

# AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2010 to June 30, 2011

July 1, 2011 to June 30, 2012

July 1, 2012 to June 30, 2013

July 1, 2013 to June 30, 2014

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## Beaver County Children and Youth Agency

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May 2018



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 Beaver County  
Beaver County Courthouse  
810 Third Street  
Beaver, PA 15009-2196

Dear Commissioners:

We have fulfilled the requirements pursuant to authority derived from Act 148 of 1976, as amended, (62 P.S. § 704.1(a)(4)) for 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 Beaver County Children and Youth Agency (agency), legally known as Beaver County Children and Youth Services, for the purpose of ascertaining and certifying the actual Commonwealth expenditures incurred on behalf of children residing within the County for the fiscal years July 1, 2010 to June 30, 2011, July 1, 2011 to June 30, 2012, July 1, 2012 to June 30, 2013, and July 1, 2013 to June 30, 2014. 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, 2011, June 30, 2012, June 30, 2013, and June 30, 2014.

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 residing within the County and to determine the County's compliance<sup>1</sup> 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.*), but was not required to be and was not conducted in accordance with professional auditing or attestation standards. 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 Beaver County.

We certify that the enclosed amended fiscal reports fairly present, in all material respects, the total Commonwealth expenditures paid on behalf of children residing within the county for the fiscal years ended 2011, 2012, 2013, and 2014.

Adjustments to the agency's submitted fiscal reports resulting from the procedures we performed during this engagement are as follows:

- **For the 2010-2011 fiscal year**, our engagement resulted in three adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by increasing agency expenditures by \$44,404. Based on the application of the state participation rates, the three adjustments impacting the agency's Final Net State Share Payable resulted in an amount due to the county totaling \$45,196. All three adjustments are detailed in our amended fiscal reports for fiscal year 2010-2011, as included in Section 1 of this report.
- **For the 2011-2012 fiscal year**, our engagement resulted in three 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 \$191,634. Based on the application of the state participation rates, the three adjustments impacting the agency's Final Net State Share Payable resulted in an amount due to the state totaling \$93,365. All three adjustments are detailed in our amended fiscal reports for fiscal year 2011-2012, as included in Section 2 of this report.
- **For the 2012-2013 fiscal year**, our engagement resulted in three 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 \$510,390. Based on the application of the state participation rates, the three adjustments impacting the agency's Final Net State Share Payable resulted in an amount due to the state totaling \$366,574. All three adjustments are detailed in our amended fiscal reports for fiscal year 2012-2013, as included in Section 3 of this report.
- **For the 2013-2014 fiscal year**, our engagement resulted in three 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 \$331,084. Based on the application of the state participation rates, the three adjustments impacting the agency's Final Net State Share Payable resulted in an amount due to the state totaling \$266,201. All three adjustments are detailed in our amended fiscal reports for fiscal year 2013-2014, as included in Section 4 of this report.

In addition, while we found that certain internal control deficiencies that we cited during our prior engagement were still in existence during the fiscal years included in our current engagement scope period, due to the timing of our prior engagement, we decided not to issue a repeat finding as detailed in Section 5 of this report.

Furthermore, we conducted additional procedures beyond those necessary to ascertain and certify the total Commonwealth expenditures paid on behalf of children residing within the county. We performed those additional procedures to determine whether the agency implemented internal controls to sufficiently reduce the risk overbillings or fraudulent billings by contracted In-Home Purchased Service Providers occurring and going undetected. Opportunities to strengthen the agency's internal controls over its invoice review and approval process for these expenditures were identified and are included in the finding listed below, and as detailed in Section 6 of this report:

Finding - The Beaver County Children and Youth Agency Should Implement and Document Internal Control Policies and Procedures in Order to Reduce the Risk of Paying Overbillings or Fraudulent Billings by Contracted In-Home Purchased Service Providers

Finally, we included the observation listed below related to DHS' monitoring of County Children and Youth (C&Y) Agencies' compliance with the Child Protective Services Law (CPSL), as detailed in Section 7 of this report:

Observation – Significant Control Deficiencies Exist in DHS' Oversight of Children and Youth (C&Y) Agencies' Adherence with the Requirements of the Child Protective Services Law

The results of our engagement procedures, as presented in this report, were discussed with County representatives and agency management at an exit conference held on March 22, 2018.

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 recommended adjustments included in our amended fiscal reports. You will be notified by the DHS of the decisions made regarding the approval and finalization of the adjustment amounts 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 Beaver County Children and Youth Agency.

Sincerely,



Eugene A. DePasquale  
Auditor General

May 8, 2018

#### Endnote

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<sup>1</sup> The Child Protective Services Law (CPSL), 23 Pa.C.S. § 6301 *et seq.*, requires the conduct of criminal background checks and child abuse history clearances (certifications) for all employees and direct volunteers of county children and youth (C&Y) agencies, as well as the volunteers/employees of their contractors (providers) and subcontractors (sub-recipients). To ensure adherence to these requirements, the Commonwealth DHS has assigned monitoring responsibilities to internal offices and bureaus based on the types of services provided. However, the safety of children receiving services from/through these agencies may be at risk due to significant control deficiencies related to the CPSL adherence that exist within C&Y agencies and the Commonwealth DHS. Details regarding these deficiencies are further outlined in the Observation included in this report.

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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 Human Services 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.” According to information provided by the Department of Human Services (DHS), Office of Children, Youth and Families (OCYF), the Beaver County Children and Youth Agency provided in-home and placement services to 2,573 children residing within the County during the 2014-2015 fiscal year. The Children and Youth Social Services Program is County-Administered and State-Supervised by the DHS and thus, they are jointly responsible for achieving the Commonwealth’s goal.

In accordance with the Human Services 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 4<sup>th</sup> 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, 2010 to JUNE 30, 2011**

**BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2010 TO JUNE 30 2011  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$	7,086,486
Supplemental Act 148			<u>0</u>
Total State Allocation			7,086,486
State Share (CY348) <sup>2</sup>	\$		5,720,697
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	5,720,697
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	5,720,697
Actual Act 148 Revenues Received <sup>4</sup>			<u>5,675,501</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>45,196</u></u>

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

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

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

<sup>4</sup> Actual Act 148 Revenues Received is the amount of Act 148 funds the county received.

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



**BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2010 TO JUNE 30 2011  
AMENDED CY348  
FISCAL SUMMARY**

	A		B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME										
NET CHILD WELFARE EXPENDITURES												
01. 100% REIMBURSEMENT	266,460	54	53,833	0	0	0	0	0	0	212,573	212,573	0
02. 90% REIMBURSEMENT	130,089	898	17,039	0	0	0	0	0	0	112,152	100,937	11,215
03. 80% REIMBURSEMENT	8,561,046	181,829	1,765,283	593,484	194,801	21,662	0	0	0	5,803,987	4,643,189	1,160,798
04. 60% REIMBURSEMENT	1,243,145	22,888	158,216	0	0	0	0	0	5,865	1,056,176	633,706	422,470
05. 50% REIMBURSEMENT	278,779	25	0	0	0	18,171	0	0	0	260,583	130,292	130,291
06. TOTAL NET CHILD WELFARE EXPEND.	10,479,519	205,694	1,994,371	593,484	194,801	39,833	0	0	5,865	7,445,471	5,720,697	1,724,774

YDC/YFC PLACEMENT COSTS												
07. 60% DHS PARTICIPATION	132,696	241								132,455	79,473	52,982

08. NON-REIMBURSABLE EXPENDITURES	41,395	0	0							41,395		41,395
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09. TOTAL EXPENDITURES	10,653,610	205,935	1,994,371	593,484	194,801	39,833	0	0	5,865	7,619,321	5,800,170	1,819,151
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10. IL Grant Funds Reported 0

11. TOTAL HSDF used for Child Welfare 0

12. TOTAL TITLE IV-D COLLECTIONS 36,522

13. TITLE IV-D Collections for IV-E Children 6,995

14. STATE ACT 148 - line 6 5,720,697

15. STATE ACT 148 ALLOCATION 7,086,486

16. ADJUSTED STATE SHARE (lower of 14 or 15) 5,720,697

INVOICE	
AMENDED STATE SHARE (ACT 148)	5,720,697
ACT 148 AMOUNT RECEIVED	5,675,501
ADJUSTMENT TO STATE SHARE	45,196

Subsidized Permanent Legal Custodianship SPLC	Total Subsidies	Number of Days	Number of Children
	6,205	365	1

BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 2011  
 AMENDED CY 270A  
 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	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
I-A ADOPTION SERVICE	266,460	54	53,833	0	0	0	0	0	0	212,573	212,573	0
I-B ADOPTION ASSISTANCE	1,322,748	273	695,982	0	0	19,916	0	0	0	606,577	485,262	121,315
I-C COUNSELING - DELINQUENT	585,319	113	89,284	142,392	0	1,746	0	0	0	351,784	281,427	70,357
I-D COUNSELING - DELINQUENT	9,600	2	0	0	0	0	0	0	0	9,598	7,678	1,920
I-E DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
I-F DAY TREATMENT - DELINQUENT	140,356	30	458	75,159	0	0	0	0	0	64,709	51,767	12,942
I-G DAY TREATMENT - DELINQUENT	16,051	7	0	0	0	0	0	0	0	16,044	12,835	3,209
I-H HOMEMAKER SERVICE	55,508	11	9,337	0	0	0	0	0	0	46,160	36,928	9,232
I-I INTAKE & REFERRAL	122,031	24	24,918	0	0	0	0	0	0	97,089	77,671	19,418
I-J LIFE SKILLS - DELINQUENT	87,018	17	17,740	0	0	0	0	0	0	69,261	55,409	13,852
I-K LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-L PROTECTIVE SERVICE - CHILD ABUSE	1,255,362	245	190,135	0	194,801	0	0	0	0	870,181	696,145	174,036
I-M PROTECTIVE SERVICE - GENERAL	2,951,859	85,517	348,748	375,933	0	0	0	0	0	2,141,661	1,713,329	428,332
I-N SERVICE PLANNING	137,653	29	28,050	0	0	0	0	0	0	109,574	87,659	21,915
I-O JUVENILE ACT PROCEEDINGS - DELINQUENT	90,852	9	0	0	0	18,171	0	0	0	72,672	36,336	36,336
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-Q SUBTOTAL IN-HOME	7,040,817	86,331	695,982	762,503	593,484	194,801	39,833	0	0	4,667,883	3,755,019	912,864

COMMUNITY BASED PLACEMENT	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	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
2-A ALTERNATIVE TREATMENT - DELINQUENT	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 - DELINQUENT	49,490	8,661	6,382	0	0	0	0	0	34,247	27,398	6,849	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	216,524	6,318	1,123	0	0	0	0	0	209,083	167,266	41,817	0
2-E EMERGENCY SHELTER - DELINQUENT	30,247	305	9,372	0	0	0	0	0	20,570	18,513	2,057	0
2-F EMERGENCY SHELTER - DELINQUENT	99,842	593	7,608	59	0	0	0	0	91,582	82,424	9,158	0
2-G FOSTER FAMILY - DELINQUENT	1,603,844	77,761	89,210	261,107	0	0	0	0	1,175,766	940,613	235,153	0
2-H FOSTER FAMILY - DELINQUENT	7,683	2,821	2,321	88	0	0	0	0	2,253	1,802	451	0
2-I SUP. INDEPENDENT LIVING - DELINQUENT	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	2,007,630	96,459	116,416	261,254	0	0	0	0	1,333,501	1,238,016	295,485	0

INSTITUTIONAL PLACEMENT	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	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
3-A JUVENILE DETENTION SERVICE	187,927	16	5,459	0	0	0	0	0	187,911	93,956	93,956	0
3-B RESIDENTIAL SERVICE - DELINQUENT	24,578	111	37,948	0	0	0	0	0	19,008	11,405	7,603	0
3-C RES. SERVICE - DELINQUENT (NON YDC/FCO)	687,765	18,373	0	0	0	0	0	0	631,444	378,866	252,578	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	60,686	10	0	0	0	0	0	0	60,676	36,406	24,270	0
3-E YDC/FCO (NON-SECURE) - Institutional	0	0	0	0	0	0	0	0	0	0	0	0
3-F YDC SECURE	132,696	241	0	0	0	0	0	0	132,455	79,473	52,982	0
3-G SUBTOTAL INSTITUTIONAL	1,093,652	18,751	43,407	0	0	0	0	0	1,031,494	600,106	431,388	0
4 ADMINISTRATION	470,116	4,394	114,809	0	0	0	0	0	5,865	345,048	207,029	138,019
5 TOTAL REVENUES	10,612,215	205,935	855,805	1,138,566	593,484	194,801	39,833	0	5,865	7,577,926	5,800,170	1,777,756

BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2010 TO JUNE 30 2011  
 AMENDED CY370  
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE										11	12
	1	2	3	4	5	6	7	8	9	10		
	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
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	149,711	59,119		57,630	0	0	266,460	253	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	1,322,748	0	0	0	1,322,748	0	253	0	0	0
1-C COUNSELING - DEPENDENT	148,737	61,508		222,665	152,409	0	585,319	1,878	3,853	0	0	0
1-D COUNSELING - DELINQUENT	0	0		9,600	0	0	9,600	0	24	0	0	0
1-E DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-F DAY TREATMENT - DEPENDENT	1,814	476		0	138,066	0	140,356	132	149	0	0	0
1-G DAY TREATMENT - DELINQUENT	0	0		0	20,604	0	20,604	0	22	0	4,553	0
1-H HOMEMAKER SERVICE	29,750	13,312		2,822	9,624	0	55,508	526	142	0	0	0
1-I INTAKE & REFERRAL	51,998	18,778		51,255	0	0	122,031	1,376	0	0	0	0
1-J LIFE SKILLS - DEPENDENT	58,149	24,026		4,843	0	0	87,018	201	0	0	0	0
1-K LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	532,089	234,119		166,619	322,535	0	1,255,362	841	3,928	0	0	0
1-M PROTECTIVE SERVICE - GENERAL	963,617	421,272		299,674	1,267,316	0	2,951,879	2,324	1,237	0	20	0
1-N SERVICE PLANNING	65,160	26,666		45,827	0	0	137,653	181	0	0	0	0
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT				0	90,852	0	90,852	0	193	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT				0	203	0	203	0	2	0	203	0
1-Q <b>SUBTOTAL IN-HOME</b>	2,001,025	859,276	1,322,748	851,335	2,011,209	0	7,045,593			0	4,776	0
	Number of Children receiving only NON-PURCHASED IN-Home Services											
<b>COMMUNITY BASED PLACEMENT</b>												
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	0	49,490	0	49,490	526	9	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	688	215,836	0	216,524	1,479	20	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	30,247	0	30,247	609	30	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	99,842	0	99,842	642	43	0	0	0
2-G FOSTER FAMILY - DEPENDENT	634,678	243,483	6,205	357,199	362,279	0	1,603,844	11,558	60	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	300	7,383	0	7,683	220	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 <b>SUBTOTAL CBP</b>	634,678	243,483	6,205	358,187	765,077	0	2,007,630	15,034	164	0	0	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0		29,392	195,120	0	224,512	1,626	83	0	36,585	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0		0	24,578	0	24,578	165	5	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		2,076	685,689	0	687,765	2,366	37	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		424	60,262	0	60,686	197	3	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	132,696	0	132,696	291	1	0	0	0
3-G <b>SUBTOTAL INSTITUTIONAL</b>	0	0	0	31,892	1,098,345	0	1,130,237	4,645	129	0	36,585	0
<b>ADMINISTRATION</b>	13,442	20,086	0	436,622	0	0	470,150			0	34	0
<b>TOTAL EXPENDITURES</b>	2,649,145	1,122,845	1,328,953	1,678,036	3,874,631	0	10,653,610			0	41,395	0
	County Indirect Costs = \$ 233,789											

**BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2010 TO JUNE 30 2011  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 262,988	\$ 3,472	\$ 266,460
Adoption Assistance	1,322,748	0	1,322,748
Counseling	593,568	1,351	594,919
Day Care	0	0	0
Day Treatment	160,950	10	160,960
Homemaker Service	55,296	212	55,508
Intake and Referral	121,720	311	122,031
Life Skills	86,494	524	87,018
Protective Service - Child Abuse	1,250,239	5,123	1,255,362
Protective Service - General	2,887,111	64,768	2,951,879
Service Planning	137,068	585	137,653
Juvenile Act Proceedings	62,064	28,991	91,055
Alternative Treatment	0	0	0
Community Residential	266,014	0	266,014
Emergency Shelter	130,089	0	130,089
Foster Family	1,584,098	27,429	1,611,527
Supervised Independent Living	0	0	0
Juvenile Detention Service	224,512	0	224,512
Residential Service	712,343	0	712,343
Secure Residential Service (Except YDC)	60,686	0	60,686
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	132,696	0	132,696
Administration	558,522	(88,372)	470,150
Combined Total Expense	<u>10,609,206</u>	<u>44,404</u>	<u>10,653,610</u>
Less Non-reimbursables	<u>41,395</u>	<u>0</u>	<u>41,395</u>
Total Net Expense	<u>\$ 10,567,811</u>	<u>\$ 44,404</u>	<u>\$ 10,612,215</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 2,672,589	\$ (23,444)	\$ 2,649,145
Employee Benefits	1,116,426	6,419	1,122,845
Subsidies	1,328,953	0	1,328,953
Operating	1,820,957	(142,921)	1,678,036
Purchased Services	3,670,281	204,350	3,874,631
Fixed Assets	0	0	0
Combined Total Expense	<u>10,609,206</u>	<u>44,404</u>	<u>10,653,610</u>
Less Non-reimbursables	<u>41,395</u>	<u>0</u>	<u>41,395</u>
Total Net Expense	<u>\$ 10,567,811</u>	<u>\$ 44,404</u>	<u>\$ 10,612,215</u>

**BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2010 TO JUNE 30 2011  
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL		
SCHEDULE	LINE	COLUMN							
CY370	1-M	1	1	Protective Service-General-Wages & Salaries	\$ 987,061	\$ (23,444)	\$ 963,617		
	1-M	2		Protective Service-General-Employee Benefits	\$ 429,395	\$ (17,213)	\$ 412,182		
	1-A	4		Adoption Service-Operating	\$ 55,384	\$ 2,246	\$ 57,630		
	1-C	4		Counseling Dependent-Operating	\$ 222,589	\$ 76	\$ 222,665		
	1-H	4		Homemaker Service-Operating	\$ 2,886	\$ (64)	\$ 2,822		
	1-I	4		Intake & Referral-Operating	\$ 51,333	\$ (78)	\$ 51,255		
	1-J	4		Life Skills-Dependent-Operating	\$ 4,817	\$ 26	\$ 4,843		
	1-L	4		Protective Service-Child Abuse-Operating	\$ 166,349	\$ 270	\$ 166,619		
	1-M	4		Protective Service-General- Operating	\$ 378,699	\$ (79,025)	\$ 299,674		
	1-N	4		Service Planning-Operating	\$ 45,795	\$ 32	\$ 45,827		
	2-G	4		Foster Family-Dependent-Operating	\$ 334,815	\$ 22,384	\$ 357,199		
	4	4		Administration-Operating	\$ 525,410	\$ (29,509)	\$ 495,901		
	1-M	5		Protective Service-General-Purchased Services	\$ 1,091,956	\$ 175,360	\$ 1,267,316		
	1-O	5		Juvenile Act Proceedings-Dependent-Purchased Services	\$ 61,861	\$ 28,991	\$ 90,852		
	2-G	5		Foster Family-Dependent-Purchased Services	\$ 362,280	\$ (1)	\$ 362,279		
					Total Adjustment		\$ 80,051		
					To increase expenditures by \$80,051 to reconcile to the agency ledger.				
				OCYF Bulletin 00-95-12					
CY-370	1-A	2	2	Adoption Service-Employee Benefits	\$ 57,893	\$ 1,226	\$ 59,119		
	1-C	2		Counseling-Dependent-Employee Benefits	\$ 60,233	\$ 1,275	\$ 61,508		
	1-F	2		Day Treatment-Dependent-Employee Benefits	\$ 466	\$ 10	\$ 476		
	1-H	2		Homemaker Service-Employee Benefits	\$ 13,036	\$ 276	\$ 13,312		
	1-I	2		Intake and Referral-Employee Benefits	\$ 18,389	\$ 389	\$ 18,778		
	1-J	2		Life Skills-Dependent-Employee Benefits	\$ 23,528	\$ 498	\$ 24,026		
	1-L	2		Protective Service-Child Abuse-Employee Benefits	\$ 229,266	\$ 4,853	\$ 234,119		
	1-M	2		Protective Service-General-Employee Benefits	\$ 412,182	\$ 9,090	\$ 421,272		
	1-N	2		Service Planning-Employee Benefits	\$ 26,113	\$ 553	\$ 26,666		
	2-G	2		Foster Family-Dependent-Employee Benefits	\$ 238,437	\$ 5,046	\$ 243,483		
	4	2		Administration-Employee Benefits	\$ 19,670	\$ 416	\$ 20,086		
					Total Adjustment		\$ 23,632		
					To increase Employee Benefits by \$23,632 to properly report the agency's allocation of the county pension contribution, as there was an error in the calculation of the agency's share of retirement costs for the 2010-2011 fiscal year.				
				Title 55 PA Code, Chapter 3170.47(f)					
CY-370	4	4	3	Administration-Operating	\$ 495,901	\$ (59,279)	\$ 436,622		
				To decrease Indirect Costs by \$59,279 to reconcile to the County Cost Allocation Plan.					
				Title 55 PA Code, Chapter 3170.60 OCTYF Bulletin 00-95-12					

# **SECTION 2**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2011 to JUNE 30, 2012**

**BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$	7,195,476
Supplemental Act 148			<u>0</u>
Total State Allocation			7,195,476
State Share (CY348) <sup>2</sup>	\$		6,664,583
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	6,664,583
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	6,664,583
Actual Act 148 Revenues Received <sup>4</sup>			<u>6,757,948</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>(93,365)</u></u>

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

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

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

<sup>4</sup> Actual Act 148 Revenues Received is the amount of Act 148 funds the county received.

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

BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012  
 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	210,014	41	36,238	0	0	0	0	0	173,735	173,735	0
02. 90% REIMBURSEMENT	151,757	1,487	6,524	0	0	0	0	0	143,746	129,372	14,374
03. 80% REIMBURSEMENT	9,412,017	145,756	1,559,998	610,437	194,801	0	0	0	6,901,025	5,520,820	1,380,205
04. 60% REIMBURSEMENT	1,380,231	19,768	132,341	0	0	0	0	9,655	1,218,467	731,080	487,387
05. 50% REIMBURSEMENT	258,998	15	0	0	0	39,833	0	0	219,150	109,576	109,574
06. TOTAL NET CHILD WELFARE EXPEND.	11,413,017	167,067	1,735,101	610,437	194,801	39,833	0	9,655	8,656,123	6,664,583	1,991,540

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0

08. NON-REIMBURSABLE EXPENDITURES	47,723	0							47,723		47,723
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09. TOTAL EXPENDITURES	11,460,740	167,067	1,735,101	610,437	194,801	39,833	0	9,655	8,703,846	6,664,583	2,039,263
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- 10. TOTAL TITLE IV-D COLLECTIONS 43,238
- 11. TITLE IV-D Collections for IV-E Children 1,112
- 12. STATE ACT 148 - line 6 6,664,583
- 13. STATE ACT 148 ALLOCATION 7,195,476
- 14. ADJUSTED STATE SHARE (lower of 12 or 13) 6,664,583

INVOICE											
AMENDED STATE SHARE (ACT 148)	6,664,583										
ACT 148 AMOUNT RECEIVED	6,757,948										
ADJUSTMENT TO STATE SHARE	(93,365)										



**BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012  
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	
I-A ADOPTION SERVICE	210,014	41	36,238						173,735	173,735	0	
I-B ADOPTION ASSISTANCE	1,299,670	251	629,235						670,435	536,147	134,037	
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	4,325	0	1,362						2,963	2,970	593	
I-D COUNSELING - DEPENDENT	620,513	125	81,038	107,069					432,281	345,825	86,456	
I-E COUNSELING - DELINQUENT	0	0							0	0	0	
I-F DAY CARE	0	0							0	0	0	
I-G DAY TREATMENT - DEPENDENT	160,574	31			90,753				69,790	55,832	13,958	
I-H DAY TREATMENT - DELINQUENT	432,465	0			203,138				229,327	183,462	45,865	
I-I HOMEMAKER SERVICE	70,383	12	10,458						59,913	47,930	11,983	
I-J INTAKE & REFERRAL	113,687	21	19,757						93,909	75,127	18,782	
I-K LIFE SKILLS - DEPENDENT	89,853	17	15,417						74,419	59,535	14,884	
I-L LIFE SKILLS - DELINQUENT	250	0							250	200	50	
I-M PROTECTIVE SERVICE - CHILD ABUSE	1,110,631	211	146,545						963,875	771,100	192,775	
I-N PROTECTIVE SERVICE - GENERAL	3,371,104	65,069	304,456	209,477	194,801				2,597,301	2,077,841	519,460	
I-O SERVICE PLANNING	146,645	26	25,334						121,285	97,028	24,257	
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	79,653	15				39,833			39,805	19,903	19,902	
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0							0	0	0	
I-R SUBTOTAL IN-HOME	7,709,767	65,819	630,597	639,243	610,437	194,801	39,833	0	5,529,037	4,446,035	1,083,002	
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	
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0							0	0	0	
2-C COMMUNITY RESIDENTIAL - DEPENDENT	25,227	334	7,773						17,120	13,696	3,424	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	325,094	9,225	158						315,711	252,569	63,142	
2-E EMERGENCY SHELTER - DEPENDENT	34,942	7	6,351						28,584	25,726	2,858	
2-F EMERGENCY SHELTER - DELINQUENT	116,815	1,480	173						115,162	103,646	11,516	
2-G FOSTER FAMILY - DEPENDENT	1,584,283	69,755	75,479	234,276					1,204,773	963,818	240,955	
2-H FOSTER FAMILY - DELINQUENT	10,512	675							9,837	7,870	1,967	
2-I SUP. INDEPENDENT LIVING - DEPENDENT	46,801	4		8,710					38,087	30,470	7,617	
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0						0	0	0	
2-K SUBTOTAL CBP	2,143,674	81,480	89,934	242,986	0	0	0	0	1,729,274	1,397,795	331,479	
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	179,345	0							179,345	89,673	89,672	
3-B RESIDENTIAL SERVICE - DEPENDENT	11,386	1,393	5,149						4,844	2,906	1,938	
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	780,237	14,679	24,565						740,993	444,596	296,397	
3-D SECURE RES. SERVICE (EXCEPT YDC)	302,198	1,176							301,022	180,613	120,409	
3-E YDC SECURE	0	0							0	0	0	
3-F SUBTOTAL INSTITUTIONAL	1,273,166	17,248	29,714	0	0	0	0	0	1,226,204	717,788	508,416	
4 ADMINISTRATION	286,410	2,520	102,627					9,655	171,608	102,965	68,643	
5 TOTAL REVENUES	11,413,017	167,067	750,245	984,856	610,437	194,801	39,833	0	8,656,123	6,664,583	1,991,540	

BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012  
 AMENDED CY370  
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	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
<b>IN-HOME</b>												
I-A ADOPTION SERVICE	123,300	51,434		35,197	0	83	210,014	75	11	0	0	0
I-B ADOPTION ASSISTANCE	0	0	1,299,670	0	0	0	1,299,670	0	237	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	4,325	0	0	0	4,325	0	2	0	0	0
I-D COUNSELING - DEPENDENT	170,284	77,132		220,154	152,827	116	620,513	623	41	0	0	0
I-E COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0		0	160,574	0	160,574	0	93	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	433,557	0	433,557	0	73	0	1,092	0
I-I HOMEMAKER SERVICE	38,999	18,498		3,736	9,130	0	70,383	35	27	0	0	0
I-J INTAKE & REFERRAL	48,454	18,323		46,882	0	28	113,687	425	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	60,101	25,796		3,919	0	37	89,853	72	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		0	250	0	250	0	1	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	539,879	249,838		61,507	259,049	358	1,110,631	211	834	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	992,758	461,026		440,285	1,476,309	726	3,371,104	613	2,139	0	0	0
I-O SERVICE PLANNING	83,947	38,519		24,112	0	67	146,645	96	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT					79,653		79,653	0	0	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0		0	0	0	0	0	0
I-R <b>SUBTOTAL IN-HOME</b>	2,057,722	940,566	1,303,995	835,792	2,571,369	1,415	7,710,859			0	1,092	0
Number of Children receiving only NON-PURCHASED In-Home Services 972												
<b>COMMUNITY BASED PLACEMENT</b>												
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	0	25,227	0	25,227	132	5	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	325,094	0	325,094	2,419	28	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	34,942	0	34,942	924	41	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	600	116,215	0	116,815	769	34	0	0	0
2-G FOSTER FAMILY - DEPENDENT	632,676	263,426	0	322,291	365,551	380	1,584,324	11,670	63	41	0	0
2-H FOSTER FAMILY - DELINQUENT	33,240	13,561	0	0	10,512	0	46,801	366	1	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 <b>SUBTOTAL CBP</b>	665,916	276,987	0	322,891	877,541	380	2,143,715	16,280	172	41	0	0
Number of Children at IMMINENT RISK 554												
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	24,045	201,890	0	225,935	1,553	67	0	46,590	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	11,386	0	11,386	148	3	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	565	779,672	0	780,237	4,127	35	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	302,198	0	302,198	987	6	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	0	0	0	24,610	1,295,146	0	1,319,756	6,815	111	0	46,590	0
<b>ADMINISTRATION</b>	19,849	27,292	0	239,081	0	188	286,410			0	0	0
<b>TOTAL EXPENDITURES</b>	2,743,487	1,244,845	1,303,995	1,422,374	4,744,056	1,983	11,460,740			41	47,682	0
County Indirect Costs = \$ 205,672												

**BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Adoption Service	\$ 207,432	\$ 2,582	\$ 210,014
Adoption Assistance	1,299,488	182	1,299,670
Subsidized Permanent Legal Custodianship	4,325	0	4,325
Counseling	618,715	1,798	620,513
Day Care	0	0	0
Day Treatment	594,221	(90)	594,131
Homemaker Service	69,144	1,239	70,383
Intake and Referral	112,951	736	113,687
Life Skills	88,314	1,789	90,103
Protective Service - Child Abuse	1,096,550	14,081	1,110,631
Protective Service - General	3,301,538	69,566	3,371,104
Service Planning	143,866	2,779	146,645
Juvenile Act Proceedings	80,623	(970)	79,653
Alternative Treatment	0	0	0
Community Residential	350,558	(237)	350,321
Emergency Shelter	151,757	0	151,757
Foster Family	1,583,551	11,285	1,594,836
Supervised Independent Living	46,377	424	46,801
Juvenile Detention Service	223,680	2,255	225,935
Residential Service	791,386	237	791,623
Secure Residential Service (Except YDC)	302,198	0	302,198
YDC Secure	0	0	0
Administration	585,700	(299,290)	286,410
Combined Total Expense	<u>11,652,374</u>	<u>(191,634)</u>	<u>11,460,740</u>
Less Non-reimbursables	<u>47,723</u>	<u>0</u>	<u>47,723</u>
Total Net Expense	<u>\$ 11,604,651</u>	<u>\$ (191,634)</u>	<u>\$ 11,413,017</u>

<b>OBJECTS OF EXPENDITURE</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Wages and Salaries	\$ 2,746,555	\$ (3,068)	\$ 2,743,487
Employee Benefits	1,169,099	75,746	1,244,845
Subsidies	1,303,813	182	1,303,995
Operating	1,682,353	(259,979)	1,422,374
Purchased Services	4,748,571	(4,515)	4,744,056
Fixed Assets	1,983	0	1,983
Combined Total Expense	<u>11,652,374</u>	<u>(191,634)</u>	<u>11,460,740</u>
Less Non-reimbursables	<u>47,723</u>	<u>0</u>	<u>47,723</u>
Total Net Expense	<u>\$ 11,604,651</u>	<u>\$ (191,634)</u>	<u>\$ 11,413,017</u>

**BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012  
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL		
SCHEDULE	LINE	COLUMN							
CY370	2-I	1	1	Supervised Ind. Living- Dependent-Wages and Salaries	\$ 36,308	\$ (3,068)	\$ 33,240		
	1-A	2		Adoption Service-Employee Benefits	\$ 49,078	\$ 1,946	\$ 51,024		
	1-D	2		Counseling-Dependent-Employee Benefits	\$ 71,987	\$ 4,543	\$ 76,530		
	1-I	2		Homemaker Service-Employee Benefits	\$ 17,509	\$ 843	\$ 18,352		
	1-J	2		Intake and Referral-Employee Benefits	\$ 17,447	\$ 730	\$ 18,177		
	1-K	2		Life Skills-Dependent-Employee Benefits	\$ 24,318	\$ 1,275	\$ 25,593		
	1-M	2		Protective Service-Child Abuse-Employee Benefits	\$ 235,306	\$ 12,564	\$ 247,870		
	1-N	2		Protective Service-General-Employee Benefits	\$ 432,045	\$ 25,367	\$ 457,412		
	1-O	2		Service Planning-Employee Benefits	\$ 36,306	\$ 1,909	\$ 38,215		
	2-G	2		Foster Family-Dependent-Employee Benefits	\$ 248,989	\$ 12,355	\$ 261,344		
	2-I	2		Supervised Ind. Living- Dependent-Employee Benefits	\$ 9,409	\$ 4,073	\$ 13,482		
	4	2		Administration-Employee Benefits	\$ 26,705	\$ 364	\$ 27,069		
	1-B	3		Adoption Assistance-Subsidies	\$ 1,299,488	\$ 182	\$ 1,299,670		
	1-A	4		Adoption Service-Operating	\$ 34,971	\$ 226	\$ 35,197		
	1-D	4		Counseling Dependent-Operating	\$ 223,083	\$ (2,929)	\$ 220,154		
	1-I	4		Homemaker Service-Operating	\$ 3,486	\$ 250	\$ 3,736		
	1-J	4		Intake and Referral-Operating	\$ 47,022	\$ (140)	\$ 46,882		
	1-K	4		Life Skills-Dependent-Operating	\$ 3,608	\$ 311	\$ 3,919		
	1-M	4		Protective Service-Child Abuse-Operating	\$ 61,958	\$ (451)	\$ 61,507		
	1-N	4		Protective Service-General-Operating	\$ 396,663	\$ 43,622	\$ 440,285		
	1-O	4		Service Planning-Operating	\$ 23,546	\$ 566	\$ 24,112		
	2-G	4		Foster Family-Dependent-Operating	\$ 325,443	\$ (3,152)	\$ 322,291		
	2-I	4		Supervised Ind. Living-Dependent-Operating	\$ 660	\$ (660)			
	3-A	4		Juvenile Detention Service-Operating	\$ 21,790	\$ 2,255	\$ 24,045		
	4	4		Administration- Operating	\$ 538,958	\$ (189,802)	\$ 349,156		
	1-D	5		Counseling Dependent- Purchased Services	\$ 153,245	\$ (418)	\$ 152,827		
	1-H	5		Day Treatment-Deliquent-Purchased Services	\$ 433,647	\$ (90)	\$ 433,557		
	1-N	5		Protective Service-General-Purchased Services	\$ 1,479,346	\$ (3,037)	\$ 1,476,309		
	1-P	5		Juvenile Act Proceedings-Dependent-Purchased Services	\$ 80,623	\$ (970)	\$ 79,653		
	2-C	5		Community Residential-Dependent-Purchased Services	\$ 25,464	\$ (237)	\$ 25,227		
	3-B	5		Residential Service-Dependent-Purchased Services	\$ 11,149	\$ 237	\$ 11,386		
						Total Adjustment		\$ (91,336)	
						To decrease expenditures by \$91,336 to reconcile to the agency's final expenditure ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b) OCYF Bulletin 00-95-12					
CY-370	1-A	2	2	Adoption Service-Employee Benefits	\$ 51,024	\$ 410	\$ 51,434		
	1-D	2		Counseling-Dependent-Employee Benefits	\$ 76,530	\$ 602	\$ 77,132		
	1-I	2		Homemaker Service-Employee Benefits	\$ 18,352	\$ 146	\$ 18,498		
	1-J	2		Intake and Referral-Employee Benefits	\$ 18,177	\$ 146	\$ 18,323		
	1-K	2		Life Skills-Dependent-Employee Benefits	\$ 25,593	\$ 203	\$ 25,796		
	1-M	2		Protective Service-Child Abuse-Employee Benefits	\$ 247,870	\$ 1,968	\$ 249,838		
	1-N	2		Protective Service-General-Employee Benefits	\$ 457,412	\$ 3,614	\$ 461,026		
	1-O	2		Service Planning-Employee Benefits	\$ 38,215	\$ 304	\$ 38,519		
	2-G	2		Foster Family-Dependent-Employee Benefits	\$ 261,344	\$ 2,082	\$ 263,426		
	2-I	2		Supervised Ind. Living-Dependent-Employee Benefits	\$ 13,482	\$ 79	\$ 13,561		
	4	2		Administration-Employee Benefits	\$ 27,069	\$ 223	\$ 27,292		
						Total Adjustment	\$ 9,777		
						To increase Employee Benefits by \$9,777 to properly report the agency's allocation of the county pension contribution, as there was an error in the calculation of the agency's share of retirement costs for the 2011-2012 fiscal year.			
				Title 55 PA Code, Chapter 3170.47(f)					
CY-370	4	4	3	Administration-Operating	\$ 349,156	\$ (110,075)	\$ 239,081		
				To decrease Indirect Costs by \$110,075 to reconcile to the County Cost Allocation Plan.					
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12					

# **SECTION 3**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2012 to JUNE 30, 2013**

**BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$	7,151,440
Supplemental Act 148			<u>0</u>
Total State Allocation			7,151,440
State Share (CY348) <sup>2</sup>	\$		6,299,766
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	6,299,766
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	6,299,766
Actual Act 148 Revenues Received <sup>4</sup>			<u>6,666,340</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>(366,574)</u></u>

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

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

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

<sup>4</sup> Actual Act 148 Revenues Received is the amount of Act 148 funds the county received.

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

BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013  
 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	202,188	12	35,658	0	0	0	0	0	166,518	166,518	0
02. 90% REIMBURSEMENT	251,838	2,934	6,924	0	0	0	0	0	241,980	217,782	24,198
03. 80% REIMBURSEMENT	9,290,448	115,406	1,557,625	610,437	194,801	0	0	0	6,812,179	5,449,743	1,362,436
04. 60% REIMBURSEMENT	757,523	16,679	101,203	0	0	0	0	11,058	628,583	377,150	251,433
05. 50% REIMBURSEMENT	216,986	8	0	0	0	39,833	0	0	177,145	88,573	88,572
06. TOTAL NET CHILD WELFARE EXPEND.	10,718,983	135,039	1,701,410	610,437	194,801	39,833	0	11,058	8,026,405	6,299,766	1,726,639
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	127,600	0							127,600	76,560	51,040
08. NON-REIMBURSABLE EXPENDITURES	35,261	0							35,261		35,261
09. TOTAL EXPENDITURES	10,881,844	135,039	1,701,410	610,437	194,801	39,833	0	11,058	8,189,266	6,376,326	1,812,940
10. TOTAL TITLE IV-D COLLECTIONS	23,508										
11. TITLE IV-D Collections for IV-E Children	854										
12. STATE ACT 148 - line 6	6,299,766										
13. STATE ACT 148 ALLOCATION	7,151,440										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	6,299,766										
INVOICE											
AMENDED STATE SHARE (ACT 148)	6,299,766										
ACT 148 AMOUNT RECEIVED	6,666,340										
ADJUSTMENT TO STATE SHARE	(366,574)										

BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013  
 AMENDED CY370A  
 REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>												
I-A ADOPTION SERVICE	202,188	12		35,658	0		0	0	0	166,518	166,518	0
I-B ADOPTION ASSISTANCE	1,247,790	93	599,575	0	0					648,122	518,498	129,624
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	30,168	1	7,711	2,877						19,579	15,663	3,916
I-D COUNSELING - DEPENDENT	609,983	40		91,980	119,797					398,166	318,533	79,633
I-E COUNSELING - DELINQUENT	9,600	0		0	0					9,600	7,680	1,920
I-F DAY CARE	0	0		0	0					0	0	0
I-G DAY TREATMENT - DEPENDENT	160,509	15		0	122,813					37,681	30,145	7,536
I-H DAY TREATMENT - DELINQUENT	435,513	0		0	162,980					272,533	218,026	54,507
I-I HOMEMAKER SERVICE	65,552	4		9,957	0					55,591	44,473	11,118
I-J INTAKE & REFERRAL	105,384	6		18,933	0					86,445	69,156	17,289
I-K LIFE SKILLS - DEPENDENT	92,925	7		16,776	0					76,142	60,914	15,228
I-L LIFE SKILLS - DELINQUENT	0	0		0	0					0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	1,137,619	72		157,939	0					979,608	783,686	195,922
I-N PROTECTIVE SERVICE - GENERAL	3,264,345	24,503		324,580	204,847	194,801				2,515,614	2,012,491	503,123
I-O SERVICE PLANNING	179,048	11		31,677	0					147,360	117,888	29,472
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	102,079	8		0	0	39,833				62,238	31,119	31,119
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0					0	0	0
I-R SUBTOTAL IN-HOME	7,642,703	24,772	607,286	690,377	610,437	194,801				5,475,197	4,394,790	1,080,407
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0	0					0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0					0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	62,715	2,874	13,667	0	0					46,174	36,939	9,235
2-D COMMUNITY RESIDENTIAL - DELINQUENT	329,791	4,306	0	0	0					325,485	260,388	65,097
2-E EMERGENCY SHELTER - DEPENDENT	39,291	875	3,604	1,309	0					33,503	30,153	3,350
2-F EMERGENCY SHELTER - DELINQUENT	212,547	2,059	2,011	0	0					208,477	187,629	20,848
2-G FOSTER FAMILY - DEPENDENT	1,533,019	82,941	48,140	233,813	0					1,168,125	934,500	233,625
2-H FOSTER FAMILY - DELINQUENT	23,726	533	0	0	0					23,193	18,554	4,639
2-I SUP. INDEPENDENT LIVING - DEPENDENT	2,761	0	0	0	0					2,761	2,209	552
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0					0	0	0
2-K SUBTOTAL CBP	2,203,850	93,588	67,422	235,122	0	0				1,807,718	1,470,372	337,346
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	114,907	0		101,203						114,907	57,454	57,453
3-B RESIDENTIAL SERVICE - DEPENDENT	9,643	60	0	0	0					9,583	5,750	3,833
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	382,293	8,285	0	0	0					374,008	224,405	149,603
3-D SECURE RES. SERVICE (EXCEPT YDC)	3,012	0								3,012	1,807	1,205
3-E YDC SECURE	127,600	0								127,600	76,560	51,040
3-F SUBTOTAL INSTITUTIONAL	637,455	8,345	0	0	0	0				629,110	365,976	263,134
<b>ADMINISTRATION</b>	362,575	8,334		101,203					11,058	241,980	145,188	96,792
<b>TOTAL REVENUES</b>	10,846,583	135,039	674,708	1,026,702	610,437	194,801	39,833	0	11,058	8,154,005	6,376,326	1,777,679



BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013  
 AMENDED CY370  
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	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
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	91,300	34,946		75,805	0	137	202,188	100	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	1,247,790	0	0	0	1,247,790	0	235	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	10,931	4,162	14,172	886	0	17	30,168	0	3	0	0	0
1-D COUNSELING - DEPENDENT	154,272	74,380		226,213	154,809	309	609,983	586	23	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	9,600	0	9,600	0	4	0	0	0
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	160,509	0	160,509	0	75	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	435,513	0	435,513	0	53	0	0	0
1-I HOMEMAKER SERVICE	36,130	16,111		2,782	10,494	35	65,532	86	22	0	0	0
1-J INTAKE & REFERRAL	45,125	16,071		44,125	0	63	105,384	479	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	62,461	26,070		4,292	0	102	92,925	84	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	554,246	249,271		89,845	243,235	1,022	1,137,619	332	562	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	1,005,641	453,431		298,285	1,504,982	2,006	3,264,345	612	617	0	0	0
1-O SERVICE PLANNING	87,799	40,309		50,778	0	162	179,048	607	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	102,079		102,079	0	259	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	2,250		2,250	0	4	0	2,250	0
<b>SUBTOTAL IN-HOME</b>	2,047,905	914,751	1,261,962	793,011	2,623,471	3,853	7,644,953			0	2,250	0
Number of Children receiving only NON-PURCHASED IN-Home Services 1,012												
<b>COMMUNITY BASED PLACEMENT</b>												
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	0	62,715	0	62,715	538	6	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	913	328,878	0	329,791	2,012	36	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	7,361	31,930	0	39,291	955	44	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	247	212,300	0	212,547	1,393	75	0	0	0
2-G FOSTER FAMILY - DEPENDENT	600,114	261,757	0	353,993	316,117	1,079	1,533,060	11,690	63	41	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	300	23,426	0	23,726	365	1	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	(2)	0	2,547	0	216	2,761	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
<b>SUBTOTAL CBP</b>	600,114	261,755	0	365,361	975,366	1,295	2,203,891	16,953	225	41	0	0
Number of Children at IMMEDIATE RISK 392												
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	5,007	142,870	0	147,877	1,099	37	0	32,970	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	9,643	0	9,643	47	1	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	3,023	379,270	0	382,293	2,458	29	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	3,012	0	3,012	12	1	0	0	0
3-E YDC SECURE	0	0	0	0	127,600	0	127,600	176	1	0	0	0
<b>SUBTOTAL INSTITUTIONAL</b>	0	0	0	8,030	662,395	0	670,425	3,792	69	0	32,970	0
<b>4 ADMINISTRATION</b>	17,270	5,954	0	338,928	0	423	362,575			0	0	0
<b>5 TOTAL EXPENDITURES</b>	2,665,289	1,182,460	1,261,962	1,505,330	4,261,232	5,571	10,881,844			41	35,220	0
County Indirect Costs = \$ 217,560												

**BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 207,194	\$ (5,006)	\$ 202,188
Adoption Assistance	1,247,790	0	1,247,790
Subsidized Permanent Legal Custodianship	30,773	(605)	30,168
Counseling	691,514	(71,931)	619,583
Day Care	0	0	0
Day Treatment	596,022	0	596,022
Homemaker Service	67,884	(2,332)	65,552
Intake and Referral	107,707	(2,323)	105,384
Life Skills	96,704	(3,779)	92,925
Protective Service - Child Abuse	1,167,096	(29,477)	1,137,619
Protective Service - General	3,409,724	(145,379)	3,264,345
Service Planning	184,880	(5,832)	179,048
Juvenile Act Proceedings	104,329	0	104,329
Alternative Treatment	0	0	0
Community Residential	392,930	(424)	392,506
Emergency Shelter	251,838	0	251,838
Foster Family	1,589,157	(32,371)	1,556,786
Supervised Independent Living	0	2,761	2,761
Juvenile Detention Service	147,877	0	147,877
Residential Service	391,512	424	391,936
Secure Residential Service (Except YDC)	3,012	0	3,012
YDC Secure	127,600	0	127,600
Administration	576,691	(214,116)	362,575
Combined Total Expense	<u>11,392,234</u>	<u>(510,390)</u>	<u>10,881,844</u>
Less Non-reimbursables	<u>35,261</u>	<u>0</u>	<u>35,261</u>
Total Net Expense	<u>\$ 11,356,973</u>	<u>\$ (510,390)</u>	<u>\$ 10,846,583</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 2,735,557	\$ (70,268)	\$ 2,665,289
Employee Benefits	1,403,306	(220,846)	1,182,460
Subsidies	1,261,962	0	1,261,962
Operating	1,780,088	(274,758)	1,505,330
Purchased Services	4,208,931	52,301	4,261,232
Fixed Assets	2,390	3,181	5,571
Combined Total Expense	<u>11,392,234</u>	<u>(510,390)</u>	<u>10,881,844</u>
Less Non-reimbursables	<u>35,261</u>	<u>0</u>	<u>35,261</u>
Total Net Expense	<u>\$ 11,356,973</u>	<u>\$ (510,390)</u>	<u>\$ 10,846,583</u>

**BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013  
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY370	1-D	1	1	Counseling Dependent-Wages and Salaries	\$ 201,034	\$ (46,762)	\$ 154,272
	1-N	1		Protective Service-General-Wages and Salaries	\$ 1,029,147	\$ (23,506)	\$ 1,005,641
	1-D	2		Counseling Dependent-Employee Benefits	\$ 100,974	\$ (12,656)	\$ 88,318
	1-N	2		Protective Service-General-Employee Benefits	\$ 542,849	\$ (14,487)	\$ 528,362
	2-G	2		Foster Family-Dependent-Employee Benefits	\$ 303,673	\$ 1	\$ 303,674
	2-I	2		Supervised Ind. Living-Dependent-Employee Benefits	\$ -	\$ (2)	\$ (2)
	1-A	4		Adoption Service-Operating	\$ 75,289	\$ 516	\$ 75,805
	1-C	4		Subsidized Permanent Legal Custodianship-Operating	\$ 833	\$ 53	\$ 886
	1-D	4		Counseling- Dependent-Operating	\$ 224,976	\$ 1,237	\$ 226,213
	1-I	4		Homemaker Service-Operating	\$ 2,569	\$ 213	\$ 2,782
	1-J	4		Intake & Referral-Operating	\$ 43,908	\$ 217	\$ 44,125
	1-K	4		Life Skills-Dependent-Operating	\$ 3,951	\$ 341	\$ 4,292
	1-M	4		Protective Service-Child Abuse-Operating	\$ 79,956	\$ 9,889	\$ 89,845
	1-N	4		Protective Service-General-Operating	\$ 384,051	\$ (85,766)	\$ 298,285
	1-O	4		Service Planning-Operating	\$ 50,242	\$ 536	\$ 50,778
	2-G	4		Foster Family-Dependent-Operating	\$ 345,142	\$ 8,851	\$ 353,993
	2-I	4		Supervised Ind. Living-Dependent-Operating	\$ -	\$ 2,547	\$ 2,547
		4		Administration-Operating	\$ 552,320	\$ (223,705)	\$ 328,615
	1-N	5		Protective Service-General-Purchased Services	\$ 1,452,793	\$ 52,189	\$ 1,504,982
	2-C	5		Community Residential-Dependent-Purchased Services	\$ 63,139	\$ (424)	\$ 62,715
	2-G	5		Foster Family-Dependent-Purchased Services	\$ 316,005	\$ 112	\$ 316,117
	3-B	5		Residential Service-Dependent-Purchased Services	\$ 9,219	\$ 424	\$ 9,643
	1-A	6		Adoption Service-Fixed Assets	\$ 63	\$ 74	\$ 137
	1-C	6		Subsidized Permanent Legal Custodianship-Fixed Assets	\$ 8	\$ 9	\$ 17
	1-D	6		Counseling Dependent-Fixed Asssets	\$ 121	\$ 188	\$ 309
	1-I	6		Homemaker Service-Fixed Assets	\$ -	\$ 35	\$ 35
	1-J	6		Intake & Referral-Fixed Assets	\$ 29	\$ 34	\$ 63
	1-K	6		Life Skills-Dependent-Fixed Assets	\$ 47	\$ 55	\$ 102
	1-M	6		Protective Service-Child Abuse-Fixed Assets	\$ 471	\$ 551	\$ 1,022
	1-N	6		Protective Service-General-Fixed Assets	\$ 884	\$ 1,122	\$ 2,006
	1-O	6		Service Planning-Fixed Assets	\$ 75	\$ 87	\$ 162
	2-G	6		Foster Family-Dependent-Fixed Assets	\$ 497	\$ 582	\$ 1,079
	2-I	6		Supervised Ind. Living. Dependent-Fixed Assets	\$ -	\$ 216	\$ 216
		4		Administration-Fixed Assets	\$ 195	\$ 228	\$ 423
				Total Adjustment		\$ (327,001)	
				To decrease expenditures by \$327,001 to reconcile to the agency's final ledger.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			
CY370	1-A	2	2	Adoption Service-Employee Benefits	\$ 40,542	\$ (5,596)	\$ 34,946
	1C	2		Subsidized Permanent Legal Custodainship-Employee Benefits	\$ 4,829	\$ (667)	\$ 4,162
	1-D	2		Counseling-Dependent-Employee Benefits	\$ 100,974	\$ (13,938)	\$ 87,036
	1-I	2		Homemaker Service-Employee Benefits	\$ 18,691	\$ (2,580)	\$ 16,111
	1-J	2		Intake and Referral-Employee Benefits	\$ 18,645	\$ (2,574)	\$ 16,071
	1-K	2		Life Skills-Dependent-Employee Benefits	\$ 30,245	\$ (4,175)	\$ 26,070
	1-M	2		Protective Service-Child Abuse-Employee Benefits	\$ 289,188	\$ (39,917)	\$ 249,271
	1-N	2		Protective Service-General-Employee Benefits	\$ 542,849	\$ (74,931)	\$ 467,918
	1-O	2		Service Planning-Employee Benefits	\$ 46,764	\$ (6,455)	\$ 40,309
	2-G	2		Foster Family-Dependent-Employee Benefits	\$ 303,673	\$ (41,917)	\$ 261,756
		4		Administration-Employee Benefits	\$ 6,906	\$ (952)	\$ 5,954
				Total Adjustment		\$ (193,702)	
				To decrease Employee Benefits by \$193,702 to properly report the agency's allocation of the county pension contribution, as there was an error in the calculation of the agency's share of retirement costs for the 2012-2013 fiscal year.			
				Title 55 PA Code, Chapter 3170.47(f)			
CY-370	4	4	3	Administration-Operating	\$ 328,615	\$ 10,313	\$ 338,928
				To increase Indirect Costs by \$10,313 to reconcile to the County Cost Allocation Plan.			
				Title 55 PA Code, Chapter 3170.60 OCTYF Bulletin 00-95-12			

# SECTION 4

## AMENDED FISCAL REPORTS

**FOR THE FISCAL YEAR:**

**JULY 1, 2013 to JUNE 30, 2014**

**BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$	7,683,243
Supplemental Act 148			<u>0</u>
Total State Allocation			7,683,243
State Share (CY348) <sup>2</sup>	\$		7,198,772
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	7,198,772
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	7,198,772
Actual Act 148 Revenues Received <sup>4</sup>			<u>7,464,973</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>(266,201)</u></u>

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

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

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

<sup>4</sup> Actual Act 148 Revenues Received is the amount of Act 148 funds the county received.

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

**BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014  
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	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	280,208	0	47,419	0	0	0	0	0	232,789	232,789	0
02. 90% REIMBURSEMENT	257,794	2,001	6,767	0	0	0	0	0	249,026	224,123	24,903
03. 80% REIMBURSEMENT	9,956,040	92,697	1,546,942	610,437	194,801	0	0	0	7,511,163	6,008,930	1,502,233
04. 60% REIMBURSEMENT	1,226,804	17,700	125,852	0	0	0	0	8,148	1,075,104	645,062	430,042
05. 50% REIMBURSEMENT	220,445	7,200	0	0	0	37,511	0	0	175,734	87,868	87,866
06. TOTAL NET CHILD WELFARE EXPEND.	11,941,291	119,598	1,726,980	610,437	194,801	37,511	0	8,148	9,243,816	7,198,772	2,045,044

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0

08. NON-REIMBURSABLE EXPENDITURES	48,583	0							48,583		48,583
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09. TOTAL EXPENDITURES	11,989,874	119,598	1,726,980	610,437	194,801	37,511	0	8,148	9,292,399	7,198,772	2,093,627
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10. TOTAL TITLE IV-D COLLECTIONS 21,867

11. TITLE IV-D Collections for IV-E Children 0

12. STATE ACT 148 - line 6 7,198,772

13. STATE ACT 148 ALLOCATION 7,683,243

14. ADJUSTED STATE SHARE (lower of 12 or 13) 7,198,772

INVOICE											
AMENDED STATE SHARE (ACT 148)	7,198,772										
ACT 148 AMOUNT RECEIVED	7,464,973										
ADJUSTMENT TO STATE SHARE	(266,201)										

**BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014  
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	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	280,208	0		47,419	0				0	232,789	232,789	0
1-B ADOPTION ASSISTANCE	1,222,801	13	590,435						0	632,353	505,882	126,471
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS	50,427	2	11,380	3,369					0	35,676	28,541	7,135
1-D COUNSELING - DEPENDENT	806,016	7		104,991	90,973				0	610,045	488,036	122,009
1-E COUNSELING - DELINQUENT	0	0							0	0	0	0
1-F DAY CARE	1,162	0							0	1,162	930	232
1-G DAY TREATMENT - DEPENDENT	166,637	2			100,516				0	66,119	52,895	13,224
1-H DAY TREATMENT - DELINQUENT	351,262	2			206,712				0	144,548	115,638	28,910
1-I HOMEMAKER SERVICE	75,368	0		12,017					0	63,351	50,681	12,670
1-J INTAKE & REFERRAL	116,079	0		20,118					0	95,961	76,769	19,192
1-K LIFE SKILLS - DEPENDENT	107,542	0		18,422					0	89,120	71,296	17,824
1-L LIFE SKILLS - DELINQUENT	0	0							0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	1,109,289	10		152,974	41,590				0	914,715	731,772	182,943
1-N PROTECTIVE SERVICE - GENERAL	3,860,355	5,731		337,103	170,646	194,801			0	3,152,074	2,521,659	630,415
1-O SERVICE PLANNING	197,185	2		35,721					0	161,462	129,170	32,292
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	76,412	7,200				37,511			0	31,701	15,851	15,850
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	4,038	0							0	4,038	2,019	2,019
<b>SUBTOTAL IN-HOME</b>	<b>8,424,781</b>	<b>12,969</b>	<b>601,815</b>	<b>732,134</b>	<b>610,437</b>	<b>194,801</b>	<b>37,511</b>	<b>0</b>	<b>0</b>	<b>6,235,114</b>	<b>5,023,928</b>	<b>1,211,186</b>
<b>COMMUNITY BASED PLACEMENT</b>	<b>TOTAL REIMBURSABLE EXPENDITURES</b>	<b>PROGRAM INCOME</b>	<b>TITLE IV-E MAINTENANCE</b>	<b>TITLE IV-E ADMIN.</b>	<b>TANF</b>	<b>TITLE XX</b>	<b>TITLE IV-B</b>	<b>Child Welfare Demonstration Project Title IV-E</b>	<b>MEDICAL ASSISTANCE</b>	<b>NET REIMBURSABLE EXPENDITURES</b>	<b>STATE ACT 148</b>	<b>LOCAL SHARE</b>
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0							0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0							0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	78,996	7,068	13,495						0	58,433	46,746	11,687
2-D COMMUNITY RESIDENTIAL - DELINQUENT	472,514	6,529	7,032						0	458,953	367,162	91,791
2-E EMERGENCY SHELTER - DEPENDENT	21,948	743	6,458						0	14,747	13,272	1,475
2-F EMERGENCY SHELTER - DELINQUENT	235,846	1,258	309						0	234,279	210,851	23,428
2-G FOSTER FAMILY - DEPENDENT	1,237,837	71,078	61,589	170,745					0	934,425	747,540	186,885
2-H FOSTER FAMILY - DELINQUENT	41,283	2,253							0	39,030	31,224	7,806
2-I SUP. INDEPENDENT LIVING - DEPENDENT	61,287	0		7,551					0	53,736	42,989	10,747
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0							0	0	0	0
2-K <b>SUBTOTAL CBP</b>	<b>2,149,711</b>	<b>88,929</b>	<b>88,883</b>	<b>178,296</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,793,603</b>	<b>1,459,784</b>	<b>333,819</b>
<b>INSTITUTIONAL PLACEMENT</b>	<b>TOTAL REIMBURSABLE EXPENDITURES</b>	<b>PROGRAM INCOME</b>	<b>TITLE IV-E MAINTENANCE</b>	<b>TITLE IV-E ADMIN.</b>	<b>TANF</b>	<b>TITLE XX</b>	<b>TITLE IV-B</b>	<b>Child Welfare Demonstration Project Title IV-E</b>	<b>MEDICAL ASSISTANCE</b>	<b>NET REIMBURSABLE EXPENDITURES</b>	<b>STATE ACT 148</b>	<b>LOCAL SHARE</b>
3-A JUVENILE DETENTION SERVICE	139,995	0							0	139,995	69,998	69,997
3-B RESIDENTIAL SERVICE - DEPENDENT	36,126	3,979	0						0	32,147	19,288	12,859
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	485,525	3,520	0						0	482,005	289,203	192,802
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0							0	0	0	0
3-E YDC SECURE	0	0							0	0	0	0
<b>SUBTOTAL INSTITUTIONAL</b>	<b>661,646</b>	<b>7,499</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>654,147</b>	<b>378,489</b>	<b>275,658</b>
<b>ADMINISTRATION</b>	<b>705,153</b>	<b>10,201</b>		<b>125,852</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>8,148</b>	<b>560,952</b>	<b>336,571</b>	<b>224,381</b>
<b>TOTAL REVENUES</b>	<b>11,941,291</b>	<b>119,598</b>	<b>690,698</b>	<b>1,036,282</b>	<b>610,437</b>	<b>194,801</b>	<b>37,511</b>	<b>0</b>	<b>8,148</b>	<b>9,243,816</b>	<b>7,198,772</b>	<b>2,045,044</b>

BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014  
 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	148,125	70,133		58,379	0	3,571	280,208	103	0	0	0	0
1-B ADOPTION ASSISTANCE	0	1,222,801			0	0	1,222,801	0	221	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	13,480	4,055	32,620	268	0	4	50,427	0	4	0	0	0
1-D COUNSELING - DEPENDENT	212,578	109,985		265,295	213,293	4,865	806,016	595	26	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-F DAY CARE	0	0		0	1,162	0	1,162	0	3	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	166,637	0	166,637	0	111	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		630	368,627	0	369,257	0	108	0	17,995	0
1-I HOMEMAKER SERVICE	44,014	22,103		3,003	5,210	1,038	75,368	25	8	0	0	0
1-J INTAKE & REFERRAL	45,766	20,237		49,058	0	1,018	116,079	556	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	70,360	31,866		3,816	0	1,500	107,542	86	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	561,788	254,212		62,208	219,652	11,429	1,109,289	365	1,719	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	1,026,226	481,361		423,094	1,908,960	20,714	3,860,355	618	620	0	0	0
1-O SERVICE PLANNING	89,428	47,476		57,944	0	2,337	197,185	610	0	0	4,038	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	80,450		80,450	0	0	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	4,038		4,038	0	0	0	0	0
1-R SUBTOTAL IN-HOME	2,211,765	1,041,428	1,255,421	923,695	2,968,029	46,476	8,446,814			0	22,033	0
Number of Children receiving only NON-PURCHASED IN-Home Services 2,663												
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	0	0	0	0	78,996	0	78,996	514	6	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	1,633	470,881	0	472,514	2,755	39	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	21,948	0	21,948	718	30	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	235,846	0	235,846	1,601	79	0	0	0
2-G FOSTER FAMILY - DEPENDENT	460,950	198,017	0	320,734	249,270	8,866	1,237,837	9,670	61	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	260	41,023	0	41,283	491	2	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	23,125	34,464	0	3,698	0	0	61,287	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	484,075	232,481	0	326,325	1,097,964	8,866	2,149,711	15,749	217	0	0	0

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
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	Program Income related to all Non-Reimbursable
3-A JUVENILE DETENTION SERVICE	0	0	0	38,220	128,325	0	166,545	885	37	0	26,550	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	36,126	0	36,126	198	2	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	485,525	0	485,525	3,237	19	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	38,220	649,976	0	688,196	4,320	58	0	26,550	0
4 ADMINISTRATION	177,765	87,943	0	416,549	0	22,896	705,153			0	0	0
5 TOTAL EXPENDITURES	2,873,605	1,361,852	1,255,421	1,704,789	4,715,969	78,238	11,989,874			0	48,583	0
County Indirect Costs = \$ 216,525												



**BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Adoption Service	\$ 250,220	\$ 29,988	\$ 280,208
Adoption Assistance	1,222,801	0	1,222,801
Subsidized Permanent Legal Custodianship	50,748	(321)	50,427
Counseling	769,251	36,765	806,016
Day Care	1,162	0	1,162
Day Treatment	535,894	0	535,894
Homemaker Service	69,238	6,130	75,368
Intake and Referral	108,469	7,610	116,079
Life Skills	99,107	8,435	107,542
Protective Service - Child Abuse	1,038,508	70,781	1,109,289
Protective Service - General	4,500,989	(640,634)	3,860,355
Service Planning	183,847	13,338	197,185
Juvenile Act Proceedings	83,540	948	84,488
Alternative Treatment	0	0	0
Community Residential	551,510	0	551,510
Emergency Shelter	257,794	0	257,794
Foster Family	1,204,484	74,636	1,279,120
Supervised Independent Living	35,287	26,000	61,287
Juvenile Detention Service	166,545	0	166,545
Residential Service	521,651	0	521,651
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	669,913	35,240	705,153
Combined Total Expense	<u>12,320,958</u>	<u>(331,084)</u>	<u>11,989,874</u>
Less Non-reimbursables	<u>48,583</u>	<u>0</u>	<u>48,583</u>
Total Net Expense	<u>\$ 12,272,375</u>	<u>\$ (331,084)</u>	<u>\$ 11,941,291</u>

<b>OBJECTS OF EXPENDITURE</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Wages and Salaries	\$ 2,874,589	\$ (984)	\$ 2,873,605
Employee Benefits	966,964	394,888	1,361,852
Subsidies	1,255,421	0	1,255,421
Operating	1,750,546	(45,757)	1,704,789
Purchased Services	5,387,592	(671,623)	4,715,969
Fixed Assets	85,846	(7,608)	78,238
Combined Total Expense	<u>12,320,958</u>	<u>(331,084)</u>	<u>11,989,874</u>
Less Non-reimbursables	<u>48,583</u>	<u>0</u>	<u>48,583</u>
Total Net Expense	<u>\$ 12,272,375</u>	<u>\$ (331,084)</u>	<u>\$ 11,941,291</u>

**BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014  
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370			1				
	1-A	2		Adoption Service-Employee Benefits	\$ 48,754	\$ (4,129)	\$ 44,625
	1-C	2		Subsidized Permanent Legal Custodianship-Employee Benefits	\$ 4,398	\$ (373)	\$ 4,025
	1-D	2		Counseling-Dependent-Employee Benefits	\$ 72,436	\$ (6,135)	\$ 66,301
	1-I	2		Homemaker Service-Employee Benefits	\$ 15,735	\$ (1,333)	\$ 14,402
	1-J	2		Intake and Referral-Employee Benefits	\$ 14,167	\$ (1,200)	\$ 12,967
	1-K	2		Life Skills-Dependent-Employee Benefits	\$ 23,102	\$ (1,957)	\$ 21,145
	1-M	2		Protective Service-Child Abuse-Employee Benefits	\$ 188,545	\$ (15,970)	\$ 172,575
	1-N	2		Protective Service-General-Employee Benefits	\$ 357,411	\$ (30,273)	\$ 327,138
	1-O	2		Service Planning-Employee Benefits	\$ 33,627	\$ (2,848)	\$ 30,779
	2-G	2		Foster Family-Dependent-Employee Benefits	\$ 147,141	\$ (12,463)	\$ 134,678
	2-I	2		Supervised Ind. Living- Dependent-Employee Benefits	\$ 3,054	\$ (259)	\$ 2,795
	4	2		Administration-Employee Benefits	\$ 58,594	\$ (4,963)	\$ 53,631
				Total Adjustment		\$ (81,903)	
				To decrease Employee Benefits by \$81,903 to properly report the agency's allocation of the county pension contribution, as there was an error in the calculation of the agency's share of retirement costs for the 2013-2014 fiscal year.			
				Title 55 PA Code, Chapter 3170.47(f)			
CY-370			2				
	1-N	1		Protective Service-General-Wages and Salaries	\$ 1,027,210	\$ (984)	\$ 1,026,226
	1-A	2		Adoption Service-Employee Benefits	\$ 44,625	\$ 25,508	\$ 70,133
	1-C	2		Subsidized Permanent Legal Custodianship-Employee Benefits	\$ 4,025	\$ 30	\$ 4,055
	1-D	2		Counseling-Dependent-Employee Benefits	\$ 66,301	\$ 43,684	\$ 109,985
	1-I	2		Homemaker Service-Employee Benefits	\$ 14,402	\$ 7,701	\$ 22,103
	1-J	2		Intake & Referral-Employee Benefits	\$ 12,967	\$ 7,270	\$ 20,237
	1-K	2		Life Skills-Dependent-Employee Benefits	\$ 21,145	\$ 10,721	\$ 31,866
	1-M	2		Protective Service-Child Abuse-Employee Benefits	\$ 172,575	\$ 81,637	\$ 254,212
	1-N	2		Protective Service-General-Employee Benefits	\$ 327,138	\$ 154,223	\$ 481,361
	1-O	2		Service Planning-Employee Benefits	\$ 30,779	\$ 16,697	\$ 47,476
	2-G	2		Foster Family-Dependent-Employee Benefits	\$ 134,678	\$ 63,339	\$ 198,017
	2-I	2		Supervised Ind. Living-Dependent-Employee Benefits	\$ 2,795	\$ 31,669	\$ 34,464
	4	2		Administration-Employee Benefits	\$ 53,631	\$ 34,312	\$ 87,943
	1-A	4		Adoption Service-Operating	\$ 49,599	\$ 8,780	\$ 58,379
	1-C	4		Subsidized Permanent Legal Custodianship-Operating	\$ 246	\$ 22	\$ 268
	1-D	4		Counseling-Dependent-Operating	\$ 264,579	\$ 716	\$ 265,295
	1-I	4		Homemaker Service-Operating	\$ 3,189	\$ (186)	\$ 3,003
	1-J	4		Intake & Referral-Operating	\$ 47,469	\$ 1,589	\$ 49,058
	1-K	4		Life Skills-Dependent-Operating	\$ 4,073	\$ (257)	\$ 3,816
	1-M	4		Protective Service-Child Abuse-Operating	\$ 61,271	\$ 937	\$ 62,208
	1-N	4		Protective Service-General-Operating	\$ 506,005	\$ (82,911)	\$ 423,094
	1-O	4		Service Planning-Operating	\$ 58,342	\$ (398)	\$ 57,944
	2-G	4		Foster Family-Dependent-Operating	\$ 296,548	\$ 24,186	\$ 320,734
	2-I	4		Supervised Ind. Living-Dependent-Operating	\$ 8,921	\$ (5,223)	\$ 3,698
	4	4		Administration-Operating	\$ 409,561	\$ (747)	\$ 408,814
	1-M	5		Protective Service- Child Abuse-Purchased Services	\$ 214,928	\$ 4,724	\$ 219,652
	1-N	5		Protective Service-General-Purchased Services	\$ 2,586,255	\$ (677,295)	\$ 1,908,960
	1-P	5		Juvenile Act Proceedings-Dependent-Purchased Services	\$ 79,502	\$ 948	\$ 80,450
	1-A	6		Adoption Service-Fixed Assets	\$ 3,742	\$ (171)	\$ 3,571
	1-D	6		Counseling-Dependent-Fixed Assets	\$ 6,365	\$ (1,500)	\$ 4,865
	1-I	6		Homemaker Service-Fixed Assets	\$ 1,090	\$ (52)	\$ 1,038
	1-J	6		Intake & Referral	\$ 1,067	\$ (49)	\$ 1,018
	1-K	6		Life Skills-Dependent-Fixed Assets	\$ 1,572	\$ (72)	\$ 1,500
	1-M	6		Protective Service-Child Abuse-Fixed Assets	\$ 11,976	\$ (547)	\$ 11,429
	1-N	6		Protective Service-General-Fixed Assets	\$ 24,108	\$ (3,394)	\$ 20,714
	1-O	6		Service Planning-Fixed Assets	\$ 2,450	\$ (113)	\$ 2,337
	2-G	6		Foster Family-Dependent-Fixed Assets	\$ 9,292	\$ (426)	\$ 8,866
	2-I	6		Supervised Ind. Living-Dependent-Fixed Assets	\$ 187	\$ (187)	\$ -
	4	6		Administration-Fixed Assets	\$ 23,993	\$ (1,097)	\$ 22,896
				Total Adjustment		\$ (256,916)	
				To decrease expenditures by \$256,916 to reconcile with the CY370 Expenditure Report.			
				Title 55 PA Code, Chapter 3170.60 OCTYF Bulletin 00-95-12			
CY-370	4	4	3	Administration-Operating	\$ 408,814	\$ 7,735	\$ 416,549
				To increase Indirect Costs by \$7,735 to reconcile to the County Cost Allocation Plan.			
				Title 55 PA Code, Chapter 3170.60 OCTYF Bulletin 00-95-12			

## SECTION 5

# STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATION

BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATION

**Prior Engagement Finding – Deficient Internal Controls Resulted in Violations of DHS Regulations and Use of State Funds to Which the Agency Was Not Entitled**

In our prior engagement report, we cited the agency for deficiencies related to the agency's accounting and reporting of its financial information. The internal control deficiencies and our related audit adjustments included:

- Formula errors in the agency's Excel spreadsheet used to complete its CY-370A Revenue Report, resulting in understatement of program income.
- Failure to accurately report total Title IV-D Collections for IV-E Children on its submitted CY-348 Fiscal Summary. The agency's failure to accurately report revenue on its submitted CY-348 Fiscal Summary was a violation of DHS regulations and negatively impacted the validity of its financial records.
- Improperly calculated retirement expenses in Employee Benefits on the CY-370 Expenditure Report. For the 2008-2009 fiscal year, the retirement costs were overstated by \$187,180 and for the 2009-1010 fiscal year, the retirement costs were understated by \$66,303.
- Formula errors within the Excel spreadsheets used to complete the submitted CY-370 Expenditure Report resulted in overstatements of Wages and Salaries, Employee Benefits and Operating Expenses. Because these expenditures were overstated in the CY-370 Expenditure Report submitted to DHS, the agency received and had use of state funds to which it was not entitled.
- Mathematical errors on the agency's submitted CY-383 Fee-For-Service schedule. The services rates multiplied by the number of units did not always calculate properly for the expenditures reflected on the schedule.

During our current engagement, we found some of these deficient internal controls, such as formula errors in its software used to complete reports submitted to DHS, still existed. However, due to the timing of our prior engagement, the agency was not notified of these internal control deficiencies until after the close of the fiscal years included in our current engagement scope period. As a result, we decided not to issue a repeat finding. We will follow-up on the status of the agency's corrective actions during the conduct of our next regularly scheduled audit for fiscal year 2017-2018.

It should be noted that during the conduct of our current engagement we did not identify recurring issues in regards to the agency's calculation of program income, Title IV-D Collections for IV-E Children, or the mathematical errors on the CY-383 Fee-For-Service. Therefore, we concluded that the re-issuance of cites in regard to those areas is not warranted.

## SECTION 6

# CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

**Finding – The Beaver County Children and Youth Agency Should Implement and Document Internal Control Policies and Procedures Related to Reducing the Risk of Overbillings or Fraudulent Billings by Contracted In-Home Purchased Service Providers Occurring and Going Undetected**

Condition: During the 2010-2011, 2011-2012, 2012-2013, and 2013-2014 fiscal years, the Beaver County Children and Youth Agency (agency) paid In-Home Purchased Service providers<sup>1</sup> (providers) a total of \$9,868,324.

We evaluated the agency's internal control procedures over its invoice review and approval process related to reducing the risk that overbillings or fraudulent billings included on invoices submitted by these providers for services rendered directly<sup>2</sup> to at-risk children and their families occurring and going undetected. We judgmentally selected 10 providers contracted to provide In-Home services **directly** to at-risk children and their families that were utilized during the 2013-2014 fiscal year, then judgmentally selected 20 invoices submitted by these providers totaling \$174,783 and obtained the approved invoices corresponding to the \$174,783 expended.

The cited providers were contracted as Fee-for-Service providers. The approved contracts for the Fee-for-Service providers included an agreed upon fee-for-service rate per unit (days/hours/session/evaluation/assessment), and costs invoiced by these types of providers were calculated by multiplying the contracted service rate by the number of units each respective Fee-for-Service provider listed on its submitted invoices. While the monthly invoices submitted by the Fee-For-Service providers included the names of individuals who received services, these invoices included no evidence that the validity of the number of units invoiced for each listed individual was substantiated.

Furthermore, regarding the 10 In-Home Purchased Services providers selected for testing, and the remaining In-Home Purchased Services providers for whom we performed no testing procedures, agency management informed us that they did not require these providers to submit any documentation other than submitted invoices during the aforementioned fiscal years.

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<sup>1</sup>Agency management did not provide the number of providers that were utilized during the 2010-2011, 2011-2012, 2012-2013, and 2013-2014 fiscal years due to the amount of time it would have taken to perform the calculation without double-counting providers that performed services in more than one fiscal year. However, we did perform procedures to obtain reasonable assurance that the agency paid In-Home Purchased Service Providers a total of \$9,868,324 during the noted engagement scope period.

<sup>2</sup>When evaluating the agency's internal control procedures over its invoice review and approval process, we excluded Juvenile Act Proceedings costs totaling \$359,525 from the \$9,868,324 total the agency paid to contracted In-Home Purchased Service providers during our engagement scope period because, due to the nature of these costs, they are not subject to the same risks as costs invoiced by In-Home Purchased Service Providers rendering services directly to at-risk children and their families.

BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

Criteria: 55 Pa. Code Chapter 3140. Planning and Financial Reimbursement Requirements for County Children and Youth Social Service Programs.

*Section 3140.21. Reimbursement for Services. General.* “(a) Under section 704.1 of the Human Services Code (62 P.S. § 704.1), the Department reimburses expenses incurred by the county for children and youth social services, including services to alleged and adjudicated dependent and delinquent children according to an approved county plan and budget estimate up to the amount of State funds allocated to the county under section 709.3 of the Human Services Code (62 P.S. § 709.3).”

- *Office of Children, Youth and Families (OCYF) Bulletin 3140-06-06, applicable for fiscal year ended 6/30/2011; Bulletin 3140-11-02, applicable for fiscal year ended 6/30/2012; Bulletin 3140-13-01, applicable for fiscal year ended 6/30/2013; Bulletin 3140-13-05, applicable for fiscal year ended 6/30/2014 : Act 148 Invoicing Procedures for County Child Social Services - Instructions for Completion of Expenditure Report.* This form is a report of the ACTUAL EXPENDITURES of the County Children and Youth Agency (CCYA).

In addition, 55 Pa. Code § 3170. Allowable Costs and Procedures for County Children and Youth.

- *Section 3170.2. Definitions.* Program funded agency – An agency whose total eligible expenditures are funded in a manner which is predetermined by the appropriate county authorities.
- *Section 3170.23(a). Purchase of Service.* Purchase of service funding may be by unit of service funding or by program funding.
- *Section 3170.85. Responsibility of the County.* “...the county executive officers shall be responsible for the effective execution of each purchase of service agreement...”
- *Section 3170.91. County Responsibility.* “The county is responsible for the general fiscal management of the county agency. This includes maintaining fiscal records of expenditures and revenues of the program, providing data for budgeting and expenditure reporting to the Department, monitoring the financial activities of the program, and other activities related to the fiscal operations of the program.”
- *Section 3170.92(b). Accountability for Expenditures for Clients. Records Maintenance.* “County agencies shall maintain sufficient and appropriate records and data to justify payment for expenses by the Department. The local authorities or contractors shall maintain books, records, documents and other evidence and accounting procedures and

BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

practices, sufficient to reflect properly all direct and indirect costs of whatever nature claimed to have been incurred and anticipated to be incurred for funds supported by the Department and for which reimbursement is claimed...”

Cause: The agency failed to implement internal control procedures that would reduce the risk of paying overbillings and fraudulent billings by contracted In-Home Purchased Service providers. Agency management informed us that, during the fiscal years included in our engagement scope period, they would check names, dates of service, and rates listed on invoices, but no fiscal-related monitoring procedures were performed to obtain reasonable assurance that the contracted services related to In-Home Purchased Service fees invoiced by the providers were actually provided on the dates, and for the number of units, for each individual listed on these providers’ submitted invoices.

Subsequent to our engagement scope period, the agency implemented additional invoice review and approval policies and procedures along with fiscal-related monitoring policies and procedures for In-Home Purchased Service Providers in an effort to substantiate the validity of the number of units invoiced for individuals listed on these providers’ submitted invoices.

Effect: The agency’s failure to implement internal control procedures over payments to contracted In-Home Purchased Service providers increases agency management’s risks of:

- Failure to detect fraudulent or erroneous In-Home provider billings (invoices).
- Failure to prevent or detect improper payments for such invoices.
- Inappropriately billing the Commonwealth DHS for such improper payments.
- Receipt of Act 148 funds to which the agency may not be entitled.

Recommendation: We recommend that agency management implement internal control procedures to reduce its risk of paying for overbillings and fraudulent billings by In-Home Purchased Service providers. We further recommend that agency management ensure that such policies and procedures are adequate to obtain reasonable assurance that the services related to the fees invoiced by contracted In-Home Purchased Service providers were actually provided, and provided in adherence to executed contract terms.

Specifically, this written fiscal-related monitoring policy, and corresponding procedures, should include, but not be limited to, the following:

- Development and implementation of formal policies and procedures detailing the specific internal control procedures, including fiscal-related In-Home monitoring procedures, that must be performed, to reduce the agency’s risk of paying overbillings or fraudulent billings by In-Home Purchased Service providers.



BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

- Performance of on-site fiscal-related monitoring visits of In-Home Purchased Services providers, as deemed necessary by agency management, to determine whether appropriate supporting documentation exists substantiating invoiced costs and that related services were actually provided according to executed contract terms.
- Requiring In-Home Purchased Services providers, as deemed necessary by agency management, to submit substantiation evidencing that services related invoiced In-Home Purchased Services costs were actually provided.<sup>3</sup>
- Ensuring that agency staff responsible for reviewing and approving submitted In-Home Purchased Services providers' invoices for payment are made aware of the results of fiscal-related monitoring reviews of these providers and, for any such providers for which significant documentation deficiencies have been identified, the impact on the agency's review and approval process for these providers.

We further recommend that the agency maintain sufficient evidence substantiating the results of all fiscal-related monitoring procedures performed to determine whether the services for which In-Home Purchased Services providers were paid were actually provided, and provided in adherence to DHS regulations and executed contract terms and to reduce the risk of overbillings and fraudulent billings by contracted In-Home Purchased Services Providers going undetected.

Agency Representative Response: CYS agrees that it needed to improve its controls to better ensure services were provided. We developed and implemented a new Policy/Procedure effective 2016.

Auditor's Conclusion: We commend Beaver County Children and Youth agency management for developing and implementing new policy and procedures. During our next audit of the agency, we will review the agency's newly implemented policy and procedures to determine whether, for the fiscal years included in our engagement scope period, the agency implemented internal controls to reduce the risk of overbillings and fraudulent billings by contracted In-Home Purchased Services Providers going undetected.

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<sup>3</sup> For any program-funded providers, fiscal-related monitoring should include verification of the provider's operating costs invoiced to the agency.

# SECTION 7

## CURRENT ENGAGEMENT OBSERVATION

BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT OBSERVATION

**Observation – Significant Control Deficiencies Exist in the Commonwealth DHS’ Oversight of Children and Youth (C&Y) Agencies’ Adherence with the Requirements of the Child Protective Services Law (CPSL)**

The Child Protective Services Law<sup>4</sup> (CPSL) requires the conduct of criminal background checks and child abuse history clearances (certifications) for all employees and direct volunteers of county children and youth (C&Y) agencies as well as the volunteers/employees of these agencies’ contractors (providers) and subcontractors (sub-recipients).<sup>5</sup> To ensure adherence to these requirements, the Commonwealth DHS (DHS) has assigned monitoring responsibilities to internal offices and bureaus based on the types of services provided.

As a part of its annual licensing inspection process of county C&Y agencies, the Commonwealth DHS’ Office of Children, Youth and Families (OCYF) performs reviews of agency employees and agency foster parents’ adherence to the requirements of the CPSL. The OCYF also performs CPSL adherence reviews of employees of contracted foster family agencies through its annual licensing inspection of these providers. However, because the OCYF is behind in its completion of these annual inspections and does not have adequate procedures in place to determine whether C&Y agencies are monitoring their respective providers’ and sub-recipients’ adherence to the CPSL,<sup>6</sup> the safety of children receiving services from these agencies and their contractors and subcontractors may be at **risk**. According to information provided by the DHS OCYF, the Beaver County Children and Youth Agency provided in-home and placement services to 2573 children residing within the County during the 2014-2015 fiscal year.

Furthermore, beginning July 1, 2012, the DHS Bureau of Human Services’ Licensing (bureau) took over the responsibility for the performance of the annual licensing inspections of Child Day Treatment Centers and Child Residential Facilities which encompasses the performance of CPSL adherence reviews of the employees of these providers. Prior to July 1, 2012, the DHS OCYF had been responsible for performing these CPSL adherence reviews during its annual licensing inspections of these providers. Through a review of DHS’ website, we found letters,

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<sup>4</sup> Please note that the CPSL was extensively amended in 2013, 2014, and 2015 with 24 pieces of legislation “[being] enacted, changing how Pennsylvania responds to child abuse. These changes will significantly impact the reporting, investigation, assessment, prosecution and judicial handling of child abuse and neglect cases. The new laws will expand and further define mandatory reporters and the reporting process, increase penalties for those mandated to report suspected child abuse who fail to do so, and provide protections from employment discrimination for filing a good faith report of child abuse.” See <http://keepkidssafe.pa.gov/laws/index.htm> last accessed on September 2, 2016. Please note that although this particular DHS’ keepkidssafe.pa.gov link only refers to 23, instead of 24, pieces of legislation, we were able to confirm that the link should actually refer to 24 pieces of legislation, just as in the following DHS’ link: <http://keepkidssafe.pa.gov/index.htm>

<sup>5</sup> 23 Pa.C.S. §§ 6344 and 6344.2.

<sup>6</sup> This is detailed in the Commonwealth of Pennsylvania Single Audit Reports (most recently for the fiscal year ended June 30, 2017, via Finding 2017-012).

BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT OBSERVATION

posted by DHS, to the management staff of Child Day Treatment Centers and Child Residential Facilities detailing the results of the licensing inspections performed by the bureau; identified regulatory violations, including CPSL adherence violations, were specified in the accompanying License Inspection Summaries. However, we are unable to attest to the timeliness of the completion of these annual inspections. Furthermore, we are also unable to attest to whether the CPSL adherence of any potential sub-recipients used by these providers are being monitored.

Finally, for contracted in-home preventative service providers, we were informed by DHS OCYF that these providers are not required to be licensed by the Commonwealth and, thus, are not subject to the annual inspections performed by the DHS. However, it is DHS' position that while not all in-home service providers would meet the criteria requiring the conduct of criminal background checks and child abuse history clearances (certifications) for employees/volunteers, when they do, C&Y agencies are responsible for including provisions in their executed contracts with these providers and monitoring their providers' adherence to CPSL requirements.

However, in correspondence with agency management during the course of recently conducted audit engagements, we have found that the agency management staffs of some C&Y agencies are of the opinion that there is no need for C&Y agencies to monitor CPSL adherence of the employees/volunteers of these providers because they are now including the requirements for this monitoring in their executed contracts with these providers. Our interpretation of the CPSL is that the C&Y agencies cannot fulfill their duties under the CPSL to protect the children receiving in-home preventative services from child abuse by merely "monitoring" their executed provider contracts rather than actually monitoring their providers' adherence to the CPSL background check requirements. While it is evident that neither the DHS nor some C&Y agencies are monitoring the CPSL adherence of their employees and volunteers of contracted in-home preventative service providers, this Department will continue to raise concerns about their interpretation of the CPSL and that this faulty interpretation may be putting the safety of these children at **great risk**.

It is important to note that background checks and child abuse clearances have historically been valid for one year after being obtained. However, recent amendments to the CPSL extend this time frame from one year to five years.<sup>7</sup> Therefore, there is a need for DHS and C&Y agencies across the commonwealth to have a *greatly heightened* awareness about their employees' providers' and sub-recipients' arrest and conviction records, as well as child abuse adjudications to ensure that no new, disqualifying incidents have occurred from the date of the background clearances since certain disqualifying offenses could go undetected for years.

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<sup>7</sup> 23 Pa.C.S. § 6344.4.

BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
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Department of Human Services

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