



**BUTLER COUNTY  
CHILDREN AND YOUTH AGENCY  
AMENDED FINANCIAL REPORT  
FOR THE PERIOD  
JULY 1, 2008 TO JUNE 30, 2009**

**COMMONWEALTH OF PENNSYLVANIA**  
**EUGENE A. DEPASQUALE - AUDITOR GENERAL**  
**DEPARTMENT OF THE AUDITOR GENERAL**



**Commonwealth of Pennsylvania  
Department of the Auditor General  
Harrisburg, PA 17120-0018  
Facebook: Pennsylvania Auditor General  
Twitter: @PAAuditorGen**

**EUGENE A. DePASQUALE  
AUDITOR GENERAL**

The Commissioners of Butler County  
Butler County Courthouse  
124 West Diamond Street, P.O. Box 1208  
Butler, Pennsylvania 16003

Dear Commissioners:

We have examined the submitted fiscal forms CY-370, CY-370A, and CY-348, and the related financial records of the Butler County Children and Youth Agency for the purpose of ascertaining and certifying the actual Commonwealth expenditures incurred on behalf of children resident within the County for the period July 1, 2008 to June 30, 2009, pursuant to authority derived from Act 148 of July 9, 1976, (P.L. 846, No. 148), as amended, 62 P.S. § 704.1(a)(4). The scope of our engagement was limited to the aforementioned fiscal forms included in the Act 148 Invoice Package for Fiscal Year End June 30, 2009, certified by the County Officials, and submitted to the Department of Public Welfare (DPW).

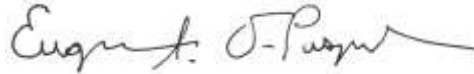
Preparation of these submitted fiscal forms and compliance with children, youth, and families regulations are the responsibility of the Butler County Children and Youth Agency management. Our engagement included testing of the County Children and Youth Agency's records and other procedures we considered necessary to enable us to ascertain and certify the financial information included on the amended fiscal forms and to determine the County's compliance with certain provisions of 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, Chapters 3140 and 3170 (55 Pa. Code § 3140.1 *et seq.* and § 3170.1 *et seq.*). We believe that our engagement provides a reasonable basis for the certification of the amended financial reports.

The results of the procedures performed during this engagement include 4 adjustments to the attached Butler County Children and Youth Agency's fiscal forms, as presented on page 7. We determined that, due to the fact that the Children and Youth Agency's expenditures exceeded the approved Act 148 allocation, the noted adjustments will not impact the Net Amount Due to the County/(State).

The results of our engagement procedures, as presented in this report, were discussed with representatives of the Butler County Children and Youth Agency at an exit conference held on November 25, 2013.

This report is being forwarded to the Department of Public Welfare, Bureau of Financial Operations, and the Office of Children, Youth, and Families. You will be notified by the Department of Public Welfare of any impact from the results of our engagement. At that time, you will be afforded the opportunity to appeal the results, in accordance with 1 PA Code 31.1 *et seq.*

We appreciate the cooperation, assistance, and courtesy granted our representatives by your officials and the staff of the Butler County Children and Youth Agency.

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

EUGENE A. DEPASQUALE  
Auditor General

May 16, 2014

# CONTENTS

	Page
Background.....	1
Financial Reports	
Amended Computation of Final Net State Share.....	2
Amended CY-348 - Fiscal Summary.....	3
Amended CY-370A - Revenue Report .....	4
Amended CY-370 - Expenditure Report .....	5
Amended Summary of Expense and Expense Adjustments .....	6
Adjustment Schedule .....	7
Status of Prior Audit Findings and Recommendations.....	8
Report Distribution List .....	9

## **BACKGROUND**

The Department of the Auditor General is responsible for reviewing the submitted cost and revenue reports of the 67 County Children and Youth Agencies to determine proper reporting and utilization of funds according to program regulations and guidelines under the Public Welfare Code (62 P.S. § 704.1(a)(4)). The annual state Act 148 allocations are used by the Counties to administer social services for the children and youth that reside within the Commonwealth of Pennsylvania, whose stated goal is “to ensure, for each child in this Commonwealth, a permanent, legally assured family which protects the child from abuse and neglect.” The Children and Youth Social Services Program is County-Administered and State-Supervised by the Department of Public Welfare (DPW) and thus, they are jointly responsible for achieving the Commonwealth’s goal.

In accordance with the Public Welfare Code (62 P. S. § 703), the DPW is responsible for making and enforcing all rules and regulations necessary and appropriate to the proper accomplishment of the child welfare duties and functions vested by law in the county institution districts or their successors. Title 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, outlines the rules and regulations relative to the County Administration of the Children and Youth Social Service Programs. Specifically, in compliance with 55 Pa. Code § 3140.31, the Counties must report their actual expenditures incurred for the provision of children and youth social services on a quarterly basis to the DPW through the Act 148 Invoice package. The expenditures reported in the Act 148 Invoice package refers to all costs for dependent and delinquent children and youth services funded or administered by the DPW.

As part of our engagement, we reviewed three fiscal forms included in the Act 148 Invoice package, the CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary. Specifically, we reviewed the final, 4<sup>th</sup> Quarter fiscal forms submitted to the DPW, along with the County Children and Youth Agency’s related financial records and supporting documentation, to determine if the County Children and Youth Agency’s actual, cumulative expenditures and revenues were properly reported to the DPW for the respective fiscal year (FY). The variances identified between the reported and actual costs and revenues required adjustments to these fiscal forms, and thus, the Amended CY-370 Expenditure Report, the Amended CY-370A Revenue Report, and the Amended CY-348 Fiscal Summary included in this report reflect the County Children and Youth Agency’s revised costs and revenues and the impact on the Net State Share.

**BUTLER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$	6,668,102
Supplemental Allocation			182,152
Total State Act 148 Allocation			6,850,254
State Share (CY348) <sup>2</sup>	\$		6,875,534
Less: Major Service Category Adjustment			0
Net State Share	\$		6,875,534
Less: Expenditures in Excess of the Total State Act 148 Allocation <sup>5</sup>			25,280
Final Net State Share Payable <sup>3</sup>	\$		6,850,254
Actual Act 148 Revenues Received <sup>4</sup>			6,850,254
Net Amount Due County/(State) <sup>5</sup>	\$		0

---

<sup>1</sup> Approved State Allocation is the amount of Act 148 State Funds that were budgeted for the County.

<sup>2</sup> State Share (CY348) is the total amount of County expenditures that are eligible for reimbursement from Act 148 Funds after audit adjustments are considered.

<sup>3</sup> Final Net State Share Payable is the amount of reimbursable expenditures from Act 148 funds after audit adjustments are considered.

<sup>4</sup> Actual Act 148 Revenues Received is the amount of Act 148 funds the county received.

<sup>5</sup> No amount is due to the County or State because the Children and Youth Agency's expenditures exceeded the Total State Act 148 Allocation by \$25,280, as detailed on page 3 of this report. While our adjustments resulted in a net decrease of \$8,200 in expenditures for the agency for said fiscal year, as detailed on page 6 of this report, the agency cannot receive state reimbursement in excess of the Total State Act 148 Allocation. Thus, there is no impact on the Final Net State Share of Expenditures.

**BUTLER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009  
AMENDED CY348  
FISCAL SUMMARY**

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
<b>NET CHILD WELFARE EXPENDITURES</b>											
01. 100% REIMBURSEMENT	272,999	0	43,489	0	0	0	0	0	229,510	229,510	0
02. 90% REIMBURSEMENT	545,865	0	54,757	0	0	0	0	0	491,108	441,997	49,111
03. 80% REIMBURSEMENT	9,355,475	249,479	1,850,321	358,814	125,287	0	0	0	6,771,574	5,417,259	1,354,315
04. 60% REIMBURSEMENT	1,193,437	23,858	131,349	0	0	33,125	0	2,711	1,002,394	601,436	400,958
05. 50% REIMBURSEMENT	383,736	0	13,074	0	0	0	0	0	370,662	185,332	185,330
<b>06. TOTAL NET CHILD WELFARE EXPEND.</b>	<b>11,751,512</b>	<b>273,337</b>	<b>2,092,990</b>	<b>358,814</b>	<b>125,287</b>	<b>33,125</b>	<b>0</b>	<b>2,711</b>	<b>8,865,248</b>	<b>6,875,534</b>	<b>1,989,714</b>

YDC/YFC PLACEMENT COSTS											
07. 60% DPW PARTICIPATION	69,650	142							69,508	41,705	27,803

<b>08. NON-REIMBURSABLE EXPENDITURES</b>	<b>4,855</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,855</b>	<b>0</b>	<b>4,855</b>
--	--------------	----------	----------	----------	----------	----------	----------	----------	--------------	----------	--------------

<b>09. TOTAL EXPENDITURES</b>	<b>11,826,017</b>	<b>273,479</b>	<b>2,092,990</b>	<b>358,814</b>	<b>125,287</b>	<b>33,125</b>	<b>0</b>	<b>2,711</b>	<b>8,939,611</b>	<b>6,917,239</b>	<b>2,022,372</b>
-------------------------------	-------------------	----------------	------------------	----------------	----------------	---------------	----------	--------------	------------------	------------------	------------------

10. IL Grant Funds Reported 75,660

11. TOTAL HSDF used for Child Welfare 0

12. TOTAL TITLE IV-D COLLECTIONS 130,220

13. TITLE IV-D Collections for IV-E Children 32,575

14. STATE ACT 148 - line 6 6,875,534

15. STATE ACT 148 ALLOCATION 6,850,254

16. ADJUSTED STATE SHARE (lower of 14 or 15) 6,850,254

INVOICE											
AMENDED STATE SHARE (ACT 148)	6,875,534										
ACT 148 AS SUBMITTED **	6,850,254										
ADJUSTMENT TO STATE SHARE *	25,280										

Subsidized Permanent Legal Custodianship	Total Subsidies	Number of Days	Number of Children
SPLC	109,238	8,301	25

\*See footnote 5 on Page 2.

**BUTLER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009  
AMENDED CX370A  
REVENUE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	272,999	0	0	43,489	0	0	0	0	0	229,510	229,510	0
1-B ADOPTION ASSISTANCE	1,384,815	0	759,653	0	0	0	0	0	0	625,162	500,130	125,032
1-C COUNSELING - DEPENDENT	736,592	0	0	4	161,789	0	0	0	0	574,799	459,839	114,960
1-D COUNSELING - DELINQUENT	1,324,117	0	0	415	197,025	0	0	0	0	1,126,677	901,342	225,335
1-E DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
1-F DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DELINQUENT	312,821	0	0	0	0	0	0	0	0	312,821	250,257	62,564
1-H HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-I INTAKE & REFERRAL	34,819	0	0	5,441	0	0	0	0	0	29,378	23,502	5,876
1-J LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-K LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	683,128	0	0	106,803	0	0	0	0	0	576,325	461,060	115,265
1-M PROTECTIVE SERVICE - GENERAL	680,473	0	0	106,165	0	0	0	0	0	574,308	459,446	114,862
1-N SERVICE PLANNING	71,357	0	0	11,387	0	0	0	0	0	59,970	47,976	11,994
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	265,747	0	0	12,997	0	0	0	0	0	252,750	126,375	126,375
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	15,694	0	0	77	0	0	0	0	0	15,617	7,809	7,808
1-Q <b>SUBTOTAL IN-HOME</b>	5,782,562	0	759,653	286,778	358,814	0	0	0	0	4,377,317	3,467,246	910,071
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	509,436	46,408	175,265	0	0	0	0	0	0	287,763	230,210	57,553
2-D COMMUNITY RESIDENTIAL - DELINQUENT	1,038,174	26,540	72,695	0	0	0	0	0	0	938,939	751,151	187,788
2-E EMERGENCY SHELTER - DEPENDENT	150,754	0	30,478	0	0	0	0	0	0	120,276	108,248	12,028
2-F EMERGENCY SHELTER - DELINQUENT	395,111	0	24,279	0	0	0	0	0	0	370,832	333,749	37,083
2-G FOSTER FAMILY - DEPENDENT	2,300,409	170,814	277,454	238,178	0	125,287	0	0	0	1,488,676	1,190,941	297,735
2-H FOSTER FAMILY - DELINQUENT	17,454	5,419	1,945	0	0	0	0	0	0	10,090	8,072	2,018
2-I SUP. INDEPENDENT LIVING - DEPENDENT	114,731	87	81,737	(185)	0	0	0	0	0	33,092	26,474	6,618
2-J SUP. INDEPENDENT LIVING - DELINQUENT	147,149	211	13,364	0	0	0	0	0	0	133,574	106,859	26,715
2-K <b>SUBTOTAL CBP</b>	4,673,218	249,479	677,217	237,993	0	125,287	0	0	0	3,383,242	2,755,704	627,538
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	102,295	0	0	0	0	0	0	0	0	102,295	51,148	51,147
3-B RESIDENTIAL SERVICE - DEPENDENT	218,565	3,572	6,704	0	0	33,125	0	0	0	175,164	105,098	70,066
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	241,910	16,271	9,994	0	0	0	0	0	0	215,645	129,387	86,258
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	0	0	0	0	0	0	0	0	0	0	0	0
3-F YDC SECURE	69,650	142	0	0	0	0	0	0	0	69,508	41,705	27,803
3-G <b>SUBTOTAL INSTITUTIONAL</b>	632,420	19,985	16,698	0	0	33,125	0	0	0	562,612	327,338	235,274
4 <b>ADMINISTRATION</b>	732,962	4,015	0	114,651	0	0	0	0	2,711	611,585	366,951	244,634
<b>TOTAL REVENUES</b>	11,821,162	273,479	1,453,568	639,422	358,814	125,287	33,125	0	2,711	8,934,756	6,917,239	2,017,517



**BUTLER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009  
AMENDED CY370  
EXPENDITURE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non- Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non- Reimbursable
<b>IN-HOME</b>												
I-A ADOPTION SERVICE	124,254	73,755		75,855	0	0	273,864	85	0	865	0	0
I-B ADOPTION ASSISTANCE	0	0	1,384,815	0	0	0	1,384,815	0	206	0	0	0
I-C COUNSELING - DEPENDENT	0	0		20,178	716,414	0	736,592	0	309	0	0	0
I-D COUNSELING - DELINQUENT	0	0		5,083	1,319,034	0	1,324,117	0	0	0	0	0
I-E DAY CARE	0	0		0	0	0	0	0	0	0	0	0
I-F DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-G DAY TREATMENT - DELINQUENT	0	0		0	312,821	0	312,821	0	47	0	0	0
I-H HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-I INTAKE & REFERRAL	23,332	11,487		0	0	0	34,819	1,491	0	0	0	0
I-J LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-K LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-L PROTECTIVE SERVICE - CHILD ABUSE	411,408	215,255		56,465	0	0	683,128	169	0	0	0	0
I-M PROTECTIVE SERVICE - GENERAL	401,201	193,470		85,802	0	0	680,473	931	0	0	0	0
I-N SERVICE PLANNING	41,840	18,772		10,745	0	0	71,357	597	0	0	0	0
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT				81,017	184,730		265,747		197			
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT				500	15,194		15,694		87			
I-Q <b>SUBTOTAL IN-HOME</b>	1,002,035	512,739	1,384,815	335,645	2,548,193	0	5,783,427			865	0	0
	Number of Children receiving <b>only</b> NON-PURCHASED IN-HOME SERVICES											321
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	1,044	508,392	0	509,436	3,578	35	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	1,346	1,036,828	0	1,038,174	6,101	66	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	476	150,278	0	150,754	1,039	59	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	582	394,579	0	395,111	2,301	118	0	0	0
2-G FOSTER FAMILY - DEPENDENT	302,029	167,265	109,238	99,665	1,622,212	0	2,300,409	44,645	275	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	17,454	0	17,454	310	3	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	26,062	11,297	30,653	7,750	38,969	0	114,731	476	4	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	147,149	0	147,149	1,063	8	0	0	0
2-K <b>SUBTOTAL CBP</b>	328,091	178,562	139,891	110,863	3,915,811	0	4,673,218	59,513	568	0	0	0
	Number of Children receiving <b>only</b> NON-PURCHASED IN-HOME SERVICES											321
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	102,295	0	102,295	392	7	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	192	218,373	0	218,565	940	7	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	491	244,225	0	244,716	1,648	14	0	2,806	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	0	0	0	0	0	0	0	0	0	0	0	0
3-F YDC SECURE	0	0	0	0	69,650	0	69,650	210	3	0	0	0
3-G <b>SUBTOTAL INSTITUTIONAL</b>	0	0	0	683	634,543	0	635,226	3,190	31	0	2,806	0
<b>ADMINISTRATION</b>	339,429	178,678	0	214,372	0	1,667	734,146			924	260	0
<b>TOTAL EXPENDITURES</b>	1,669,555	869,979	1,524,706	661,563	7,098,547	1,667	11,826,017			1,789	3,066	0
	County Indirect Costs = \$											129,012

**BUTLER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 273,764	\$ 100	\$ 273,864
Adoption Assistance	1,384,815	0	1,384,815
Counseling	2,060,709	0	2,060,709
Day Care	0	0	0
Day Treatment	312,821	0	312,821
Homemaker Service	0	0	0
Intake and Referral	34,803	16	34,819
Life Skills	0	0	0
Protective Service - Child Abuse	682,837	291	683,128
Protective Service - General	688,826	(8,353)	680,473
Service Planning	72,093	(736)	71,357
Juvenile Act Proceedings	281,441	0	281,441
Alternative Treatment	0	0	0
Community Residential	1,547,610	0	1,547,610
Emergency Shelter	545,865	0	545,865
Foster Family	2,317,637	226	2,317,863
Supervised Independent Living	261,865	15	261,880
Juvenile Detention Service	102,295	0	102,295
Residential Service	463,281	0	463,281
Secure Residential Service (Except YDC)	0	0	0
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	69,650	0	69,650
Administration	733,905	241	734,146
Combined Total Expense	<u>11,834,217</u>	<u>(8,200)</u>	<u>11,826,017</u>
Less Non-reimbursables	<u>4,855</u>	<u>0</u>	<u>4,855</u>
Total Net Expense	<u>\$ 11,829,362</u>	<u>\$ (8,200)</u>	<u>\$ 11,821,162</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,669,555	\$ 0	\$ 1,669,555
Employee Benefits	878,179	(8,200)	869,979
Subsidies	1,524,706	0	1,524,706
Operating	661,563	0	661,563
Purchased Services	7,098,547	0	7,098,547
Fixed Assets	1,667	0	1,667
Combined Total Expense	<u>11,834,217</u>	<u>(8,200)</u>	<u>11,826,017</u>
Less Non-reimbursables	<u>4,855</u>	<u>0</u>	<u>4,855</u>
Total Net Expense	<u>\$ 11,829,362</u>	<u>\$ (8,200)</u>	<u>\$ 11,821,162</u>

**BUTLER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009  
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE (DECREASE)	AMENDED TOTAL	
SCHEDULE	LINE	COLUMN						
CY-370	1-A	2	1	CY-370 Adjustments				
	1-I	2		Adoption Service - Employee Benefits	\$ 73,655	\$ 100	\$ 73,755	
	1-L	2		Intake & Referral - Employee Benefits	\$ 11,471	\$ 16	\$ 11,487	
	1-M	2		Protective Service - Child Abuse - Employee Benefits	\$ 214,964	\$ 291	\$ 215,255	
	1-N	2		Protective Service - General - Employee Benefits	\$ 201,823	\$ 273	\$ 202,096	
	2-G	2		Service Planning - Employee Benefits	\$ 19,508	\$ 26	\$ 19,534	
	2-I	2		Foster Family (Dep.) - Employee Benefits	\$ 167,039	\$ 226	\$ 167,265	
	4	2		Supervised Ind. Living (Dep.) - Employee Benefits	\$ 11,282	\$ 15	\$ 11,297	
					Administration - Employee Benefits	\$ 178,437	\$ 241	\$ 178,678
			Total Adjustment Amount		\$ 1,188			
			To increase Retirement Employee Benefits to properly report the agency's actual allocation of the 2008 and 2009 county pension contributions. The agency had reported an estimated contribution amount on the CY-370.					
			Title 55 PA Code, Chapter 3170.47(f)					
	1-M	2	2	Protective Services - General - Employee Benefits	\$ 202,096	\$ (8,626)	\$ 193,470	
	1-N	2		Service Planning - Employee Benefits	\$ 19,534	\$ (762)	\$ 18,772	
				Total Adjustment Amount		\$ (9,388)		
			To decrease Employee Benefits to eliminate the excess benefit expenditures of the two agency employees due to their participation in the CWEL program during the fiscal year.					
CY-370A			3	CY-370A Adjustment				
	1-A	4		Adoption Service - Title IV-E Administration	\$ 41,614	\$ 1,875	\$ 43,489	
	1-B	4		Adoption Assistance - Title IV-E Administration	\$ 1,875	\$ (1,875)	\$ -	
	2-F	3		Emergency Shelter (Del.) - Title IV-E Maintenance	\$ 23,748	\$ 531	\$ 24,279	
	2-G	3		Foster Family (Dep.) - Title IV-E Maintenance	\$ 299,473	\$ (22,019)	\$ 277,454	
	2-G	4		Foster Family (Dep.) - Title IV-E Administration	\$ 257,062	\$ (18,884)	\$ 238,178	
			Total Adjusted Amount		\$ (40,372)			
			To decrease Federal Title IV-E Revenue to adjust for 22 supplemental invoices totaling \$40,372 that the agency had not reported on the CY-370A.					
			Title 55 PA Code, Chapter 3170.95(a)(b)					
CY-348	13	A	4	CY-348 Adjustment				
				Title IV-D Collections for IV-E Children	\$ 38,709	\$ (6,134)	\$ 32,575	
			To decrease Title IV-D collections for IV-E eligible children by \$6,134 to report the actual amount received.					
			Title 55 PA Code, Chapter 3170.95(a)(b)					

BUTLER COUNTY CHILDREN AND YOUTH AGENCY  
STATUS OF PRIOR AUDIT FINDINGS AND RECOMMENDATIONS

STATUS OF PRIOR FINDINGS FOR FISCAL YEAR JULY 1, 2007 TO JUNE 30, 2008

Finding No. 1 - Butler County Children and Youth Services (BCCYS) Did Not Perform an Annual Physical Inventory of Fixed Assets.

This finding has been resolved, as the Butler County Children and Youth Agency now performs quarterly physical inventories of fixed assets.

Finding No. 2 - Butler County Children and Youth Services (BCCYS) Continued to Pay a Former County Approved Foster Family for Foster Care Services After the Family Discontinued Providing Services and BCCYS Paid Four Other County Approved Foster Families for Services Which Were Never Provided.

This finding has been resolved, as the Butler County Children and Youth Agency instituted a policy whereby the agency's assistant director verifies the provision of services prior to payment to foster families.

BUTLER COUNTY CHILDREN AND YOUTH AGENCY  
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

The Honorable Tom Corbett  
Governor  
Commonwealth of Pennsylvania

Ms. Gloria Gilligan  
Acting Bureau Director  
Bureau of Budget and Fiscal Support  
Office of Children, Youth and Families  
Department of Public Welfare

Ms. Stephanie Weigle  
Division Director  
Division of Administration  
Bureau of Budget and Fiscal Support  
Office of Children, Youth and Families  
Department of Public Welfare

Ms. Kelly Leighty  
Division Director  
Division of Financial Policy and Operations  
Bureau of Financial Operations  
Department of Public Welfare

Mr. David Bryan, CPA  
Audit Manager  
Audit Resolution Section  
Division of Audit and Review  
Bureau of Financial Operations  
Department of Public Welfare

The Commissioners of Butler County

Ms. Joyce Ainsworth  
Administrator  
Butler County Children & Youth Agency

Mr. John McMillin  
Controller  
Butler County

Ms. Linda Swick  
Audit Specialist  
Audit Resolution Section  
Division of Audit and Review  
Bureau of Financial Operations  
Department of Public Welfare

Mr. Michael Burns  
Director  
Bureau of Financial Management  
Office of Comptroller Operations  
Office of the Budget

Mr. John Kaschak  
Director  
Bureau of Audits  
Office of Comptroller Operations  
Office of the Budget

This report is a matter of public record and is available online at [www.auditorgen.state.pa.us](http://www.auditorgen.state.pa.us). Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 231 Finance Building, Harrisburg, PA 17120; via email to: [news@auditorgen.state.pa.us](mailto:news@auditorgen.state.pa.us).