

AMENDED FISCAL REPORTS
For Fiscal Years:

July 1, 2008 to June 30, 2009

And

July 1, 2009 to June 30, 2010

Wayne County
Children and Youth Agency

May 2015



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

The Commissioners of Wayne County
Wayne County Courthouse
925 Court Street
Honesdale, PA 18431

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 Wayne 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 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 the 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 Wayne 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 four adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by decreasing agency expenditures by \$5,831, decreasing non-reimbursable expenditures by \$1,102 and reclassifying \$11,831 of revenue and, based on the application of the state participation rates, resulted in an amount due to the state totaling \$3,952. All four adjustments are 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 two adjustments being made to the agency's submitted fiscal reports. Both adjustments in total impacted the agency's Final Net State Share by increasing agency expenditures by \$56,107 and by decreasing non-reimbursable expenditures by \$10,599 and, based on the application of the state participation rates, resulted in an amount due to the county totaling \$12,956. Both adjustments are 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 one of the two findings included in our prior released audit report; regarding the second finding, while we found that the agency failed to comply with our recommendation, we decided not to reissue this finding due to changes implemented by DHS that negatively impacted the agency's ability to implement our recommendation. These issues are detailed on page 17 in Section Three of this report.

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on April 10, 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 Wayne County Children and Youth Agency.

Sincerely,



Eugene A. DePasquale
Auditor General

May 1, 2015

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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

**WAYNE 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		\$	2,647,537
Supplemental Act 148			<u>0</u>
Total State Allocation			2,647,537
State Share (CY348) ²	\$		2,402,227
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	2,402,227
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	2,402,227
Actual Act 148 Revenues Received ⁴			<u>2,406,179</u>
Net Amount Due County/(State) ⁵		\$	<u><u>(3,952)</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.

WAYNE 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	PROGRAM	TITLE	TANF	TITLE	TITLE	OTHER	MEDICAL	NET	STATE	LOCAL
	TOTAL	INCOME	IV-E		XX	IV-B	FUNDING	ASSISTANCE	TOTAL	ACT 148	SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	19,015	0	2,523	0	0	0	0	0	16,492	16,492	0
02. 90% REIMBURSEMENT	19,219	1,060	1,543	810	0	0	0	0	15,806	14,225	1,581
03. 80% REIMBURSEMENT	2,855,832	68,596	495,420	84,277	47,549	0	0	0	2,159,990	1,727,993	431,997
04. 60% REIMBURSEMENT	1,346,987	51,056	107,237	0	0	157,148	0	1,976	1,029,570	617,742	411,828
05. 50% REIMBURSEMENT	51,550	0	0	0	0	0	0	0	51,550	25,775	25,775
06. TOTAL NET CHILD WELFARE EXPEND.	4,292,603	120,712	606,723	85,087	47,549	157,148	0	1,976	3,273,408	2,402,227	871,181
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	113,130	0							113,130	67,878	45,252
08. NON-REIMBURSABLE EXPENDITURES	96,315	0	0						96,315		96,315
09. TOTAL EXPENDITURES	4,502,048	120,712	606,723	85,087	47,549	157,148	0	1,976	3,482,853	2,470,105	1,012,748
10. IL Grant Funds Reported	26,390										
11. TOTAL HSDF used for Child Welfare	0										
12. TOTAL TITLE IV-D COLLECTIONS	89,899										
13. TITLE IV-D Collections for IV-E Children	17,365										
14. STATE ACT 148 - line 6	2,402,227										
15. STATE ACT 148 ALLOCATION	2,647,537										
16. ADJUSTED STATE SHARE (lower of 14 or 15)	2,402,227										
INVOICE											
AMENDED STATE SHARE (ACT 148)	2,402,227										
ACT 148 AMOUNT RECEIVED	2,406,179										
ADJUSTMENT TO STATE SHARE	(3,952)										

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	113,130	0							113,130	67,878	45,252

08. NON-REIMBURSABLE EXPENDITURES	96,315	0	0						96,315		96,315
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09. TOTAL EXPENDITURES	4,502,048	120,712	606,723	85,087	47,549	157,148	0	1,976	3,482,853	2,470,105	1,012,748
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10. IL Grant Funds Reported	26,390										
11. TOTAL HSDF used for Child Welfare	0										
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14. STATE ACT 148 - line 6	2,402,227										
15. STATE ACT 148 ALLOCATION	2,647,537										
16. ADJUSTED STATE SHARE (lower of 14 or 15)	2,402,227										
INVOICE											
AMENDED STATE SHARE (ACT 148)	2,402,227										
ACT 148 AMOUNT RECEIVED	2,406,179										
ADJUSTMENT TO STATE SHARE	(3,952)										

Subsidized Permanent Legal Custodianship SPLC	Total Subsidies	Number of Days	Number of Children
	32,475	1,299	4

WAYNE 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 FUNDING	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
I-A ADOPTION SERVICE	19,015	0	0	2,523	0	0	0	0	0	16,492	16,492	0
I-B ADOPTION ASSISTANCE	342,013	0	131,639	4,997	0	0	0	0	0	205,377	164,302	41,075
I-C COUNSELING - DEPENDENT	131,746	0	0	0	4	2,135	0	0	0	75,892	60,714	15,178
I-D COUNSELING - DELINQUENT	30,441	0	0	0	0	0	0	0	0	26,102	20,882	5,220
I-E DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
I-F DAY TREATMENT - DEPENDENT	17,102	0	0	0	12,674	0	0	0	0	4,428	3,542	886
I-G DAY TREATMENT - DELINQUENT	38,016	0	0	0	13,549	0	0	0	0	24,467	19,574	4,893
I-H HOME/MAKER SERVICE	178,262	0	0	23,758	0	0	0	0	0	154,504	123,603	30,901
I-I INTAKE & REFERRAL	413,117	2,250	0	54,397	0	0	0	0	0	356,470	285,176	71,294
I-J LIFE SKILLS - DEPENDENT	0	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	0
I-L PROTECTIVE SERVICE - CHILD ABUSE	232,019	0	0	29,820	0	0	0	0	0	202,199	161,759	40,440
I-M PROTECTIVE SERVICE - GENERAL	594,568	0	0	74,883	0	0	0	0	0	519,685	415,748	103,937
I-N SERVICE PLANNING	90,264	0	0	12,047	0	0	0	0	0	78,217	62,574	15,643
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-Q SUBTOTAL IN-HOME	2,086,563	2,250	131,639	202,429	84,277	2,135	0	0	0	1,663,833	1,334,366	329,467
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	167,373	6,604	30,825	2	0	45,414	0	0	0	84,438	67,550	16,888
2-D COMMUNITY RESIDENTIAL - DELINQUENT	87,129	8,589	0	0	0	0	0	0	0	78,540	62,832	15,708
2-E EMERGENCY SHELTER - DEPENDENT	19,219	1,060	1,543	0	810	0	0	0	0	15,806	14,225	1,581
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	502,667	38,490	61,264	57,225	0	0	0	0	0	345,688	276,550	69,138
2-H FOSTER FAMILY - DELINQUENT	4,725	449	0	0	0	0	0	0	0	4,276	3,421	855
2-I SUP. INDEPENDENT LIVING - DEPENDENT	26,390	11,831	14,559	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	293	0	0	0	0	0	0	0	(234)	(234)	(59)
2-K SUBTOTAL CBP	807,503	67,406	108,191	57,227	810	45,414	0	0	0	528,455	424,344	104,111
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	51,550	0	0	0	0	0	0	0	0	51,550	25,775	25,775
3-B RESIDENTIAL SERVICE - DEPENDENT	149,416	20,856	2,580	0	0	0	0	0	0	125,980	75,588	50,392
3-C RES. SERVICE - DELINQUENT (NON YDC/YTC)	500,440	26,372	49,997	0	0	157,148	0	0	0	266,923	160,154	106,769
3-D SECURE RES. SERVICE (EXCEPT YDC)	277,851	3,828	0	0	0	0	0	0	0	274,023	164,414	109,609
3-E YDC/YTC (NON-SECURE)-Institutional	0	0	0	0	0	0	0	0	0	0	0	0
3-F YDC SECURE	113,130	0	0	0	0	0	0	0	0	113,130	67,878	45,252
3-G SUBTOTAL INSTITUTIONAL	1,092,387	51,056	52,577	0	0	157,148	0	0	0	831,606	493,809	337,797
4 ADMINISTRATION	419,280	0	0	54,660	0	0	0	0	1,976	362,644	217,586	145,058
TOTAL REVENUES	4,405,733	120,712	292,407	314,316	85,087	47,549	157,148	0	1,976	3,386,538	2,470,105	916,433

WAYNE 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										7 TOTAL EXPENDITURES	8 Children Served (by county)	9 Children Served (Purchased)	10 Non- Reimbursable Non PS/Sub.	11 Non-Reim. Purchased Serv/ Subsides	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												
IN-HOME																		
I-A ADOPTION SERVICE	12,004	4,735		2,193	22	41				19,015	13	1						
I-B ADOPTION ASSISTANCE	7,092	2,312	331,154	1,414		41				342,013	0	42						
I-C COUNSELING - DEPENDENT	0	0		27	131,719	0				131,746	0	100						
I-D COUNSELING - DELINQUENT	0	0			30,441	0				30,441	0	16						
I-E DAY CARE	0	0			0	0				0	0	0						
I-F DAY TREATMENT - DEPENDENT	0	0			17,102	0				17,102	0	5						
I-G DAY TREATMENT - DELINQUENT	0	0			38,016	0				38,016	0	9						
I-H HOME/MAKER SERVICE	113,129	46,934		20,258	0	495				180,816	131	0	2,554					
I-I INTAKE & REFERRAL	271,137	102,268		36,944	1,304	1,464				413,117	2,006	9						
I-J LIFE SKILLS - DEPENDENT	0	0			0	0				0	0	0						
I-K LIFE SKILLS - DELINQUENT	0	0			0	0				0	0	0						
I-L PROTECTIVE SERVICE - CHILD ABUSE	146,644	48,714		28,450	7,699	512				232,019	13	16						
I-M PROTECTIVE SERVICE - GENERAL	362,004	141,604		58,038	31,486	1,436				594,568	337	14						
I-N SERVICE PLANNING	58,968	22,152		8,867	0	277				90,264	196	0						
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT					0					0	0	0						
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT					0					0	0	0						
I-Q SUBTOTAL IN-HOME	970,978	368,739	331,154	156,191	257,789	4,266				2,089,117			2,554					
	Number of Children receiving only NON-PURCHASED IN-HOME Services																2,634	
COMMUNITY BASED PLACEMENT																		
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0	0	0				0	0	0						
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0	0				0	0	0						
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0		10	167,363	0				167,373	975	7						
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0		631	86,498	0				87,129	460	3						
2-E EMERGENCY SHELTER - DEPENDENT	0	0		2,928	16,291	0				19,219	446	21						
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0	0				0	0	0						
2-G FOSTER FAMILY - DEPENDENT	105,891	36,666	32,475	35,907	291,245	483				502,667	8,378	39						
2-H FOSTER FAMILY - DELINQUENT	0	0		0	4,725	0				4,725	25	2						
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0	26,390	0				26,390	189	18						
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	0	0				0	0	0						
2-K SUBTOTAL CBP	105,891	36,666	32,475	39,476	592,512	483				807,503	10,673	90						
INSTITUTIONAL PLACEMENT																		
3-A JUVENILE DETENTION SERVICE	0	0			55,811	0				55,811	221	12						
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0		5,118	144,298	0				149,416	688	7						
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		3,386	497,054	0				500,440	2,939	20						
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0			277,851	0				277,851	1,087	6						
3-E YDC/YFC (NON-SECURE)-Institutional	0	0			0	0				0	0	0						
3-F YDC SECURE	0	0			113,130	0				113,130	270	1						
3-G SUBTOTAL INSTITUTIONAL	0	0	0	8,504	1,088,144	0				1,096,648	5,205	46						
4 ADMINISTRATION	223,762	59,058	0	217,177	7,939	844				508,780			89,500					
5 TOTAL EXPENDITURES	1,300,631	464,463	363,629	421,348	1,946,384	5,593				4,502,048			92,054	4,261				
	County Indirect Costs = \$																	

**WAYNE 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	\$ 19,037	\$ (22)	\$ 19,015
Adoption Assistance	342,024	(11)	342,013
Counseling	162,187	0	162,187
Day Care	0	0	0
Day Treatment	55,118	0	55,118
Homemaker Service	181,035	(219)	180,816
Intake and Referral	413,741	(624)	413,117
Life Skills	0	0	0
Protective Service - Child Abuse	232,246	(227)	232,019
Protective Service - General	598,271	(3,703)	594,568
Service Planning	90,843	(579)	90,264
Juvenile Act Proceedings	0	0	0
Alternative Treatment	0	0	0
Community Residential	254,502	0	254,502
Emergency Shelter	19,219	0	19,219
Foster Family	507,563	(171)	507,392
Supervised Independent Living	26,390	0	26,390
Juvenile Detention Service	55,811	0	55,811
Residential Service	649,856	0	649,856
Secure Residential Service (Except YDC)	277,851	0	277,851
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	113,130	0	113,130
Administration	509,055	(275)	508,780
Combined Total Expense	<u>4,507,879</u>	<u>(5,831)</u>	<u>4,502,048</u>
Less Non-reimbursables	<u>97,417</u>	<u>(1,102)</u>	<u>96,315</u>
Total Net Expense	<u>\$ 4,410,462</u>	<u>\$ (4,729)</u>	<u>\$ 4,405,733</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,303,872	\$ (3,241)	\$ 1,300,631
Employee Benefits	467,053	(2,590)	464,463
Subsidies	363,629	0	363,629
Operating	421,348	0	421,348
Purchased Services	1,946,384	0	1,946,384
Fixed Assets	5,593	0	5,593
Combined Total Expense	<u>4,507,879</u>	<u>(5,831)</u>	<u>4,502,048</u>
Less Non-reimbursables	<u>97,417</u>	<u>(1,102)</u>	<u>96,315</u>
Total Net Expense	<u>\$ 4,410,462</u>	<u>\$ (4,729)</u>	<u>\$ 4,405,733</u>

**WAYNE 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	4	10	1	CY-370 Adjustment				
				Administration - Non-Reimbursable Non PS/Sub. To decrease Non-Reimbursable Expenditures by \$1,102 to properly report the amount of Indirect Costs that exceed the two percent cost limitation. Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12	\$ 90,602	\$ (1,102)	\$ 89,500	
CY-370	1-A	2	2	Adoption Service - Employee Benefits	\$ 4,777	\$ (22)	\$ 4,755	
	1-B	2		Adoption Assistance - Employee Benefits	\$ 2,323	\$ (11)	\$ 2,312	
	1-H	2		Homemaker Service - Employee Benefits	\$ 47,153	\$ (219)	\$ 46,934	
	1-I	2		Intake & Referral - Employee Benefits	\$ 102,762	\$ (477)	\$ 102,285	
	1-L	2		Protective Services Child Abuse - Employee Benefits	\$ 48,941	\$ (227)	\$ 48,714	
	1-M	2		Protective Services General - Employee Benefits	\$ 142,617	\$ (661)	\$ 141,956	
	1-N	2		Service Planning - Employee Benefits	\$ 22,310	\$ (103)	\$ 22,207	
	2-G	2		Foster Family (Dep.) - Employee Benefits	\$ 36,837	\$ (171)	\$ 36,666	
	4	2		Administration - Employee Benefits	\$ 59,333	\$ (275)	\$ 59,058	
					Total Adjustment Amount		\$ (2,166)	
			To decrease retirement Employee Benefits \$2,166 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 agency calculation. Title 55 PA Code, Chapter 3170.47(f) Administrative Bulletin 99-93-08					
CY-370	1-I	1	3	Intake & Referral - Wages & Salaries	\$ 271,267	\$ (130)	\$ 271,137	
	1-M	1		Protective Services General - Wages & Salaries	\$ 364,694	\$ (2,690)	\$ 362,004	
	1-N	1		Service Planning - Wages & Salaries	\$ 59,389	\$ (421)	\$ 58,968	
	1-I	2		Intake & Referral - Employee Benefits	\$ 102,285	\$ (17)	\$ 102,268	
	1-M	2		Protective Services General - Employee Benefits	\$ 141,956	\$ (352)	\$ 141,604	
	1-N	2		Service Planning - Employee Benefits	\$ 22,207	\$ (55)	\$ 22,152	
					Total Adjustment Amount		\$ (3,665)	
					To decrease expenditures by \$3,665 to eliminate \$3,241 of salaries and \$424 of employee benefits paid to an employee which transferred to another County Department in January 2009, but the employee's salary and benefits, through March 2009, were reported on the agency's Expenditure Report. Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370A	2-I	3	4	CY-370A Adjustment				
				Supervised Ind. Living (Dep.) - Title IV-E Maintenance	\$ 26,390	\$ (11,831)	\$ 14,559	
				Supervised Ind. Living (Dep.) - Program Income	\$ -	\$ 11,831	\$ 11,831	
				To reclassify \$11,831 of Supervised Independent Living (SIL) Grant revenue from Title IV-E Maintenance to SIL Program Income. Title 55 PA Code, Chapter 3170.95(a)(b) OCYF Bulletin 3140-06-06				

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2009 to JUNE 30, 2010

**WAYNE 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	\$	2,427,675
Supplemental Act 148		<u>0</u>
Total State Allocation		2,427,675
State Share (CY348) ²	\$	2,464,707
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	2,464,707
Less: Expenditures in Excess of the Approved State Allocation		<u>37,032</u>
Final Net State Share Payable ³	\$	2,427,675
Actual Act 148 Revenues Received ⁴		<u>2,414,719</u>
Net Amount Due County/(State) ⁵	\$	<u><u>12,956</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 Because our adjustments resulted in the Children and Youth Agency's expenditures exceeding its Total State Act 148 Allocation by \$37,032, as detailed on page 10, the net amount due to the County is \$12,956. While our adjustments resulted in a net increase in agency expenditures of \$49,988, as detailed on page 11 of this report, the agency is prohibited from receiving state reimbursement that exceeds its Total State Act 148 Allocation.

WAYNE 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	19,203	0	2,369	0	0	0	0	0	16,834	16,834	0
02. 90% REIMBURSEMENT	18,969	0	1,238	11,784	0	0	0	0	5,947	5,352	595
03. 80% REIMBURSEMENT	2,937,822	56,917	512,999	73,303	47,549	0	0	0	2,247,054	1,797,644	449,410
04. 60% REIMBURSEMENT	1,313,721	53,025	61,223	0	0	157,148	0	3,480	1,038,845	623,307	415,538
05. 50% REIMBURSEMENT	43,139	0	0	0	0	0	0	0	43,139	21,570	21,569
06. TOTAL NET CHILD WELFARE EXPEND.	4,332,854	109,942	577,829	85,087	47,549	157,148	0	3,480	3,351,819	2,464,707	887,112
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	36,852	0							36,852	22,111	14,741
08. NON-REIMBURSABLE EXPENDITURES	113,292	0	0						113,292		113,292
09. TOTAL EXPENDITURES	4,482,998	109,942	577,829	85,087	47,549	157,148	0	3,480	3,501,963	2,486,818	1,015,145
10. IL Grant Funds Reported	0										
11. TOTAL HSDF used for Child Welfare	0										
12. TOTAL TITLE IV-D COLLECTIONS	90,390										
13. TITLE IV-D Collections for IV-E Children	20,308										
14. STATE ACT 148 - line 6	2,464,707										
15. STATE ACT 148 ALLOCATION	2,427,675										
16. ADJUSTED STATE SHARE (lower of 14 or 15)	2,427,675										
INVOICE											
AMENDED STATE SHARE (ACT 148)	2,464,707										
ACT 148 AMOUNT RECEIVED	2,414,719										
ADJUSTMENT TO STATE SHARE	49,988										

Subsidized Permanent Legal Custodianship	27,375	Number of Days	1,095	Number of Children	3
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WAYNE 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	19,203	0		2,369	0					16,834	139,354	34,838
1-B ADOPTION ASSISTANCE	304,632	0	129,513	927						174,192	52,829	13,207
1-C COUNSELING - DEPENDENT	113,364	0			43,663	3,665				66,036	15,429	3,857
1-D COUNSELING - DELINQUENT	30,335	0			11,049					19,286	0	0
1-E DAY CARE	0	0			0					0	0	0
1-F DAY TREATMENT - DEPENDENT	0	0			0					0	0	0
1-G DAY TREATMENT - DELINQUENT	64,054	0			18,591					45,463	36,370	9,093
1-H HOMEMAKER SERVICE	180,880	0		22,020	0					158,860	127,088	31,772
1-I INTAKE & REFERRAL	388,139	2,512		47,438	0					338,189	270,551	67,638
1-J LIFE SKILLS - DEPENDENT	0	0			0					0	0	0
1-K LIFE SKILLS - DELINQUENT	0	0			0					0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	306,211	0		36,119	0					270,092	216,074	54,018
1-M PROTECTIVE SERVICE - GENERAL	579,992	0		66,434	0					513,558	410,846	102,712
1-N SERVICE PLANNING	96,738	0		11,913	0					84,825	67,860	16,965
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	17,337	0			0					17,337	8,669	8,668
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0			0					0	0	0
1-Q SUBTOTAL IN-HOME	2,100,885	2,512	129,513	187,220	73,303	3,665	0	0	0	1,704,672	1,361,904	342,768
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0								0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0								0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	155,353	5,517	45,894	1		43,884				60,057	48,046	12,011
2-D COMMUNITY RESIDENTIAL - DELINQUENT	98,665	8,970	25,386							64,309	51,447	12,862
2-E EMERGENCY SHELTER - DEPENDENT	18,969	0	1,238		11,784					5,947	5,352	595
2-F EMERGENCY SHELTER - DELINQUENT	0	0			0					0	0	0
2-G FOSTER FAMILY - DEPENDENT	557,298	35,362	56,934	69,811						395,191	316,153	79,038
2-H FOSTER FAMILY - DELINQUENT	62,161	4,556	609							56,996	45,597	11,399
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0								0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0								0	0	0
2-K SUBTOTAL CBP	892,446	54,405	130,061	69,812	11,784	43,884	0	0	0	582,500	466,595	115,905
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	25,802	0								25,802	12,901	12,901
3-B RESIDENTIAL SERVICE - DEPENDENT	30,207	15,877	1,032							13,298	7,979	5,319
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	353,762	35,583	9,644				157,148			151,387	90,832	60,555
3-D SECURE RES. SERVICE (EXCEPT YDC)	517,311	1,565								515,746	309,448	206,298
3-E YDC/YFC (NON-SECURE)-Institutional	0	0								0	0	0
3-F YDC SECURE	36,852	0								36,852	22,111	14,741
3-G SUBTOTAL INSTITUTIONAL	963,934	53,025	10,676	0	0	0	157,148	0	0	743,085	443,271	299,814
4 ADMINISTRATION	412,441	0		50,547		0	0	3,480		358,414	215,048	143,366
TOTAL REVENUES	4,369,706	109,942	270,250	307,579	85,087	47,549	157,148	0	3,480	3,388,671	2,486,818	901,853

**WAYNE 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										Program Income related to all Non-Reimbursable	
	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-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
IN-HOME												
I-A ADOPTION SERVICE	11,435	5,873		1,811	0	84	19,203	8	0	0	0	0
I-B ADOPTION ASSISTANCE	4,765	2,062	297,057	748	0	0	304,632	0	37	0	0	0
I-C COUNSELING - DEPENDENT	0	0			113,364	0	113,364	0	42	0	0	0
I-D COUNSELING - DELINQUENT	0	0			30,335	0	30,335	0	11	0	0	0
I-E DAY CARE	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
I-G DAY TREATMENT - DELINQUENT	0	0			64,054	0	64,054	0	17	0	0	0
I-H HOME/MAKER SERVICE	107,867	56,423		18,469	0	924	183,683	136	0	2,803	0	0
I-I INTAKE & REFERRAL	235,329	108,573		42,016	8	2,213	388,139	1,494	1	0	0	0
I-J LIFE SKILLS - DEPENDENT	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
I-L PROTECTIVE SERVICE - CHILD ABUSE	181,076	80,800		31,937	11,306	1,092	306,211	4	33	0	0	0
I-M PROTECTIVE SERVICE - GENERAL	347,497	135,890		54,201	39,885	2,519	579,992	263	28	0	0	0
I-N SERVICE PLANNING	62,390	24,912		9,016	0	420	96,738	149	0	0	0	0
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT					17,337		17,337	0	21	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT					0		0	0	0	0	0	0
I-Q SUBTOTAL IN-HOME	950,359	414,533	297,057	158,198	276,289	7,252	2,103,688			2,803	0	0
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	0	0	0	509	154,844	0	155,353	840	10	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	302	98,363	0	98,665	576	3	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	3,288	15,681	0	18,969	234	12	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	131,771	66,152	27,375	33,904	297,181	924	557,307	7,557	31	0	9	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	62,161	0	62,161	508	2	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	131,771	66,152	27,375	38,003	628,230	924	892,455	9,715	58	0	9	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0			25,802	0	25,802	100	5	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0		2,157	85,820	0	87,977	455	5	0	57,770	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		90	353,672	0	353,762	2,186	16	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		1,610	517,301	0	518,911	1,943	7	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	36,852	0	36,852	83	1	0	0	0
3-G SUBTOTAL INSTITUTIONAL	0	0	0	3,857	1,017,847	0	1,021,704	4,767	34	0	57,770	0
4 ADMINISTRATION	214,588	67,268	0	180,112	2,595	588	465,151			52,710	0	0
5 TOTAL EXPENDITURES	1,296,718	547,953	324,432	380,170	1,924,961	8,764	4,482,998			55,513	57,779	0
				County Indirect Costs = \$	149,470							

**WAYNE 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	\$ 18,602	\$ 601	\$ 19,203
Adoption Assistance	304,421	211	304,632
Counseling	143,699	0	143,699
Day Care	0	0	0
Day Treatment	64,054	0	64,054
Homemaker Service	177,906	5,777	183,683
Intake and Referral	377,022	11,117	388,139
Life Skills	0	0	0
Protective Service - Child Abuse	297,938	8,273	306,211
Protective Service - General	566,077	13,915	579,992
Service Planning	94,187	2,551	96,738
Juvenile Act Proceedings	17,337	0	17,337
Alternative Treatment	0	0	0
Community Residential	254,018	0	254,018
Emergency Shelter	18,969	0	18,969
Foster Family	612,694	6,774	619,468
Supervised Independent Living	0	0	0
Juvenile Detention Service	25,802	0	25,802
Residential Service	441,739	0	441,739
Secure Residential Service (Except YDC)	517,311	0	517,311
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	36,852	0	36,852
Administration	458,263	6,888	465,151
Combined Total Expense	<u>4,426,891</u>	<u>56,107</u>	<u>4,482,998</u>
Less Non-reimbursables	<u>123,891</u>	<u>(10,599)</u>	<u>113,292</u>
Total Net Expense	<u>\$ 4,303,000</u>	<u>\$ 66,706</u>	<u>\$ 4,369,706</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,296,718	\$ 0	\$ 1,296,718
Employee Benefits	491,846	56,107	547,953
Subsidies	324,432	0	324,432
Operating	380,170	0	380,170
Purchased Services	1,924,961	0	1,924,961
Fixed Assets	8,764	0	8,764
Combined Total Expense	<u>4,426,891</u>	<u>56,107</u>	<u>4,482,998</u>
Less Non-reimbursables	<u>123,891</u>	<u>(10,599)</u>	<u>113,292</u>
Total Net Expense	<u>\$ 4,303,000</u>	<u>\$ 66,706</u>	<u>\$ 4,369,706</u>

**WAYNE 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	4	10	1	<p style="text-align: center;">CY-370 Adjustments</p> <p>Administration - Non-Reimbursable Non PS/Sub.</p> <p>To decrease Non-Reimbursable expenditures by \$10,599 to properly report the amount of Indirect Costs that exceed the two percent cost limitation.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>	\$ 63,309	\$ (10,599)	\$ 52,710
CY-370	1-A 1-B 1-H 1-I 1-L 1-M 1-N 2-G 4	2 2 2 2 2 2 2 2 2	2	<p>Adoption Service - Employee Benefits</p> <p>Adoption Assistance - Employee Benefits</p> <p>Homemaker Service - Employee Benefits</p> <p>Intake & Referral - Employee Benefits</p> <p>Protective Services Child Abuse - Employee Benefits</p> <p>Protective Services General - Employee Benefits</p> <p>Service Planning - Employee Benefits</p> <p>Foster Family (Dep.) - Employee Benefits</p> <p>Administration - Employee Benefits</p> <p>Total Adjustment Amount</p> <p>To increase retirement Employee Benefits by \$56,107 to properly report the agency's allocation of the 2009-2010 fiscal year county pension contributions. Estimated, and not actual, rates were used in the agency/county calculation.</p> <p>Title 55 PA Code, Chapter 3170.47(f) Administrative Bulletin 99-93-08</p>	<p>\$ 5,272</p> <p>\$ 1,851</p> <p>\$ 50,646</p> <p>\$ 97,456</p> <p>\$ 72,527</p> <p>\$ 121,975</p> <p>\$ 22,361</p> <p>\$ 59,378</p> <p>\$ 60,380</p>	<p>\$ 601</p> <p>\$ 211</p> <p>\$ 5,777</p> <p>\$ 11,117</p> <p>\$ 8,273</p> <p>\$ 13,915</p> <p>\$ 2,551</p> <p>\$ 6,774</p> <p>\$ 6,888</p> <p>\$ 56,107</p>	<p>\$ 5,873</p> <p>\$ 2,062</p> <p>\$ 56,423</p> <p>\$ 108,573</p> <p>\$ 80,800</p> <p>\$ 135,890</p> <p>\$ 24,912</p> <p>\$ 66,152</p> <p>\$ 67,268</p>

SECTION 3

STATUS OF PRIOR ENGAGEMENT FINDINGS AND RECOMMENDATIONS

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

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

Finding No. 1 – Wayne County Children and Youth Services does not perform a reconciliation of agency records to county records.

During our current engagement scope period, we found that the County Children and Youth Agency implemented a quarterly documented reconciliation of agency and county records. The agency began this process during the 2007-2008 fiscal year. Therefore, we concluded that the agency implemented appropriate corrective action to address our prior engagement finding.

Finding No. 2 – Wayne County Children and Youth Services did not file its quarterly fiscal reports on time.

While the Wayne County Children and Youth Agency did not file all quarterly reports with the State Department of Human Services (DHS) in a timely manner, this finding will not be repeated due to DHS implementing significant changes to the child welfare reporting system which caused unavoidable delays.

WAYNE 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 & Payments Section
Division of Financial Policy & Operations
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Mr. David Bryan, CPA, CGMA
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Audit Specialist
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Wayne County Children & Youth Agency

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Wayne County

Mr. Michael Burns, CPA
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