



**DAUPHIN COUNTY  
CHILDREN AND YOUTH AGENCY  
AMENDED FINANCIAL REPORT**

**FOR THE PERIOD  
JULY 1, 2009 TO JUNE 30, 2010**

**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  
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**EUGENE A. DePASQUALE**  
**AUDITOR GENERAL**

The Commissioners of Dauphin County  
Dauphin County Administration Building  
Two South Second Street, Fourth Floor  
Harrisburg, PA 17101

Dear Commissioners:

We have examined the submitted fiscal forms CY-370, CY-370A, and CY-348, and the related financial records of the Dauphin 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, 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 aforementioned fiscal forms included in the Act 148 Invoice Package for the fiscal year ended June 30, 2010, as certified by the County Officials, and submitted to the Department of Public Welfare (DPW).

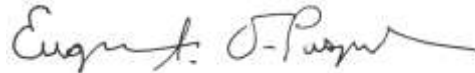
Preparation of these submitted fiscal forms and compliance with children, youth, and families regulations are the responsibility of the Dauphin County Children and Youth Agency management. Our engagement included testing of the County Children and Youth Agency's records and other procedures we considered 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 7 adjustments to the attached Dauphin County Children and Youth Agency's fiscal forms, as presented on pages 7 and 8. We determined that, based upon the state participation rates, the \$23,238 increase in Expenditures, the \$21,835 decrease in Non-Reimbursable Expenditures, and the \$31,762 increase in Revenue resulted in a net amount of \$2,458 due to the County.

The results of our engagement procedures, as presented in this report, were discussed with representatives of the Dauphin County Children and Youth Agency at an exit conference held on June 4, 2014.

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 Dauphin 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

June 24, 2014

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## **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.

**DAUPHIN 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 <sup>1</sup>		\$	21,348,420
Supplemental Act 148			<u>0</u>
Total State Allocation			21,348,420
State Share (CY348) <sup>2</sup>	\$		19,274,789
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	19,274,789
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	19,274,789
Actual Act 148 Revenues Received <sup>4</sup>			<u>19,272,331</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u>2,458</u>

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<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 Share Payable is the net 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> 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.



DAUPHIN 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
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	1,053,004	0		200,374	0		0	0	0	852,630	852,630	0
1-B ADOPTION ASSISTANCE	3,061,865	0	1,566,197							1,495,668	1,495,668	299,134
1-C COUNSELING - DEPENDENT	1,536,883	41,249		441	895,356	0	0	0	0	599,837	479,870	119,967
1-D COUNSELING - DELINQUENT	665,617	0		43	463,009	0	0	0	0	202,565	162,052	40,513
1-E DAY CARE	101,237	0		12,220	0	0	0	0	0	89,017	71,214	17,803
1-F DAY TREATMENT - DEPENDENT	19,538	0		7,592	0	0	0	0	0	11,946	9,557	2,389
1-G DAY TREATMENT - DELINQUENT	320,362	0		284,896	0	0	0	0	0	35,466	28,373	7,093
1-H HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-I INTAKE & REFERRAL	0	0		0	0	0	0	0	0	0	0	0
1-J LIFE SKILLS - DEPENDENT	101,052	0		0	989	0	0	0	0	100,063	80,050	20,013
1-K LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	1,088,361	10,351		189,412	1,350	0	0	0	0	887,248	709,798	177,450
1-M PROTECTIVE SERVICE - GENERAL	2,605,858	0		449,867	52,272	0	0	0	0	2,103,719	1,682,975	420,744
1-N SERVICE PLANNING	1,568,997	2,205		296,374	0	0	0	0	0	1,270,418	1,016,334	254,084
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	68,074	0		1,383	0	0	0	0	0	66,691	33,346	33,345
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
<b>1-Q SUBTOTAL IN-HOME</b>	<b>12,190,848</b>	<b>53,805</b>	<b>1,566,197</b>	<b>1,137,894</b>	<b>1,717,684</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,715,268</b>	<b>6,322,733</b>	<b>1,392,535</b>

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	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	1,890,654	41,438	659,798	0		0	0	0	0	1,189,418	951,534	237,884
2-D COMMUNITY RESIDENTIAL - DELINQUENT	2,601,364	90,657	487,229	0		0	0	0	0	2,023,478	1,618,782	404,696
2-E EMERGENCY SHELTER - DEPENDENT	569,121	10,475	60,609	6	32,502	0	0	0	0	465,529	418,976	46,553
2-F EMERGENCY SHELTER - DELINQUENT	1,315,035	8,726	0	0	236,253	0	0	0	0	1,070,056	963,050	107,006
2-G FOSTER FAMILY - DEPENDENT	8,551,951	410,664	1,116,080	1,288,358		0	0	0	0	5,736,849	4,589,479	1,147,370
2-H FOSTER FAMILY - DELINQUENT	162,662	10,156	16,323	34		0	0	0	0	136,149	108,919	27,230
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
<b>2-K SUBTOTAL CBP</b>	<b>15,090,787</b>	<b>572,116</b>	<b>2,340,039</b>	<b>1,288,398</b>	<b>268,755</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,621,479</b>	<b>8,650,740</b>	<b>1,970,739</b>

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	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	4,831,500	30,995	194,534	27,421		176,180	105,526	0	0	4,800,505	2,400,253	2,400,252
3-B RESIDENTIAL SERVICE - DEPENDENT	952,674	16,978	353,940	22		0	0	0	0	432,035	259,221	172,814
3-C RES. SERVICE - DELINQUENT (NON-YDC/YFC)	1,997,111	238,076	353,940	22		0	0	0	0	1,405,073	843,044	562,029
3-D SECURE RES. SERVICE (EXCEPT YDC)	279,605	7,150								272,455	163,473	108,982
3-E YDC/YFC (NON-SEC/IB) - Institutional	1,817,093	52,209								1,764,884	1,058,930	705,954
3-F YDC SECURE	811,957	7,491								804,466	482,680	321,786
<b>3-G SUBTOTAL INSTITUTIONAL</b>	<b>10,689,940</b>	<b>352,899</b>	<b>548,474</b>	<b>27,443</b>	<b>0</b>	<b>176,180</b>	<b>105,526</b>	<b>0</b>	<b>0</b>	<b>9,479,418</b>	<b>5,207,601</b>	<b>4,271,817</b>
<b>4 ADMINISTRATION</b>	<b>1,318,341</b>	<b>977</b>		<b>241,363</b>					<b>17,126</b>	<b>1,058,875</b>	<b>635,325</b>	<b>423,550</b>
<b>5 TOTAL REVENUES</b>	<b>39,289,916</b>	<b>979,797</b>	<b>4,454,710</b>	<b>2,695,098</b>	<b>1,986,439</b>	<b>176,180</b>	<b>105,526</b>	<b>0</b>	<b>17,126</b>	<b>28,875,040</b>	<b>20,816,399</b>	<b>8,058,641</b>





**DAUPHIN COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Adoption Service	\$ 1,087,376	\$ 0	\$ 1,087,376
Adoption Assistance	3,060,584	1,281	3,061,865
Counseling	2,202,500	0	2,202,500
Day Care	101,237	0	101,237
Day Treatment	339,900	0	339,900
Homemaker Service	0	0	0
Intake and Referral	0	0	0
Life Skill	101,052	0	101,052
Protective Service - Child Abuse	1,117,088	195	1,117,283
Protective Service - General	2,687,623	355	2,687,978
Service Planning	1,621,917	(834)	1,621,083
Juvenile Act Proceedings	68,074	0	68,074
Alternative Treatment	0	0	0
Community Residential	4,492,054	0	4,492,054
Emergency Shelter	1,884,954	0	1,884,954
Foster Family	8,824,847	4,692	8,829,539
Supervised Independent Living	0	0	0
Juvenile Detention Service	4,831,500	0	4,831,500
Residential Service	2,954,951	0	2,954,951
Secure Residential Service (Except YDC)	279,605	0	279,605
YDC/YFC (Non-Secure) - Institutional	1,817,093	0	1,817,093
YDC Secure	811,957	0	811,957
Administration	<u>1,327,970</u>	<u>17,549</u>	<u>1,345,519</u>
Combined Total Expense	39,612,282	23,238	39,635,520
Less Non-reimbursables	<u>367,439</u>	<u>(21,835)</u>	<u>345,604</u>
Total Net Expense	<u>\$ 39,244,843</u>	<u>\$ 45,073</u>	<u>\$ 39,289,916</u>

<b>OBJECTS OF EXPENDITURE</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Wages and Salaries	\$ 5,296,100	\$ 15,292	\$ 5,311,392
Employee Benefits	2,266,533	6,543	2,273,076
Subsidies	3,168,105	1,281	3,169,386
Operating	3,605,741	122	3,605,863
Purchased Services	25,197,466	0	25,197,466
Fixed Assets	<u>78,337</u>	<u>0</u>	<u>78,337</u>
Combined Total Expense	39,612,282	23,238	39,635,520
Less Non-Reimbursables	<u>367,439</u>	<u>(21,835)</u>	<u>345,604</u>
Total Net Expense	<u>\$ 39,244,843</u>	<u>\$ 45,073</u>	<u>\$ 39,289,916</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL	
SCHEDULE	LINE	COLUMN						
CY-370 Adjustments								
CY-370	1-L	1	1	Protective Service Child Abuse - Wages & Salaries	\$ 555,084	\$ 195	\$ 555,279	
	1-M	1		Protective Service General - Wages & Salaries	\$ 1,192,715	\$ 355	\$ 1,193,070	
	1-N	1		Service Planning - Wages & Salaries	\$ 780,451	\$ (834)	\$ 779,617	
	2-G	1		Foster Family (Dep.) - Wages & Salaries	\$ 1,707,727	\$ (1,973)	\$ 1,705,754	
	4	1		Administration - Wages & Salaries	\$ 442,502	\$ 17,549	\$ 460,051	
	2-G	2		Foster Family (Dep.) - Employee Benefits	\$ 701,788	\$ 6,543	\$ 708,331	
	Total Adjustment Amount					\$ 21,835		
To increase Wages & Salaries \$15,292 and Employee Benefits \$6,543 because the agency did not originally report these expenditures on the CY-370 report, but reported the \$21,835 total amount as non-reimbursable expenditures (Refer to Adjustment 3). According to a Department of Public Welfare review of the agency's PW-1171 Roster of Personnel, the agency did not use the correct state maximum rates of reimbursement.								
Title 55 PA Code, Chapters 3170.42(a) & 3170.47(a) Administrative Bulletin 2009-05								
CY-370	1-B	3	2	Adoption Assistance - Subsidies	\$ 3,060,584	\$ 1,281	\$ 3,061,865	
	2-G	4		Foster Family (Dep.) - Operating	\$ 1,029,367	\$ 122	\$ 1,029,489	
	Total Adjustment Amount					\$ 1,403		
To increase Subsidies \$1,281 and Operating \$122 to reconcile to the agency's general ledger and properly report expenditures.								
Title 55 PA Code, Chapter 3170.95(a)(b)								
CY-370	1-L	10	3	Protective Serv. Child Abuse - Non-Reimbs. Non PS/SUB	\$ 29,117	\$ (195)	\$ 28,922	
	1-M	10		Protective Service General - Non-Reimbs. Non PS/SUB	\$ 82,385	\$ (355)	\$ 82,030	
	1-N	10		Service Planning - Non-Reimbs. Non PS/SUB	\$ 51,252	\$ 834	\$ 52,086	
	2-G	10		Foster Family (Dep.) - Non-Reimbs. Non PS/SUB	\$ 116,158	\$ (4,570)	\$ 111,588	
	4	10		Administration - Non-Reimbs. Non PS/SUB	\$ 44,727	\$ (17,549)	\$ 27,178	
	Total Adjustment Amount					\$ (21,835)		
	To decrease Non-Reimbursables Non PS/SUB \$21,835 because \$15,292 of wages & salaries and \$6,543 of employee benefits were not reported in accordance with the state maximum rates of reimbursement. Refer to Adjustment 1.							
Title 55 PA Code, Chapters 3170.42(a) and 3170.47(a) Administrative Bulletin 2009-05								

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE DECREASE	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370A Adjustments							
CY-370A	1-C	2	4	Counseling (Dep.) - Program Income	\$ 41,229	\$ 20	\$ 41,249
	3-A	2		Juvenile Detention - Program Income	\$ 30,720	\$ 275	\$ 30,995
	3-C	2		Residential Service (Del.) - Program Income	\$ 237,889	\$ 187	\$ 238,076
				Total Adjustment Amount		\$ 482	
				To increase Program Income \$482 to properly report the total amount received.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370A Adjustments							
CY-370A	1-B	3	5	Adoption Assistance - Title IV-E Maintenance	\$ 1,565,416	\$ 781	\$ 1,566,197
	2-C	3		Community Residential (Dep.)-Title IV-E Maintenance	\$ 658,005	\$ 1,793	\$ 659,798
	2-D	3		Community Residential (Del.) -Title IV-E Maintenance	\$ 490,685	\$ (3,456)	\$ 487,229
	2-E	3		Emergency Shelter (Dep.) -Title IV-E Maintenance	\$ 58,130	\$ 2,479	\$ 60,609
	2-G	3		Foster Family (Dep.) -Title IV-E Maintenance	\$ 1,098,055	\$ 18,025	\$ 1,116,080
	2-H	3		Foster Family (Del.) -Title IV-E Maintenance	\$ 12,296	\$ 4,027	\$ 16,323
	3-B	3		Residential Service (Dep.) -Title IV-E Maintenance	\$ 193,702	\$ 832	\$ 194,534
	3-C	3		Residential Service (Del.) -Title IV-E Maintenance	\$ 359,980	\$ (6,040)	\$ 353,940
	2-G	4		Foster Family (Dep.) -Title IV-E Administration	\$ 1,275,519	\$ 12,839	\$ 1,288,358
				Total Adjustment Amount		\$ 31,280	
				To increase Federal Title IV-E Revenue \$31,280 to include 10 supplemental invoices not reported on the agency's originally submitted fiscal reports.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-348 Adjustments							
CY-348	12	A	6	Title IV-D Collections	\$ 510,160	\$ 465	\$ 510,625
				To increase Title IV-D Collections \$465 to properly report the total amount received.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-348	13	A	7	Title IV-D Collections for IV-E Children	\$ 23,761	\$ 53,888	\$ 77,649
				To increase Title IV-D Collections for IV-E Children \$53,888 to properly report the total amount received.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

DAUPHIN COUNTY CHILDREN AND YOUTH AGENCY  
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

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