AMENDED FISCAL REPORTS
For Fiscal Years:

July 1, 2008 to June 30, 2009
And
July 1, 2009 to June 30, 2010

Cambria County
Children and Youth Agency

February 2016

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 Cambria County
Cambria County Courthouse
200 South Center Street
Ebensburg, PA 15931

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 Cambria 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 1976, 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 Cambria 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 six 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 $304,733 and increasing revenue by $10,657. Based on the application of the state participation rates, these six adjustments impacted the agency's Final Net State Share Payable by resulting in an amount due to the state totaling $213,614. All six 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. These adjustments in total impacted the agency's Final Net State Share by decreasing agency expenditures by $532,619. Based on the application of the state participation rates, these two adjustments impacted the agency's Final Net State Share Payable by resulting in an amount due to the state totaling $426,095. 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 11.

In addition, we found that the agency failed to implement the recommendation included in our prior released engagement report for the prior engagement finding listed below. Additional details are provided in Section 3 of this report, beginning on page 18.

Prior Engagement Finding – Cambria County Children and Youth Agency Failed to Obtain Written Approval from the Department of Human Services Prior to Contracting with a Member of Their Own Staff to Serve as a Kinship Care Foster Parent

Finally, we identified the following areas of non-compliance during the conduct of our current engagement, as detailed in Section 4 of this report, beginning on page 20:

Finding No. 1 – Noncompliance – Cambria County Children and Youth Agency (agency) Failed to Obtain Written Approval from the Department of Human Services (DHS) – Office of Children, Youth and Families (OCYF) Regional Office Prior to Contracting With a Member of Their Own Staff to Serve as a Kinship Care Foster Parent

Finding No. 2 – Cambria County Children and Youth Agency Failed to Execute Purchase of Service Agreements with Multiple Providers

The results of our engagement procedures, as presented in this report, were discussed with County representatives, agency management, independent auditors, and a Commonwealth DHS representative (via conference call) at an exit conference held on January 21, 2016.

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 the Commonwealth's General Rules of Administrative Practice and Procedure, 1 Pa. Code § 31.1 *et seq.*, you will be afforded the opportunity by Commonwealth DHS to appeal its settlement process decision.

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

Sincerely,

January 26, 2016

Eugene A. DePasquale
Auditor General

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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 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

CAMBRIA COUNTY 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]		$ 5,644,078
Supplemental Act 148		0
Total State Allocation		5,644,078
State Share (CY348)[2]	$ 4,671,216	
Less: Major Service Category Adjustment	0	
Net State Share		$ 4,671,216
Less: Expenditures in Excess of the Approved State Allocation		0
Final Net State Share Payable[3]		$ 4,671,216
Actual Act 148 Revenues Received[4]		4,884,830
Net Amount Due County/(State)[5]		$ (213,614)

[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.

CAMBRIA COUNTY 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	196,873	150	36,760	0	0	0	0	0	159,963	159,963	0
02. 90% REIMBURSEMENT	292,384	569	17,167	6,825	1,911	0	0	0	265,912	239,321	26,591
03. 80% REIMBURSEMENT	7,999,149	133,659	2,316,551	567,378	116,923	36,557	0	0	4,828,081	3,862,464	965,617
04. 60% REIMBURSEMENT	480,808	8,138	151,039	0	12,318	19,052	0	3,299	286,962	172,177	114,785
05. 50% REIMBURSEMENT	484,801	1,490	8,730	0	0	0	0	0	474,581	237,291	237,290
06. TOTAL NET CHILD WELFARE EXPEND.	9,454,015	144,006	2,530,247	574,203	131,152	55,609	0	3,299	6,015,499	4,671,216	1,344,283
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	47,827	0	0						47,827		47,827
09. TOTAL EXPENDITURES	9,501,842	144,006	2,530,247	574,203	131,152	55,609	0	3,299	6,063,326	4,671,216	1,392,110

10. IL Grant Funds Reported	90,255
11. TOTAL HSDF used for Child Welfare	27,149
12. TOTAL TITLE IV-D COLLECTIONS	110,038
13. TITLE IV-D Collections for IV-E Children	43,972
14. STATE ACT 148 - line 6	4,671,216
15. STATE ACT 148 ALLOCATION	5,644,078
16. ADJUSTED STATE SHARE (lower of 14 or 15)	4,671,216

INVOICE	
AMENDED STATE SHARE (ACT 148)	4,671,216
ACT 148 AMOUNT RECEIVED	4,884,830
ADJUSTMENT TO STATE SHARE	(213,614)

Subsidized Permanent Legal Custodianship	Total Subsidies	Number of Days	Number of Children
SPLC	280,673	12,170	40

CAMBRIA COUNTY 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	196,873	150		36,760	0		0	0	0	159,963	159,963	0
1-B	ADOPTION ASSISTANCE	1,320,138	0	668,610	0			0		0	651,528	521,222	130,306
1-C	COUNSELING - DEPENDENT	477,161	0		34,694	295,010	0	0	0	0	147,457	117,966	29,491
1-D	COUNSELING - DELINQUENT	1,095	0		0	50,521	0	0	0	0	(49,426)	(39,541)	(9,885)
1-E	DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-F	DAY TREATMENT - DEPENDENT	38,633	0		0	29,250	0	0	0	0	9,383	7,506	1,877
1-G	DAY TREATMENT - DELINQUENT	29,090	0		0	24,703	0	0	0	0	4,387	3,510	877
1-H	HOMEMAKER SERVICE	87,124	0		(67)	66,110	0	0	0	0	21,081	16,865	4,216
1-I	INTAKE & REFERRAL	86,899	0		17,259	0	0	0	0	0	69,640	55,712	13,928
1-J	LIFE SKILLS - DEPENDENT	750	0		0	750	0	0	0	0	0	0	0
1-K	LIFE SKILLS - DELINQUENT	105,098	0		0	101,034	0	0	0	0	4,064	3,251	813
1-L	PROTECTIVE SERVICE - CHILD ABUSE	419,412	2,400		80,756	0	0		0	0	336,256	269,005	67,251
1-M	PROTECTIVE SERVICE - GENERAL	1,735,834	500		328,109	0	0		0	0	1,407,225	1,125,780	281,445
1-N	SERVICE PLANNING	108,190	0		21,426	0	0	0	0	0	86,764	69,411	17,353
1-O	JUVENILE ACT PROCEEDINGS - DEPENDENT	116,619	0		6,238	0		0	0	0	110,381	55,191	55,190
1-P	JUVENILE ACT PROCEEDINGS - DELINQUENT	56,622	0		2,492	0		0	0	0	54,130	27,065	27,065
1-Q	**SUBTOTAL IN-HOME**	4,779,538	3,050	668,610	527,667	567,378	0	0	0	0	3,012,833	2,392,906	619,927

	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
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0		0	0		0	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	1,550,215	23,631	508,708	27,558		96,327	36,557		0	857,434	685,947	171,487
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	30,988	3,930	1,759	0		0	0		0	25,299	20,239	5,060
2-E	EMERGENCY SHELTER - DEPENDENT	86,564	165	13,393	3,770	3,325	1,310	0	0	0	64,601	58,141	6,460
2-F	EMERGENCY SHELTER - DELINQUENT	205,820	404	0	4	3,500	601	0	0	0	201,311	181,180	20,131
2-G	FOSTER FAMILY - DEPENDENT	1,861,616	102,170	310,337	211,152		20,596	0	0	0	1,217,361	973,889	243,472
2-H	FOSTER FAMILY - DELINQUENT	12,407	0	907	0		0	0		0	11,500	9,200	2,300
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	134,499	1,028	100,175	5,168		0	0		0	28,128	22,502	5,626
2-J	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0		0	0		0	0	0	0
2-K	**SUBTOTAL CBP**	3,882,109	131,328	935,279	247,652	6,825	118,834	36,557	0	0	2,405,634	1,951,098	454,536

	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	311,560	1,490						0	0	310,070	155,035	155,035
3-B	RESIDENTIAL SERVICE - DEPENDENT	176,864	4,200	67,233	7,137		5,648	0		0	92,646	55,588	37,058
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	117,858	3,619	40,040	0		6,670	19,052		0	48,477	29,086	19,391
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0							0	0	0	0
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**	606,282	9,309	107,273	7,137	0	12,318	19,052	0	0	451,193	239,709	211,484

4	**ADMINISTRATION**	186,086	319		36,629		0	0		3,299	145,839	87,503	58,336

5	**TOTAL REVENUES**	9,454,015	144,006	1,711,162	819,085	574,203	131,152	55,609	0	3,299	6,015,499	4,671,216	1,344,283

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

MAJOR SERVICE CATEGORIES & COST CENTERS		OBJECTS OF EXPENDITURE											
		1	2	3	4	5	6	7	8	9	10	11	12
	IN-HOME	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
1-A	ADOPTION SERVICE	111,549	32,812		38,370	11,250	4,895	198,876	2	4	2,003	0	0
1-B	ADOPTION ASSISTANCE	0	0	1,320,138	0	0	0	1,320,138	0	686	0	0	0
1-C	COUNSELING - DEPENDENT	107,915	33,179		31,144	302,031	4,895	479,164	127	341	2,003	0	0
1-D	COUNSELING - DELINQUENT	0	0		0	1,095	0	1,095	0	26	0	0	0
1-E	DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-F	DAY TREATMENT - DEPENDENT	0	0		0	38,633	0	38,633	0	15	0	0	0
1-G	DAY TREATMENT - DELINQUENT	0	0		0	29,090	0	29,090	0	95	0	0	0
1-H	HOMEMAKER SERVICE	0	0		0	87,464	0	87,464	0	163	340	0	0
1-I	INTAKE & REFERRAL	51,441	14,898		18,485	0	2,937	87,761	3,321	0	862	0	0
1-J	LIFE SKILLS - DEPENDENT	0	0		0	750	0	750	0	2	0	0	0
1-K	LIFE SKILLS - DELINQUENT	0	0		0	105,098	0	105,098	0	65	0	0	0
1-L	PROTECTIVE SERVICE - CHILD ABUSE	218,304	66,048		117,874	11,402	9,790	423,418	373	2,228	4,006	0	0
1-M	PROTECTIVE SERVICE - GENERAL	1,049,425	294,092		371,161	0	48,950	1,763,628	3,216	0	27,794	0	0
1-N	SERVICE PLANNING	69,067	18,254		19,134	0	2,937	109,392	4,642	0	1,202	0	0
1-O	JUVENILE ACT PROCEEDINGS - DEPENDENT				18,887	97,732		116,619	0	326	0	0	0
1-P	JUVENILE ACT PROCEEDINGS - DELINQUENT				6,928	49,694		56,622	0	53	0	0	0
1-Q	**SUBTOTAL IN-HOME**	1,607,701	459,283	1,320,138	621,983	734,239	74,404	4,817,748			38,210	0	0
								Number of Children receiving **only** NON-PURCHASED IN-Home Services					5,071
	COMMUNITY BASED PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS\Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
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	86,846	24,520	0	30,177	1,406,360	3,915	1,551,818	8,223	123	1,603	0	0
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	30,988	0	30,988	192	14	0	0	0
2-E	EMERGENCY SHELTER - DEPENDENT	9,271	2,627	0	8,342	65,746	979	86,965	759	53	401	0	0
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	20	205,800	0	205,820	1,176	84	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	344,278	95,757	280,673	178,927	953,306	14,685	1,867,626	24,672	336	6,010	0	0
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0	12,407	0	12,407	432	6	0	0	0
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	15,255	4,078	0	6,286	108,302	979	134,900	1,545	134	401	0	0
2-J	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K	**SUBTOTAL CBP**	455,650	126,982	280,673	223,752	2,782,909	20,558	3,890,524	36,999	750	8,415	0	0
	INSTITUTIONAL PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS\Sub.	Non-Reim. Purchased Serv/ Subsidies	Non-Reim. Program Income
3-A	JUVENILE DETENTION SERVICE	0	0		20	311,540	0	311,560	1,684	101	0	0	0
3-B	RESIDENTIAL SERVICE - DEPENDENT	23,068	6,213		6,690	140,315	979	177,265	767	14	401	0	0
3-C	RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		531	117,327	0	117,858	936	16	0	0	0
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	0	0	0	0	0	0	0	0
3-E	YDC/YFC (NON-SECURE)-Institutional	0	0		0	0	0	0	0	0	0	0	0
3-F	YDC SECURE	0	0		0	0	0	0	0	0	0	0	0
3-G	**SUBTOTAL INSTITUTIONAL**	23,068	6,213	0	7,241	569,182	979	606,683	3,387	131	401	0	0
4	**ADMINISTRATION**	68,244	18,742	0	97,943	0	1,958	186,887			801	0	0
5	**TOTAL EXPENDITURES**	2,154,663	611,220	1,600,811	950,919	4,086,330	97,899	9,501,842			47,827	0	0
			County Indirect Costs = $		82,879								

CAMBRIA COUNTY 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	$ 200,793	$ (1,917)	$ 198,876
Adoption Assistance	1,320,138	0	1,320,138
Counseling	619,530	(139,271)	480,259
Day Care	0	0	0
Day Treatment	67,723	0	67,723
Homemaker Service	87,464	0	87,464
Intake and Referral	88,911	(1,150)	87,761
Life Skills	105,848	0	105,848
Protective Service - Child Abuse	427,251	(3,833)	423,418
Protective Service - General	1,782,795	(19,167)	1,763,628
Service Planning	110,542	(1,150)	109,392
Juvenile Act Proceedings	302,286	(129,045)	173,241
Alternative Treatment	0	0	0
Community Residential	1,584,340	(1,534)	1,582,806
Emergency Shelter	293,168	(383)	292,785
Foster Family	1,885,783	(5,750)	1,880,033
Supervised Independent Living	135,283	(383)	134,900
Juvenile Detention Service	311,560	0	311,560
Residential Service	295,506	(383)	295,123
Secure Residential Service (Except YDC)	0	0	0
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	0	0	0
Administration	187,654	(767)	186,887
Combined Total Expense	9,806,575	(304,733)	9,501,842
Less Non-reimbursables	47,827	0	47,827
Total Net Expense	$ 9,758,748	$ (304,733)	$ 9,454,015

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	$ 2,154,663	$ 0	$ 2,154,663
Employee Benefits	611,220	0	611,220
Subsidies	1,600,811	0	1,600,811
Operating	969,557	(18,638)	950,919
Purchased Services	4,334,091	(247,761)	4,086,330
Fixed Assets	136,233	(38,334)	97,899
Combined Total Expense	9,806,575	(304,733)	9,501,842
Less Non-reimbursables	47,827	0	47,827
Total Net Expense	$ 9,758,748	$ (304,733)	$ 9,454,015

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

REPORT REFERENCE			ADJ.		AS REPORTED	INCREASE/	ADJUSTED
SCHEDULE	LINE	COLUMN	NO.	EXPLANATION OF ADJUSTMENTS	OR ADJUSTED	(DECREASE)	TOTAL
				CY-370 Adjustments			
CY-370	1-O	4	1	Juv. Act Proceedings - Dep. - Operating	$ 31,777	$ (12,890)	$ 18,887
	1-P			Juv. Act Proceedings - Del. - Operating	$ 12,676	$ (5,748)	$ 6,928
				Total Adjustment Amount		$ (18,638)	
				To decrease Operating expenses by $18,638 to reconcile to the agency's general ledger and properly report expenditures.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370	1-O	5	2	Juv. Act Proceedings - Dep. - Purchased Services	$ 171,337	$ (73,605)	$ 97,732
	1-P			Juv. Act Proceedings - Del. - Purchased Services	$ 86,496	$ (36,802)	$ 49,694
				Total Adjustment Amount		$ (110,407)	
				To decrease Purchased Services by $110,407 to reconcile to the agency's general ledger and properly report expenditures.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370	1-C	5	3	Counseling - Dep. - Purchased Services	$ 377,706	$ (75,675)	$ 302,031
	1-D			Counseling - Del. - Purchased Services	$ 62,774	$ (61,679)	$ 1,095
				Total Adjustment Amount		$ (137,354)	
				To decrease Purchased Services by $137,354 to eliminate special grant expenditures, as they were erroneously included on the agency's submitted CY-370 Expenditure Report.			
				Title 55 PA Code, Chapter 3170.92(c)			
				OCYF Bulletin 3140-06-06			
CY-370	1-A	6	4	Adoption Services - Fixed Assets	$ 6,812	$ (1,917)	$ 6,812
	1-C			Counseling - Dep. - Fixed Assets	$ 6,812	$ (1,917)	$ 6,812
	1-I			Intake & Referral - Fixed Assets	$ 4,087	$ (1,150)	$ 4,087
	1-L			Prot. Services - Abuse - Fixed Assets	$ 13,623	$ (3,833)	$ 13,623
	1-M			Prot. Services - General - Fixed Assets	$ 68,117	$ (19,167)	$ 68,117
	1-N			Service Planning - Fixed Assets	$ 4,087	$ (1,150)	$ 4,087
	2-C			Comm. Res. - Dep. - Fixed Assets	$ 5,449	$ (1,534)	$ 5,449
	2-E			Emerg. Shelter - Dep. - Fixed Assets	$ 1,362	$ (383)	$ 1,362
	2-G			Foster Family - Dep. - Fixed Assets	$ 20,435	$ (5,750)	$ 20,435
	2-I			Sup. Ind. Living - Dep. - Fixed Assets	$ 1,362	$ (383)	$ 1,362
	3-B			Res. Service - Dep. - Fixed Assets	$ 1,362	$ (383)	$ 979
	4			Administration - Fixed Assets	$ 2,725	$ (767)	$ 1,958
				Total Adjustment Amount		$ (38,334)	
				To decrease Fixed Assets by $38,334 to eliminate special grant expenditures, as they were erroneously included on the agency's submitted CY-370 Expenditure Report.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

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

REPORT REFERENCE			ADJ.		AS REPORTED	INCREASE/	ADJUSTED
SCHEDULE	LINE	COLUMN	NO.	EXPLANATION OF ADJUSTMENTS	OR ADJUSTED	(DECREASE)	TOTAL
				CY-370A Adjustments			
CY-370A	1-A	2	5	Adoption Services - Program Income	$ 300	$ (150)	$ 150
	1-L			Prot. Services - Abuse - Program Income	$ 2,200	$ 200	$ 2,400
	1-M			Prot. Services - General - Program Income	$ 600	$ (100)	$ 500
	2-C			Comm. Res. - Dep. - Program Income	$ 19,744	$ 3,887	$ 23,631
	2-D			Comm. Res. - Del. - Program Income	$ 3,939	$ (9)	$ 3,930
	2-E			Emerg. Shelter - Dep. - Program Income	$ 330	$ (165)	$ 165
	2-F			Emerg. Shelter - Del. - Program Income	$ 609	$ (205)	$ 404
	2-G			Foster Family - Dep. - Program Income	$ 96,754	$ 5,416	$ 102,170
	2-I			Sup. Ind. Living - Dep. - Program Income	$ 1,022	$ 6	$ 1,028
	3-A			Juv. Detention Service - Program Income	$ 1,383	$ 107	$ 1,490
	3-B			Res. Service - Dep. - Program Income	$ 5,117	$ (917)	$ 4,200
	3-C			Res. Service - Del. - Program Income	$ 2,635	$ 984	$ 3,619
	4			Administration - Program Income	$ -	$ 319	$ 319
				Total Adjustment Amount		$ 9,373	
				To increase Program Income by $9,373 to reconcile to the agency's receipt ledger and properly report revenue.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370A	1-C	3	6	Counseling - Dep. - TANF	$ 293,726	$ 1,284	$ 295,010
				To increase TANF by $1,284 to include a supplemental invoice payment that was received by the agency, but not reported.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2009 to JUNE 30, 2010

CAMBRIA COUNTY 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]		$ 5,188,230
Supplemental Act 148		0
Total State Allocation		5,188,230
State Share (CY348)[2]	$ 4,112,922	
Less: Major Service Category Adjustment	0	
Net State Share		$ 4,112,922
Less: Expenditures in Excess of the Approved State Allocation		0
Final Net State Share Payable[3]		$ 4,112,922
Actual Act 148 Revenues Received[4]		4,539,017
Net Amount Due County/(State)[5]		$ (426,095)

[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.

CAMBRIA COUNTY 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	221,312	325	39,646	0	0	0	0	0	181,341	181,341	0
02. 90% REIMBURSEMENT	254,042	129	14,951	141,804	0	0	0	0	97,158	87,442	9,716
03. 80% REIMBURSEMENT	6,832,896	88,800	1,900,480	455,771	118,039	0	0	0	4,269,806	3,415,844	853,962
04. 60% REIMBURSEMENT	525,176	11,760	120,637	0	13,113	55,608	0	5,963	318,095	190,857	127,238
05. 50% REIMBURSEMENT	486,985	7,889	4,222	0	0	0	0	0	474,874	237,438	237,436
06. TOTAL NET CHILD WELFARE EXPEND.	8,320,411	108,903	2,079,936	597,575	131,152	55,608	0	5,963	5,341,274	4,112,922	1,228,352
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	58,105	0	0						58,105		58,105
09. TOTAL EXPENDITURES	8,378,516	108,903	2,079,936	597,575	131,152	55,608	0	5,963	5,399,379	4,112,922	1,286,457

10. IL Grant Funds Reported	0
11. TOTAL HSDF used for Child Welfare	0
12. TOTAL TITLE IV-D COLLECTIONS	80,042
13. TITLE IV-D Collections for IV-E Children	20,027
14. STATE ACT 148 - line 6	4,112,922
15. STATE ACT 148 ALLOCATION	5,188,230
16. ADJUSTED STATE SHARE (lower of 14 or 15)	4,112,922

INVOICE	
AMENDED STATE SHARE (ACT 148)	4,112,922
ACT 148 AMOUNT RECEIVED	4,539,017
ADJUSTMENT TO STATE SHARE	(426,095)

Subsidized Permanent Legal Custodianship	Total Subsidies	Number of Days	Number of Children
SPLC	312,881	13,270	40

CAMBRIA COUNTY 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
	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	221,312	325		39,646	0		0	0	0	181,341	181,341	0
1-B	ADOPTION ASSISTANCE	1,408,988	0	736,929	0			0		0	672,059	537,647	134,412
1-C	COUNSELING - DEPENDENT	142,237	0		18,982	232,090	0	0	0	0	(108,835)	(87,068)	(21,767)
1-D	COUNSELING - DELINQUENT	950	0		0	24,684	0	0	0	0	(23,734)	(18,987)	(4,747)
1-E	DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-F	DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-G	DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-H	HOMEMAKER SERVICE	(1)	0		0	79,328	0	0	0	0	(79,329)	(63,463)	(15,866)
1-I	INTAKE & REFERRAL	217,727	0		38,888	0	0	0	0	0	178,839	143,071	35,768
1-J	LIFE SKILLS - DEPENDENT	419	0		10	337	0	0	0	0	72	58	14
1-K	LIFE SKILLS - DELINQUENT	12,179	0		0	119,332	0	0	0	0	(107,153)	(85,722)	(21,431)
1-L	PROTECTIVE SERVICE - CHILD ABUSE	690,105	2,400		121,317	0	0		0	0	566,388	453,110	113,278
1-M	PROTECTIVE SERVICE - GENERAL	1,592,932	710		285,007	0	0		0	0	1,307,215	1,045,772	261,443
1-N	SERVICE PLANNING	36,902	0		6,649	0	0	0	0	0	30,253	24,202	6,051
1-O	JUVENILE ACT PROCEEDINGS - DEPENDENT	114,421	0		2,960	0		0	0	0	111,461	55,731	55,730
1-P	JUVENILE ACT PROCEEDINGS - DELINQUENT	63,779	0		1,262	0		0	0	0	62,517	31,259	31,258
1-Q	**SUBTOTAL IN-HOME**	4,501,951	3,435	736,929	514,721	455,771	0	0	0	0	2,791,095	2,216,951	574,144

	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
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0		0	0		0	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	1,121,615	15,473	334,873	10,636		112,660	0		0	647,973	518,378	129,595
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	67,975	950	(521)	0		2,120	0		0	65,426	52,341	13,085
2-E	EMERGENCY SHELTER - DEPENDENT	84,807	128	12,264	2,685	10,904	0	0	0	0	58,826	52,943	5,883
2-F	EMERGENCY SHELTER - DELINQUENT	169,235	1	0	2	130,900	0	0	0	0	38,332	34,499	3,833
2-G	FOSTER FAMILY - DEPENDENT	1,513,685	69,267	197,140	148,647		3,259	0	0	0	1,095,372	876,298	219,074
2-H	FOSTER FAMILY - DELINQUENT	27,182	0	1,923	0		0	0		0	25,259	20,207	5,052
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	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
2-K	**SUBTOTAL CBP**	2,984,499	85,819	545,679	161,970	141,804	118,039	0	0	0	1,931,188	1,554,666	376,522

	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	308,785	7,889						0	0	300,896	150,448	150,448
3-B	RESIDENTIAL SERVICE - DEPENDENT	80,810	912	41,987	773		4,475	0		0	32,663	19,598	13,065
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	168,102	10,848	28,369	0		8,638	55,608		0	64,639	38,783	25,856
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0							0	0	0	0
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**	557,697	19,649	70,356	773	0	13,113	55,608	0	0	398,198	208,829	189,369

4	**ADMINISTRATION**	276,264	0		49,508		0	0		5,963	220,793	132,476	88,317

5	**TOTAL REVENUES**	8,320,411	108,903	1,352,964	726,972	597,575	131,152	55,608	0	5,963	5,341,274	4,112,922	1,228,352

CAMBRIA COUNTY 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											
		1	2	3	4	5	6	7	8	9	10	11	12
	IN-HOME	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
1-A	ADOPTION SERVICE	135,095	42,795		43,069	0	3,058	224,017	25	0	2,705	0	0
1-B	ADOPTION ASSISTANCE	0	0	1,408,988	0	0	0	1,408,988	0	192	0	0	0
1-C	COUNSELING - DEPENDENT	65,652	20,117		19,902	36,389	1,529	143,589	82	191	1,352	0	0
1-D	COUNSELING - DELINQUENT	0	0		0	950	0	950	0	12	0	0	0
1-E	DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-F	DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-G	DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-H	HOMEMAKER SERVICE	0	0		0	(1)	0	(1)	0	56	0	0	0
1-I	INTAKE & REFERRAL	107,132	71,752		38,490	0	3,058	220,432	5,565	0	2,705	0	0
1-J	LIFE SKILLS - DEPENDENT	0	0		50	369	0	419	0	2	0	0	0
1-K	LIFE SKILLS - DELINQUENT	0	0		0	12,179	0	12,179	0	69	0	0	0
1-L	PROTECTIVE SERVICE - CHILD ABUSE	386,593	149,391		140,693	12,426	8,665	697,768	291	3,823	7,663	0	0
1-M	PROTECTIVE SERVICE - GENERAL	903,790	371,990		326,284	0	22,937	1,625,001	1,824	0	32,069	0	0
1-N	SERVICE PLANNING	22,546	7,308		6,989	0	510	37,353	2,671	0	451	0	0
1-O	JUVENILE ACT PROCEEDINGS - DEPENDENT				16,679	97,742		114,421	0	219	0	0	0
1-P	JUVENILE ACT PROCEEDINGS - DELINQUENT				7,033	56,746		63,779	0	69	0	0	0
1-Q	**SUBTOTAL IN-HOME**	1,620,808	663,353	1,408,988	599,189	216,801	39,757	4,548,896			46,945	0	0
								Number of Children receiving **only** NON-PURCHASED IN-Home Services					2,426
	COMMUNITY BASED PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS\Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
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	34,634	11,485	0	16,100	1,059,341	1,019	1,122,579	5,586	38	964	0	0
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	67,975	0	67,975	394	19	0	0	0
2-E	EMERGENCY SHELTER - DEPENDENT	6,256	2,207	0	8,986	67,299	510	85,258	951	50	451	0	0
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	10	169,225	0	169,235	967	69	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	279,429	93,569	312,881	169,755	657,945	7,136	1,520,715	20,217	157	6,699	331	0
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0	27,182	0	27,182	717	3	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**	320,319	107,261	312,881	194,851	2,048,967	8,665	2,992,944	28,832	336	8,114	331	0
	INSTITUTIONAL PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS\Sub.	Non-Reim. Purchased Serv/ Subsidies	Non-Reim. Program Income
3-A	JUVENILE DETENTION SERVICE	0	0		20	308,765	0	308,785	1,669	63	0	0	0
3-B	RESIDENTIAL SERVICE - DEPENDENT	3,082	996		1,279	75,923	0	81,280	365	4	470	0	0
3-C	RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		1,526	166,576	0	168,102	1,421	12	0	0	0
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	0	0	0	0	0	0	0	0
3-E	YDC/YFC (NON-SECURE)-Institutional	0	0		0	0	0	0	0	0	0	0	0
3-F	YDC SECURE	0	0		0	0	0	0	0	0	0	0	0
3-G	**SUBTOTAL INSTITUTIONAL**	3,082	996	0	2,825	551,264	0	558,167	3,455	79	470	0	0
4	**ADMINISTRATION**	118,592	41,032	0	116,336	0	2,549	278,509			2,245	0	0
5	**TOTAL EXPENDITURES**	2,062,801	812,642	1,721,869	913,201	2,817,032	50,971	8,378,516			57,774	331	0
			County Indirect Costs = $		84,013								

CAMBRIA COUNTY 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	$ 223,962	$ 55	$ 224,017
Adoption Assistance	1,408,988	0	1,408,988
Counseling	446,773	(302,234)	144,539
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	102,071	(102,071)	(1)
Intake and Referral	220,341	91	220,432
Life Skills	141,921	(129,323)	12,598
Protective Service - Child Abuse	697,578	190	697,768
Protective Service - General	1,624,527	474	1,625,001
Service Planning	37,344	9	37,353
Juvenile Act Proceedings	178,200	0	178,200
Alternative Treatment	0	0	0
Community Residential	1,190,539	15	1,190,554
Emergency Shelter	254,490	3	254,493
Foster Family	1,547,778	119	1,547,897
Supervised Independent Living	0	0	0
Juvenile Detention Service	308,785	0	308,785
Residential Service	249,381	1	249,382
Secure Residential Service (Except YDC)	0	0	0
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	0	0	0
Administration	278,457	52	278,509
Combined Total Expense	8,911,135	(532,619)	8,378,516
Less Non-reimbursables	58,105	0	58,105
Total Net Expense	$ 8,853,030	$ (532,619)	$ 8,320,411

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	$ 2,062,801	$ 0	$ 2,062,801
Employee Benefits	811,606	1,036	812,642
Subsidies	1,721,869	0	1,721,869
Operating	913,201	0	913,201
Purchased Services	3,350,687	(533,655)	2,817,032
Fixed Assets	50,971	0	50,971
Combined Total Expense	8,911,135	(532,619)	8,378,516
Less Non-reimbursables	58,105	0	58,105
Total Net Expense	$ 8,853,030	$ (532,619)	$ 8,320,411

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

REPORT REFERENCE			ADJ.		AS REPORTED	INCREASE/	ADJUSTED
SCHEDULE	LINE	COLUMN	NO.	EXPLANATION OF ADJUSTMENTS	OR ADJUSTED	(DECREASE)	TOTAL
				CY-370 Adjustments			
CY-370	1-C	5	1	Counseling - Dep. - Purchased Services	$ 306,729	$ (270,340)	$ 36,389
	1-D			Counseling - Del. - Purchased Services	$ 32,871	$ (31,921)	$ 950
	1-H			Homemaker Service - Purchased Services	$ 102,071	$ (102,071)	$ -
	1-K			Life Skills - Del. - Purchased Services	$ 141,502	$ (129,323)	$ 12,179
				Total Adjustment Amount		$ (533,655)	
				To decrease Purchased Services by $533,655 to eliminate special grant expenditures, as they were erroneously included on the agency's submitted CY-370 Expenditure Report.			
				Title 55 PA Code, Chapter 3170.92(c) OCYF Bulletin 3140-06-06			
CY-370	1-A	2	2	Adoption Services - Employee Benefits	$ 42,740	$ 55	$ 42,795
	1-C			Counseling - Dep. - Employee Benefits	$ 20,090	$ 27	$ 20,117
	1-I			Intake & Referral - Employee Benefits	$ 71,661	$ 91	$ 71,752
	1-L			Prot. Services - Abuse - Employee Benefits	$ 149,201	$ 190	$ 149,391
	1-M			Prot. Services - General - Employee Benefits	$ 371,516	$ 474	$ 371,990
	1-N			Service Planning - Employee Benefits	$ 7,299	$ 9	$ 7,308
	2-C			Comm. Res. - Dep. - Employee Benefits	$ 11,470	$ 15	$ 11,485
	2-E			Emerg. Shelter - Dep. - Employee Benefits	$ 2,204	$ 3	$ 2,207
	2-G			Foster Family - Dep. - Employee Benefits	$ 93,450	$ 119	$ 93,569
	3-B			Res. Service - Dep. - Employee Benefits	$ 995	$ 1	$ 996
	4			Administration - Employee Benefits	$ 40,980	$ 52	$ 41,032
				Total Adjustment Amount		$ 1,036	
				To increase Employee Benefits by $1,036 to properly report the total Employee Benefit expenses, as the agency had erroneously deducted an allowable benefit expense.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

SECTION 3

STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATION

STATUS OF PRIOR AUDIT FINDING FOR FISCAL YEAR JULY 1, 2007 TO JUNE 30, 2008.

Finding – Cambria County Children and Youth Agency Failed to Obtain Written Approval from the Department of Human Services Prior to Contracting with a Member of their Own Staff to Serve as a Kinship Care Foster Parent.

In our prior audit report, we cited the Cambria County Children and Youth Agency (agency) for failing to obtain written approval from the Department of Human Services (DHS) prior to contracting with a member of its own staff to serve as a kinship care foster parent. During our current engagement, we found that, during the 2008-2009 fiscal year, the agency continued to employ a staff member and his spouse to serve as kinship care foster parents but did not engage the services of any staff members during the 2009-2010 fiscal year. Furthermore, we found that the agency developed and implemented policy, effective December 31, 2010, requiring written approval from DHS prior to utilizing agency staff members to serve as kinship care foster parents. However, a repeat finding was issued due the agency's noncompliance in the 2008-2009 fiscal year. This finding is detailed in the Current Engagement Findings and Recommendations section (Section 4) of this audit report, beginning on page 20.

SECTION 4

CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

Finding No. 1 – Noncompliance - Cambria County Children and Youth Agency (agency) Failed to Obtain Written Approval from the Department of Human Services (DHS) – Office of Children, Youth and Families (OCYF) Regional Office Prior to Contracting With a Member of Their Own Staff to Serve as a Kinship Care Foster Parent

Condition: As detailed in our Status of Prior Engagement Finding and Recommendation section (Section 3) of this report, we found during our current engagement that the Cambria County Children and Youth Agency (agency) continued to employ an agency staff member and his spouse as kinship care foster parents during the 2008-2009 fiscal year, even though the agency failed to obtain written approval from the DHS-OCYF regional office prior to approving and paying this employee and his spouse to serve as kinship care foster parents.

Criteria:
Title 55, Pa. Code § 3170. Allowable Costs and Procedures for County Children and Youth

- *Section 3170.93(g). Contracts. Conflict of Interest.* The appropriate county authority shall not make any contract or agreement with a person, company, or organization in which a member of the county children and youth staff has a financial interest; nor, shall the county authority contract with members in its own staff or their immediate families, except with the clear prior written approval of the regional office.

Cause: As stated in the prior engagement finding, the agency had obtained verbal approval from DHS-OCYF, but they were unable to locate a copy of the written approval letter. However, it should be noted that due to the timing of the conduct of our prior engagement, this condition still existed during the 2008-2009 fiscal year; however, the agency did not contract with any staff members during the 2009-2010 fiscal year and did develop and implement a policy, effective December 31, 2010, requiring that written approval be obtained from the regional office of DHS-OCYF prior to contracting with agency employees to serve as kinship care foster parents.

Effect: According to DHS regulations, the agency's failure to obtain written approval from the DHS-OCYF regional office prior to contracting with a member of their own staff to serve as a kinship care foster parent represents a conflict of interest.

Recommendation: We again recommend that the Cambria County Children and Youth Agency ensure that their DHS-OCYF regional office is contacted to obtain written approval prior to contracting with members of their own staff or their immediate families to serve as kinship care foster parents. In addition, we recommend that agency management familiarize themselves with DHS regulations related to contracts and purchase of service agreements with providers.

Finding No. 1 – Noncompliance - Cambria County Children and Youth Agency (agency) Failed to Obtain Written Approval from the Department of Human Services (DHS) – Office of Children, Youth and Families (OCYF) Regional Office Prior to Contracting With a Member of Their Own Staff to Serve as a Kinship Care Foster Parent (continued)

Agency Response: The Cambria County Children and Youth Agency stated that they had contacted the DHS-OCYF regional office while the agency employee and his wife were in the process of training and completing a kinship family profile and the agency received verbal approval; however, they were unable to locate written documentation approving the kinship care family in question. That being said, the agency did not contract with any agency employees during the 2009-2010 fiscal year and also implemented a policy, effective December 31, 2010, requiring approval from DHS prior to contracting with agency employees to serve as kinship care foster parents.

Auditor's Conclusion: During our next regularly scheduled audit, we will verify that the agency has properly implemented their policy and, if any agency employees were engaged to serve as kinship care foster parents, determine whether the agency obtained appropriate written approval from DHS-OCYF.

Finding No. 2 – Cambria County Children and Youth Agency Failed to Execute Purchase of Service Agreements with Multiple Providers

Condition: During both the 2008-2009 and 2009-2010 fiscal years, the Cambria County Children and Youth Agency failed to properly execute purchase of service agreements with the County Public Defender's Office and the court appointed attorneys engaged to provide legal services in Juvenile Act Proceedings. There were four court appointed attorneys utilized in the 2008-2009 fiscal year and six utilized in the 2009-2010 fiscal year; these attorneys were appointed to represent the parents of the juvenile children. For both fiscal years, the agency violated the Commonwealth's Department of Human Services (DHS) regulation requiring that written agreements be executed with providers to whom clients are regularly referred or with whom the agency, juvenile court, and juvenile probation office have a continuing relationship.

Criteria: Title 55, Pa. Code § 3170.23(b) and § 3170.93(b) related to purchase of service and contract requirements, state, in part:

- *Section 3170.23(b).Purchase of Service.* A written agreement complying with Section 3170.93 (relating to contracts) shall be signed by the county and those providers to which clients are regularly referred or with which the public agency, the juvenile court, and juvenile probation office have a continuing relationship. This requirement shall apply to both unit of service and program-funded agencies.

- *Section 3170.93(b).Contracts.* In addition to restating the language of Section 3170.23, this section states the contract shall represent a legally binding agreement between the county and the provider, and shall be renewed annually.

Cause: The agency did not realize a service contract was required with the County Public Defender's Office since they are also County employees. As for the court appointed attorneys, the agency assumed the County Juvenile Probation Office was monitoring contracts for court appointed attorneys; however, we determined that Purchase of Service agreements were not executed with these attorneys.

Effect: The agency's failure to properly execute Purchase of Service agreements with the County Public Defender's Office, the four attorneys appointed by the court during the 2008-2009 fiscal year, and the six attorneys appointed by the court during the 2009-2010 fiscal year resulted in services being rendered in the absence of legally binding contracts which was not in conformance with DHS regulations and could have resulted in misunderstandings between the agency and service providers as to the types of services requested and the approved rates to be

Finding No. 2 – Cambria County Children and Youth Agency Failed to Execute Purchase of Service Agreements with Multiple Providers (continued)

charged for each respective service. However, based on DHS' position that because the legal service costs were incurred by the agency and were considered allowable expenses during these fiscal years, we did not issue adjustments to disallow the costs for either fiscal year.

Recommendation: The Cambria County Children and Youth Agency should review the applicable regulations and establish policies and procedures to ensure that purchase of service agreements are properly executed with all legal service providers, in accordance with DHS regulatory requirements. In addition, agency management should ensure that all DHS contracting requirements, along with the agency's established policies and procedures, are communicated to and understood by all agency staff, thus preventing future assumptions regarding the proper execution of contracts with legal service providers.

Agency Response: The agency agreed with the finding and stated that DHS no longer allows the Children and Youth Agencies to pay for legal services for the parents of juveniles. Therefore, this issue is currently resolved. However, the agency did state that, if DHS would again allow them to pay for these types of legal services, they will ensure they have purchase of service agreements with each and every attorney that is used.

Auditor's Conclusion: We will follow up with DHS immediately to determine the effective date of the agency's stated change in DHS policy related to no longer allowing Children and Youth Agencies to pay for legal services for the parents of juveniles to determine impact on our future engagements.

CAMBRIA COUNTY CHILDREN AND YOUTH AGENCY
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This report was originally distributed to the following:

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