



**LEHIGH 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
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EUGENE A. DePASQUALE
AUDITOR GENERAL

Thomas Muller, County Executive
Lehigh County Government Center
17 South Seventh Street
Allentown, PA 18101

Dear County Executive Muller:

We have examined the submitted fiscal forms CY-370, CY-370A, and CY-348, and the related financial records of the Lehigh 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 the fiscal year ended June 30, 2009, as certified by the County Officials, and submitted to the Department of Public Welfare (DPW).

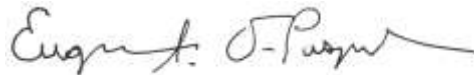
Preparation of these submitted fiscal forms and compliance with children, youth, and families regulations are the responsibility of the Lehigh County Children and Youth Agency management. Our engagement included testing of the County Children and Youth Agency's records and other procedures we considered necessary to enable us to ascertain and certify the financial information included on the attached 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 five adjustments to the Lehigh County Children and Youth Agency's submitted fiscal forms, as presented on page 7. We determined that, based upon the state participation rates, the \$155,529 increase in Expenditures, the \$121,500 increase in Non-Reimbursable Expenditures, and the \$9,042 increase in Revenue resulted in a net amount of \$31,238 due to the County.

The results of our engagement procedures, as presented in this report, were discussed with representatives of the Lehigh County Children and Youth Agency at an exit conference held on Monday, June 9, 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 Lehigh County Children and Youth Agency.

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale", with a long horizontal flourish extending to the right.

EUGENE A. DEPASQUALE
Auditor General

July 3, 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, 4th 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.

**LEHIGH 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	\$	21,285,240
Supplemental Act 148		_____
Total State Allocation		21,285,240
State Share (CY348) ²	\$	19,381,649
Less: Major Service Category Adjustment		0
Net State Share	\$	19,381,649
Less: Expenditures in Excess of the Approved State Allocation		0
Final Net State Share Payable ³	\$	19,381,649
Actual Act 148 Revenues Received ⁴		19,350,411
Net Amount Due County/(State) ⁵	\$	31,238

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.

LEHIGH 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	961,408	0	160,700	0	0	0	0	0	800,708	800,708	0
02. 90% REIMBURSEMENT	430,457	0	26,312	0	0	0	0	0	404,145	363,730	40,415
03. 80% REIMBURSEMENT	26,175,489	634,019	5,138,436	1,436,007	229,495	128,170	14,679	0	18,594,683	14,875,747	3,718,936
04. 60% REIMBURSEMENT	3,563,490	70,292	550,117	0	0	0	0	9,994	2,933,087	1,759,852	1,173,235
05. 50% REIMBURSEMENT	3,166,865	0	0	3,642	0	0	0	0	3,163,223	1,581,612	1,581,611
06. TOTAL NET CHILD WELFARE EXPEND.	34,297,709	704,311	5,875,565	1,439,649	229,495	128,170	14,679	9,994	25,895,846	19,381,649	6,514,197
YDC/YFC PLACEMENT COSTS											
07. 60% DPW PARTICIPATION	7,835,661	45,986							7,789,675	4,673,805	3,115,870
08. NON-REIMBURSABLE EXPENDITURES	121,500	0	0						121,500		121,500
09. TOTAL EXPENDITURES	42,254,870	750,297	5,875,565	1,439,649	229,495	128,170	14,679	9,994	33,807,021	24,055,454	9,751,567
10. IL Grant Funds Reported	116,476										
11. TOTAL HSDF used for Child Welfare	0										
12. TOTAL TITLE IV-D COLLECTIONS	345,202										
13. TITLE IV-D Collections for IV-E Children	25,135										
14. STATE ACT 148 - line 6	19,381,649										
15. STATE ACT 148 ALLOCATION	21,285,240										
16. ADJUSTED STATE SHARE (lower of 14 or 15)	19,381,649										
INVOICE											
AMENDED STATE SHARE (ACT 148)	19,381,649										
ACT 148 AMOUNT AS SUBMITTED	19,350,411										
ADJUSTMENT TO STATE SHARE	31,238										
Subsidized Permanent Legal Custodianship	Total Subsidies	Number of Days	Number of Children								
SPLC	195,612	11,223	41								

**LEHIGH 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
IN-HOME	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
1-A ADOPTION SERVICE	961,408	0	0	160,700	0	0	0	0	0	800,708	800,708	0
1-B ADOPTION ASSISTANCE	3,393,284	0	1,406,269	0	0	0	0	0	0	1,987,015	1,589,612	397,403
1-C COUNSELING - DEPENDENT	2,558,424	0	0	20,939	572,911	0	0	0	0	1,964,574	1,571,659	392,915
1-D COUNSELING - DELINQUENT	1,185,343	1,532	0	14	324,171	0	0	0	0	859,626	687,701	171,925
1-E DAY CARE	117,825	0	0	0	45,925	0	0	0	0	71,900	57,520	14,380
1-F DAY TREATMENT - DEPENDENT	39,548	0	0	0	0	0	0	0	0	39,548	31,638	7,910
1-G DAY TREATMENT - DELINQUENT	94,283	0	0	0	17,701	0	0	0	0	76,582	61,266	15,316
1-H HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-I INTAKE & REFERRAL	1,198,700	0	0	198,933	0	0	0	0	0	999,767	799,814	199,953
1-J LIFE SKILLS - DEPENDENT	132,749	0	0	0	22,225	0	0	0	0	110,524	88,419	22,105
1-K LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	3,402,097	0	0	378,804	453,074	0	0	0	0	2,570,219	2,056,175	514,044
1-M PROTECTIVE SERVICE - GENERAL	2,848,276	0	0	471,531	0	0	0	0	0	2,376,745	1,901,396	475,349
1-N SERVICE PLANNING	1,680,126	0	0	235,483	0	0	0	0	0	1,444,643	1,155,714	288,929
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	117,372	0	0	0	0	0	0	0	0	117,372	58,686	58,686
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	125,639	0	0	0	3,642	0	0	0	0	121,997	60,999	60,998
1-Q SUBTOTAL IN-HOME	17,855,074	1,532	1,406,269	1,466,404	1,439,649	0	0	0	0	13,541,220	10,921,307	2,619,913
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	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	141,044	0	0	0	0	0	0	0	0	141,079	112,863	28,216
2-C COMMUNITY RESIDENTIAL - DEPENDENT	661,842	78,207	65,494	35	0	0	0	0	0	518,106	414,485	103,621
2-D COMMUNITY RESIDENTIAL - DELINQUENT	1,078,431	53,836	90,151	35	0	0	0	0	0	934,409	747,527	186,882
2-E EMERGENCY SHELTER - DEPENDENT	354,261	0	26,310	2	0	0	0	0	0	327,949	295,154	32,795
2-F EMERGENCY SHELTER - DELINQUENT	76,196	0	0	0	0	0	0	0	0	76,196	68,576	7,620
2-G FOSTER FAMILY - DEPENDENT	6,934,570	482,123	1,019,358	1,058,018	0	229,495	128,170	14,679	0	4,002,727	3,202,182	800,545
2-H FOSTER FAMILY - DELINQUENT	147,879	8,188	3,207	7,092	0	0	0	0	0	129,392	103,514	25,878
2-I SUP. INDEPENDENT LIVING - DEPENDENT	500,166	10,133	166,075	17,033	0	0	0	0	0	306,925	245,540	61,385
2-J SUP. INDEPENDENT LIVING - DELINQUENT	60,902	0	0	0	0	0	0	0	0	60,902	48,722	12,180
2-K SUBTOTAL CBP	9,955,291	632,487	1,370,595	1,082,180	0	229,495	128,170	14,679	0	6,497,685	5,238,563	1,259,122
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	2,923,854	0	192,522	0	0	0	0	0	0	2,923,854	1,461,927	1,461,927
3-B RESIDENTIAL SERVICE - DEPENDENT	584,285	39,021	119,515	5	0	0	0	0	0	352,737	211,642	141,095
3-C RES. SERVICE - DELINQUENT (NON YDC/PHO)	1,504,444	29,363	119,515	0	0	0	0	0	0	1,355,566	813,340	542,226
3-D SECURE RES. SERVICE (EXCEPT YDC)	177,523	1,908	0	0	0	0	0	0	0	175,615	105,369	70,246
3-E YDC/YFC (NON SECURE) - Institutional	3,300,091	26,731	0	0	0	0	0	0	0	3,273,360	1,964,016	1,309,344
3-F YDC SECURE	4,535,570	19,255	0	0	0	0	0	0	0	4,516,315	2,709,789	1,806,526
3-G SUBTOTAL INSTITUTIONAL	13,025,767	116,278	312,037	5	0	0	0	0	0	12,597,447	7,266,083	5,331,364
4 ADMINISTRATION	1,297,238	0	0	238,075	0	0	0	0	9,994	1,049,169	629,501	419,668
5 TOTAL REVENUES	42,133,370	750,297	3,088,901	2,786,664	1,439,649	229,495	128,170	0	9,994	33,685,521	24,055,454	9,630,067

**LEHIGH COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009
AMENDED CX370
EXPENDITURE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE										12 Program Income related to all Non- Reimbursable	
	1 WAGES AND SALARIES	2 EMPLOYEE BENEFITS	3 SUBSIDIES	4 OPERATING	5 PURCHASED SERVICES	6 FIXED ASSETS	7 TOTAL EXPENDITURES	8 Children Served (by county)	9 Children Served (Purchased)	10 Non- Reimbursable Non PS/Sub.		11 Non-Reim. Purchased Serv/ Subsidies
IN-HOME												
1-A ADOPTION SERVICE	531,849	160,543		265,016	2,000	2,000	961,408	25	1	0	0	0
1-B ADOPTION ASSISTANCE	0	0	3,393,284	0	0	0	3,393,284	0	543	0	0	0
1-C COUNSELING - DEPENDENT	0	0	123,504	0	782	782	2,558,424	0	194	0	0	0
1-D COUNSELING - DELINQUENT	0	0	5,805	0	1,179,538	0	1,185,343	0	149	0	0	0
1-E DAY CARE	0	0	0	117,825	0	0	117,825	0	4	0	0	0
1-F DAY TREATMENT - DEPENDENT	0	0	0	0	39,548	0	39,548	0	3	0	0	0
1-G DAY TREATMENT - DELINQUENT	0	0	0	0	94,283	0	94,283	0	11	0	0	0
1-H HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-I INTAKE & REFERRAL	567,967	178,243	0	450,444	0	2,046	1,198,700	1,510	0	0	0	0
1-J LIFE SKILLS - DEPENDENT	0	0	0	0	132,749	0	132,749	0	11	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	1,327,463	413,505	0	538,639	1,117,317	5,173	3,402,097	298	64	0	0	0
1-M PROTECTIVE SERVICE - GENERAL	1,849,117	572,208	0	418,649	8,302	8,302	2,848,276	1,139	0	0	0	0
1-N SERVICE PLANNING	1,130,856	349,746	0	195,431	0	4,093	1,680,126	1,437	0	0	0	0
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	117,372	0	0	117,372	224	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	103,643	21,996	0	125,639	0	149	0	0	0
1-Q SUBTOTAL IN-HOME	5,407,252	1,674,245	3,393,284	2,218,503	5,139,394	22,396	17,855,074	29,379	0	0	0	0
												4,653
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	141,044	0	141,044	214	21	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	3,186	658,656	0	661,842	809	11	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	2,936	1,075,495	0	1,078,431	1,334	2	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	7,568	346,693	0	354,261	399	20	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	76,196	0	76,196	90	4	0	0	0
2-G FOSTER FAMILY - DEPENDENT	883,271	271,538	195,612	263,743	5,316,800	3,606	6,934,570	25,408	307	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	147,879	0	147,879	794	2	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	64,816	21,073	0	15,906	398,094	277	500,166	217	3	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	60,902	0	60,902	114	1	0	0	0
2-K SUBTOTAL CBP	948,087	292,611	195,612	293,339	8,221,759	3,883	9,955,291	29,379	371	0	0	0
												121,500
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	364	2,923,490	0	2,923,854	2,730	84	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	1,061	583,224	0	584,285	537	9	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	542	1,503,902	0	1,504,444	2,219	23	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	177,523	0	177,523	193	1	0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	0	0	0	0	3,300,091	0	3,300,091	2,809	14	0	0	0
3-F YDC SECURE	0	0	0	0	4,535,570	0	4,535,570	1,947	6	0	0	0
3-G SUBTOTAL INSTITUTIONAL	0	0	0	1,967	13,023,800	0	13,025,767	10,435	137	0	0	0
												0
4 ADMINISTRATION	370,366	128,049	0	919,132	0	1,191	1,418,738	0	0	0	0	0
												121,500
TOTAL EXPENDITURES	6,725,705	2,094,905	3,588,896	3,432,941	26,384,953	27,470	42,254,870	0	0	0	0	0
												863,684
												County Indirect Costs = \$

**LEHIGH 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	\$ 950,165	\$ 11,243	\$ 961,408
Adoption Assistance	3,393,284	0	3,393,284
Counseling	3,743,767	0	3,743,767
Day Care	117,825	0	117,825
Day Treatment	133,831	0	133,831
Homemaker Service	0	0	0
Intake and Referral	1,186,217	12,483	1,198,700
Life Skill	132,749	0	132,749
Protective Service - Child Abuse	3,373,138	28,959	3,402,097
Protective Service - General	2,808,202	40,074	2,848,276
Service Planning	1,655,632	24,494	1,680,126
Juvenile Act Proceedings	243,011	0	243,011
Alternative Treatment	141,044	0	141,044
Community Residential	1,740,273	0	1,740,273
Emergency Shelter	430,457	0	430,457
Foster Family	7,063,432	19,017	7,082,449
Supervised Independent Living	559,592	1,476	561,068
Juvenile Detention Service	2,923,854	0	2,923,854
Residential Service	2,088,729	0	2,088,729
Secure Residential Service (Except YDC)	177,523	0	177,523
YDC/YFC (Non-Secure) - Institutional	3,300,091	0	3,300,091
YDC Secure	4,535,570	0	4,535,570
Administration	<u>1,400,955</u>	<u>17,783</u>	<u>1,418,738</u>
Combined Total Expense	42,099,341	155,529	42,254,870
Less Non-reimbursables	<u>0</u>	<u>121,500</u>	<u>121,500</u>
Total Net Expense	<u>\$ 42,099,341</u>	<u>\$ 34,029</u>	<u>\$ 42,133,370</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 6,725,705	\$ 0	\$ 6,725,705
Employee Benefits	1,948,191	146,714	2,094,905
Subsidies	3,588,896	0	3,588,896
Operating	3,424,126	8,815	3,432,941
Purchased Services	26,384,953	0	26,384,953
Fixed Assets	<u>27,470</u>	<u>0</u>	<u>27,470</u>
Combined Total Expense	42,099,341	155,529	42,254,870
Less Non-Reimbursables	<u>0</u>	<u>121,500</u>	<u>121,500</u>
Total Net Expense	<u>\$ 42,099,341</u>	<u>\$ 34,029</u>	<u>\$ 42,133,370</u>

**LEHIGH 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)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	1-A	2	1	CY-370 Adjustments			
				Adoption Services - Employee Benefits	\$ 149,300	\$ 11,243	\$ 160,543
				Intake & Referral - Employee Benefits	\$ 165,760	\$ 12,483	\$ 178,243
				Prot. Services Child Abuse - Employee Benefits	\$ 384,546	\$ 28,959	\$ 413,505
				Prot. Services General - Employee Benefits	\$ 532,134	\$ 40,074	\$ 572,208
				Service Planning - Employee Benefits	\$ 325,252	\$ 24,494	\$ 349,746
				Foster Family (Dep.) - Employee Benefits	\$ 252,521	\$ 19,017	\$ 271,538
				Supervised Ind. Living - Employee Benefits	\$ 19,597	\$ 1,476	\$ 21,073
				Administration - Employee Benefits	\$ 119,081	\$ 8,968	\$ 128,049
				Total Adjustment Amount		\$ 146,714	
			To increase Retirement Employee Benefits \$146,714 to properly report the agency's allocation of the 2008-2009 fiscal year county pension contributions. Estimated, and not actual, rates were used in the county retirement calculation.				
			Title 55 PA Code, Chapter 3170.47(f)				
CY-370	4	4	2	Administration - Operating	\$ 910,317	\$ 8,815	\$ 919,132
				To increase Administration - Operating expenditures by \$8,815 to properly report indirect costs. The agency calculation of reimbursable indirect costs did not include Information Technology Grant revenue and indirect costs were under reported.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			
CY-370	4	10	3	Administration - Non-Reimbursable Non PS/Sub.	\$ -	\$ 121,500	\$ 121,500
				To claim non-reimbursable indirect costs of \$121,500 to properly report indirect costs that exceeded the 2% cost limitation.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			

LEHIGH 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	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370A	2-G	8	4	CY-370A Adjustments			
				Foster Family (Dep.) - Other Funding To reclassify \$14,679 of Title IV-E funding as Other Funds due to a Title IV-E invoice being processed against state funds as a result of the claim exceeding the two year limit for federal grants. Title 55 PA Code, Chapter 3170.95(a)(b) OCYF Bulletin 3140-08-01	\$ -	\$ 14,679	\$ 14,679
CY-370A	2-G	3	5	Foster Family (Dep.) - Title IV-E Maintenance	\$ 1,000,152	\$ 19,206	\$ 1,019,358
				Foster Family (Dep.) - Title IV-E Administration	\$ 1,068,182	\$ (10,164)	\$ 1,058,018
				Total Adjustment Amount		\$ 9,042	
	2-G	4		To increase Title IV-E revenue by \$9,042 to include 14 supplemental invoices not reported on the agency's originally submitted fiscal reports. Title 55 PA Code, Chapter 3170.95(a)(b)			

LEHIGH COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009
STATUS OF PRIOR AUDIT FINDING AND RECOMMENDATION

STATUS OF PRIOR AUDIT FINDING FOR FISCAL YEAR JULY 1, 2006 TO JUNE 30, 2007

Finding – Lehigh County Children and Youth Services Did Not Document its Annual Physical Inventory of Fixed Assets

The County Children and Youth Agency complied with this Finding by documenting the annual physical inventory. The agency began this process during the 2008-2009 fiscal year.

LEHIGH COUNTY CHILDREN AND YOUTH AGENCY
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

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Commonwealth of Pennsylvania

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Department of Public Welfare

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