance (ENTER AGENCY'S FYE DATE) | <u>\$ XXXX</u> | <u>\$ XXXX</u> | <u>\$ XXXX</u> |

SECTION 1150.05

**ABC NON-PROFIT CORPORATION
CONTRACT NUMBER XXXX
RECONCILIATION SCHEDULE
FOR THE (AGENCY'S FISCAL OR CALENDAR YEAR ENDING DATE)**

| <u>Category</u> | <u>Amount Per Books and Records</u> | <u>Amount Per Subrecipient Invoices</u> | <u>(*) Differences</u> |
|------------------------------------|---|---|------------------------|
| Contract Amount | XX | XX | XX (A) |
| Program Expenditures | | | |
| Current Year | XX | XX | XX (B) |
| Cumulative | XX | XX | XX (C) |
| Funds Received | | | |
| Current Year | XX | XX | XX (D) |
| Cumulative | XX | XX | XX (E) |
| Balance of Advance (if applicable) | XX | XX | XX (F) |

(*) Attach Schedule of Reconciling Items

Explanation of differences:

(A)

(B)

(C)

(D)

(E)

SECTION 2000

DEPARTMENT OF HUMAN SERVICES

SECTION 2001- GENERAL INFORMATION

.01 The Philadelphia Home Rule Charter of 1951 assigned to the Department of Public Welfare (now the Department of Human Services) the following principal functions:

- To receive, care for and place dependent, mentally defective, neglected, incorrigible and delinquent children, and mentally defective, aged, infirm and destitute adults whose support is paid for out of the City Treasury; to investigate from time to time the manner in which they are being cared for; and to locate, care for and return to their places of residence, transients who because of age, lack of means, or other appropriate reasons require such assistance.
- To approve or disapprove all bills rendered to the City for the care of children and adults; and to transmit to the Department of Collections for collection all accounts due to the City for the care and placement of children and adults, and the care and return of transients.

.02 The Department of Human Services seeks to contribute to the quality of life in the City of Philadelphia through the provision of a comprehensive, effective system of human services. The Department of Human Services is dedicated to the protection, safety and promotion of the well-being of the City of Philadelphia's most vulnerable citizens: dependent and delinquent children and youth and the aged and their families. The Department's services and programs focus on the individual within the context of their families and communities. The Department is committed to the goal of enhancing the capacities of families and communities to assume responsibility for their children, youth and elderly. In addition to the provision of service, the Department is committed to assuming a leadership role in policy and advocacy in the areas of child welfare and juvenile justice on the local, State and national level.

.03 The Department is charged with the public mandate to provide child welfare and juvenile justice services to children, youth and their families. Services of the Department are directed towards ensuring the safety and well-being of children and youth, toward preserving families, ensuring the achievement of permanent, secure and nurturing homes for all children and youth, and preparing dependent youth for independent living. The Department services are based on the philosophy that each child and youth is entitled to an environment which assures his or her growth and safety and protects him/her from abuse and neglect.

.04 The Department is charged with the responsibility and financing for services for juvenile delinquents in the City of Philadelphia. The Department assures the provision of a comprehensive juvenile delinquency program, works with the Court system and others in the juvenile justice system to prevent, deter, and treat juvenile delinquents, provides appropriate placements and seeks to work with others in the community towards the prevention of juvenile delinquency.

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SECTION (CONT.)

2001

.05 The mission of the Department incorporates an understanding and acceptance of the trust given to us by the Commonwealth of Pennsylvania and the City of Philadelphia to protect the welfare of our most vulnerable citizens. We seek to work cooperatively with all public and private sectors in the community to accomplish the mandates given to the Department and to cooperate in the achievement of the ultimate goal of protecting the vulnerable from abuse and neglect through the provision of a comprehensive, effective system of human services.

SECTION 2100

CHILDREN AND YOUTH DIVISION AND JUVENILE JUSTICE SERVICES

SECTION 2101-GENERAL INFORMATION

Children and Youth Division

.01 This Division has the public mandate to provide child welfare to children and youth and their families. All of the services are aimed at ensuring the safety of children and youth, and also preserving families, achieving permanent, secure and nurturing homes for all children and youth, and enhancing the capacities of families and communities to assume responsibility for their children.

Basic Components:

| | |
|--|---|
| Family Centers | Delivery of social work services to children, youth and their families with the aim of reuniting them or keeping them intact wherever possible. |
| Adoptions | Assistance with the placement of children where the biological family cannot provide the necessary care. |
| Parent Action Network | Prevention of abuse and re-abuse. |
| Emergency Foster Homes Unit | Monitor foster homes designated for emergency use. |
| Liaison Unit | Facilitation of effective cooperative working relationships with other human services. |
| Resource Information and Development | Review and analysis of programs/proposals for new contract services. Availability of resources. |
| Diagnostic | Case consultation and requests for psychological and psychiatric assessments. |
| Policy, Planning and Administration Center | Planning Process Policy Development Delivery Capacity Training |

Juvenile Justice Services

.02 This Division is charged with the following responsibilities:

- To protect the community by providing safe and secure temporary custody in a **2101**

restrictive environment for alleged juvenile offenders as ordered by the Family Court of Philadelphia, pursuant to the Juvenile Act of Pennsylvania, as provided by the Department of Human Services for Philadelphia.

- To provide a structured program designed to promote the positive growth and development of detained youth, including activities that encourage options that are conducive to appropriate behavior.
- To consistently promote and advocate a Juvenile Justice System with a full range of services responsive to the needs of the community, family and youth.

Basic Components:

| | |
|---------------------------------------|---|
| Youth Study Center | Provide detention juveniles as ordered by the Court, in accordance with the Juvenile Act. |
| Community Based Emergency Services | Alternative to detention. |

SECTION 2110-PROGRAM DESCRIPTIONS AND OPERATIONS

.01 Contractual services are provided for both dependent (overseen by the Children and Youth Division) and delinquent (overseen by Juvenile Justice Services) youth. These contractual services consist of the following:

Placement Services

.02 FOSTER CARE: Foster Family Care is substitute family care for no more than six youth (including the natural children of the foster parents) in a foster home for a planned period of time. It is provided on a 24-hour basis in an Agency-supervised, privately-owned or rented home of persons evaluated and approved as foster parents.

.03 GROUP HOME CARE: Group Home Service consists of 24-hour residential group care and auxiliary services for 6 to 12 youth. It is provided in an Agency-owned or rented facility in an open community setting from institutional grounds.

.04 INSTITUTIONAL CARE: Institutional Care Services provides 24-hour residential care for more than 12 youth in a large congregate care facility or several smaller facilities located on the same grounds.

.05 SUPERVISED INDEPENDENT LIVING: Supervised Independent Living Service provides 24-hour residential placement for youth 16 1/2 - 18 years in individual rental apartments or in a boarding home setting in the community together with social work supervision and supportive services. This service provides guided activities and interactions for youth in the greater society

SECTION 2110 (CONT.)

through which they gradually acquire the necessary life skills with which to manage the societal expectations and responsibilities of adulthood.

Non-Placement Services

.06 SERVICES TO CHILDREN IN THEIR OWN HOMES: S.C.O.H. Services provides a specific constellation of services, delivered primarily in the family's home, to maintain, enhance, or rehabilitate parent, child and family functioning in the home and the community at large.

.07 DAY CARE SERVICES: Day Care Services provides out-of-home care for part of a 24-hour day to children 3 months to 13 years of age. It excludes care provided by relatives or day care furnished in places of worship during religious services.

.08 DAY TREATMENT SERVICES: Day Treatment Services, under social service auspices, is the non-residential or daytime equivalent to Residential Treatment Services. It provides or arranges for treatment services in a center during daytime and early evening hours.

.09 IN HOME DETENTION: In Home Detention provides non-placement supervisory and social services in the youth's own home.

.10 COMMUNITY BASED DETENTION: Community Based Detention Services are provided to pre-adjudicated youth in foster homes, their own homes, or more secure settings.

SECTION 2120- FEDERAL ASSISTANCE LISTING NUMBERS (ALN)/OTHER REGULATIONS

.01 In general, the Federal ALN is 93.658 for placement services and 93.558 for nonplacement services. A Schedule of Funding Sources will be provided to the auditor.

.02 All Programs listed in Section 2110 are subject to Title 55 Public Welfare Chapter 3170 "Allowable Costs and Procedures for County Children" and the City of Philadelphia Contract Cost Principles and Guidelines.

SECTION 2130 - PROGRAM COMPLIANCE PROCEDURES

.01 As discussed in Sections 300 and 500 of this Audit Guide, each City of Philadelphia Department Program has specific auditing requirements. These requirements are in addition to those areas of audit specified in Sections 300 and 500 of this Guide. The audit requirements listed below are not all inclusive and do not represent an audit program for conducting a financial and compliance audit of the program(s). The audit requirements listed are presented as highlights of areas of special interest to the Department. Any deficiencies noted as a result of the procedures are to be disclosed in the Schedule of Finding and Questioned Costs.

.02 For Fee-for-Service Contracts the client care contracts are written for a group of unspecified clients to receive a covered group of services at specified per diems, usually written for a period of one year.

.03 The auditor should perform tests, relating to Fee-for-Service, to determine that:

- Provider maintains case records for all clients appearing on monthly billings.
- Client attendance and participation in the service is documented.

SECTION 2140 - FINANCIAL COMPLIANCE PROCEDURES

.01 Contracted agencies are required to have in place a cost allocation plan to account for indirect costs relating to the provision of program services in accordance with the Commonwealth of Pennsylvania, Department of Public Welfare, Chapter 3170 Regulations (DPW), Section 3170.60. The auditor should determine that this allocation plan is in compliance with the DPW Section 3170.60 regulations and the "Indirect Cost Allocations" Section of the Instructions For Completing The Report of Functional Expenditures as specified in Exhibit B in this Guide Section.

SECTION 2150 - SUPPLEMENTAL FINANCIAL SCHEDULES AND REPORTS

.01 The Organization's audit report must include the following Supplemental Financial Schedules for each City of Philadelphia contract, in addition to the financial statements as specified in Sections 400 and 500 of this Audit Guide. A designation has been made for those supplemental schedules required for a "single audit" report (Section 400) or a "program audit" report (Section 500). The auditor will be required to issue an opinion on the Supplemental Schedules listed below as specified in Section 400 of this Audit Guide.

| <u>Supplemental Financial Schedule</u> | <u>Section Ref. to Sample Format</u> | <u>Single Audit Report</u> | <u>Program Audit Report</u> |
|---|--|------------------------------------|-------------------------------------|
| <input type="checkbox"/> Report of Revenue by Functional Program (1) | 2150.02 | Yes | Yes |
| • Report of Functional Expenditures by Program (1) | 2150.03 | Yes | Yes |
| • Independent Auditor's Report on Cost Allocation Plan | 2150.04 | Yes | Yes |
| <input type="checkbox"/> Report of Excess Revenue (1) | 2150.05 | Yes | Yes |

Explanatory Note:

- (1) These reports are to be completed by the Organization based upon the final audited expenditures in accordance with the instructions referenced below:

| <u>Explanations for Completing Report</u> | <u>Exhibit Ref.</u> |
|--|---------------------|
| Report of Revenue by Functional Program | A |
| Report of Functional Expenditures by Program | B |
| Report of Excess Revenue | C |

| REPORT OF REVENUE BY FUNCTIONAL PROGRAM | | Agency Name: | | | | City of Philadelphia Department of Human Services | | |
|---|-------------------------------|---------------------|--|--|--|--|--|--|
| Year Ended | | Address: | | | | | | |
| Sources of Revenue | | Total All Functions | | | | | | |
| 60 | Federal Government | | | | | | | |
| 61 | Title I | | | | | | | |
| 62 | Title II | | | | | | | |
| 63 | Title XIX | | | | | | | |
| 64 | Title XX | | | | | | | |
| 65 | Other Federal (Specify) | | | | | | | |
| 66 | | | | | | | | |
| 67 | | | | | | | | |
| 68 | | | | | | | | |
| 69 | | | | | | | | |
| 70 | | | | | | | | |
| 71 | State Government (Specify) | | | | | | | |
| 72 | | | | | | | | |
| 73 | | | | | | | | |
| 74 | Phila. OHS | | | | | | | |
| 75 | Phila. OHS Comm. Block Grants | | | | | | | |
| 76 | Other Counties (Specify) | | | | | | | |
| 77 | | | | | | | | |
| 78 | | | | | | | | |
| 79 | | | | | | | | |
| 80 | Board of Education | | | | | | | |
| 81 | C.O.O.D.A.P. | | | | | | | |
| 82 | MH/MR | | | | | | | |
| 83 | Other (Specify) | | | | | | | |
| 84 | | | | | | | | |
| 85 | Private Fund Raising | | | | | | | |
| 86 | Investment Income | | | | | | | |
| 87 | | | | | | | | |
| 88 | Rental Income | | | | | | | |
| 89 | Endowment Funds | | | | | | | |
| 90 | Foundations | | | | | | | |
| 91 | United Way | | | | | | | |
| 92 | Pro/Imm Income | | | | | | | |
| 93 | Client Fee | | | | | | | |
| 94 | | | | | | | | |
| 95 | Grand total | | | | | | | |

Notes per multiple year funding. Use the following codes:

A - Last year B - 2nd year C - 3rd year

r:1
uj
mug
0
Z
N
...
UI
0
N

Accounting Method Used

**2100-9 (Rev.
6/16)**

| REPORT OF FUNCTIONAL EXPENDITURES BY PROGRAM | | Agency Name: | | | | City of Philadelphia Department of Human Services | | | |
|---|------------------------------------|------------------------|--|--|--|--|--|--|--|
| Year Ended | | Address: | | | | | | | |
| Objects of Expense | | Total All Functions | | | | | | | |
| | Salaries & Wages | | | | | | | | |
| 1 | Administration | | | | | | | | |
| 2 | Professional | | | | | | | | |
| 3 | Clerical | | | | | | | | |
| 4 | Maintenance & Services | | | | | | | | |
| 5 | Child Care & Activities | | | | | | | | |
| 6 | F.I.C.A. (Employer's Share) | | | | | | | | |
| 7 | Unemployment Compensation | | | | | | | | |
| 8 | Workmen's Compensation | | | | | | | | |
| 9 | Employee Benefits | | | | | | | | |
| 10 | Other (Specify) | | | | | | | | |
| 11 | Total Social Services & Child Care | | | | | | | | |
| 12 | MH/MR Salaries | | | | | | | | |
| 13 | MH/MR F.I.C.A. (Employer's Share) | | | | | | | | |
| 14 | MH/MR Unemployment Comp. | | | | | | | | |
| 15 | MH/MR Workmen's Comp. | | | | | | | | |

| | | | | | | | | |
|----|--------------------------------------|--|--|--|--|--|--|--|
| 16 | MH/MR Employee Benefits | | | | | | | |
| 17 | Total MH/MR | | | | | | | |
| 18 | Educational Salaries | | | | | | | |
| 19 | Educational F.I.C.A. (Emp. Share) | | | | | | | |
| 20 | Educational Unemployment Comp. | | | | | | | |
| 21 | Educational Workmen's Comp. | | | | | | | |
| | Educatioaal Employee Be'''fi• | | | | | | | |
| | Total Educational | | | | | | | |
| | Medical Salaries | | | | | | | |
| 25 | Medical F.I.C.A. (Employer's Share) | | | | | | | |
| | Medical Un,mploymeot Comp. | | | | | | | |
| | Medical Workmen's Comp. | | | | | | | |
| | Medical Employee Benefits | | | | | | | |
| | Total Medical | | | | | | | |
| | TOTAL SALARIES & WAGES | | | | | | | |

| | | |
|---|--------------|--|
| REPORT OF FUNCTIONAL EXPENDITURES BY PROGRAM | Agency Name: | City of Philadelphia Department of Human Services |
| | Address: | |
| Year Ended _____ | | |

Total All
Functions

| | | | | | | | | |
|----|---------------------------------------|--|--|--|--|--|--|--|
| | OPERATING EXPENSE & ADMIN. | | | | | | | |
| 31 | Prof. Fees & Contract Payments | | | | | | | |
| 32 | Supplies | | | | | | | |
| 33 | Telephone | | | | | | | |
| 34 | Postage & Shipping | | | | | | | |
| 35 | Local Transportation | | | | | | | |
| 36 | Outside Printing, Artwork Etc. | | | | | | | |
| 37 | Conferences, Conventions & Mtgs. | | | | | | | |
| 38 | Subscriptions, Publications | | | | | | | |
| 39 | Membership Dues | | | | | | | |
| 40 | Awards & Grants | | | | | | | |
| 41 | Equip. Furn & Mtr. Vehicles Rental | | | | | | | |
| 42 | Equip. Furn & Mtr. Vehicle Use Allow. | | | | | | | |
| 43 | Fund Raising | | | | | | | |
| 44 | Other (Specify) | | | | | | | |
| 45 | Total Social Services & Child Care | | | | | | | |
| 46 | Operating Expense - MH/MR | | | | | | | |
| 47 | Operating Expense - Educational | | | | | | | |
| 48 | Operating Expense - Medical | | | | | | | |
| | | | | | | | | |

| | | | | | | | | |
|----|---|--|--|--|--|--|--|--|
| 49 | TOTAL OPER. EXP. & ADMIN. | | | | | | | |
| | | | | | | | | |
| | OCCUPANCY | | | | | | | |
| | | | | | | | | |
| | OfkReat | | | | | | | |
| | Bldg. & Bldg. Equip. Ins. | | | | | | | |
| | Bldg. & Gmunds Mai,t & Repaics | | | | | | | |
| | Utilities | | | | | | | |
| 54 | | | | | | | | |
| - | | | | | | | | |
| 55 | | | | | | | | |
| - | | | | | | | | |
| 56 | | | | | | | | |
| 57 | Other (Specify) | | | | | | | |
| 58 | Total Social Services & Child Care | | | | | | | |
| 59 | Occupancy Expense - MH/MR | | | | | | | |
| | Occupacy - Educatioaal | | | | | | | |
| | Occupancy Expense - Medical | | | | | | | |
| | | | | | | | | |
| 62 | TOTAL OCCUPANCY EXPENSE | | | | | | | |

| REPORT OF FUNCTIONAL EXPENDITURES BY PROGRAM | | Agency Name: | | | | City of Philadelphia Department of Human Services | | |
|---|------------------------------------|------------------------|--|--|--|--|--|--|
| Year Ended _____ | | Address: | | | | | | |
| | | Total All Functions | | | | | | |
| | CHILDREN'S DIRECT EXPENSE | | | | | | | |
| 63 | Food or Board Payments | | | | | | | |
| 64 | Subsidy Payments to Foster Par. | | | | | | | |
| 65 | Clothing, Cleaning & Repairing | | | | | | | |
| 66 | Activities, Recreation, Camp | | | | | | | |
| 67 | Personal Expenses | | | | | | | |
| 68 | Transportation | | | | | | | |
| 69 | Med. & Dental Fees & Supplies | | | | | | | |
| 70 | Other (Specify) | | | | | | | |
| 71 | Total Social Services & Child Care | | | | | | | |
| 72 | Children's Direct Exp. - MH/MR | | | | | | | |
| 73 | Children's Direct Exp. - Educ. | | | | | | | |
| 74 | Children's Direct Exp. - Medical | | | | | | | |
| 75 | TOTAL CHILDREN'S DIRECT EXP. | | | | | | | |
| | | | | | | | | |
| | GRAND TOTAL EXPENSES | | | | | | | |

| | | | | | | | | |
|---------------------------------|------------------------------|--|--|--|--|--|--|--|
| 76 | Child Care & Social Services | | | | | | | |
| 77 | MH/MR | | | | | | | |
| 78 | Educational | | | | | | | |
| 79 | Medical | | | | | | | |
| 80 | Non-Allowable Expenses | | | | | | | |
| | | | | | | | | |
| 81 | GRAND TOTAL ALL EXPENSES | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| TOTAL DAYS OF CARE ALL CHILDREN | | | | | | | | |
| TOTAL DAYS OF CARE DHS CHILDREN | | | | | | | | |
| | | | | | | | | |
| CAPACITY OF ALL FACILITIES | | | | | | | | |

SECTION 2150.04

**INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH SPECIFIED
INDIRECT COST ALLOCATION REQUIREMENTS**

Board of Directors

(Name of Organization)

We have examined *(Name of Organization)*'s compliance with allocating indirect costs reflected in the City of Philadelphia, Department of Human Services Report of Functional Expenditures as required by the Commonwealth of Pennsylvania, Department of Public Welfare, Section 3170.60 of the Chapter 3170 Regulations; and the "Indirect Cost Allocations" Section of the City of Philadelphia Subrecipient Audit Guide - Instructions For Completing The Report of Functional Expenditures (Section 2000, Exhibit B) during the year ended June 30, 20XX. Management is responsible for *(Name of Organization)*'s compliance with those requirements. Our responsibility is to express an opinion on *(Name of Organization)*'s compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, including examining, on a test basis, evidence about *(Name of Organization)*'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on *(Name of Organization)*'s compliance with specified requirements.

In our opinion, *(Name of Organization)* complied, in all material respects, with the aforementioned requirements for the year ended June 30, 20XX.

This report is intended solely for the information and use of the audit committee, management, and the City of Philadelphia Department of Human Services and is not intended to be and should not be used by anyone other than these specified parties.

(Accounting Firm's Signature)

City, State

(Report Date)

REPORT OF EXCESS REVENUE

Agency Name

Address

City, State Zip Code

| | Total DHS Services | Service A | Service B | Service C |
|--|-------------------------------|------------------|------------------|------------------|
| Total DHS Revenue: | 900,000 | 600,000 | 300,000 | 0 |
| Deduct: Expenditures for Phila. DHS Services: | | | | |
| Salaries & Wages | 600,000 | 400,000 | 200,000 | 0 |
| Operating & Administration | 120,000 | 80,000 | 40,000 | 0 |
| Occupancy | 30,000 | 20,000 | 10,000 | 0 |
| Children's Direct Expense | 100,000 | 60,000 | 40,000 | 0 |
| Total DHS Expenses: | 850,000 | 560,000 | 290,000 | 0 |
| Excess Revenue/(Expenses): | 50,000 | 40,000 | 10,000 | 0 |

EXHIBITS

Children and Youth Division and Juvenile Justice Services

TABLE OF CONTENTS

EXHIBIT DESCRIPTION

- | | |
|----------|--|
| A | Instructions for Completing the Report of Revenue by Functional Program |
| B | Instructions for Completing the Report of Functional Expenditures by Program |
| C | Schedule of Days of Care |
| D | Instructions for Completing the Report of Excess Revenue |

EXHIBIT A

**INSTRUCTIONS FOR COMPLETING THE REPORT OF
REVENUE BY FUNCTIONAL PROGRAM (85-396)**

All revenue, from whatever source, should be disclosed in the Report of Revenue by Functional Program. As the name of the report implies, all revenue should be shown for each functional program provided by the Agency. If certain types of income or revenue are not directly attributable to a specific agency function, the revenue should be pro-rated among the various functions in the same ratio as the costs of the various functions. Total revenue for all functions should also be indicated.

Columnar headings are provided for total revenue as well as for selected program services. For other services, the type(s) of service or function should be typed in one or more of the blank columnar headings provided for this purpose.

Revenue is to be reported in a manner which conforms to that used in the agency's CPA audit, listing all revenue sources indicated in the report. The agency should state which accounting method it utilizes, whether cash or accrual, or any variant thereof, **in** the space at the lower right of the form.

For sources of revenue not specifically indicated on the form, the agency should utilize one of the spaces marked "other" and specify what the source of revenue is, in that space. Bequests and contributions are examples of "other" sources of revenue.

Revenue from the Federal government should be listed first, followed by State sources of revenue, Philadelphia Department of Human Services, other counties, and then miscellaneous public and private revenue sources.

A definition of each revenue source listed on the form follows:

Line 61 Title I - refers to the Elementary and Secondary Education Act (ESEA). This title is for grants to improve basic skills achievement for educationally deprived children who live in the attendance areas that have high concentrations of children from low-income families.

Line 62 Title II - This also refers to ESEA. It includes grants to provide additional library resources, textbooks, and other instructional materials for all children.

Line 63 Title XIX - refers to the Social Security Act, as amended. This title provides for grants for Medical Assistance Programs to furnish: **(1)** medical assistance on behalf of families with dependent children, and **(2)** rehabilitation and other services to help such families to attain or retain capability for independence or self-care.

EXHIBIT A

Line 64 Title XX - also refers to the Social Security Act. It provides for grants for basic social services to prevent or reduce dependency to prevent or reduce neglect, abuse, or exploitation of children, and to prevent or reduce inappropriate institutional care by providing for community-based care, home based care, or other forms of less intensive care.

Lines 65-70 Any other Federal source of funding should be reported on lines 65 through 70, if needed. These other sources would include Social Security benefits on behalf of a child, Railroad Retirement benefits, Supplemental Security Income, and Veterans Administration benefits. In addition, Titles IV-A and IV-B, of the Social Security Act, as defined below, should be included under "other federal" revenue sources.

Title IV-A - grants for aid and services to needy families with dependent children, which includes money payments with respect to, or medical care in behalf of, dependent children.

Title IV-B - grants for child welfare services which supplement, or substitute for, parental care and supervision for the purpose of preventing or remedying the neglect, abuse, exploitation, or delinquency of children.

Lines 71-73 Any funding provided by the State Government should be shown on these lines. **If** funds are received from any other state than Pennsylvania, specify which state.

Line 74 Philadelphia DHS - indicates per-diem rate funds received from the Children and Youth Agency. Total annual funds should be reported here, not at the daily rate.

Line 75 Philadelphia DHS Community Block Grants - These are City of Philadelphia Councilmanic grants used in the prevention of juvenile delinquency and providing recreational activities and counseling.

A Group- up to \$15,000, for licensed facilities
B Group - up to \$6,500, unlicensed facilities
C Group - up to \$5,000, to non-structured,
small community based, unlicensed groups.

Lines 76-79 Other counties. Funding from any other County Children and Youth Agency should be reported here. The County providing the funds should be specified.

Line 80 Board of Education - Funding provided by the Board of Education should be indicated on this line. **If** funds are received from a School District outside the City of Philadelphia, specify which school board provides the funds.

EXHIBIT A

- Line 81 C.O.D.A.A.P. - This is the City of Philadelphia Coordinating Office for Drug and Alcohol Abuse Programs. This office passes on funds from the Governor's Council on Drug & Alcohol Abuse, as well as from other sources.
- Line 82 MH/MR - Funds received from the local Mental Health/Mental Retardation agency should be reported here. If the MH/MR agency is outside the City of Philadelphia, specify which agency provides the funds.
- Lines 83-84 Funds from any other State or local government agency should be reported here. The source of the funds should be specified.
- Line 85 Funds received from any source of private fund raising should be reported here, whether from corporate grants, bake sales, etc.
- Lines 86-87 Investment Income - In from, investment income may include interest, dividends, royalties, gains on dispositions of securities, and even net earnings from activities conducted solely for the production of income. Enter all such income on this line.
- Line 88 Rental Income - This includes income from the rental of real estate, buildings, or property, whether the facility or resource is owned by the agency or is available for its use as an income-producer.
- Line 89 Endowment Fund - A fund arising from a bequest, gift, or other donor instrument, the income of which is devoted to a specific purpose until a specified time, or the occurrence of a specific event, or in perpetuity. The income from the fund should be reported here.
- Line 90 Foundation Income - Income received from any foundation should be reported here. The name of the foundation should be indicated on Line 90, after the word "foundation".
- Line 91 United Way - These funds include three main categories: **(1)** deficit financing; **(2)** grants, which are determined by various review committees, and are not linked to a particular service; and **(3)** project funding, for specified services of an agency, usually of an innovation nature. In addition, there is some funding for particular items of expense, such as capital improvements.
- Line 92 Program Income - This category should include revenue from activities that, although administered by it, a voluntary agency regards as incidental to its primary services, or from activities that are conducted primarily as therapeutic training or vocational training. Income from the operation of a farm is an example of the latter type of activity.

EXHIBIT A

Line 93 Client Fees - These are direct fees charged the clients for program services rendered.

Line 94 Other - Include revenue from any other source not mentioned in instructions.

Line 95 Grand Total - Total of all funds, grants and revenue.

For revenue specifically earmarked for a particular function, the agency should place an asterisk to the left of such revenue item(s) on the form.

For multiple year funding, a code letter should be used to indicate whether the, funding will continue and which year of funding has been received in the fiscal period just ended. "A" should be used to indicate the first year of funding; "B" the second year; and "C" the third year of funding.

(For any additional years of funding, use "D", "E", "F", for 4th, 5th, and 6th year, respectively.)
If the funding is to be continued in the next fiscal period (i.e. the fiscal period following the one just ended and reported on herein), use a "Y" to indicate this fact. If the funding will not be continued in the current fiscal year, use an "X" to indicate this. The code letters A, B, or C should be placed to the upper right of the revenue figure: the code letter Y or X should be placed to the lower right of the figure.

EXHIBIT B

**INSTRUCTIONS FOR COMPLETING
THE REPORT OF FUNCTIONAL EXPENDITURES 85-185 (REV. 5195)**

INTRODUCTION

Cost accounting is an essential element of compliance with the regulations governing purchase of care by public child welfare agencies as set forth in Pennsylvania Department of Public Welfare 55 PA Code, Chapter 3170 "Allowable Costs and Procedures For County Children and Youth".

Careful determination of costs is essential to the continued vigor of programs conducted under contracts with provider agencies. Recognition is given that there are both direct and indirect costs which contribute to the quality and viability of services.

REIMBURSABLE AND NON-REIMBURSABLE EXPENDITURES

Effective for the Contract Year beginning July 1, 1995, the City of Philadelphia has issued Contract Cost Principles And Guidelines. This document contains instructions for the determination of Direct and Indirect costs, basic guidelines for allowability of costs, reasonableness of costs and standards for selected cost items.

In determining allowable expenses for this report, Contract cost Principles And Guidelines should be considered in conjunction with the 55 PA Code, Chapter 3170, entitled "*Allowable Costs And Procedures For County Children And Youth*" and the Office of Management And Budget Circular A-122 entitled "*Cost Principles For Nonprofit Organizations*".

All phases of a function should be included so that both intake and post-placement (after care) service costs are reflected.

MH/MR, EDUCATIONAL AND MEDICAL COSTS

When calculating MH/MR, Educational and Medical costs, consider only the costs that are an addition to the normal social service and child care costs (e.g. The salary and wage cost for a social worker who provides the same service for all clients whether in special **MH/MR** or Medical programs or not would all be considered social service cost. The salary and wage cost for a worker who specializes in the care of MH/MR or medical clients and works with these clients only would be considered MH/MR or medical cost).

EXHIBIT B (CONT'D)
REPORT FORMAT

A) Column Headings - **DHS Contracted Services**

- 1) Columns must be headed by functional services titles as they appear on the agency's monthly billings to the city.
- 2) A separate column must be prepared for each service.
 - e. g., If the agency bills for several different categories of Foster Family Care, a separate column must be prepared for each specific foster care service. It is not acceptable to combine services and list them in one column such as combining several different categories of foster family care under the heading "Foster Care".
- 3) Reporting by agency cost center is not acceptable if these cost centers do not directly correspond with specific DHS contracted services.

If agency costs centers do not correspond with specific DHS contracted services, a method of allocation must be used to determine costs attributable to specific services.

e. g., A column headed by Administration and Management is not acceptable. These costs must be allocated to individual services.

B) Column Headings - Non-DHS Contracted Services

- 1) Figures for functions performed by the agency which are not purchased by DHS must be included so that the "Total All Functions" column will agree with the total per the Statement of Revenue, Expenses and Changes in Fund Balance.
- 2) Functions not purchased by DHS may be listed individually or may be combined in one column with the heading "All Non-DHS Services".

C) Column Heading - Total All Functions

- 1) Amounts in this column should include all agency expenditures (DHS and NonDHS) for all programs and the Grand Total of All expenses must agree with the total per the Statement of Revenue, Expenses and Changes in Fund Balances.
- 2) All line items must be correctly cross-footed.

Please note only properly formatted reports will be accepted.

EXHIBIT B (CONT'D)

DESCRIPTION OF-REPORT FORM ENTRIES

Enter all items whether allowable or non-allowable. The total of non-allowable expenses is to be entered on Line 80.

SALARIES AND WAGES

Lines 1 through 5

CONTRACT COST PRINCIPLES SECTION II, PARAGRAPH D-5

Include:

Full time and part-time employees.
Direct charges and indirect charge allocations.

Do Not Include:

Consultants and others engaged on a contract basis.
Employees who provide Mental Health/Mental Retardation, Educational or Medical services.

Lines 6 through 9

CONTRACT COST PRINCIPLES SECTION II PARAGRAPH D-5

Include:

The FICA, Unemployment Compensation, Workmen's Compensation and Employee Benefits (Pension Plans, Health Insurance, etc.) applicable to the wages listed on Lines 1 through 5.

Line 10

Include:

All salaries and wages paid which do not fall into any of the previous classifications, plus the applicable taxes and benefits.

Specify the type of wage expense listed.

Line 11 is the total of Lines 1 through 10.

Line 12

Include:

EXHIBIT B (CONT'D)

Only the wages paid to employees who provided MH/MR services. These are employees who specialize in the care and treatment of clients who experience mental retardation and/or acute and extended mental illness.

Lines 13 through 16

Include:

The FICA, Unemployment Compensation, Workmen's Compensation and Employee Benefits applicable to the wages listed on Line 12.

Line 17 is the total of Lines 12 through 16.

Line 18

Include:

Only the wages paid to employees who provided educational services. This would encompass teachers and employees in teaching related positions who are engaged in an accredited education program.

Do Not Include:

Tutors who are not part of an accredited education program that are providing supplementary teaching services. List these wages on Line 2.

Lines 19 through 22

Include:

The FICA, Unemployment Compensation, Workmen's Compensation and Employee Benefits applicable to the wages listed on Line 18.

Line 23 is the total of Lines 18 through 22.

Line 24

Include:

Only the wages paid to employees who provided medical services. These are employees who specialize in the care and-treatment of clients who experience severe medical afflictions or prolonged illness. This would encompass doctors, nurses, physical therapists and employees in other health care related positions.

Lines 25 through 28

Include:

The FICA, Unemployment Compensation, Workmen's Compensation and Employee Benefits applicable to the wages listed on Line 24.

EXHIBIT B (CONT'D)

Line 29 is the total of Lines 24 through 28.

Line 30 is the sum of Lines 11, 17, 23 and 29.

OPERATING EXPENSE AND ADMINISTRATION

Line 31 - Professional Fees And Contract Payments

CONTRACT COST PRINCIPLES SECTION II, PARAGRAPH D-19

Include fees and-expenses of professional practitioners and consultants who are not employees of the agency and are engaged as independent contractors for specified services on a fee or other individual contract basis such as legal, auditing and consulting fees and expenses.

Line 32 - Supplies

CONTRACT COST PRINCIPLES SECTION II, PARAGRAPH D-16

Include the cost of office supplies and materials.

Line 33 - Telephone

CONTRACT COST PRINCIPLES SECTION II, PARAGRAPH D-4

Include telephone charges.

Line 34 - Postage And Shipping

CONTRACT COST PRINCIPLES SECTION III PARAGRAPH D-4

Include postage, parcel post, trucking and other delivery expenses.

Line 35 - Local Transportation

CONTRACT COST PRINCIPLES SECTION II, PARAGRAPH D-24

Include expenses of travel and transportation for staff and clients such as bus, taxi or railroad fares and the expenses of operating agency vehicles such as gas, oil, repairs, etc. Also include mileage allowances for the use of employee or volunteer automobiles and parking charges and tolls.

Line 36 - Outside Printing, Artwork, Etc.

EXHIBIT B (CONT'D)

CONTRACT COST PRINCIPLES SECTION III PARAGRAPH D-18

Include the costs of printing, commercial artists, art work, photographs and other costs of in-house publications such as annual reports, brochures, newsletters, etc.

Line 37 - Conferences, Conventions And Meetings

CONTRACT COST PRINCIPLES SECTION II, PARAGRAPH D-17

Include all expenses of conducting or of staff attendance at meetings related to an agency's activities such as transportation, mileage allowances, hotel, meals and incidental expenses of out-of-town conferences and conventions. Also include speaker honorariums, meeting space, equipment rentals and other related expenses.

Line 38 - Subscriptions, Publications

CONTRACT COST PRINCIPLES SECTION II, PARAGRAPH D-17

Include the costs of subscriptions, reference and resource publications, technical journals, books and pamphlets.

Line 39 - Membership Dues

CONTRACT COST PRINCIPLES SECTION II, PARAGRAPH D-17

Include all membership dues in other organizations, both individual and agency, quota payments and other formula-based or prescribed payments to local or national organizations.

Line 40 - Awards And Grants

CONTRACT COST PRINCIPLES SECTION 11, PARAGRAPH D-11

Include amounts paid to individuals or organizations for support of research, fellowship, scholarship and other health or welfare programs.

Line 41 - Rental Expense of Equipment, Furniture And Motor Vehicles

CONTRACT COST PRINCIPLES SECTION 11, PARAGRAPH D-20

Include the rental or lease expense of equipment, furniture and motor vehicles essential to the operation of the programs under contract.

Line 42 - Use Allowance For Equipment, Furniture And Motor vehicles

EXHIBIT B (CONT'D)

CONTRACT COST PRINCIPLES SECTION II, PARAGRAPH D-7

Determine the use allowance for Equipment, Furniture and Motor Vehicles in accordance with the instructions contained in Paragraph D-7.

Line 43 - Fund Raising

CONTRACT COST PRINCIPLES SECTION II, PARAGRAPH D-9

Include all expenses of activities that constitute or are an integral part of an appeal for financial support.

Line 44 - Other

CONTRACT COST PRINCIPLES SECTION II, PARAGRAPHS D-2, 3, 8, 10, 13, 23

Include:

All operating and administrative expenses which are not reportable under Lines 31 through 43 and Lines 46 through 48.

Specify the type of expense listed.

Line 45 is the Sum of Lines 31 through 44

Line 46 - Operating Expense - MH/MR

Include the total of all expenses which could be classified under Lines 31 through 44 but were incurred specifically in the provision of services to clients who experience mental retardation and/or acute and extended mental illness.

Line 47 - Operating Expense - Educational

Include the total of all expense which could be classified under Lines 31 through 44 but were incurred specifically in the provision of an accredited education program.

Line 48 - Operating Expenses - Medical

Include the total of all expenses which could be classified under Lines 31 through 44 but were incurred specifically in the provision of services to clients who experience severe medical afflictions or prolonged illness.

Line 49 in the Sum of Lines 45 through 48.

OCCUPANCY

EXHIBIT B (CONT'D)

Line 50 - Office Rent

CONTRACT COST PRINCIPLES SECTION II PARAGRAPH D-20

Include amounts paid under rental or lease agreements for buildings or offices used in providing contracted services.

The parties must be unrelated and continue as such. When an agency enters into a sale and lease back agreement with a related purchaser, the expense is non-allowable.

The amount of rent charged to any given program shall be prorated in direct relation to the amount of space utilized by the general public for similar space in that geographical area.

Line 51 - Building And Building Equipment Insurance

CONTRACT COST PRINCIPLES SECTION II, PARAGRAPH D-12

Include the cost of all insurance associated with the use of buildings and the related equipment such as property and fire insurance.

Line 52 - Building And Grounds Maintenance And Repairs

CONTRACT COST PRINCIPLES SECTION II, PARAGRAPHS D-15, 21

Include the costs of repairs and maintenance of buildings, grounds or space which is used for the activities of the agency such as janitorial services, garbage collection, pest control and grounds maintenance costs.

Repairs are costs incurred for necessary maintenance or upkeep of buildings which neither add to the permanent value of the property, nor appreciably prolong its intended life, but keep it in an efficient operating condition.

Line 53 - Utilities

CONTRACT COST PRINCIPLES SECTION II, PARAGRAPH D-25

Include the cost of electricity, heat, water and other utilities associated with the occupancy of buildings.

Include only the interest portion of mortgage payments for agency property used in providing contracted services.

EXHIBIT B (CONT'D)

Please note that expenses formerly listed on Line 54 Amortization, Line 55 - Mortgage interest and Line SG Depreciation are now to be included on Line 50 - Office Rent.

Line 57 - Other

CONTRACT COST PRINCIPLES SECTION 11, PARAGRAPH D-22

Include:

All occupancy expenses which are not reportable under Lines 50 through 56 and Lines 59 through 61.

Specify the type of expense listed.

Line 58 - is the Sum of Lines 50 through 57.

Line 59 - Occupancy Expense - MH/MR

Include the total of all expenses which could be classified under Lines 50 through 57 but were incurred specifically in the provision of services to clients who experience mental retardation and/or acute and extended mental illness.

Line 60 - Occupancy Expense - Educational

Include the total of all expenses which could be classified under Lines 50 through 57 but were incurred specifically in the provision of an accredited education program.

Line 61 - Occupancy Expense - Medical

Include the total of all expenses which could be classified under Lines 50 through 57 but were incurred specifically in the provision of services to clients who experience severe medical afflictions or prolonged illness.

Line 62 is the Sum of Lines 58 through 61.

CHILDREN'S DIRECT EXPENSE

Line 63 - Food or Board Payments

CONTRACT COST PRINCIPLES SECTION II, PARAGRAPH D-16

Include all board payments to foster parents regardless of the agency definition and extent to which payments meet the cost of care.

EXHIBIT B (CONT'D)

Also include food costs for group or institutional care whether a purchased service or provided directly by the agency.

Line 64 - Subsidy Payments To Foster Parents

CONTRACT COST PRINCIPLES SECTION II PARAGRAPH D-19

Include only payments to foster parents which are in the nature of salaries or bonuses.

Line 65 - Clothing, Cleaning And Repairing

CONTRACT COST PRINCIPLES SECTION II, PARAGRAPH D-16

Include the cost of the purchase of all clothing for the children for whom the agency has responsibility.

Also include the cost of alterations, repair and cleaning.

Line 66 - Activities, Recreation, Camp

CONTRACT COST PRINCIPLES SECTION II, PARAGRAPH D-6

Include the cost of providing recreation for the children whether on grounds or off grounds, such as tickets for sporting, entertainment or cultural events.

Do not include the cost of staff for supervision or the cost of transportation.

Line 67 - Personal Expenses

CONTRACT COST PRINCIPLES SECTION II, PARAGRAPH D-16

Include the cost for children's personal allowance and personal grooming costs.

Line 68 - Transportation

CONTRACT COST PRINCIPLES SECTION II, PARAGRAPH D-24

Include all child related transportation, recreation-related transportation and transportation funds used by clients for home visitation and court appearance.

Line 69 - Medical And Dental Fees And Supplies

CONTRACT COST PRINCIPLES SECTION II, PARAGRAPH D-16

EXHIBIT B (CONT'D)

Include the cost of medical and dental care for children who are not eligible for medical assistance or other insurance or when medical assistance services are not available.

Do not include the costs of medical and dental care that specifically apply to clients included on Lines 72 and 74.

Line 70 - Other

CONTRACT COST PRINCIPLES SECTION II, PARAGRAPH D-16

Include:

All children's direct expenses which are not reportable under Lines 63 through 69 and Lines 72 through 74.

Specify the type of expense listed.

Line 71 is the Sum of Lines 63 through 69.

Line 72 Children's Direct Expense - XH/XR

Include the total of all expenses which could be classified under Lines 63 through 70 but were incurred specifically in the provision of services to clients who experience mental retardation and/or acute and extended mental illness.

Line 73 - Children's Direct Expense - Educational

Include the total of all expenses which could be classified under Lines 63 through 70 but were incurred specifically in the provision of an accredited educational program.

Line 74 - Children's Direct Expense - Medical

Include the total of all expenses which could be classified under Lines 63 through 70 but were incurred specifically in the provisions of services to clients who experience severe medical afflictions or prolonged illness.

Line 75 is the Sum of Lines 71 through 74.

Line 76 - is the total of Lines 11, 45, 58 and 71 less any unallowable expenses.

Line 77 - is the total of Lines 17, 46, 59 and 72 less any unallowable expenses.

Line 78 - is the total of Lines 23, 47, 60 and 73 less any unallowable expenses.

Line 79 - is the total of Lines 29, 48, 61 and 74 less any unallowable expenses.

EXHIBIT B (CONT'D)

Line 80 - is the total of all unallowable expenses that were excluded in Lines 76 through 79.

Line 81 is the Sum of Lines 76 through 80 and should equal the total of Lines 30, 49, 62 and 7S.

Total Days Of Care - All Children

Record in the appropriate Program Function Column the total number of days of care provided during the fiscal period of the report for all children, whether the financial responsibility of Philadelphia Department of Human Services or not. Days of care provided must agree with the total of days billed for all counties for the report period.

Total Days Of Care - DHS Children

Record in- the appropriate Program Function Column the total number of days of care provided during the fiscal period of the report for children who were the financial responsibility of Philadelphia Department of Human Services. These amounts are to be derived from the monthly DHS billings for the report period and are to be accumulated per the attached "Schedule of Days of Care".

Capacity of All Facilities

Record in each Program Function Column the total bed capacity of all of your agency's facilities for that function. For example, if you operate three group homes, record the total number of beds in all three-group homes.

Bed capacity is defined as that number of beds which your agency had to provide care and service during your fiscal year.

If, during the fiscal year, a new facility was opened, please provide the date opened and its capacity separately. For those facilities no longer used during the year, please list the capacity and the date child care usage stopped.

| | | | | | | | | | |
|--------------|--|--|--|--|--|--|--|--|--|
| 12. | | | | | | | | | |
| | | | | | | | | | |
| Total | | | | | | | | | |

2100-31 (Rev. 6/16)

Exhibit D

Using the Report of Revenue by Functional Program (2150.02) and the Report of Functional Expenditures (2150.03) as basis, a Report of Excess Revenue should be constructed. All of the information necessary for the report has already been obtained for purposes of completing the functional revenue and expenditure reports.

All revenue received from the Philadelphia Department of Human Services (DHS) should be listed in column format according to the service provided by the agency for Philadelphia DHS. The expenses should then be listed in column format, also segregated according to service provided by agency for DHS. The expense line items should be the total dollar amounts expended for Salaries & Wages, Operating & Administration, Occupancy, and Children's Direct Expense. The above line item expenses should then be totaled and placed in line item labeled "Total DHS Expenses." The total DHS expenses should then be subtracted from DHS revenue to obtain the "Excess of Revenue/(Expenditures)." Please refer to section 2150.05 for the format to be used.

SECTION

2200-1 (Rev. 6/16)

2200

OTHER HUMAN SERVICES PROGRAMS

.01 The Department of Human Services administer various other Programs as detailed in the following Section.

SECTION 2210- PROGRAM DESCRIPTIONS AND OPERATIONS

Human Services Development Fund

.01 The Human Services Development Fund (HSDF) was implemented in Fiscal Year 1984-85 in response to the request of Counties for more discretion and flexibility to accommodate local needs and priorities within the Human Service Programs for which Counties are responsible. The HSDF affords Counties the opportunity to develop innovative services tailored to meet particular needs which may not be met within the categorical funding structure; to develop processes which are intended to enhance the coordination of activities among Human Service Agencies, advocates and Programs; and to expand existing categorical services within the County-operated Programs.

.02 The Human Services Development Fund provides funding for the provision of services through the Adult Services, Aging, Children and Youth, Drug and Alcohol, Homeless Assistance and the Community Mental Health and Mental Retardation Programs in order to promote, improve and sustain the quality of family life in Pennsylvania.

.03 Services are provided to eligible persons for the purpose(s) of:

- Achieving or maintaining economic self-support to prevent, reduce or eliminate dependency;
- Achieving or maintaining self-sufficiency, including reduction or prevention of dependency;
- Preventing or remedying neglect, abuse or exploitation of children and adults unable to protect their own interests, or preserving, rehabilitating, or reuniting families;
- Preventing or reducing inappropriate institutional care by providing for community-based care, home-based care, or other forms of less intensive care; or
- Securing referral or admission for institutional care when other forms of care are not appropriate.

.04 HSDF funds may be used only for services within the seven program areas for which counties are responsible. These funds may be used to expand existing services in any or all of the above program areas for the Coordination of Services among those programs, for Generic Services targeted toward clients of two or more of the programs, for Specialized

2200-1 (Rev. 6/16)

SECTION

2210(CONT.)

Services focused upon one or more of the seven programs, and for Volunteer Recruitment and Training. Counties may also, within limits, use HSDF funds for administrative costs relative to managing their HSDF programs.

Family Preservation Program

.05 The purpose of this program is to provide intensive crisis intervention to families at high risk of having their children placed out of home; to motivate these families to accept services by intervention at a point of crisis within the family; to enhance the family's ability to care for their children; to increase the life skills and coping capacities of family members; to promote the wellbeing of the children of such families and to assist families in obtaining needed services in health, education, housing, training, employment, etc.

Department of Health and Human Services Discretionary Grant (Training)

.06 The purpose of this program is to raise competency levels and increase morale by promoting self-confidence through enhancing workers' knowledge and level of skill in the areas of Social Work, Supervision, Policy, Planning and Administration, Clerical and Foster Parenting.

Adolescent Initiative

.07 To purpose of this program is to move youth further from institutionalized dependency and counterproductive life styles and towards the acquisition of the skills, knowledge and outlooks necessary to achieve responsible adult independence.

SECTION 2220- FEDERAL ASSISTANCE LISTING NUMBERS (ALN)/OTHER REGULATIONS

.01 The Federal ALN is 93.554 for the Department of Health and Human Services Discretionary Grant (Training) Program. The Adolescent Initiative Federal ALN is 72.014. The Human Services Development Fund and Family Preservation Programs are State funded; therefore, a Federal ALN is not applicable.

Human Services Development Fund

.02 Applicable Other Regulations:

- Human Services Development Fund, 1991-1992 - Instructions and Requirements (Commonwealth of Pennsylvania, Department of Public Welfare, Office of Social Programs - Issued December 1991)

SECTION

2220(CONT.)

Family Preservation Program

.03 Applicable Other Regulations:

- Commonwealth of Pennsylvania, Department of Public Welfare - Special Transmittal dated April 20, 1991 - Family Preservation Service Grant - Fiscal Reporting

Department of Health and Human Services Discretionary Grant (Training)

.04 Applicable Other Regulations:

- OMB Circular A-21, Cost Principles for Educational Institutions

Adolescent Initiative

.05 Applicable Other Regulations:

- Commonwealth of Pennsylvania, Department of Public Welfare - Children, Youth and Families Bulletin - 1991/92 Title IV-E Independent Living Program Guidelines and Application Process

SECTION 2230 - PROGRAM COMPLIANCE PROCEDURES

.01 As discussed in Sections 300 and 500 of this Audit Guide, each City of Philadelphia Department program has specific auditing requirements. These requirements are in addition to those areas of audit specified in Sections 300 and 500 of this Guide. The audit requirements listed below are not all inclusive and do not represent an audit program for conducting a financial and compliance audit of the program(s). The audit requirements listed are presented as highlights of areas of special interest to the Department. Any deficiencies noted as a result of the procedures are to be disclosed in the Schedule of Findings and Questioned Costs.

Human Services Development Fund

.02 Counties are not prohibited from contracting for HSDF services with agencies which also provide other Social Service Programs. If the County elects to contract with such an agency (which receives separate funding to provide other services), the County must ensure that adequate documentation is maintained by that agency to show that HSDF funds are used only for approved **2230- (CONT.)**

HSDF services to HSDF clients. HSDF funds may not be used to subsidize programs and/or services which are not allowable and which have not been approved in the HSDF plan.

SECTION

.03 The auditor should perform tests to determine that:

- Clients receiving services under HSDF are not receiving similar services billed under another program.
- Wage expense charged to HSDF is not for employees who are actually performing services for clients billed under another program.

.04 At this time there are no specific program compliance audit procedures for the additional programs listed in Section 2210.

SECTION 2240 - FINANCIAL COMPLIANCE PROCEDURES

.01 At this time there are no additional specific financial compliance audit procedures for any of the programs listed in Section 2210, other than those procedures required by Section 307 of this Audit Guide.

SECTION 2250- SUPPLEMENTAL FINANCIAL SCHEDULES AND REPORTS

.01 At this time there are no supplemental financial reports and schedules for any of the programs listed in Section 2210.

SECTION 3140-FINANCIAL COMPLIANCE PROCEDURES

.01 As discussed in Sections 300 and 500 of this Audit Guide, each City of Philadelphia Department Program has specific auditing requirements. These requirements are in addition to those areas of audit specified in Sections 300 and 500 of this Guide. The audit requirements listed on the following pages are not all inclusive and do not represent an audit program for conducting a financial and compliance audit of the Program(s). The audit requirements listed are presented as highlights of areas of special interest to the Department. Any deficiencies noted as a result of the procedures are to be disclosed in the Schedule of Findings and Questioned Costs.

.02 The essential features relating to financial operations of all CEO Programs are as follows:

- Tax filings to all government agencies and "copy" of payment.
- Fidelity Bonding Insurance
- Must equal at least twenty-five percent (25%) of full contract amount insuring employees handling cash for the contract period.

.03 The audit procedures for the above are to:

- Verify timeliness of tax filings and deposits.
- Determine adequacy of bonding insurance.

SECTION 3000

MAYOR'S OFFICE OF COMMUNITY EMPOWERMENT AND OPPORTUNITY

SECTION 3001- GENERAL INFORMATION

.01 The mission of CEO is to align the City's efforts to lift individuals and communities out of poverty and increase opportunities for low-income individuals and families.

In July 2013, the Mayor's Office of Community Empowerment and Opportunity (CEO) released Shared Prosperity Philadelphia, the City's anti-poverty plan, with the goal of reducing the effects of poverty in Philadelphia. Shared Prosperity Philadelphia represents the City's most complete statement of its goals, strategies, objectives and proposed accomplishments for addressing the problem of poverty.

SECTION 3140 - FINANCIAL COMPLIANCE PROCEDURES

.01 As discussed in Sections 300 and 500 of this Audit Guide, each City of Philadelphia Department Program has specific auditing requirements. These requirements are in addition to those areas of audit specified in Sections 300 and 500 of this Guide. The audit requirements listed on the following pages are not all inclusive and do not represent an audit program for conducting a financial and compliance audit of the Program(s). The audit requirements listed are presented as highlights of areas of special interest to the Department. Any deficiencies noted as a result of the procedures are to be disclosed in the Schedule of Findings and Questioned Costs.

.02 The essential features relating to financial operations of all CEO Programs are as follows:

- Tax filings to all government agencies and "copy" of payment.
- Fidelity Bonding Insurance
- Must equal at least twenty-five percent (25%) of full contract amount insuring employees handling cash for the contract period.

.03 The audit procedures for the above are to:

- Verify timeliness of tax filings and deposits.
- Determine adequacy of bonding insurance.

SECTION 3100

.01 The Mayor's Office of Community Empowerment and Opportunity is the parent organization for a number of programs and partnerships, working toward the common goal of providing outreach and support to low-income individuals and families, helping them gain access to basic services and achieve self-sufficiency. Each program is designed to improve life circumstances using strategies and methodologies that engage program participants, their families, neighborhoods, and communities as detailed in the following section.

SECTION 3110-PROGRAM DESCRIPTIONS AND OPERATIONS

Community Services Block Grant Initiatives

.01 The Community Services Block Grant (CSBG) provides funds to alleviate the causes and conditions of poverty in communities. CSBG funds are used to support a variety of projects that support the goals of Shared Prosperity Philadelphia, including:

SECTION 3140 - FINANCIAL COMPLIANCE PROCEDURES

.01 As discussed in Sections 300 and 500 of this Audit Guide, each City of Philadelphia Department Program has specific auditing requirements. These requirements are in addition to those areas of audit specified in Sections 300 and 500 of this Guide. The audit requirements listed on the following pages are not all inclusive and do not represent an audit program for conducting a financial and compliance audit of the Program(s). The audit requirements listed are presented as highlights of areas of special interest to the Department. Any deficiencies noted as a result of the procedures are to be disclosed in the Schedule of Findings and Questioned Costs.

.02 The essential features relating to financial operations of all CEO Programs are as follows:

- Tax filings to all government agencies and "copy" of payment.
- Fidelity Bonding Insurance
- Must equal at least twenty-five percent (25%) of full contract amount insuring employees handling cash for the contract period.

.03 The audit procedures for the above are to:

- Verify timeliness of tax filings and deposits.
 - Determine adequacy of bonding insurance.
1. Focus job creation and workforce development efforts for adults with the greatest barriers to employment;
 2. Expand access to public benefits and essential services;
 3. Ensure children enter school prepared and expand year-round learning opportunities;
 4. Increase housing security and affordability; and
 5. Strengthen economic security and asset building.

Work Ready Program

.02 CEO administers a grant for the provision of Work Ready services for eligible Temporary Assistance to Needy Families (TANF) clients in Philadelphia County.

Through a partnership with Jewish Employment and Vocational Service (JEVS) Human Services, Work Ready support services are provided to help clients transition to another Employment and Training Program. Program services are designed to help clients secure and retain employment by stabilizing barriers that may hinder them from achieving self-sufficiency. This is accomplished through assessment, evaluation, services, and activities.

SECTION 3140 - FINANCIAL COMPLIANCE PROCEDURES

.01 As discussed in Sections 300 and 500 of this Audit Guide, each City of Philadelphia Department Program has specific auditing requirements. These requirements are in addition to those areas of audit specified in Sections 300 and 500 of this Guide. The audit requirements listed on the following pages are not all inclusive and do not represent an audit program for conducting a financial and compliance audit of the Program(s). The audit requirements listed are presented as highlights of areas of special interest to the Department. Any deficiencies noted as a result of the procedures are to be disclosed in the Schedule of Findings and Questioned Costs.

.02 The essential features relating to financial operations of all CEO Programs are as follows:

- Tax filings to all government agencies and "copy" of payment.
- Fidelity Bonding Insurance
- Must equal at least twenty-five percent (25%) of full contract amount insuring employees handling cash for the contract period.

.03 The audit procedures for the above are to:

- Verify timeliness of tax filings and deposits.
- Determine adequacy of bonding insurance.

The Corporation for National and Community Services

.03 The Corporation for National and Community Services (CNCS) funds Promise Corps, an AmeriCorps program focused on college and career readiness in the Philadelphia Promise Zone. This initiative is in partnership with the Youth Policy Institute.

Promise Corps aims to transform target neighborhoods in the Philadelphia Promise Zone by offering a continuum of services from cradle-to-college-and career focusing on educational, developmental, family, health, and other social service-related outcomes to promote healthy and vibrant families. The vision for the initiative is that every child has access to services that support educational success.

Human Services Development Fund

.04 CEO administers a grant which provides support services to low-income individuals, helping them obtain linkages to available services to meet their needs.

SECTION 3140 - FINANCIAL COMPLIANCE PROCEDURES

.01 As discussed in Sections 300 and 500 of this Audit Guide, each City of Philadelphia Department Program has specific auditing requirements. These requirements are in addition to those areas of audit specified in Sections 300 and 500 of this Guide. The audit requirements listed on the following pages are not all inclusive and do not represent an audit program for conducting a financial and compliance audit of the Program(s). The audit requirements listed are presented as highlights of areas of special interest to the Department. Any deficiencies noted as a result of the procedures are to be disclosed in the Schedule of Findings and Questioned Costs.

.02 The essential features relating to financial operations of all CEO Programs are as follows:

- Tax filings to all government agencies and "copy" of payment.
- Fidelity Bonding Insurance
- Must equal at least twenty-five percent (25%) of full contract amount insuring employees handling cash for the contract period.

.03 The audit procedures for the above are to:

- Verify timeliness of tax filings and deposits.
- Determine adequacy of bonding insurance.

Through a partnership with United Polish American Social Services (PASS), funding provides a vital link to services, especially in the Polish/Slavic community. PASS provides services to poor and elderly individuals, focusing on those who have language and cultural barriers to self sufficiency, with comprehensive bilingual advocacy, translation services, benefits counseling, and information and referral services which enhance their overall financial well-being and physical and mental health.

SECTION 3140-FINANCIAL COMPLIANCE PROCEDURES

.01 As discussed in Sections 300 and 500 of this Audit Guide, each City of Philadelphia Department Program has specific auditing requirements. These requirements are in addition to those areas of audit specified in Sections 300 and 500 of this Guide. The audit requirements listed on the following pages are not all inclusive and do not represent an audit program for conducting a financial and compliance audit of the Program(s). The audit requirements listed are presented as highlights of areas of special interest to the Department. Any deficiencies noted as a result of the procedures are to be disclosed in the Schedule of Findings and Questioned Costs.

.02 The essential features relating to financial operations of all CEO Programs are as follows:

- Tax filings to all government agencies and "copy" of payment.
- Fidelity Bonding Insurance
- Must equal at least twenty-five percent (25%) of full contract amount insuring employees handling cash for the contract period.

.03 The audit procedures for the above are to:

- Verify timeliness of tax filings and deposits.
- Determine adequacy of bonding insurance.

3120 - FEDERAL ASSISTANCE LISTING NUMBERS (ALN)/OTHER REGULATIONS

.01 The following Federal ALN are applicable to CEO programs:

| <u>Program</u> | <u>ALN</u> |
|--------------------------------|------------|
| Community Services Block Grant | 93.569 |
| Youth Policy Institute | 94.023 |
| Work Ready Program | 93.558 |

SECTION 3130 - PROGRAM COMPLIANCE PROCEDURES

.01 As discussed in Sections 300 and 500 of this Audit Guide, each City of Philadelphia Department Program has specific auditing requirements. These requirements are in addition to those areas of audit specified in Sections 300 and 500 of this Guide. The audit requirements listed on the following pages are not all inclusive and do not represent an audit program for conducting a financial and compliance audit of the Program(s). The audit requirements listed are presented as

SECTION 3140 - FINANCIAL COMPLIANCE PROCEDURES

.01 As discussed in Sections 300 and 500 of this Audit Guide, each City of Philadelphia Department Program has specific auditing requirements. These requirements are in addition to those areas of audit specified in Sections 300 and 500 of this Guide. The audit requirements listed on the following pages are not all inclusive and do not represent an audit program for conducting a financial and compliance audit of the Program(s). The audit requirements listed are presented as highlights of areas of special interest to the Department. Any deficiencies noted as a result of the procedures are to be disclosed in the Schedule of Findings and Questioned Costs.

.02 The essential features relating to financial operations of all CEO Programs are as follows:

- Tax filings to all government agencies and "copy" of payment.
- Fidelity Bonding Insurance
 - Must equal at least twenty-five percent (25%) of full contract amount insuring employees handling cash for the contract period.

.03 The audit procedures for the above are to:

- Verify timeliness of tax filings and deposits.
- Determine adequacy of bonding insurance.

highlights of areas of special interest to the Department. Any deficiencies noted as a result of the procedures are to be disclosed in the Schedule of Findings and Questioned Costs.

.02 The essential features relating to CSBG program operations of CEO Programs are as follows:

- Income Eligibility Guidelines
 - o Eligibility for participation in CSBG Program is set at one hundred twenty-five percent (125%) of the Federal Poverty Guidelines.
 - o Income eligibility determination shall be based on total family unit income for the thirty (30) day period immediately preceding the date of application for services. The Federal poverty level is based on annual income. Annual income is derived by multiplying income for the past thirty (30) days times twelve (12).
- Intake Form/Application
 - o Every client should have proper documentation contained in his/her file.

SECTION 3140 - FINANCIAL COMPLIANCE PROCEDURES

.01 As discussed in Sections 300 and 500 of this Audit Guide, each City of Philadelphia Department Program has specific auditing requirements. These requirements are in addition to those areas of audit specified in Sections 300 and 500 of this Guide. The audit requirements listed on the following pages are not all inclusive and do not represent an audit program for conducting a financial and compliance audit of the Program(s). The audit requirements listed are presented as highlights of areas of special interest to the Department. Any deficiencies noted as a result of the procedures are to be disclosed in the Schedule of Findings and Questioned Costs.

.02 The essential features relating to financial operations of all CEO Programs are as follows:

- Tax filings to all government agencies and "copy" of payment.
- Fidelity Bonding Insurance
 - Must equal at least twenty-five percent (25%) of full contract amount insuring employees handling cash for the contract period.

.03 The audit procedures for the above are to:

- Verify timeliness of tax filings and deposits.
- Determine adequacy of bonding insurance.

- Client lives within City of Philadelphia/County.
- Oversight Board Minutes maintained.
- Monthly reports properly prepared and submitted timely.
- Policy and Procedure Manual of the Agency
 - o PPM should contain statement(s) concerning equal employment, non-discrimination, affirmative action, etc.

SECTION 3150 - SUPPLEMENTAL FINANCIAL SCHEDULES AND REPORTS

.01 The Organization's audit report must include the following Supplemental Financial Schedules for each City of Philadelphia contract, in addition to the financial statements as specified in

SECTION 3140 - FINANCIAL COMPLIANCE PROCEDURES

.01 As discussed in Sections 300 and 500 of this Audit Guide, each City of Philadelphia Department Program has specific auditing requirements. These requirements are in addition to those areas of audit specified in Sections 300 and 500 of this Guide. The audit requirements listed on the following pages are not all inclusive and do not represent an audit program for conducting a financial and compliance audit of the Program(s). The audit requirements listed are presented as highlights of areas of special interest to the Department. Any deficiencies noted as a result of the procedures are to be disclosed in the Schedule of Findings and Questioned Costs.

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- Tax filings to all government agencies and "copy" of payment.
- Fidelity Bonding Insurance
- Must equal at least twenty-five percent (25%) of full contract amount insuring employees handling cash for the contract period.

.03 The audit procedures for the above are to:

- Verify timeliness of tax filings and deposits.
- Determine adequacy of bonding insurance.

Sections 400 and 500 of this Audit Guide. A designation has been made for those supplemental schedules required for a "single audit" report (Section 400) or a "program audit" report (Section 500). The auditor's report on the Supplemental Schedules listed below will be an agreed-upon procedures report as specified in Section 40 of this audit Guide.

| <u>Supplemental Financial Schedule</u> | <u>Section Ref. To Sample Format</u> |
|--|--|
| <input type="checkbox"/> Statement of Source and Status of Funds | 3510.02 |
| <input type="checkbox"/> Statement of Program Expenditures | 3150.03 |
| <input type="checkbox"/> Schedule of Program Income | 3150.04 |
| <input type="checkbox"/> Reconciliation Schedule | 3150.05 |

SECTION 3140 - FINANCIAL COMPLIANCE PROCEDURES

.01 As discussed in Sections 300 and 500 of this Audit Guide, each City of Philadelphia Department Program has specific auditing requirements. These requirements are in addition to those areas of audit specified in Sections 300 and 500 of this Guide. The audit requirements listed on the following pages are not all inclusive and do not represent an audit program for conducting a financial and compliance audit of the Program(s). The audit requirements listed are presented as highlights of areas of special interest to the Department. Any deficiencies noted as a result of the procedures are to be disclosed in the Schedule of Findings and Questioned Costs.

.02 The essential features relating to financial operations of all CEO Programs are as follows:

- Tax filings to all government agencies and "copy" of payment.
- Fidelity Bonding Insurance
- Must equal at least twenty-five percent (25%) of full contract amount insuring employees handling cash for the contract period.

.03 The audit procedures for the above are to:

- Verify timeliness of tax filings and deposits.
- Determine adequacy of bonding insurance.

3150.02

ABC NONPROFIT CORPORATION
 CONTRACTNUMBERXXXX
 STATEMENT OF SOURCE AND STATUS OF FUNDS
 FOR THE PERIOD WLY 1, XXXX TO JUNE 30, XXXX

| | <u>DCED</u> | <u>PROGRAM</u> | <u>LEVERAGED</u> | |
|---|--------------|----------------|------------------|--------------|
| | <u>FUNDS</u> | <u>INCOME</u> | <u>FUNDS</u> | <u>TOTAL</u> |
| Total Contract | | | | |
| (Final Authorized Budget) | \$ XXXX | \$ | XXXX | \$ XXXX |
| Less: | | | | |
| Funds Drawn Down - Prior Fiscal Year XXXX | | | | XXXX |

SECTION 3140 - FINANCIAL COMPLIANCE PROCEDURES

.01 As discussed in Sections 300 and 500 of this Audit Guide, each City of Philadelphia Department Program has specific auditing requirements. These requirements are in addition to those areas of audit specified in Sections 300 and 500 of this Guide. The audit requirements listed on the following pages are not all inclusive and do not represent an audit program for conducting a financial and compliance audit of the Program(s). The audit requirements listed are presented as highlights of areas of special interest to the Department. Any deficiencies noted as a result of the procedures are to be disclosed in the Schedule of Findings and Questioned Costs.

.02 The essential features relating to financial operations of all CEO Programs are as follows:

- Tax filings to all government agencies and "copy" of payment.
- Fidelity Bonding Insurance
 - Must equal at least twenty-five percent (25%) of full contract amount insuring employees handling cash for the contract period.

.03 The audit procedures for the above are to:

- Verify timeliness of tax filings and deposits.
- Determine adequacy of bonding insurance.

| | | | |
|--|----------------|----------------|----------------|
| Funds Drawn Down - Current Year | XXXX | | XXXX |
| Total Funds Drawn Down | <u>XXXX</u> | <u>XXXX</u> | <u>XXXX</u> |
| Funds Still Available for Draw Down | <u>\$ XXXX</u> | <u>\$ XXXX</u> | <u>\$ XXXX</u> |
| Total Funds Drawn Down | \$ XXXX | \$ XXXX | \$ XXXX |
| Add: Program Income | | <u>XXXX</u> | <u>XXXX</u> |
| Total Funds Received | XXXX | XXXX XXXX | XXXX |
| Less: Program Income Expended | | XXXX | XXXX |
| Funds Applied - Prior Fiscal Years | | | |

SECTION 3140 - FINANCIAL COMPLIANCE PROCEDURES

.01 As discussed in Sections 300 and 500 of this Audit Guide, each City of Philadelphia Department Program has specific auditing requirements. These requirements are in addition to those areas of audit specified in Sections 300 and 500 of this Guide. The audit requirements listed on the following pages are not all inclusive and do not represent an audit program for conducting a financial and compliance audit of the Program(s). The audit requirements listed are presented as highlights of areas of special interest to the Department. Any deficiencies noted as a result of the procedures are to be disclosed in the Schedule of Findings and Questioned Costs.

.02 The essential features relating to financial operations of all CEO Programs are as follows:

- Tax filings to all government agencies and "copy" of payment.
- Fidelity Bonding Insurance
 - Must equal at least twenty-five percent (25%) of full contract amount insuring employees handling cash for the contract period.

.03 The audit procedures for the above are to:

- Verify timeliness of tax filings and deposits.
- Determine adequacy of bonding insurance.

| | | | |
|-------------------------------------|----------------|----------------|----------------|
| Funds Applied - Current Fiscal Year | <u>XXXX</u> | <u>XXXX</u> | <u>XXXX</u> |
| Total Funds Applied | XXXX | XXXX | XXXX |
| Total Funds Due From Funding Source | <u>\$ XXXX</u> | <u>\$ XXXX</u> | <u>\$ XXXX</u> |
| Total Funds Available | | | <u>\$ XXXX</u> |
| For Disposition | <u>\$ XXXX</u> | <u>\$ XXXX</u> | <u>\$ XXXX</u> |

SECTION 3150.04

**ABC NONPROFIT CORPORATION
CONTRACT NUMBER XXXX
SCHEDULE OF PROGRAM INCOME
FOR THE PERIOD JULY 1, 20XX TO JUNE 30,
20XX**

| | <u>SALE</u> <u>PROCEEDS</u> | <u>OTHER</u> <u>(SPECIFY)</u> | <u>TOTAL</u> |
|---|--------------------------------|----------------------------------|----------------|
| Program Income (Cumulative to 6/30/XX) | \$ XXXX | \$ XXXX | \$ XXXX |
| Less: Program Income Expended in Prior Years | <u>XXXX</u> | <u>XXXX</u> | <u>XXXX</u> |
| Beginning Balance July 1, XXXX | XXXX | XXXX | XXXX |
| Add: Program Income Received in Current Fiscal Year | XXXX | XXXX | XXXX |
| Less: Program Income Expended in Current Fiscal Year | <u>XXXX</u> | <u>XXXX</u> | <u>XXXX</u> |
| Ending Balance as of June 30, 20XX | <u>\$ XXXX</u> | <u>\$ XXXX</u> | <u>\$ XXXX</u> |

3000-11 (Rev. 6/16)

3150.05

ABC NON-PROFIT CORPORATION
CONTRACT NUMBER XXXXX
RECONCILIATION SCHEDULE
FOR THE PERIOD JULY 1, 20XX TO JUNE 30, 20XX

| <u>Category</u> | <u>Amount Per</u> <u>Books and</u> <u>Records</u> | <u>Amount Per</u> <u>6/30/XX</u> <u>Subrecipient Invoices</u> | <u>(*)</u> <u>Differences</u> |
|--------------------|---|---|----------------------------------|
| Contract Amount | XX | XX | |
| Program Cost | | | |
| Current Year | XX | XX | |
| Cumulative | XX | XX | |
| Funds Drawn Down | | | |
| Current Year | XX | XX | |
| Cumulative | XX | XX | |
| Balance of Advance | XX | XX | |

(*) Attach Schedule of Reconciling Items

3000-12 (Rev. 6/16)

SECTION 4000

DIVISION OF HOUSING AND COMMUNITY DEVELOPMENT

SECTION 4001-GENERAL INFORMATION

.01 The Division of Housing and Community Development (DHCD), formerly the Office of Housing and Community Development (OHCD), plans and allocates funding from various program resources which it receives annually from the U.S. Department of Housing and Urban Development (HUD).

SECTION 4100

.01 The Division of Housing and Community Development administers various federal programs as detailed in the following section.

SECTION 4110- PROGRAM DESCRIPTIONS AND OPERATIONS

.01 The creation of viable urban neighborhoods is the primary objective of the federal Community Development Block Grant (CDBG) program. Since the program's establishment in 1974, neighborhood activists and public officials have debated how best to achieve this broad goal, reaching a consensus on many of the necessary activities. They are:

- **Housing Rehabilitation, Construction and Preservation** - These have emerged as the highest priorities for neighborhood revitalization in Philadelphia. At the heart of bringing back a community is restoring, building and maintaining homes in which low- and moderate- income families can live.
- **Economic Development and Community Revitalization** - Retail strips and industrial corridors form the main streets of most Philadelphia neighborhoods. As they decline, so do the residential neighborhoods. Rebuilding a shopping district or manufacturing zone can create the economic momentum for the revival of the neighborhood.
- **Property Acquisition and Capital Improvements** - Deteriorated curbs and sidewalks, run-down facilities and dilapidated buildings also contribute to neighborhood decline. Local government has a responsibility to acquire (and restore) aging property through its capital program and related investments. Local government can also help to improve the quality of life in Philadelphia neighborhoods by supporting and promoting urban gardening, side yard and other improvement programs.
- **Human Development** - Public investment in neighborhood housing and business will not work unless the people who live there can take advantage of the resulting opportunities. Government must reinforce housing and economic development programs with job training

SECTION 4110-(CONT.)

and social services for individuals and families. Promoting self-sufficiency is a crucial ingredient in community revitalization and empowerment strategies.

- **Community Planning** - A neighborhood cannot develop until its residents are prepared to work together. Government cannot by itself organize a community. Government can, however, promote neighborhood participation by involving block clubs, civic associations and grassroots organizations in the planning and implementation of all programs to rebuild the community for its residents.
- **Home Investment in Affordable Housing** - The federal HOME Investment Partnerships Program is designed to (1) expand the supply of decent and affordable housing, particularly rental housing, for low and very low-income Americans; (2) strengthen the abilities of State and local governments to design and implement strategies for achieving adequate supplies of decent, affordable housing; (3) provide both financial and technical assistance to participating jurisdictions, including the development of model programs for developing affordable low-income housing and; (4) extend and strengthen partnerships among all levels of government and the private sector, including for-profit and nonprofit organizations, in the production and operation of affordable housing.
- **Residential Mortgage Foreclosure Diversion Program** - This program offers owner occupied homeowners who are facing foreclosure, the opportunity to meet with their lenders in order to negotiate an alternative to foreclosure on their homes. Under the auspices of the Philadelphia Court of Common Pleas, homeowners are scheduled to attend a special court hearing where proposals to cure their mortgage defaults are negotiated between the lenders' attorney and the homeowners, with assistance from a city funded housing counselor. City funded legal assistance or pro bono attorneys are also available to assist the homeowners, if necessary. This program is based upon a partnership between the City of Philadelphia and its funded agencies, the Philadelphia Court of Common Pleas, the lenders and housing advocates.
- **Neighborhood Stabilization Program** - This program allows the city, through the Philadelphia Redevelopment Authority, to acquire, rehabilitate and reuse, for housing, housing properties that may have been foreclosed upon. The city would target these funds to the areas of greatest need, such as those with the greatest percentage of home foreclosures, the highest percentage of homes financed by subprime loans and those identified as likely to face a significant rise in the rate of home foreclosures.
- **Choice Neighborhood Grant** - The U.S. Department of Housing and Urban Development (HUD) awarded a \$30 million Choice Neighborhoods grant to implement the North Central Philadelphia Transformation Plan. The City of Philadelphia, through the Division of Housing and Community Development (DHCD), Philadelphia Housing Authority (PHA), Temple University, Asociacion Puertorriquenos en Marcha (APM), community residents and other stakeholders have been working together to implement the planned Housing, People, and Neighborhood activities to create a sustainable North Central Philadelphia. The grant money will be used to address some of the most serious problems in the area like access to jobs, education, vacant lots and abandoned properties.

SECTION 4110-(CONT.)

- **Housing Opportunities for Persons with Aids (HOPWA)** - This program provide States and localities with the resources and incentives to devise long-term comprehensive strategies for meeting the housing needs of persons with AIDS and related diseases and their families.
- **Emergency Solutions Grant (ESG)** -This program supports a range of homeless prevention and special needs housing programs through the City's Office of Homeless Services (OHS).

City Funded Program:

- **Neighborhood Transformation Initiative:** - NTI is a strategy to rebuild Philadelphia's neighborhoods as thriving communities with clean and secure streets, recreational and cultural outlets and quality housing. NTI strives to build the capacity of community based organizations to identify needs and develop new housing and employment strategies within their communities while garnering the support of the private sector through innovative partnerships and by leveraging resources. All funding for the NTI is from bonds issued by the Philadelphia Redevelopment Authority for the City of Philadelphia.
- **Housing Trust Fund** - Funds from the City's Housing Trust Fund are utilized by DHCD for various activities, which are set forth above.

SECTION 4120- FEDERAL ASSISTANCE LISTING NUMBERS/OTHER REGULATIONS

.01 The Federal Assistance Listing Numbers (ALN), for Federal funding received by the Division of Housing and Community Development include, but are not limited to, the following:

| | |
|--|------------|
| Community Development Block Grants/ Entitlement Grants | ALN 14.218 |
| Community Development Block Grants/ Special Purpose Grants/ Technical Assistance Program | ALN 14.227 |
| Supportive Housing Program | ALN 14.235 |
| HOME | ALN 14.239 |
| HOPWA | ALN 14.241 |
| ARRA NSP | ALN 14.253 |
| ARRA NSP2 | ALN 14.256 |
| Lead-Based Hazard Control in Priority Housing | ALN 14.900 |
| Choice Neighborhoods | ALN 14.889 |

.02 All programs listed above are subject to the following:

- Code of Federal Regulations (CFR), Chapter 24, Housing and Urban Development.
- Contractor's contract with City of Philadelphia, Division of Housing and Community Development.

SECTION 4120 - (CONT.)

Exhibit A - Scope of Services

Exhibit B - Budget

Exhibit C - General Terms and Conditions

.03 For all contracts funded by the Pennsylvania Department of Community and Economic Development (DCED) through the Division of Housing and Community Development of the City of Philadelphia, the Schedule of Federal, State and City Awards and all supplemental financial schedules must include the DCED project number. This project number only pertains to State funded programs. Please refer to Section 400 (Schedule of Federal, State and City Awards) and Section 4150 (Supplemental Financial Schedules) for the correct disclosure of the DCED Project Number.

SECTION 4130 - PROGRAM COMPLIANCE PROCEDURES

.01 Program compliance requirements and suggested audit procedures for HUD Agency programs are found in the "2 CFR Part 200, Appendix XI Compliance Supplement or OMB Compliance Supplement." The City of Philadelphia, Division of Housing and Community Development (DHCD) also requires compliance testing of all requirements indicated via reference to the Agency's contract with DHCD. In addition, the auditor should refer to the appropriate Assistance Listing Number (ALN) for additional assistance in determining appropriate auditing procedures.

.02 All Neighborhood Transformation Initiative (NTI) projects whose grantees are not subject to the audit requirements set forth at OMB Uniform Guidance will be subject to audit requirements set forth by the Government Auditing Standards, issued by the U.S. General Accounting Office, provided that these grantees expend \$100,000 or more of NTI funds during the grantee's fiscal year.

The audit report for each NTI funded project that is subject to the audit requirements set forth by the Government Auditing Standards (GAS) must include the four completed Supplemental Financial Schedules or Statements, which are provided in Section 4150 et seq.

.03 DHCD requires all of its non-profit sub-recipient organizations that are required to file Form 990, and/or related extension requests with the IRS to submit a copy of their Form 990s annually to DHCD's Audit Unit, within five (5) business days from the time of filing its Form 990 or extension requests regardless of whether these organizations are required to submit an audit in accordance with OMB Uniform Guidance. Furthermore, should a sub-recipient have a financial audit performed, a copy of the audit report shall be submitted to the DHCD Audit Unit. Copies of any financial statements issued are to accompany the Form 990s.

.04 DHCD requires all of its non-profit sub-recipient organizations that are either required to have a financial audit performed by the Pennsylvania Bureau of Charitable Organizations and/or by other state(s) governmental entities, or choose to have a financial and/or a GAGAS audit performed, to submit the audit reports to DHCD's Audit Unit annually, unless such organizations are also required to submit an audit in accordance with OMB Uniform Guidance.

SECTION 4140 - FINANCIAL COMPLIANCE PROCEDURES

.01 The principal compliance requirements of Federal Programs are found in the "2 CFR Part 200 Appendix IX Compliance Supplement or OMB Compliance Supplement." The City of Philadelphia, Division of Housing and Community Development (DHCD), also requires compliance testing of all requirements specified by the Agency's contract with DHCD. In addition, the auditor should refer to the appropriate Assistance Listing Number (ALN) for additional assistance in determining appropriate auditing procedures.

.02 All DHCD contract awards, which result in the grantee subcontracting funds to other organizations during the audited fiscal year, must be disclosed in the grantee's audit report in accordance with OMB Uniform Guidance. Therefore, the organization should prepare such listing and the auditor should determine the adequacy of such listing during the audit. Each sub-recipient funded is to be identified as to the sub-recipient(s) name and sub-contract award amount in the Schedule of Federal, State and City Financial Assistance. The disclosure is required even if there are no DHCD funded sub-recipients (See example in Section 413.)

SECTION 4150 - SUPPLEMENTAL FINANCIAL SCHEDULES AND REPORTS

.01 The Organization's audit report must include the following Supplemental Financial Schedules for each City of Philadelphia contract, in addition to the financial statements as specified in Sections 400 and 500 of this Audit Guide. A designation has been made for those supplemental schedules required for a "single audit" report (Section 400) or a "program audit" report (Section 500). The supplemental disclosure may be designated as notes to the financial statements.

| <u>Supplemental Financial Schedule</u> | <u>Section Ref. To Sample Format</u> |
|---|--|
| <input type="checkbox"/> Statement of Source and Status of Funds* | 4150.03 |
| <input type="checkbox"/> Statement of Program Expenditures* | 4150.04 |
| <input type="checkbox"/> Schedule of Program Income | 4150.05 |
| <input type="checkbox"/> Reconciliation Schedule | 4150.06 |

*The column headings for funding sources must accurately identify the specific federal funding source(s). The sample statements show column headings entitled Federal Funding Program Name. Therefore, if CDBG Funding is involved, change the heading to CDBG Funds. Furthermore, should a contract be funded by multiple federal funding sources, for example, CDBG and HOME, the non-City Funds column heading must be changed so it is entitled HOME FUNDS.

SECTION 4150-(CONT.)

.02 The Pennsylvania Department of Community and Economic Development (DCED) imposes the following special audit reporting requirements:

1. For sub-recipients subject to the requirements of an audit in accordance with OMB Uniform Guidance, DCED will accept an audit in accordance with OMB Uniform Guidance, instead of a project audit, when at least a portion of the DCED funding for a particular contract originated from a federal funding source.
2. For sub-recipients not subject to OMB Uniform Guidance audit requirements, and where all of the funding comes from Commonwealth monies, the DCED special reporting requirements mandate that a separate DCED project compliance audit be performed in accordance with Generally Accepted Government Auditing Standards (GAGAS) and Government Auditing Standards (GAS), and with DCED Audit Guidelines for Contracts with State Funding, where each DCED contract has \$100,000 or more in Commonwealth funding.

Section 4150.03

ABC NONPROFIT CORPORATION
CONTRACT NUMBER XXXX
DCED PROJECT NUMBER XXXX (A)
STATEMENT OF SOURCE AND STATUS OF FUNDS
FOR THE (AGENCY'S FISCAL OR CALENDAR YEAR END DATE)

| | FEDERAL FUNDING PROG. NAME | PROGRAM INCOME | OTHER CITY FUNDS | NON- CITY FUNDS | TOTAL |
|---|----------------------------------|-------------------|------------------------|-----------------------|---------|
| Total Contract (Final Authorized Budget) | \$ XXXX | \$ | \$ XXXX | \$ XXXX | \$ XXXX |
| Less: | | | | | |
| Funds Received - Prior Fiscal Year | XXXX | | | | XXXX |
| Funds Received - Current Year | XXXX | | | | XXXX |
| Total Contract Funds Received | XXXX | _____ | XXXX | XXXX | XXXX |
| Contract Funds Remaining | \$ XXXX | \$ _____ | \$ XXXX | \$ XXXX | \$ XXXX |
| Add: | | | | | |
| Program Income | _____ | XXXX | _____ | _____ | XXXX |
| Total Funds Received | XXXX | XXXX | XXXX | XXXX | XXXX |
| Less: | | | | | |
| Program Income Expended | | XXXX | | | XXXX |
| Funds Expended - Prior Fiscal Years | XXXX | | XXXX | XXXX | XXXX |
| Funds Expended - Current Fiscal Year (B) | XXXX | _____ | XXXX | XXXX | XXXX |
| Total Funds Expended | XXXX | XXXX | XXXX | XXXX | XXXX |
| Total Funds Due From Funding Source | \$ XXXX | \$ XXXX | \$ XXXX | \$ XXXX | \$ XXXX |
| Total Contract Funds Available | \$ XXXX | \$ XXXX | \$ XXXX | \$ XXXX | \$ XXXX |

- (A) Include when appropriate as required by Section 4120.03.
- (B) Should agree to the Schedule of Expenditures of Federal Awards.

SECTION 4150.04

**ABC NONPROFIT CORPORATION
 CONTRACT NUMBER XXXX
 DCED PROJECT NUMBER XXXX (A)
 STATEMENT OF PROGRAM EXPENDITURES
 FOR THE (AGENCY'S FISCAL OR CALENDAR YEAR ENDING DATE)**

| <u>Project Budget</u> | <u>Accrued Expenditures (Prior Fiscal Years)</u> | | | | <u>Accrued Expenditures (Current Fiscal Year)</u> | | | | <u>Accrued Expenditures Cumulative to (enter FYE date)</u> | | | | | | | | | |
|----------------------------|--|----------------------|------------------------|----------------|---|----------------------|------------------------|----------------|--|----------------------|------------------------|----------------|---------------------------------|----------------------|------------------------|----------------|---------------------|----------------|
| <u>Contract Categories</u> | Federal Funding Prog.Name | Non City Funds | Other City Funds | Total | Federal Funding Prog.Name | Non City Funds | Other City Funds | Total | Federal Funding Prog.Name | Non City Funds | Other City Funds | Total | Federal Funding Prog.Name | Non City Funds | Other City Funds | Total | Questioned Costs | |
| Direct Personnel | \$ XXXX | \$ XXXX | \$ XXXX | \$ XXXX | \$ XXXX | \$ XXXX | \$ XXXX | \$ XXXX | \$ XXXX | \$ XXXX | \$ XXXX | \$ XXXX | \$ XXXX | \$ XXXX | \$ XXXX | \$ XXXX | \$ XXXX | \$ XXXX |
| Direct Fringe Benefits | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XX |
| Travel | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | X |
| Occupancy | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | |
| Consumable Supplies | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | |
| Equipment Rental/Lease | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | |
| Other Costs | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | |
| Indirect Costs | <u>XXXX</u> | <u>XXXX</u> | <u>XXXX</u> | <u>XXXX</u> | <u>XXXX</u> | <u>XXXX</u> | <u>XXXX</u> | <u>XXXX</u> | <u>XXXX</u> | <u>XXXX</u> | <u>XXXX</u> | <u>XXXX</u> | <u>XXXX</u> | <u>XXXX</u> | <u>XXXX</u> | <u>XXXX</u> | <u>XXXX</u> | |
| Operating Subtotal | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXXX | XXX |
| Audit Costs | <u>XXXX</u> | <u>XXXX</u> | <u>XXXX</u> | <u>XXXX</u> | <u>XXXX</u> | <u>XXXX</u> | <u>XXXX</u> | <u>XXXX</u> | <u>XXXX</u> | <u>XXXX</u> | <u>XXXX</u> | <u>XXXX</u> | <u>XXXX</u> | <u>XXXX</u> | <u>XXXX</u> | <u>XXXX</u> | <u>XXXX</u> | |
| Contract Total | <u>\$ XXXX</u> | <u>\$ XXXX</u> | <u>\$ XXXX</u> | <u>\$ XXXX</u> | <u>\$ XXXX</u> | <u>\$ XXXX</u> | <u>\$ XXXX</u> | <u>\$ XXXX</u> | <u>\$ XXXX</u> | <u>\$ XXXX</u> | <u>\$ XXXX</u> | <u>\$ XXXX</u> | <u>\$ XXXX</u> | <u>\$ XXXX</u> | <u>\$ XXXX</u> | <u>\$ XXXX</u> | <u>\$ XXXX</u> | <u>\$ XXXX</u> |

(A) Include when appropriate as required by Section 4120.

SECTION 4150.05

ABC NONPROFIT CORPORATION
CONTRACT NUMBER XXXX
DCED PROJECT NUMBER XXXX (A)
SCHEDULE OF PROGRAM INCOME
FOR THE (AGENCY'S FISCAL OR CALENDAR YEAR ENDING DATE)

| | <u>SALE PROCEEDS</u> | <u>OTHER (SPECIFY)</u> | <u>TOTAL</u> |
|---|--------------------------|----------------------------|----------------|
| Program Income Beginning Balance (enter FY start date) (Prior Year carryforward balance) | \$ XXXX | \$ XXXX | \$ XXXX |
| Add: Program Income Received in Current Fiscal Year | XXXX | XXXX | XXXX |
| Less: Program Income Expended in Current Fiscal Year | <u>XXXX</u> | <u>XXXX</u> | <u>XXXX</u> |
| Ending Balance (ENTER AGENCY'S FYE DATE) | <u>\$ XXXX</u> | <u>\$ XXXX</u> | <u>\$ XXXX</u> |

(A) Include when appropriate as required by Section 4120.03.

SECTION 4150.06

**ABC NON-PROFIT CORPORATION
CONTRACT NUMBER XXXX
DCED PROJECT NUMBER XXXX (A)
RECONCILIATION SCHEDULE
FOR THE (AGENCY'S FISCAL OR CALENDAR YEAR ENDING DATE)**

| <u>Category</u> | <u>Amount Per Books and Records</u> | <u>Amount Per Subrecipient Invoices</u> | <u>(*) Differences</u> |
|------------------------------------|---|---|------------------------|
| Contract Amount | XX | XX | |
| Program Expenditures | | | |
| Current Year | XX | XX | |
| Cumulative | XX | XX | |
| Funds Received | | | |
| Current Year | XX | XX | |
| Cumulative | XX | XX | |
| Balance of Advance (if applicable) | XX | XX | |

(*) Attach Schedule of Reconciling Items

(A) Include when appropriate as required by Section 4120.0

SECTION 4160- OTHER INFORMATION

.01 Requests for confirmations, by auditors, may be mailed directly to:

Ms. Monique A. Easterling, MBS
Deputy Director of Finance
Department of Planning and Development
Division of Housing and Community Development
1234 Market Street, 17th Floor
Philadelphia, Pennsylvania, 19107

SECTION 5000

OFFICE OF HOMELESS SERVICES

SECTION 5001- GENERAL INFORMATION

.01 The Office of Homeless Services (OHS) is a City of Philadelphia department. OHS's mission is to assist individuals and families to move toward independent living and self-sufficiency.

.02 OHS plans, prioritizes, coordinates and allocates federal, state and local resources to service providers under four basic categories of service providers to meet its objectives of providing services to the homeless and adults:

- Maintenance of Self-Sufficiency: programs/services are - eviction prevention, emergency relocation, protective services, homemaker services, emergency food and case management.
- Basic Care: programs/services are - intake services, evening and weekend reception, street outreach and shelter services.
- Supportive Services to Assist Homeless Persons: programs/services are - case management of singles and families, substance abuse counseling and Employment Project Services.
- Post-Shelter Transitional & Housing: programs/services are - Continuum of Care, Shelter Plus Care, Supportive Housing, Bridge Housing, PENNFREE Transitional Housing and Voucher Program.

.03 OHS initiates a proposal each contract year which outlines the budget and service provisions for the program/services to address the needs of the clients. OSH monitors the service providers against both budget and service projections and for compliance with applicable regulations. Any program or fiscal management technical assistance needed by the service provider is provided. OSH also functions as a liaison between the contract programs and Federal/State funding and regulatory agencies.

.04 The above noted OHS operations are funded through potential providers via a contract award which may be either program funded or fee-for-service funded. The following briefly describes these funding mechanisms:

- Program funded projects are privately administered and staffed and are reimbursed for their total personnel, operating and fixed asset expenses as predetermined by the City of Philadelphia - OHS less all interest or other incomes derived by the Agency from the use of agreement funds.

SECTION 5100

- Fee-for-Service also referred to as unit of service funding are service providers which are privately administered, staffed and funded by a contracted per-diem or fee rate by the City of Philadelphia - OHS.

.01 The Office of Homeless Services administers various programs as detailed in the following section.

SECTION 5110- PROGRAM DESCRIPTIONS AND OPERATIONS

Bridge Housing Program

.01 The Bridge Housing Program is funded by the Pennsylvania Department of Public Welfare (DPW) through OHS. The Bridge Housing Program is designed to provide transitional housing from three to twelve months to homeless adults. There are six Bridge Housing Programs that serve: single males with psychiatric or substance abuse problems; single substance abusing females; single 18-21 year old males; single women and their children, physically abused women and their children; and homeless males. Each of these programs provides a supportive environment that focuses on achieving the goals of independence and self-sufficiency. Services supported by OSH include: supervised transitional housing, case management, job readiness/employment counseling (life skills training), housing counseling, personal/group counseling, substance abuse management and post service follow-up for one year.

Case Management Program

.02 The Case Management Program is funded by the Pennsylvania Department of Public Welfare (DPW) through OHS. Case management programs provide ongoing coordination with the client of all the helping activities needed by the client from the administering agency and other resources in the community to achieve the goal of self-sufficient living. Intensive case management services are provided to homeless individuals and families in designated shelters referred by OHS. Clients are seen on an individual basis 3-4 times a week at the shelter site. In addition, specialized case management services are provided to individuals whose primary problem is substance abuse. Street Outreach is also provided as part of these services. Other services supported by OSH include: assessment, service planning, referrals and on-site educational groups.

Emergency Shelter Grants Program: Stewart B. McKinney Homeless Assistance Act (DCEDMcKinney)

.03 The Emergency Shelter Grants Program (ESGP) is a federally funded program through the Pennsylvania Department of Commerce's - Department of Community and Economic Development (DCED) and OHS. This program is called DCED - McKinney by OHS to distinguish it from the McKinney ESGP that OHS receives directly from the federal government. The ESGP provides for one or more of the following activities:

SECTION 5100

- Renovation, major rehabilitation or conversion of buildings for use as emergency shelters for the homeless.
- Provision of essential services, including (but not limited to) services concerned with employment, health, substance abuse, education or food.

Supportive Housing Program

.04 The McKinney Continuum of Care Homeless Assistance Program (McKinney) is a federal program funded by the U.S. Department of Housing & Urban Development (HUD) to create and maintain a local system to assist homeless individuals and families in ending homelessness and becoming self-sufficient. Annually, the City of Philadelphia submits a Consolidated Application to HUD that contains all the projects in the Continuum of Care for which funding is requested. Under the Supportive Housing Program (SHP), one of the McKinney program components, funds may be used for development, rehabilitation, or leasing of transitional or permanent housing; and for rent assistance and supportive services for homeless families and individuals. When SHP funds are awarded, OHS contracts with Redevelopment Authority for projects during the period of their development or rehabilitation stage; then contracts directly with the nonprofit sponsor for the operational and supportive services phases of the project. As of August 2012, SHP and SPC were consolidated under the Continuum of Care Program. See Section .15.

Housing Assistance Program

.05 The Housing Assistance Program is funded by the Pennsylvania Department of Public Welfare (DPW) through OHS. The Housing Assistance program provides assistance to individuals and/or families who are homeless or near homeless in Philadelphia. A one-time grant may provide payment of rent, security deposit or utilities. The goal is to prevent homelessness by maintaining individuals or families in their own residences or enable clients to move into new ones. Services supported by OHS include: supportive services, tenants rights classes and referrals.

Human Services Development Fund (HSDF)

.06 The Human Services Development Fund program is funded by the Pennsylvania Department of Public Welfare (DPW) through the Office of Supportive Housing (OSH). Programs provided under the HSDF category of Adult Services serve the 18-59 age groups and provide a collection of various supportive services. Services supported by OSH include: homemaker services, adult placement, protective services, employment and service planning/case management.

PENNFREE Program

.07 The PENNFREE Program provides for transitional housing and support services for homeless persons with substance abuse problems. PENNFREE is one hundred percent (100%) federally

SECTION 5100

funded using Prevention and Treatment of Substance Abuse Block Grant (SABG). funds which pass through the Pennsylvania Department of Public Welfare (DPW) to OHS.

.08 OSH supports supervised transitional housing and substance abuse supportive services which include: case management, job readiness/employment counseling (life skills training), housing counseling, personal/group counseling, and post service follow-up for one year.

SECTION 5110 (CONT.)

State Food Purchase Program

.09 The State Food Purchase Program is funded by the Pennsylvania Department of Agriculture (PDA) through the Office of Supportive Housing (OHS).

.10 There are four separate components to this program designed to assist emergency feeding organizations in preventing hunger and under-nutrition in their communities. These components are; shelter/soup kitchen, shared maintenance program of the Greater Philadelphia Food Bank, vendor purchased food, and a homeless outreach program. Food is purchased directly by OHS for shelters and soup kitchens and food is made available to cupboards, religious and community organizations through shared maintenance and vendor purchases. The coordination and direction of these components with respect to their use of State Food Purchase Program funds and resources and the determination of resource allocations will be managed by OHS.

Shelter Plus Care

.11 The McKinney Continuum of Care of Homeless Assistance Program (McKinney) is a federal program funded by the U.S. Department of Housing & Urban Development (HUD) to provide rental assistance to hard-to-serve homeless persons (and their families) with disabilities, and to link this assistance to supportive services funded from sources outside of the program. To be eligible to participate in a Shelter Plus Care (SPC) funded project, a person must be both homeless and disabled. HUD's homeless criteria mandates that only individuals/families being referred to permanent housing from street outreach, shelter or transitional housing for homeless persons are eligible for SPC placement. SPC targets those individuals/families with the following disabilities: mental illness, chronic substance abuse and HIV/AIDS. All SPC grants must be matched in value by the provision of supportive services that are appropriate to the needs of the populations serviced by the project. As of August 2012, SHP and SPC were consolidated under the Continuum of Care Program. See Section .15.

Community Services Block Grant

.12 The Community Services Block Grant (CSBG) provides funds for a grant of anti-poverty services, which include helping low-income communities to develop and implement community action plans for revitalization and help low-income residents to develop and implement action plans for economic self-sufficiency. OHS will provide emergency shelter and intensive case management services to low-income individuals/families. This project is designed to stabilize these families and individuals by providing them with a comprehensive goal plan to help them achieve self-sufficiency.

SECTION (CONT.)

Continuum of Care

.15 Continuum of Care (COC) is a grant funded by the U.S. Department of Housing and Urban Development (HUD). The Continuum of Care (CoC) Program is designed to promote communitywide commitment to the goal of ending homelessness; provide funding for efforts by nonprofit providers, and State and local governments to quickly rehouse homeless individuals and families while minimizing the trauma and dislocation caused to homeless individuals, families, and communities by homelessness; promote access to and effect utilization of mainstream programs by homeless individuals and families; and optimize self-sufficiency among individuals and families experiencing homelessness.

SECTION 5120- FEDERAL ASSISTANCE LISTING NUMBERS (ALN)/OTHER REGULATIONS

.01 The Federal ALN for OSH funding are as follows:

| | |
|--|--------|
| Child & Adult Care Food Program | 10.558 |
| The Emergency Food Allocation Program: | |
| Administrative Costs | 10.568 |
| Commodity value | 10.569 |
| Technology Opportunities Program | 11.552 |
| Emergency Shelter Grants Program | 14.231 |
| Supportive Housing Program (formerly 14.235) | 14.267 |
| Shelter Plus Care (formerly 14.238) | 14.267 |
| Continuum of Care | 14.267 |
| Homeless Assistance Program - TANF | 93.558 |
| Homeless Assistance Program | 93.667 |
| PENNFREE Program | 93.959 |
| Community Services Block Grant | 93.569 |

.02 All programs listed above are subject to the following:

- Code of Federal Regulations (CFR), Chapter 24, Housing and Urban Development
- Contractor's contract with the City of Philadelphia, Office of Supportive Housing
 - o Exhibit A - Scope of Services
 - o Exhibit B - Budget
 - o Exhibit C - General Terms and Conditions

SECTION (CONT.)

.03 For all contracts funded by the Pennsylvania Department of Community and Economic Development (DCED) through the Office of Supportive Housing of the City of Philadelphia, the Schedule of Expenditures of Federal, State and City Awards, and all supplemental financial schedules, must include the DCED project number. This project number only pertains to State funded programs. Please refer to Section 400 (Schedule of Expenditures of Federal, State and City Awards) and Section 4150 (Supplemental Financial Schedules) for the correct disclosure of the DCED Project Number. DCED project numbers should be obtained from the subrecipient, or by calling OHS.

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Bridge Housing Program

.04 Applicable Other Regulations

- Contract between the Department and the agency (including all exhibits, addendum and modifications).
- Commonwealth of Pennsylvania - Department of Public Welfare (By Program) Grant Instructions and Requirements.
- Single Audit Supplement, Commonwealth of Pennsylvania - Department of Public Welfare.

Case Management Program

.05 Applicable Other Regulations

- Contract between the Department and the agency (including all exhibits, addendum and modifications).
- Commonwealth of Pennsylvania - Department of Public Welfare (By Program) Grant Instructions and Requirements.
- Single Audit Supplement, Commonwealth of Pennsylvania - Department of Public Welfare.

Emergency Shelter Grants Program (DCA - McKinney)

.06 Applicable Other Regulations

- Contract between the Department and the agency (including all exhibits, addendum and modifications).
- City of Philadelphia - Shelter Standards.
- The Pennsylvania Emergency Shelter Grant Program Guidelines; the Department of Housing and Urban Development (HUD) program requirements; 24 CFR Part 576, Emergency Shelter Grants Program.

SECTION (CONT.)

Housing Assistance Program

.07 Applicable Other Regulations

- Contract between the Department and the agency (including all exhibits, addendum and modifications).

SECTION 5120 (CONT.)

- Commonwealth of Pennsylvania - Department of Public Welfare (By Program) Grant Instructions and Requirements.
- Single Audit Supplement, Commonwealth of Pennsylvania - Department of Public Welfare.

Human Services Development Fund

.08 Applicable Other Regulations

- Contract between the Department and the agency (including all exhibits, addendum and modifications).
- Commonwealth of Pennsylvania - Department of Public Welfare (By Program) Grant Instructions and Requirements.
- Single Audit Supplement, Commonwealth of Pennsylvania - Department of Public Welfare.
- City of Philadelphia - Shelter Standards.

PENNEREE Program

.09 Applicable Other Regulations

- Contract between the Department and the agency (including all exhibits, addendum and modifications).
- Commonwealth of Pennsylvania - Department of Public Welfare (By Program) Grant Instructions and Requirements.
- Single Audit Supplement, Commonwealth of Pennsylvania - Department of Public Welfare.
- Federal Regulations - 45 CFR Part 96.

State Food Purchase Program

Applicable Other Regulations

- Contract between the Department and the Agency (including all exhibits, addendum and modifications).
- Commonwealth of Pennsylvania - Department of Agriculture State Food Purchase Program Grant Agreement.

5130- PROGRAM COMPLIANCE PROCEDURES

.01 As discussed in Sections 300 and 500 of this Audit Guide, each City of Philadelphia Department program has specific auditing requirements. These requirements are in addition to those areas of audit specified in Sections 300 and 500 of this Guide. The audit requirements listed on the following pages are not all inclusive and do not represent an audit program for conducting a financial and compliance audit of the program(s). The audit requirements listed are presented as highlights of areas of special interest to the Department. Any deficiencies noted as a result of the procedures are to be disclosed in the Schedule of Findings and Questioned Costs.

Bridge Housing Program/PENNEREE Program

.02 In order for an individual to be eligible for these programs, he/she must be homeless or near homeless, based upon such definition as stipulated in the contract and program regulations. Each program must develop a sliding fee scale for room and board and charge appropriate clients for services according to the scale (Note: The amount charged should not exceed 30% of the client's gross income minus income taxes, if applicable). If monies are collected from a Bridge Housing client for room and board, a portion of those funds may be reserved to assist a client at the time of his discharge from the program to establish a living arrangement. This assistance should be provided to the client indirectly in the form of payments on behalf of the client, so that the client's eligibility for public assistance benefits is not jeopardized. It is not necessary to include this activity in the completion of the Income and Expense Report submitted to OHS; however, the program should maintain clearly documented records on the activity for audit purposes. In addition, program income is to be utilized as the first source of program funds to pay for program expenses, prior to OHS funds utilization.

.03 The audit procedures for the above are to:

- Evaluate the system of internal control over program eligibility and client funds.
- Determine that the type of records to be maintained have been established and are in use.
- Perform a check of the files maintained to support a client's eligibility in the program in accordance with the regulations and definition of homeless or near homeless.
- Perform a test of client fund records in order to determine that the clients are not being charged in excess of 30% of their gross income minus income taxes.
- Determine that program income is applied to program expenses and that OHS is only billed for the net expenses after program income.

.04 When reporting to the City of Philadelphia, the auditor must include client funds as one of the categories of internal control structure reviewed as part of the audit and reports such in Independent Auditor's Report on Internal Control Structure.

Case Management Program

.05 Each client must be homeless or near homeless, based upon the definition of homeless or near homeless, stipulated in the contract and the program regulations.

.06 The audit procedure for the above is to perform a test check to determine client eligibility for service.

Emergency Shelter Grants Program (DCA - McKinney)

.07 The service provider (agency) is required by contract between the Department and Agency to establish and maintain client service records to reflect actual services provided.

.08 The audit procedures for the above are to:

- Determine that an adequate system for client service records has been established and is properly maintained.
- Test-check client records for client and program eligibility.

Human Services Development Fund

.09 Based on Pa. Code 55 Section 2050.22 regulations, the provider shall determine the financial eligibility for clients receiving adult services.

.10 The audit- procedure for the above is to perform a test check of clients to determine that financial eligibility criteria are established and adhered to.

Housing Assistance Program

.11 In accordance with Section B. of the DPW Housing Assistance Grant requirements regarding Client Eligibility. Eligibility is limited to:

- Families with children under age 21, or
- Individuals under age 21 who are, or within six months prior to the month in which assistance is requested, have been living with a specified relative in a place of residence maintained by one or more of such relatives as his or their own home, are eligible for emergency housing assistance payments. These are voucher or vendor payments for rent and security deposits authorized during one period of 30 consecutive days in any 12 consecutive months, but may include payments which are to meet needs which arose before such 30-day period. Payments may be made up to the maximum amounts shown below, if the Family or Budget Group meets the following criteria:

- (a) Have an income at or below eighty percent (80%) of the poverty level; and

(b) Have a written agreement with the landlord to rent to them; and

SECTION 5130 (CONT.)

- (c) Have anticipated income sufficient to pay the rent in the future.

.12 The audit procedure for the above is to test-check client eligibility for adherence to eligibility criteria for above (a) and (b) only.

State Food Purchase Program

.13 Program monitoring is an important part of program administration.

.14 The audit procedure for the above is to determine that an adequate system of program monitoring exists.

Shelter Plus Care

.15 As discussed in Sections 300 and 500 of this Audit Guide, each City of Philadelphia Department program has specific auditing requirements. These requirements are in addition to those areas of audit specified in Section 300 and 500 of this Guide. The audit program for conducting a financial and compliance audit of the program(s).

Continuum of Care

.16 Applicable Other Regulations

- Contract between the Department and the Agency (including all exhibits, addendum and modifications).
- Continuum of Care (CoC) Program Interim Rule

This interim rule, published in the Federal Register on July 31, 2012, establishes the regulations for the Continuum of Care Program and focuses on regulatory implementation of the Continuum of Care Program, including the Continuum of Care planning process. The existing homeless assistance programs that comprise the Continuum of Care Program are the following: the Supportive Housing Program, the Shelter Plus Care Program, and the Moderate Rehabilitation/Single Room Occupancy (SRO) Program. The final Homeless Definition is in effect for administration of the CoC Program interim rule. Date Published: July 2012

- Homeless Definition Final Rule

This final rule on the definition of homelessness, published in the Federal Register on December 5, 2011, integrates the regulation for the definition of "homeless," and the corresponding recordkeeping requirements for the Shelter Plus Care Program and the Supportive Housing Program. HUD has incorporated this definition into the Continuum of Care. This final rule also establishes the regulation for the definition "developmental disability" and the definition and recordkeeping requirements for "homeless individual with a disability" for the Shelter Plus Care Program and the Supportive Housing Program. Date Published: December 2011

SECTION 5140 - FINANCIAL COMPLIANCE PROCEDURES

.01 As discussed in Sections 300 and 500 of this Audit Guide, each City of Philadelphia Department program has specific auditing requirements. These requirements are in addition to those areas of audit specified in Sections 300 and 500 of this Guide. The audit requirements listed on the following pages are not all inclusive and do not represent an audit program for conducting a financial and compliance audit of the program(s). The audit requirements listed are presented as highlights of areas of special interest to the Department. Any deficiencies noted as a result of the procedures are to be disclosed in the Schedule of Findings and Questioned Costs.

.02 The financial compliance procedures in Sec. 5140.03 and .04, are applicable to all Fee-for-Service projects listed in Section 5110:

.03 Revenues for a Fee-for-Service funded program are based upon a set fee or rate of reimbursement for each authorized unit of service rendered by the provider agency to eligible clients. The agency invoices OHS on a monthly basis, by client, for such services. The Fee-for-Service type of funding requires special types of audit tests, since there are no expenses reported to OHS. The auditor is to determine the appropriateness of the units billed the units of service actually provided and any offsetting revenue earned.

.04 Audit procedures should include the following:

- Does the agency follow the guidelines set forth in Exhibit 5 shown in the HMIS Attendance Handbook?
- Determine appropriateness of units of service billings to OHS, by testing that:

Units of Service reported on the HMIS are supported by agency and client records

.05 Each program must maintain an inventory list of all fixed assets which were purchased at a cost of \$300 or more with grant funds. For purposes of the grant, a fixed asset is an item that can be:

- Expected to have a useful life of more than one year;
- Used repeatedly without materially changing or impairing its physical condition; and
- kept in serviceable condition by normal repair, maintenance or replacement of components.

.06 The list should be maintained according to purchases each fiscal year beginning with Fiscal Year 1989-90. This requirement is not retroactive for purchases made prior to July 1, 1989. If the inventory list differs from the Schedule of Equipment Purchases Form submitted with the proposed budget, an explanation should be on file for monitoring purposes.

.07 The audit procedure for the above is to determine adequate inventory records are maintained to accurately account for all fixed assets.

.08 The principal compliance requirements of Federal Programs are found in the "OMB Circular A-133 Compliance Supplement." The City of Philadelphia. Office of Supportive Housing also requires compliance testing of all requirements specified by the Agency's contract with OHS. In addition, the auditor should refer to the appropriate ALN (Assistance Listing Number) for additional assistance in determining appropriate auditing procedures.

.09 All OHS contract awards which result in the grantee subcontracting funds to other organizations during the audited fiscal year must be disclosed in the grantee's audit report in accordance with OMB Circular A-133. Therefore, the organization should prepare such listing and the auditor should determine the adequacy of such listing during the audit. Each subrecipient funded is to be identified as to the subrecipient(s) name and sub-contract award amount in the notes to the Schedule of Federal, State and City Financial Assistance, to the extent practical. The note disclosure is requiring even if there are no OHS funded subrecipients (see example in Section 420).

SECTION 5150 - SUPPLEMENTAL FINANCIAL SCHEDULES AND REPORTS

.01 The organization's audit report must include the following supplemental financial schedule, for each City of Philadelphia contract, in addition to the financial statements as specified in Sections 400 and 500 of this Audit Guide. A designation has been made for those supplemental schedules required for a "single audit" report (Section 400) or a "program audit" report (Section 500). The auditor will be required to issue an opinion on the Supplemental Schedules listed below as specified in Section 400 of this Audit Guide.

| Supplemental <u>Financial Schedules</u> | Section Ref. to Sample <u>Format</u> | Single Audit <u>Report</u> | Program Audit <u>Report</u> |
|---|---|----------------------------------|-----------------------------------|
| D Reconciliation of Agency Reported Expenditures/Revenues to Audit Expenditures/Revenues (1) | 5150.02 | Yes | Yes |
| D McKinney Supportive Housing Program - Budget | 5150.03 | Yes | Yes |
| D Schedule of Functional Expenses By Program | 5150.04 | Yes | Yes |

(1) The statement must present expenditures and revenues as reported to OSH, report any additional accruals and other adjustments to reconcile the amount reported on the Statement of Functional Expenditures by Contract/Program and Revenues by Funding Source. An explanation of any "other adjustment" must be provided. The accrual explanation, at a minimum, should indicate the type of expense accrued.

The explanation(s) to "other adjustments", however, must be detailed by the type of expense category, and then totaled by cost center.

| | | | |
|--|------------------|--------------|------------------|
| Client fees | xxxxx | | xxxxx |
| City of Philadelphia, OSH | xxxxx | | <u>xxxxx</u> |
| Total funding | <u>xxxxxxx</u> | <u>xxx</u> | <u>xxxxxxx</u> |
| Excess of expenditures over funding sources | <u>\$ xxxxxx</u> | <u>\$ xx</u> | <u>\$ xxxxxx</u> |

(A) See following page for explanation of adjustments.

(B) Amount funded under contract in accordance with OSH guidelines.

SECTION 5150.02 (CONT.)

ABC NOT-FOR-PROFIT CORPORATION
 OFFICE OF SUPPORTIVE HOUSING (OSH)
 CITY OF PHILADELPHIA CONTRACT NUMBER XX-XXXX
 RECONCILIATION OF AGENCY REPORTED EXPENDITURES/REVENUES
 TO AUDITED EXPENDITURES/REVENUES (CONT'D)
 July 1, 20XX to June 30, 20XX

Explanation of Other Adjustments:

| <u>Budget Category</u> | <u>Adjustment Explanation</u> | <u>Adjustments</u> |
|--|--|--------------------|
| <u>Expenditures adjustments:</u> | | |
| Personnel Services: | | |
| Administrative salaries allocated to | To correct wages administrative salaries, | \$ |
| | incorrectly | |
| | should be chargeable to another program. | (xxx) |
| Client oriented service for | To correct erroneous salaries posting of payroll | |
| | pay period ending May 10, 19XX. | xx |
| Total personnel service cost adjustments | | ____(g) |
| Operational expenses: | | |
| Utilities | To adjust for expenses | |
| | charged to this contract which pertain to another program. | ____(g) |
| Total operating expense adjustments | | ____(g) |
| Total expenditure adjustments | | |

Funding source adjustments:

| | |
|-------------|---|
| Client fees | To record fees which were collected by agency |
|-------------|---|

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and not reported.

Total funding source adjustments

\$ ~~XXX~~

SECTION 5150.03

ABC NOT FOR PROFIT CORPORATION
OFFICE OF SUPPORTIVE HOUSING (OSH)

| <u>Cumulative Expenses</u> | <u>Other Adjustments</u> | <u>Remaining Balance</u> |
|----------------------------|--------------------------|--------------------------|
|----------------------------|--------------------------|--------------------------|

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SECTION 5160- OTHER INFORMATION

Requests for confirmations, by auditors, may be mailed directly to:

.01 Peter Curren, Fiscal Officer
City of Philadelphia
Office of Homeless Services
1401 John F. Kennedy Boulevard
10th Floor, Suite 1040
Philadelphia, PA 19102

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SECTION 6000

DEPARTMENT OF PUBLIC HEALTH

SECTION 6001- GENERAL INFORMATION

.01 The Philadelphia Department of Public Health provides a broad range of services. It has grown since its inception during the nineteenth century to a multi-faceted agency which serves thousands of Philadelphians each year.

.02 The Department of Public Health serves the public through many roles. It offers ambulatory care services, health promotion and education programs, assures the well-being of all residents through its environmental protection programs and offers essential treatment to residents with specialized health needs. The Department's programs are used by Philadelphians of all ages and races and by residents throughout the city.

.03 Information and auditing and reporting requirements for the following Department of Public Health program services are provided in the referenced Sections of the Audit Guide.

- Division of HIV(DHH) (Formally AIDS Activities Coordinating Office, AACO) (Section 6100)
- Office of Addiction Services (Section 6200)
- Office of Behavioral Health and Mental Retardation Services (Section 6300) Division of Early
- Child and Family Health (Section 6400)
- Division of Disease Control (Section 6500)
- Division of Chronic Disease Prevention (Section 6600)
- Air Management Services (Section 6700)

SECTION 6100

DIVISION OF HIV HEALTH (DHH)

SECTION 6101- GENERAL INFORMATION

.01 In its role as the major provider and supporter of Human Immunodeficiency Virus (HIV) prevention and care services in Philadelphia County and the Philadelphia metropolitan area, the mission of the Division of HIV Health (DHH) is to stop the transmission of HIV in Philadelphia. Charged with coordination of all City of Philadelphia activities related to HIV/AIDS, DHH provides education, prevention, care and surveillance programs and services for individuals living with or at risk of contracting HIV Disease. All DHH activities are directed towards the elimination of barriers to care and services and the provision of appropriate, high quality services to every individual affected by the HIV pandemic.

.02 The Division of HIV Health (DHH) pursues and achieves its mission through six major units. These are: the DHH Education and Prevention Services Unit, the Client Services Unit, the Information Services Unit, the Surveillance, the Program Services Unit and the Fiscal Operations Unit. Of these units, the two having responsibility for development and monitoring of contract service activities are the Program Services and Fiscal Operations Units. Program development and monitoring are the responsibility of the former while fiscal and contract management rests with the latter.

SECTION 6110 - PROGRAM DESCRIPTIONS AND OPERATIONS

.01 DHH provides its programs and services via its six major units as follows:

- a. DHH Education and Prevention Services Unit:

The DHH Education and Prevention Services Unit consists of four components:

- DHH Education and Training Unit
- The Prison AIDS Project Education Unit
- The Prison CTR/PCRS Program

The Activities of this unit fall into the following four main categories:

1. HIV/AIDS focused training and certification programs for direct service staff of DHH funded prevention agencies. These programs support the effective and consistent delivery of Prevention Services.
2. HIV/AIDS focused training, workshops and other educational outreach efforts targeted to address the needs of the general community and professionals who provide related services to the community (i.e., fire fighters, social workers, counselors, etc).
3. The Prison AIDS Project provides a range of HIV/AIDS related workshops and programs targeted to meet the needs of the incarcerated men, women, and the correctional staff in the Philadelphia Prison System (PPS). This unit also works to assure the consistency and continuity of health education efforts provided by other DHH funded programs within PPS.
4. Prevention counseling and testing, and related services for residents of the Philadelphia Prisons. This includes follow-up; coordination services and referral services to Prison based medical services and HIV specific support services. Staff seeks to assure the continuity of HIV related care during and after incarceration.

SECTION

6110(CONT.)

b. The DHH Client Services Unit (CSU):

The DHH CSU provides a seamless and easily accessible point of entry for services for those HIV infected and affected individuals and families by combining the direct client services currently offered through AACO with an information and referral helpline. As a result, the CSU:

- Provides intake services to individuals requesting case management services funded by DHH
- Provides information and referral services for all other DHH funded programs,
- Processes and evaluates individuals' request for Organizational for Community Housing Development (OCHD) AIDS Housing,
- Handles client and provider grievances about DHH funded services.

c. The DHH Information Services Unit (ISU):

The DHH ISU is responsible for developing and implementing a comprehensive and coordinated information plan for DHH. This plan includes HIV care and prevention services, as well as, internal staff support. The ISU designs and researches consumer (e.g., PLWA, DHH, service providers) needs, evaluates the services provided by DHH contractors in response to those needs, and facilitates the improvement of systems that address those needs.

d. The DHH Surveillance Unit:

HIV/AIDS core and incidence surveillance are the core activities that define the DHH Surveillance and Unit. The goal of Surveillance is complete and timely reporting. The unit also participates in other Surveillance Projects:

- Medical Monitoring Project (MMP)
- National Health Behavioral Survey (NHBS)
- Incidence Surveillance
- Enhanced Perinatal Surveillance

Activities that support case reporting are surveillance of hospital medical records discharge summaries, surveillance of death certificates, and laboratory reporting of tests that indicate presence of HIV infection

e. The DHH Program Services Unit (PSU):

The DHH PSU is responsible for monitoring the programmatic components for all HIV/AIDS related prevention and care services in the Eligible Metropolitan Area (EMA). The PSU is responsible for oversight of specific agencies and for all grantee HIV/AIDS related funding provided to the agency. This enables the PSU unit to ensure that Ryan White Part A and Part B Care Act Grant activities are effectively

integrated with HIV prevention and other service that the agency may provide. The PSU prepares, in collaboration with each of the providers, contract service provisions/work plans that detail the program activities to be conducted during the contract period. The PSU is responsible for ensuring that these program objectives are achieved and for providing technical assistance as needed and assesses the quality and utilization of those services. Review of the agencies' budgets, invoices, monthly data reports, as well as interviewing agency staff on a variety of issues, include agency performance and evaluation, are also performed.

f. The DHH Fiscal Operations Unit:

DHH's Fiscal Operations Unit is responsible for award generation, budget/fiscal review, contract conformance and payment processing for awards that result in contracts between DHH and communitybased service providers and fiscal conduits. Fiscal Operations also assists in development of budgets for all federal, state and local grant applications. It monitors and reports on all fiscal related activities required by the grantor(s) and does so by individual funding stream.

.02 Program-funding is the most common method employed by DHH to fund its provider agencies. This method allows DHH to fund a provider agency's actual eligible expenditures for a provider agency's service(s), offsetting these expenses by anticipated revenues to be received directly by the provider, and establishing the remaining deficit as its authorized level of funding (allocation). Reimbursement is affected on a "last-dollar-in" basis and is based upon actual eligible expenses incurred less actual revenue generated, up to the maximum contract funding.

SECTION 6120 - FEDERAL ASSISTANCE LISTING NUMBERS(ALN)/OTHER REGULATIONS

.01 The following Federal ALN are applicable to DHH Programs:

| <u>Program</u> | <u>ALN</u> |
|--|------------|
| HIV Care Formula Grant, Parts A | 93.914 |
| HIV Care Part B | 93.917 |
| HIV Prevention Activities | 93.940 |
| HIV/AIDS Surveillance, HIV Incidence Surveillance, HIV Molecular Surveillance, & Medical Monitoring | 93.944 |
| National Behavioral Surveillance | 93.940 |
| Test, Link, Care, Plus | 93.855 |
| Philadelphia Integrative Health Initiative | 93.243 |
| CoRECT | 93.943 |

SECTION 6130 - PROGRAM COMPLIANCE PROCEDURES

.01 As discussed in Sections 300 and 500 of this Audit Guide, each City of Philadelphia Department program has specific auditing requirements. These requirements are in addition to those areas of audit specified in Sections 300 and 500 of this Guide. The audit requirements listed on the following pages are not all inclusive and do not represent an audit program for conducting a financial and compliance audit of the program(s). The audit requirements listed are presented as highlights of areas of special interest to the Department. Any deficiencies noted as a result of the procedures are to be disclosed in the Schedule of Findings and Questioned Costs.

HIVCare Services

.02 DHH has many contracts with agencies whose services are provided directly to those individuals who are HIV positive. Care services help individuals maintain their self worth, independence and dignity while living with HIV. Such services include, but are not limited to medical care, dental, skilled nursing, transportation, homemaker services, respite care, case management and other required services. Quarterly narrative reports must contain specific information. In addition to the reporting requirements, the resultant auditing procedure is also stipulated.

Agencies are required to submit quarterly statistics reflecting the numbers of clients served and the number of service units provided. The expected number of clients to be served, and service units to be provided, are provided in the contract service provisions. The auditor should determine, on a test basis, that the reports include this information and are in compliance with the contract service provisions.

.03 HIV Case Management services consist of thorough assessments of clients' needs and the development and monitoring of a formal services plan for each client. Agencies providing this type of service assign case managers who aid clients with their daily living needs. These needs vary with each client; therefore, documentation of services provided is extremely important.

.04 Currently, all case management service providers are required to keep a file on each client served. Each client case record file should contain the following list of documents:

- Assessment Form
- Medical Case Management Flow Sheet
- Client Medical Case Manager Agreement Form
- Authorization to obtain release of HIV-related information.
- Certification of HIV positive diagnosis
- Service Care Plan

- Case Management Activities Log
- Grievance Procedures Form

.05 The auditor should determine on a test basis that:

The statistical information reported by the organization to DHH on the monthly and quarterly statistical reports are traceable to, and in agreement with, supporting records.

Client files contain the information required under Section 6130.04.

Counseling and Testing Services

.06 The counseling and testing programs are required to provide DHH with a quarterly report which includes various statistical, programmatic, and staffing information. These programs must also submit HIV Test Forms for every HIV test provided.

.07 The auditor should determine, on a test basis, that the:

Statistical information included on the report is traceable to records maintained by the Organization to support the report submitted to DHH. The statistical information needed to be verified by the auditor includes number of individuals pre-tested, number of individuals counseled and not tested, number of individuals tested, and number of individuals post-test counseled.

HIV Prevention: Education and Risk Reduction

.08 The education and risk reduction programs are required to provide DHH with a quarterly report which includes various statistical, programmatic, and staffing information. Programs must also record data in the CDC's EvaluationWeb data system.

.09 The auditor should determine, on a test basis that the statistical information included on the report is traceable to records maintained by the organization to support the report(s) submitted to DHH.

.10 For hotline services, all calls received must be documented on a hotline call record form. This is a standardized form which must be completed by a counselor during each telephone conversation.

.11 The auditor should determine, on a test basis, that the hotline call record forms are utilized and maintained on file at the organization.

SECTION 6140 - FINANCIAL COMPLIANCE PROCEDURES

.01 Audit procedures should include the following:

Does the Agency have a system in place to adequately account for all applicable income received or earned by the agency and that such income was properly reported to DHH.

Determine that billings to DHH and reimbursement from DHH are net of other non-DHH revenue.

.02 All agencies under contract with the City of Philadelphia through DHH must submit monthly invoices. The purpose of the invoice procedures package is to effectively and efficiently process requests for payment from each contract agency. The package indicates what types of reports are required, the information to be included in each report and shows examples of how each report should look.

SECTION

6140(CONT.)

.03 In order for an agency to invoice DHH (City of Philadelphia) for the expenditure of funds allocated through a contract, the submission of a cover letter, an invoice, a monthly budget performance report, and a personnel roster is required. Actual requirements for the preceding documents are detailed as follows:

- Invoices must include all of the following:
 - a) date submitted;
 - b) Period of service for which invoice is being submitted for;
 - c) Contract number;
 - d) Contract name;
 - e) Current period's expenses (as categorized in the contract budget.)
- Monthly Budget Performance Reports must accompany each invoice. This report identifies expenditures in the categories listed on the DHH approved line item budget form and must show current month and year-to-date expenses as well as total budget and the total amount remaining for each line item of the budget. Each column (current month, year-to-date, annual budget, budget amount remaining) must be totaled. Revenue offsetting program/contract costs must be indicated and subtracted from total expenses in all columns.
- Personnel Rosters must also accompany each invoice. Each roster must identify names of personnel being charged to a specific program/contract as well as expenditures for each position title. Columns showing current month and year-to-date expenses as well as total budget and total amount remaining for each position must be included and each column must be totaled.

SECTION 6150 - SUPPLEMENTAL FINANCIAL SCHEDULES AND REPORTS

.01 The organization's audit report **must** include the following **mandatory** supplemental financial schedule for each and every DHH award that is part of a City of Philadelphia contract in addition to the financial statements as specified in Sections 400 and 500 of this Audit Guide. A designation has been made for the supplemental schedule required for a "single audit" report (Section 400) on a "program audit" report (Section 500). The auditor will be required to issue an opinion on the Supplemental Schedules listed below as specified in Section 400 of this Audit Guide.

| Section | | | | |
|---|---------------|---------------|---------------|------------|
| Ref. to | Single | Program | | |
| Supplemental | Sample | Audit | Audit | |
| <u>Financial Schedule</u> | <u>Format</u> | <u>Report</u> | <u>Report</u> | |
| Schedule of Program Expenditures And Program Revenue (1) (2) | 6150.02 | | Yes | No (1) (2) |

Explanatory Notes (apply to both Single, and Program, Audits):

6150(CONT.)

- (1) The schedule (Statement of Expenditures and Revenues) must reflect the categorization of expenditures by the DHH budget with the organization (see section 6150.02) **for each and every** DHH **award** that is part of a City of Philadelphia contract.
- (2) The schedule must reconcile the DHH award funding source fiscal year(s) to the organization's actual operating fiscal year.

SECTION 6150.02

STATEMENT OF EXPENDITURES AND REVENUES (SAMPLE)

Provider Name: ABC Not for Profit Organization

Funding Source: XXXXXX

Award Number: XXXXX

Award Amount: \$XXX,XXX.XX

Contract Number: XX-XXXXX

Activity Description: XXXXXXXXX

Effective Dates (Contract Term): XX/XX/XX to XX/XX/XX

Personnel Services: \$XXX,XXX

Fringe benefits: XX,XXX

Total personnel expenditures \$XXX,XXX

Operating Expenditures:

Travel: \$XX,XXX.XX

Equipment: \$XX,XXX.XX

Supplies: \$XX,XXX.XX

Sub-Contract Expenditures: \$XX,XXX.XX

Rent: \$XX,XXX.XX

Utilities: \$XX,XXX.XX

Communication: \$XX,XXX.XX

Leased Equipment: \$XX,XXX.XX

Insurance: \$XX,XXX.XX

Printing: \$XX,XXX.XX

Repairs/Maintenance: \$XX,XXX.XX

Other: \$XX,XXX.XX

Subtotal Operating Expenditures: \$XX,XXX.XX

Total Direct (Personnel+ Operating) Expenditures: \$XX,XXX.XX

Indirect Expenditures: \$XX,XXX.XX

Total Budgeted Expenditures: \$XX,XXX.XX

Program Revenues: \$XX,XXX.XX

Net DHH Funded Expenditures: \$XX,XXX.XX

6100-9 (Rev. 6/07)

SECTION 6200 Addictions Services - Moved to the new Section 7000

SECTION 6300 DBHIDS- Moved to the new Section 7000.

SECTION 6400

DIVISION OF MATERNAL, CHILD AND FAMILY HEALTH

SECTION 6401- GENERAL INFORMATION

.01 Division of Maternal, Child and Family Health Mission Statement:

The Division of Maternal, Child and Family aims to improve the health of residents of Philadelphia with a focus on women, children, teens and parents. MCFH provides service, promotes education and supports policies that address knowledge of and access to reproductive health services, effective parenting practices and the care of children with special health care needs. These programs aim to promote optimal health, nurture child and adolescent development and instill resiliency. Integral to all MCFH's activities is a focus on reducing racial and economic health disparities. Combined, these efforts aim to result in healthier families whose children will become adults capable of strengthening communities throughout Philadelphia.

.02 Division of Maternal, Child and Family Health Description:

The Division of Maternal Child and Family Health supports a range of services to improve the health of women, children, adolescents and parenting families. The PDPH Healthy Start program focuses on reducing racial disparities in infant mortality in Philadelphia through casemanagement services for pregnant and parenting women. Key to this effort is education that highlights the importance of planning and timing first births and adequate birth spacing of subsequent births by increasing access to contraception including long- acting reversible contraception. The Title V State block grant programs aim to provide care to uninsurable and underinsured populations to address access to reproductive and sexual care for adolescents and young adults, including youth with special health care needs. Other Title V funding programs include educating providers and agencies throughout Philadelphia about the implications of the life course perspective and racial, ethnic, socioeconomic disparities in health.

For both Healthy Start and Title V programs, MCFH develops program policy and service standards, hires key personnel, monitors the progress of contract deliverables, and evaluates the effectiveness of funded programs. MCFH coordinates the preparation and submission of all required reports and continuation grant applications.

Section 6410- Program Descriptions and Operations

.01 The Division of Maternal, Child and Family Health contracts primarily with nonprofit agencies to provide services designed to reduce infant mortality and promote positive health

outcomes and

improve the quality of life of at-risk families through two main grant sources: Healthy Start and Title V programs.

THE PDPH HEALTHY START PROGRAM OVERVIEW:

In 2014, the Philadelphia Department of Public Health (PDPH) received a 5 year grant extension for the Healthy Start grant, which has provided funding to PDPH since 1991. The grant was awarded under the HRSA-14-122: Level 3: Leadership and Mentoring Healthy Start program. The PDPH healthy Start will have national, regional, citywide and target goals and activities. These include the following:

PDPH Healthy Start National Grant Responsibilities:

PDPH HS will be one of 15 Healthy Start programs nationally to join HRSA's Healthy Start evaluation initiative. This Initiative aims to develop a standardized curriculum and evaluation process based on emerging research to further improve perinatal health outcomes and reduce racial and ethnic health disparities through the Healthy Start Program.

PDPH Healthy Start Regional Grant Responsibilities:

PDPH HS in collaboration with the Pennsylvania Perinatal Partnership and four other Healthy Start Programs in Pennsylvania will create a HS CoIIN (Collaborative Improvement and Innovation Network). PDPH HS will focus on sharing its experience with the Philadelphia Perinatal Depression Institute, the STARRS smoking reduction program, delivery hospital progress towards BabyFriendly designation, supporting universal developmental screening through a range of early childhood home visiting programs, training providers to communicate about birth spacing and promoting access to contraceptive services including long-acting reversible contraception.

PDPH Healthy Start Citywide Responsibilities:

PDPH HS will serve as a hub for the Philadelphia Healthy Start Community Action Network (CAN). This network will bring diverse stakeholders from City government, service providers, community health centers, hospitals and health systems, PDPH HS program participants, community leaders, public health organizations and faith based organizations to reach greater collective impact with targeted interventions aimed to reduce infant mortality. The PDPH HS is uniquely positioned to serve as the backbone organization to spearhead this initiative and will leverage investments that are already being made in complementary place-based initiatives including one of the nation's first five Promise Zones and a HUD Choice Neighborhoods Initiative Planning Grant.

PDPH Healthy Start Target Community Responsibilities:

The target community includes West, Southwest and Lower North Philadelphia. PDPH HS will increase awareness of and educate ALL residents of the target area with a focus on the benefits of the following for overall health and strong families: having insurance, access to a medical home, positive parenting, and father's involvement in parenting. Within the target community, PDPH HS will be based in two clinical hubs; one at Health Center #3 and the other at Health Center #5. From these hubs, PDPH HS will provide culturally-competent, strength-based, traumainformed, family-centered comprehensive case management services to 1,000 Healthy

Start participants including pregnant women and new mothers and their infants. HRSA has asked Healthy Start case management services to focus on expanding comprehensive care for participants and their families. PDPH will initiate group prenatal care and support both Health Centers to become certified in Centering Pregnancy. Initial participant assessments are broad and assess obstetrical, medical and behavioral health needs, in addition to access to health insurance, parenting knowledge and potential parenting concerns (e.g. a history of childhood abuse), availability of social support, educational aspirations and accomplishments, and basic needs including safety, housing conditions, financial needs, food insecurity, and availability of transportation. The PDPH HS case management team will identify health and social needs, provide evidence-based education and care strategies (see table below) and make needed referrals. The case manager/CHW available to help with remediation of barriers to care and monitor success of referral sources. PDPH HS will develop the Healthy Start Father Initiative with a designated Men's and Family Support Social Worker who will reach out to fathers/partners of PDPH HS program participants and men in the target community to help fathers parent their children.

TITLE V PROGRAM OVERVIEW:

Philadelphia Life Course Perspective Program

Program Goals and Objectives: The Life Course Perspective conceptualizes birth outcomes as not simply the result of nine months of pregnancy, but as a result of a complex interplay of factors, which influence a woman's health throughout her lifetime. During the period of this Grant Agreement the Grantee created a Life Course Institute, which provided training, informed policy discussions and advocated approaching health care in terms of the life course perspective. There were 3 objectives of this educational effort:

Objective 1: The Grantee shall expand efforts to address racial and ethnic disparities by implementing an interactive, standards-based, results-focused training program in Philadelphia that is guided by Life Course Perspective principles.

Objective 2: The Grantee shall train Grantee staff, other PDPH divisions, City government partners, health care providers, insurers, community social service agencies and faith-based organizations.

Objective 3: The Grantee shall develop Life Course Perspective Curricula, which will include an initial introductory session, and conduct follow-up sessions on specific issues and topics that are found to be most crucial to improving women's preconception health and reducing infant mortality.

Program Activities: Introduction to the Life Course Perspective trainings were facilitated by the MCFH Life Course Institute Program Coordinator. The trainings highlight social determinants of health, racial and ethnic disparities across the life span. The overall goal of all life course perspective trainings is to increase knowledge of the life course perspective and improve understanding of racial, ethnic and socioeconomic-based health disparities. To further the practical implications of the life course perspective, the Life Course Perspective Coordinator serves as liaison to several citywide and community-based projects that aimed to address racial and ethnic disparities in health care and strengthen protective factors for infants, children, teens and families living in Philadelphia

Breastfeeding Education and Support Program:

Program Goals and Objectives: This program aims to promote breastfeeding education for providers throughout Philadelphia and advocate for policies that support breastfeeding

Objective 1: The Grantee shall provide training and technical assistance, as needed, to health care practitioners, Women Infants & Children (WIC) staff, social service agencies and community-based organizations in Philadelphia.

Objective 2: The Grantee shall provide educational materials and workshops to WIC Offices, health, social services, and community-based organizations that provide breastfeeding information to prenatal and postpartum women in Philadelphia.

Objective 3: The Grantee shall provide trainings in Philadelphia that include four intensive 20-hour lactation support workshops for health care providers who work with pregnant women and new mothers.

Objective 4: The Grantee shall collaborate with the City of Philadelphia and community based advocacy agencies to support the Business Case for Breastfeeding and promote breastfeeding-friendly work places.

Objective 5: The Grantee shall participate in the Baby-Friendly Hospital Initiative to encourage all delivery hospitals and federal and City-run health care centers to become centers of breastfeeding support.

Program Activities: The MCFH Lactation Consultant trains family practice physicians, pediatricians, obstetricians, midwives, nurses, doulas, breastfeeding counselors, dieticians, nutritionists, social workers, case managers, health insurance providers, WIC providers and pregnant women in Philadelphia. Settings include medical/nursing schools, hospitals, public health centers, and community-based agencies. The Interdisciplinary Breastfeeding Management Course was developed to strengthen the knowledge and skills of staff in delivery hospitals to enable implementation of the Ten Steps to Successful Breastfeeding.

The MCFH Lactation Consultant regularly teaches this 20-hour course (excluding the HIV and Breastfeeding section) based on the UNICEF and BabyFriendly™ USA guidelines. Upon completion of the course, participants affiliated with the delivery hospitals will have partially fulfilled Step 2 of the 10 Steps to Successful Breastfeeding as their hospital advances towards becoming a BabyFriendly Hospital. This is an important way for MCFH to support all 6 birthing hospitals in Philadelphia on the pathway to fully achieving BabyFriendly status by 2016. This course is certified by the Pennsylvania State Nurses Association and offers 6.75 nursing contact hours for each day of attendance. The MCFH Lactation Consultant also works in a variety of settings to advance breastfeeding.

As a co-leader of the Philadelphia Breastfeeding Taskforce, MCFH's Lactation Consultant helped to set meeting agendas and co-facilitated quarterly taskforce meetings with the Maternity Care Coalition. The Taskforce successfully engaged staff from Philadelphia's delivery hospitals and created an opportunity for hospitals to support one another and keep each other aware of efforts to implement goals of the Baby-friendly Hospital Initiative.

The MCFH Lactation Consultant moderates the PhillyPFHITaskforce listserv, which is used as a means for communicating and collaborating on a regular basis. Quarterly, the MCFH

Lactation Consultant supervises and provides support to MCFH breast-feeding educators including the Title V Lactation Consultant and the Peer Support Breastfeeding counselor. Community activities include participating in World Breastfeeding Week at the Children's Hospital of Philadelphia and St. Christopher's Hospital for Children; supporting the North Philadelphia Breastfeeding Project; updating the Philadelphia Breastfeeding Resource Guide for 2014; and leading the development of two conferences that explored how to improve support for breastfeeding mothers. The first conference focused on early child-care providers and the second on members of faith-based communities.

Preconception Health Indicators Report:

Program Goals and Objectives: The Grantee shall create a Preconception Health Indicators Report that will be made publicly available on the PDPH website. The information will be analyzed and used to assist in creating, assessing, monitoring and evaluating preconception health issues and interventions. Health indicators shall include: general health and life status; education and income; enrollment in public benefits; access to health care; reproductive health and family planning; tobacco, alcohol and substance use; nutrition and physical activity; mental health; physical abuse; emotional and social support, chronic health conditions, sexually transmitted diseases and history of a prior adverse pregnancy.

Program Activities: The surveillance report was initially created in response to Dr. Michael Lu's 12-point plan to close the Black-White gap in birth outcomes by focusing on preconception health; and in FY'14, the report expanded to include all populations served by the PDPH, Division of Maternal, Child and Family Health including prenatal women, infants, children, and adolescents.

The report has three main components:

- (1) Approximately 10 health indicators were selected to describe preconception, prenatal, infant, child and adolescent health. The indicators are primarily taken from the Healthy People 2020 goals, however if there were insufficient Healthy People 2020 goals for a population, indicators were developed based on the data available at the Philadelphia level. To identify priority areas for focused interventions in Philadelphia, each indicator is presented with Philadelphia, statewide and national data to provide context and assist in companson.
- (2) Health disparities are explored by stratification of indicator variables by race and ethnicity. Changes of indicator rates over time are shown to demonstrate trends. Geographic mapping of indicators by the 18 Philadelphia planning districts further helps to identify targeted areas of need.
- (3) Detailed tables are included as an appendix to the report. This report will be made available to the public, including the detailed tables, so that other organizations working to improve maternal and child health in the city can make better assessments of needs and plan interventions. Smaller organizations in Philadelphia, particularly community agencies, may not have independent access to the data or the staff capacity to for complex data gathering. Having readily accessible health indictors will help to make public health efforts in Philadelphia data-driven.

Prenatal Care Program

Program Goals and Objectives: The Grantee shall reduce the access gap in prenatal care for minority, low income, and uninsurable women

Objective 1: The Grantee shall provide culturally sensitive prenatal care to uninsurable (not eligible for insurance through the Pennsylvania Medicaid program) women residing in Philadelphia through a subcontract.

Objective 2: The subcontractor shall assess patients for medical coverage eligibility and maintain documentation that patients served by these funds are ineligible for medical insurance while receiving prenatal care. Documentation of patients' ineligibility shall be documented by trained benefits counselors.

Objective 3: Prenatal care shall include comprehensive medical as well as smoking assessments.

Program Activities: Prenatal patients received comprehensive medical care and quality prenatal care as defined by the United States Preventative Task Force Recommendations. The quality of clinical care is monitored by the Obstetrical Medical Consultant, who also facilitates trainings with clinical staff and conducts prenatal and postpartum medical chart reviews. To assure that language barriers are addressed, interpreters are available at many of the prenatal sites and Interpretalk is available at all sites. These services are used routinely to translate and to facilitate communication for bilingual patients with complex questions related to their medical care. Health Center prenatal materials are also available in many languages. All uninsured patients who enrolled into prenatal care were assessed for Medicaid eligibility. Only women who were found to be ineligible by a trained benefits counselor are eligible for services funded by Title V.

Comprehensive Youth Clinic Program:

Program Goals and Objectives: The Grantee shall provide care coordination for the Comprehensive Youth Clinics at Philadelphia health centers.

Objective 1: Youth will be assessed for psychosocial and reproductive needs

Objective 2: Youth will be scheduled for referrals to clinical, social support and behavioral health services; they will receive following-up to assure access to referral care.

Objective 3: Youth will be engaged in reproductive life planning and will be provided information on access to free and affordable birth control and prevention of STDsandHIV

Program Activities: In FY' 14, the populations served and scope of services broadened to better reach high-risk youth in Philadelphia, link those teens to care, and begin development of a teen-centered approach to care that would better address health disparities affecting teens in Philadelphia. The Youth Care Coordinator and the Director of MCFH, a board certified pediatrician and adolescent medicine specialist, worked together to provide services and build partnerships to support teen-centered care. The Youth Care Coordinator continued to screen adolescents in PDPH Health Care Centers and also reached out to youth in school settings. In

addition, the adolescent medicine specialist provided comprehensive adolescent services and worked to build partnerships to improve the capacity of pediatricians to provide reproductive care.

Nutrition Education and Counseling Program:

Program Goals and Objectives: This program aims to reduce the proportion of health center enrolled youth who are overweight or obese in addition to increasing access to services to help eliminate food insecurities.

Objective 1: Services shall include performing detailed nutrition and physical activity assessments involving food preferences, eating patterns, food shopping, cooking, and food security.

Objective 2: Assessments are conducted using motivational interviewing techniques to provide counseling and assist patients (and care providers) in setting achievable goals.

Program Activities: The MCFH nutritionist is a highly experienced pediatric registered dietician whose clinical focus in the PDPH Health Centers is on addressing family-based solutions for obesity, management of Type II diabetes mellitus, and hyperlipidemia. She is certified by the American Dietetic Association in Weight Management. The focus of her counseling is to address how socioeconomic, food access, culture, and acculturation impact food options for the families in Philadelphia including longtime residents of Philadelphia and recent immigrants from Mexico, the Caribbean, Central America, Africa, and South East Asia. All care is provided without judgment with the goal of empowering teens and families to develop their own approach to weight management that is realistic and achievable. The nutritionist uses motivational interviewing to help both teens and their families express their opinion about any weight concerns. If weight loss was a desired goal, the nutritionist works with the teen and family to understand their reasons for wanting a change. With the nutritionist's guidance, the teen and family identified goals related to, for example, activity-level, snacking choices or the number of sugary drinks consumed. Anticipated challenges were discussed and strategies were developed including difficulty gaining access to healthy choices, challenges for working families, and food insecurity. Working jointly with the teen's pediatrician, the nutritionist helped families achieve a better understanding of possible and achievable behavioral health changes that would benefit all household members. Such changes include taking advantage of the PDPH Get Healthy Philly programs, encouraging decreased consumption of high caloric drinks, and highlighted ways to increase physical activity.

Lactation Support for Pregnant and Nursing Mothers:

Program Goals and Objectives: The Grantee shall employ the services of International Board Certified Lactation Consultants (IBCLC) and Certified Lactation Consultants (CLC) to provide services to prenatal patients enrolled in City health centers and community based organizations.

Objective 1: Provide one-on-one breastfeeding education

Objective 2: Provide consultation to breastfeeding mothers on a walk-in basis at the Philadelphia Health Centers.

Objective 3: Provide professional consultation and resources to prenatal and pediatric providers at the Philadelphia Health Centers.

Program Activities: Pregnant and postpartum women receiving prenatal care in the PDPH Health Centers that are funded by Title V Lactation Support for Pregnant and Nursing Mothers program are provided breastfeeding education, counseling, and referrals. A Lactation Consultant and Peer Breastfeeding Support Educator teach prenatal women about the benefits of breastfeeding and how to initiate breastfeeding at the time of delivery, and provide resources to support and problem-solve breastfeeding concerns. In addition, women were referred to WIC for breastfeeding support and access to breast pumps in preparation for returning to school or work. In FY' 14, MCFH requested that breastfeeding educators focus on supporting women to initiate and become comfortable with breastfeeding. The Peer Breastfeeding Support Educator was available to meet with women during the infant's first few weeks of life to support women through one of the most challenging stages of breastfeeding.

Services for Children with Special Health Care Needs Program:

Program Goals and Objectives: The Grantee shall increase awareness of and access to comprehensive information related to services and programs for CSHCN. Specific activities shall include:

Objective 1: The Grantee shall work with community based health/social service teams to plan and incorporate culturally and linguistically competent values, policies, structures, and practices in all aspects of their work. Through these collaborations the grantee shall advance cultural and linguistic competence as an essential approach to address racial and ethnic disparities and promote equity for people who experience disabilities and their families.

Objective 2: The Grantee shall provide case management and home visiting services (HIP), not obtainable elsewhere, to help Philadelphia families with a CSHCN improve and maintain their children's health. The Grantee shall assemble a community-based multidisciplinary program for home visits to support the program. Services shall be provided to CSHCN, birth to twenty-one years of age, as defined by the federal Maternal and Child Health Bureau. Services shall include facilitating and coordinating access to medical and supportive services in the community, providing health education, and assisting families and their children in achieving independence and self-advocacy.

Objective 3: The Grantee shall bring together providers and families of CSHCN to discuss issues relevant to CSHCN This Consortium will convene every two months in Philadelphia. The Grantee shall facilitate educational and informational presentations on issues relevant to CSHCN

Objective 4: The Grantee shall award funding in the form of Mini-Grants to support Philadelphia community based projects and organizations.

Program Activities: MCFH supports effective partnerships to optimize knowledge of resources in an effort to jointly address the health and social service needs of families caring for a child with special health care needs. MCFH CSHCN has nurtured mutually beneficial collaborations throughout the state and collaborated with multiple local agencies in Philadelphia:

The Philadelphia Special Needs Consortium (PSNC) provides a valuable forum for education, networking, and advocacy related to children with special needs in Philadelphia. Participants included health care providers, community service and advocacy agencies, state agencies, other City of Philadelphia departments, as well as, family members.

The Health Intervention Program (HIP) ensures that CSHCN and their families are offered support and other services to meet the challenges that may accompany having a child with special needs, in order to enable the child and family to live an everyday life, as far as possible, in the same manner as families of typically developing children. The three contracted HIP agencies, LaSalle Neighborhood Nursing Center, Congreso, and Health Promotion Council receive referrals from a wide variety of sources, including healthcare providers, social service providers and other community-based organizations. An intervention plan is developed with the family after the family their child and siblings are fully assessed. The focus of the program is to optimize the health of the child with special needs, as well as, their siblings and family members. The HIP teams address all factors that impact health and wellbeing with a focus on accessing health care and education. One goal of HIP is to ensure that all family members have health insurance, a medical home, and understand how to access care for their health issues. **HIP** teams are learning how the Affordable Care Act will impact their families and helping families to negotiate changes. In addition, **HIP** teams prioritize education issues including referrals to early intervention, ensuring appropriate school placements, and attending Individualized Education Program conferences. The HIP teams are increasingly finding that many families are struggling with additional challenges beyond anticipated medical and educational needs.

In FY'14, the teams worked with many intellectually disabled parents and caregivers, who face significant challenges negotiating complex healthcare systems and providing appropriate developmental stimulation for their children. Other parents are suffering from trauma, either from current circumstances, such as domestic violence, or from their own childhood trauma, adverse childhood experiences, or neglect. The HIP teams often must address these issues in order to 'get to' the health and education issues of the children with special needs. This may involve using different modalities to educate parents and supporting parents to seek services for their own health needs. For those suffering from current or childhood trauma, HIP staff often role-model how to get needs met in a medical setting (e.g., how to speak to staff at a doctor's visit). HIP teams are relying more on specific knowledge of and access to scarce community resources, such as the one or two behavioral health agencies with expertise in treating parents suffering the effects of childhood trauma. To address these specific challenges, the HIP teams are finding that they need to spend significantly more time directly with the families *and* more time identifying appropriate supports to assure that referrals are effective. MCFH funds between 5 to 8 mini-grants annually that successfully served a variety of unique needs for CSHCN.

SECTION 6420 - FEDERAL ASSISTANCE LISTING NUMBER (ALN)/OTHER REGULATIONS

The ALN are as follows:

- Maternal & Child Health Block Grant is 93.994
- Healthy Start Initiative is 93.926

B. Provider assures that, under this contract, it and any subcontractors shall cooperate fully with the Commonwealth to enable it to comply with any reporting, audit, or fiscal requirements imposed under 42 U.S.C. Section 706 and 300w-5.

C. The Contractor assures that should the federal government conduct any investigation or should the Department be a party to any hearing under U.S.C. 300w-5 or 300w-6 that the Contractor (Provider) any subcontractors will cooperate in general with the Commonwealth in such investigation or hearing (both prior to and during the time of such hearing) and specifically will make available for examination and copying by the Commonwealth, the U.S. Department of Health and Human Services, or the Comptroller General of the United States documentary records required under 42 U.S.C. 300w-6.

.03 For contract funding relating to the Healthy Start Grant, the contracts have certain special terms and conditions, which the auditor should read and apply in the performance of the audit.

SECTION 6430 - PROGRAM COMPLIANCE PROCEDURES

.01 As discussed in Sections 300 and 500 of this Audit Guide, each City of Philadelphia Department program has specific auditing requirements. These requirements are in addition to those areas of audit specified in Sections 300 and 500 of this Guide. The audit requirements listed on the following pages are not all inclusive and do not represent an audit program for conducting a financial and compliance audit of the program(s). The audit requirements listed are presented as highlights of areas of special interest to the Department. Any deficiencies noted as a result of the procedures are to be disclosed in the Independent Auditor's Report(s) on Specific Compliance Applicable to Major or Non-major Federal, State and City Financial Assistance, as appropriate.

.02 Organization must agree to the following conditions as part of the program compliance efforts:

- Provider agrees, at a minimum, to participate in on-site visits/reviews by Philadelphia Department of Public Health Division of Maternal, Child and Family Health staff and share and discuss freely program information that will enhance service outcome.
- Provider agrees, at a minimum, for the Philadelphia Department of Public Health Division of Maternal, Child and Family Health staff to monitor services through the review of reports, records and logs and on-site visits.
- Provider agrees, at a minimum, for audits of client case files to be monitored through random selection and can be scheduled or occur unannounced.
- Provider agrees to, at a minimum, to submit one (1) hard copy and one (1) electronically formatted Annual Report narrative to the primary programmatic contact at 1101 Market Street, 9th Floor, Philadelphia, 19107.

- Provider agrees to submit electronically quarterly data to the Program Evaluation Unit within **15** business days following the end of each quarter that shall include racial, ethnic and insurance data on the attached table and the number of families/youth counseled, trained and referred.
 - o 1st Quarter Report covers July- September and is due on October 15
 - o 2nd Quarter Report covers October-December and is due on January 15.
 - o 3rd Quarter Report covers January-March and is due on April 15.
 - o 4th Quarter Report covers April - June and is due on July 15.
- Provider agrees to submit signed monthly invoices, with supporting documentation that details expenditures, in a format approved by the Health Department, by the 15th of each month following the month of services. One (1) original and one (1) electronic copy will be sent to the Division of Maternal, Child and Family Health. Documentation must include: Invoice for the Division of Maternal, Child and Family Health; Program Invoice Summary Form; Section III- Contract Expenses; Miscellaneous Item Detail; Personnel Roster; as well as supporting documentation for all expenses.
- Provider agrees to conduct contract activities and submit program/other reports and invoices as required by the Division of Maternal, Child and Family Health.

SECTION 6440 - FINANCIAL COMPLIANCE PROCEDURES

.01 As discussed in Sections 300 and 500 of this Audit Guide, each City of Philadelphia Department Program has specified auditing requirements. These requirements are in addition to those areas of audit specified in Sections 300 and 500 of this Guide. The audit requirements listed on the following pages are not all inclusive and do not represent an audit program for conducting a financial and compliance audit of the program(s). The audit requirements listed are presented as highlights of areas of special interest to the Department. Any deficiencies noted as a result of the procedures are to be disclosed in the Independent Auditor's Report(s) on Specific Compliance Applicable to Major or Non-major Federal, State and City Financial Assistance, as appropriate.

.02 The financial and compliance procedures for MCFH are provided on the following pages based upon one type of program services:

- a. Program Funded Projects (Section 6440.03 to 6440.07)

Program Funded Projects:

- Provider agrees, at a minimum, to participate in on-site visits/reviews by Philadelphia Department of Public Health Division of Maternal, Child and Family Health staff and share and discuss freely program information that will enhance service outcome.
- Provider agrees, at a minimum, for the Philadelphia Department of Public Health Division of Maternal, Child and Family Health staff to monitor services through the review of reports, records and logs and on-site visits.
- Provider agrees, at a minimum, for audits of client case files to be monitored through random selection and can be scheduled or occur unannounced.

- Provider agrees to, at a minimum, to submit one (1) hard copy and one (1) electronically formatted Annual Report narrative to the primary programmatic contact at 1101 Market Street, 9th Floor, Philadelphia, 19107.
- Provider agrees to submit electronically quarterly data to the Program Evaluation Unit within **15** business days following the end of each quarter that shall include racial, ethnic and insurance data on the attached table and the number of families/youth counseled, trained and referred.
 - o 1st Quarter Report covers July- September and is due on October 15
 - o 2nd Quarter Report covers October- December and is due on January 15
 - o 3rd Quarter Report covers January-March and is due on April 15
 - o 4th Quarter Report covers April - June and is due on July 15
- Provider agrees to submit signed monthly invoices, with supporting documentation that details expenditures, in a format approved by the Health Department, by the 15th of each month following the month of services. One (1) original and one (1) electronic copy will be sent to the Division of Maternal, Child and Family Health. Documentation must include: Invoice for the Division of Maternal, Child and Family Health; Program Invoice Summary Form; Section III- Contract Expenses; Miscellaneous Item Detail; Personnel Roster; as well as supporting documentation for all expenses.

Provider agrees to conduct contract activities and submit program/other reports and invoices as required by the Division of Maternal, Child and Family Health.

SECTION **6440** (CONT.)

Budget Modifications:

Contracts between PDPH MCFH and the provider can be revised within the parameters of the contracts with the written request of approval of the Director of MCFH. Detailed justification must accompany all requests for a budget revision. The impact on services should be addressed also.

.03 Based upon the above the auditor should determine that:

- * The budgetary amounts reported on the Program Invoice Summary Form and Section III Contract Expenses are the final amounts approved, including any modifications.
- * If applicable, the Provider has followed the modification process as detailed above prior to revising the budget and expending funds for previously unauthorized expenses.

SECTION **6450** - SUPPLEMENTAL FINANCIAL SCHEDULES AND REPORTS

.01 The Organization's audit report must include the following supplemental financial schedules for each City of Philadelphia contract, in addition to the financial statements and auditor's reports as specified in Sections 400 and 500 of this Audit Guide. A designation has been made for those

supplemental schedules required for a "Single Audit" Report (Section 400) or a "Program Audit" Report (Section 500). The auditor will be required to issue an opinion on the Supplemental Schedules listed below as specified in Section 400 of this Audit Guide.

.02 The supplemental financial schedules for a program funded and a fee-for-service project, are as follows:

Program Funded Project

| <u>Supplemental Financial Schedule</u> | <u>Section Ref. to Sample Format</u> | <u>Single Audit Report</u> | <u>Program Audit Report</u> |
|--|--|------------------------------------|-------------------------------------|
| * Statement of Functional Expenditures by Contract/Program and Revenues by Funding Source (1) | 6450.03 | Yes | No (3) |
| * Reconciliation of Agency Reported Expenditures/Revenues to Audited Expenditures/Revenues (2) | 6450.04 | Yes | Yes |

Explanatory Notes:

(1) Statement will present expenditures by cost center and revenues by category type as reported and utilized in the Instructions for Maternal and Infant Health Program Reporting Budget Forms.

(2) The statement must present expenditures and revenues as reported to MIH, report any additional accruals and other adjustments to reconcile the amount reported on the Statement of Functional Expenditures by Contract/Program and Revenues by Funding Source.

The reconciliation schedule is required for each contract. An explanation need not be provided for any accrual amounts; however, an explanation of any "other adjustment" **must** be provided when such adjustment is ten percent (10%) or more than the amounts reported by the provider to MCFH. Where there are no adjustments, the auditor must still present a reconciliation schedule and just state that there were no reconciling items.

(3) The Statement of Revenues and Expenditures should contain the captions provided in the sample report format.

Fee-for-Service Projects

Section Ref.
to Sample

Single Audit

P
r
o
g
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m
A
u
d
i
t

| | <u>Financial Schedule</u> | <u>Format</u> | <u>Report</u> | <u>Report</u> |
|---|--|---------------|---------------|---------------|
| * | Schedule of Fee-for-Service (4) | 6450.05 | Yes | Yes |
| * | Reconciliation of Reported Units to Audited Units of Service (5) | 6450.06 | Yes | Yes |

Explanatory Note:

- (4) The schedule is to present units of service rendered as reported to MCFH, plus or minus auditor's adjustments, rate per unit and total fee-for-service.
- (5) The schedule must present units of service as reported to MCFH, plus or minus auditor's adjustments, and adjusted units of service. The adjusted units of service must agree to the units reflected on the Scheduled of Fee-for-Service. If the amounts reported to MCFH agree with amounts reflected in Scheduled of Fee-for-Service the auditor must still present a Reconciliation Schedule but just state that there were no adjustments.

SECTION

ABC NOT-FOR-PROFIT CORPORATION
OFFICE OF MATERNAL & CHILD HEALTH
CITY OF PHILADELPHIA CONTRACT NUMBER XX-XXXX

6450.03

STATEMENT OF FUNCTIONAL EXPENDITURES BY CONTRACT/PROGRAM
AND REVENUES BY FUNDING SOURCE
JULY 1, 20XX to JUNE 30, 20XX

| | <u>Outreach</u> <u>Services</u> | <u>Education</u> <u>Services</u> |
|-----------------------------------|------------------------------------|-------------------------------------|
| Expenditures by cost center: | | |
| Personnel Services: | | |
| Administrative salaries | \$ XXXXX | \$XXXX |
| Administrative benefits | XXXX | XXXX |
| Client oriented services salaries | XXXX | XXXX |
| Client oriented service benefits | XXXX | XXXX |
| Operating expenses: (A) | XXXX | |
| Board expenses | XXXX | |
| Consultant expenses | XXXX | |
| RentXXXX | | |
| Utilities | XXXX | |
| Insurance | XXXX | |
| Housekeeping | XXXX | |
| Communications | XXXX | |
| Office supplies | XXXX | |
| Medical supplies | XXXX | |
| Drugs | XXXX | |
| Rehabilitation services | XXXX | |

SECTION

ABC NOT-FOR-PROFIT CORPORATION
OFFICE OF MATERNAL & CHILD HEALTH
CITY OF PHILADELPHIA CONTRACT NUMBER XX-XXXX

| | | |
|-----------------------------------|---------------|--------------|
| Staff travel | XXXXX | |
| Maintenance expense: | | |
| Building | XXXXX | |
| Equipment | XXXXX | |
| Motor vehicle expense | XXXXX | |
| Other operating expenses | <u>XXXXXX</u> | |
| Fixed assets: (A) | | |
| Office equipment and furnishings | <u>XXXXXX</u> | |
| Total expenditures by cost center | <u>XXXXXX</u> | <u>XXXXX</u> |

6450.03 (CONT.)

STATEMENT OF FUNCTIONAL EXPENDITURES BY CONTRACT/PROGRAM
AND REVENUES BY FUNDING SOURCE
JULY 1, 20XX to JUNE 30, 20XX

| | <u>Outreach Services</u> | <u>Education Services</u> |
|---|------------------------------|-------------------------------|
| Funding sources: | | |
| Client fees | \$ XXXXX | \$ |
| City of Philadelphia, Office ofMCH | XXXXX | XXXXX |
| Medical assistance fees, Commonwealth of Pennsylvania | XXXXX | |
| Foundation revenues | <u>XXXXX</u> | |
| Total funding | <u>XXXXXX</u> | <u>XXXXX</u> |
| Excess of expenditures over funding sources | <u>\$XXXXXX</u> | <u>\$ XXX</u> |

SECTION

ABC NOT-FOR-PROFIT CORPORATION
OFFICE OF MATERNAL & CHILD HEALTH
CITY OF PHILADELPHIA CONTRACT NUMBER XX-XXXX

(A) Note to auditor - Categories presented as samples are not inclusive of all possible budget categories per Section III - Facility expenses of the Year-to-Date Fiscal Report and Cash Request.

SECTION

ABC NOT-FOR-PROFIT CORPORATION
OFFICE OF MATERNAL & CHILD HEALTH
CITY OF PHILADELPHIA CONTRACT NUMBER XX-XXXX

6450.04

RECONCILIATION OF AGENCY REPORTED EXPENDITURES/REVENUES
TO AUDITED EXPENDITURES/REVENUES
JULY 1, 20XX to JUNE 30, 20XX

| | Amount Reported on Fiscal <u>Report</u> | Audit <u>Accruals</u> | (A) Other <u>Adjustments</u> | Amount per Audit <u>Report</u> |
|----------------------------------|--|--------------------------|------------------------------------|---|
| Expenditures by cost center: | | | | |
| Personnel Services: | | | | |
| Admin Salaries | \$ XXXX | \$ XX | \$ | \$ XXXX |
| Admin Benefits | XXXX | XX | | XXXX |
| Client oriented service salaries | XXXX | | XX | XXXX |
| Client oriented service benefits | <u>XXXX</u> | | | <u>XX</u> |
| Operating expenses: | | | | |
| Board expenses | XXXX | | | XXXX |
| Consultant expenses | XXXX | | | XXXX |
| RentXXXX | XX | | XXXXX | |
| Utilities | XXXX | | (X) | XXXXX |
| Insurance | XXXX | | | XXXX |
| Housekeeping | XXXX | | | XXXX |
| Communications | XXXX | | | XXXX |
| Office supplies | XXXX | | | XXXX |
| Medical supplies | XXXX | | | XXXX |
| Drugs XXXX | | | XXXXX | |
| Rehabilitation supplies | XXXX | | | XXXX |
| Staff Travel | XXXX | | | XXXX |
| Maintenance expenses: | | | | |

SECTION

ABC NOT-FOR-PROFIT CORPORATION
OFFICE OF MATERNAL & CHILD HEALTH
CITY OF PHILADELPHIA CONTRACT NUMBER XX-XXXX

| | | | | |
|-----------------------------------|---------------|-----|-------------|--------------|
| Building | XXXX | | | XXXX |
| Equipment | XXXX | | | XXXX |
| Motor vehicle expense | XXXX | | | XXXX |
| Other operating expenses | <u>XXXXX</u> | | | <u>XXXXX</u> |
| | <u>XXXXXX</u> | XXX | <u>(XX)</u> | <u>XXXXX</u> |
| Fixed assets: | | | | |
| Office equipment and furnishings | <u>XXXXX</u> | | | <u>XXXX</u> |
| Total expenditures by cost center | <u>XXXXXX</u> | | | |

SECTION

ABC NOT-FOR-PROFIT CORPORATION
OFFICE OF MATERNAL & CHILD HEALTH
CITY OF PHILADELPHIA CONTRACT NUMBER XX-XXXX

6450.04 (CONT.)

RECONCILIATION OF AGENCY REPORTED EXPENDITURES/REVENUES
TO AUDITED EXPENDITURES/REVENUES
JULY 1, 20:XX to JUNE 30, 20XX

| | Amount Reported on Fiscal <u>Report</u> | Audit <u>Accruals</u> | (A) Other <u>Adjustments</u> | Amount per Audit <u>Report</u> |
|--|--|--------------------------|------------------------------------|---|
| Funding sources: | | | | |
| Client fees | \$XXXXXX | \$ XX | \$ | \$XXXXXX |
| Office for Maternal and Child Health | XXXXXX | XXX | | XXXXXX |
| M.A. fees, Commonwealth of PA | XXXXXX | XXX | XXX | XXXXXX |
| Total funding | <u>XXXXXX</u> | <u>XXX</u> | <u>XXX</u> | <u>XXXXXX</u> |
| Excess of Expenditures over Funding Sources | <u>\$XXXXXX</u> | <u>\$XXX</u> | <u>\$XXX</u> | <u>:\$XXXXXX</u> |

(A) See following page for explanation of adjustments in excess of ten percent (10%) of line item total. **6450.04 (CONT.)**

OFFICE OF MATERNAL AND CHILD HEALTH
CITY OF PHILADELPHIA CONTRACT NUMBER XX-XXXX
RECONCILIATION OF PROVIDER REPORTED EXPENDITURES/REVENUES
TO AUDITED EXPENDITURES/REVENUES (CONT.)
July 1, 20:XX to June 30, 20XX

Explanation of Other Adjustments:

SECTION

| <u>Budget Category</u> | <u>Adjustment Explanation</u> | <u>Adjustments</u> |
|------------------------------------|--|--|
| <u>Expenditure adjustments:</u> | | |
| Administrative salaries | To reclassify wages incorrectly allocated to administrative salaries, should be chargeable to client oriented services salaries. | \$ (XX) |
| Client oriented service salaries | To reclassify from administrative salaries as explained above. | XX |
| Utilities | To adjust for expenses charged to this contract which pertain to another program. | (XX) |
| Total expenditure adjustments | | (XX) |
| <u>Funding source adjustments:</u> | | |
| Medical assistance fees | To record previously denied billings which were collected by Agency and not reported. To adjust reserve for | XXX |

SECTION

| | | |
|-------------------------------------|---|--------------|
| | uncollectible billings on current year billings. | <u>XXX</u> |
| Total funding source adjustments | | <u>XXX</u> |
| Net adjustments | | <u>\$ XX</u> |
| 6450.05 | | |

ABC NOT-FOR-PROFIT ORGANIZATION
OFFICE OF MATERNAL AND CHILD HEALTH
CITY OF PHILADELPHIA CONTRACT NUMBER XX-XX.XX
SCHEDULE OF FEE-FOR-SERVICE
JULY 1, 20XX to JUNE 30, 20XX

| <u>Type of Service</u> | <u>Units of Service</u> | (A) <u>Rate per Unit</u> | <u>Total Fee-for-Service</u> |
|------------------------|-------------------------|-----------------------------|------------------------------|
| Home Nursing Service | <u>XXXX</u> | \$XX.XX | <u>XXXXXX</u> |
| Total | <u>XXXXXX</u> | | <u>XXXXXX</u> |

(A) Rate per unit is amount as approved in the contract agreement.

SECTION

6450.06

ABC NOT-FOR-PROFIT ORGANIZATION
OFFICE OF MATERNAL & CHILD HEALTH
CITY OF PHILADELPHIA CONTRACT NUMBER XX-XXXX
RECONCILIATION OF AGENCY REPORTED UNITS OF SERVICE TO AUDITED
UNITS OF SERVICE

| <u>Type of Service</u> | Units as <u>Reported to MIH</u> | <u>Adjustments</u> | Units per <u>Audit</u> |
|------------------------|--|--------------------|---------------------------|
| Home Nursing Services | XXXX | (XX) (A) | XXXX |

Explanation of Adjustments:

(A) Documentation does not exist that infant received Home Visiting Services.

SECTION 6500

DIVISION OF DISEASE CONTROL

SECTION 6501- GENERAL INFORMATION

.01 The mission of the Division of Disease Control (DDC) is to protect the health of Philadelphia residents against preventable communicable and non-communicable diseases. The Division has traditionally concentrated its efforts on the control of sexually transmitted diseases (STDs), acute communicable diseases (CDs) (such as hepatitis, meningitis and rabies) and vaccine-preventable diseases (such as measles, mumps, rubella). DDC has also been called upon to respond to newly emerging pathogens, such as pandemic influenza, SARS, and enteroinvasive E. coli; and to prepare the City for public health emergencies including use of biological agents (anthrax, smallpox) as weapons of terrorism. Core activities of the Division are to conduct surveillance, perform epidemiologic investigations and analyses, and implement appropriate disease control and prevention activities.

SECTION 6510 - PROGRAM DESCRIPTIONS AND OPERATIONS

.01 Currently operating program services under DDC's purview include:

a. Sexually Transmitted Diseases (STD) Control Program

The Centers for Disease Control and Prevention has provided Philadelphia with financial assistance to assist in maintaining the following Sexually Transmitted Disease (STD) Control Program activities:

1. Screening of uninsured persons for STDs of importance including gonorrhea, Chlamydia, and syphilis.
2. Surveillance for gonorrhea, Chlamydia and syphilis to insure accurate and complete morbidity reporting from public and private laboratories and physicians;
3. Field follow-up of selected persons with positive lab tests for gonorrhea, chlamydia, HIV, or syphilis and their sex partners;
4. Maintenance and enhancement of existing LAN-based STD Program Management System;
5. Conducting the citywide High School STD Screening Program; and
6. Contact tracing and partner services for persons with syphilis or **HIV**;
7. Support for public and professional STD education activities.

SECTION 6510 (CONT.)

b. Federal Childhood Immunization

The Centers for Disease Control & Prevention (CDC), through its Prevention Health Services (PHS) grants, awarded the Philadelphia Department of Public Health (PDPH) its own Childhood Immunization Project commencing on January 1, 1995. The purpose of this funding is to eliminate the occurrence of vaccine-preventable childhood disease in Philadelphia by improving the quality and quantity of vaccination-delivery services in the city. In addition, the Department is responsible for oversight of the Vaccines for Children program and all activities related to 317 funding..

c. Enhanced Epidemiology and Laboratory Capacity

The purpose of the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) grant is to enhance local infrastructure for preventing and controlling infectious diseases and other public health threats. This includes the capacity to identify and monitor the occurrence of known infectious diseases of public health importance; detect new and emerging infectious disease threats; identify and respond to disease outbreaks; and implement and evaluate public health interventions to improve prevention and control of infectious diseases. Specifically, the program assists in strengthening and expanding capacities in the following three interrelated areas: Epidemiology, Laboratory, and Health information Systems.

d. Public Health Preparedness

The purpose of this grant program is to develop emergency-ready public health departments by upgrading and integrating State and local public health jurisdictions' preparedness for and response to terrorism, pandemic influenza, and other public health emergencies. These emergency preparedness and response efforts are intended to support the National Response Plan and the National Incident Management System. In addition, the activities required in this grant agreement are designed to develop emergency-ready public health departments in accord with the National Preparedness Goals and the Centers for Disease Control and Prevention (CDC) Preparedness Goals.

SECTION 6520 - FEDERAL ASSISTANCE LISTING NUMBERS (ALN)/OTHER REGULATIONS

.01 The following Federal ALN are applicable to DDC Programs:

| <u>Program</u> | <u>ALN</u> |
|--------------------------------|----------------------------|
| Sexually Transmitted Diseases | 93.977 |
| Federal Childhood Immunization | 93.268 93.539 93.733 |

| | |
|---|--------|
| Enhanced Epidemiology and Laboratory Capacity | 93.521 |
| | 93.323 |
| Public Health Preparedness | 93.069 |

SECTION 6530 - PROGRAM COMPLIANCE PROCEDURES

.01 As discussed in Sections 300 and 500 of this Audit Guide, each City of Philadelphia Department program has specific auditing requirements. These requirements are in addition to those areas of audit specified in Sections 300 and 500 of this Guide. At the current time, since each DDC contract awarded to a subrecipient has different quantifiable compliance requirements, the auditor is to read the DDC contract and perform testing of the compliance provisions specified in each contract. Any deficiencies noted as a result of the procedures are to be disclosed in the Independent Auditor's Report(s) on Specific Compliance Applicable to Major or Non-major Federal, State and City Financial Assistance, as appropriate.

SECTION 6540 - FINANCIAL COMPLIANCE PROCEDURES

.01 At this time there are no additional specific financial compliance audit procedures for any of the programs listed in Section 6510, other than those procedures required by Section 307 of this Audit Guide.

SECTION 6550 - SUPPLEMENTAL FINANCIAL SCHEDULES AND REPORTS

.01 At this time there are no supplemental financial reports and schedules for any of the programs listed in Section 6510.

SECTION 6600

DIVISION OF CHRONIC DISEASE PREVENTION

SECTION 6601- GENERAL INFORMATION

- .01** Mission Statement: The Division of Chronic Disease Prevention (DCDP) seeks to promote healthy eating, active living, and smoke-free environments for all Philadelphians through partnerships with government agencies, community-based organizations, academic institutions, and the business community with the goal of preventing morbidity and mortality from chronic health conditions and extending the quantity and quality of Philadelphians' lives.
- Vision Statement: Our vision is a city where all residents can live, learn, work, shop, worship, and play in environments that promote healthy eating, active living, and smokefree existences.

SECTION 6610 - PROGRAM DESCRIPTIONS AND OPERATIONS

- .01** There are two operating units within DCDP: Nutrition and Physical Activity; and Tobacco Policy and Control.

a. Nutrition and Physical Activity

School and afterschool

- Provide support and training to provide changes to procurement, preparation, and promotion of meals served in school settings
- Provide technical assistance to 25 wellness councils in high schools to remove unhealthy foods and drinks from classrooms, stores, fundraisers, and vending machines
- Support 300 afterschool providers in meeting daily physical activity requirements
- Provide technical assistance to wellness councils in 25 high schools to increase physical activity before, during, and after class

Built environment

- Incorporate public health goals into district plans and study the effects of planning and zoning via Health Impact Assessments
- Build network of bike lanes, bike trails, and bike sharing to increase bicycling for recreation and commuting
- Make small-scale safety improvements to 50 corridors/intersections with a high rate of pedestrian, bike, and automobile accidents

Retail Environments

- Provide technical support for supermarkets to implement healthy supermarket standards
- Promote sales and marketing of healthy products in corner stores
- Work with Chinese food take-out owners, pre-packaged food industry, and business associations to reduce salt content of take-out dishes

Media and Policy

- Implement a mass media campaign to reduce salt consumption and portion sizes
- Enforce Philadelphia's menu labeling law, including requirements for sodium, fat, and carbohydrate labeling in sit-down restaurants
- Implement healthy food procurement standards for all City agencies

Clinical Services

- Work with 25 large employers to remove or reduce copayments for high blood pressure, high cholesterol, and diabetes treatments

b. Tobacco

Smoke-free environments

- Work with Philadelphia Housing Authority to introduce and implement 100% smoke-free policies in all multi-unit public and assisted housing developments
- Support smoke-free policies for municipal parks by 2015 and university, college, and hospital campuses
- Promote indoor and outdoor smoke-free norms through media campaigns

Tobacco retailers and youth access

- Work with supermarkets and Chinese food take-outs to reduce tobacco sales and marketing, especially to minors
- Educate about and enforce youth tobacco sales laws

Youth leadership

- Recruit through local partners and train approximately 10 youth, particularly AfricanAmerican, Hispanic, and Asian youth, for the *Get Healthy Philly Council*. *Youth will engage* peers, adults, civic leaders around healthy eating, active, and smoke-free living

Cessation

- Promote quitting and quit resources, like the Quitline, through mass media campaigns
- Enhance the ability of 260 primary care and behavioral health providers to offer effective tobacco cessation counseling and treatment through public health detailing
- Work with private employers to Implement value based insurance benefits to improve control of smoking
- Provide community-based cessation services to 200 smokers annually and capacity building in 8 federally-qualified health centers serving 90,000 patients and surrounding neighborhoods

SECTION 6620 - FEDERAL ASSISTANCE LISTING NUMBERS (ALN)/OTHER REGULATIONS

.01 The following Federal ALN are applicable to DCDP Programs:

Program

ALN

| | |
|-------------------------------------|--------|
| Sodium Reduction | 93.082 |
| Connections for Better Chronic Care | 93.757 |

SECTION 6630 - PROGRAM COMPLIANCE PROCEDURES

.01 As discussed in Sections 300 and 500 of this Audit Guide, each City of Philadelphia Department program has specific auditing requirements. These requirements are in addition to those areas of audit specified in Sections 300 and 500 of this Guide. At the current time, since each DCDP contract awarded to a sub recipient has different quantifiable compliance requirements, the auditor is to read the DCDP contract and perform testing of the compliance provisions specified in each contract. Any deficiencies noted as a result of the procedures are to be disclosed in the Independent Auditor's Report(s) on Specific Compliance Applicable to Major or Non-major Federal, State and City Financial Assistance, as appropriate.

SECTION 6640 - FINANCIAL COMPLIANCE PROCEDURES

.01 Other than those procedures required by Section 307 of this Audit Guide, the Prevention and Public Health Fund must be conducted. On a semi-annual basis a report from each entity awarded a grant, cooperative agreement, or contract from such funds with a value of \$25,000 or more, summarizing the activities undertaken and identifying any sub-grants or sub-contracts awarded (including the purpose of the award and the identity of the recipient), to be posted not later than 30 days after the end of each 6-month period.

SECTION 6650 - SUPPLEMENTAL FINANCIAL SCHEDULES AND REPORTS

.01 At this time there are no supplemental financial reports and schedules for any of the programs listed in Section 6610.

SECTION 6700

AIR MANAGEMENT SERVICES

SECTION 6701 - GENERAL INFORMATION

.01_Air Management Services (AMS) is the local air pollution control agency for the City of Philadelphia. AMS programs are conducted under authorities provided by the Philadelphia Code, the Pennsylvania Air Pollution Control Act, and the Federal Clean Air Act. These programs include activities directed to the prevention and control of air pollution and air pollution nuisances, as required to achieve and maintain national ambient air quality standards, reduce air toxics, and to provide healthy air quality citywide. AMS is also responsible for the abatement of community noise and vibration nuisances and for the control of asbestos from building renovation and demolition projects. In addition, AMS operates a citywide system of air monitoring stations to determine compliance with federal air quality standards. In recent years, AMS has participated in cooperative regional initiatives to encourage voluntary actions to reduce air pollution and save on energy.

AMS' core mission is as follows:

Air Management Services, a component of the Philadelphia Department of Public Health, is committed to protecting the health, well-being and quality of life of the people who live, work and visit Philadelphia from the adverse effects of air pollution.

.02 AMS pursues and achieves its mission through seven major units. These are: Facilities Compliance and Enforcement, Source Registration, Program Services, Asbestos Control, the AMS Lab, Voluntary Programs, and Administration.

SECTION 6710 - PROGRAM DESCRIPTIONS AND OPERATIONS

.01 Facility Compliance and Enforcement

The Facility Compliance and Enforcement Unit is responsible for enforcing state, federal and local laws related to air quality. Their responsibilities include:

- Inspecting permitted facilities or any operation that may cause air pollution or create an air pollution nuisance.
- Collecting, reviewing and auditing various reports from facilities and submit to DEP or EPA if necessary.
- Meeting with and assist facility personnel to achieve compliance.
- Obtaining fuel, coatings or materials samples or observing emission tests.
- Responding to requests for service by the public 24 hours per day, including noise, vibration and nuisance odors.
- Respond to releases of carbon monoxide in enclosed structures.

Assisting first responders and incident commanders during hazardous material incidents.
Issuing Notices of Violation (NOV's) for sources that are not in compliance, and assess penalties as necessary and/or refer to Law Department.
Maintaining databases for documenting compliance actions and reporting that activity to the state and EPA.
Updating EPA AFS database with compliance and enforcement data from I-STEPS.
Initiating orders to abate sources of air pollution, noise or vibrations.

- Negotiating compliance schedules and agreements to achieve compliance.

Source Registration Activities

Source Registration is charged with overseeing the permitting process to ensure that all regulated sources of pollution in the City are emitting within established limits and that all emissions are properly reported to the City. They also:

Process and review permit applications, licenses, reports and other documents, such as dust control plans for implosions.
Observe emissions tests done by permitted facilities.
Processing permit or other fees.
Prepare public notices and conduct public hearings
Monitoring Report Form and Compliance Certification Form reminders and initial processing.
Provide technical, regulatory and policy information to the public, industry and government agencies.

Asbestos Control Unit

The Asbestos Control Unit is responsible for enforcing all state, local and federal laws related to asbestos handling and abatement. Their responsibilities include:

Inspecting asbestos abatement sites to ensure regulatory compliance.
Responding to complaints and other inquiries about asbestos in Philadelphia.
Reporting possible cases of criminal asbestos abatement operations (which include abatement activities conducted without proper notification and licensing).
Issuing notices of violation and assessing penalties.
Licensing asbestos abatement contractors.
Training and certifying asbestos air monitors.
Certifying building surveyors and analytical labs.

Program Services Activities

Program Services provides internal support and coordination of projects and systems that cut across unit boundaries, as well as external support to City and outside agencies. Their activities include:

Extracting, analyzing and quality assuring data, creating graphs/trends/summaries of criteria air pollutants, toxics (cancer risk) and database reports.
Providing public information about air quality, including updating the AMS intranet and internet website including the current air quality forecast.
Preparing documents, reports, maps, regulation proposals, amendments, background documents, comment/response documents, maintenance plans, summaries/data comparisons, public notices, outreach materials, and Air Pollution Control Board meeting materials.
Reporting data to state and federal officials as required.
Staying on top of issues related to the SIP, CTG RACT Regulations and City Council Bills.
Responding to citizen, PA DEP, EPA, MARAMA, other air agencies, City Planning, and MOS requests.
Assisting in modeling reviews.
Assisting companies with their Emission Inventory Submittal.
Calculating Philadelphia's progress toward achieving air quality goals.
Working with DOT, Commerce, and the Mayor's Office for Economic Development and the Department of Licenses & Inspections to ensure AMS is in the City's Development Permit Guide and Business Services Portal.
Identifying areas which are of potential concern in terms of risk from air toxics, considering risk analysis, compliance assistance, outreach and education.
Preparing Quarterly Service Levels.
Ensuring Grant Commitments are met.
Relaying Training information to staff.
Providing technical assistance to internal and external stakeholders.
Working with database contractors. Providing a computer support center to all units of AMS, maintaining and upgrading the hardware and software components of the AMS local area network (LAN) computer system.

Voluntary Programs Activities

Voluntary Programs oversees a variety of non-regulatory programs, such as elective grant projects (not base grants, which are for operations), the Philadelphia Diesel Difference-a stakeholder group committed to reducing diesel pollution in the City-and other public-private partnership groups. Its activities include:

Engaging in public outreach on subjects related to air quality.
Coordinating with the Office of Sustainability, other organizations.
Editing documents and correspondence for agency.
Supporting other AMS Staff as needed.

Administration

Administration provides centralized administrative and organizational support related to the development, allocation and management of agency funding, personnel, and other program resources. It oversees and coordinates certain decentralized administrative support functions

associated with agency operating units. Areas of responsibility include implementation of administrative policies and procedures, budget and revenues management, contracts and grants management, facilities and fleet management, personnel management, organizational development, and workforce planning. Administration also provides administrative and executive support to the operation of the City's Air Pollution Control Board (APCB). Administration staff works on the following:

- Grants/contract/vendors.
- Vehicle purchasing/servicing.
- Personnel matters.
- Union issues.
- Filing/scanning/processing payments and applications. Unit funding.
- Program/unit planning.
- Assisting w/ public notices and APCB meetings.
- Maintaining/updating unit inventory.
- Disposal of waste and equipment.
- Facility maintenance/upkeep.
- Order/maintain unit supplies.
- Training/travel coordination.
- Maintain records/employee files.
- Stressing the importance of the Air Management Activity Tracking (AMAT).

Air Management Laboratory Program

AMS laboratory provides air samples analysis and monitor the ambient air for pollutants. These include criteria pollutants, which have national ambient air quality standards (NAAQS), as well as air toxics and ozone precursors. This is accomplished by both continuous monitoring of gaseous pollutants with minute-by-minute measurements taken throughout the City and collected by a central computer at the Laboratory and manual monitoring for particulates, toxics and ozone precursors. All data, whether continuous or manual, are eventually entered into the federal (EPA) data system (AIRS/AQS). AMS laboratory also conducts Biowatch surveillance monitoring under a grant from the Department of Homeland Security. Its activities include:

- Monitor the ambient air for criteria, organic and toxic pollutants.
- Support the Biowatch surveillance network.
- Support cooperative efforts with other laboratories in EPA Region III.
- Provide analysis of paints, coatings and inks for Philadelphia and EPA Region III.
- Ensure that all activities meet EPA Quality Assurance (QA) standards.

.01 The following Federal ALN are applicable to AMS Programs:

| <u>Program</u> | <u>ALN</u> |
|---|------------|
| Ambient Air Monitoring Network | 66.034 |
| Air Pollution Control Program | 66.001 |
| National Air Toxic Trends Site | 66.034 |
| Near-Road Monitoring Station | 66.034 |
| Homeland Security Biowatch | 97.091 |
| South Philadelphia Community Scale Monitoring | 66.034 |

SECTION 6730 - PROGRAM COMPLIANCE PROCEDURES

.01 As discussed in Sections 300 and 500 of this Audit Guide, each City of Philadelphia Department program has specific auditing requirements. These requirements are **in** addition to those areas of audit specified **in** Sections 300 and 500 of this Guide. The audit requirements listed on the following pages are not all inclusive and do not represent an audit program for conducting a financial and compliance audit of the program(s). The audit requirements listed are presented as highlights of areas of special interest to the Department. Any deficiencies noted as a result of the procedures are to be disclosed **in** the Schedule of Findings and Questioned Costs.

SECTION 6740- FINANCIAL COMPLIANCE PROCEDURES

.01 Audit procedures should include the following:

Does the Agency have a system in place to adequately account for all applicable income received or earned by the agency and that such income was properly reported to AMS.

.02 All agencies under contract with the City of Philadelphia through AMS_must submit monthly invoices. The purpose of the invoice procedures package is to effectively and efficiently process requests for payment from each contract agency. The package indicates what types of reports are required, the information to be included in each report and shows examples of how each report should look.

SECTION 6740 (CONT.)

.03 In order for an agency to invoice AACO (City of Philadelphia) for the expenditure of funds



allocated through a contract, the submission of a cover letter, an invoice, a monthly budget performance report, and a personnel roster is required. Actual requirements for the preceding documents are detailed as follows:

Invoices must include all of the following:

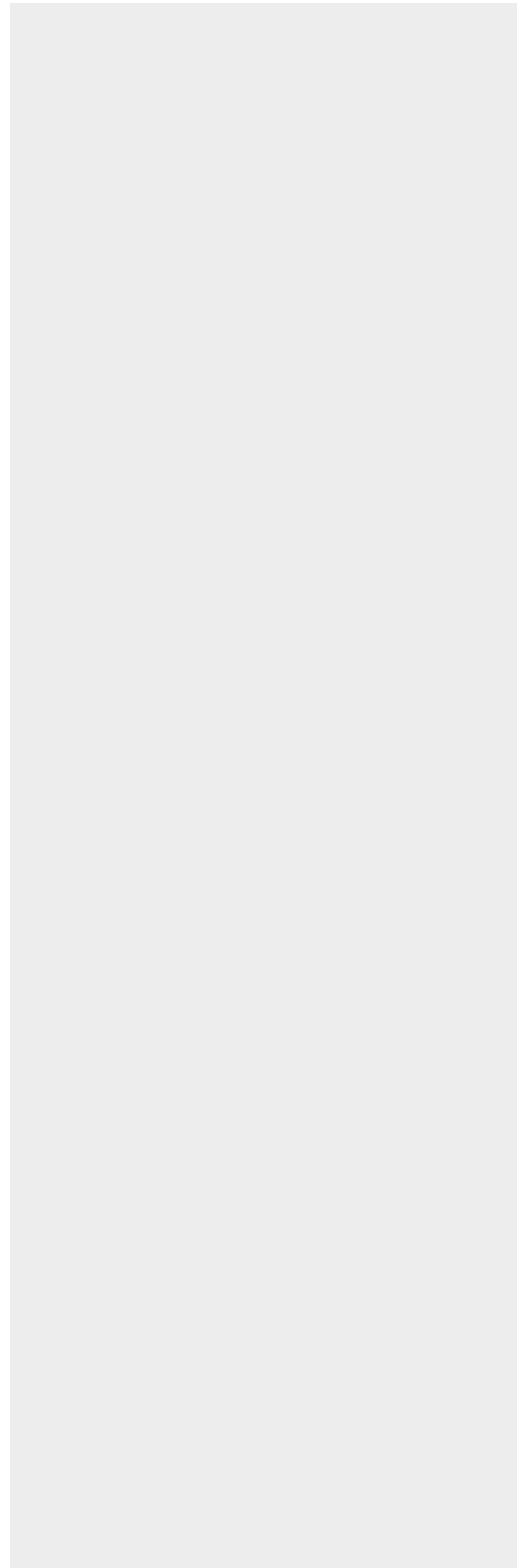
- a) Date submitted;
- b) Period of service for which invoice is being submitted for;
- c) Contract number;
- d) Contract name;
- e) Current period's expenses (as categorized in the contract budget.)

SECTION 6750-SUPPLEMENTAL FINANCIAL SCHEDULES AND REPORTS

.01 At this time there are no supplemental financial reports and schedules for any of the programs listed in Section 6720.

1

6700-8(6/14)



SECTION 6750.02

STATEMENT OF EXPENDITURES AND REVENUES (SAMPLE)

Provider Name: ABC Not for Profit Organization

Funding Source: XXXXXX

Award Number: XXXXXX

Award Amount: \$XXX,XXX.XX

Contract Number: XX-XXXXXX

Activity Description: XXXXXXXXX

Effective Dates (Contract Term): XX/XX/XX to XX/XX/XX

Personnel Services: \$ XXX,XXX

Fringe benefits: XX,XXX

Total personnel expenditures \$ XXX,XXX

Operating Expenditures:

Travel: \$XX,XXX.XX

Equipment: \$XX,XXX.XX

Supplies: \$XX,XXX.XX

Sub-Contract Expenditures: \$XX,XXX.XX

Rent: \$XX,XXX.XX

Utilities: \$XX,XXX.XX

Communication: \$XX,XXX.XX

Leased Equipment: \$XX,XXX.XX

Insurance: \$XX,XXX.XX

Printing: \$XX,XXX.XX

Repairs/Maintenance: \$XX,XXX.XX

Other: \$XX,XXX.XX

Subtotal Operating Expenditures: \$XX,XXX.XX

Total Direct (Personnel + Operating) Expenditures: \$XX,XXX.XX

Indirect Expenditures: \$XX,XXX.XX

Total Budgeted Expenditures: \$XX,XXX.XX

Program Revenues: \$XX,XXX.XX

Net AMS Funded Expenditures: \$XX,XXX.XX

SECTION 7000 (Formerly under Sections 6200)

DEPARTMENT OF BEHAVIORAL HEALTH & INTELLECTUAL DISABILITY SERVICES

Office of Addiction Services

SECTION 7001- GENERAL INFORMATION

.01 The Office of Addiction Services (OAS) is a component of the Philadelphia Department of Behavioral Health and Intellectual disAbility Services (DBHIDS), and also serves as the single county authority for Philadelphia, reporting to the PA Department of Drug and Alcohol Programs. Acting in these dual capacities, OAS has a broad range of responsibilities which fall into the general categories of planning, funding, monitoring and coordination. Under the category of planning, OAS's efforts result in the preparation of a five-year plan which is updated annually. This plan details local efforts to address all aspects of the citywide campaign against substance abuse. Based upon the priorities established in the plan, OAS allocates federal, state and local resources to service providers within the City. It also monitors these service providers against service projections and budgets established at the beginning of each fiscal year, and federal, state, and local standards/regulations. The provision of program and fiscal management technical assistance, as well as the dissemination of information concerning additional available funding sources for the expansion of treatment/prevention programs, are also responsibilities of the office. OAS also serves as a liaison to Federal, state, and regulatory agencies.

.02 In addition to its overall management responsibilities, OAS is engaged in a number of more direct activities. OAS provides and/or arranges training for provider agency staff and medical and human services professionals, as well as educational activities for the general public. It arranges for speakers and educational materials for community meetings, health fairs, special programs, and other educational activities. It provides and distributes educational materials to agencies, organizations, and the general public, and publishes a Resource Guide to Drug and Alcohol services available in the Philadelphia area.

SECTION 7010 - PROGRAM DESCRIPTIONS AND OPERATIONS

.01 OAS provides the following types of program services.

.02 Treatment Services:

Treatment services supported by OAS include outpatient counseling and therapy, methadone maintenance, residential treatment programs, and detoxification. More than 50 facilities located throughout the city deliver these services to almost 18,000 clients a year, nearly 7,500 at any given time.

.03 Prevention Services:

OAS-supported prevention services reach more than 120,000 students and citizens in Philadelphia each year. These prevention services are both school- and community-based.

School-based programs include the presentation of a drug and alcohol prevention curriculum in the lower grades, a small group problem-solving approach in the middle grades, and more intensive peer counseling at the high-school level. These services are provided in more than 80 public and parochial schools throughout the city.

.04 Community-based services include presentations and workshops for parents, residents of housing projects, church groups, and recreation centers, etc.

.05 The above noted OAS operations are funded through contracts with providers; such contracts are typically program- or fee-for-service funded. The following briefly describes the two funding mechanisms:

- Program-funded projects are privately administered and staffed and are reimbursed for total personnel, operating and fixed-asset expenses as predetermined by the Office of Addiction Services, less all interest or other incomes derived by the Agency from the use of agreement funds.
- Fee-for-service projects are privately administered, staffed and partially funded based on a contracted per diem or fee rate by the Office of Addiction Services.

SECTION 7020 - FEDERAL ASSISTANCE LISTING NUMBERS (ALN)/OTHER REGULATIONS

.01 The following federal ALNS are applicable to OAS programs:

| <u>Reference</u> | <u>ALN</u> | <u>Formal Reference</u> |
|----------------------------------|------------|---|
| U.S. Army | 14.235 | Homeless Alcoholic Men Continuum of Care Program |
| Opioid Federal | 93.788 | Opioid Federal Funds |
| CABHI | 93.243 | Cooperative Agreements to Benefits Homeless Individuals |
| SAPT Block Grant | 93.959 | Substance Abuse Prevention Treatment Block Grant |
| Family Preservation | 93.667 | Social Services Block Grant |
| Cross System Data & Info Sharing | 16.738 | Cross System Data & Info Sharing |

.02 In addition to the above, the auditor should be familiar with the following document:

- Fiscal Management Guidelines for County Drug and Alcohol Programs, including Federal Block Grant Regulations.

SECTION 7030 - PROGRAM COMPLIANCE PROCEDURES

.01 As discussed in Sections 300 and 500 of this Audit Guide, each City of Philadelphia Department program has specific auditing requirements. These requirements are in addition to those areas of audit specified in Sections 300 and 500 of this Guide. The audit requirements listed on the following pages are not all inclusive and do not represent an audit program for conducting a financial and compliance audit of the program(s). The audit requirements listed are presented as highlights of areas of special interest to the Department. Any deficiencies noted as a result of the procedures are to be disclosed in the Schedule of Findings and Questioned Costs

.02 Service objective projection and implementation are integral parts of the OAS contracting process. Each year prior to the allocation of funds, OAS providers must submit a set of service projections estimating the number of services they will provide to clients during the year. Some of the data an agency may report to OAS could be, for example, the number of residential days, number of counseling hours, methadone visits, and school presentations. OAS program staff review this information as to its propriety, and programs are instructed to change projections in cases where over or under projecting is identified.

.03 During the year, approximately 10 working days following the end of each quarter, programs are required to submit reports to OAS indicating their progress in meeting their projections. In cases where a 10 percent deviation from what was projected is evident, programs must submit a written narrative explaining the deviation.

.04 As service objective reporting constitutes such an important aspect in OAS' efforts to test the viability of the service system, it is expected that the auditor solicit from each contract agency answers to the following questions, and include any deficiencies noted as a compliance findings in any final audit report:

- How does the program collect its quarterly service objective implementation information? Indicate which staff are involved, the data used in this process, and describe.
- Determine the process used by the program to check the accuracy/validity of the quarterly service objective reports to OAS. If no validation process is used, determine why not and report upon.
- What steps does the program take to address consistent patterns of under/over implementation of projected service objectives? What staff are involved in this process? How are they involved?

SECTION 7040 - FINANCIAL COMPLIANCE PROCEDURES

.01 As discussed in Sections 300 and 500 of this Audit Guide, each City of Philadelphia Department program has specific auditing requirements. These requirements are in addition to those areas of audit specified in Sections 300 and 500 of this Guide. The audit requirements listed on the following pages are not all inclusive and do not represent an audit program for conducting a financial and compliance audit of the program(s). The audit requirements listed are presented as highlights of areas of special interest to the Department. Any deficiencies noted as a result of the procedures are to be disclosed in the Schedule of Findings and Questioned Costs.

.02 The financial and compliance procedures for OAS are provided on the following sections based upon two types of program services:

- a. Program-funded Projects (Section 7040.03 to 7040.07)
- b. Fee-for-service Projects (Section 7040.08 and 7040.09)

Program-funded Projects

Revenues:

.03 Program funding is the most common method employed by OAS to fund its provider agencies. This method allows OAS to fund a provider agency's actual eligible expenditures for service(s) provided, offsetting expenses against anticipated revenues to be received directly by the provider, and establishing the remaining deficit as its authorized level of funding (allocation). Reimbursement is on a "last-dollar-in" basis and is based upon actual eligible expenses incurred less actual revenue generated, up to the maximum contract funding.

.04 Audit procedures should include the following:

- That the Agency has a system in place to adequately account for all applicable income received or earned by the agency and that such income has been properly reported to OAS.
- That Community Behavioral Health and Behavioral Health Services Initiatives billings for the program are fully recorded and that re-billings are submitted on claims which have been initially denied for payment.
- That Community Behavioral Health and Behavioral Health Services Initiatives payments are recorded on the accrual basis recognizing any applicable reserves for uncollectable amounts (after pursuing all means of collecting on payments as discussed above).

Expenditures:

.05 The Agency reports expenses to OAS in Section III of Form 311 "Year-To-Date Fiscal Report and Cash Request." This report breaks down the expenses by personnel services, operating expenses, and fixed assets. The auditor should utilize this report as the basis of determining the appropriateness of amounts reported to OAS and to develop audit procedures to test these expenses. The audit procedures developed are to include, at a minimum, appropriate procedures from Section 300 of the Guide, required compliance matters from the Fiscal Management Guidelines for OAS, and consider the following items:

- Personnel costs charged to the program as reported to OAS on the Personnel Roster Report are appropriate, properly supported and allocations of time are documented.
- Administrative overhead costs appear reasonable and are based upon a documented allocation plan. The auditor should consider appropriate procedures from Section 300 - Indirect Costs.
- Capital expenditures or depreciation expenses are not eligible for reimbursement.
- Items charged to rent expense are in fact only for building rent expense and do not include any use charges in lieu of rent; additionally, that rent expense charged by a related party be examined for reasonableness based upon comparable space at current market prices. The related party transaction must be disclosed in the notes to the financial statements in accordance with Financial Accounting Standards Board requirements (SFAS No. 57).

.06 Budget modifications changes in agency's program budget and Service Objectives may be authorized by OAS where such changes are the result of a written request, with supporting documentation, submitted to and approved by the Director of OAS. Agency shall make no such changes prior to its receipt of written approval by said Director. Budgets and Service Objectives will be maintained in an agency file kept by OAS. All final requests for budget and/or Service Objective modifications, with supporting justification, shall be submitted to OAS by April 1st of each year for approval. Budget and/or Service Objectives revisions will not be reviewed unless supporting justification is provided. Failure to comply with the provisions of this paragraph may result in non-reimbursement of expenses resulting from such modifications .

.07 Based upon the above, the auditor should determine that:

- The budgetary amounts reported in Section III of the Year-To-Date Fiscal Report and Cash Request are the final amounts approved, including any modifications.
- If applicable, the Agency has followed the modification process as detailed above.

Fee-for-Service Projects

Revenues:

.08 Revenues for a fee-for-service funded program are based upon a set fee or rate of reimbursement for each authorized unit of service rendered by the provider agency to eligible clients. The agency invoices OAS on a monthly basis, by client, for such services on Form 310 - Fee-for-Service Invoice/Report. The fee-for-service type of funding requires special types of audit tests, since there are no expenses reported to OAS. The auditor is to determine the appropriateness of the units billed, the units of service actually provided, and any offsetting revenue earned.

.09 Audit procedures should include the following:

- Does the agency have a system in place which accumulates the units of service by client and by type. In addition, are third-party revenues maximized prior to billing those units to OAS.
- Obtain from the Agency a Summary of Services Billed by Type (this will be utilized in the audit report - see Supplemental Financial Statements Section 7050) for the audit period.
- Determine appropriateness of units of service billings to OAS by testing that:

Service units reported on Form 310 are supported by agency and client records and that the units agree in amount, type of service, date service was rendered, and were adjusted appropriately for any third-party (non-OAS) revenue.

Rate per unit billed to OAS is appropriate after all deductions have been made for first- and/or third-party revenues.

SECTION 7050 - SUPPLEMENTAL FINANCIAL SCHEDULES AND REPORTS

.01 The organization's audit report must include the following supplemental financial schedules, for each City of Philadelphia contract, in addition to the financial statements as specified in Sections 400 and 500 of this Audit Guide. A designation has been made for those supplemental schedules required for a "single audit" report (Section 400) or a "program audit" report (Section 500). The auditor will be required to issue an opinion on the Supplemental Schedules listed below as specified in Section 400 of this Audit Guide.

.02 The supplemental financial schedules for a program funded and a fee-for-service project, are as follows:

Program Funded Project

| Supplemental | Section Ref. to Sample | Single Audit | Program Audit |
|---|------------------------------|-----------------|------------------|
| <u>Financial Schedule</u> | <u>Format</u> | <u>Report</u> | <u>Report</u> |
| • Statement of Functional Expenditures by Contract/Program and Revenues by Funding Source (1) | 7050.03 | Yes | No (3) |
| • Reconciliation of Agency Reported Expenditures/Revenues to Audited Expenditures/Revenues (2) | 7050.04 | Yes | Yes |

Explanatory Notes:

(1) Statement will present expenditures by cost center and revenues by category type as reported and utilized in Form 311 - Year-to-Date Fiscal Report and Cash Request. **A separate financial reporting for each OAS award must be presented.** In addition, the supplemental financial statement must detail the costs by budget cost category and type of revenue. Combining multiple OAS awards in one financial statement is not acceptable.

(2) The statement must present expenditures and revenues as reported to OAS and report any additional accruals and other adjustments to reconcile the amount reported on the Statement of Functional Expenditures by Contract/Program and Revenues by Funding Source. The reconciliation schedule is required only for those contracts where the amounts reported by the agency to OAS differ from the final audited amounts. An explanation of any "other adjustment" must be provided. The accrual explanation, at a minimum, should indicate the type of expense accrued.

The explanation(s) to "other adjustments", however, must be detailed by the type of expense category, and then totaled by cost center.

(3) The statement of revenues and expenditures should contain the captions provided in the sample report format.

Fee-for-Service Projects

| <u>Supplemental Financial Schedule</u> | <u>Section Ref. to Sample Format</u> | <u>Single Audit Report</u> | <u>Program Audit Report</u> |
|---|--|------------------------------------|-------------------------------------|
| • Statement of Units of Service and Program Revenue (4) | 7050.05 | Yes | Yes |

Explanatory Note:

(4) The statement is to present the following information for each individual type of OAS Fee-for-Service Award.

- The total units of service per the audit would represent the units reported by the subrecipient to OAS, net of any adjustments the auditor determines appropriate based upon the audit of the units of service billed. Where the audited units of service reflected on this statement differ from the total reported by the subrecipient, the auditor must provide on this schedule or on a following page the explanation of the difference with the amount adjusted.
- The approved unit rate is that unit rate by type of service reflected in the contract between the subrecipient and OAS.
- The gross cost is the result of multiplying the total units of service per audit by the approved unit rate.
- The program income is that income applicable to the particular program service. The details of the program revenue by type of service must be provided in the "Detail of Program Revenue" section of the statement.
- The net billing per audit is the result of subtracting the program revenue from the gross cost.

The above statement format is required for each unit of service award the subrecipient has entered into with OAS. A separate statement for each OAS award is to be presented; therefore, combining more than one OAS contract on a statement is unacceptable.

SECTION 7050.03

ABC NOT-FOR-PROFIT CORPORATION
 DBHIDS OFFICE OF ADDICTION SERVICES
 CITY OF PHILADELPHIA CONTRACT NUMBERS XX-XXXX AND XX-XXXX
 STATEMENT OF FUNCTIONAL EXPENDITURES BY CONTRACT/PROGRAM
 AND REVENUES BY FUNDING SOURCE (1)
 WL Y 1, 20XX to mNE 30, 20XX

| | (1) Outpatient Services <u>XX-XXX</u> | (1) Women's Program <u>XX-XXXX</u> |
|---|--|---|
| Expenditures by cost center: | | |
| Total Personnel Services | \$ xxxxxx | \$ xxxxxx |
| Total Operating expenses | xxxxxx | xxxxxx |
| Total Fixed assets | xxxxxx | |
| Total expenditures by cost center | <u>xxxxxx</u> | <u>xxxxxx</u> |
| Funding sources: | | |
| Client fees | xxxxxx | |
| DBHIDS, Office of Addiction Services | xxxxxx | xxxxxx |
| Community Behavioral Health | xxxxxx | xxxxxx |
| Behavioral Health Services Initiatives | xxxxxx | xxxxxx |
| Other Revenue | <u>xxxxxx</u> | <u>xxxxxx</u> |
| Total funding | <u>xxxxxx</u> | <u>xxxxxx</u> |
| Excess of expenditures over funding sources | \$ <u>xxxxxx</u> | \$ <u>xxxxxx</u> |

(1) A separate statement of expenditures and revenues must be provided separately for each OAS contract. Therefore, if an agency has five contracts, the above schedule will have five separate financial amount columns, or five separate financial statements, one for each OAS contract.

SECTION 7050.04

ABC NOT-FOR-PROFIT CORPORATION
 DBHIDS OFFICE OF ADDICTION SERVICES
 CITY OF PHILADELPHIA CONTRACT NUMBER XX-XXXX
 RECONCILIATION OF AGENCY REPORTED EXPENDITURES/REVENUES
 TO AUDITED EXPENDITURES/REVENUES
 W L Y I, 20:XX to mNE 30, 20:XX

| <u>Outpatient Services</u> | Amount Reported on Fiscal <u>Report</u> | (A) Other <u>Adjustments</u> | (B) Amount per <u>Audit</u> |
|--|--|------------------------------------|--------------------------------------|
| Expenditures by cost center: | | | |
| Total personnel services | \$ xxxxx | \$ (xx) | \$ xxxxx |
| Total operating expenses | xxxx | (xx) | xxxxx |
| Total fixed assets | <u>xxxx</u> | | <u>xxxx</u> |
| Total expenditures by cost center | <u>xxxxxx</u> | <u>(xx)</u> | <u>xxxxxx</u> |
| Funding sources: | | | |
| Client fees | xxxxxx | | xxxxxx |
| DBHIDS, Office of Addiction Services | xxxxxx | | xxxxxx |
| Community Behavioral Health | xxxxxx | | xxxxxx |
| Behavioral Health Services Initiatives | xxxxxx | xxx | xxxxxx |
| Other Revenue | <u>xxxxxx</u> | _____ | <u>xxxxxx</u> |
| Total funding | <u>xxxxxxx</u> | xxx | <u>xxxxxxx</u> |
| Excess of expenditures over funding sources | <u>\$ xxxxx</u> | <u>\$ xx</u> | <u>\$ xxxxxx</u> |

(A) See following page for explanation of adjustments.

(B) Amount funded under contract in accordance with OAS fiscal guidelines.

SECTION 7050.04 (CONT.)

ABC NOT-FOR-PROFIT CORPORATION
DBHIDS OFFICE OF ADDICTION SERVICES
CITY OF PHILADELPHIA CONTRACT NUMBER XX-XXXX
RECONCILIATION OF AGENCY REPORTED EXPENDITURES/REVENUES
TO AUDITED EXPENDITURES/REVENUES (CONT.)
July 1, 20XX to June 30, 20XX

Explanation of Other Adjustments:

| <u>Budget Category</u> | <u>Adjustment Explanation</u> | <u>Adjustments</u> |
|--|---|--------------------|
| <u>Expenditures adjustments:</u> | | |
| Personnel Services: | | |
| Administrative salaries | To correct wages incorrectly allocated to administrative salaries, should be chargeable to another program. | \$ (xxx) |
| Client oriented service salaries | To correct erroneous posting of payroll for pay period ending May 10, 20XX. | xx |
| Total personnel service cost adjustments | | ___Jg) |
| Operational expenses: | | |
| Utilities | To adjust for expenses charged to this contract which pertain to another program. | ___Jg) |
| Total operating expense adjustments | | ___Jg) |
| Total expenditure adjustments | | |

SECTION 7050.04 (CONT.)

ABC NOT-FOR-PROFIT CORPORATION
 DBHIDS OFFICE OF ADDICTION SERVICES
 CITY OF PHILADELPHIA CONTRACT NUMBER XX-XXXX
 RECONCILIATION OF AGENCY REPORTED EXPENDITURES/REVENUES
 TO AUDITED EXPENDITURES/REVENUES (CONT.)
 July 1, 20XX to June 30, 20XX

| <u>Budget Category</u> | <u>Adjustment Explanation</u> | <u>Adjustments</u> |
|--|---|--------------------|
| <u>Funding source adjustments:</u> | | |
| Community Behavioral Health | To record previously denied billings which were collected by agency and not reported. | |
| Behavioral Health Services Initiatives | | \$ xxx |
| | To adjust reserve for uncollectable billings on current year billings. | _Q) |
| Total CBH and BHSI adjustments | | |

SECTION 7050.05

ABC NOT-FOR-PROFIT CORPORATION
 DBHIDS OFFICE OF ADDICTION SERVICES
 CITY OF PHILADELPHIA CONTRACT NUMBER XX-XXXX
 STATEMENT OF UNITS OF SERVICE AND PROGRAM REVENUE
 JULY 1, 20XX to JUNE 30, 20XX

| <u>Program</u> <u>Type of Service</u> <u>Revenue</u> | Total Units of Service <u>Per Audit</u> | Approved Net Unit Billing <u>Rate</u> <u>Per Audit</u> | <u>Gross Cost</u> |
|--|--|---|-------------------|
| Less: | | | |
| Residential | xxx | \$ xx.xx | \$ xxxxx |
| \$ (xxx) | \$ xxx | | |

Detail of Program Revenue:

| <u>Third Other</u> <u>Type of Service</u> <u>Fees Income</u> | <u>Program Revenues Related To</u> | | | |
|--|---|----------------------------------|-----------------------|-------|
| | Total Client Program <u>Fees</u> <u>Revenue</u> | Private Health <u>Ins.</u> | Food <u>Stamps</u> | Other |
| | | | | |

SECTION 7000 (Formerly under Section 6300)

DEPARTMENT OF BEHAVIORAL HEALTH AND INTELLECTUAL DISABILITY SERVICES

Mental Health and Intellectual disAbility Services

SECTION 7101- GENERAL INFORMATION

.01 The Department of Behavioral Health and Intellectual disAbility Services (DBHIDS) envisions a Philadelphia where every individual can achieve health, well-being, and self-determination. The mission of DBHIDS is to educate, strengthen, and serve individuals and communities so that all Philadelphians can thrive.

DBHIDS' goals include five sets of activities intended to ensure that Philadelphia residents who have Intellectual disAbilities and/or acute and extended mental illness will receive the services, support and

opportunities they need. The five sets of diverse activities include:

- Strengthening the capacity of providers of services to respond to individual needs and the needs of unique groups.
- Strengthening the capacity of individuals being served as well as their families and communities to acquire needed services and arrange for more mature networks of support.
- Restructuring the governmental and private-sector relationships between the DBHIDS-sponsored service system, state service system, private system and the individuals in services who are the priority populations for Philadelphia DBHIDS.
- Creating long-term relationships with institutions of higher education which increase the potential that those who require in-service training and pre-service education will have educational opportunities that 1) encourage employment in those services affecting the DBHIDS priority individuals and 2) offer training and education consistent with the orientation and treatment outcomes sought by the DBHIDS.
- Fostering the integration and community acceptance of persons who have Intellectual disAbilities or mental illness for the improvement of delivery systems and for the benefit of the individuals those systems serve.

SECTION 7110- PROGRAM DESCRIPTIONS AND OPERATIONS

.01 The above-noted DBHIDS operations are funded through contracts with providers. The Commonwealth of Pennsylvania, Department of Human Services (DHS) regulations provide for the general use of two basic methods of funding, although other methods may be used with the prior written approval of the Secretary of DHS. The two basic methods are:

- Program Funding: Also referred to as deficit financing, program funding is employed by the DBHIDS to fund its Provider Agencies. This method allows the DBHIDS to fund a Provider Agency's actual eligible expenditures for a Provider Agency's service(s), offsetting these expenses by anticipated revenues to be received directly by the provider, and establishing the remaining deficit as its authorized level of funding (allocation).

SECTION 7110 (CONT.)

- **Unit-of-Service Funding:** Also referred to as fee-for-service funding, this method is based upon establishing a set fee or rate of reimbursement for each authorized unit of service rendered by a Provider Agency to eligible clients. The fee or rate may be set through negotiation with the DBHIDS or may be established by DHS or a designated third party such as Community Behavioral Health (CBH). The Mental Health division uses the modified fee-for-service funding method for calculating the claims.

.02 In addition, the Philadelphia DBHIDS currently funds individuals with disAbilities who reside in State-licensed private facilities throughout the Commonwealth of Pennsylvania. Privately licensed facilities serve individuals with disAbilities who meet stringent criteria for institutional care but for whom no community placement is available. Individuals placed in privately licensed facilities are considered to be in need of 24-hour a day care and for the most part are expected to require this care for the rest of their lives. Today the life management plans for all individuals in privately licensed facilities state that progression to the least restrictive service environment is a primary goal. Plans have been underway and will continue throughout this period to place individuals in privately licensed facilities or other community living arrangements.

SECTION 7120 - FEDERAL ASSISTANCE LISTING NUMBERS(ALN)/OTHER REGULATIONS

.01 The following Federal ALNS are applicable to Mental Health and Intellectual disAbility programs:

Mental Health

| <u>Reference</u> | <u>ALN</u> | <u>Formal Reference</u> |
|----------------------|------------|---|
| MHSSBG | 93.667 | Social Services Block Grant |
| MHCMHBG | 93.958 | Community Mental Health Block Grant |
| MH PATH HMLESS | 93.150 | Mental Health Services for the Homeless |
| PISCE | 93.104 | Phila. Integrated System of Care Exp. |
| PHILA HEALTHY & HOME | 93.243 | Phila. Healthy and HOME |
| FACTS | 93.243 | Phila. Alliance for Child Trauma Svcs. |

Intellectual disAbility Services

| <u>Reference</u> | <u>ALN</u> | <u>Formal Reference</u> |
|--------------------------------------|------------|---|
| IDS SSBG | 93.667 | Social Services Block Grant |
| IDS Waiver Admin Federal | 93.778 | Medical Assistance (Title XIX) |
| TSM Waiver Admin | 93.778 | Targeted Services Management Administrative Reimbursement |
| Temporary MFP Federal Funding | 93.791 | Temporary Money Follows the Person |
| EI ITF Waiver Administration Federal | 93.778 | Infants, Toddlers & Families Waiver |

Early Intervention

84.181

Federal Infants & Toddlers
with Disabilities

.02 In addition to the above, the auditor should be familiar with the following documents:

- Commonwealth of Pennsylvania, Department of Human Services, Administrative Bulletin 2019-03
- Provider Audit Management, issued by the Commonwealth of Pennsylvania, Department of Human Services
- Commonwealth of Pennsylvania - Pennsylvania Code - Title 55, Chapter 4300 Regulations
- Title 55 - Human Services: DHS 55 PA Code Chapter 6100: Administration and Fiscal Management
- DBHIDS Manual, issued July 1987
- DBHIDS Annual Expenditures Reporting Instructions Supplement and Annual Allocation Notice and Budget Instructions
- Pennsylvania Code, Title 55, Chapter 5221, Mental Health Bulletin Numbers 00-89-08, 5220-89-01 and 5220-89-02

SECTION 7130 - PROGRAM COMPLIANCE PROCEDURES

.01 As discussed in Sections 300 and 500 of this Audit Guide, each City of Philadelphia Department program has specific auditing requirements. These requirements are in addition to those areas of audit specified in Sections 300 and 500 of this Guide. The audit requirements listed in the following pages are not all inclusive and do not represent an audit program for conducting a financial and compliance audit of the program(s). The audit requirements listed are presented as highlights of areas of special interest to the Department. Any deficiencies noted as a result of the procedures are to be disclosed in the Schedule of Findings and Questioned Costs.

.02 The program compliance procedures for MH and IDS follow:

Mental Health Programs

Client Liability:

.03 Based on the 4305 Client Liability Regulations, the County Program or designate shall determine the financial liability for clients receiving community mental health or Intellectual disAbility services funded in whole or in part by the County MH/IDS Program that are not listed as an exempt service as described in subsection 4305.11 (Exempt Services). As indicated in subsection 4305.40 (Re-determinations), client liabilities should be done on each client at least every 12 months. In addition, agencies should be assisting clients who are eligible in applying for Supplemental Security Income (S.S.I.), Supplemental Security Disability Income (S.S.D.I.), and Medical Assistance (M.A.).

.04 The audit procedures should include a check for evidence that client liabilities are being determined every 12 months. Dated and signed copies of client liability forms should be found in the

client record. In addition, check for evidence that, where eligible, clients are applying for S.S.I., S.S.D.I., and M.A. (*A sample copy of liability form is enclosed as Exhibit 1.*)

Agency Fee Schedule:

.05 Based on subsections 4305.101 through 4305.103 of the 4305 Liability Regulations, Provider Agencies must develop fee schedules based on the actual cost of delivering services.

.06 The audit procedures should include a check for evidence that the Agency's fee schedule is actually based on the cost of providing services.

Community Residential Rehabilitation (CRR) Program:

.07 The CRR Program provides structured, therapeutic residential services to the chronically mentally ill. This program addresses several basic goal areas: increasing independent living skills, stabilization following hospitalization, prevention of hospitalization, and homelessness. A therapeutic milieu encourages peer input and control in setting and enforcing behavioral norms, expectations, and privileges.

.08 Productive daytime activity (social or vocational rehabilitation services, school, part-time employment, etc.) is an expectation for those participating in the CRR Program. Individual service plans must coordinate residential treatment with day-treatment services in order to further progress toward meeting rehabilitation goals and to provide added support during time of crisis.

.09 As part of the placement process, clients are required to abide by the rules of CRRs and to sign a Service Agreement which sets forth the responsibilities of the Provider Agency and the client during the client's stay at the CRR. The agreement must be in conformance with Section 8605.4 of the Mental Health Community Residential Rehabilitation Services (CRRS) 8600 Regulations which require the following:

- a. The agreement is negotiated during the intake process
- b. It is signed by both parties (Provider and client)
- c. It specifies the arrangements and charges for housing and food
- d. It specifies the goals to be achieved and services to be provided
- e. It specifies the rights and responsibilities of the client
- f. It includes a copy of the CRR's "house rules," client rights, client Grievance Procedures, and termination policy
- g. It specifies any liability for the cost of service other than room and board; and
- h. It is updated and signed again whenever any of the terms change.

.10 The audit procedures should include a check that a written Service Agreement exists between the client in a CRR and the CRR Provider and check that the Provider is using a standard and uniform agreement which contains the above items for all clients.

Mental Health Targeted Case Management

.11 Targeted Case Management (TCM) was established as a primary direct service to both adults with serious and persistent mental illness and children and adolescents with or at risk of serious mental illness. It is designed to ensure access to community agencies, services, and persons whose functions are to provide the support, training, and assistance required for a stable, safe, and healthy community life. Services are offered within the parameters imposed by funding and other resources. The families of children and adolescents are also eligible for TCM Services as they relate to the treatment plan of the child. TCM Services assist eligible persons in gaining access to needed resources such as medical, social, educational, and other services.

.12 TCM Program Services requirements stipulate that:

- TCM Services are currently available to persons admitted to a healthcare facility. However, Medical Assistance (MA) cannot be billed for Case Management Services or for TCM Services provided to persons in a jail.
- Needed services to persons in ineligible environments are expected to be provided using State funds.
- TCM services are to be provided in accordance with a written client specific service plan.

.13 The auditing procedures for determining compliance with program services would require the auditor to ascertain whether procedures are in place to ensure that service providers have complied with these requirements and evaluate/assess the provider's implementation of the procedures including adults, 18 years of age or older, who have a serious and persistent mental illness and children and adolescents with, or at risk of, serious mental illness. Two of three specific criteria must be met for a person to be considered eligible; however, a waiver of this requirement may be granted by the County Administrator. The families of children and adolescents are also eligible for TCM services as they relate to the treatment of the child (Section 5221.12, Chapter 5221 Regulations).

.14 The auditor, for determining compliance to program eligibility, should:

- Review the provider's established procedures for determining eligibility and evaluate for adequacy.
- Test selected program records and verify that eligibility was determined.
- If the sample contains persons for whom a waiver of eligibility has been granted, verify that adequate documentation of that waiver is maintained in the case file.

.15 The TCM programs require matching reporting on operations. This requires that an authorized representative must certify that State matching funds are available for Medicaid eligible costs. A State Match Verification Form which corresponds directly to the invoice (i.e. line for line)

must be completed for each invoice submitted to the Department for processing through the MAMIS System and must be maintained by the provider for a minimum of four years.

.16 The auditor should determine that the above matching requirement is met by a review of procedures the Organization has in place in completing the form and that the completed form is properly filed.

Family Based Mental Health Service Program

.17 The Family Based Mental Health Service (FBMHS) Program was established as a primary team to deliver services to families with at least one child with mental illness who is at risk of placement outside the home. It provides mental health treatment to families so that they may continue to care for their children with serious mental illness or emotional disturbance at home. Services are offered within the parameters imposed by funding and other resources. This program reduces psychiatric hospitalization by enabling families to maintain their role as primary care givers for their children.

.18 Family Based Services requirements stipulate that:

- At least one child with mental health diagnosis is with an adult caregiver willing to receive services within the home. The child must be at risk of psychiatric hospitalization or out-of-home placement.
- Providers of service must be licensed by the Department of Behavioral Health and Intellectual disAbility Services, included in the County MH/IDS annual plan and enrolled with the Office of Medical Assistance.
- Treatment plans must be formulated within five days of initial service and must be authorized by the County Administrator or designee within 30 days of the first date of service.
- Services which involve more than one childcare system must develop a jointly written plan which documents service responsibilities of each system and be included in the treatment plan within the first 30 days of service.
- All staff must have Act 33/80 clearance before providing services. Documentation of clearance and maintenance of recordkeeping requirements set forth in PA Code Chapter 1101 (Medical Assistance General Provisions) must be on file at contract provider offices.

.19 The auditing procedures for determining compliance with program services would require the auditor to ascertain whether procedures are in place to ensure that Providers of service have complied with the requirements stipulated above and to evaluate/assess the Provider's implementation of the required procedures.

.20 Eligibility for Family Based Services is determined by the administering Agency. Eligibility for MA is determined by the County Assistance Office (CAO). Children and adolescents and their families are eligible for service if the child or adolescent is 18 years of age or younger, has a mental illness or emotional disturbance, and is determined to be at risk for out-of-home placement. The determination to recommend treatment can be made by a physician, licensed psychologist or child service agency. The recommendation must occur prior to initiation of services and be documented.

The specific criteria must be met for a family to be considered eligible as they relate to the treatment of the child (Section 5260.91, Chapter 5260 Regulations). A waiver of the requirement may be granted by the County Administrator.

.21 The auditor determining compliance to the program eligibility should:

- Review the Provider's established procedures for determining eligibility and evaluate for adequacy.
- Test selected program records and determine that eligibility was performed in accordance with the regulations specified above.
- If the sample contains persons for whom a waiver of eligibility has been granted, determine that adequate documentation of that waiver is maintained in the case file.

.22 Family Based Services required matching reporting on operations. This requires that an authorized representative must certify that State matching funds are available for Medicaid eligible costs. A State Match Verification Form which corresponds directly to the invoice (i.e., line for line) must be completed for each invoice submitted to the Department for processing through the Medical Assistance Management Information System (MAMIS) and must be maintained within the Provider Agency for a minimum of four years.

.23 The auditor should determine that the above matching requirements are met by a review of procedures the Organization has in place for completing the form and that the completed form is properly filed.

Intellectual disAbility Programs

Community Living Arrangement (CLA) Base Program:

.24 This program serves individuals with Intellectual disAbilities who require supervision, training and a variety of services to enable them to live in the least restrictive setting in the community. Services include room and board, habilitation training, recreation and access to medical and specialized therapies (i.e. physical, occupational and speech therapy) on an as-needed basis.

.25 The audit procedures should include a check, on a test basis, that:

1. Signed Room and Board Agreement is utilized. The State residential regulations (PA DHS Title 55 Chapter 6200) require that an agreement, outlining room and board charges, be executed, in writing, between the client and the Residential Provider.

The charge for room and board is 72 percent of the maximum SSI level exclusive of liability. The maximum SSI level usually changes annually, on a calendar year basis.

2. Evidence of client insurance (i.e. Medical Assistance Card, Blue Cross Policy, HMO Policy). The majority of CLA clients have Medical Assistance coverage and those who have excess resources which preclude Medical Assistance should have private carrier coverage.

Waiver Community Living Arrangement Program:

.26 This program serves individuals with intellectual disabilities who require supervision, support, and a variety of services to enable them to live in the least restrictive setting in the community. Services include licensed residential habilitation, community participation supports, environmental/vehicle adaptations, behavioral support, access to medical and specialized therapies (i.e. physical, occupational and speech therapy), and other services on an as-needed basis.

.27 The audit procedures should include a check, on a test basis, that:

1. Signed Room and Board Agreement is utilized. The State residential regulations require that an agreement outlining room and board charges be executed in writing between the individual and the residential provider. The maximum charge is 72 percent of the maximum SSI level.
2. Evidence of insurance (i.e. Medical Assistance Access Card, Blue Cross Policy, HMO Policy). The majority of waiver enrolled individuals have Medical Assistance coverage and those who have excess resources which preclude Medical Assistance should have private carrier coverage.
3. A current (dated within the last 365 days) PA 162. A PA 162 demonstrates eligibility for waiver funding and indicates if there is a client liability. This does not apply to clients receiving S.S.I. Those clients are only required to have a PA 162 documenting initial eligibility.

2380 Licensed Facility-Based Community Participation Supports:

.28 Facility-based community participation supports for adults provide a program of activities within a protective nonresidential setting and in the local community. Specific activities and services include but are not limited to: assisting in performing the basic tasks of everyday living; providing a planned program of social, recreational, and developmental activities; referring to and advocating for specialized health, therapeutic, rehabilitation of social services; providing for a nutritious meal and snack program; and working with transportation arrangements.

.29 The audit procedures should include a test for:

1. Evidence of current license. Each facility-based community participation supports program is licensed by the Commonwealth of Pennsylvania. A copy of the 2380 license must be maintained at the site to meet State regulations.
2. A spot check to ensure that individuals have current program plans (within the last 365 days). The State Regulations require that each individual have an individual day program plan which was completed within the last 365 days. The Plan outlines goals and general activities for the individual during that period. These plans must be maintained at the site.
3. A check to ensure that emergency procedures are prominently posted. Current State regulations require that emergency procedures (i.e. evacuation in the event of fire or

medical emergency) be prominently posted at the program site.

2390 Licensed Facility-Based Community Participation Supports:

.30 This day program for adults provides activities and services that include: vocational evaluation, a systematic assessment of an individual's service needs, potential for employment, and the identification of employment objectives, personal work adjustment training, training that emphasizes the development of skills in interpersonal relationships, appropriate attitude toward work, good work habits and other behavior necessary for competitive community integrated employment; work activity training, a service that provides the person with an opportunity to work and attain sufficient vocational, personal, social, and independent living skills to progress towards competitive employment; and employment training, a service that provides training and employment to individuals who are not readily absorbed into the regular labor force. All of these services are provided in a facility-based setting as well as in the surrounding community.

.31 The audit procedures should include a test for:

1. Evidence of current license. Each facility-based community participation supports program is licensed by the Commonwealth of Pennsylvania. A copy of the 2390 license must be maintained at the site to meet State regulations.
2. A spot check to ensure that individuals have current program plans (within the last 365 days). The State Regulations require that each individual have an individual day program plan which was completed within the last 365 days. The Plan outlines goals and general activities for the individual during that period. These plans must be maintained at the site.
3. A check to ensure that emergency procedures are prominently posted. Current State regulations require that emergency procedures (i.e. evacuation in the event of fire or medical emergency) be prominently posted at the program site.
4. Evidence that a handbook exists and has been distributed to individuals and staff. State Regulations require that each facility-based community participation supports program develop and distribute to participants a handbook which outlines the program and general requirements of the program. A copy of the handbook must be maintained at the site.
5. A record of year-to-date earnings should be maintained at the program.

Transition to Work Program:

.32 This is a program that provides services to recent intellectually disabled high school graduates to help them make the transition from school to the working world and community life. This program assists the student in developing functional skills and provides work training in real jobs.

.33 At this time, there are no specific programmatic audit requirements.

Supported Employment:

.34 This is a service that involves providing support to an individual to find community integrated, competitive employment. Supported Employment services consist of three components:

career assessment, job finding or development, and job coaching and support. Career assessment is a person-centered, individualized employment assessment used to assist in the identification of potential career options, including self-employment, based upon the interests and strengths of the participant. Job finding or development includes employer outreach and orientation, job searching, job development, resume preparation and interview assistance. Job coaching and support consists of training the participant on job assignments, periodic follow-up, or ongoing support with participants and their employers. This may include systematic instruction. Other examples of activities include direct intervention with an employer, employment-related personal skills instruction, support to re-learn job tasks, training to assist participants in using transportation to and from work, and more.

Infant Toddler Early Intervention

.35 The determination of a child's eligibility for Infant Toddler Early Intervention services is done using the methods specified in OCDEL's Announcement EI 13-#08 "Eligibility for Infant Toddler and Preschool Early Intervention." Infants and toddlers, from birth through their second year, can be determined eligible either by a standardized score of 1.5 or more standard deviations below the mean or based on a diagnosis of high probability of developmental delay, or by informed clinical opinion. The documentation of eligibility is found in the child's Evaluation Report (ER) and in the child's electronic record in PELICAN (Pennsylvania Enterprise to Link Information for Children Across Networks). A child's eligibility must be determined after the initial referral to Infant Toddler Early Intervention and then annually thereafter, until the child's third birthday.

.36 Infant Toddler Early Intervention services are to enhance the family's capacity to meet the developmental needs of the infant or toddler. The services are provided in the home and community, including Early Learning or Child Care settings. Service needs are determined by a Multidisciplinary Evaluation (MDE) team of individuals, including the parents, a Service Coordinator and one or more Early Interventionists. These services must be documented in the Individualized Family Service Plan (IFSP). Infant Toddler Early Intervention contracts with two Service Coordination Entities, two Evaluation Agencies (to participate in Initial Evaluations) and nearly 40 Early Intervention Agencies to provide the services on the IFSP and to participate in the annual evaluation. The services available in Infant Toddler Early Intervention include those defined in 55 Pa. Code § 4226.5. Pennsylvania's Office of Child Development and Early Learning (OCDEL) determines the reimbursement rates for these services. These rates were most recently increased in Fiscal Year 2019-2020 as specified in OCDEL Announcement EI-19 #01, "2019/2020 Rate Increase Distribution Plan for Infant Toddler Early Intervention" and its accompanying "Early Intervention Procedure Code & Fee Schedule."

.37 Every Infant Toddler Early Intervention service for each child is funded by one of three sources according to eligibility criteria specific to the funding source. The three funding sources are: 1) Infant Toddler and Family Waiver, 2) Medical Assistance, 3) Maintenance (which is funding from the State for services that cannot be billed to Medical Assistance or the Infant Toddler and Family Waiver). Depending on the status of the child's eligibility for any one of these funding sources at the time of the service is delivered, PROMISE (Pennsylvania's claims processing and management information system) assigns the service to the appropriate funding source.

The Payment File, obtained by DBHIDS' Fiscal Department from PROMISE, shows the services for which the Early Intervention Agency billed and was reimbursed. The Payment File specifies each child's service, date of service, and the one of three funding sources that paid for the service. To test for fiscal compliance, the services specified in the Payment File are compared to Session Notes that are supplied by the Early Intervention Agency. A Session Note is completed by an Early Interventionist, employed by the Early Intervention Agency, each time a service is delivered. The Session Note specifies the date and time of the service, as well as the type of service. The parent or Early Learning Center staff is required to sign each session note to verify their receipt of the session. To document Medical Necessity, as required by the Medical Assistance funding by Medicaid, there are two methods that Infant Toddler Early Intervention uses to obtain this authorization. 1) The Physician Referral Form is made available to all referring medical providers. Some medical providers use their own referral form and they are strongly encouraged by Infant Toddler Early Intervention to include documentation of Medical Necessity in their referral forms. 2) In those instances when the documentation of Medical Necessity does not accompany the referral, for example when the parent refers the child, both Service Coordination Entities employ a Nurse

Practitioner who reviews the child's records and completes the authorization of Medical Necessity, as appropriate.

.38 In addition to the general audit requirements which pertain to all services funded by DBHIDS, compliance testing for Early Intervention Services must include testing to determine that services are appropriately reported, since services are reimbursed on a fee-for-service basis. Compliance testing also must be included to determine that costs associated with specific early intervention service recipients are assigned to the appropriate funding sources. Service costs which are reimbursed by DBHIDS must be restricted to recipients who reside in Philadelphia County and who are under three years of age. Service costs associated with recipients residing in counties other than Philadelphia must be charged to the respective county of residence. Service costs of children three or older, regardless of their county of residence, are reimbursed by the Pennsylvania Department of Education through a contract with the School District of Philadelphia.

SECTION 7140- FINANCIAL COMPLIANCE PROCEDURES

.01 As discussed in Sections 300 and 500 of this Audit Guide, each City of Philadelphia Department program has specific auditing requirements. These requirements are in addition to those areas of audit specified in Sections 300 and 500 of this Guide. The audit requirements listed on the following pages are not all inclusive and do not represent an audit program for conducting a financial and compliance audit of the program(s). The audit requirements listed highlight areas of special interest to the Department. Any deficiencies noted as a result of the procedures are to be disclosed in the Independent Auditor's Report(s) on Specific Compliance Applicable to Major or Non-major Federal, State and City Financial Assistance, as appropriate.

.02 The financial compliance procedures for DBHIDS are provided on the following pages based upon the following types of categories:

- a. Mental Health and Intellectual disAbility Programs (Section 7140.03 to 7140.33).
- b. Privately Licensed Facilities (Section 7140.27).
- c. Client Funds (Section 7140.28 to 7140.32).

DBHIDS Manual:

.03 The DBHIDS Manual, issued July 1987, promulgates official policies and procedures governing requirements for Providers of Services contracting with DBHIDS.

.04 As an official DBHIDS body of directives, the Manual is generally referenced in every contract executed with DBHIDS under Administration and Program Compliance, and it is binding on all contractors, as applicable. The Manual is divided into three parts:

- | | |
|----------|----------------------------------|
| Part I | General |
| Part II | Mental Health |
| Part III | Intellectual disAbility Services |

.05 The Pennsylvania Department of Human Services (DHS) has adopted 55 PA. Code CH.4300

(4300 Regulations) which specify requirements for the general fiscal management of County mental

health and Intellectually disAbility services and the reimbursement of costs by DHS. These regulations are incorporated by reference in this Manual in order that DBHIDS and its contracted Providers of services will be in compliance with these regulations in administering and providing mental health and Intellectual disAbility services which are funded by DHS. The manual also includes policies and procedures which cover situations which are unique to the Philadelphia DBHIDS Program, areas which are not covered by DHS Regulations, or areas where DHS regulations require administrative interpretation.

.06 The entire DBHIDS Manual is incorporated into all contracts as applicable, by reference as administration and program compliance requirements. Compliance with Manual directives will be considered in monitoring and evaluating contractors.

.07 Providers are responsible to determine internal distribution needs, to take timely action to share Manual information with appropriate staff, to orient staff to policies and procedures, to implement necessary activities, and to monitor and evaluate ongoing compliance.

.08 Audit procedures should include the following:

- By inquiry, has the DBHIDS Manual been read by appropriate Agency officials and placed into use.
- Have appropriate individuals at the Agency obtained copies of the Manual for use in program operations.

Recordkeeping, Accounting and Cost Requirements/Standards:

.09 DBHIDS has established certain minimum standards regarding recordkeeping, accounting and cost requirements/standards. The DBHIDS allowable cost standards to a great extent are the same as the allowable cost standards promulgated under the Title 4300 Regulations, the DBHIDS standards impose additional restrictions on the use of funding and/or in a few instances, represent more restrictive modifications of DHS standards.

.10 The auditor should determine Agency compliance with the following provisions and report any deficiencies in the accountants' report on internal accounting control.

- Regardless of level and type of fiscal reporting required by the DBHIDS, agency records must be maintained in accordance with the Account Structure Manual. This account structure, as described in the State Mental Health and Intellectual disAbility Service Regulations, is a uniform classification for the recording of expenditures incurred and revenues received in the delivery of contracted program services. All Agencies are required to maintain records by this structure unless the County Administrator grants a waiver of these requirements. Additionally, Agencies must maintain records at the site level for all residential programs which serve mixed populations that are categorically funded. It is recommended that records for all IDS Vocational or Adult Daycare programs also be maintained at the site level since categorically funded clients may be placed in such programs. These records must be maintained so that the information will be available upon request by the DBHIDS or for inspection by Federal, State or local authorities.

- All program Providers will maintain and report fiscal data on the modified basis of accrual accounting. (4300.146)

Revenues:

.11 The costs of providing services to Philadelphia clients who are mentally ill or intellectually disabled are reimbursed from a variety of sources and through several payment mechanisms. Some funds are received directly by the Organization that provides the direct service to the client. Other funds are allotted to the DBHIDS to provide services directly, to distribute among Provider Organizations, and to cover the administrative costs of the DBHIDS, the Department of Human Services, and the City in overseeing these services and Providers.

.12 The Department of Human Services utilizes two basic methods of funding program activities. The two basic methods are:

- Program Funding:

Program funding allows DBHIDS to fund a Provider Agency's actual eligible expenditures for a Provider Agency's service(s), offsetting these expenses by anticipated revenues to be received directly by the Provider, and establishing the remaining deficit as its authorized level of funding (allocation). Reimbursement is on a "last-dollar-in" basis and is based upon actual eligible expenses incurred less actual revenue generated.

- Fee For Service Funding:

This method is based upon establishing a set fee or rate of reimbursement for each authorized unit of service rendered by a Provider Agency to eligible clients. The fee or rate may be set through negotiation with DBHIDS or may be established by **DHS** or a designated third party such as Blue Cross. DHS requirements and/or restrictions related to unit-of-service funding are set forth in Sections 4300.111 through 4300.118 of the Title 4300 Fiscal Regulations.

- The DBHIDS Mental Health Program has instituted modified fee-for-service payments based on Adjudicated Clean Claims submitted to Philadelphia Health Quality Assurance Unit (formerly RIM). The following Cost Centers contain fee-for-service funded programs:
 - a. Assertive Community Treatment Team/Community Treatment Teams
 - b. Administrative Management
 - c. Community Residential Services
 - d. Family Based
 - e. Housing Support
 - f. Outpatient Services
 - g. Peer Support
 - h. Psychiatric Rehabilitation Services - Mobile Team
 1. Targeted Case Management Services

.13 The Agency is able to provide program services by utilizing funds received from the following sources:

- First Party Revenue:
 - Program Service Fees: Payments made by the client or a legally responsible relative for services rendered. These payments are commonly referred to as client liability and the amount of such liability (if any) is determined in accordance with 55 PA. Code CH 4305.

- Third Party Revenue:
 - Medicaid: Payments made for the delivery of psychiatric (medical) services to clients certified as categorically or medically needy under the Title XIX - Medical Assistance Program. Payments are in accordance with predetermined rates and are for only those medical services specified in the Pennsylvania Annual Medicaid Plan. These payments may be from the Pennsylvania Department of Human Services or Community Behavioral Health (CBH).
 - Private Insurance: Payments made on behalf of clients for services eligible for healthcare coverage such as Blue Cross/Shield; HMOs; private insurance carriers; union benefits, etc.

- Other Revenue:
 - Room and Board Charges: Payments made by or on behalf of clients for the provision of room and board within residential programs funded by DBHIDS. Charges are assessed in accordance with 55 PA. Code CH. 6200.
 - Other Income: Other income sources would include interest earned on revenue and/or advance payments received from DBHIDS; service or production contract revenue; contributions; gifts and bequests; and other miscellaneous income.

- DBHIDS Funding:
 - DBHIDS Allocation: Payments are made to the Provider based upon the program funding and unit-of-service contracts previously described.

.14 When examining Agency revenues, the auditor is to consider the following items which are the revenue requirements of Title 55, Department of Human Services, Section 4300.158.

- Allocations from the Department are to defray part of the cost of county programs authorized by the act and approved by the Department. Income for the amounts paid for the same purpose from a public or private source directly to participating counties, facilities or individuals shall be deducted from approved expenditures to determine the amount eligible for Departmental participation.
- The Department will not participate in costs for an Intellectually disAbled person until the person, who has been admitted or committed, or is receiving services or benefits under the act, has exhausted his or her eligibility and receipt of benefits under other private, public, local, Commonwealth or Federal programs.

- Unrestricted donations and gifts shall be considered as income to reduce gross eligible expenditures in arriving at expenditures eligible for Departmental participation.
- Donations and gifts may be used for paying expenses which are eligible or ineligible for Departmental participation if given or restricted by the donor for that purpose.
- Donations and gifts from fundraising organizations may be used for paying expenses which are eligible or ineligible for Departmental participation if given or restricted by the fundraising organization for that purpose.
- Interest earned on Departmental funds shall be considered as other income to reduce total expenditures in arriving at eligible expenditures for Departmental participation.

.15 Audit procedures for program-funded contracts should include the following:

- Does the Agency have a system in place to adequately account for all applicable income received or earned by the Agency and that such income was properly reported to DBHIDS.
- That first- and third-party revenue is maximized prior to billing DBHIDS for services.
- That third-party billings for the program are fully recorded and that re-billings are submitted on claims which have been denied for payment.
- That first- and third-party payments are recorded and reported to DBHIDS for all services delivered through June 30th, recognizing any applicable reserves for uncollectable amounts (after pursuing all means of collecting on payments as discussed above).
- For Agencies which report retained revenue to DBHIDS, determine if amount reported is consistent with current DBHIDS policies and that such funds have been restricted and utilized for DBHIDS use only. The Schedule of Adjustments on the Program Activity Invoice Summary must be completed to report any changes to retained revenue previously reported in the invoice.
- That clients who have been billed to DBHIDS have been previously determined to be ineligible for Medical Assistance or have no private insurance coverage. (This procedure only entails an examination of information available at the Agency (on a test basis) and does not intend or require contact with any Provider clients.)

.16 Audit procedures for Fee-for-Service contracts should include the following:

- Does the Agency have a system in place which:
 - Accumulates the Fee For Service by client and by type and bills those fees to DBHIDS.
 - Maximizes first- and third-party revenue prior to billing DBHIDS for services.

- That clients which have been billed to DBHIDS have been previously determined to be ineligible for Medical Assistance or have no private insurance coverage. (This procedure only entails an examination of information available at the Agency (on a sample basis) and does not intend or require contact with any Provider clients.)

Retained Revenue:

.17 Retained revenue realized by a Provider must be accounted for in a restricted fund designated solely for use for DBHIDS-funded services. The use of these funds is discretionary and is not subject to prior approval of DBHIDS, as long as the funds are expended for DBHIDS-funded services. Chapter 4300.108 of the Pennsylvania Code for County Mental Health and Intellectual DisAbility Fiscal Manual, requires:

- a. The Department will participate in an allowance for service providers to retain revenues, accruing at the close of the contract period, in excess of eligible expenses realized under the contract.
- b. The Department's participation will be limited to an amount not to exceed 3 percent of the total gross expenses applicable to the contract.
- c. The Department will participate in an allowance for retained revenue only when the County explicitly approves retained revenue by including specific provisions in the contract. Retained revenue may be allowed as an incentive for agencies to operate efficiently and pursue third-party revenues or allowed in combination as an invoice item and efficiency incentive.
- d. The contract shall identify the accounting unit or entity for computing revenues in excess of eligible expenditures. It may be an organizational unit, service or activity. It shall include only those expenditures and revenues associated with providing services under the contract and to which the retained revenue allowance applies. The objective is to match revenues and expenses with the accounting entity and the provision of services.

.18 The auditor is to perform auditing procedures to determine the amount of retained revenue and that the Provider Agency has complied with the retained revenue provision of the:

- Regulations cited above in 4300.108
- DBHIDS contract provisions
- Policies and procedures as prescribed in the Annual Budget and/or Invoice/Expenditures Reporting Instructions, and fund restrictions as specified in Section 7140.19 of this Guide.

Personnel Action Plan:

.19 The Personnel Action Plan (PAP) is a system to monitor, approve, and audit personnel transactions and costs in Agencies providing MH and IDS services through program-funded contracts with the DBHIDS.

.20 Under PAP, all program-funded positions are classified into one of several broadly defined functional categories. A maximum salary reimbursement rate is established for each category. A maximum reimbursement rate for benefit costs is also established. Under the DHS 4300 Regulations, a total compensation option is available. This permits the County to reimburse Agencies for wages and benefit costs up to the combined total of the State's salary and benefits maximum reimbursement rates added together.

Agencies are at liberty to pay salaries or benefits above or below PAP reimbursement rates, but DBHIDS and the State will support such costs only to the extent that they do not exceed PAP maximums or approved contract budget amounts.

.21 Compliance with PAP policies and procedures is a contract requirement. Failure to comply will result in disallowances, and corrective actions will be required. Noncompliance will also result in nonpayment of invoices.

.22 The auditor should determine Agency compliance with the following provisions as required in Section 7.0 of the DBHIDS Manual and report any deficiencies in the accountants' report on compliance or internal accounting control, as appropriate.

- Agencies must develop a manual of personnel policies and procedures, and a current copy must be on file at all times with DBHIDS. At a minimum, the Agency Personnel Manual must contain specific statements of compliance with:

Pennsylvania Human Relations Act 56.

Governor's Code of Fair Practices.

Title VI of U.S. Civil Rights Act of 1964, as applicable to any Federally assisted program.

Act 33 of 1985, to amend the Pennsylvania Child Protective Services Law, for Agencies providing services to children.

Philadelphia Fair Practices Act, for Agencies operating in Philadelphia County.

- The Agency Personnel Manual must also contain written Agency policies regarding: Recruitment, selection, appointment, probationary periods; classification and pay determination; increments; leave management (hours of work, vacation, sick leave, holidays, overtime/compensatory time, other leaves with or without pay); training, and tuition reimbursement; insurances and retirement plans; promotions; performance evaluations; appeals and grievances; separations/terminations.
- Agencies must maintain a current organization chart showing lines of authority, position number, PAP codes, and incumbent names. In addition, a personnel roster must be

maintained which shows position number, PAP code, incumbent name and social security number, and current salary.

- All employee job positions must be approved on the PAP at a maximum salary reimbursement rate. Prior approval by DBHIDS is required to establish new job positions. Agencies are at liberty to pay salaries or benefits above or below PAP reimbursement rates, but **DBHIDS** and the State will support such costs only to the extent that they do not exceed PAP maximums or approved contract budget amounts.

Note: The auditor must include checking job positions and pay rates of any employee selected for testing to the PAP.

- The maximum reimbursement for psychiatric consultations will be at the prevailing rates not to exceed the amounts listed in *Exhibit 4*, per consultation hour for Board-certified psychiatrists where such services are provided through a contractual agreement and do not exceed 22 hours per week.

In any case where a contract psychiatrist works in excess of a 15 hour week, written justification as to why this individual is not a half-time salaried employee must be presented to DBHIDS before any reimbursement will be committed.

Any Agency which reimburses a psychiatrist on an hourly rate must do so on the basis of a signed contract and must maintain that contract for at least five years after the period of the contract. Please note the requirements for contracts as identified in the Title 4300 MH/IDS Program Fiscal Manual.

- The maximum fringe benefit percentage rate to be applied in determining eligible compensation can be found in *Exhibits 2 and 3*.

Administration:

.23 For the purpose of accounting and reporting, administration is defined as general managerial functions or activities which are supportive to but not an intrinsic part of the provision of direct services. These administrative functions or activities include executive supervision, personnel management, accounting, auditing, legal services, purchasing, billing, community board activities, activities associated with management information systems (does not include maintenance of individual client case records), and clerical activities which are supportive to these administrative functions or activities.

.24 The auditor should determine Agency compliance with the following provisions as required in Section 6.07.03 (Subpart D) of the DBHIDS Manual and report any deficiencies in the accountants' report on compliance or internal accounting control, as appropriate.

- All administrative costs whether allocated directly or by formulae to program activities must be included within administration and must not be reported as direct expenses of a program activity.
- The Agency is to have in place a method of properly allocating administration costs. The method of allocation is at the discretion of the Agency as long as it is verifiable and results

in an equitable distribution among program activities. (The auditor must identify the method of allocation and express an opinion on the equitableness of the Agency's cost allocation plan/method as prescribed in Section 4300.94 of the Title 4300 Regulations.)

Cost Allocations/Indirect Costs:

.25 Contracted Agencies are required to determine and assign the actual costs related to the provision of program services. The auditor should determine Agency compliance with the following provisions as required in Section 6.07.03 (Subsection C) of the DBHIDS Manual and report any deficiencies in the accountants' report on compliance or internal accounting control, as appropriate. The auditor must state the method(s) of allocating costs or revenues.

Costs and or revenues

- The allocation method used by the Agency should be practical, reasonable, and verifiable and must result in an equitable distribution of costs and revenues. Records must be maintained and an audit trail established for initial budget estimates and amounts subsequently invoiced to DBHIDS. Methods of allocation used for a specific program activity must be consistently applied in budgeting and invoicing.
- Where staff working on MH and IDS programs are not directly assignable and work on multiple program activities on a significant or regular basis, then the time and related benefit costs must be allocated among activities. (A "significant basis" is defined as at least 10 percent of total time worked. A "regular basis" means once a week, bi-weekly, etc.). Based upon this required allocation, specific requirements are as follows:

Documentation must be maintained in support of the actual time allocation as well as for initial budget estimates.

Staff must be required, on a daily basis, to complete a schedule which identifies hours worked by a specific program activity.

The time schedule must be signed by both the employee and his/her supervisor.

- Other (non-personnel) direct program costs not chargeable to a specific activity shall be prorated based on the overall ratio resulting after the allocation of staff and other assignable program costs.
- Client specific costs (e.g. specialized therapy) or revenue (e.g. room and board charges or client liability) must be directly allocated and cannot be a part of a general distribution method. If an Agency can allocate common or shared costs directly, then appropriate records must be maintained in support of the direct allocation (e.g. staff time records).
- The charging of indirect costs to a program must be in accordance with all requirements prescribed in section 4300.94 of the Title 4300 Regulations. In situations where a program activity is serving a mixed population whose services are funded by two or more categorical allocations, costs or revenues must be directly assigned to the specific client/populations. If such costs or revenues cannot be assigned directly to the specific client/population, then the Contracting Agency must develop appropriate methods of allocating common or shared costs and revenues.

Other Matters:

.26 The following matters should be addressed by the auditor in determining the Agency's compliance with program regulations. Any deficiencies should be reported in the accountants' report on compliance or internal accounting control.

- a. Employee Leave:

The cost of employee leave allowable/recognized during the fiscal year is for leave actually paid and not for time earned/accrued but not paid.

b. Interest Expenses and Earnings:

Interest expenses are considered eligible expenditures if incurred in compliance with the Title 4300 MH/IDS Program Regulations and if these expenses are within the Agency's authorized allocation. Interest earnings also must be considered as a revenue offset against eligible expenditures in determining the level of financial participation by the DBHIDS in program activities.

Records must be maintained by the Agency in support of actual interest charges or earnings which are to be assigned to program activities funded by the DBHIDS. If separate bank accounts are not maintained, a practical, reasonable, and verifiable method must be developed to support debt-service charges or interest earnings assigned to program activities funded by DBHIDS. Debt-service charges which result from payment sanctions imposed by DBHIDS or which are due to spending in excess of the levels authorized by DBHIDS are not eligible for reimbursement.

c. Depreciation Allowance:

DBHIDS will participate in a usage payment (depreciation allowance) for fixed assets (excluding real estate), acquired on or after July 1, 1987, which are not expensed or amortized as expenditures paid by DBHIDS funding. To claim a depreciation allowance, the conditions specified in Section 4300.105 must be met.

d. Chief Executive Officer- Maximum Reimbursement

The Pennsylvania Department of Human Services (DHS) 4300 Regulations establish a new title, definition, and variable salary maximum reimbursement rates for contract service Provider Agency Directors.

The terms Catchment Area Services Director (CA SD, defined in Memorandum 44), Executive Director, Agency Director, or Limited Agency Director, have been replaced in PAP usage by the term Chief Executive Officer. The title is defined by DHS as follows: "The Chief Executive Officer (CEO) is the principal officer to whom all Agency staff are subordinate and whose authority is circumscribed only by a Board of Directors."

The reimbursement maximums, which the auditor is to determine are being adhered to by the Agency, are included as *Exhibits 2 and 3*.

Privately Licensed Facilities

.27 Private Licensed Facilities are funded by DBHIDS on a unit-of-service basis. Payments shall be made after the Provider's timely submission of State Approved Intellectual disAbility Community Base Program Base Maintenance Claims as provided through the Pennsylvania State Provider Reimbursement & Operations Management Information System (PROMISE). All payments to Provider shall be by checks drawn by the City Treasurer, based on PROMISE billing data.

Client Funds

.28 Regulations established by the Pennsylvania Department of Human Services (55 Pa. Code Ch. 6400) require that residents of facilities for the Intellectually disAbled have the right to manage their personal financial affairs, or to have their funds maintained in an account for them, if they are unable to do so themselves. They have the right to receive, purchase, have and use personal property.

.29 Intellectual disAbilities Bulletin #600-88-08, "Administration and Management of Client Funds," also establishes requirements for the handling of the financial affairs for clients in community residential facilities.

.30 The use of funds received from Social Security or Supplemental Security Income benefits is subject to Federal regulations (Social Security Act - Section 205 (J)(1); Social Security Operations Manual - Section 1631 (a)(2)(A)). Provider Agencies may apply for and serve as "representative payees" for clients of the program who are unable to handle their own finances, or whose family/guardian/next friend is unable, unwilling or absent to handle the person's finances. Representative payees must adhere to Social Security Administration (SSA) guidelines for the management and use of these benefits.

.31 The DBHIDS with the issuance the DBHIDS Manual has supplemented the above-mentioned regulations and has elaborated on the accounting and permissible expenditure of the funds of clients who live in County-funded residences. The following are useful references relating to client funds:

- Intellectual disAbility Bulletin 6000-88-08(g)(4), November 7, 1988.
- State Bulletin mandates that the Provider's system of internal control over client funds be evaluated and that a representative sample of client accounts be tested as part of the process.

.32 Where the Agency being audited has a program which includes client funds, the auditor is required to perform certain procedures regarding the Agency's management's administration of client funds. Regarding this policy statement the auditor is expected to:

- Read and become familiar with the requirements of DBHIDS Manual Section 6.12.
- As part of a review of the Agency's internal control structure, include in such a review of management's control policies and procedures over client funds.
- Perform, on a test basis, a check of Agency records regarding client funds. At a minimum, this test check must include:

A determination that the type of records to be maintained have been established and are in use.

A test check that documentation to support the client fund transactions recorded exist and meet requirements.

Continuing Participation Allowance

.33 For regulations concerning the continuing participation allowance, please refer to: (1) PA Code Title 55 DHS 4300.87, (2) DBHIDS Manual Section 6, page 24, e-2-a and (3) Chapter 4300 County Intellectual disAbility Fiscal Manual - Questions and Responses from regional Orientation Sessions dated 6/5/87.

.34 Audit procedures for continuing participation allowance should include a determination whether the agency has adhered to the following requirements:

- Has the 8 percent continuing participation allowance been invoiced to DBHIDS for debt-free real estate?
- Is the 8 percent continuing participation allowance based on original cost of the building or on the fair market value, whichever is the lesser amount?
- Has the 8 percent continuing participation allowance been invoiced only for improvements and renovations made within one year of the date of acquisition?
- Has the appraisal for the property been determined by an individual who holds an approved designation?
- To qualify for continuing participation allowance, donated property must not be restricted for use in the county program, and the 8 percent continuing participation allowance for the donated property must be based on the fair market value at the time of donation.

SECTION 7150- SUPPLEMENTAL FINANCIAL SCHEDULES AND REPORTS

.01 The Organization's audit report must include the following supplemental financial schedules for each City of Philadelphia, DBHIDS contract, and special purpose auditors' reports, in addition to the financial statements and auditors' reports as specified in Sections 400 and 500 of this Audit Guide. A designation has been made for those supplemental schedules and reports required for a "single audit" report (Section 400) or a "program audit" report (Section 500). The auditor will be required to issue an opinion on the Supplemental Schedules listed below (MH/IDS and Privately Licensed Facilities) as specified in Section 400 of this Audit Guide.

.02 The supplemental financial schedules and reports for MH/IDS and Privately Licensed Facilities Programs are as follows:

Mental Health/Intellectual disAbility Services

| <u>Supplemental Financial Schedule/Report</u> | <u>Section Ref. to Sample Format</u> | <u>Single Audit Report</u> | <u>Program Audit Report</u> |
|--|--|------------------------------------|-------------------------------------|
| • Audited Program Activity Invoice Summary (1) | 7150.03 | Yes | Yes |
| • Schedule of Adjustments on Program Activity Invoice Summary (2) | 7150.04 | Yes | Yes |
| • Independent Auditors' Report on Cost Allocation Plan - Audited Period (3) | 7150.05 | Yes | Yes |
| • Independent Auditors' Report on Cost Allocation Plan - Upcoming Budget Period (3) | 7150.06 | Yes | Yes |

Explanatory Notes:

- (1) The auditor is to utilize the Agency prepared Audited Program Activity Invoice Summary (PAIS) as the financial statement. The completed schedule must be signed by the Agency Executive Director and the auditor.
- (2) The PAIS included in the audit report must be based on audited expenditures and revenues. It is unacceptable to include in the audit, the unaudited PAIS submitted with the final invoice. The auditor is required to prepare a schedule that will illustrate the original reported amount, the audited amount, and the difference, where applicable. A schedule must be included in the Audit Report detailing all adjustments between the original Final Program Activity Invoice Summary submitted to the DBHIDS and the Audited Program Activity Invoice Summary. If no audit adjustments occurred or if the adjustments have no effect on the final invoice, this must be stated on the audited PAIS and on the Schedule of Adjustments to the PAIS. Where the Program Activity invoiced amounts were revised, the auditor is required to designate on the "audited" report by an asterisk (*), the amounts which are revised.

If a revised final Program Activity Invoice Summary is submitted to the DBHIDS after the initial final Program Activity Invoice Summary, a separate adjustment column must be included in the Audit Report. The reconciliation schedule along with the explanation must be clear and concise as to what program activity, expenditure, revenue and net to be funded was affected. (Only those activities/categories adjusted are to be presented on the schedule of adjustments.)

The format for presenting the adjustments on the Schedule of Adjustments on the PAIS is as follows:

| | | |
|------------------------|------------------------|-----------------------------------|
| Original Final | (If necessary) | |
| Program Activity | Revised Final | Audited Program |
| <u>Invoice Summary</u> | Program Activity | (If necessary) Activity Invoice |
| <u>Adjustments</u> | <u>Invoice Summary</u> | <u>Adjustments</u> <u>Summary</u> |

If the auditor has no adjustments to the Agency submitted Program Activity Invoice Summary, the auditor must submit a Schedule of Adjustments stating that no adjustments have been made to the submitted invoice.

- (3) The Commonwealth of Pennsylvania, Title 4300.94 Regulations require agencies to "obtain an opinion from a public accounting firm on the equitableness of its administrative cost allocation plan." (The cost allocation plan's methodology is at the discretion of the Agency; however, it shall result in a fair and equitable distribution of costs and shall be in direct relation to actual benefits accruing to the services to which costs are charged. The auditor must state the method(s) of allocating costs or revenues.

SECTION 7150.04

ABC NOT-FOR-PROFIT CORPORATION
 Department of Behavioral Health and Intellectual disAbility Services
 Schedule of Adjustments on Program Activity Invoice Summary *
 July 1, 20XX to June 30, 20XX

Contract Number XXXXXX
 Code (Case Management XXXX)

| <u>Program Activity</u> | Total Per Invoice | Total Per <u>Audit</u> | <u>Adjustment/ Difference</u> |
|-------------------------------|-------------------------|------------------------------|-----------------------------------|
| Personnel | \$xxxx | \$ xxxxx | \$ xx (A) |
| Operating | xxx | xxx | <xx> (B) |
| Administration | xx | xx | xx (C) |
| Retained revenues allowance** | ____M | ____M | <u>xx</u> (D) |
| Total | xxxx | xxxx | xx |
| Revenue | xxxx | xxxx | xx (E) |
| Net to be funded | <u>\$ xxx</u> | <u>\$ xxx</u> | <u>\$ x</u> (F) |

Explanation of Adjustment/Difference:

- (A) Accrual of salaries and applicable benefits as of June 30, 20XX.
- (B) Reclassification of expenses from operating.
- (C) Reclassification of expenses correctly chargeable to administration.
- (D) Previous adjustments have resulted in more/less available as retained revenue.
- (E) The \$xx difference results from:

- 1. Accrual of revenue at June 30, 20XX not recorded by Agency. \$ xx
- 2. Adjustment for Medicaid billing on denied payments collected, not previously recorded x

- (F) Resultant effect due to previous adjustments.

NOTE

- * This schedule must be included even if the auditor has no adjustments. The schedule heading would remain and the auditor is to make a statement on the schedule that there were no adjustments to the Program Activity Invoice Summary.
- ** Any changes to retained revenue allowance to amounts previously reported on the yearend invoice must

be reflected on this schedule as an adjustment/difference.

SECTION 7150.05

**INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH SPECIFIED
INDIRECT COST ALLOCATION REQUIREMENTS**

Board of Directors

(Name of Organization)

We have examined *(Name of Organization)*'s compliance with allocating indirect costs reflected in the City of Philadelphia, Department of Behavioral Health and Intellectual disAbility Services program activity summary as required by the Commonwealth of Pennsylvania, Department of Human Services, Section 4300.94 of the Title 4300 Regulations during the year ended June 30, 20XX. Management is responsible for *(Name of Organization)*'s compliance with those requirements. Our responsibility is to express an opinion on *(Name of Organization)*'s compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, including examining, on a test basis, evidence about *(Name of Organization)*'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on *(Name of Organization)*'s compliance with specified requirements.

In our opinion, *(Name of Organization)* complied, in all material respects, with the aforementioned requirements for the year ended June 30, 20XX.

This report is intended solely for the information and use of the audit committee, management, and the City of Philadelphia Department of Behavioral Health and Intellectual disAbility Services and is not intended to be and should not be used by anyone other than these specified parties.

(Accounting Firm's Signature)

City, State
(Report Date)

SECTION 7150.06

INDEPENDENT ACCOUNTANT'S REPORT ON COST ALLOCATION
(For Upcoming Budget Year)

At your request, we have performed the procedures enumerated below with the respect to the administrative costs distribution included in the Line Item Budget for the year ended June 30, 20:XX, submitted by the *(Name of Organization)* to the City of Philadelphia, Department of Behavioral Health and Intellectual disAbility Services. Our review was made solely to assist you in your filing requirements with the City of Philadelphia, Department of Behavioral Health and Intellectual disAbility Services.

The procedures we performed are summarized as follows:

- a. We reviewed a schedule contained within the 20:XX Line Item Budget which reflected the allocation factors utilized in distributing administrative costs.
- b. We confirmed our understanding of the method of allocating administrative costs through a review of supporting work papers and by discussions with management responsible for allocation factors.
- c. We compared the *(Name of Organization)'s* method of allocating costs to those requirements as specified in Section 4300.94 of the Title 4300 Regulations Related Methods for Allocating Indirect Costs in order to determine whether the cost allocation is in compliance with those regulations.
- d. We compared the allocation methods used between the current fiscal year and prior fiscal year to determine consistency between years. The cost allocation method is *(describe method)*.

The Commonwealth of Pennsylvania, Department of Human Services, Section 4300.94 of Title 4300 Regulations state "The overall objective of the allocation process is to distribute the indirect costs of the Agency to its various services or cost categories in reasonable proportion with the benefits provided to these services or cost categories." The Regulations require that the method used result in a fair and equitable distribution of costs which shall be in direct relation to actual benefits accruing to the services to which costs are charged.

Because the above procedures do not constitute an audit made in accordance with generally accepted auditing standards, we do not express an opinion on the amount of administrative costs distributed to the Center nor on any other amounts contained within the June 30, 20:XX budget submitted to the City of Philadelphia, Department of Behavioral Health and Intellectual disAbility Services. Had we performed additional procedures or had we conducted an audit in accordance with generally accepted auditing standards, other matters might have come to our attention that would have been reported to you. This report relates only to the items specified above and does not extend to any financial statements of the *(Name of Organization)*, taken as a whole.**SECTION 7150.06 (CONT.)**

This report is intended for the information of the audit committee, management, and the City of Philadelphia, Department of Behavioral Health and Intellectual disAbility Services. This restriction

is not intended to limit the distribution of this report, which is a matter of public record.

(Signature)/(Date)

Mental Health and Intellectual disAbility Services - Exhibits

TABLE OF CONTENTS

EXHIBIT DESCRIPTION

- 1 Determination of Maximum Liability Form
- 2 Local Government Allowable Reimbursement Maximums, Department of Human Services, eff. July 1, 2019
- 3 Maximum Rate of Participation in Employee Benefits, Department of Human Services, eff. July 1, 2019
- 4 Commonwealth of PA, Physicians and Related Occupations Standard Pay Schedule, eff. July 1, 2018

3. Local Income Tax _____
 4. FICA & Self-employment _____
 5. Work Priviledge Tax _____
 6. Union Dues _____
 7. Mandatory Retirement _____
 8. Other (explain) _____
 9. TOTAL _____

B. CHILD CARE (4305.36(6)) _____ III. A9 _____
 C. MEDICAL EXPENSES (4305.36(5)) _____ III. B _____

a) Health Insurance (4305.36(4)) _____
 b) Other _____ a. _____
 Amount Source
 1. _____
 2. _____
 3. _____
 4. _____
 5. _____
 6. _____ TOTAL _____

(Total Family Income II.F) times .05 = III.C.7 _____

8. _____ minus _____ = b. _____
 (III.C.6) (III.C.7)

9.a) _____ + b) _____ III. C9 _____
 D. REAL ESTATE TAXES (4305.36(3)) _____ III. D _____

E. LIVING ALLOWANCE (4305.36(9)) _____
 1. #ofDependents _____ times \$1080 = III.E.1
 2. _____ plus (c) \$9000 = 1 III.E.2 _____ III. E2 _____
 (III.E.1)

E. OTHER DEDUCTIONS _____
 (Specify on back of this form)

Can include net business loss

G. TOTAL _____
 1. Mandatory Deductions (III.A.9) _____
 2. Child Care Expenses (III.B) _____
 3. Medical Expenses (III.C.9) _____
 4. Real Estate Taxes (III.D) _____
 5. Living Allowance (III.E.2) _____
 6. Other (III.F) _____
 7. TOTAL _____ III. G7 _____

IV. DETERMINING ADJUSTED FAMILY INCOME

_____ minus _____ = N _____
 Total Family Income (II.F) Total Deductions (III.G.7) Adjusted Family Income

Use this amount in determining monthly maximum liability from Appendix A or B.

V. TURN TO APPENDIX A ORB AND DETERMINE MONTHLY MAXIMUM LIABILITY

Enter these amounts below.

Non-Residential Maximum Liability - Appendix A _____

Residential Maximum Liability - Appendix B _____

COMMENTS: A copy of these regulations was offered to the liable person during the liability determination meeting and were advised of their right to appeal the liability determination.

Date

Signature of Person Completing Form

I hereby certify that this information is true and correct to the best of my knowledge and listings.

Date

Signature of Liable Person

July 1, 2019
 LOCAL GOVERNMENT ONE PAGE PAY SCHEDULE
 ALLOWABLE REIMBURSEMENT **MAXIMUMS**
 Minimum/Maximum Rates by Pay Range
 Based on 37.50 Hour Workweek

| Pay Range | 75 Hrs Bi-Weekly | 80 Hrs Bi-Weekly | 70 Hrs Bi-Weekly | 67.5 Hrs Biweekly | 65 Hrs Bi-Weekly | 72.5 Hrs Bi-Weekly | Min Hourly | Max Hourly |
|-----------|------------------|------------------|------------------|-------------------|------------------|--------------------|------------|------------|
| ST01 | 35,384 | 37,743 | 33,025 | 31,846 | 30,666 | 34,205 | 12.38 | 18.09 |
| ST02 | 39,981 | 42,646 | 37,315 | 35,983 | 34,650 | 38,648 | 13.97 | 20.44 |
| ST03 | 45,262 | 48,279 | 42,244 | 40,736 | 39,227 | 43,753 | 15.74 | 23.14 |
| ST04 | 51,736 | 55,185 | 48,287 | 46,563 | 44,838 | 50,012 | 17.73 | 26.45 |
| ST05 | 58,954 | 62,884 | 55,024 | 53,058 | 51,093 | 56,989 | 20.00 | 30.14 |
| ST06 | 67,345 | 71,835 | 62,855 | 60,611 | 58,366 | 65,100 | 22.65 | 34.43 |
| ST07 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 39.30 |
| ST08 | 87,687 | 93,533 | 81,842 | 78,919 | 75,996 | 84,765 | 29.52 | 44.83 |
| ST09 | 100,128 | 106,803 | 93,452 | 90,115 | 86,777 | 96,790 | 33.71 | 51.19 |
| ST10 | 114,309 | 121,929 | 106,688 | 102,878 | 99,067 | 110,498 | 38.44 | 58.44 |
| ST11 | 130,485 | 139,184 | 121,786 | 117,436 | 113,087 | 126,135 | 43.90 | 66.71 |
| ST12 | 145,644 | 155,353 | 135,934 | 131,079 | 126,225 | 140,789 | 50.09 | 74.46 |
| ST13 | 152,196 | 162,343 | 142,050 | 136,977 | 131,904 | 147,123 | 57.15 | 77.81 |
| ST14 | 152,196 | 162,343 | 142,050 | 136,977 | 131,904 | 147,123 | 65.23 | 77.81 |

| Class Code | Class Title | PR | State Equiv PR | 75 Hrs Bi-Weekly | 80 Hrs Bi-Weekly | 70 Hrs Bi-Weekly | 67.5 Hrs Biweekly | 65 Hrs Bi-Weekly | 72.5 Hrs Bi-Weekly | Min Hourly | Min Annual | Max Hourly | Max Annual |
|------------|--------------------------------|----|----------------|------------------|------------------|------------------|-------------------|------------------|--------------------|------------|------------|------------|------------|
| L0002 | County Public Svcs Trainee Cir | | 1 | 35,384 | 37,743 | 33,025 | 31,846 | 30,666 | 34,205 | 12.38 | 24,215 | 18.09 | 35,384 |
| L0003 | County Public Svcs Trainee HS | | 1 | 35,384 | 37,743 | 33,025 | 31,846 | 30,666 | 34,205 | 12.38 | 24,215 | 18.09 | 35,384 |
| L0004 | Foster Grandparent | 25 | 2 | 39,981 | 42,646 | 37,315 | 35,983 | 34,650 | 38,648 | 13.97 | 27,325 | 20.44 | 39,981 |
| L0005 | Clerical Supervisor 1 | 31 | 4 | 51,736 | 55,185 | 48,287 | 46,563 | 44,838 | 50,012 | 17.73 | 34,680 | 26.45 | 51,736 |
| L0006 | Clerical Supervisor 2 | 33 | 5 | 58,954 | 62,884 | 55,024 | 53,058 | 51,093 | 56,989 | 20.00 | 39,120 | 30.14 | 58,954 |
| L0011 | Clerk 1 | 23 | 2 | 39,981 | 42,646 | 37,315 | 35,983 | 34,650 | 38,648 | 13.97 | 27,325 | 20.44 | 39,981 |
| L0012 | Clerk 2 | 26 | 3 | 45,262 | 48,279 | 42,244 | 40,736 | 39,227 | 43,753 | 15.74 | 30,787 | 23.14 | 45,262 |
| L0013 | Clerk 3 | 29 | 4 | 51,736 | 55,185 | 48,287 | 46,563 | 44,838 | 50,012 | 17.73 | 34,680 | 26.45 | 51,736 |
| L0021 | Clerk Steno 1 | 25 | 2 | 39,981 | 42,646 | 37,315 | 35,983 | 34,650 | 38,648 | 13.97 | 27,325 | 20.44 | 39,981 |
| L0022 | Clerk Steno 2 | 28 | 3 | 45,262 | 48,279 | 42,244 | 40,736 | 39,227 | 43,753 | 15.74 | 30,787 | 23.14 | 45,262 |
| L0023 | Clerk Steno 3 | 31 | 4 | 51,736 | 55,185 | 48,287 | 46,563 | 44,838 | 50,012 | 17.73 | 34,680 | 26.45 | 51,736 |
| L0031 | Clerk Typist 1 | 24 | 2 | 39,981 | 42,646 | 37,315 | 35,983 | 34,650 | 38,648 | 13.97 | 27,325 | 20.44 | 39,981 |
| L0032 | Clerk Typist 2 | 27 | 3 | 45,262 | 48,279 | 42,244 | 40,736 | 39,227 | 43,753 | 15.74 | 30,787 | 23.14 | 45,262 |
| L0033 | Clerk Typist 3 | 30 | 4 | 51,736 | 55,185 | 48,287 | 46,563 | 44,838 | 50,012 | 17.73 | 34,680 | 26.45 | 51,736 |
| L0041 | Data Analyst 1 | 26 | 3 | 45,262 | 48,279 | 42,244 | 40,736 | 39,227 | 43,753 | 15.74 | 30,787 | 23.14 | 45,262 |
| L0042 | Data Analyst 2 | 29 | 4 | 51,736 | 55,185 | 48,287 | 46,563 | 44,838 | 50,012 | 17.73 | 34,680 | 26.45 | 51,736 |
| L0043 | Data Analyst 3 | 33 | 5 | 58,954 | 62,884 | 55,024 | 53,058 | 51,093 | 56,989 | 20.00 | 39,120 | 30.14 | 58,954 |
| L0071 | Secretarial Supervisor 1 | 31 | 4 | 51,736 | 55,185 | 48,287 | 46,563 | 44,838 | 50,012 | 17.73 | 34,680 | 26.45 | 51,736 |
| L0072 | Secretarial Supervisor 2 | 34 | 5 | 58,954 | 62,884 | 55,024 | 53,058 | 51,093 | 56,989 | 20.00 | 39,120 | 30.14 | 58,954 |
| L0081 | Stock Clerk 1 | 24 | 2 | 39,981 | 42,646 | 37,315 | 35,983 | 34,650 | 38,648 | 13.97 | 27,325 | 20.44 | 39,981 |
| L0082 | Stock Clerk 2 | 26 | 3 | 45,262 | 48,279 | 42,244 | 40,736 | 39,227 | 43,753 | 15.74 | 30,787 | 23.14 | 45,262 |
| L0101 | AAA Administrator 1 | 47 | NCS -10 | 114,309 | 121,929 | 106,688 | 102,878 | 99,067 | 110,498 | 38.44 | 75,189 | 58.44 | 114,309 |
| L0102 | AAA Administrator 2 | 49 | NCS -10 | 114,309 | 121,929 | 106,688 | 102,878 | 99,067 | 110,498 | 38.44 | 75,189 | 58.44 | 114,309 |
| L0103 | AAA Administrator 3 * | 51 | NCS -11 | 130,485 | 139,184 | 121,786 | 117,436 | 113,087 | 126,135 | 43.90 | 85,868 | 66.71 | 130,485 |
| L0104 | AAA Administrator 4 ** | 53 | NCS -12 | 145,644 | 155,353 | 135,934 | 131,079 | 126,225 | 140,789 | 50.09 | 97,976 | 74.46 | 145,644 |

| | | | | | | | | | | | | | |
|-------|---------------------------------|----|---------|---------|---------|---------------|---------|---------|---------|--------------|---------|--------------|---------|
| L0105 | Deputy Administrator 1 | 41 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L0106 | Deputy Administrator 2 | 42 | 8 | 87,687 | 93,533 | 81,842 | 78,919 | 75,996 | 84,765 | 29.52 | 57,741 | 44.83 | 87,687 |
| L0107 | Deputy Administrator 3 | 43 | 9 | 100,128 | 106,803 | 93,452 | 90,115 | 86,777 | 96,790 | 33.71 | 65,937 | 51.19 | 100,128 |
| L0108 | Deputy Administrator 4 | 47 | 10 | 114,309 | 121,929 | 106,688 | 102,878 | 99,067 | 110,498 | 38.44 | 75,189 | 58.44 | 114,309 |
| L0111 | Administrative Assistant 1 | 33 | 5 | 58,954 | 62,884 | 55,024 | 53,058 | 51,093 | 56,989 | 20.00 | 39,120 | 30.14 | 58,954 |
| L0112 | Administrative Assistant 2 | 35 | 6 | 67,345 | 71,835 | 62,855 | 60,611 | 58,366 | 65,100 | 22.65 | 44,303 | 34.43 | 67,345 |
| L0121 | Administrative Officer 1 | 37 | 6 | 67,345 | 71,835 | 62,855 | 60,611 | 58,366 | 65,100 | 22.65 | 44,303 | 34.43 | 67,345 |
| L0122 | Administrative Officer 2 | 39 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L0123 | Administrative Officer 3 | 42 | 8 | 87,687 | 93,533 | 81,842 | 78,919 | 75,996 | 84,765 | 29.52 | 57,741 | 44.83 | 87,687 |
| L0124 | Administrative Officer 4 | 45 | 9 | 100,128 | 106,803 | 93,452 | 90,115 | 86,777 | 96,790 | 33.71 | 65,937 | 51.19 | 100,128 |
| L0150 | County D&A Asst Admr | 42 | 8 | 87,687 | 93,533 | 81,842 | 78,919 | 75,996 | 84,765 | 29.52 | 57,741 | 44.83 | 87,687 |
| L0151 | County D&A Administrator 1 | 45 | 9 | 100,128 | 106,803 | 93,452 | 90,115 | 86,777 | 96,790 | 33.71 | 65,937 | 51.19 | 100,128 |
| L0152 | County D&A Administrator 2 | 47 | NCS -10 | 114,309 | 121,929 | 106,688 | 102,878 | 99,067 | 110,498 | 38.44 | 75,189 | 58.44 | 114,309 |
| L0197 | Dep Dir Fin Ops Alleg DHS | 47 | 10 | 114,309 | 121,929 | 106,688 | 102,878 | 99,067 | 110,498 | 38.44 | 75,189 | 58.44 | 114,309 |
| L0198 | Dep Dir Casework Svcs Alleg DHS | 49 | NCS -10 | 114,309 | 121,929 | 106,688 | 102,878 | 99,067 | 110,498 | 38.44 | 75,189 | 58.44 | 114,309 |
| L0201 | C&Y Administrator 1 | 45 | NCS-09 | 100,128 | 106,803 | 93,452 | 90,115 | 86,777 | 96,790 | 33.71 | 65,937 | 51.19 | 100,128 |
| L0202 | C&Y Administrator 2 | 47 | NCS -10 | 114,309 | 121,929 | 106,688 | 102,878 | 99,067 | 110,498 | 38.44 | 75,189 | 58.44 | 114,309 |
| L0203 | C&Y Administrator 3 | 49 | NCS -10 | 114,309 | 121,929 | 106,688 | 102,878 | 99,067 | 110,498 | 38.44 | 75,189 | 58.44 | 114,309 |
| L0204 | C&Y Administrator 4 | 51 | NCS -11 | 130,485 | 139,184 | 121,786 | 117,436 | 113,087 | 126,135 | 43.90 | 85,868 | 66.71 | 130,485 |
| L0205 | C&Y Administrator 5 | 54 | NCS -13 | 152,196 | 162,343 | 142,050 | 136,977 | 131,904 | 147,123 | 57.15 | 111,785 | 77.81 | 152,196 |
| L0206 | C&Y Assistant Administrator 1 | 45 | 8 | 87,687 | 93,533 | 81,842 | 78,919 | 75,996 | 84,765 | 29.52 | 57,741 | 44.83 | 87,687 |
| L0207 | C&Y Assistant Administrator 2 | 47 | 9 | 100,128 | 106,803 | 93,452 | 90,115 | 86,777 | 96,790 | 33.71 | 65,937 | 51.19 | 100,128 |
| L0208 | C&Y Assistant Administrator 3 | 49 | 10 | 114,309 | 121,929 | 106,688 | 102,878 | 99,067 | 110,498 | 38.44 | 75,189 | 58.44 | 114,309 |
| L0210 | Emergency Mgmt Exec PEMA | 42 | 8 | 87,687 | 93,533 | 81,842 | 78,919 | 75,996 | 84,765 | 29.52 | 57,741 | 44.83 | 87,687 |
| L0211 | County Deputy MH Admr 1 | 44 | 8 | 87,687 | 93,533 | 81,842 | 78,919 | 75,996 | 84,765 | 29.52 | 57,741 | 44.83 | 87,687 |
| L0212 | County Deputy MH Admr 2 | 46 | 9 | 100,128 | 106,803 | 93,452 | 90,115 | 86,777 | 96,790 | 33.71 | 65,937 | 51.19 | 100,128 |
| L0213 | County Deputy MH Admr 3 | 49 | 10 | 114,309 | 121,929 | 106,688 | 102,878 | 99,067 | 110,498 | 38.44 | 75,189 | 58.44 | 114,309 |

| | | | | | | | | | | | | | |
|-------|--|----|---------|---------|---------|---------|---------|---------|---------|-------|---------|-------|---------|
| L0214 | County Deputy MR Admr 1 | 44 | 8 | 87,687 | 93,533 | 81,842 | 78,919 | 75,996 | 84,765 | 29.52 | 57,741 | 44.83 | 87,687 |
| L0215 | County Deputy MR Admr 2 | 46 | 9 | 100,128 | 106,803 | 93,452 | 90,115 | 86,777 | 96,790 | 33.71 | 65,937 | 51.19 | 100,128 |
| L0216 | County Deputy MR Admr 3 | 49 | 10 | 114,309 | 121,929 | 106,688 | 102,878 | 99,067 | 110,498 | 38.44 | 75,189 | 58.44 | 114,309 |
| L0221 | County MH/MR Administrator 1 | 47 | NCS -10 | 114,309 | 121,929 | 106,688 | 102,878 | 99,067 | 110,498 | 38.44 | 75,189 | 58.44 | 114,309 |
| L0222 | County MH/MR Administrator 2 | 49 | NCS -10 | 114,309 | 121,929 | 106,688 | 102,878 | 99,067 | 110,498 | 38.44 | 75,189 | 58.44 | 114,309 |
| L0223 | County MH/MR Administrator 3 | 51 | NCS -11 | 130,485 | 139,184 | 121,786 | 117,436 | 113,087 | 126,135 | 43.90 | 85,868 | 66.71 | 130,485 |
| L0224 | County MH/MR Administrator | 54 | NCS -13 | 152,196 | 162,343 | 142,050 | 136,977 | 131,904 | 147,123 | 57.15 | 111,785 | 77.81 | 152,196 |
| L0226 | Dir Allegheny DHS Asst Deputy Director, Off | 51 | NCS -11 | 130,485 | 139,184 | 121,786 | 117,436 | 113,087 | 126,135 | 43.90 | 85,868 | 66.71 | 130,485 |
| L0230 | Ex Dep Dir Hmn Svcs Alleg DHS | 45 | NCS-09 | 100,128 | 106,803 | 93,452 | 90,115 | 86,777 | 96,790 | 33.71 | 65,937 | 51.19 | 100,128 |
| L0231 | Dep Dir Off Admn Alleg DHS | 47 | NCS -10 | 114,309 | 121,929 | 106,688 | 102,878 | 99,067 | 110,498 | 38.44 | 75,189 | 58.44 | 114,309 |
| L0232 | Dep Dir Off PIPER Alleg DHS | 49 | NCS -10 | 114,309 | 121,929 | 106,688 | 102,878 | 99,067 | 110,498 | 38.44 | 75,189 | 58.44 | 114,309 |
| L0233 | Adm Bur Fin/Fac Mgmt Alleg DHS | 47 | NCS -10 | 114,309 | 121,929 | 106,688 | 102,878 | 99,067 | 110,498 | 38.44 | 75,189 | 58.44 | 114,309 |
| L0234 | Adm Bur Bud/Con Com Alleg DHS | 45 | NCS-09 | 100,128 | 106,803 | 93,452 | 90,115 | 86,777 | 96,790 | 33.71 | 65,937 | 51.19 | 100,128 |
| L0235 | Adm Bur Eval/Res Alleg DHS | 45 | NCS-09 | 100,128 | 106,803 | 93,452 | 90,115 | 86,777 | 96,790 | 33.71 | 65,937 | 51.19 | 100,128 |
| L0236 | Adm Bur Plcy/Planning Alleg DHS | 45 | NCS-09 | 100,128 | 106,803 | 93,452 | 90,115 | 86,777 | 96,790 | 33.71 | 65,937 | 51.19 | 100,128 |
| L0237 | Adm Bur Info Systems Alleg DHS | 47 | NCS -10 | 114,309 | 121,929 | 106,688 | 102,878 | 99,067 | 110,498 | 38.44 | 75,189 | 58.44 | 114,309 |
| L0238 | Adm Bur Fam/Com Svcs Alleg DHS | 45 | NCS-09 | 100,128 | 106,803 | 93,452 | 90,115 | 86,777 | 96,790 | 33.71 | 65,937 | 51.19 | 100,128 |
| L0239 | Adm Bur EmpfTng Svcs Alleg DHS | 45 | NCS-09 | 100,128 | 106,803 | 93,452 | 90,115 | 86,777 | 96,790 | 33.71 | 65,937 | 51.19 | 100,128 |
| L0240 | Adm Bur Hsg/Hom/Hg Alleg DHS | 45 | NCS-09 | 100,128 | 106,803 | 93,452 | 90,115 | 86,777 | 96,790 | 33.71 | 65,937 | 51.19 | 100,128 |
| L0241 | Adm Bur Hum Resrs Alleg DHS | 47 | NCS -10 | 114,309 | 121,929 | 106,688 | 102,878 | 99,067 | 110,498 | 38.44 | 75,189 | 58.44 | 114,309 |
| L0242 | Adm Bur Audits Alleg DHS | 44 | NCS-09 | 100,128 | 106,803 | 93,452 | 90,115 | 86,777 | 96,790 | 33.71 | 65,937 | 51.19 | 100,128 |
| L0243 | Adm Bur Proj Mgmt Alleg DHS | 45 | NCS-09 | 100,128 | 106,803 | 93,452 | 90,115 | 86,777 | 96,790 | 33.71 | 65,937 | 51.19 | 100,128 |
| L0244 | Dep Dir Off Cmty Rltms Alleg DHS | 46 | NCS-09 | 100,128 | 106,803 | 93,452 | 90,115 | 86,777 | 96,790 | 33.71 | 65,937 | 51.19 | 100,128 |
| L0245 | Ex Dep Dir DHS Int Prog Svcs Alleg | 54 | NCS -13 | 152,196 | 162,343 | 142,050 | 136,977 | 131,904 | 147,123 | 57.15 | 111,785 | 77.81 | 152,196 |
| L0246 | Admin QI DARE Allegh DHS | 45 | NCS-09 | 100,128 | 106,803 | 93,452 | 90,115 | 86,777 | 96,790 | 33.71 | 65,937 | 51.19 | 100,128 |
| L0247 | | | | | | | | | | | | | |

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|-------|-----------------------------------|----|--------|---------|---------|---------|---------|--------|---------|-------|--------|-------|---------|
| L0248 | Asst Dep Dir EO IPS Allegh DHS | 45 | NCS-09 | 100,128 | 106,803 | 93,452 | 90,115 | 86,777 | 96,790 | 33.71 | 65,937 | 51.19 | 100,128 |
| L0249 | Admin Fis Sys Integ Allegh DHS | 45 | NCS-09 | 100,128 | 106,803 | 93,452 | 90,115 | 86,777 | 96,790 | 33.71 | 65,937 | 51.19 | 100,128 |
| L0250 | Admin Sys App Allegh DHS | 47 | NCS-10 | 114,309 | 121,929 | 106,688 | 102,878 | 99,067 | 110,498 | 38.44 | 75,189 | 58.44 | 114,309 |
| L0310 | Accountant Trainee | 33 | 5 | 58,954 | 62,884 | 55,024 | 53,058 | 51,093 | 56,989 | 20.00 | 39,120 | 30.14 | 58,954 |
| L0311 | Accountant 1 | 35 | 6 | 67,345 | 71,835 | 62,855 | 60,611 | 58,366 | 65,100 | 22.65 | 44,303 | 34.43 | 67,345 |
| L0312 | Accountant 2 | 38 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L0313 | Accountant 3 | 41 | 8 | 87,687 | 93,533 | 81,842 | 78,919 | 75,996 | 84,765 | 29.52 | 57,741 | 44.83 | 87,687 |
| L0314 | Accountant 4 | 45 | 9 | 100,128 | 106,803 | 93,452 | 90,115 | 86,777 | 96,790 | 33.71 | 65,937 | 51.19 | 100,128 |
| L0315 | County Fiscal Officer 1 | 38 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L0316 | County Fiscal Officer 2 | 40 | 8 | 87,687 | 93,533 | 81,842 | 78,919 | 75,996 | 84,765 | 29.52 | 57,741 | 44.83 | 87,687 |
| L0317 | County Fiscal Officer 3 | 43 | 9 | 100,128 | 106,803 | 93,452 | 90,115 | 86,777 | 96,790 | 33.71 | 65,937 | 51.19 | 100,128 |
| L0331 | Budget Analyst 1 | 35 | 6 | 67,345 | 71,835 | 62,855 | 60,611 | 58,366 | 65,100 | 22.65 | 44,303 | 34.43 | 67,345 |
| L0332 | Budget Analyst 2 | 38 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L0333 | Budget Analyst 3 | 41 | 8 | 87,687 | 93,533 | 81,842 | 78,919 | 75,996 | 84,765 | 29.52 | 57,741 | 44.83 | 87,687 |
| L0345 | Descriptive Statistician 1 | 35 | 6 | 67,345 | 71,835 | 62,855 | 60,611 | 58,366 | 65,100 | 22.65 | 44,303 | 34.43 | 67,345 |
| L0346 | Descriptive Statistician 2 | 38 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L0351 | Field Auditor 1 | 31 | 5 | 58,954 | 62,884 | 55,024 | 53,058 | 51,093 | 56,989 | 20.00 | 39,120 | 30.14 | 58,954 |
| L0352 | Field Auditor 2 | 35 | 6 | 67,345 | 71,835 | 62,855 | 60,611 | 58,366 | 65,100 | 22.65 | 44,303 | 34.43 | 67,345 |
| L0353 | Field Auditor 3 | 38 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L0360 | Fiscal Assistant | 29 | 4 | 51,736 | 55,185 | 48,287 | 46,563 | 44,838 | 50,012 | 17.73 | 34,680 | 26.45 | 51,736 |
| L0380 | Fiscal Technician | 33 | 5 | 58,954 | 62,884 | 55,024 | 53,058 | 51,093 | 56,989 | 20.00 | 39,120 | 30.14 | 58,954 |
| L0381 | Fiscal Technician Supervisory | 33 | 5 | 58,954 | 62,884 | 55,024 | 53,058 | 51,093 | 56,989 | 20.00 | 39,120 | 30.14 | 58,954 |
| L0390 | Statistical Assistant | 32 | 5 | 58,954 | 62,884 | 55,024 | 53,058 | 51,093 | 56,989 | 20.00 | 39,120 | 30.14 | 58,954 |
| L0391 | Statistical Analyst 1 | 35 | 6 | 67,345 | 71,835 | 62,855 | 60,611 | 58,366 | 65,100 | 22.65 | 44,303 | 34.43 | 67,345 |
| L0392 | Statistical Analyst 2 | 38 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L0393 | Statistical Analyst 3 | 41 | 8 | 87,687 | 93,533 | 81,842 | 78,919 | 75,996 | 84,765 | 29.52 | 57,741 | 44.83 | 87,687 |
| L0405 | Attorney 1 | 41 | NCS-8 | 87,687 | 93,533 | 81,842 | 78,919 | 75,996 | 84,765 | 29.52 | 57,741 | 44.83 | 87,687 |
| L0406 | Attorney 2 | 45 | NCS-9 | 100,128 | 106,803 | 93,452 | 90,115 | 86,777 | 96,790 | 33.71 | 65,937 | 51.19 | 100,128 |

| | | | | | | | | | | | | | |
|-------|--|----|---------|---------|---------|---------|---------|--------|---------|-------|--------|-------|---------|
| L0408 | Attorney 3, Supervisory | 48 | NCS -10 | 114,309 | 121,929 | 106,688 | 102,878 | 99,067 | 110,498 | 38.44 | 75,189 | 58.44 | 114,309 |
| L0430 | Computer Trainee | 28 | 3 | 45,262 | 48,279 | 42,244 | 40,736 | 39,227 | 43,753 | 15.74 | 30,787 | 23.14 | 45,262 |
| L0431 | Computer Operator 1 | 31 | 4 | 51,736 | 55,185 | 48,287 | 46,563 | 44,838 | 50,012 | 17.73 | 34,680 | 26.45 | 51,736 |
| L0432 | Computer Operator 2 | 34 | 5 | 58,954 | 62,884 | 55,024 | 53,058 | 51,093 | 56,989 | 20.00 | 39,120 | 30.14 | 58,954 |
| L0433 | Computer Operations Spvr Computer Programming | 38 | 6 | 67,345 | 71,835 | 62,855 | 60,611 | 58,366 | 65,100 | 22.65 | 44,303 | 34.43 | 67,345 |
| L0434 | Trainee | 28 | 4 | 51,736 | 55,185 | 48,287 | 46,563 | 44,838 | 50,012 | 17.73 | 34,680 | 26.45 | 51,736 |
| L0435 | Computer Programmer 1 | 31 | 5 | 58,954 | 62,884 | 55,024 | 53,058 | 51,093 | 56,989 | 20.00 | 39,120 | 30.14 | 58,954 |
| L0436 | Computer Programmer 2 | 35 | 6 | 67,345 | 71,835 | 62,855 | 60,611 | 58,366 | 65,100 | 22.65 | 44,303 | 34.43 | 67,345 |
| L0437 | Computer Programmer 3 | 38 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L0438 | Info Technology Technician | 35 | 6 | 67,345 | 71,835 | 62,855 | 60,611 | 58,366 | 65,100 | 22.65 | 44,303 | 34.43 | 67,345 |
| L0441 | Computer Systems Analyst 1 | 35 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L0442 | Computer Systems Analyst 2 | 38 | 8 | 87,687 | 93,533 | 81,842 | 78,919 | 75,996 | 84,765 | 29.52 | 57,741 | 44.83 | 87,687 |
| L0443 | Computer Systems Analyst 3 | 41 | 9 | 100,128 | 106,803 | 93,452 | 90,115 | 86,777 | 96,790 | 33.71 | 65,937 | 51.19 | 100,128 |
| L0451 | Network Specialist 1 | 38 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L0452 | Network Specialist 2 | 41 | 8 | 87,687 | 93,533 | 81,842 | 78,919 | 75,996 | 84,765 | 29.52 | 57,741 | 44.83 | 87,687 |
| L0453 | Network Administrator 1 | 45 | 9 | 100,128 | 106,803 | 93,452 | 90,115 | 86,777 | 96,790 | 33.71 | 65,937 | 51.19 | 100,128 |
| L0457 | Database Analyst | 41 | 8 | 87,687 | 93,533 | 81,842 | 78,919 | 75,996 | 84,765 | 29.52 | 57,741 | 44.83 | 87,687 |
| L0461 | Info Technology Trainee | 35 | 6 | 67,345 | 71,835 | 62,855 | 60,611 | 58,366 | 65,100 | 22.65 | 44,303 | 34.43 | 67,345 |
| L0462 | Info Technology Gen 1 | 38 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L0463 | Info Technology Gen 2 | 41 | 8 | 87,687 | 93,533 | 81,842 | 78,919 | 75,996 | 84,765 | 29.52 | 57,741 | 44.83 | 87,687 |
| L0464 | Info Technology Gen Admin 1 | 45 | 9 | 100,128 | 106,803 | 93,452 | 90,115 | 86,777 | 96,790 | 33.71 | 65,937 | 51.19 | 100,128 |
| L0475 | Information Specialist 1 | 37 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L0491 | Legal Assistant 1 | 31 | 4 | 51,736 | 55,185 | 48,287 | 46,563 | 44,838 | 50,012 | 17.73 | 34,680 | 26.45 | 51,736 |
| L0492 | Legal Assistant 2 | 33 | 5 | 58,954 | 62,884 | 55,024 | 53,058 | 51,093 | 56,989 | 20.00 | 39,120 | 30.14 | 58,954 |
| L0493 | Legal Assistant 3 | 36 | 6 | 67,345 | 71,835 | 62,855 | 60,611 | 58,366 | 65,100 | 22.65 | 44,303 | 34.43 | 67,345 |
| L0501 | Management Analyst 1 | 35 | 6 | 67,345 | 71,835 | 62,855 | 60,611 | 58,366 | 65,100 | 22.65 | 44,303 | 34.43 | 67,345 |
| L0502 | Management Analyst 2 | 38 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L0510 | Management Technician | 33 | 5 | 58,954 | 62,884 | 55,024 | 53,058 | 51,093 | 56,989 | 20.00 | 39,120 | 30.14 | 58,954 |

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|-------|-----------------------------------|----|---|---------|---------|--------|--------|--------|--------|--------------|--------|-------|---------|
| L0530 | Operations & Trng Officer PEMA | 37 | 6 | 67,345 | 71,835 | 62,855 | 60,611 | 58,366 | 65,100 | 22.65 | 44,303 | 34.43 | 67,345 |
| L0541 | Human Resource Analyst 1 | 35 | 6 | 67,345 | 71,835 | 62,855 | 60,611 | 58,366 | 65,100 | 22.65 | 44,303 | 34.43 | 67,345 |
| L0542 | Human Resource Analyst 2 | 38 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L0543 | Human Resource Analyst 3 | 41 | 8 | 87,687 | 93,533 | 81,842 | 78,919 | 75,996 | 84,765 | 29.52 | 57,741 | 44.83 | 87,687 |
| L0551 | Human Resource Assistant 1 | 30 | 4 | 51,736 | 55,185 | 48,287 | 46,563 | 44,838 | 50,012 | 17.73 | 34,680 | 26.45 | 51,736 |
| L0552 | Human Resource Assistant 2 | 33 | 5 | 58,954 | 62,884 | 55,024 | 53,058 | 51,093 | 56,989 | 20.00 | 39,120 | 30.14 | 58,954 |
| L0560 | Planner Trainee | 33 | 5 | 58,954 | 62,884 | 55,024 | 53,058 | 51,093 | 56,989 | 20.00 | 39,120 | 30.14 | 58,954 |
| L0561 | Planner 1 | 35 | 6 | 67,345 | 71,835 | 62,855 | 60,611 | 58,366 | 65,100 | 22.65 | 44,303 | 34.43 | 67,345 |
| L0562 | Planner 2 | 38 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L0563 | Planner 3 | 41 | 8 | 87,687 | 93,533 | 81,842 | 78,919 | 75,996 | 84,765 | 29.52 | 57,741 | 44.83 | 87,687 |
| L0571 | Program Analyst 1 | 35 | 6 | 67,345 | 71,835 | 62,855 | 60,611 | 58,366 | 65,100 | 22.65 | 44,303 | 34.43 | 67,345 |
| L0572 | Program Analyst 2 | 38 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L0573 | Program Analyst 3 | 41 | 8 | 87,687 | 93,533 | 81,842 | 78,919 | 75,996 | 84,765 | 29.52 | 57,741 | 44.83 | 87,687 |
| L0574 | Program Analyst 4 | 45 | 9 | 100,128 | 106,803 | 93,452 | 90,115 | 86,777 | 96,790 | 33.71 | 65,937 | 51.19 | 100,128 |
| L0601 | County Work Program Trainee | | 1 | 35,384 | 37,743 | 33,025 | 31,846 | 30,666 | 34,205 | 12.38 | 24,215 | 18.09 | 35,384 |
| L0602 | Certified Peer Specialist | 27 | 3 | 45,262 | 48,279 | 42,244 | 40,736 | 39,227 | 43,753 | 15.74 | 30,787 | 23.14 | 45,262 |
| L0608 | Aging Case Aide 1 | 26 | 3 | 45,262 | 48,279 | 42,244 | 40,736 | 39,227 | 43,753 | 15.74 | 30,787 | 23.14 | 45,262 |
| L0609 | Aging Case Aide 2 | 29 | 4 | 51,736 | 55,185 | 48,287 | 46,563 | 44,838 | 50,012 | 17.73 | 34,680 | 26.45 | 51,736 |
| L0618 | County Social Casework Intern | | 2 | 39,981 | 42,646 | 37,315 | 35,983 | 34,650 | 38,648 | 13.97 | 27,325 | 20.44 | 39,981 |
| L0620 | County Social Services Aide 1 | 25 | 2 | 39,981 | 42,646 | 37,315 | 35,983 | 34,650 | 38,648 | 13.97 | 27,325 | 20.44 | 39,981 |
| L0621 | County Social Services Aide 2 | 27 | 3 | 45,262 | 48,279 | 42,244 | 40,736 | 39,227 | 43,753 | 15.74 | 30,787 | 23.14 | 45,262 |
| L0622 | County Social Services Aide 3 | 29 | 4 | 51,736 | 55,185 | 48,287 | 46,563 | 44,838 | 50,012 | 17.73 | 34,680 | 26.45 | 51,736 |
| L0623 | County Caseworker 1 | 33 | 5 | 58,954 | 62,884 | 55,024 | 53,058 | 51,093 | 56,989 | 20.00 | 39,120 | 30.14 | 58,954 |
| L0624 | County Caseworker 2 | 35 | 6 | 67,345 | 71,835 | 62,855 | 60,611 | 58,366 | 65,100 | 22.65 | 44,303 | 34.43 | 67,345 |
| L0625 | County Caseworker 3 | 37 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L0626 | County Casework Supervisor | 38 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L0627 | County Casework Manager 1 | 40 | 8 | 87,687 | 93,533 | 81,842 | 78,919 | 75,996 | 84,765 | 29.52 | 57,741 | 44.83 | 87,687 |

| | | | | | | | | | | | | | |
|-------|-----------------------------------|----|----|---------|---------|---------|---------|--------|---------|-------|--------|-------|---------|
| L0628 | County Casework Manager 2 | 42 | 9 | 100,128 | 106,803 | 93,452 | 90,115 | 86,777 | 96,790 | 33.71 | 65,937 | 51.19 | 100,128 |
| L0630 | County Social Worker 1 | 35 | 6 | 67,345 | 71,835 | 62,855 | 60,611 | 58,366 | 65,100 | 22.65 | 44,303 | 34.43 | 67,345 |
| L0631 | County Social Worker 2 | 37 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L0632 | County Social Work Supervisor | 38 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L0633 | County Social Work Manager 1 | 40 | 8 | 87,687 | 93,533 | 81,842 | 78,919 | 75,996 | 84,765 | 29.52 | 57,741 | 44.83 | 87,687 |
| L0634 | County Social Work Manager 2 | 42 | 9 | 100,128 | 106,803 | 93,452 | 90,115 | 86,777 | 96,790 | 33.71 | 65,937 | 51.19 | 100,128 |
| L0635 | Aging Care Manager 2 | 35 | 6 | 67,345 | 71,835 | 62,855 | 60,611 | 58,366 | 65,100 | 22.65 | 44,303 | 34.43 | 67,345 |
| L0636 | Aging Care Manager 3 | 37 | 8 | 87,687 | 93,533 | 81,842 | 78,919 | 75,996 | 84,765 | 29.52 | 57,741 | 44.83 | 87,687 |
| L0637 | Aging Program Assessor | 36 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L0638 | Aging Care Management Spvr 1 | 38 | 8 | 87,687 | 93,533 | 81,842 | 78,919 | 75,996 | 84,765 | 29.52 | 57,741 | 44.83 | 87,687 |
| L0639 | Aging Care Management Spvr 12 | 40 | 9 | 100,128 | 106,803 | 93,452 | 90,115 | 86,777 | 96,790 | 33.71 | 65,937 | 51.19 | 100,128 |
| L0640 | Aging Care Management Spvr 3 | 42 | 10 | 114,309 | 121,929 | 106,688 | 102,878 | 99,067 | 110,498 | 38.44 | 75,189 | 58.44 | 114,309 |
| L0641 | Child Day Care Center Director 1 | 38 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L0642 | Child Day Care Center Director 2 | 40 | 8 | 87,687 | 93,533 | 81,842 | 78,919 | 75,996 | 84,765 | 29.52 | 57,741 | 44.83 | 87,687 |
| L0643 | Child Day Care Center Director 3 | 43 | 9 | 100,128 | 106,803 | 93,452 | 90,115 | 86,777 | 96,790 | 33.71 | 65,937 | 51.19 | 100,128 |
| L0645 | Child Day Care Group Assistant | 28 | 4 | 51,736 | 55,185 | 48,287 | 46,563 | 44,838 | 50,012 | 17.73 | 34,680 | 26.45 | 51,736 |
| L0646 | Child Day Care Group Leader | 33 | 5 | 58,954 | 62,884 | 55,024 | 53,058 | 51,093 | 56,989 | 20.00 | 39,120 | 30.14 | 58,954 |
| L0647 | Aging Care Manager 1 | 33 | 5 | 58,954 | 62,884 | 55,024 | 53,058 | 51,093 | 56,989 | 20.00 | 39,120 | 30.14 | 58,954 |
| L0649 | Care Coordinator | 37 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L0661 | Community Organization Rep 1 | 41 | 9 | 100,128 | 106,803 | 93,452 | 90,115 | 86,777 | 96,790 | 33.71 | 65,937 | 51.19 | 100,128 |
| L0665 | Coordinator Foster Grandpt Prgm | 37 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L0670 | County Employment Coordinator | 35 | | 67,345 | 71,835 | 62,855 | 60,611 | 58,366 | 65,100 | 22.65 | 44,303 | 34.43 | 67,345 |
| L0675 | Recovery Support Specialist | 27 | 3 | 45,262 | 48,279 | 42,244 | 40,736 | 39,227 | 43,753 | 15.74 | 30,787 | 23.14 | 45,262 |
| L0680 | D&A Prevention Specialist Trainee | | | 58,954 | 62,884 | 55,024 | 53,058 | 51,093 | 56,989 | 20.00 | 39,120 | 30.14 | 58,954 |
| L0681 | D&A Prevention Specialist | 35 | 6 | 67,345 | 71,835 | 62,855 | 60,611 | 58,366 | 65,100 | 22.65 | 44,303 | 34.43 | 67,345 |
| L0682 | D&A Prevention Program Spcst | 38 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |

| | | | | | | | | | | | | | |
|-------|----------------------------------|----|---|---------|---------|--------|--------|--------|--------|-------|--------|-------|---------|
| L0683 | D&A Prevention Program Spvr | 38 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L0684 | D&A Prevention Program Mgr | 42 | 8 | 87,687 | 93,533 | 81,842 | 78,919 | 75,996 | 84,765 | 29.52 | 57,741 | 44.83 | 87,687 |
| L0685 | D&A Case Management Spcst | 33 | 5 | 58,954 | 62,884 | 55,024 | 53,058 | 51,093 | 56,989 | 20.00 | 39,120 | 30.14 | 58,954 |
| L0686 | D&A Case Management Specialist | 35 | 6 | 67,345 | 71,835 | 62,855 | 60,611 | 58,366 | 65,100 | 22.65 | 44,303 | 34.43 | 67,345 |
| L0687 | D&A Case Management Spvr | 38 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L0691 | D&A Residential Worker | 27 | 3 | 45,262 | 48,279 | 42,244 | 40,736 | 39,227 | 43,753 | 15.74 | 30,787 | 23.14 | 45,262 |
| L0692 | D&A Residential Worker Spvr | 29 | 4 | 51,736 | 55,185 | 48,287 | 46,563 | 44,838 | 50,012 | 17.73 | 34,680 | 26.45 | 51,736 |
| L0696 | D&A Program Specialist | 38 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L0700 | D&A Treatment Specialist Trainee | 33 | 5 | 58,954 | 62,884 | 55,024 | 53,058 | 51,093 | 56,989 | 20.00 | 39,120 | 30.14 | 58,954 |
| L0701 | D&A Treatment Specialist | 35 | 6 | 67,345 | 71,835 | 62,855 | 60,611 | 58,366 | 65,100 | 22.65 | 44,303 | 34.43 | 67,345 |
| L0702 | D&A Treatment Supervisor | 38 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L0703 | D&A Treatment Program Mgr | 42 | 8 | 87,687 | 93,533 | 81,842 | 78,919 | 75,996 | 84,765 | 29.52 | 57,741 | 44.83 | 87,687 |
| L0710 | Home Chore Service Supervisor 1 | 29 | 3 | 45,262 | 48,279 | 42,244 | 40,736 | 39,227 | 43,753 | 15.74 | 30,787 | 23.14 | 45,262 |
| L0711 | Home Chore Service Supervisor 2 | 32 | 4 | 51,736 | 55,185 | 48,287 | 46,563 | 44,838 | 50,012 | 17.73 | 34,680 | 26.45 | 51,736 |
| L0721 | SCA D&A Program Rep | 38 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L0722 | SCA D&A Program Rep Spvr | 40 | 8 | 87,687 | 93,533 | 81,842 | 78,919 | 75,996 | 84,765 | 29.52 | 57,741 | 44.83 | 87,687 |
| L0731 | Houseparent 1 | 25 | 2 | 39,981 | 42,646 | 37,315 | 35,983 | 34,650 | 38,648 | 13.97 | 27,325 | 20.44 | 39,981 |
| L0732 | Houseparent 2 | 27 | 3 | 45,262 | 48,279 | 42,244 | 40,736 | 39,227 | 43,753 | 15.74 | 30,787 | 23.14 | 45,262 |
| L0733 | Houseparent 3 | 29 | 4 | 51,736 | 55,185 | 48,287 | 46,563 | 44,838 | 50,012 | 17.73 | 34,680 | 26.45 | 51,736 |
| L0734 | Houseparent Supervisor | 31 | 5 | 58,954 | 62,884 | 55,024 | 53,058 | 51,093 | 56,989 | 20.00 | 39,120 | 30.14 | 58,954 |
| L0747 | County CY&F Program Spcst 1 | 39 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L0748 | County CY&F Program Spcst 2 | 41 | 8 | 87,687 | 93,533 | 81,842 | 78,919 | 75,996 | 84,765 | 29.52 | 57,741 | 44.83 | 87,687 |
| L0749 | County CY&F Program Director | 43 | 9 | 100,128 | 106,803 | 93,452 | 90,115 | 86,777 | 96,790 | 33.71 | 65,937 | 51.19 | 100,128 |
| L0751 | County MH Program Specialist 1 | 39 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L0752 | County MH Program Specialist 2 | 41 | 8 | 87,687 | 93,533 | 81,842 | 78,919 | 75,996 | 84,765 | 29.52 | 57,741 | 44.83 | 87,687 |
| L0753 | County MH Program Director | 43 | 9 | 100,128 | 106,803 | 93,452 | 90,115 | 86,777 | 96,790 | 33.71 | 65,937 | 51.19 | 100,128 |

| | | | | | | | | | | | | | |
|-------|-----------------------------------|----|----|---------|---------|---------------|---------|--------|---------|-------|--------|-------|---------|
| L0755 | County MR Program Specialist 1 | 39 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L0756 | County MR Program Specialist 2 | 41 | 8 | 87,687 | 93,533 | 81,842 | 78,919 | 75,996 | 84,765 | 29.52 | 57,741 | 44.83 | 87,687 |
| L0757 | County MR Program Director | 43 | 9 | 100,128 | 106,803 | 93,452 | 90,115 | 86,777 | 96,790 | 33.71 | 65,937 | 51.19 | 100,128 |
| L0758 | County Qual Assrnce/Risk MgtSp | 38 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L0761 | County Care Management Mgr | 39 | 8 | 87,687 | 93,533 | 81,842 | 78,919 | 75,996 | 84,765 | 29.52 | 57,741 | 44.83 | 87,687 |
| L0765 | Psychologist 1 | 44 | 8 | 87,687 | 93,533 | 81,842 | 78,919 | 75,996 | 84,765 | 29.52 | 57,741 | 44.83 | 87,687 |
| L0766 | Psychologist 2 | 46 | 9 | 100,128 | 106,803 | 93,452 | 90,115 | 86,777 | 96,790 | 33.71 | 65,937 | 51.19 | 100,128 |
| L0767 | Psychologist 3 | 49 | 10 | 114,309 | 121,929 | 106,688 | 102,878 | 99,067 | 110,498 | 38.44 | 75,189 | 58.44 | 114,309 |
| L0770 | Psychological Srvs Associate ITrn | 33 | 5 | 58,954 | 62,884 | 55,024 | 53,058 | 51,093 | 56,989 | 20.00 | 39,120 | 30.14 | 58,954 |
| L0771 | Psychological Srvs Associate 1 | 35 | 6 | 67,345 | 71,835 | 62,855 | 60,611 | 58,366 | 65,100 | 22.65 | 44,303 | 34.43 | 67,345 |
| L0772 | Psychological Srvs Associate 12 | 38 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L0773 | Psychological Srvs Associate Spvr | 41 | 8 | 87,687 | 93,533 | 81,842 | 78,919 | 75,996 | 84,765 | 29.52 | 57,741 | 44.83 | 87,687 |
| L0785 | Residential Program Trainee | 25 | 2 | 39,981 | 42,646 | 37,315 | 35,983 | 34,650 | 38,648 | 13.97 | 27,325 | 20.44 | 39,981 |
| L0786 | Residential Program Worker | 27 | 3 | 45,262 | 48,279 | 42,244 | 40,736 | 39,227 | 43,753 | 15.74 | 30,787 | 23.14 | 45,262 |
| L0787 | Residential Program Supervisor | 29 | 4 | 51,736 | 55,185 | 48,287 | 46,563 | 44,838 | 50,012 | 17.73 | 34,680 | 26.45 | 51,736 |
| L0791 | Residential Program Director 1 | 35 | 6 | 67,345 | 71,835 | 62,855 | 60,611 | 58,366 | 65,100 | 22.65 | 44,303 | 34.43 | 67,345 |
| L0792 | Residential Program Director 2 | 38 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L0793 | Residential Program Director 3 | 40 | 8 | 87,687 | 93,533 | 81,842 | 78,919 | 75,996 | 84,765 | 29.52 | 57,741 | 44.83 | 87,687 |
| L0801 | Senior Center Service Director 1 | 33 | 5 | 58,954 | 62,884 | 55,024 | 53,058 | 51,093 | 56,989 | 20.00 | 39,120 | 30.14 | 58,954 |
| L0802 | Senior Center Service Director 2 | 35 | 6 | 67,345 | 71,835 | 62,855 | 60,611 | 58,366 | 65,100 | 22.65 | 44,303 | 34.43 | 67,345 |
| L0803 | Senior Center Service Director 3 | 38 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L0804 | Senior Center Service Director 4 | 41 | 8 | 87,687 | 93,533 | 81,842 | 78,919 | 75,996 | 84,765 | 29.52 | 57,741 | 44.83 | 87,687 |
| L0811 | Senior Center Operator 1 | 29 | 3 | 45,262 | 48,279 | 42,244 | 40,736 | 39,227 | 43,753 | 15.74 | 30,787 | 23.14 | 45,262 |
| L0812 | Senior Center Operator 2 | 31 | 4 | 51,736 | 55,185 | 48,287 | 46,563 | 44,838 | 50,012 | 17.73 | 34,680 | 26.45 | 51,736 |
| L0813 | County Social Work Tmg Spcst | 38 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |

| | | | | | | | | | | | | | |
|-------|----------------------------------|----|---|---------|---------|--------|--------|--------|--------|-------|--------|-------|---------|
| L0814 | County Social Work Trng Spvr | 41 | 8 | 87,687 | 93,533 | 81,842 | 78,919 | 75,996 | 84,765 | 29.52 | 57,741 | 44.83 | 87,687 |
| L0815 | Director Trng/Qual Assr Alleg Co | 43 | 9 | 100,128 | 106,803 | 93,452 | 90,115 | 86,777 | 96,790 | 33.71 | 65,937 | 51.19 | 100,128 |
| L0851 | Speech Language/Hearing Spcst | 38 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L0852 | Speech Language/Hearing Spvr | 40 | 8 | 87,687 | 93,533 | 81,842 | 78,919 | 75,996 | 84,765 | 29.52 | 57,741 | 44.83 | 87,687 |
| L0865 | Therapeutic Activities Aide | 27 | 3 | 45,262 | 48,279 | 42,244 | 40,736 | 39,227 | 43,753 | 15.74 | 30,787 | 23.14 | 45,262 |
| L0866 | Therapeutic Activities Aide Spvr | 31 | 4 | 51,736 | 55,185 | 48,287 | 46,563 | 44,838 | 50,012 | 17.73 | 34,680 | 26.45 | 51,736 |
| L0872 | Therapeutic Activities Srvs Wkr | 35 | 6 | 67,345 | 71,835 | 62,855 | 60,611 | 58,366 | 65,100 | 22.65 | 44,303 | 34.43 | 67,345 |
| L0873 | Therapeutic Activities Srvs Spvr | 38 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L0874 | Therapeutic Activities Srvs Mgr | 41 | 8 | 87,687 | 93,533 | 81,842 | 78,919 | 75,996 | 84,765 | 29.52 | 57,741 | 44.83 | 87,687 |
| L0881 | Therapeutic Recreation Srvs ITrn | 33 | 5 | 58,954 | 62,884 | 55,024 | 53,058 | 51,093 | 56,989 | 20.00 | 39,120 | 30.14 | 58,954 |
| L0882 | Therapeutic Recreation Srvs Wkr | 35 | 6 | 67,345 | 71,835 | 62,855 | 60,611 | 58,366 | 65,100 | 22.65 | 44,303 | 34.43 | 67,345 |
| L0883 | Therapeutic Recreation Srvs Spvr | 38 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L0884 | Therapeutic Recreation Srvs Mgr | 41 | 8 | 87,687 | 93,533 | 81,842 | 78,919 | 75,996 | 84,765 | 29.52 | 57,741 | 44.83 | 87,687 |
| L0885 | Meal Transporter | 25 | 2 | 39,981 | 42,646 | 37,315 | 35,983 | 34,650 | 38,648 | 13.97 | 27,325 | 20.44 | 39,981 |
| L0886 | Van Driver | 26 | 2 | 39,981 | 42,646 | 37,315 | 35,983 | 34,650 | 38,648 | 13.97 | 27,325 | 20.44 | 39,981 |
| L0887 | Transportation Dispatcher | 27 | 3 | 45,262 | 48,279 | 42,244 | 40,736 | 39,227 | 43,753 | 15.74 | 30,787 | 23.14 | 45,262 |
| L0888 | Transportation Manager 1 | 29 | 4 | 51,736 | 55,185 | 48,287 | 46,563 | 44,838 | 50,012 | 17.73 | 34,680 | 26.45 | 51,736 |
| L0889 | Transportation Manager 2 | 31 | 5 | 58,954 | 62,884 | 55,024 | 53,058 | 51,093 | 56,989 | 20.00 | 39,120 | 30.14 | 58,954 |
| L0890 | Transportation Manager 3 | 33 | 6 | 67,345 | 71,835 | 62,855 | 60,611 | 58,366 | 65,100 | 22.65 | 44,303 | 34.43 | 67,345 |
| L0901 | Vocational Adjustment Srvs ITrn | 33 | 5 | 58,954 | 62,884 | 55,024 | 53,058 | 51,093 | 56,989 | 20.00 | 39,120 | 30.14 | 58,954 |
| L0902 | Vocational Adjustment Srvs Wkr | 35 | 6 | 67,345 | 71,835 | 62,855 | 60,611 | 58,366 | 65,100 | 22.65 | 44,303 | 34.43 | 67,345 |
| L0903 | Vocational Adjustment Srvs Spvr | 38 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L0904 | Vocational Adjustment Srvs Mgr | 41 | 8 | 87,687 | 93,533 | 81,842 | 78,919 | 75,996 | 84,765 | 29.52 | 57,741 | 44.83 | 87,687 |
| L0910 | Volunteer Resources Coord | 34 | 5 | 58,954 | 62,884 | 55,024 | 53,058 | 51,093 | 56,989 | 20.00 | 39,120 | 30.14 | 58,954 |
| L0911 | Volunteer Resources Coord 1 | 37 | 6 | 67,345 | 71,835 | 62,855 | 60,611 | 58,366 | 65,100 | 22.65 | 44,303 | 34.43 | 67,345 |

| | | | | | | | | | | | | | |
|-------|-----------------------------------|----|----|---------|---------------|---------------|---------|---------|---------|-------|--------|-------|---------|
| L0920 | Youth Development Center Dir 1 | 44 | 11 | 130,485 | 139,184 | 121,786 | 117,436 | 113,087 | 126,135 | 43.90 | 85,868 | 66.71 | 130,485 |
| L0930 | Youth Development Counselor Tm | 33 | 6 | 67,345 | 71,835 | 62,855 | 60,611 | 58,366 | 65,100 | 22.65 | 44,303 | 34.43 | 67,345 |
| L0931 | Youth Development Counselor 1 | 35 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L0932 | Youth Development Counselor 2 | 37 | 8 | 87,687 | 93,533 | 81,842 | 78,919 | 75,996 | 84,765 | 29.52 | 57,741 | 44.83 | 87,687 |
| L0933 | Youth Development Counselor 3 | 40 | 9 | 100,128 | 106,803 | 93,452 | 90,115 | 86,777 | 96,790 | 33.71 | 65,937 | 51.19 | 100,128 |
| L0934 | Youth Development Counselor4 | 42 | 10 | 114,309 | 121,929 | 106,688 | 102,878 | 99,067 | 110,498 | 38.44 | 75,189 | 58.44 | 114,309 |
| L1006 | Auto Mechanic | 31 | 4 | 51,736 | 56,185 | 48,287 | 46,563 | 44,838 | 50,012 | 17.73 | 34,680 | 26.45 | 51,736 |
| L1011 | Cook 1 | 26 | 3 | 45,262 | 48,279 | 42,244 | 40,736 | 39,227 | 43,753 | 15.74 | 30,787 | 23.14 | 45,262 |
| L1012 | Cook2 | 29 | 4 | 51,736 | 55,185 | 48,287 | 46,563 | 44,838 | 50,012 | 17.73 | 34,680 | 26.45 | 51,736 |
| L1021 | Custodial Worker 1 | 24 | 2 | 39,981 | 42,646 | 37,315 | 35,983 | 34,650 | 38,648 | 13.97 | 27,325 | 20.44 | 39,981 |
| L1022 | Custodial Worker 2 | 27 | 3 | 45,262 | 48,279 | 42,244 | 40,736 | 39,227 | 43,753 | 15.74 | 30,787 | 23.14 | 45,262 |
| L1023 | Custodial Work Supervisor | 30 | 4 | 51,736 | 55,185 | 48,287 | 46,563 | 44,838 | 50,012 | 17.73 | 34,680 | 26.45 | 51,736 |
| L1031 | Food Service Worker 1 | 24 | 2 | 39,981 | 42,646 | 37,315 | 35,983 | 34,650 | 38,648 | 13.97 | 27,325 | 20.44 | 39,981 |
| L1032 | Food Service Worker 2 | 26 | 3 | 45,262 | 48,279 | 42,244 | 40,736 | 39,227 | 43,753 | 15.74 | 30,787 | 23.14 | 45,262 |
| L1033 | Food Service Supervisor 1 | 28 | 4 | 51,736 | 55,185 | 48,287 | 46,563 | 44,838 | 50,012 | 17.73 | 34,680 | 26.45 | 51,736 |
| L1034 | Food Service Supervisor 2 | 32 | 5 | 58,954 | 62,884 | 55,024 | 53,058 | 51,093 | 56,989 | 20.00 | 39,120 | 30.14 | 58,954 |
| L1035 | Food Service Manager 1 | 40 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L1036 | Food Service Supervisor 3 | 35 | 6 | 67,345 | 71,835 | 62,855 | 60,611 | 58,366 | 65,100 | 22.65 | 44,303 | 34.43 | 67,345 |
| L1040 | Homemaker Trainee | 23 | 1 | 35,384 | 37,743 | 33,025 | 31,846 | 30,666 | 34,205 | 12.38 | 24,215 | 18.09 | 35,384 |
| L1041 | Homemaker | 25 | 2 | 39,981 | 42,646 | 37,315 | 35,983 | 34,650 | 38,648 | 13.97 | 27,325 | 20.44 | 39,981 |
| L1055 | Laborer | 24 | 2 | 39,981 | 42,646 | 37,315 | 35,983 | 34,650 | 38,648 | 13.97 | 27,325 | 20.44 | 39,981 |
| L1056 | Semi-Skilled Laborer | 26 | 3 | 45,262 | 48,279 | 42,244 | 40,736 | 39,227 | 43,753 | 15.74 | 30,787 | 23.14 | 45,262 |
| L1057 | Labor Foreman 1 | 29 | 3 | 45,262 | 48,279 | 42,244 | 40,736 | 39,227 | 43,753 | 15.74 | 30,787 | 23.14 | 45,262 |
| L1058 | Labor Foreman 2 | 32 | 4 | 51,736 | 55,185 | 48,287 | 46,563 | 44,838 | 50,012 | 17.73 | 34,680 | 26.45 | 51,736 |
| L1065 | Maintenance Repairman 1 | 28 | 3 | 45,262 | 48,279 | 42,244 | 40,736 | 39,227 | 43,753 | 15.74 | 30,787 | 23.14 | 45,262 |
| L1066 | Maintenance Repairman 2 | 31 | 4 | 51,736 | 55,185 | 48,287 | 46,563 | 44,838 | 50,012 | 17.73 | 34,680 | 26.45 | 51,736 |
| L1085 | Security Officer 1 | 26 | 3 | 45,262 | 48,279 | 42,244 | 40,736 | 39,227 | 43,753 | 15.74 | 30,787 | 23.14 | 45,262 |

| | | | | | | | | | | | | | |
|-------|------------------------------------|--------------------|-----|---------|---------|---------|---------|--------|---------|-------|--------|-------|---------|
| L1086 | Security Officer 2 | 30 | 4 | 51,736 | 55,185 | 48,287 | 46,563 | 44,838 | 50,012 | 17.73 | 34,680 | 26.45 | 51,736 |
| L1087 | Security Officer 3 | 33 | 5 | 58,954 | 62,884 | 55,024 | 53,058 | 51,093 | 56,989 | 20.00 | 39,120 | 30.14 | 58,954 |
| L1120 | Community Health Nurse 1 | 35 | 8 | 87,687 | 93,533 | 81,842 | 78,919 | 75,996 | 84,765 | 29.52 | 57,741 | 44.83 | 87,687 |
| L1121 | Community Health Nurse 2 | 38 | 9 | 100,128 | 106,803 | 93,452 | 90,115 | 86,777 | 96,790 | 33.71 | 65,937 | 51.19 | 100,128 |
| L1130 | Licensed Practical Nurse | 29 | 6 | 67,345 | 71,835 | 62,855 | 60,611 | 58,366 | 65,100 | 22.65 | 44,303 | 34.43 | 67,345 |
| L1131 | Licensed Practical Nurse Spvr | 32 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L1155 | Medical Records Assistant | 29 | 4 | 51,736 | 55,185 | 48,287 | 46,563 | 44,838 | 50,012 | 17.73 | 34,680 | 26.45 | 51,736 |
| L1156 | Medical Records Technician | 33 | 5 | 58,954 | 62,884 | 55,024 | 53,058 | 51,093 | 56,989 | 20.00 | 39,120 | 30.14 | 58,954 |
| L1157 | County Medical Records Director | 37 | 7 | 76,871 | 81,996 | 71,746 | 69,184 | 66,621 | 74,308 | 25.84 | 50,543 | 39.30 | 76,871 |
| L1171 | Registered Nurse 1 | 35 | 8 | 87,687 | 93,533 | 81,842 | 78,919 | 75,996 | 84,765 | 29.52 | 57,741 | 44.83 | 87,687 |
| L1172 | Registered Nurse 2 | 38 | 9 | 100,128 | 106,803 | 93,452 | 90,115 | 86,777 | 96,790 | 33.71 | 65,937 | 51.19 | 100,128 |
| L1173 | Registered Nurse Supervisor | 41 | 10 | 114,309 | 121,929 | 106,688 | 102,878 | 99,067 | 110,498 | 38.44 | 75,189 | 58.44 | 114,309 |
| L1191 | County Staff Psychiatrist *** | See Admin Bulletin | | | | | | | | | | | |
| L1192 | County Psychiatrist Supervisor**** | See Admin Bulletin | | | | | | | | | | | |
| L1193 | County Chief Psychiatrist *** | See Admin Bulletin | | | | | | | | | | | |
| L2700 | Government Services Intern | 99 | 1 | 35,384 | 37,743 | 33,025 | 31,846 | 30,666 | 34,205 | 12.38 | 24,215 | 18.09 | 35,384 |
| L9999 | Human Services Director**** | 99 | NCS | | | | | | | | | | |

Notes:

- * Pay Range 52 is warranted if position meets criteria established by the Department of Aging.
- ** Pay Range 54 is warranted if position meets criteria established by the Department of Aging.
- *** Refer to applicable Office of Mental Health Bulletin for allowable maximum reimbursement amounts. The County Programs Section will assist in determining the allowable maximum reimbursement amount for each county/joinder.
- ****
- NCS Non-Civil Service



DHS BULLETIN

ISSUANCE DATE EFFECTIVE DATE NUMBER

December 18, 2019 12/18/19 2C1902

BY: Marcy Domen, Director
Health/Intellectual Disabilities/Early Intervention Programs

County Children and Youth Social Services Agencies
County Commissioners and Executive Officers
County Children and Youth Social Services Agencies
County Children and Youth Social Services Agencies

PURPOSE

To announce the maximum rates of State participation for Employee Benefits for the fiscal year July 1, 2019 through June 30, 2020 in accordance with the Pennsylvania Code, Title 55:

- Chapter 3170, Allowable Costs and Procedures for County Child Welfare and Youth Services;
- Chapter 4300, County Mental Health and Intellectual Disabilities Fiscal Manual.

DISCUSSION

This bulletin applies to fiscal year 2019-2020 and years forward unless a new bulletin is issued.

MAXIMUM PERCENTAGE RATE FOR EMPLOYEE BENEFITS

The maximum rate of State participation for employee benefits is a percentage rate of the total cost of the County Compensation Plan.

The percentage rate to be applied in determining the maximum reimbursement cost for fiscal year 2019-2020 is .0574.

The Department will participate in the cost of employee benefits as described in Chapter 3170, Subsection 3170.47; and Chapter 4300, Subsections 4300.44(c) and 4300.83(d), up to the combined percentage of the maximum reimbursement cost for functionally equivalent positions.

These rates of reimbursement shall apply to all advisory committees and members as required by PA code, Title 55, Chapters 4300 and 3170, Subsections 3170.49(d), 4300.77 and 4300.85.

OTHER INFORMATION

This bulletin makes Administrative Bulletin #2018-05 obsolete. The maximum rates of reimbursement for employee benefits as set forth in this bulletin for the County Children and Youth Agencies and the County Mental Health and Intellectual Disabilities Programs will be effective for the fiscal year July 1, 2019 through June 30, 2020.

For more information, contact the Bureau of Financial Operations at (717) 772-7571.

7000 (Rev. 2/21)

PHYSICIANS AND RELATED OCCUPATIONS STANDARD PAY
SCHEDULE EFFECTIVE JULY 1, 2018
PAY SCALE TYPE DR

| P. S. Level | | P. S. Group DR01 | P. S. Group DR02 | P. S. Group DR03 | P. S. Group DR04 | P. S. Group DR05 | P. S. Group DR06 |
|----------------|----------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| 01 | Hourly | 45.50 | 51.26 | 57.92 | 65.45 | 73.98 | 83.83 |
| | Biweekly | 3,412.50 | 3,844.50 | 4,344.00 | 4,908.75 | 5,548.50 | 6,287.25 |
| | Annual* | 88,998 | 100,265 | 113,292 | 128,020 | 144,705 | 163,971 |
| 02 | Hourly | 46.43 | 52.35 | 59.08 | 66.78 | 75.54 | 85.58 |
| | Biweekly | 3,482.25 | 3,926.25 | 4,431.00 | 5,008.50 | 5,665.50 | 6,418.50 |
| | Annual* | 90,817 | 102,397 | 115,560 | 130,622 | 147,756 | 167,394 |
| 03 | Hourly | 47.31 | 53.37 | 60.26 | 68.18 | 77.12 | 87.36 |
| | Biweekly | 3,548.25 | 4,002.75 | 4,519.50 | 5,113.50 | 5,784.00 | 6,552.00 |
| | Annual* | 92,538 | 104,392 | 117,869 | 133,360 | 150,847 | 170,876 |
| 04 | Hourly | 48.31 | 54.52 | 61.54 | 69.55 | 78.74 | 89.23 |
| | Biweekly | 3,623.25 | 4,089.00 | 4,615.50 | 5,216.25 | 5,905.50 | 6,692.25 |
| | Annual* | 94,494 | 106,641 | 120,372 | 136,040 | 154,015 | 174,534 |
| 05 | Hourly | 49.26 | 55.58 | 62.80 | 71.04 | 80.43 | 91.07 |
| | Biweekly | 3,694.50 | 4,168.50 | 4,710.00 | 5,328.00 | 6,032.25 | 6,830.25 |
| | Annual* | 96,353 | 108,714 | 122,837 | 138,954 | 157,321 | 178,133 |
| 06 | Hourly | 50.29 | 56.77 | 64.07 | 72.53 | 82.07 | 93.00 |
| | Biweekly | 3,771.75 | 4,257.75 | 4,805.25 | 5,439.75 | 6,155.25 | 6,975.00 |
| | Annual* | 98,367 | 111,042 | 125,321 | 141,869 | 160,529 | 181,908 |
| 07 | Hourly | 51.26 | 57.92 | 65.45 | 73.98 | 83.83 | 94.93 |
| | Biweekly | 3,844.50 | 4,344.00 | 4,908.75 | 5,548.50 | 6,287.25 | 7,119.75 |
| | Annual* | 100,265 | 113,292 | 128,020 | 144,705 | 163,971 | 185,683 |
| 08 | Hourly | 52.35 | 59.08 | 66.78 | 75.54 | 85.58 | 96.92 |
| | Biweekly | 3,926.25 | 4,431.00 | 5,008.50 | 5,665.50 | 6,418.50 | 7,269.00 |
| | Annual* | 102,397 | 115,560 | 130,622 | 147,756 | 167,394 | 189,576 |
| 09 | Hourly | 53.37 | 60.26 | 68.18 | 77.12 | 87.36 | 98.98 |
| | Biweekly | 4,002.75 | 4,519.50 | 5,113.50 | 5,784.00 | 6,552.00 | 7,423.50 |
| | Annual* | 104,392 | 117,869 | 133,360 | 150,847 | 170,876 | 193,605 |
| 10 | Hourly | 54.52 | 61.54 | 69.55 | 78.74 | 89.23 | 101.03 |
| | Biweekly | 4,089.00 | 4,615.50 | 5,216.25 | 5,905.50 | 6,692.25 | 7,577.25 |
| | Annual* | 106,641 | 120,372 | 136,040 | 154,015 | 174,534 | 197,615 |

COMMONWEALTH OF PENNSYLVANIA
 PHYSICIANS AND RELATED OCCUPATIONS
 STANDARD PAY SCHEDULE EFFECTIVE JULY 1, 2018
 PAY SCALE TYPE DR

| P.S. Level | P.S. Group DR01 | P.S. Group DR02 | P.S. Group DR03 | P.S. Group DR04 | P.S. Group DR05 | P.S. Group DR06 |
|---------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Hourly | 55.58 | 62.80 | 71.04 | 80.43 | 91.07 | 103.13 |
| Biweekly | 4,168.50 | 4,710.00 | 5,328.00 | 6,032.25 | 6,830.25 | 7,734.75 |
| Annual* | 108,714 | 122,837 | 138,954 | 157,321 | 178,133 | 201,722 |
| Hourly | 56.77 | 64.07 | 72.53 | 82.07 | 93.00 | 105.26 |
| Biweekly | 4,257.75 | 4,805.25 | 5,439.75 | 6,155.25 | 6,975.00 | 7,894.50 |
| Annual* | 111,042 | 125,321 | 141,869 | 160,529 | 181,908 | 205,889 |
| Hourly | 57.92 | 65.45 | 73.98 | 83.83 | 94.93 | 107.45 |
| Biweekly | 4,344.00 | 4,908.75 | 5,548.50 | 6,287.25 | 7,119.75 | 8,058.75 |
| Annual* | 113,292 | 128,020 | 144,705 | 163,971 | 185,683 | 210,172 |
| Hourly | 59.08 | 66.78 | 75.54 | 85.58 | 96.92 | 109.68 |
| Biweekly | 4,431.00 | 5,008.50 | 5,665.50 | 6,418.50 | 7,269.00 | 8,226.00 |
| Annual* | 115,560 | 130,622 | 147,756 | 167,394 | 189,576 | 214,534 |
| Hourly | 60.26 | 68.18 | 77.12 | 87.36 | 98.98 | 111.94 |
| Biweekly | 4,519.50 | 5,113.50 | 5,784.00 | 6,552.00 | 7,423.50 | 8,395.50 |
| Annual* | 117,869 | 133,360 | 150,847 | 170,876 | 193,605 | 218,955 |
| Hourly | 61.54 | 69.55 | 78.74 | 89.23 | 101.03 | 114.26 |
| Biweekly | 4,615.50 | 5,216.25 | 5,905.50 | 6,692.25 | 7,577.25 | 8,569.50 |
| Annual* | 120,372 | 136,040 | 154,015 | 174,534 | 197,615 | 223,493 |
| Hourly | 62.80 | 71.04 | 80.43 | 91.07 | 103.13 | |
| Biweekly | 4,710.00 | 5,328.00 | 6,032.25 | 6,830.25 | 7,734.75 | |
| Annual* | 122,837 | 138,954 | 157,321 | 178,133 | 201,722 | |
| Hourly | 64.07 | 72.53 | 82.07 | 93.00 | 105.26 | |
| Biweekly | 4,805.25 | 5,439.75 | 6,155.25 | 6,975.00 | 7,894.50 | |

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| | | | | | | | |
|---------------|----------|-----------------|-----------------|-----------------|-----------------|-----------------|--|
| | Annual* | 125,321 | 141,869 | 160,529 | 181,908 | 205,889 | |
| Howly | | 65.45 | 73.98 | 83.83 | 94.93 | 107.45 | |
| | Biweekly | 4,908.75 | 5,548.50 | 6,287.25 | 7,119.75 | 8,058.75 | |
| | Annual* | 128,020 | 144,705 | 163,971 | 185,683 | 210,172 | |
| Hourly | | 66.78 | 75.54 | 85.58 | 96.92 | 109.68 | |
| | Biweekly | 5,008.50 | 5,665.50 | 6,418.50 | 7,269.00 | 8,226.00 | |
| | Annual* | 130,622 | 147,756 | 167,394 | 189,576 | 214,534 | |

APPENDIX B

SCHEDULE OF GOVERNMENTAL FUNDING

**CITY OF PHILADELPHIA
 SUBRECIPIENT'S SCHEDULE OF GOVERNMENTAL FUNDING-
 FEDERAL AWARDS PASSED THROUGH THE CITY OF
 PHILADELPHIA FOR THE FISCAL YEAR ENDED _____**

If subrecipient received no federal funds from City of Philadelphia mark "none" in the box below.

| Federal funds received Indirectly: | | | | | | |
|------------------------------------|-----|-----------------------|-----------------------|-----------------------|-----------------------------|--|
| Program Title: | ALN | Award/Contract Number | Award/Contract Period | Award/contract Amount | Award/Contract Expenditures | |
| | | | To | | | |
| | | | To | | | |
| | | | To | | | |
| | | | To | | | |
| | | | To | | | |

| Federal funds received Indirectly: | | | | | | |
|------------------------------------|-----|-----------------------|-----------------------|-----------------------|-----------------------------|--|
| Program Title: | ALN | Award/Contract Number | Award/Contract Period | Award/Contract Amount | Award/Contract Expenditures | |
| | | | To | | | |
| | | | To | | | |
| | | | To | | | |
| | | | To | | | |
| | | | To | | | |

Total Governmental Funding:

 Prepared By _____ Agency Name _____ Federal E.I.N. & Duns#

 Authorized Signature _____ Title _____ Date

Please read the attached instruction sheet before completion.

**CITY OF PHILADELPHIA
SUBRECIPIENTS SCHEDULE OF GOVERNMENTAL FUNDING
INSTRUCTION SHEET**

Fiscal Year Ending Date:

Insert Subrecipient fiscal year ending, date here.

Program Title:

Title assigned by City of Philadelphia to identify the Program.

ALN:

All Federal funding received, directly or indirectly, must specify an Assistance Listing Number. Pass through agencies must provide Assistance Listing numbers for all federal funds awarded to Subrecipient.

Recipients of funds should contact the grantor or pass through agency, if number not provided. Place "00.000" to indicate no federal funding.

Award/Contract Number:

Number assigned by grantor agency to identify the award/contract.

Award/Contract Period:

Specify the beginning and ending dates of the grant, from the award/contract document.

Award Contract Amount:

Specify the amount of Federal funding for the award period above.

Award/Contract Expenditures:

Expenditures incurred under the award/contract number, during the fiscal year of the subrecipient, that can be supported by the books and records of the subrecipient's accounting system.

Total Government Funding:

Place here the total amount of contract expenditures listed on this page.

Prepared By:

Person actually inputting information on form.

Agency:

Name of Agency receiving funding from the City of Philadelphia.

Federal E.I.N. & Data Universal Numbering System (DUNS) number:

Agency's Federal Employer identification Number EIN. Data Universal Numbering System (DUNS) number. DUNS means the nine-digit number established and assigned by Dun and Bradstreet, Inc. to uniquely identify business entities.

Authorized Signature:

Signature of Chief Executive Officer or Finance Officer responsible for the completeness and accuracy of the information contained on the form.

**CITY OF PHILADELPHIA
 SUBRECIPIENT'S SCHEDULE OF GOVERNMENTAL FUNDING-
 FEDERAL MONIES FROM OTHER SOURCES (DIRECTLY
 FROM FEDERAL GOVERNMENT OR INDIRECTLY FROM
 OTHER NON CITY OF PHILADELPHIA SOURCES) FOR
 THE FISCAL YEAR ENDED _____**

If subrecipient received no federal funds directly or indirectly from other sources mark "none" in the box below.

| Federal funds received Directly from Federal Government: | | | | | | |
|---|----------------|-----|-----------------------|-----------------------|-----------------------|-----------------------------|
| | Program Title: | ALN | Award/Contract Number | Award/Contract Period | Award/contract Amount | Award/Contract Expenditures |
| | | | | To | | |
| | | | | To | | |
| | | | | To | | |
| | | | | To | | |
| | | | | To | | |

| Pass through: | | | | | | |
|---|----------------|-----|-----------------------|-----------------------|-----------------------|-----------------------------|
| Federal funds received Indirectly: | | | | | | |
| | Program Title: | ALN | Award/Contract Number | Award/Contract Period | Award/Contract Amount | Award/Contract Expenditures |
| | | | | To | | |
| | | | | To | | |
| | | | | To | | |
| | | | | To | | |
| | | | | To | | |

Total Governmental Funding:

Prepared By _____

Agency Name _____

Federal E.I.N. & DUNS # _____

Authorized Signature Title _____

Authorized Signature Title _____

Authorized Signature Title _____

**CITY OF PHILADELPHIA
SUBRECIPIENTS SCHEDULE OF GOVERNMENTAL FUNDING
INSTRUCTION SHEET**

Fiscal Year Ending Date:

Insert Subrecipient fiscal year ending, date here.

Funding Agency:

Name the Federal agencies where the financial assistance originated.

Pass through:

Federal funds received indirectly must specify the pass through agency's name. Federal funds received directly should indicate that 'financial assistance' was received directly.

Program Title:

Title assigned by funding agency should be used to identify the Program.

ALN:

All Federal funding received, directly or indirectly, must specify an Assistance Listing Number. Pass through agencies must provide Assistance Listing Number for all federal funds awarded to Subrecipient. Recipients of funds should contact the grantor or pass through agency, if number not provided. Place "00.000" to indicate no federal funding.

Award/Contract Number:

Number assigned by grantor agency to identify the award/contract.

Award/Contract Period:

Specify the beginning and ending dates of the grant, from the award/contract document.

Award Contract Amount:

Specify the amount of Federal funding for the award period above.

Award/Contract Expenditures:

Expenditures incurred under the award/contract number, during the fiscal year of the subrecipient, that can be supported by the books and records of the subrecipient's accounting system.

Total Government Funding:

Place here the total amount of contract expenditures listed on this page.

Prepared By:

Person actually inputting information on form.

Federal E.I.N.

Agency's Federal Employer identification Number (EIN). Data Universal Numbering System (DUNS) number. Duns number means the nine-digit number established and assigned by Dun and Bradstreet, Inc. (D&B) to uniquely identify business entities.

Authorized Signature:

Signature of Chief Executive Officer or Finance Officer responsible for the completeness and accuracy of the information contained on the form.

CITY OF PHILADELPHIA
SUBRECIPIENT'S SCHEDULE OF GOVERNMENTAL FUNDING
from the STATE OF PENNSYLVANIA thru the City of
Philadelphia (ONLY) FOR THE FISCAL YEAR ENDED _____

INCLUDING ALL COMMUNITY BEHAVIORIAL HEALTH
(CBH) FUNDING (LIST AND IDENTIFY SEPARATLEY)

If subrecipient received no State of PA funds thru City of Philadelphia mark "in the below."

| Funding Agency: | | | | | | |
|-----------------|----------------|--|-----------------------|-----------------------|-----------------------|-----------------------------|
| Pass through: | | | | | | |
| | Program Title: | | Award/Contract Number | Award/Contract Period | Award/contract Amount | Award/Contract Expenditures |
| | | | | To | | |
| | | | | To | | |
| | | | | To | | |
| | | | | To | | |
| | | | | To | | |

| Funding Agency: | | | | | | |
|-----------------|----------------|--|-----------------------|-----------------------|-----------------------|-----------------------------|
| Pass through: | | | | | | |
| | Program Title: | | Award/Contract Number | Award/Contract Period | Award/Contract Amount | Award/Contract Expenditures |
| | | | | To | | |
| | | | | To | | |
| | | | | To | | |
| | | | | To | | |
| | | | | To | | |

Total Governmental Funding:

Prepared By _____

Agency Name _____

Federal E.I.N. _____

Authorized Signature _____
 title _____

**CITY OF PHILADELPHIA
SUBRECIPIENTS SCHEDULE OF GOVERNMENTAL FUNDING
INSTRUCTION SHEET**

Fiscal Year Ending Date:

Insert Subrecipient fiscal year ending, date here.

Funding Agency:

Name where the State of Pennsylvania financial assistance originated.

Pass through:

State of Pennsylvania funds received indirectly through the City of Philadelphia must specify the pass through agency's name.

Program Title:

Title assigned by funding agency should be used to identify the Program.

Award/Contract Number:

Number assigned by grantor agency to identify the award/contract.

Award/Contract Period:

Specify the beginning and ending dates of the grant, from the award/contract document.

Award Contract Amount:

Specify the amount of State of Pennsylvania or Other Sources funding for the award period above.

Award/Contract Expenditures:

Expenditures incurred under the award/contract number, during the fiscal year of the subrecipient, that can be supported by the books and records of the subrecipient's accounting system.

Total Government Funding:

Place here the total amount of contract expenditures listed on this page

Prepared By:

Person actually inputting information on form.

Agency:

Name of Agency providing funding.

Federal E.I.N.

Agency's Federal Employer identification Number.

Authorized Signature:

Signature of Chief Executive Officer or Finance Officer responsible for the completeness and accuracy of the information contained on the form.

**CITY OF PHILADELPHIA
 SUBRECIPIENT'S SCHEDULE OF GOVERNMENTAL
 FUNDING CITY OF PHILADELPHIA FUNDS (ONLY) FOR
 THE FISCAL YEAR ENDED _____**

If subrecipient received no City of Philadelphia funds thru City of Philadelphia mark "none" in the box below.

| | Program Title: | Award/Contract Number | Award/Contract Period | Award/contract Amount | Award/Contract Expenditures |
|--|----------------|-----------------------|-----------------------|-----------------------|-----------------------------|
| | | | To | | |
| | | | To | | |
| | | | To | | |
| | | | To | | |
| | | | To | | |

| | Program Title: | Award/Contract Number | Award/Contract Period | Award/Contract Amount | Award/Contract Expenditures |
|--|----------------|-----------------------|-----------------------|-----------------------|-----------------------------|
| | | | To | | |
| | | | To | | |
| | | | To | | |
| | | | To | | |
| | | | To | | |

Total Governmental Funding:

Prepared By _____

Agency Name _____

Federal E.I.N. _____

Authorized Signature title

Please read the attached instruction sheet before completion.

**CITY OF PHILADELPHIA
SUBRECIPIENTS SCHEDULE OF GOVERNMENTAL FUNDING
INSTRUCTION SHEET**

Fiscal Year Ending Date:

Insert Subrecipient fiscal year ending, date here.

Funding Agency:

This sheet only contains City of Philadelphia funds.

Program Title:

Title assigned by funding agency should be used to identify the Program.

Award/Contract Number:

Number assigned by granter agency to identify the award/contract.

Award/Contract Period:

Specify the beginning and ending dates of the grant, from the award/contract document.

Award Contract Amount:

Specify the amount of City of Philadelphia only funding for the award period above.

Award/Contract Expenditures:

Expenditures incurred under the award/contract number, during the fiscal year of the subrecipient, that can be supported by the books and records of the subrecipient's accounting system.

Total Government Funding:

Place here the total amount of contract expenditures listed on this page.

Prepared By:

Person actually inputting information on form.

Federal E.I.N.

Agency's Federal Employer identification Number.

Authorized Signature:

Signature of Chief Executive Officer or Finance Officer responsible for the completeness and accuracy of the information contained on the form.