

AMENDED FISCAL REPORTS
For Fiscal Years:

July 1, 2008 to June 30, 2009

And

July 1, 2009 to June 30, 2010

Centre County
Children and Youth Agency

July 2015



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



Commonwealth of Pennsylvania
Department of the Auditor General
Harrisburg, PA 17120-0018
Facebook: Pennsylvania Auditor General
Twitter: @PAAuditorGen
www.PaAuditor.gov

EUGENE A. DePASQUALE
AUDITOR GENERAL

The Commissioners of Centre County
Willowbank Office Building
420 Holmes Street
Bellefonte, PA 16823-1488

Dear Commissioners:

We have examined the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary, hereinafter referred to as the submitted fiscal reports, and the related financial records of the Centre County Children and Youth Agency (agency) for the purpose of ascertaining and certifying the actual Commonwealth expenditures incurred on behalf of children resident within the County for the fiscal years July 1, 2008 to June 30, 2009 and July 1, 2009 to June 30, 2010, 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 fiscal reports submitted to the Department of Human Services (DHS) as part of the Act 148 Invoice Packages for the fiscal years ended June 30, 2009 and June 30, 2010.

Preparation of the submitted fiscal reports, and compliance with children, youth, and families regulations, are the responsibility of agency management. Our engagement procedures included a review of selected agency records, and other procedures we deemed necessary, to enable us to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children resident within the County 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 procedures provided us a reasonable basis to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children within Centre County.

The results of our procedures performed during this engagement were as follows:

- For the July 1, 2008 to June 30, 2009 fiscal year, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment impacted the agency's Final Net State Share by decreasing agency expenditures by \$32,828. Based on the application of the state participation rates, the adjustment impacting the agency's Final Net State Share Payable resulted in an amount due to the state totaling \$25,833. This adjustment is detailed in our amended fiscal reports for the July 1, 2008 to June 30, 2009 fiscal year, as included in Section 1 of this report, beginning on page 3.

- For the July 1, 2009 to June 30, 2010 fiscal year, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment impacted the agency's Final Net State Share by increasing agency expenditures by \$33,569. Based on the application of the state participation rates, the adjustment impacting the agency's Final Net State Share Payable resulted in an amount due to the county totaling \$15,657. This adjustment is detailed in our amended fiscal reports for the July 1, 2009 to June 30, 2010 fiscal year, as included in Section 2 of this report, beginning on page 10.

In addition, we found that the agency complied with two of the three findings included in our prior released audit report, as detailed in Section 3, beginning on page 17 of this report.

In addition, we identified the following area of noncompliance, as detailed in Section 4, beginning on page 20 of this report:

Finding – Noncompliance – Centre County Children and Youth Agency's Policy Regarding Money Belonging to Children in Placement Neglected to Include All Provisions Required by DHS Regulations

The results of our engagement procedures, as presented in this report, were discussed via conference call with agency management on July 1, 2015.

This report is being forwarded to the DHS Bureau of Financial Operations, and the Office of Children, Youth, and Families for review and settlement of the adjustments included in our amended fiscal reports. You will be notified by the DHS of the decisions made during the DHS settlement process and the impact, if any, on a future Act 148 payment. At that time, in accordance with 1 PA Code 31.1 *et seq.*, you will be afforded the opportunity by DHS to appeal their settlement process decision.

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

Sincerely,



Eugene A. DePasquale
Auditor General

July 21, 2015

CONTENTS

	Page
Background.....	1
Section 1 – Amended Fiscal Reports for the Fiscal Year July 1, 2008 to June 30, 2009	
Amended Computation of Final Net State Share.....	3
Amended CY-348 – Fiscal Summary	4
Amended CY-370A – Revenue Report.....	5
Amended CY-370 – Expenditure Report.....	6
Amended Summary of Expense and Expense Adjustments	7
Adjustment Schedule	8
Section 2 – Amended Fiscal Reports for the Fiscal Year July 1, 2009 to June 30, 2010	
Amended Computation of Final Net State Share.....	10
Amended CY-348 – Fiscal Summary	11
Amended CY-370A – Revenue Report.....	12
Amended CY-370 – Expenditure Report.....	13
Amended Summary of Expense and Expense Adjustments	14
Adjustment Schedule	15
Section 3 – Status of Prior Engagement Findings and Recommendations.....	17
Section 4 – Current Engagement Finding and Recommendation.....	20
Report Distribution List	22

BACKGROUND

The Department of the Auditor General is responsible for reviewing the fiscal reports, known as the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary 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 Human Services (DHS) and thus, they are jointly responsible for achieving the Commonwealth’s goal.

In accordance with the Public Welfare Code (62 P. S. § 703), the DHS 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 cumulative actual expenditures incurred for the provision of children and youth social services on a quarterly basis to the DHS 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 DHS.

As part of our engagement, we reviewed the County Children and Youth Agency’s submitted fiscal reports, as referenced above, which are included in the Act 148 Invoice package. Specifically, we reviewed the final, cumulative 4th Quarter fiscal reports submitted to the DHS, along with the County Children and Youth Agency’s related financial records and supporting documentation, to determine whether the County Children and Youth Agency’s actual, cumulative expenditures and revenues were properly reported to the DHS for the respective fiscal years (FYs). The variances identified between the submitted and actual costs and revenues required adjustments to these fiscal reports, and thus, our Amended CY-370 Expenditure Report, Amended CY-370A Revenue Report, and Amended CY-348 Fiscal Summary, resulting from our engagement procedures and included in this report for each fiscal year included in our scope, reflect the County Children and Youth Agency’s actual related costs and revenues for those years and those costs and revenues impact on the County Children and Youth Agency’s corresponding Net State Shares.

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2008 to JUNE 30, 2009

**CENTRE 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 ¹		\$	5,898,970
Supplemental Act 148			<u>0</u>
Total State Allocation			5,898,970
State Share (CY348) ²	\$		5,702,563
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	5,702,563
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	5,702,563
Actual Act 148 Revenues Received ⁴			<u>5,728,396</u>
Net Amount Due County/(State) ⁵		\$	<u><u>(25,833)</u></u>

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

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

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after audit adjustments are considered.

⁴ Actual Act 148 Revenues Received is the amount of Act 148 funds the county received.

⁵ Net Amount Due the County/(State) is the variance between the amount of Act 148 funds the county received and the Final Net State Share Payable to the county.

CENTRE 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
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	38,504	12	7,353	0	0	0	0	0	31,139	31,139	0
02. 90% REIMBURSEMENT	159,234	709	12,913	0	0	0	0	0	145,612	131,051	14,561
03. 80% REIMBURSEMENT	8,098,048	189,403	1,310,390	326,265	68,743	0	0	0	6,203,247	4,962,598	1,240,649
04. 60% REIMBURSEMENT	793,359	30,628	61,799	0	0	0	0	2,302	698,630	419,178	279,452
05. 50% REIMBURSEMENT	344,436	0	311	0	0	26,932	0	0	317,193	158,597	158,596
06. TOTAL NET CHILD WELFARE EXPEND.	9,433,581	220,752	1,392,766	326,265	68,743	26,932	0	2,302	7,395,821	5,702,563	1,693,258
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	59,917	0							59,917	35,950	23,967
08. NON-REIMBURSABLE EXPENDITURES	18,932	0	0						18,932		
09. TOTAL EXPENDITURES	9,512,430	220,752	1,392,766	326,265	68,743	26,932	0	2,302	7,474,670	5,738,513	1,736,157
10. IL Grant Funds Reported	49,777										
11. TOTAL HSDF used for Child Welfare	1,000										
12. TOTAL TITLE IV-D COLLECTIONS	105,184										
13. TITLE IV-D Collections for IV-E Children	28,494										
14. STATE ACT 148 - line 6	5,702,563										
15. STATE ACT 148 ALLOCATION	5,898,970										
16. ADJUSTED STATE SHARE (lower of 14 or 15)	5,702,563										
INVOICE											
AMENDED STATE SHARE (ACT 148)	5,702,563										
ACT 148 AMOUNT RECEIVED	5,728,396										
ADJUSTMENT TO STATE SHARE	(25,833)										
Subsidized Permanent Legal Custodianship SPLC	144,819	Number of Days 3,975	Number of Children 12								

CENTRE COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009
AMENDED CY370A
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
IN-HOME													
1-A	ADOPTION SERVICE	38,504	12		7,353	0		0	0	0	31,139	31,139	0
1-B	ADOPTION ASSISTANCE	866,930	0	379,567	0			0			487,363	389,890	97,473
1-C	COUNSELING - DEPENDENT	1,756,701	1,000			326,265	0	0	0	0	1,429,436	1,143,549	285,887
1-D	COUNSELING - DELINQUENT	339,065	0				0	0	0	0	339,065	271,252	67,813
1-E	DAY CARE	24,403	0				0	0	0	0	24,403	19,522	4,881
1-F	DAY TREATMENT - DEPENDENT	791	0				0	0	0	0	791	633	158
1-G	DAY TREATMENT - DELINQUENT	16,598	0		36		0	0	0	0	16,562	13,250	3,312
1-H	HOMEMAKER SERVICE	2,936	0				0	0	0	0	2,936	2,349	587
1-I	INTAKE & REFERRAL	82,760	27		13,912		0	0	0	0	68,821	55,057	13,764
1-J	LIFE SKILLS - DEPENDENT	303,473	2		820		68,743	0	0	0	233,908	187,126	46,782
1-K	LIFE SKILLS - DELINQUENT	0	0				0	0	0	0	0	0	0
1-L	PROTECTIVE SERVICE - CHILD ABUSE	263,964	16,023		29,780		0		0	0	218,161	174,529	43,632
1-M	PROTECTIVE SERVICE - GENERAL	588,298	211		91,316		0		0	0	496,771	397,417	99,354
1-N	SERVICE PLANNING	726,436	304		122,803		0	0	0	0	603,329	482,663	120,666
1-O	JUVENILE ACT PROCEEDINGS - DEPENDENT	129,347	0		311		0	26,932	0	0	102,104	51,052	51,052
1-P	JUVENILE ACT PROCEEDINGS - DELINQUENT	1,620	0				0		0	0	1,620	810	810
SUBTOTAL IN-HOME		5,141,826	17,579	379,567	266,331	326,265	68,743	26,932	0	0	4,056,409	3,220,238	836,171
COMMUNITY BASED PLACEMENT													
2-A	ALTERNATIVE TREATMENT - DEPENDENT	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
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	1,280,764	61,855	210,752	20,502		0	0	0	0	987,655	790,124	197,531
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	199,086	14,190	37,650	52		0	0	0	0	147,194	117,755	29,439
2-E	EMERGENCY SHELTER - DEPENDENT	122,794	3	6,554	1,320		0	0	0	0	114,917	103,425	11,492
2-F	EMERGENCY SHELTER - DELINQUENT	36,440	706	5,024	15		0	0	0	0	30,695	27,626	3,069
2-G	FOSTER FAMILY - DEPENDENT	1,423,257	95,352	192,574	134,667		0	0	0	0	1,000,664	800,531	200,133
2-H	FOSTER FAMILY - DELINQUENT	18,851	0	6,760	0		0	0	0	0	12,091	9,673	2,418
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	144,650	439	69,142	43		0	0	0	0	75,026	60,021	15,005
2-J	SUP. INDEPENDENT LIVING - DELINQUENT	59,085	0		14		0	0	0	0	59,071	47,257	11,814
SUBTOTAL CBP		3,284,927	172,545	528,456	156,613	0	0	0	0	0	2,427,313	1,956,412	470,901
INSTITUTIONAL PLACEMENT													
3-A	JUVENILE DETENTION SERVICE	213,469	0						0	0	213,469	106,735	106,734
3-B	RESIDENTIAL SERVICE - DEPENDENT	141,992	8,057	6,131	6,176		0	0	0	0	121,628	72,977	48,651
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	260,073	22,537	383	24		0	0	0	0	237,129	142,277	94,852
3-D	SECURE RES. SERVICE (EXCEPT YDC)	100,518	0						0	0	100,518	60,311	40,207
3-E	YDC/YFC (NON-SECURE)-Institutional	0	0						0	0	0	0	0
3-F	YDC SECURE	59,917	0								59,917	35,950	23,967
3-G	SUBTOTAL INSTITUTIONAL	775,969	30,594	6,514	6,200	0	0	0	0	0	732,661	418,250	314,411
ADMINISTRATION		290,776	34		49,085		0	0	0	2,302	239,355	143,613	95,742
TOTAL REVENUES		9,493,498	220,752	914,537	478,229	326,265	68,743	26,932	0	2,302	7,455,738	5,738,513	1,717,225

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

AMENDED

SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 38,979	\$ (471)	\$ 38,508
Adoption Assistance	882,597	0	882,597
Counseling	2,095,766	0	2,095,766
Day Care	24,403	0	24,403
Day Treatment	17,389	0	17,389
Homemaker Service	2,936	0	2,936
Intake and Referral	83,919	(1,149)	82,770
Life Skills	303,539	(65)	303,474
Protective Service - Child Abuse	266,335	(2,347)	263,988
Protective Service - General	596,576	(7,417)	589,159
Service Planning	736,423	(9,889)	726,534
Juvenile Act Proceedings	130,967	0	130,967
Alternative Treatment	0	0	0
Community Residential	1,481,383	(1,518)	1,479,865
Emergency Shelter	159,294	(59)	159,235
Foster Family	1,451,608	(7,275)	1,444,333
Supervised Independent Living	203,735	0	203,735
Juvenile Detention Service	213,469	0	213,469
Residential Service	402,486	(417)	402,069
Secure Residential Service (Except YDC)	100,518	0	100,518
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	59,917	0	59,917
Administration	293,019	(2,221)	290,798
Combined Total Expense	<u>9,545,258</u>	<u>(32,828)</u>	<u>9,512,430</u>
Less Non-reimbursables	<u>18,932</u>	<u>0</u>	<u>18,932</u>
Total Net Expense	<u>\$ 9,526,326</u>	<u>\$ (32,828)</u>	<u>\$ 9,493,498</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,598,540	\$ 0	\$ 1,598,540
Employee Benefits	572,732	(32,828)	539,904
Subsidies	1,029,616	0	1,029,616
Operating	521,635	0	521,635
Purchased Services	5,820,392	0	5,820,392
Fixed Assets	2,343	0	2,343
Combined Total Expense	<u>9,545,258</u>	<u>(32,828)</u>	<u>9,512,430</u>
Less Non-reimbursables	<u>18,932</u>	<u>0</u>	<u>18,932</u>
Total Net Expense	<u>\$ 9,526,326</u>	<u>\$ (32,828)</u>	<u>\$ 9,493,498</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
				CY-370 Adjustment			
CY-370	1-A	2	1	Adoption Service-Employee Benefits	\$ 8,210	\$ (471)	\$ 7,739
	1-I	2		Intake and Referral-Employee Benefits	\$ 20,044	\$ (1,149)	\$ 18,895
	1-J	2		Life Skills-Dependent-Employee Benefits	\$ 1,135	\$ (65)	\$ 1,070
	1-L	2		Protective Service-Child Abuse-Employee Benefits	\$ 40,950	\$ (2,347)	\$ 38,603
	1-M	2		Protective Service-General-Employee Benefits	\$ 129,403	\$ (7,417)	\$ 121,986
	1-N	2		Service Planning-Employee Benefits	\$ 172,525	\$ (9,889)	\$ 162,636
	2-C	2		Community Residential-Dependent-Employee Benefits	\$ 26,491	\$ (1,518)	\$ 24,973
	2-E	2		Emergency Shelter-Dependent-Employee Benefits	\$ 1,022	\$ (59)	\$ 963
	2-G	2		Foster Family-Dependent-Employee Benefits	\$ 126,928	\$ (7,275)	\$ 119,653
	3-B	2		Residential Service-Dependent-Employee Benefits	\$ 7,272	\$ (417)	\$ 6,855
	4	2		Administration-Employee Benefits	\$ 38,752	\$ (2,221)	\$ 36,531
				Total Adjustment Amount		<u>\$ (32,828)</u>	
				To decrease Retirement Employee Benefits \$32,828 to properly report the agency's allocation of the county pension contribution.			
				Title 55 PA Code, Chapter 3170.47(f)			

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2009 to JUNE 30, 2010

**CENTRE COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹	\$	5,543,089
Supplemental Act 148		<u>0</u>
Total State Allocation		5,543,089
State Share (CY348) ²	\$	5,553,758
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	5,553,758
Less: Expenditures in Excess of the Approved State Allocation		<u>10,669</u>
Final Net State Share Payable ³	\$	5,543,089
Actual Act 148 Revenues Received ⁴		<u>5,527,432</u>
Net Amount Due County/(State) ⁵	\$	<u><u>15,657</u></u>

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

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

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after audit adjustments are considered.

⁴ Actual Act 148 Revenues Received is the amount of Act 148 funds the county received.

⁵ Net Amount Due the County/(State) is the variance between the amount of Act 148 funds the county received and the Final Net State Share Payable to the county. While our adjustment resulted in an increase of \$26,326 in the Net State Share for the agency for said fiscal year, as detailed on page 11 of this report, the agency cannot receive state reimbursement in excess of the Total State Allocation. Since the Net State Share exceeded the Total State Allocation by \$10,669, as shown above, the Net Amount Due to the County will only be \$15,657.

**CENTRE COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
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
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	35,039	2	5,462	0	0	0	0	0	29,575	29,575	0
02. 90% REIMBURSEMENT	154,645	2	32,741	0	0	0	0	0	121,902	109,712	12,190
03. 80% REIMBURSEMENT	8,125,393	319,738	1,250,061	326,265	68,743	0	0	0	6,160,586	4,928,470	1,232,116
04. 60% REIMBURSEMENT	622,820	17,035	74,855	0	0	0	0	4,243	526,687	316,013	210,674
05. 50% REIMBURSEMENT	367,206	0	299	0	0	26,932	0	0	339,975	169,988	169,987
06. TOTAL NET CHILD WELFARE EXPEND	9,305,103	336,777	1,363,418	326,265	68,743	26,932	0	4,243	7,178,725	5,553,758	1,624,967
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	19,699	0	0						19,699		19,699
09. TOTAL EXPENDITURES	9,324,802	336,777	1,363,418	326,265	68,743	26,932	0	4,243	7,198,424	5,553,758	1,644,666
10. IL Grant Funds Reported	0										
11. TOTAL HSDF used for Child Welfare	500										
12. TOTAL TITLE IV-D COLLECTIONS	86,410										
13. TITLE IV-D Collections for IV-E Children	24,050										
14. STATE ACT 148 - line 6	5,553,758										
15. STATE ACT 148 ALLOCATION	5,543,089										
16. ADJUSTED STATE SHARE (lower of 14 or 15)	5,543,089										
INVOICE											
AMENDED STATE SHARE (ACT 148)	5,553,758										
ACT 148 AMOUNT RECEIVED	5,527,432										
ADJUSTMENT TO STATE SHARE	26,326										
Substituted Permanent Legal Custodianship SPLC	Total Subsidies 117,014	Number of Days 3,551	Number of Children 10								

CENTRE COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
AMENDED CY370A
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
IN-HOME												
1-A ADOPTION SERVICE	35,039	2		5,462	0		0	0	0	29,575	29,575	0
1-B ADOPTION ASSISTANCE	919,218	0	422,269	623			0		0	496,326	397,061	99,265
1-C COUNSELING - DEPENDENT	1,969,148	136,945		0	326,265	0	0	0	0	1,505,938	1,204,750	301,188
1-D COUNSELING - DELINQUENT	315,882	0		0	0	0	0	0	0	315,882	252,706	63,176
1-E DAY CARE	18,356	0		0	0	0	0	0	0	18,356	14,685	3,671
1-F DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DELINQUENT	5,699	0		42	0	0	0	0	0	5,657	4,526	1,131
1-H HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-I INTAKE & REFERRAL	63,284	8		9,814	0	0	0	0	0	53,462	42,770	10,692
1-J LIFE SKILLS - DEPENDENT	336,811	2		1,165	0	68,743	0	0	0	266,901	213,521	53,380
1-K LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	250,284	34		29,743	0	0	0	0	0	220,507	176,406	44,101
1-M PROTECTIVE SERVICE - GENERAL	632,966	84		90,219	0	0	0	0	0	542,663	434,130	108,533
1-N SERVICE PLANNING	753,914	112		116,947	0	0	0	0	0	636,855	509,484	127,371
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	129,409	0		299	0	0	26,932	0	0	102,178	51,089	51,089
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	1,035	0		0	0	0	0	0	0	1,035	518	517
1-Q SUBTOTAL IN-HOME	5,431,045	137,187	422,269	254,314	326,265	68,743	26,932	0	0	4,195,335	3,331,221	864,114
COMMUNITY BASED PLACEMENT	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
2-A ALTERNATIVE TREATMENT - DEPENDENT	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
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,094,014	45,050	227,765	19,078		0	0	0	0	802,121	641,697	160,424
2-D COMMUNITY RESIDENTIAL - DELINQUENT	329,740	6,516	75,619	61		0	0	0	0	247,544	198,035	49,509
2-E EMERGENCY SHELTER - DEPENDENT	108,256	2	17,329	1,805	0	0	0	0	0	89,120	80,208	8,912
2-F EMERGENCY SHELTER - DELINQUENT	46,389	0	13,584	23	0	0	0	0	0	32,782	29,504	3,278
2-G FOSTER FAMILY - DEPENDENT	1,436,077	130,987	135,613	121,103		0	0	0	0	1,048,374	838,699	209,675
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0		0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-K SUBTOTAL CBP	3,014,476	182,555	469,910	142,070	0	0	0	0	0	2,219,941	1,788,143	431,798
INSTITUTIONAL PLACEMENT	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
3-A JUVENILE DETENTION SERVICE	236,762	0						0	0	236,762	118,381	118,381
3-B RESIDENTIAL SERVICE - DEPENDENT	54,227	2,843	0	7,823		0	0		0	43,561	26,137	17,424
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	183,257	14,174	20,657	62		0	0		0	148,364	89,018	59,346
3-D SECURE RES. SERVICE (EXCEPT YDC)	88,351	0							0	88,351	53,011	35,340
3-E YDC/YFC (NON-SECURE) - Institutional	0	0								0	0	0
3-F YDC SECURE	0	0								0	0	0
3-G SUBTOTAL INSTITUTIONAL	562,597	17,017	20,657	7,885	0	0	0	0	0	517,038	286,547	230,491
4 ADMINISTRATION	296,985	18		46,313		0	0		4,243	246,411	147,847	98,564
5 TOTAL REVENUES	9,305,103	336,777	912,836	450,582	326,265	68,743	26,932	0	4,243	7,178,725	5,553,758	1,624,967

CENTRE COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
AMENDED CY370
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE										12	
	1	2	3	4	5	6	7	8	9	10		11
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reim. Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
IN-HOME												
1-A ADOPTION SERVICE	18,004	6,712		10,321	0	2	35,039	33	0	0	18,250	0
1-B ADOPTION ASSISTANCE	0	0	937,468	0	0	0	937,468	0	102	0	0	0
1-C COUNSELING - DEPENDENT	0	0		0	1,969,148	0	1,969,148	0	196	0	0	0
1-D COUNSELING - DELINQUENT	0	0		0	315,882	0	315,882	0	71	0	0	0
1-E DAY CARE	0	0		0	18,356	0	18,356	0	5	0	0	0
1-F DAY TREATMENT - DEPENDENT	0	0		264	5,435	0	5,699	0	21	0	0	0
1-G DAY TREATMENT - DELINQUENT	0	0										
1-H HOMEMAKER SERVICE	0	0										
1-I INTAKE & REFERRAL	41,352	16,086		5,834	0	12	63,284	217	0	0	0	0
1-J LIFE SKILLS - DEPENDENT	4,966	1,910		649	329,284	2	336,811	0	77	0	0	0
1-K LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	124,181	47,100		20,532	58,422	49	250,284	179	40	0	0	0
1-M PROTECTIVE SERVICE - GENERAL	380,024	144,526		67,124	41,173	119	632,966	319	92	0	0	0
1-N SERVICE PLANNING	491,728	186,061		75,965	0	160	753,914	1,740	0	0	0	0
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT				1,887	127,522		129,409	0	109	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT					1,035		1,035	0	29	0	0	0
1-Q SUBTOTAL IN-HOME	1,060,255	402,395	937,468	182,576	2,866,257	344	5,449,295			0	18,250	0
	Number of Children receiving only NON-PURCHASED IN-HOME SERVICES											
COMMUNITY BASED PLACEMENT												
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	77,136	29,062	0	17,242	970,561	13	1,094,014	5,834	28	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	604	329,136	0	329,740	2,059	15	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	5,808	2,343	0	5,096	95,006	3	108,256	1,554	45	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	139	46,250	0	46,389	292	10	0	0	0
2-G FOSTER FAMILY - DEPENDENT	355,417	135,094	117,014	132,437	697,461	103	1,437,526	15,441	79	150	1,299	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	438,361	166,499	117,014	155,518	2,138,414	119	3,015,925	25,180	177	150	1,299	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0		270	236,492	0	236,762	552	41	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	31,078	12,198		10,926	0	25	54,227	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		712	182,545	0	183,257	1,334	13	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		56	88,295	0	88,351	357	1	0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	0	0		0	0	0	0	0	0	0	0	0
3-F YDC SECURE	0	0		0	0	0	0	0	0	0	0	0
3-G SUBTOTAL INSTITUTIONAL	31,078	12,198	0	11,964	507,332	25	562,597	2,243	55	0	0	0
ADMINISTRATION	119,096	45,251	0	132,611	0	27	296,985			0	0	0
TOTAL EXPENDITURES	1,648,790	626,343	1,054,482	482,669	5,512,003	515	9,324,802			150	19,549	0
	County Indirect Costs = \$ 114,393											

**CENTRE COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
AMENDED**

SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 34,679	\$ 360	\$ 35,039
Adoption Assistance	937,468	0	937,468
Counseling	2,285,030	0	2,285,030
Day Care	18,356	0	18,356
Day Treatment	5,699	0	5,699
Homemaker Service	0	0	0
Intake and Referral	62,422	862	63,284
Life Skills	336,709	102	336,811
Protective Service - Child Abuse	247,760	2,524	250,284
Protective Service - General	625,220	7,746	632,966
Service Planning	743,942	9,972	753,914
Juvenile Act Proceedings	130,444	0	130,444
Alternative Treatment	0	0	0
Community Residential	1,422,196	1,558	1,423,754
Emergency Shelter	154,519	126	154,645
Foster Family	1,430,286	7,240	1,437,526
Supervised Independent Living	0	0	0
Juvenile Detention Service	236,762	0	236,762
Residential Service	236,830	654	237,484
Secure Residential Service (Except YDC)	88,351	0	88,351
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	0	0	0
Administration	294,560	2,425	296,985
Combined Total Expense	9,291,233	33,569	9,324,802
Less Non-reimbursables	19,699	0	19,699
Total Net Expense	\$ 9,271,534	\$ 33,569	\$ 9,305,103

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,648,790	\$ 0	\$ 1,648,790
Employee Benefits	592,774	33,569	626,343
Subsidies	1,054,482	0	1,054,482
Operating	482,669	0	482,669
Purchased Services	5,512,003	0	5,512,003
Fixed Assets	515	0	515
Combined Total Expense	9,291,233	33,569	9,324,802
Less Non-reimbursables	19,699	0	19,699
Total Net Expense	\$ 9,271,534	\$ 33,569	\$ 9,305,103

**CENTRE COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
				CY-370 Adjustment			
CY-370	1-A	2	1	Adoption Service-Employee Benefits	\$ 6,352	\$ 360	\$ 6,712
	1-I	2		Intake and Referral - Employee Benefits	\$ 15,224	\$ 862	\$ 16,086
	1-J	2		Life Skills - Dependent - Employee Benefits	\$ 1,808	\$ 102	\$ 1,910
	1-L	2		Protective Service - Child Abuse - Employee Benefits	\$ 44,576	\$ 2,524	\$ 47,100
	1-M	2		Protective Service - General - Employee Benefits	\$ 136,780	\$ 7,746	\$ 144,526
	1-N	2		Service Planning - Employee Benefits	\$ 176,089	\$ 9,972	\$ 186,061
	2-C	2		Community Residential - Dependent - Employee Benefits	\$ 27,504	\$ 1,558	\$ 29,062
	2-E	2		Emergency Shelter - Dependent - Employee Benefits	\$ 2,217	\$ 126	\$ 2,343
	2-G	2		Foster Family - Dependent - Employee Benefits	\$ 127,854	\$ 7,240	\$ 135,094
	3-B	2		Residential Service - Dependent - Employee Benefits	\$ 11,544	\$ 654	\$ 12,198
	4	2		Administration - Employee Benefits	\$ 42,826	\$ 2,425	\$ 45,251
				Total Adjustment Amount		\$ 33,569	
				To increase Retirement Employee Benefits \$33,569 to properly report the agency's allocation of the county pension contribution.			
				Title 55 PA Code, Chapter 3170.47(f)			

SECTION 3

STATUS OF PRIOR ENGAGEMENT FINDINGS AND RECOMMENDATIONS

CENTRE COUNTY CHILDREN AND YOUTH AGENCY
STATUS OF PRIOR ENGAGEMENT FINDINGS AND RECOMMENDATIONS

**STATUS OF PRIOR ENGAGEMENT FINDINGS FOR FISCAL YEAR JULY 1, 2006
TO JUNE 30, 2007**

Finding 1- Centre County Children and Youth Services Did Not Maintain a Written Policy Regarding Money Belonging to Children in Placement.

In our prior audit report, we cited the Centre County Children and Youth Agency (agency) for not maintaining a written policy regarding money belonging to children in placement. During our current engagement, we determined that, while the agency did develop a written policy, implemented at the start of the 2007-2008 fiscal year, which outlines the county and agency's control procedures over the record-keeping system for the receipt, maintenance, interest earned, and return of money belonging to children in placement, the policy does not address the ownership rights and any limitation amounts on access to the money. Therefore, we issued a repeat finding, as detailed in the Current Engagement Finding and Recommendation section (Section 4) of this report, beginning on page 20.

Finding 2- Centre County Children and Youth Services Failed to Obtain Written Approval from the Department of Human Services - Office of Children, Youth and Families, Prior to Contracting with Agency Caseworkers to Serve as Temporary Emergency Foster Parents.

In our prior audit report, we cited the agency for failing to obtain written approval from the DHS-OCYF Regional Office prior to contracting with agency staff to serve as emergency foster parents. While the agency had obtained verbal approval from the DHS-OCYF Regional Office, but they were not aware that written approval from DHS was required by the regulations. During our current engagement, the agency provided a copy of the letter from the DHS-OCYF Regional Office, dated February 28, 2008, evidencing approval of the agency's policy to allow staff members to serve as foster parents for temporary respite situations. Therefore, we concluded that the agency implemented appropriate corrective action to address this prior engagement finding.

Finding 3- Centre County Children and Youth Services (CCCY) Reported Expenditures which Exceeded the Maximum Rates of State Participation for Employee Subsistence.

In our prior audit report, we cited the agency for claiming and receiving state reimbursement for employee subsistence costs that exceeded the Commonwealth's maximum allowable rate. During our current engagement, we determined that, beginning with the 2008-2009 fiscal year, the agency developed procedures to track and report excess employee subsistence costs as non-reimbursable expenditures on their submitted CY-370 Expenditure Reports. Specifically, we found that the agency maintains quarterly spreadsheets whereby the Fiscal Officer records all subsistence amounts paid to each employee for each meal claimed along with the respective

CENTRE COUNTY CHILDREN AND YOUTH AGENCY
STATUS OF PRIOR ENGAGEMENT FINDINGS AND RECOMMENDATIONS

**STATUS OF PRIOR ENGAGEMENT FINDINGS FOR FISCAL YEAR JULY 1, 2006
TO JUNE 30, 2007 (continued)**

maximum rates of state participation. These subsistence amounts paid to each employee are electronically compared to the maximum rates of state participation and the subsistence amounts paid that exceeded the maximum rates of state participation are totaled and recorded on the quarterly CY-370 Expenditure Report as Non-Reimbursable Expenditures. We examined the quarterly spreadsheets for the 2008-2009 and 2009-2010 fiscal years and verified that the correct, excess subsistence amounts were reported on the agency's respective, submitted CY-370 Expenditure Reports as Non-Reimbursable Expenditures. Therefore, we concluded that the agency implemented appropriate corrective action to address this prior engagement finding.

SECTION 4

CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

CENTRE COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

Finding - Noncompliance - Centre County Children and Youth Agency's Policy Regarding Money Belonging to Children in Placement Neglected to Meet All Requirements of DHS Regulations

Condition: During our current engagement, we determined that, at the start of the 2007-2008 fiscal year the Centre County Children and Youth Agency partially complied with our prior audit recommendation by developing and implementing written policy detailing county and agency control procedures over the record-keeping system established for the receipt, maintenance, amount of interest earned, and return of money belonging to children in placement. However, we found that this policy failed to address the children's ownership rights to their funds and the limitations on the amount of money to which each child has access, as required by DHS regulations.

Criteria: Title 55 Pa. Code, § 3130.85 related to Children's Money states, in part:

- (a) The county agency shall develop a written policy governing money acquired or received by children placed in foster homes it approves or child care facilities it operates. The policy shall include, at a minimum, the following provisions:
 - (1) Money earned, received as a gift or received as allowance by a child is the child's personal property.
 - (2) Limitations may be placed on the amount of money to which a child has access.

Cause: While the agency did establish and implement a policy regarding the control procedures over the record-keeping system for money belonging to children in placement, the agency did not realize their policy lacked provisions related to the children's ownership rights of the funds and the limitations on their access to their respective funds, as required by DHS regulations.

Effect: Without effective policies and appropriate internal control procedures, an opportunity exists for the children's personal property to be used for unauthorized expenses or for purposes that do not benefit the child.

Recommendation: We recommend that the Centre County Children and Youth Agency amend their policy governing money acquired or received by children in placement to ensure the policy addresses the children's ownership rights to their monies and the limitation on the amount of money to which each child has access, as required by the DHS regulations.

Agency Response: In response to the above Finding, the agency amended their current policy to include the children's ownership rights to their money and the limitation on the amount of money that a child can access.

CENTRE COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

Finding - Noncompliance - Centre County Children and Youth Agency's Policy Regarding Money Belonging to Children in Placement Neglected to Meet All Requirements of DHS Regulations (continued)

Auditor's Conclusion: While the agency did amend its policy to address the children's ownership rights to their money and the limitations that may be placed on the amount of money to which each child has access, the agency needs to detail in its policy amendment whether the limitation amounts are set on a case-by-case basis for each child or whether standard limitations for all children in placement have been set. Furthermore, the agency should maintain evidence of the policy amendment and implementation dates and the proper authorization by a County and/or Agency representative.

CENTRE COUNTY CHILDREN AND YOUTH AGENCY
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

The Honorable Tom W. Wolf
Governor
Commonwealth of Pennsylvania

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

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

Mr. Jim Flanagan
Section Chief
Financial Reporting and Payments Section
Division of Financial Policy and Operations
Bureau of Financial Operations
Department of Human Services

Mr. David Bryan, CPA, CGMA
Manager
Audit Resolution Section
Bureau of Financial Operations
Department of Human Services

Ms. Linda Swick
Audit Specialist
Audit Resolution Section
Bureau of Financial Operations
Department of Human Services

The Commissioners of Centre County

Ms. Julia A. Sprinkle
Director
Centre County Children & Youth Agency

Ms. Vicki Keith
Fiscal Officer
Centre County Children & Youth Agency

Mr. Chuck L. Witmer
Controller
Centre County

Mr. Michael Burns, CPA
Director
Bureau of Accounting & Financial Management
Office of Comptroller Operations
Office of the Budget

Mr. R. Dennis Welker
Special Audit Services
Bureau of Audits
Office of the Budget

Ms. Melanie Retherford
Human Services Program Specialist Supervisor
Bureau of Budget and Fiscal Support
Office of Children, Youth and Families
Department of Human Services

This report is a matter of public record and is available online at www.PaAuditor.gov. 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@PaAuditor.gov.