

# AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2019 to June 30, 2020

July 1, 2020 to June 30, 2021

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## Clearfield County Children and Youth Agency

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December 2023



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania  
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**TIMOTHY L. DEFOOR  
AUDITOR GENERAL**

The Commissioners of Clearfield County  
Clearfield County Courthouse  
212 E. Locust Street Suite 112  
Clearfield, PA 16830

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 Clearfield County Children, Youth, & Family Services (agency). The purpose of this engagement is to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within the county for the fiscal years July 1, 2019 to June 30, 2020, and July 1, 2020 to June 30, 2021 (herein referred to as the 2019-2020 fiscal year and 2020-2021 fiscal year). The scope of our engagement was limited to the 2019-2020 and 2020-2021 fiscal reports submitted to the Pennsylvania Department of Human Services (DHS) as part of the Act 148 Invoice Packages.

Agency management is responsible for the preparation of the submitted fiscal reports, and compliance with children, youth, and families regulations. 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. We also performed procedures to determine the county's compliance with certain provisions of 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, Chapters 3140 and 3170 (55 Pa. Code §§ 3140.1 *et seq.* and 3170.1 *et seq.*). The engagement was not conducted, nor was it required to be, 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 residing within Clearfield County.

We certify 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 2019-2020 and 2020-2021 fiscal years based on the accrual basis of accounting.<sup>1</sup>

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

- For the **2019-2020 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment in total impacted the agency's Net State Share by increasing program income by \$4,301. Based on the application of the state participation rates, the adjustment resulted in an amount due to the state totaling \$3,441.
- For the **2020-2021 fiscal year**, our engagement resulted in three adjustments being made to the agency's submitted fiscal reports. These adjustments in total affected the agency's Net State Share by increasing agency expenditures by \$120,553 and increasing program income by \$1,537. Based on the application of the state participation rates, the three adjustments resulted in an amount due to the county totaling \$69,093.

This report includes the following finding:

Lack of Internal Control Policies and Procedures to Reduce the Risk of Paying Overbillings or Fraudulent Billings by Contracted In-Home Purchased Service Providers. (Repeat Finding)

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 December 6, 2023.

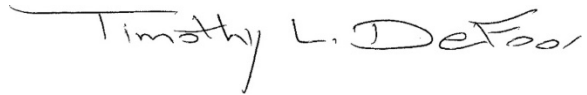
This report is being forwarded to the DHS Bureau of Financial Operations and the Office of Children, Youth, and Families for review and settlement of any recommended adjustments included in our amended fiscal reports. You will be notified by DHS of the decisions made regarding the approval and finalization of any recommended 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.

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<sup>1</sup> In accordance with DHS regulations, the expenditures reported in the enclosed fiscal reports are limited to expenditures funded by allocations made pursuant to Act 148 of 1976, as amended, (62 P.S. § 704.1) and do not include any expenditures made from other appropriations or grant funds.

We appreciate the cooperation, assistance, and courtesy granted to our representatives by your officials and agency staff. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.

Sincerely,

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a long horizontal line extending to the left of the first letter.

Timothy L. DeFoor  
Auditor General  
December 7, 2023

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## BACKGROUND

The Department of the Auditor General (department) 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. The department determines 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.” The Children and Youth Social Services Program is county-administered and state-supervised by DHS, with shared responsibility for achieving the Commonwealth’s goal.

In accordance with the Human Services Code (62 P. S. § 703), 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 DHS through the Act 148 invoice package, which includes the fiscal reports. 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 DHS.

We reviewed the final, cumulative 4<sup>th</sup> quarter fiscal reports submitted to DHS, the agency’s related financial records, and other supporting documentation. This was done to determine whether the agency’s actual, cumulative expenditures and revenues were properly reported to DHS for the respective fiscal years. The amended fiscal reports below include any adjustments we considered necessary to reflect the agency’s actual related revenue, expenditures, and net state share for each fiscal year in our engagement period.

We did not evaluate the agency’s provision of services or compliance with requirements in the Child Protective Services Law (CPSL). The Commonwealth of Pennsylvania Department of Human Services monitors each county’s provision of children and youth services and requires auditors who conduct the [Single Audit](#) of a county to evaluate the county’s monitoring of contracted providers of prevention, reunification, and aftercare services (services coded as in-home) for compliance with CPSL background check requirements.

**SECTION 1**

**AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2019 to JUNE 30, 2020**

**CLEARFIELD COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$	5,420,952
Supplemental Act 148			<u>0</u>
Total State Allocation			5,420,952
State Share (CY348) <sup>2</sup>	\$		4,386,737
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	4,386,737
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	4,386,737
Actual Act 148 Revenues Received <sup>4</sup>			<u>4,390,178</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>(3,441)</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 auditor's adjustments are considered.

<sup>3</sup> Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after auditor's 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.



CLEARFIELD COUNTY COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020  
 AMENDED CY3-48  
 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	23,437	0	3,533	0	0	0	0	0	19,904	19,904	0
02. 90% REIMBURSEMENT	42	0	8	0	0	0	0	0	34	31	3
03. 80% REIMBURSEMENT	7,436,970	228,695	1,851,653	113,441	65,577	92,442	0	0	5,085,162	4,068,131	1,017,031
04. 60% REIMBURSEMENT	494,651	9,220	32,777	0	0	0	0	1,440	451,214	270,729	180,485
05. 50% REIMBURSEMENT	55,883	0	0	0	0	0	0	0	55,883	27,942	27,941
06. TOTAL NET CHILD WELFARE EXPEND.	8,010,983	237,915	1,887,971	113,441	65,577	92,442	0	1,440	5,612,197	4,386,737	1,225,460

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	1,153	0							1,153		1,153

09. TOTAL EXPENDITURES	8,012,136	237,915	1,887,971	113,441	65,577	92,442	0	1,440	5,613,350	4,386,737	1,226,613
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10. TOTAL TITLE IV-D COLLECTIONS 153,597

11. TITLE IV-D Collections for IV-E Children 37,861

12. STATE ACT 148 - line 6 4,386,737

13. STATE ACT 148 ALLOCATION 5,420,952

14. ADJUSTED STATE SHARE (lower of 12 or 13) 4,386,737

INVOICE	
AMENDED STATE SHARE (ACT 148)	4,386,737
ACT 148 AMOUNT RECEIVED	4,390,178
ADJUSTMENT TO STATE SHARE	(3,441)

CLEARFIELD COUNTY COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020  
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	23,437	0		3,533	0			0	0	19,904	19,904	0
1-B ADOPTION ASSISTANCE	1,639,848	1,051	726,093	9,368				0	0	903,336	722,669	180,667
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	561,944	2,942	178,255	0				0	0	380,747	304,598	76,149
1-D COUNSELING - DEPENDENT	358,910	14			113,441	16,395		0	0	229,060	183,248	45,812
1-E COUNSELING - DELINQUENT	91,607	214			0	0		0	0	91,393	73,114	18,279
1-F DAY CARE	0	0			0	0		0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0			0	0		0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	17,880	0			0	0		0	0	17,880	14,304	3,576
1-I HOMEMAKER SERVICE	0	0			0	0		0	0	0	0	0
1-J INTAKE & REFERRAL	4,898	0		743	0	0		0	0	4,155	3,324	831
1-K LIFE SKILLS - DEPENDENT	0	0			0	0		0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0			0	0		0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	155,226	426		22,483	0	0		0	0	132,317	105,854	26,463
1-N PROTECTIVE SERVICE - GENERAL	1,259,627	7,251		182,476	0	0		0	0	1,069,900	855,920	213,980
1-O SERVICE PLANNING	53,032	0		7,976	0	0		0	0	45,056	36,045	9,011
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	22,389	0			0	0		0	0	22,389	11,195	11,194
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0			0	0		0	0	0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	4,188,798	11,898	904,348	226,579	113,441	16,395		0	0	2,916,137	2,330,175	585,962

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	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
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	693,733	29,711	85,459	81,810		49,182		0	0	447,571	358,057	89,514
2-D COMMUNITY RESIDENTIAL - DELINQUENT	407,180	33,989	0					0	0	373,191	298,553	74,638
2-E EMERGENCY SHELTER - DEPENDENT	42	0		8	0	0		0	0	34	31	3
2-F EMERGENCY SHELTER - DELINQUENT	0	0			0	0		0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	1,912,358	135,994	238,391	240,790			92,442	0	0	1,204,741	963,793	240,948
2-H FOSTER FAMILY - DELINQUENT	0	0						0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	280,727	17,103	77,809					0	0	185,815	148,652	37,163
2-J KINSHIP CARE - DELINQUENT	0	0						0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0						0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0						0	0	0	0	0
2-M <b>SUBTOTAL CBP</b>	3,294,040	216,797	401,659	322,608	0	49,182	92,442	0	0	2,211,352	1,769,086	442,266

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	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	33,494	0							0	33,494	16,747	16,747
3-B RESIDENTIAL SERVICE - DEPENDENT	14,553	275	0	2,185				0	0	12,093	7,256	4,837
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	283,986	8,945	0					0	0	275,041	165,025	110,016
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0								0	0	0
3-E YDC SECURE	0	0								0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	332,033	9,220	0	2,185	0	0	0	0	0	320,628	189,028	131,600

<b>4 ADMINISTRATION</b>	196,112	0		30,592				0	1,440	164,080	98,448	65,632
<b>5 TOTAL REVENUES</b>	8,010,983	237,915	1,306,007	581,964	113,441	65,577	92,442	0	1,440	5,612,197	4,386,737	1,225,460

CLEARFIELD COUNTY COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020  
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	OPERATING SERVICES	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	7,677	5,419	1,621,111	10,106	0	235	23,437	69	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	1,621,111	0	19,890	0	1,641,001	0	178	0	1,153	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	561,944	0	0	0	561,944	64	0	0	0	0
I-D COUNSELING - DEPENDENT	0	0	0	0	358,910	0	358,910	0	257	0	0	0
I-E COUNSELING - DELINQUENT	0	0	0	0	91,607	0	91,607	0	89	0	0	0
I-F DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0	0	0	17,880	0	17,880	0	15	0	0	0
I-I HOME/MAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	2,712	1,633	0	553	0	0	4,898	1,210	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	68,434	47,979	0	36,936	0	1,877	155,226	507	0	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	597,838	428,775	0	172,703	44,824	15,487	1,259,627	1,324	89	0	0	0
I-O SERVICE PLANNING	25,359	20,782	0	6,187	0	704	53,032	163	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	0	22,389	0	22,389	0	243	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-R <b>SUBTOTAL IN-HOME</b>	<b>702,020</b>	<b>504,588</b>	<b>2,183,055</b>	<b>226,485</b>	<b>555,500</b>	<b>18,303</b>	<b>4,189,951</b>			<b>0</b>	<b>1,153</b>	<b>0</b>
Number of Children receiving only NON-PURCHASED IN-Home Services: 515												
<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	8,744	6,435	0	5,103	673,216	235	693,733	533	51	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	407,180	0	407,180	2,623	31	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	42	0	0	42	0	0	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	134,083	99,115	0	83,694	1,591,946	3,520	1,912,358	40,307	171	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0	0	0	280,727	0	280,727	11,053	64	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M <b>SUBTOTAL CBP</b>	<b>142,827</b>	<b>105,550</b>	<b>0</b>	<b>88,839</b>	<b>2,953,069</b>	<b>3,755</b>	<b>3,294,040</b>	<b>59,336</b>	<b>317</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	33,494	0	33,494	49	7	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	7,224	5,067	0	2,027	0	235	14,553	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	283,986	0	283,986	1,077	14	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 <b>SUBTOTAL INSTITUTIONAL</b>	<b>7,224</b>	<b>5,067</b>	<b>0</b>	<b>2,027</b>	<b>317,480</b>	<b>235</b>	<b>332,033</b>	<b>1,126</b>	<b>21</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATION</b>	<b>56,459</b>	<b>48,063</b>	<b>0</b>	<b>90,417</b>	<b>0</b>	<b>1,173</b>	<b>196,112</b>			<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>908,530</b>	<b>663,268</b>	<b>2,183,055</b>	<b>407,768</b>	<b>3,826,049</b>	<b>23,466</b>	<b>8,012,136</b>			<b>0</b>	<b>1,153</b>	<b>0</b>
County Indirect Costs = \$ 126,632												

**CLEARFIELD COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 23,437	\$ 0	\$ 23,437
Adoption Assistance	1,641,001	0	1,641,001
Subsidized Permanent Legal Custodianship	561,944	0	561,944
Counseling	450,517	0	450,517
Day Care	0	0	0
Day Treatment	17,880	0	17,880
Homemaker Service	0	0	0
Intake and Referral	4,898	0	4,898
Life Skills	0	0	0
Protective Service - Child Abuse	155,226	0	155,226
Protective Service - General	1,259,627	0	1,259,627
Service Planning	53,032	0	53,032
Juvenile Act Proceedings	22,389	0	22,389
Alternative Treatment	0	0	0
Community Residential	1,100,913	0	1,100,913
Emergency Shelter	42	0	42
Foster Family	1,912,358	0	1,912,358
Kinship Care	280,727	0	280,727
Supervised Independent Living	0	0	0
Juvenile Detention Service	33,494	0	33,494
Residential Service	298,539	0	298,539
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	196,112	0	196,112
Combined Total Expense	<u>8,012,136</u>	<u>0</u>	<u>8,012,136</u>
Less Non-reimbursables	<u>1,153</u>	<u>0</u>	<u>1,153</u>
Total Net Expense	<u>\$ 8,010,983</u>	<u>\$ 0</u>	<u>\$ 8,010,983</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 908,530	\$ 0	\$ 908,530
Employee Benefits	663,268	0	663,268
Subsidies	2,183,055	0	2,183,055
Operating	407,768	0	407,768
Purchased Services	3,826,049	0	3,826,049
Fixed Assets	23,466	0	23,466
Combined Total Expense	<u>8,012,136</u>	<u>0</u>	<u>8,012,136</u>
Less Non-reimbursables	<u>1,153</u>	<u>0</u>	<u>1,153</u>
Total Net Expense	<u>\$ 8,010,983</u>	<u>\$ 0</u>	<u>\$ 8,010,983</u>

**CLEARFIELD COUNTY CHILDREN AND YOUTH AGENCY**  
**FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020**  
**ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370A	2-G	2	1	<p style="text-align: center;">CY-370A Adjustment</p> <p>Foster Family (Dependent) - Program Income</p> <p>To increase program income by \$4,301 to include income received subsequent to the agency's submission of the 4th quarter Act 148 Invoice to Commonwealth DHS and reconcile to the agency's final program income ledger.</p> <p>Title 55 PA Code, Chapter 3170.95(a)(b)</p>	\$ 131,693	\$ 4,301	\$ 135,994

# **SECTION 2**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2020 to JUNE 30, 2021**

**CLEARFIELD COUNTY COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$	4,646,111
Supplemental Act 148			<u>0</u>
Total State Allocation			4,646,111
State Share (CY348) <sup>2</sup>	\$		4,223,086
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	4,223,086
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	4,223,086
Actual Act 148 Revenues Received <sup>4</sup>			<u>4,153,993</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>69,093</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 auditor's adjustments are considered.

<sup>3</sup> Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after auditor's 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.

CLEARFIELD COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
 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	FAMILY FIRST TRANSITION ACT	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	16,269	0	1,850	0	0	0	0	0	14,419	14,419	0
02. 90% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
03. 80% REIMBURSEMENT	7,318,584	250,202	1,922,366	113,441	65,577	92,442	0	0	4,874,536	3,899,645	974,911
04. 60% REIMBURSEMENT	418,064	12,060	12,173	0	0	0	0	1,766	392,065	235,239	156,826
05. 50% REIMBURSEMENT	147,565	0	0	0	0	0	0	0	147,565	73,783	73,782
06. TOTAL NET CHILD WELFARE EXPEND.	7,900,482	262,262	1,936,389	113,441	65,577	92,442	0	1,766	5,428,605	4,223,086	1,205,519

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

08. NON-REIMBURSABLE EXPENDITURES	2,564	0							2,564		2,564
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09. TOTAL EXPENDITURES	7,903,046	262,262	1,936,389	113,441	65,577	92,442	0	1,766	5,431,169	4,223,086	1,208,083
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10. TOTAL TITLE IV-D COLLECTIONS	170,160										
11. TITLE IV-D Collections for IV-E Children	53,663										
12. STATE ACT 148 - line 6	4,223,086										
13. STATE ACT 148 ALLOCATION	4,646,111										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	4,223,086										
INVOICE											
AMENDED STATE SHARE (ACT 148)	4,223,086										
ACT 148 AMOUNT RECEIVED	4,153,993										
ADJUSTMENT TO STATE SHARE	69,093										



CLEARFIELD COUNTY COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
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	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
1-A ADOPTION SERVICE	16,269	0		1,850	0		0	0	14,419	14,419	0	
1-B ADOPTION ASSISTANCE	1,670,773	0	853,661	3,230			0	0	813,882	651,106	162,776	
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	641,760	0	239,600				0	0	402,160	80,432		
1-D COUNSELING - DEPENDENT	295,569	0		150	113,441	65,577	69,331	0	47,070	37,656	9,414	
1-E COUNSELING - DELINQUENT	65,566	0		0	0	0	0	0	65,566	52,453	13,113	
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	
1-G DAY TREATMENT - DEPENDENT	7,249	0		0	0	0	0	0	7,249	5,799	1,450	
1-H DAY TREATMENT - DELINQUENT	3,785	0		0	0	0	0	0	3,785	3,028	757	
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	
1-J INTAKE & REFERRAL	3,113	0		351	0	0	0	0	2,762	2,210	552	
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	
1-M PROTECTIVE SERVICE - CHILD ABUSE	175,063	0		19,549	0	0	0	0	155,514	124,411	31,103	
1-N PROTECTIVE SERVICE - GENERAL	1,172,954	3,457		127,266	0	0	0	0	1,042,231	833,785	208,446	
1-O SERVICE PLANNING	3	0		0	0	0	0	0	3	2	1	
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	22,821	0		0	0	0	0	0	22,821	11,411	11,410	
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	
1-R SUBTOTAL IN-HOME	4,074,925	3,457	1,093,261	152,396	113,441	65,577	69,331	0	2,577,462	2,058,008	519,454	
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0			0	0	0	0	0	
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0			0	0	0	0	0	
2-C COMMUNITY RESIDENTIAL - DEPENDENT	952,989	59,984	167,185	37,483			0	0	688,337	550,670	137,667	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	208,250	20,750	0	7			0	0	187,493	149,994	37,499	
2-E EMERGENCY SHELTER - DEPENDENT	0	0		0	0	0	0	0	0	0	0	
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0	0	0	0	0	0	0	
2-G FOSTER FAMILY - DEPENDENT	1,712,643	87,102	215,172	198,087			23,111	0	1,189,171	951,337	237,834	
2-H FOSTER FAMILY - DELINQUENT	0	0		0			0	0	0	0	0	
2-I KINSHIP CARE - DEPENDENT	408,867	78,909	49,462	11,163			0	0	269,333	215,466	53,867	
2-J KINSHIP CARE - DELINQUENT	0	0		0			0	0	0	0	0	
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0			0	0	0	0	0	
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0			0	0	0	0	0	
2-M SUBTOTAL CBP	3,282,749	246,745	431,819	246,740	0	0	23,111	0	2,334,334	1,867,467	466,867	
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	124,744	0							124,744	62,372	62,372	
3-B RESIDENTIAL SERVICE - DEPENDENT	21,361	7,469	0	2,425			0	0	11,467	6,880	4,587	
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	178,674	4,591	0	0			0	0	174,083	104,450	69,633	
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0							0	0	0	
3-E YDC SECURE	0	0							0	0	0	
3-F SUBTOTAL INSTITUTIONAL	324,779	12,060	0	2,425	0	0	0	0	310,294	173,702	136,592	
4 ADMINISTRATION	218,029	0		9,748			0	0	206,515	123,909	82,606	
5 TOTAL REVENUES	7,900,482	262,262	1,525,080	411,309	113,441	65,577	92,442	0	5,428,605	4,223,086	1,205,519	

CLEARFIELD COUNTY COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
 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-Rem. Purchased Serv./Subsidies	Program Income related to all Non-Reimbursable
<b>IN-HOME</b>	3,152	1,987		11,041	0	89	16,269	8	0	0	0	0
1-A ADOPTION SERVICE	0	0	1,661,576	0	9,461	0	1,671,037	0	178	0	264	0
1-B ADOPTION ASSISTANCE	0	0	641,760	0	0	0	641,760	0	71	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0		1,365	294,204	0	295,569	0	95	0	0	0
1-D COUNSELING - DEPENDENT	0	0			65,566	0	65,566	0	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	7,249	0	7,249	0	1	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	3,785	0	3,785	0	2	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I HOME/MAKER SERVICE	1,464	1,399		212	0	38	3,113	939	0	0	0	0
1-J INTAKE & REFERRAL	0	0		0	0	0	0	0	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	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	82,537	54,453		35,896	0	2,177	175,063	298	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	563,393	405,886		135,563	53,100	15,012	1,172,954	876	66	0	0	0
1-O SERVICE PLANNING	0	0		3	0	0	3	141	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	22,821		22,821	0	226	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	650,546	463,725	2,303,336	184,080	456,186	17,316	4,075,189				264	0
	LRCNP = Legal Representation for Children in Placement = \$											
	LRCNP = Legal Representation for Children Non-Placement = \$											
	Number of Children receiving only NON-PURCHASED III Services											
	0											
<b>COMMUNITY BASED PLACEMENT</b>	0	0	0	0	0	0	0	0	0	0	0	0
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	31,524	22,111	0	9,781	888,712	861	952,989	5,615	33	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	67	208,183	0	208,250	1,431	10	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	167,157	118,264	0	82,100	1,342,877	4,545	1,714,943	25,540	102	0	2,300	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	38,936	27,790	0	21,867	319,215	1,059	408,867	12,528	76	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	237,617	168,165	0	113,815	2,758,987	6,465	3,285,049	45,114	221	0	2,300	0
<b>INSTITUTIONAL PLACEMENT</b>	0	0	0	0	0	0	0	0	0	0	0	0
3-A JUVENILE DETENTION SERVICE	0	0	0	0	124,744	0	124,744	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	11,323	7,517	0	2,209	0	312	21,361	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	178,674	0	178,674	603	5	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	11,323	7,517	0	2,209	303,418	312	324,779	603	5	0	0	0
<b>ADMINISTRATION</b>	33,130	27,337	0	156,685	0	877	218,029				0	0
<b>TOTAL EXPENDITURES</b>	932,616	666,744	2,303,336	456,789	3,518,591	24,970	7,903,046				2,564	0
	County Indirect Costs = \$ 150,855											

**CLEARFIELD COUNTY COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
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	\$ 16,376	\$ (107)	\$ 16,269
Adoption Assistance	1,671,037	0	1,671,037
Subsidized Permanent Legal Custodianship	641,760	0	641,760
Counseling	361,135	0	361,135
Day Care	0	0	0
Day Treatment	11,034	0	11,034
Homemaker Service	0	0	0
Intake and Referral	3,113	0	3,113
Life Skills	0	0	0
Protective Service - Child Abuse	175,915	(852)	175,063
Protective Service - General	1,180,303	(7,349)	1,172,954
Service Planning	3	0	3
Juvenile Act Proceedings	22,821	0	22,821
Alternative Treatment	0	0	0
Community Residential	1,161,346	(107)	1,161,239
Emergency Shelter	0	0	0
Foster Family	1,716,540	(1,597)	1,714,943
Kinship Care	408,867	0	408,867
Supervised Independent Living	0	0	0
Juvenile Detention Service	124,744	0	124,744
Residential Service	200,141	(106)	200,035
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	87,358	130,671	218,029
Combined Total Expense	<u>7,782,493</u>	<u>120,553</u>	<u>7,903,046</u>
Less Non-reimbursables	<u>2,564</u>	<u>0</u>	<u>2,564</u>
Total Net Expense	<u>\$ 7,779,929</u>	<u>\$ 120,553</u>	<u>\$ 7,900,482</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	\$ 932,616	\$ 0	\$ 932,616
Employee Benefits	666,744	0	666,744
Subsidies	2,303,336	0	2,303,336
Operating	336,236	120,553	456,789
Purchased Services	3,518,591	0	3,518,591
Fixed Assets	24,970	0	24,970
Combined Total Expense	<u>7,782,493</u>	<u>120,553</u>	<u>7,903,046</u>
Less Non-reimbursables	<u>2,564</u>	<u>0</u>	<u>2,564</u>
Total Net Expense	<u>\$ 7,779,929</u>	<u>\$ 120,553</u>	<u>\$ 7,900,482</u>

**CLEARFIELD COUNTY CHILDREN AND YOUTH AGENCY**  
**FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021**  
**ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	4	4	1	<p style="text-align: center;">CY-370 Adjustments</p> <p>Administration - Operating</p> <p>To increase indirect costs by \$131,203 to reconcile to the County Cost Allocation Plan and the amount transferred from the agency account to the county general fund. In addition, decrease expenditures by \$19,652 to eliminate purchased assets that were reported twice on the CY370 Expenditure Report submitted Commonwealth DHS.</p> <p>Title 55 PA Code, Chapter 3170.95(a)(b) CY&amp;F Bulletin 00-95-02</p>	\$ 336,236	\$ 131,203	\$ 467,439
CY-370	1-A 1-M 1-N 2-C 2-G 3-B 4	4 4 4 4 4 4 4	2	<p>Adoption Services - Operating</p> <p>Protective Service Child Abuse - Operating</p> <p>Protective Service General - Operating</p> <p>Community Residential (Dependent) - Operating</p> <p>Foster Family (Dependent) - Operating</p> <p>Residential Service (Dependent)</p> <p>Administration - Operating</p> <p>Total Adjustment Amount</p> <p>To decrease occupancy/maintenance in-lieu of rent expenditures by \$10,650 to match the appropriate County Cost Allocation Plan and match the amount transferred from the agency fund to the county general fund.</p> <p>Title 55 PA Code, Chapter 3170.95(a)(b)</p>	\$ 11,148 \$ 36,748 \$ 142,912 \$ 9,888 \$ 83,697 \$ 2,315 \$ 26,014	\$ (107) \$ (852) \$ (7,349) \$ (107) \$ (1,597) \$ (106) \$ (532) <u>\$ (10,650)</u>	\$ 11,041 \$ 35,896 \$ 135,563 \$ 9,781 \$ 82,100 \$ 2,209 \$ 25,482
CY-370A	1-N 2-C 2-D 2-G 2-I 3-B 3-C	2 2 2 2 2 2 2	3	<p style="text-align: center;">CY-370A Adjustment</p> <p>Protective Service - General - Program Income</p> <p>Community Residential (Dependent) - Program Income</p> <p>Community Residential (Delinquent) - Program Income</p> <p>Foster Family (Dependent) - Program Income</p> <p>Kinship Care (Dependent) - Program Income</p> <p>Residential Service (Dependent) - Program Income</p> <p>Residential Service (Delinquent) (Non YDC/YFC) - Program Income</p> <p>Total Adjustment Amount</p> <p>To increase program income by \$1,537 to include income received subsequent to the agency's submission of the Act 148 Invoice to the Commonwealth Department of Human Services and reconcile to the agency's final program income ledger.</p> <p>Title 55 PA Code, Chapter 3170.95(a)(b)</p>	\$ 3,437 \$ 59,632 \$ 20,628 \$ 86,592 \$ 78,447 \$ 7,425 \$ 4,564	\$ 20 \$ 352 \$ 122 \$ 510 \$ 462 \$ 44 \$ 27 <u>\$ 1,537</u>	\$ 3,457 \$ 59,984 \$ 20,750 \$ 87,102 \$ 78,909 \$ 7,469 \$ 4,591

## SECTION 3

# STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATIONS

CLEARFIELD COUNTY CHILDREN AND YOUTH AGENCY  
STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATIONS

The prior report included the following finding:

**Lack of Internal Control Policies and Procedures to Reduce the Risk of Paying Overbillings or Fraudulent Billings Submitted by Contracted In-Home Purchased Service Providers**

In our prior engagement report, covering the July 1, 2017 to June 30, 2019 fiscal years, we cited the agency for failing to develop and implement internal control policies and procedures to require adequate supporting documentation evidencing that services related to fees invoiced by In-Home Purchased Service providers, and paid by the agency, were actually provided, and if provided, provided in adherence to the requirements of the respective provider contract terms.

During the conduct of our current engagement, we determined the issuance of a repeat finding is warranted since these control deficiencies and corresponding risks continued to exist for invoices submitted by In-Home Purchased Service providers during the current engagement period.

# SECTION 4

## CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

CLEARFIELD COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

**Finding – Lack of Internal Control Policies and Procedures to Reduce the Risk of Paying Overbillings or Fraudulent Billings by Contracted In-Home Purchased Service Providers**

Condition: As detailed in our Status of Prior Engagement Finding and Recommendations section (Section 3) of this report, the Clearfield County Children and Youth Agency (agency) lacked internal control policies, and corresponding procedures, designed to sufficiently reduce the risk of paying overbillings or fraudulent billings submitted by contracted In-Home Purchased Service providers and failed to obtain reasonable assurance services related to costs invoiced by these providers were actually provided and provided in adherence to executed contract terms. For contracted In-Home Fee-for-Service providers, the agency could not provide evidence that substantiated the validity of the number of units invoiced for individuals listed on invoices submitted by these providers.

During the conduct of our current engagement, in response to the recommendations included in our prior engagement report, agency management stated fiscal-related monitoring policy and corresponding procedures were not developed and implemented.

Criteria: The following section of 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). The following sections of Title 55 Pa. Code § 3170, Allowable Costs and Procedures for County Children and Youth:*

The following sections of 55 Pa. Code § 3170, Allowable Costs and Procedures for County Children and Youth:



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CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

- *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 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: Agency management did not develop and implement corrective actions during our current engagement period to the present due to the high turnover rate of the agency’s fiscal officer position and other priorities.

Effect: The agency’s lack of internal control procedures increased agency management’s risk 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.

CLEARFIELD COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

Recommendation: We again recommend that agency management implement fiscal-related monitoring policy, and corresponding procedures, designed to sufficiently reduce the agency's risk of paying overbillings and fraudulent billings submitted by contracted In-Home Purchased Service providers. We further recommend that agency management obtain reasonable assurance that contracted In-Home Purchased Services were provided for the number of units detailed for individuals listed on invoices submitted for Fee-For-Service providers and, if applicable, that operating costs invoiced by contracted Program Funded providers are substantiated.

We again recommend agency management:

- Notify agency staff responsible for reviewing and approving submitted In-Home Purchased Service 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.
- Maintain sufficient evidence substantiating the results of all fiscal-related monitoring procedures performed to obtain reasonable assurance that contracted In-Home Purchased Services performed by providers were provided in adherence to DHS regulations and executed contract terms and to reduce the agency's risk of erroneous and/or fraudulent billings submitted by contracted In-Home Purchased Service providers going undetected.

Agency Response: "The agency intends to take corrective action in the future to enact policies and procedures. The current agency Administrator and Fiscal Officer were not with the agency during the prior audits and the agency fiscal department is currently short staffed. However, we hope to have internal control policies and procedures in place prior to the next audit."

Auditor's Conclusion: We commend agency management for acknowledging the deficiencies that existed in the agency's invoice review and approval process for In-Home Purchased Services providers during the fiscal years included in our engagement period. During the next engagement, we will review implemented policy and procedures and determine whether they are sufficient to reduce the agency's risk of overbillings and fraudulent billings by contracted In-Home Purchased Services providers going undetected.

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

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