

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

Crawford County Children and Youth Agency

June 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 Crawford County
Crawford County Courthouse
903 Diamond Square
Meadville, PA 16335

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 Crawford County Children and Youth Agency (agency), legally known as Crawford 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 reviewing agency records supporting total Purchased Service Costs detailed in 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 compliance¹ 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 Crawford 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 one adjustment being made to the agency's submitted fiscal reports. This adjustment in total impacted the agency's Final Net State Share by increasing agency expenditures by \$6,588. Based on the application of the state participation rates, the one adjustment impacting the agency's Final Net State Share Payable resulted in an amount due to the county totaling \$3,953. This one adjustment is 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 one adjustment being made to the agency's submitted fiscal reports. This adjustment in total impacted the agency's Final Net State Share by increasing agency expenditures by \$5,167. Based on the application of the state participation rates, the one adjustment impacting the agency's Final Net State Share Payable resulted in an amount due to the county totaling \$3,101. The one adjustment is 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 no adjustments being made to the agency's submitted fiscal reports. Thus, there is no effect on the Final Net State Share, as detailed in our amended fiscal reports for the July 1, 2010 to June 30, 2011 fiscal year, included in Section 3 of this report.
- **For the 2013-2014 fiscal year**, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. While our adjustments in total impacted the agency's Final Net State Share by increasing agency expenditures by \$18,891 in total expenditures for the agency for said fiscal year, the agency cannot receive state reimbursement in excess of the Total State Act 148 Allocation. Thus, there is no impact of the Final Net State Share Payable and no amount is due to the county or state because the agency's expenditures exceeded the total State Act 148 Allocation by \$14,360 as detailed in section 4 of this report.

In addition, we found that the agency complied with the finding included in our prior released engagement report, 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 of 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.

Finding – The Crawford 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).

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 29, 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 Crawford County Children and Youth Agency.

Sincerely,



Eugene A. DePasquale
Auditor General

June 6, 2018

Endnote

¹ 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 Crawford County Children and Youth Agency provided in-home and placement services to 1,581 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 4th Quarter fiscal reports submitted to the DHS, along with the County Children and Youth Agency’s related financial records and supporting documentation, to determine whether the County Children and Youth Agency’s actual, cumulative expenditures and revenues were properly reported to the DHS for the respective fiscal years (FYs). The variances identified between the submitted and actual costs and revenues required adjustments to these fiscal reports, and thus, our Amended CY-370 Expenditure Report, Amended CY-370A Revenue Report, and Amended CY-348 Fiscal Summary, resulting from our engagement procedures and included in this report for each fiscal year included in our scope, reflect the County Children and Youth Agency’s actual related costs and revenues for those years and those costs and revenues’ impact on the County Children and Youth Agency’s corresponding Net State Shares.

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2010 to JUNE 30, 2011

**CRAWFORD 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 ¹		\$	5,559,233
Supplemental Act 148			<u>0</u>
Total State Allocation			5,559,233
State Share (CY348) ²	\$		4,841,516
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	4,841,516
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	4,841,516
Actual Act 148 Revenues Received ⁴			<u>4,837,563</u>
Net Amount Due County/(State) ⁵		\$	<u>3,953</u>

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

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

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

⁴ Actual Act 148 Revenues Received is the amount of Act 148 funds the County received.

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

**CRAWFORD 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	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	163,739	307	29,004	0	0	0	0	0	134,428	134,428	0
02. 90% REIMBURSEMENT	803,607	14,796	236,103	17,766	0	0	0	0	534,942	481,448	53,494
03. 80% REIMBURSEMENT	6,925,842	186,065	1,700,034	253,143	75,677	207,112	0	0	4,503,811	3,603,050	900,761
04. 60% REIMBURSEMENT	1,141,549	11,805	156,498	0	0	39,377	0	3,761	930,108	558,065	372,043
05. 50% REIMBURSEMENT	129,049	0	0	0	0	0	0	0	129,049	64,525	64,524
06. TOTAL NET CHILD WELFARE EXPEND.	9,163,786	212,973	2,121,639	270,909	75,677	246,489	0	3,761	6,232,338	4,841,516	1,390,822
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	98,496	4,310							94,186	56,512	37,674
08. NON-REIMBURSABLE EXPENDITURES	2,610	0	0						2,610		2,610
09. TOTAL EXPENDITURES	9,264,892	217,283	2,121,639	270,909	75,677	246,489	0	3,761	6,329,134	4,898,028	1,431,106
10. IL Grant Funds Reported	0										
11. TOTAL HSDF used for Child Welfare	0										
12. TOTAL TITLE IV-D COLLECTIONS	123,670										
13. TITLE IV-D Collections for IV-E Children	57,523										
14. STATE ACT 148 - line 6	4,841,516										
15. STATE ACT 148 ALLOCATION	559,233										
16. ADJUSTED STATE SHARE (lower of 14 or 15)	559,233										
INVOICE											
AMENDED STATE SHARE (ACT 148)	4,841,516										
ACT 148 AMOUNT RECEIVED	4,837,563										
ADJUSTMENT TO STATE SHARE	3,953										

Subsidized Permanent Legal Custodianship	Total Subsidies	Number of Days	Number of Children
SPLC	48,926	3,439	11

**CRAWFORD COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 2011
AMENDED CY370A
REVENUE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
1-A ADOPTION SERVICE	163,739	307		29,004						134,428		0
1-B ADOPTION ASSISTANCE	779,254		436,172	8,635						334,447		66,889
1-C COUNSELING - DEPENDENT	683,343	2,066		5,133	233,371	75,677				365,096		73,019
1-D COUNSELING - DELINQUENT	159,851	455		0	10,184					149,212		29,842
1-E DAY CARE	564	0								564		113
1-F DAY TREATMENT - DEPENDENT		0								0		0
1-G DAY TREATMENT - DELINQUENT	20,797	0		1,900						18,897		3,779
1-H HOMEMAKER SERVICE	15,887	0		0	5,688					10,199		2,040
1-I INTAKE & REFERRAL		0								0		0
1-J LIFE SKILLS - DEPENDENT		0								0		0
1-K LIFE SKILLS - DELINQUENT		0								0		0
1-L PROTECTIVE SERVICE - CHILD ABUSE	392,258	737		69,608						321,913		64,383
1-M PROTECTIVE SERVICE - GENERAL	1,340,348	2,520		237,826						1,100,002		220,000
1-N SERVICE PLANNING		0								0		0
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	122,746	0								122,746		61,373
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT		0								0		0
1-Q SUBTOTAL IN-HOME	3,678,787	6,085	436,172	350,206	253,143	75,677	0	0	0	2,557,504	2,036,066	521,438
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
2-B ALTERNATIVE TREATMENT - DELINQUENT		0								0		0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	904,578	48,158	283,794	11,601			198,222			362,803	290,242	72,561
2-D COMMUNITY RESIDENTIAL - DELINQUENT	681,065	21,714	114,579							544,772	435,818	108,954
2-E EMERGENCY SHELTER - DEPENDENT	615,531	12,298	200,658	29,004	17,448					356,123	320,511	35,612
2-F EMERGENCY SHELTER - DELINQUENT	188,076	2,498	6,441		318					178,819	160,957	17,882
2-G FOSTER FAMILY - DEPENDENT	1,709,414	99,932	221,472	220,656			8,890			1,158,464	926,771	231,693
2-H FOSTER FAMILY - DELINQUENT	11,661	0	3,504	2,850						5,307	4,246	1,061
2-I SUP. INDEPENDENT LIVING - DEPENDENT	197,442	10,483	66,408							120,551	96,441	24,110
2-J SUP. INDEPENDENT LIVING - DELINQUENT	29,380	0	17,796							11,584	9,267	2,317
2-K SUBTOTAL CBP	4,337,147	195,083	914,652	264,111	17,766	0	207,112	0	0	2,738,423	2,244,233	494,190
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	6,303	0								6,303	3,152	3,151
3-B RESIDENTIAL SERVICE - DEPENDENT	65,583	3,270	(1,788)	11,611						52,490	31,494	20,996
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	53,677	3,895	0				39,377			10,405	6,243	4,162
3-D SECURE RES. SERVICE (EXCEPT YDC)	189,211	3,534								185,677	111,406	74,271
3-E YDC/YFC (NON-SECURE)-Institutional	0	0								0	0	0
3-F YDC SECURE	98,496	4,310								94,186	56,512	37,674
3-G SUBTOTAL INSTITUTIONAL	413,270	15,009	(1,788)	11,611	0	0	39,377	0	0	349,061	208,807	140,254
4 ADMINISTRATION	833,078	1,106		146,675		0	0	0	3,761	681,536	408,922	272,614
5 TOTAL REVENUES	9,262,282	217,283	1,349,036	772,603	270,909	75,677	246,489	0	3,761	6,326,524	4,898,028	1,428,496

**CRAWFORD 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										Program Income related to all Non- Reimbursable	
	1	2	3	4	5	6	7	8	9	10		11
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non- Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non- Reimbursable
IN-HOME												
1-A ADOPTION SERVICE	85,278	39,935		37,336	300	890	163,739	1	1	0	0	0
1-B ADOPTION ASSISTANCE	0	0	779,254		0	0	779,254	0	129	0	0	0
1-C COUNSELING - DEPENDENT	0	0		29,001	654,342	0	683,343	0	198	0	0	0
1-D COUNSELING - DELINQUENT	0	0			159,851	0	159,851	0	70	0	0	0
1-E DAY CARE	0	0		0	564	0	564	0	2	0	0	0
1-F DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DELINQUENT	0	0		0	20,797	0	20,797	0	65	0	0	0
1-H HOMEMAKER SERVICE	0	0		0	15,887	0	15,887	0	5	0	0	0
1-I INTAKE & REFERRAL	0	0		0	0	0	0	0	0	0	0	0
1-J LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	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	204,668	95,844		89,611	0	2,135	392,258	250	0	0	0	0
1-M PROTECTIVE SERVICE - GENERAL	699,282	327,468		307,623	0	7,295	1,341,668	1,582	0	1,320	0	0
1-N SERVICE PLANNING	0	0		0	0	0	0	0	0	0	0	0
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT				0	122,956		122,956	0	190	0	210	0
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-Q SUBTOTAL IN-HOME	989,228	463,247	779,254	463,571	974,697	10,320	3,680,317			1,320	210	0
	Number of Children receiving only NON-PURCHASED IN-Home Services											2,176
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	34,111	15,974	0	17,105	837,175	355	904,720	4,611	34	0	142	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	1,392	680,189	0	681,581	3,811	29	0	516	0
2-E EMERGENCY SHELTER - DEPENDENT	85,278	39,935	0	38,813	450,615	890	615,531	2,569	42	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	188,076	0	188,076	886	51	0	0	0
2-G FOSTER FAMILY - DEPENDENT	255,835	119,806	48,926	133,274	1,149,326	2,669	1,709,836	33,260	144	163	259	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	11,661	0	11,661	337	1	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	1,457	195,985	0	197,442	1,483	9	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	29,380	0	29,380	226	1	0	0	0
2-K SUBTOTAL CBP	375,224	175,715	48,926	192,041	3,542,407	3,914	4,338,227	47,183	311	163	917	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0		0	6,303	0	6,303	22	1	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	34,111	15,974		15,143	0	355	65,583	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		0	53,677	0	53,677	419	4	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	189,211	0	189,211	690	5	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	98,496	0	98,496	216	1	0	0	0
3-G SUBTOTAL INSTITUTIONAL	34,111	15,974	0	15,143	347,687	355	413,270	1,347	11	0	0	0
4 ADMINISTRATION	385,491	143,768	0	300,615	0	3,204	833,078			0	0	0
TOTAL EXPENDITURES	1,784,054	798,704	828,180	971,370	4,864,791	17,793	9,264,892			1,483	1,127	0
	County Indirect Costs = \$											126,299

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 163,739	\$ 0	\$ 163,739
Adoption Assistance	779,254	0	779,254
Counseling	843,194	0	843,194
Day Care	564	0	564
Day Treatment	20,797	0	20,797
Homemaker Service	15,887	0	15,887
Intake and Referral	0	0	0
Life Skills	0	0	0
Protective Service - Child Abuse	392,258	0	392,258
Protective Service - General	1,341,668	0	1,341,668
Service Planning	0	0	0
Juvenile Act Proceedings	122,956	0	122,956
Alternative Treatment	0	0	0
Community Residential	1,586,301	0	1,586,301
Emergency Shelter	803,607	0	803,607
Foster Family	1,721,497	0	1,721,497
Supervised Independent Living	226,822	0	226,822
Juvenile Detention Service	6,303	0	6,303
Residential Service	119,260	0	119,260
Secure Residential Service (Except YDC)	189,211	0	189,211
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	98,496	0	98,496
Administration	826,490	6,588	833,078
Combined Total Expense	<u>9,258,304</u>	<u>6,588</u>	<u>9,264,892</u>
Less Non-reimbursables	<u>2,610</u>	<u>0</u>	<u>2,610</u>
Total Net Expense	<u>\$ 9,255,694</u>	<u>\$ 6,588</u>	<u>\$ 9,262,282</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	4	4	1	<p style="text-align: center;">CY-370 Adjustment</p> <p>Administration - Operating</p> <p>To increase Administration-Operating expenditures by \$6,588 to reconcile to the County Cost Allocation Plan and properly report indirect costs.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>	\$ 294,027	\$ 6,588	\$ 300,615

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2011 to JUNE 30, 2012

**CRAWFORD 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 ¹		\$	4,581,948
Supplemental Act 148			<u>0</u>
Total State Allocation			4,581,948
State Share (CY348) ²	\$		4,567,331
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	4,567,331
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	4,567,331
Actual Act 148 Revenues Received ⁴			<u>4,564,230</u>
Net Amount Due County/(State) ⁵		\$	<u><u>3,101</u></u>

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

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

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

⁴ Actual Act 148 Revenues Received is the amount of Act 148 funds the County received.

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

CRAWFORD 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 TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	215,974	0	38,458	0	0	0	0	0	177,516	177,516	0
02. 90% REIMBURSEMENT	580,516	15,425	167,502	34,574	0	0	0	0	363,015	326,714	36,301
03. 80% REIMBURSEMENT	6,785,963	180,390	1,647,613	244,073	75,677	174,707	0	0	4,463,503	3,570,801	892,702
04. 60% REIMBURSEMENT	1,042,091	12,201	186,665	0	0	71,782	0	7,019	764,424	458,655	305,769
05. 50% REIMBURSEMENT	67,290	0	0	0	0	0	0	0	67,290	33,645	33,645
06. TOTAL NET CHILD WELFARE EXPEND.	8,691,834	208,016	2,040,238	278,647	75,677	246,489	0	7,019	5,835,748	4,567,331	1,268,417

YDCYFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0

08. NON-REIMBURSABLE EXPENDITURES	3,773	0							3,773		3,773
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09. TOTAL EXPENDITURES	8,695,607	208,016	2,040,238	278,647	75,677	246,489	0	7,019	5,839,521	4,567,331	1,272,190
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10. TOTAL TITLE IV-D COLLECTIONS 99,621

11. TITLE IV-D Collections for IV-E Children 47,070

12. STATE ACT 148 - line 6 4,567,331

13. STATE ACT 148 ALLOCATION 4,581,948

14. ADJUSTED STATE SHARE (lower of 12 or 13) 4,567,331

INVOICE											
AMENDED STATE SHARE (ACT 148)	4,567,331										
ACT 148 AMOUNT RECEIVED	4,564,230										
ADJUSTMENT TO STATE SHARE	3,101										

**CRAWFORD 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
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B FUNDING	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
1-A ADOPTION SERVICE	215,974	0		38,458	0		0	0	0	177,516	177,516	0
1-B ADOPTION ASSISTANCE	780,890	0	402,309	6,394			0		0	372,187	297,750	74,437
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	42,981	0	17,347	0			0		0	25,634	20,507	5,127
1-D COUNSELING - DEPENDENT	590,027	243		21,057	212,357	75,677	0	0	0	280,693	224,554	56,139
1-E COUNSELING - DELINQUENT	143,907	0		1,036	20,858	0	0	0	0	122,013	97,610	24,403
1-F DAY CARE	575	0		0	0	0	0	0	0	575	460	115
1-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I HOMEMAHER SERVICE	17,266	0		200	10,858	0	0	0	0	6,208	4,966	1,242
1-J INTAKE & REFERRAL	71,989	0		12,819	0	0	0	0	0	59,170	47,336	11,834
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	540,111	0		96,144	0	0	0	0	0	443,967	355,174	88,793
1-N PROTECTIVE SERVICE - GENERAL	1,476,988	0		262,794	0	0	0	0	0	1,214,194	971,355	242,839
1-O SERVICE PLANNING	0	0		0	0	0	0	0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	67,290	0		0	0	0	0	0	0	67,290	33,645	33,645
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
SUBTOTAL IN-HOME	3,947,998	243	419,656	438,902	244,073	75,677	0	0	0	2,769,447	2,230,873	538,574
COMMUNITY BASED PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B FUNDING	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0			0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0			0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	889,321	38,310	233,097	25,638			174,707		0	417,569	334,055	83,514
2-D COMMUNITY RESIDENTIAL - DELINQUENT	449,691	9,756		97,351			0		0	342,584	274,067	68,517
2-E EMERGENCY SHELTER - DEPENDENT	413,994	10,021	153,943	6,410	25,927	0	0	0	0	217,693	195,924	21,769
2-F EMERGENCY SHELTER - DELINQUENT	166,522	5,404	7,149	8,647			0	0	0	145,322	130,790	14,532
2-G FOSTER FAMILY - DEPENDENT	1,608,001	116,907	176,630	242,109			0	0	0	1,072,355	857,884	214,471
2-H FOSTER FAMILY - DELINQUENT	1,495	421		350			0	0	0	724	579	145
2-I SUP. INDEPENDENT LIVING - DEPENDENT	169,575	15,174	45,507	6,410			0	0	0	102,484	81,987	20,497
2-J SUP. INDEPENDENT LIVING - DELINQUENT	3,146	0		0			0	0	0	3,146	2,517	629
SUBTOTAL CBP	3,701,745	195,572	714,098	280,917	34,574	0	174,707	0	0	2,301,877	1,877,803	424,074
INSTITUTIONAL PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B FUNDING	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	0	0					11,803		0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	150,002	3,851	54,473	6,410			0	0	0	73,465	44,079	29,386
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	64,650	4,398	0	0			59,979		0	273	164	109
3-D SECURE RES. SERVICE (EXCEPT YDC)	116,362	3,952							0	112,410	67,446	44,964
3-E YDC SECURE	0	0								0	0	0
SUBTOTAL INSTITUTIONAL	331,014	12,201	54,473	6,410	0	0	71,782	0	0	186,148	111,689	74,459
4. ADMINISTRATION	711,077	0		125,782		0	0	0	7,019	578,276	346,966	231,310
5	8,691,834	208,016	1,188,227	852,011	278,647	75,677	246,489	0	7,019	5,835,748	4,567,331	1,268,417

**CRAWFORD 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											12 Program Income related to all Non- Reimbursable
	1 WAGES AND SALARIES	2 EMPLOYEE BENEFITS	3 SUBSIDIES	4 OPERATING	5 PURCHASED SERVICES	6 FIXED ASSETS	7 TOTAL EXPENDITURES	8 CHILDREN SERVED (BY COUNTY)	9 CHILDREN SERVED (PURCHASED)	10 NON- REIMBURSABLE NON PS/SUB.	11 NON-REIM. PURCHASED SERV/ SUBSIDIES	
IN-HOME	112,907	52,779	0	45,525	0	4,763	215,974	1	0	0	0	0
1-A ADOPTION SERVICE	0	0	0	0	0	0	782,502	0	128	0	1,612	0
1-B ADOPTION ASSISTANCE	0	0	782,502	0	0	0	42,981	0	12	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	42,981	0	0	0	590,027	0	171	0	0	0
1-D COUNSELING - DEPENDENT	0	0	118,019	5,737	138,170	0	143,907	0	93	0	0	0
1-E COUNSELING - DELINQUENT	0	0	0	0	0	0	575	0	1	0	0	0
1-F DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	17,266	0	9	0	0	0
1-I HOMEMAKER SERVICE	0	0	1,151	0	0	0	71,989	1,619	0	0	0	0
1-J INTAKE & REFERRAL	37,635	17,593	0	15,175	0	1,586	0	0	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	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	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	282,268	131,947	0	113,997	0	11,899	540,111	333	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	771,533	360,654	0	312,274	0	32,527	1,476,988	1,675	0	0	0	0
1-O SERVICE PLANNING	0	0	0	0	0	0	68,671	0	121	0	1,381	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	1,204,343	562,973	825,483	611,878	695,539	50,775	3,950,991	0	0	0	2,993	0
Number of Children receiving only NON-PURCHASED IN-Home Services												
COMMUNITY BASED PLACEMENT	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	75,271	35,186	0	34,394	741,296	3,174	889,321	4,087	25	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	295	449,396	0	449,691	2,440	18	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	18,819	8,796	0	8,237	377,349	793	413,994	2,364	49	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	166,522	0	166,522	773	46	0	0	0
2-G FOSTER FAMILY - DEPENDENT	301,086	140,743	0	148,837	1,005,421	12,694	1,608,781	26,349	125	780	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	1,495	0	1,495	42	1	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	18,819	8,796	0	8,125	133,042	793	169,575	1,002	8	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	3,146	0	3,146	19	1	0	0	0
2-K SUBTOTAL CBP	413,995	193,521	0	199,888	2,877,667	17,454	3,702,525	37,076	273	780	0	0
INSTITUTIONAL PLACEMENT	0	0	0	0	0	0	0	0	0	0	0	0
3-A JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	18,818	8,796	0	8,423	113,172	793	150,002	577	7	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/TC)	0	0	0	273	64,377	0	64,650	417	3	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	116,362	0	116,362	378	2	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	18,818	8,796	0	8,696	293,911	793	331,014	1,372	12	0	0	0
ADMINISTRATION	333,247	114,353	0	253,165	0	10,312	711,077	0	0	0	0	0
TOTAL EXPENDITURES	1,970,403	879,643	825,483	1,073,627	3,867,117	79,334	8,695,607	0	780	0	2,993	0
County Indirect Costs = \$ 114,902												

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 215,974	\$ 0	\$ 215,974
Adoption Assistance	782,502	0	782,502
Subsidized Permanent Legal Custodianship	42,981	0	42,981
Counseling	733,934	0	733,934
Day Care	575	0	575
Day Treatment	0	0	0
Homemaker Service	17,266	0	17,266
Intake and Referral	71,989	0	71,989
Life Skills	0	0	0
Protective Service - Child Abuse	540,111	0	540,111
Protective Service - General	1,476,988	0	1,476,988
Service Planning	0	0	0
Juvenile Act Proceedings	68,671	0	68,671
Alternative Treatment	0	0	0
Community Residential	1,339,012	0	1,339,012
Emergency Shelter	580,516	0	580,516
Foster Family	1,610,276	0	1,610,276
Supervised Independent Living	172,721	0	172,721
Juvenile Detention Service	0	0	0
Residential Service	214,652	0	214,652
Secure Residential Service (Except YDC)	116,362	0	116,362
YDC Secure	0	0	0
Administration	705,910	5,167	711,077
Combined Total Expense	<u>8,690,440</u>	<u>5,167</u>	<u>8,695,607</u>
Less Non-reimbursables	<u>3,773</u>	<u>0</u>	<u>3,773</u>
Total Net Expense	<u>\$ 8,686,667</u>	<u>\$ 5,167</u>	<u>\$ 8,691,834</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,970,403	\$ 0	\$ 1,970,403
Employee Benefits	879,643	0	879,643
Subsidies	825,483	0	825,483
Operating	1,068,460	5,167	1,073,627
Purchased Services	3,867,117	0	3,867,117
Fixed Assets	79,334	0	79,334
Combined Total Expense	<u>8,690,440</u>	<u>5,167</u>	<u>8,695,607</u>
Less Non-reimbursables	<u>3,773</u>	<u>0</u>	<u>3,773</u>
Total Net Expense	<u>\$ 8,686,667</u>	<u>\$ 5,167</u>	<u>\$ 8,691,834</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	4	4	1	<p style="text-align: center;">CY-370 Adjustment</p> <p>Administration - Operating</p> <p>To increase Administration-Operating expenditures by \$5,167 to reconcile to the County Cost Allocation Plan</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>	\$ 247,998	\$ 5,167	\$ 253,165

SECTION 3

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2012 to JUNE 30, 2013

**CRAWFORD 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 ¹		\$	5,270,043
Supplemental Act 148			<u>0</u>
Total State Allocation			5,270,043
State Share (CY348) ²	\$		4,601,829
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	4,601,829
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	4,601,829
Actual Act 148 Revenues Received ⁴			<u>4,601,829</u>
Net Amount Due County/(State) ⁵		\$	<u><u>0</u></u>

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

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

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

⁴ Actual Act 148 Revenues Received is the amount of Act 148 funds the County received.

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

**CRAWFORD 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 TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	145,069	3	26,188	0	0	0	0	0	118,878	118,878	0
02. 90% REIMBURSEMENT	371,554	5,757	54,928	30,272	0	0	0	0	280,597	252,537	28,060
03. 80% REIMBURSEMENT	6,261,046	136,274	1,366,328	248,375	75,677	83,490	0	0	4,350,902	3,480,723	870,179
04. 60% REIMBURSEMENT	1,827,960	18,165	409,923	0	0	162,999	0	7,501	1,229,372	737,623	491,749
05. 50% REIMBURSEMENT	24,135	0	0	0	0	0	0	0	24,135	12,068	12,067
06. TOTAL NET CHILD WELFARE EXPEND.	8,629,764	160,199	1,857,367	278,647	75,677	246,489	0	7,501	6,003,884	4,601,829	1,402,055

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

08. NON-REIMBURSABLE EXPENDITURES	1,569	0							1,569		1,569
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09. TOTAL EXPENDITURES	8,631,333	160,199	1,857,367	278,647	75,677	246,489	0	7,501	6,005,453	4,601,829	1,403,624
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10. TOTAL TITLE IV-D COLLECTIONS	91,947										
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11. TITLE IV-D Collections for IV-E Children	38,046										
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12. STATE ACT 148 - line 6	4,601,829										
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13. STATE ACT 148 ALLOCATION	5,270,043										
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14. ADJUSTED STATE SHARE (lower of 12 or 13)	4,601,829										
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INVOICE											
AMENDED STATE SHARE (ACT 148)	4,601,829										
ACT 148 AMOUNT RECEIVED	4,601,829										
ADJUSTMENT TO STATE SHARE	0										

CRAWFORD 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
IN-HOME												
I-A ADOPTION SERVICE	145,069	3		26,188	0		0	0	0	118,878	118,878	0
I-B ADOPTION ASSISTANCE	847,745	0	273,033	11,045					0	563,667	450,934	112,733
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSH	59,762	0	27,515	0					0	32,247	25,798	6,449
I-D COUNSELING - DEPENDENT	707,840	0	18,893	228,484	75,677				0	384,786	307,829	76,957
I-E COUNSELING - DELINQUENT	19,212	0		769	15,074				0	103,369	82,695	20,674
I-F DAY CARE	1,003	0		0	1,003				0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0		0	0				0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	0				0	0	0	0
I-I HOMEMAKER SERVICE	12,452	0		335	3,814				0	8,303	6,642	1,661
I-J INTAKE & REFERRAL	108,803	2		19,642	0				0	89,159	71,327	17,832
I-K LIFE SKILLS - DEPENDENT	0	0		0	0				0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		0	0				0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	544,013	12		98,207	0				0	445,794	356,635	89,159
I-N PROTECTIVE SERVICE - GENERAL	1,416,917	31		255,339	0				0	1,161,547	929,238	232,309
I-O SERVICE PLANNING	0	0		0	0				0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	20,555	0		0	0				0	20,555	10,278	10,277
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0				0	0	0	0
SUBTOTAL IN-HOME	3,983,371	48	300,548	430,418	248,375	75,677	0	0	0	2,928,305	2,360,254	568,051

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	OTHER FUNDING	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	815,294	40,479	248,488	6,541			83,490		0	436,296	349,037	87,259
2-D COMMUNITY RESIDENTIAL - DELINQUENT	288,006	7,406	3,769	0					0	276,831	221,465	55,366
2-E EMERGENCY SHELTER - DEPENDENT	197,992	2,003	37,067	6,548	29,945				0	122,429	110,186	12,243
2-F EMERGENCY SHELTER - DELINQUENT	173,562	3,754	11,313	0	327				0	158,168	142,351	15,817
2-G FOSTER FAMILY - DEPENDENT	1,259,438	80,645	180,945	202,416					0	795,432	636,346	159,086
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0					0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	80,561	7,699	19,391	0					0	53,471	42,777	10,694
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0					0	0	0	0
SUBTOTAL CBP	2,814,853	141,986	500,973	215,505	30,272	0	83,490	0	0	1,842,627	1,502,162	340,465

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	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	3,580	0							0	3,580	1,790	1,790
3-B RESIDENTIAL SERVICE - DEPENDENT	567,471	6,864	188,051	19,642					0	352,914	211,748	141,166
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	69,196	9,218	0	0					0	59,978	35,987	23,991
3-D SECURE RES. SERVICE (EXCEPT YDC)	70,539	2,064							0	68,475	41,085	27,390
3-E YDC SECURE	0	0							0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	710,786	18,146	188,051	19,642	0	0	0	0	0	484,947	290,610	194,337

4 ADMINISTRATION	1,120,754	19		202,230		0	162,999		7,501	748,005	448,803	299,202
5 TOTAL REVENUES	8,629,764	160,199	989,572	867,795	278,647	75,677	246,489	0	7,501	6,003,884	4,601,829	1,402,055

CRAWFORD 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											12 Program Income related to all Non-Reimbursable
	1 WAGES AND SALARIES	2 EMPLOYEE BENEFITS	3 SUBSIDIES	4 OPERATING	5 PURCHASED SERVICES	6 FIXED ASSETS	7 TOTAL EXPENDITURES	8 Children Served (by county)	9 Children Served (Purchased)	10 Non-Reimbursable Non PS/Sub.	11 Non-Reim. Purchased Serv/ Subsidies	
IN-HOME												
1-A ADOPTION SERVICE	77,066	37,238		27,680	0	3,085	145,069	2	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	847,745	0	0	0	847,745	0	154	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	59,762	0	0	0	59,762	0	15	0	0	0
1-D COUNSELING - DEPENDENT	0	0		105,039	602,801	0	707,840	0	191	0	0	0
1-E COUNSELING - DELINQUENT	0	0		4,264	114,948	0	119,212	0	67	0	0	0
1-F DAY CARE	0	0			1,003	0	1,003	0	1	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0			0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0			0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0		1,884	10,568	0	12,452	0	7	0	0	0
1-J INTAKE & REFERRAL	57,799	27,929		20,760	0	2,315	108,803	1,697	0	0	0	0
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	288,996	139,646		103,800	0	11,571	544,013	299	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	751,391	363,077		272,364	0	30,085	1,416,917	1,470	0	0	0	0
1-O SERVICE PLANNING	0	0			0	0	0	0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT					0	0	21,941	0	45	0	1,386	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0	0		0	0	0		0
1-R SUBTOTAL IN-HOME	1,175,252	567,890	907,507	535,791	751,261	47,056	3,984,757				1,386	0
Number of Children receiving only NON-PURCHASED IN-Home Services												
COMMUNITY BASED PLACEMENT						1,981						14
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	19,267	9,310		11,538	774,444	772	815,331	4,526	23	37	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	288,006	0	288,006	1,439	9	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	19,267	9,310		7,365	161,278	772	197,992	1,033	33	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	173,562	0	173,562	751	29	0	0	0
2-G FOSTER FAMILY - DEPENDENT	192,664	93,096		89,305	876,805	7,714	1,259,584	23,291	114	146	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	197	80,364	0	80,561	531	4	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	231,198	111,716	0	108,405	2,354,459	9,258	2,815,036	31,571	212	183	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	3,580	0	3,580	13	1	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	57,798	27,929		23,012	456,417	2,315	567,471	2,327	14	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	69,196	0	69,196	446	3	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	70,539	0	70,539	229	1	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	57,798	27,929	0	23,012	599,732	2,315	710,786	3,015	19	0	0	0
4 ADMINISTRATION	546,511	223,432	0	332,298	0	18,513	1,120,754				0	0
5 TOTAL EXPENDITURES	2,010,759	930,967	907,507	999,506	3,705,452	77,142	8,631,333		183		1,386	0
County Indirect Costs = \$ 154,851												

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 145,069	\$ 0	\$ 145,069
Adoption Assistance	847,745	0	847,745
Subsidized Permanent Legal Custodianship	59,762	0	59,762
Counseling	827,052	0	827,052
Day Care	1,003	0	1,003
Day Treatment	0	0	0
Homemaker Service	12,452	0	12,452
Intake and Referral	108,803	0	108,803
Life Skills	0	0	0
Protective Service - Child Abuse	544,013	0	544,013
Protective Service - General	1,416,917	0	1,416,917
Service Planning	0	0	0
Juvenile Act Proceedings	21,941	0	21,941
Alternative Treatment	0	0	0
Community Residential	1,103,337	0	1,103,337
Emergency Shelter	371,554	0	371,554
Foster Family	1,259,584	0	1,259,584
Supervised Independent Living	80,561	0	80,561
Juvenile Detention Service	3,580	0	3,580
Residential Service	636,667	0	636,667
Secure Residential Service (Except YDC)	70,539	0	70,539
YDC Secure	0	0	0
Administration	<u>1,120,754</u>	<u>0</u>	<u>1,120,754</u>
Combined Total Expense	8,631,333	0	8,631,333
Less Non-reimbursables	<u>1,569</u>	<u>0</u>	<u>1,569</u>
Total Net Expense	<u>\$ 8,629,764</u>	<u>\$ 0</u>	<u>\$ 8,629,764</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 2,010,759	\$ 0	\$ 2,010,759
Employee Benefits	930,967	0	930,967
Subsidies	907,507	0	907,507
Operating	999,506	0	999,506
Purchased Services	3,705,452	0	3,705,452
Fixed Assets	<u>77,142</u>	<u>0</u>	<u>77,142</u>
Combined Total Expense	8,631,333	0	8,631,333
Less Non-reimbursables	<u>1,569</u>	<u>0</u>	<u>1,569</u>
Total Net Expense	<u>\$ 8,629,764</u>	<u>\$ 0</u>	<u>\$ 8,629,764</u>

SECTION 4

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2013 to JUNE 30, 2014

**CRAWFORD 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 ¹	\$	4,828,100
Supplemental Act 148		<u>128,702</u>
Total State Allocation		4,956,802
State Share (CY348) ²	\$	4,971,162
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	4,971,162
Less: Expenditures in Excess of the Approved State Allocation		<u>14,360</u>
Final Net State Share Payable ³	\$	4,956,802
Actual Act 148 Revenues Received ⁴		<u>4,956,802</u>
Net Amount Due County/(State) ⁵	\$	<u><u>0</u></u>

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

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

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

⁴ Actual Act 148 Revenues Received is the amount of Act 148 funds the county received.

⁵ No amount is due to the County or State because the Children and Youth Agency's expenditures exceeded the Total State Act 148 Allocation by \$14,360 as detailed on page 24 of this report. While our adjustments resulted in a net increase of \$18,891 in expenditures for the agency for said fiscal year, as detailed on page 27 of this report, the agency cannot receive state reimbursement in excess of the Total State Act 148 Allocation. Thus, there is no impact on the the Final Net State Share of Expenditures.

**CRAWFORD 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	PROGRAM	TITLE	TANF	TITLE	TITLE	Child Welfare Demonstration Project Title IV-E	MEDICAL	NET	STATE	LOCAL
	TOTAL	INCOME	IV-E		XX	IV-B		ASSISTANCE	TOTAL	ACT 148	SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	177,676	0	31,148	0	0	0	0	0	146,528	146,528	0
02. 90% REIMBURSEMENT	425,653	7,730	116,460	34,634	0	0	0	0	266,829	240,146	26,683
03. 80% REIMBURSEMENT	7,017,429	103,154	1,525,072	244,013	75,677	23,785	0	0	5,045,728	4,036,583	1,009,145
04. 60% REIMBURSEMENT	1,425,331	17,723	290,611	0	0	208,337	0	5,828	902,832	541,699	361,133
05. 50% REIMBURSEMENT	12,412	0	0	0	0	0	0	0	12,412	6,206	6,206
06. TOTAL NET CHILD WELFARE EXPEND.	9,058,501	128,607	1,963,291	278,647	75,677	232,122	0	5,828	6,374,329	4,971,162	1,403,167

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

08. NON-REIMBURSABLE EXPENDITURES	549	0							549		549
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09. TOTAL EXPENDITURES	9,059,050	128,607	1,963,291	278,647	75,677	232,122	0	5,828	6,374,878	4,971,162	1,403,716
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10. TOTAL TITLE IV-D COLLECTIONS 71,369

11. TITLE IV-D Collections for IV-E Children 24,971

12. STATE ACT 148 - line 6 4,971,162

13. STATE ACT 148 ALLOCATION 4,956,802

14. ADJUSTED STATE SHARE (lower of 12 or 13) 4,956,802

INVOICE											
AMENDED STATE SHARE (ACT 148)	4,971,162										
ACT 148 AMOUNT RECEIVED	4,956,802										
ADJUSTMENT TO STATE SHARE	14,360										

**CRAWFORD 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
IN-HOME	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	
I-A ADOPTION SERVICE	177,676	0	31,148	0	0	0	0	0	146,528	146,528	0	
I-B ADOPTION ASSISTANCE	857,864	0	300,519	7,747	0	0	0	0	549,598	439,678	109,920	
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	60,117	0	24,501	0	0	0	0	0	35,616	28,493	7,123	
I-D COUNSELING - DEPENDENT	708,979	6	10,805	233,504	75,677	0	0	0	388,987	311,190	77,797	
I-E COUNSELING - DELINQUENT	64,643	0	488	2,224	0	0	0	0	61,931	49,545	12,386	
I-F DAY CARE	3,669	0	2,396	0	0	0	0	0	1,273	1,018	255	
I-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	
I-H DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
I-I HOMEMAKER SERVICE	10,664	0	163	5,889	0	0	0	0	4,612	3,690	922	
I-J INTAKE & REFERRAL	71,071	0	12,458	0	0	0	0	0	58,613	46,890	11,723	
I-K LIFE SKILLS - DEPENDENT	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	
I-M PROTECTIVE SERVICE - CHILD ABUSE	497,666	0	87,213	0	0	0	0	0	410,453	328,362	82,091	
I-N PROTECTIVE SERVICE - GENERAL	1,636,102	0	286,561	0	0	0	0	0	1,349,541	1,079,633	269,908	
I-O SERVICE PLANNING	0	0	0	0	0	0	0	0	0	0	0	
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	8,800	0	0	0	0	0	0	0	8,800	4,400	4,400	
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
I-R SUBTOTAL IN-HOME	4,097,251	6	325,020	436,583	244,013	75,677	0	0	3,015,952	2,439,427	576,525	

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	0	0	0	0	
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,252,451	35,521	386,721	24,918	0	23,785	0	781,506	625,205	156,301		
2-D COMMUNITY RESIDENTIAL - DELINQUENT	470,317	12,253	0	0	0	0	0	458,064	366,451	91,613		
2-E EMERGENCY SHELTER - DEPENDENT	375,640	7,261	110,231	6,229	30,469	0	0	221,450	199,305	22,145		
2-F EMERGENCY SHELTER - DELINQUENT	50,013	469	0	4,165	0	0	0	45,379	40,841	4,538		
2-G FOSTER FAMILY - DEPENDENT	1,335,301	54,690	165,128	212,502	0	0	0	902,981	722,385	180,596		
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0		
2-I SUP. INDEPENDENT LIVING - DEPENDENT	35,944	684	5,348	0	0	0	0	29,912	23,930	5,982		
2-J SUP. INDEPENDENT LIVING - DELINQUENT	12,641	0	0	0	0	0	0	12,641	10,113	2,528		
2-K SUBTOTAL CBP	3,532,307	110,878	667,428	243,649	34,634	23,785	0	2,451,933	1,988,230	463,703		

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	3,612	0	0	0	0	0	0	3,612	1,806	1,806		
3-B RESIDENTIAL SERVICE - DEPENDENT	480,621	11,676	160,970	6,229	0	125,706	0	176,040	105,624	70,416		
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	161,866	3,523	0	0	82,631	0	0	75,712	45,427	30,285		
3-D SECURE RES. SERVICE (EXCEPT YDC)	76,700	2,524	0	0	0	0	0	74,176	44,506	29,670		
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0		
3-F SUBTOTAL INSTITUTIONAL	722,799	17,723	160,970	6,229	0	208,337	0	329,540	197,363	132,177		
4 ADMINISTRATION	706,144	0	123,412	0	0	0	0	5,828	346,142	230,762		
5 TOTAL REVENUES	9,058,501	128,607	1,153,418	809,873	278,647	75,677	0	5,828	6,374,329	4,971,162	1,403,167	

CRAWFORD 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
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
IN-HOME												
I-A ADOPTION SERVICE	101,327	47,856		28,482	0	11	177,676	1	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	857,864	0	0	0	857,864	0	140	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	60,117	0	0	0	60,117	0	13	0	0	0
I-D COUNSELING - DEPENDENT	0	0		61,120	647,859	0	708,979	0	201	0	0	0
I-E COUNSELING - DELINQUENT	0	0		2,804	61,839	0	64,643	0	50	0	0	0
I-F DAY CARE	0	0			3,669	0	3,669	0	5	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0			0	0	0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0			0	0	0	0	0	0	0	0
I-I HOME/MAKER SERVICE	0	0		894	9,770	0	10,664	0	5	0	0	0
I-J INTAKE & REFERRAL	40,532	19,142		11,393	0	4	71,071	1,700	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	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
I-M PROTECTIVE SERVICE - CHILD ABUSE	283,717	133,997		79,925	0	27	497,666	343	0	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	932,215	440,275		263,519	0	93	1,636,102	1,488	0	0	0	0
I-O SERVICE PLANNING	0	0		0	0	0	0	0	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	9,233		9,233	0	2	0	433	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
SUBTOTAL IN-HOME	1,357,791	641,270	917,981	448,137	732,370	135	4,097,684				433	0
Number of Children receiving only NON-PURCHASED IN-Home Services: 2,698												
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	81,062	38,285	0	29,111	1,103,985	8	1,252,451	6,115	37	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	747	469,570	0	470,317	2,253	13	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	20,266	9,571	0	7,097	338,704	2	375,640	2,161	38	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	50,013	0	50,013	277	31	0	0	0
2-G FOSTER FAMILY - DEPENDENT	263,453	124,426	0	93,898	853,614	26	1,335,417	22,523	110	116	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	197	35,747	0	35,944	225	2	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	12,641	0	12,641	93	2	0	0	0
SUBTOTAL CBP	364,781	172,282	0	131,050	2,864,274	36	3,532,423	33,647	233	116	0	0
ADMINISTRATION	364,367	133,996	0	207,753	0	28	706,144				0	0
TOTAL EXPENDITURES	2,107,205	957,118	917,981	794,540	4,282,005	201	9,059,050			116	433	0
Country Indirect Costs = \$ 125,826												

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 176,840	\$ 836	\$ 177,676
Adoption Assistance	857,864	0	857,864
Subsidized Permanent Legal Custodianship	60,117	0	60,117
Counseling	773,622	0	773,622
Day Care	3,669	0	3,669
Day Treatment	0	0	0
Homemaker Service	10,664	0	10,664
Intake and Referral	70,737	334	71,071
Life Skills	0	0	0
Protective Service - Child Abuse	495,326	2,340	497,666
Protective Service - General	1,628,413	7,689	1,636,102
Service Planning	0	0	0
Juvenile Act Proceedings	9,233	0	9,233
Alternative Treatment	0	0	0
Community Residential	1,722,100	668	1,722,768
Emergency Shelter	425,486	167	425,653
Foster Family	1,333,244	2,173	1,335,417
Supervised Independent Living	48,585	0	48,585
Juvenile Detention Service	3,612	0	3,612
Residential Service	642,320	167	642,487
Secure Residential Service (Except YDC)	76,700	0	76,700
YDC Secure	0	0	0
Administration	701,627	4,517	706,144
Combined Total Expense	<u>9,040,159</u>	<u>18,891</u>	<u>9,059,050</u>
Less Non-reimbursables	<u>549</u>	<u>0</u>	<u>549</u>
Total Net Expense	<u>\$ 9,039,610</u>	<u>\$ 18,891</u>	<u>\$ 9,058,501</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 2,107,205	\$ 0	\$ 2,107,205
Employee Benefits	957,118	0	957,118
Subsidies	917,981	0	917,981
Operating	775,649	18,891	794,540
Purchased Services	4,282,005	0	4,282,005
Fixed Assets	201	0	201
Combined Total Expense	<u>9,040,159</u>	<u>18,891</u>	<u>9,059,050</u>
Less Non-reimbursables	<u>549</u>	<u>0</u>	<u>549</u>
Total Net Expense	<u>\$ 9,039,610</u>	<u>\$ 18,891</u>	<u>\$ 9,058,501</u>

**CRAWFORD 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					
				CY370			
CY370	1-A	4	1	Adoption Service-Operating	\$ 27,646	\$ 836	\$ 28,482
	1-J	4		Intake and Referral-Operating	\$ 11,059	\$ 334	\$ 11,393
	1-M	4		Protective Service-Child Abuse-Operating	\$ 77,585	\$ 2,340	\$ 79,925
	1-N	4		Protective Service-General-Operating	\$ 255,830	\$ 7,689	\$ 263,519
	2-C	4		Community Residential-Dependent-Operating	\$ 28,443	\$ 668	\$ 29,111
	2-E	4		Emergency Shelter-Dependent-Operating	\$ 6,930	\$ 167	\$ 7,097
	2-G	4		Foster Family-Dependent-Operating	\$ 91,725	\$ 2,173	\$ 93,898
	3-B	4		Residential Services-Dependent-Operating	\$ 7,255	\$ 167	\$ 7,422
	4	4		Administration-Operating	\$ 203,236	\$ 2,340	\$ 205,576
				Total Adjustment		\$ 16,714	
				To increase Expenditures by \$16,714 to reconcile to the agency's final ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370	4	4	2	Administration - Operating	\$ 205,575	\$ 2,177	\$ 207,752
				To increase Administration-Operating expenditures by \$2,177 to reconcile to the County Cost Allocation Plan and properly report indirect costs.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			

SECTION 5

STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATION

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

Prior Engagement Finding - Crawford County Children and Youth Agency Failed to Execute Purchase of Service Agreements With Multiple Providers (Resolved)

In our prior engagement report, we cited the Crawford County Children and Youth Agency (agency) for failing to execute purchase of services agreements with multiple legal service providers. During the conduct of our current engagement, we found that the agency had properly executed a purchase of service agreement with the one legal service provider that the agency used multiple times during our engagement scope period. We further found that other legal services providers that were used by the agency did not have a continuing relationship with agency, and therefore, executed contracts were not required. Therefore, we concluded that the reissuance of a repeat finding was not warranted.

SECTION 6

CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

CRAWFORD COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

Finding – The Crawford 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

Condition: During the 2010-2011, 2011-2012, 2012-2013, and 2013-2014 fiscal years, the Crawford County Children and Youth Agency (agency) paid contracted In-Home Purchased Service providers¹ (providers) a total of \$3,153,867.

We evaluated the agency's internal control procedures over its invoice review and approval process related to reducing the risk of paying overbillings or fraudulent billings included on invoices submitted by these providers for services rendered directly to at-risk children and their families and not detecting those overpayments. We judgmentally selected 10 providers that were utilized during the 2013-14 fiscal year, judgmentally selected 20 invoices totaling \$155,262 paid to those providers, and obtained the approved invoices corresponding to the \$155,262 expended.

The 10 providers were contracted as Fee-for-Service providers. The approved contracts for Fee-for-Service providers include an agreed upon fee-for-service rate per unit (days/hours/session/evaluation/assessment), and costs invoiced by these types of providers are 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 the individuals who received the services, these invoices included no evidence that the validity of the number of units invoiced for each listed individual was substantiated.

Furthermore, while agency management stated that the agency performed control procedures to reduce the risk of paying overbillings or fraudulent billings included on invoices submitted by these providers, agency management has not documented its internal control policies and procedures or maintained evidence of the performance of those control procedures related to reducing this risk.

Regarding the remaining providers for whom we performed no testing procedures, agency management informed us that they were subjected to the same procedures as detailed above.

¹ Agency management stated that 27 providers 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, based on how agency records are maintained, we did not verify the accuracy of this number, which is included for contextual purposes only. However, we did perform procedures to obtain reasonable assurance that the agency paid In-Home Purchased Service Providers a total of \$3,153,867 during the noted engagement scope period.

CRAWFORD COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

The agency conducted on-site fiscal monitoring of 2 of the 17 providers utilized during the 2013-14 fiscal year, which is an internal control designed to detect any overpayments that may have been made. Agency management informed us the agency uses a risk based approach to determine which providers are monitored in a given fiscal year. The agency stated that based upon a number of factors, a risk assessment is assigned to each provider, and monitoring visits are scheduled more frequently with high-risk providers, while low-risk providers may not have to be visited every year. However, the agency does not have written, formally adopted policies governing these procedures and did not formally document the risk assessments conducted prior to 2016. Therefore, management could not provide us with any such assessments to evidence that risk assessments were performed for the fiscal years included in our engagement scope period.

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.

CRAWFORD COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

- *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 stated that agency caseworkers routinely compared monthly invoices submitted by In-Home Purchased Service providers to caseworker files to verify the number of units/hours invoiced for each listed individual and reported any identified discrepancies to fiscal staff by telephone. However, the agency does not have written, formally adopted policies governing these procedures, and evidence of the caseworkers’ invoice verification results are not maintained. Similarly, as stated above, the agency does not have written, formally adopted policies governing their risk assessment procedures for post-payment monitoring of providers.

Effect: The lack of written, formally adopted policies governing the agency’s pre-payment internal control procedures and risk assessment procedures for post-payment monitoring increases the risk of such procedures not being adhered to on a consistent basis. If such procedures are not performed consistently, the agency is at a higher risk of paying and not detecting overbillings and fraudulent billings submitted by these contracted providers. This could result in inappropriately billing the Commonwealth DHS for improper payments and the receipt of Act 148 funds to which the agency may not be entitled.

Recommendation: We recommend that agency management develop and formally adopt written policies governing (1) their pre-payment invoice review procedures for In-Home Purchased Services and (2) their risk assessment procedures and monitoring procedures for post-payment monitoring of In-Home Purchased Service providers.

CRAWFORD COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

We further recommend 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 on-site monitoring policy, and corresponding procedures, should include, but not be limited to, the following:

- Documentation, at least annually, of the results of the risk assessment procedures performed that provides the agency's rationale for the selection of providers scheduled for the conduct of on-site fiscal-related monitoring visits of contracted In-Home Purchased Services and justification for those providers not selected.
- Requiring In-Home Purchased Services providers, as deemed necessary by agency management, to submit substantiation evidencing that services related to invoiced In-Home Purchased Services costs were actually provided.²
- 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 invoice review and approval process for these providers.

We further recommend that the agency maintain sufficient evidence substantiating the completion of their pre-payment invoice review procedures and the results of all fiscal-related on-site monitoring procedures.

Agency Representative Response:

Agency management concurs that during the scope period of the audit (fiscal years 2011, 2012, 2013 and 2014), internal controls over pre-payment procedures that existed and risk assessments related to monitoring practices were not always sufficiently documented nor were there always related formal written procedures and policies related to these fiscal activities. Agency management has addressed these issues in subsequent years including implementing a documented risk assessment program in response to Uniform Guidance in 2016. In accordance with Uniform Guidance, the agency currently conducts annual risk assessments of providers and sub-recipients. These risk assessments are documented on written questionnaires upon review of provider annual audit reports, single audit reports, management comment letters and responses and post monitoring reports and responses. Based upon the quality of these reports, the type of audit opinion given, the type and number of management comments, the trend of these reports, current financial conditions, and results of prior year monitoring, the provider is

² For any Program-Funded providers, fiscal-related monitoring should include substantiation of the provider's operating costs invoiced to the agency.

CRAWFORD COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

given a risk assessment. The severity of the risk assessment determines the extent of monitoring required. Those providers having a low assessment indicative of clean audit opinions, no management comments, and great monitoring results in the past may not have to be visited every year while providers having opposite conditions may be required to be visited more frequently with more extensive testing and monitoring.

The agency acknowledges that control can be improved by requiring fiscal staff to sufficiently document their performance of functions related to the substantiation of provided In-Home Purchased Services and by requiring providers to continue to submit the requisite documentation of services provided. The agency will expand its in-house monitoring of judgmentally selected providers to obtain reasonable assurance that services correspond to fees invoiced were provided in adherence to key contract provisions prior to approval for payment. These control enhancements will be initiated as soon as feasible.

Policies and procedures will be enhanced through modifications to incorporate the recommendations of this audit to specifically include those related to the documentation of the pre-payment review and approval process, risk assessment process, post-payment monitoring activities, and documentation of services provided by providers for In-Home Purchase Services.

Auditor's Conclusion: We commend the Crawford County Office of Children and Youth management on acknowledging the deficiencies that existed in the agency's invoice payment process for In-Home Purchased Services providers and their efforts to develop and implement formal, written fiscal-related monitoring policy and procedures for their contracted In-Home Purchased Services providers. During our next audit of the agency, we will review the agency's policy and procedures to determine whether the agency implemented internal controls to reduce the risk of overbillings and fraudulent billings by contracted In-Home Purchased Services providers going undetected.

SECTION 7

CURRENT ENGAGEMENT OBSERVATION

CRAWFORD 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 Law³ (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).⁴ 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,⁵ 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 Crawford County Children and Youth Agency provided in-home and placement services to 1,581 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,

³ 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>

⁴ 23 Pa.C.S. §§ 6344 and 6344.2.

⁵ 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).

CRAWFORD 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 management of C&Y agencies 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 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.⁶ 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**.

⁶ The agency stated that it conducts monitoring of CPSL compliance by its In-Home Service providers and sub-recipients and provided the following additional information: "This monitoring is conducted by both fiscal and program staff. As part of its protocols during monitoring, the program staff reviews CPSL clearance requirements. This includes verification of Childline, State Police and FBI clearance for each private provider employee working with Crawford County families and children under contractual agreement with the agency. Procedures require that all clearances and supporting documentation are read and reviewed in their entirety to ensure that nothing precludes employment or impacts the safety of children being served. Proper spelling of the names on the clearances is also reviewed for propriety and consistency. The provider's human resource policies are reviewed to ensure compliance with CPSL regulations and requirements." We did not perform any procedures to evaluate the agency's monitoring procedures.

CRAWFORD COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

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.⁷ 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.

⁷ 23 Pa.C.S. § 6344.4.

CRAWFORD COUNTY CHILDREN AND YOUTH AGENCY
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

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Commonwealth of Pennsylvania

The Honorable Teresa D. Miller
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Department of Human Services

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Department of Human Services

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