

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

Dauphin County Social Services for Children and Youth

February 2017



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 Dauphin County
Dauphin County Administration Building
Two South Second Street, 4th Floor
Harrisburg, PA 17101

Dear Commissioners:

We have examined the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary, hereinafter referred to as the submitted fiscal reports, and the related financial records of the Dauphin County Social Services for Children and Youth (agency) for the purpose of ascertaining and certifying the actual Commonwealth expenditures incurred on behalf of children residing within the County for the fiscal years ended June 30, 2011, June 30, 2012, June 30, 2013 and June 30, 2014 pursuant to authority derived from Act 148 of 1976, as amended, 62 P.S. § 704.1(a)(4). The scope of our engagement was limited to the fiscal reports submitted to the Department of Human Services (DHS) as part of the Act 148 Invoice Packages for the above referenced fiscal years.

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.*).

We performed a review of the agency's internal controls over its invoice review and approval process for the 2010-2011 through the 2013-2014 fiscal years. We determined that agency staff responsible for reviewing and approving invoices submitted for payment performed procedures to substantiate that monthly or quarterly service costs invoiced by Placement Purchased Service providers were actually provided, and provided in adherence to executed key contract terms before these invoices were approved for payment. However, we determined that no such corresponding procedures were performed for monthly or quarterly services invoiced by twenty six In-Home Purchased Service providers. Specifically, as detailed in Finding No.1, beginning on page 31 of this report, for submitted In-Home Purchased Services' invoices selected for detailed review and the corresponding expenditures reported on the agency's submitted fiscal reports, the agency failed to provide supporting documentation evidencing that

the services billed on the submitted invoices, and subsequently paid by the agency, were actually provided, and if provided, were provided in adherence to the requirements of the respective provider key contract terms.

Because of the significance of the matter described in the preceding paragraph, we had no assurance that total expenditures of \$13,161,351 paid to In-Home Purchased Service providers and included in total Purchased Services' expenditures of \$95,045,226 reported on the agency's CY-370 Expenditure Reports, and corresponding CY-383 Fee-For-Service Schedules, submitted to the DHS for the fiscal years ended 2011, 2012, 2013, and 2014, and included in the agency's respective general ledgers, were valid because we were provided no evidence that the corresponding services were actually provided or, if provided, that the services adhered to respective key executed contract provisions and DHS regulations. Therefore, while we achieved our objective of ascertaining and certifying the total Commonwealth expenditures paid on behalf of children residing within the county for the fiscal years ended 2011, 2012, 2013, and 2014, we cannot attest that the \$13,161,351 expended by the Commonwealth for In-Home Purchased Services were actually provided, or if provided, were provided in adherence to executed key contract provisions and DHS regulations because a high risk exists that overbillings and fraudulent billings could have occurred.

Despite the matter described in the third paragraph of page 1, we did perform procedures using the documentation available to us, and the results of those procedures are described in the bulleted items below. However, these results may have been affected by the matter described in the third paragraph, and our assurance provided is limited by this matter:

The results of our procedures performed during this engagement were as follows:

- For the **fiscal year ended 2011**, 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 decreasing agency expenditures by \$7,329. Based on the application of the state participation rates, this adjustment resulted in an amount due to the state totaling \$5,864. This adjustment is detailed in our amended fiscal reports for the fiscal year 2010-2011, as included in Section 1 of this report, beginning on page 3.
- For the **fiscal year ended 2012**, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by decreasing agency expenditures by \$4,400 and increasing non-reimbursable expenditures by \$20,658. Based on the application of the state participation rates, these adjustments resulted in an amount due to the state totaling \$15,916. Both adjustments are detailed in our amended fiscal reports for the fiscal year 2011-2012, as included in Section 2 of this report, beginning on page 10.

- For the **fiscal year ended 2013**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment impacted the agency's Final Net State Share by increasing agency expenditures by \$34,532. Based on the application of the state participation rates, this adjustment resulted in an amount due to the county totaling \$27,643. This adjustment is detailed in our amended fiscal reports for the fiscal year 2012-2013, as included in Section 3 of this report, beginning on page 17.
- For the **fiscal year ended 2014**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment impacted the agency's Final Net State Share by increasing agency expenditures by \$1,077. Based on the application of the state participation rates, this adjustment resulted in an amount due to the county totaling \$865. This adjustment is detailed in our amended fiscal reports for the fiscal year 2013-2014, as included in Section 4 of this report, beginning on page 24.

As previously discussed above, we identified the following significant matter, as detailed in Section 5 of this report, beginning on page 31:

Finding – Dauphin County Social Services for Children and Youth Failed to Provide Supporting Documentation Evidencing that In-Home Purchased Services Paid For Were Actually Provided by the Contracted In-Home Purchased Service Providers

We also included the following current engagement observation and subsequent event observation, as detailed in Section 6 and Section 7 of this report, page 38 and page 41:

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

Subsequent Event Observation – Dauphin County Social Services for Children and Youth Agency Staff Turnover and Amendments to the Pennsylvania Child Protective Services Law (CPSL) Impacted the Effectiveness and Timeliness of Services which Resulted in the Commonwealth Department of Human Services Issuing the agency a Provisional Certificate of Compliance in 2015 and 2016

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 14, 2016.

This report is being forwarded to the DHS Bureau of Financial Operations, and the Office of Children, Youth, and Families for review and settlement of the adjustments included in our amended fiscal reports. You will be notified by the DHS of the decisions made during the DHS settlement process and the impact, if any, on a future Act 148 payment. At that time, in accordance with the Commonwealth's General Rules of Administrative Practice and Procedure, 1 Pa. Code § 31.1 *et seq.*, you will be afforded the opportunity by Commonwealth DHS to appeal its settlement process decision.

We appreciate the cooperation, assistance, and courtesy granted our representatives by your officials and the staff of the Dauphin County Social Services for Children and Youth.

Sincerely,



Eugene A. DePasquale
Auditor General

December 28, 2016

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 DHS. Details regarding these deficiencies are further outlined in the Observation beginning on page 38 of 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 Public Welfare Code 62 P.S. § 704.1(a)(4). The annual state Act 148 allocations are used by the Counties to administer social services for the children and youth that reside within the Commonwealth of Pennsylvania, whose stated goal is “to ensure, for each child in this Commonwealth, a permanent, legally assured family which protects the child from abuse and neglect.” The Children and Youth Social Services Program is County-Administered and State-Supervised by the Department of Human Services (DHS) and thus, they are jointly responsible for achieving the Commonwealth’s goal.

In accordance with the Public Welfare Code (62 P. S. § 703), the DHS is responsible for making and enforcing all rules and regulations necessary and appropriate to the proper accomplishment of the child welfare duties and functions vested by law in the county institution districts or their successors. Title 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, outlines the rules and regulations relative to the County Administration of the Children and Youth Social Service Programs. Specifically, in compliance with 55 Pa. Code § 3140.31, the Counties must report their cumulative actual expenditures incurred for the provision of children and youth social services on a quarterly basis to the DHS through the Act 148 Invoice package. The expenditures reported in the Act 148 Invoice package refers to all costs for dependent and delinquent children and youth services funded or administered by the DHS.

As part of our engagement, we reviewed the County Children and Youth Agency’s submitted fiscal reports, as referenced above, which are included in the Act 148 Invoice package. Specifically, we reviewed the final, cumulative 4th Quarter fiscal reports submitted to the DHS, along with the County Children and Youth Agency’s related financial records and supporting documentation, to determine whether the County Children and Youth Agency’s actual, cumulative expenditures and revenues were properly reported to the DHS for the respective fiscal years (FYs). The variances identified between the submitted and actual costs and revenues required adjustments to these fiscal reports, and thus, our Amended CY-370 Expenditure Report, Amended CY-370A Revenue Report, and Amended CY-348 Fiscal Summary, resulting from our engagement procedures and included in this report for each fiscal year included in our scope, reflect the County Children and Youth Agency’s actual related costs and revenues for those years and those costs and revenues’ impact on the County Children and Youth Agency’s corresponding Net State Shares.

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2010 to JUNE 30, 2011

**DAUPHIN 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	\$	21,118,834
Supplemental Act 148		<u>161,609</u>
Total State Allocation		21,280,443
State Share (CY348) ²	\$	21,274,579
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	21,274,579
Less: Expenditures in Excess of the Approved State Allocation ⁵		<u>0</u>
Final Net State Share Payable ³	\$	21,274,579
Actual Act 148 Revenues Received ⁴		<u>21,280,443</u>
Net Amount Due County/(State) ⁵	\$	<u>(5,864)</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.

**DAUPHIN 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	929,149	4,326	166,646	0	0	0	0	0	758,177	758,177	0
02. 90% REIMBURSEMENT	3,201,427	30,092	316,389	644,259	0	0	0	0	2,210,687	1,989,618	221,069
03. 80% REIMBURSEMENT	23,688,452	763,042	5,681,689	1,020,292	0	0	0	0	16,223,429	12,978,743	3,244,686
04. 60% REIMBURSEMENT	6,815,390	164,782	1,416,227	0	176,180	105,526	0	11,726	4,940,949	2,964,569	1,976,380
05. 50% REIMBURSEMENT	5,186,340	18,497	900	0	0	0	0	0	5,166,943	2,583,472	2,583,471
06. TOTAL NET CHILD WELFARE EXPEND.	39,820,758	980,739	7,581,851	1,664,551	176,180	105,526	0	11,726	29,300,185	21,274,579	8,025,606
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	1,786,302	36,573							1,749,729	1,049,837	699,892
08. NON-REIMBURSABLE EXPENDITURES	487,258	0	0						487,258		487,258
09. TOTAL EXPENDITURES	42,094,318	1,017,312	7,581,851	1,664,551	176,180	105,526	0	11,726	31,537,172	22,324,416	9,212,756
10. IL Grant Funds Reported	0										
11. TOTAL HSDF used for Child Welfare	38,264										
12. TOTAL TITLE IV-D COLLECTIONS	471,572										
13. TITLE IV-D Collections for IV-E Children	37,431										
14. STATE ACT 148 - line 6	21,274,579										
15. STATE ACT 148 ALLOCATION	21,280,443										
16. ADJUSTED STATE SHARE (lower of 14 or 15)	21,274,579										
INVOICE											
AMENDED STATE SHARE (ACT 148)	21,274,579										
ACT 148 AMOUNT RECEIVED	21,280,443										
ADJUSTMENT TO STATE SHARE	(5,864)										
Subsidized Permanent Legal Custodianship											
SPLC	162,815										
Total Subsidies		Number of Days	Number of Children								
		5,290	19								

DAUPHIN 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
	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 I48	LOCAL SHARE
IN-HOME												
1-A ADOPTION SERVICE	929,149	4,326		166,646	0		0	0	0	758,177	758,177	0
1-B ADOPTION ASSISTANCE	3,536,828	0	1,748,690							1,788,138	1,430,510	357,628
1-C COUNSELING - DEPENDENT	1,247,295	26,872		943	449,025	0	0	0	0	770,455	616,364	154,091
1-D COUNSELING - DELINQUENT	714,016	0			364,599	0	0	0	0	349,417	279,534	69,883
1-E DAY CARE	180,583	10			0	0	0	0	0	180,573	144,458	36,115
1-F DAY TREATMENT - DEPENDENT	5,127	0			0	0	0	0	0	5,127	4,102	1,025
1-G DAY TREATMENT - DELINQUENT	305,161	0			139,389	0	0	0	0	165,772	132,618	33,154
1-H HOMEMAKER SERVICE	0	0			0	0	0	0	0	0	0	0
1-I INTAKE & REFERRAL	0	0			0	0	0	0	0	0	0	0
1-J LIFE SKILLS - DEPENDENT	31,131	0			18,688	0	0	0	0	12,443	9,954	2,489
1-K LIFE SKILLS - DELINQUENT	0	0			0	0	0	0	0	0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	983,414	14,731		154,395	900	0		0	0	813,388	650,710	162,678
1-M PROTECTIVE SERVICE - GENERAL	2,469,792	9,686		403,317	47,691	0		0	0	2,009,098	1,607,278	401,820
1-N SERVICE PLANNING	1,695,256	7,118		301,382	0	0	0	0	0	1,386,756	1,109,405	277,351
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	111,188	0		893	0		0	0	0	110,295	55,148	55,147
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	21,019	0		7	0		0	0	0	21,012	10,506	10,506
1-Q SUBTOTAL IN-HOME	12,229,959	62,743	1,748,690	1,027,583	1,020,292	0	0	0	0	8,370,651	6,808,764	1,561,887
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0								0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0								0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	2,034,227	44,654	605,421			0				1,384,152	1,107,322	276,830
2-D COMMUNITY RESIDENTIAL - DELINQUENT	1,758,986	119,782	234,846			0				1,404,358	1,123,486	280,872
2-E EMERGENCY SHELTER - DEPENDENT	946,733	21,091	227,694	11	61,791	0	0	0	0	636,146	572,531	63,615
2-F EMERGENCY SHELTER - DELINQUENT	2,254,694	9,001	88,684		582,468	0	0	0	0	1,574,541	1,417,087	157,454
2-G FOSTER FAMILY - DEPENDENT	8,542,299	524,523	1,033,272	1,188,094		0	0	0	0	5,796,410	4,637,128	1,159,282
2-H FOSTER FAMILY - DELINQUENT	184,337	15,666	11,267	62						157,342	125,874	31,468
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0				0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0				0	0	0	0	0	0	0
2-K SUBTOTAL CBP	15,721,276	734,717	2,201,184	1,188,167	644,259	0	0	0	0	10,952,949	8,983,428	1,969,521
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	5,054,133	18,497								5,035,636	2,517,818	2,517,818
3-B RESIDENTIAL SERVICE - DEPENDENT	1,400,598	18,171	427,721	15,588		176,180	105,526	0	0	657,412	394,447	262,965
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	3,595,277	137,072	707,454	3		0	0	0	0	2,750,748	1,650,449	1,100,299
3-D SECURE RES. SERVICE (EXCEPT YDC)	338,839	7,535								331,304	198,782	132,522
3-E YDC/YFC (NON-SECURE)-Institutional	1,040,344	33,144								1,007,200	604,320	402,880
3-F YDC SECURE	745,958	3,429								742,529	445,517	297,012
3-G SUBTOTAL INSTITUTIONAL	12,175,149	217,848	1,135,175	15,591	0	176,180	105,526	0	0	10,524,829	5,811,333	4,713,496
4 ADMINISTRATION	1,480,676	2,004		265,461		0	0			1,201,485	720,891	480,594
5 TOTAL REVENUES	41,607,060	1,017,312	5,085,049	2,496,802	1,664,551	176,180	105,526	0	11,726	31,049,914	22,324,416	8,725,498

**DAUPHIN 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											
	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	12 Program Income related to all Non- Reimbursable
IN-HOME												
1-A ADOPTION SERVICE	476,980	288,667		209,761	0	7,769	983,177	149	0	54,028	0	0
1-B ADOPTION ASSISTANCE	0	0	3,536,828		0	0	3,536,828	0	399	0	0	0
1-C COUNSELING - DEPENDENT	0	0	16,238	16,238	1,235,581	0	1,251,819	1,132	517	0	4,524	0
1-D COUNSELING - DELINQUENT	0	0		16,238	722,703	0	722,703	267	267	0	8,687	0
1-E DAY CARE	0	0		0	180,583	0	180,583	43	43	0	0	0
1-F DAY TREATMENT - DEPENDENT	0	0		0	5,127	0	5,127	1	1	0	0	0
1-G DAY TREATMENT - DELINQUENT	0	0		0	305,161	0	305,161	49	49	0	0	0
1-H HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	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	31,131	0	31,131	32	32	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	512,708	206,378		209,230	86,872	6,992	1,022,180	526	128	38,766	0	0
1-M PROTECTIVE SERVICE - GENERAL	1,246,667	533,151		563,127	203,285	24,076	2,570,306	1,246	180	100,514	0	0
1-N SERVICE PLANNING	914,009	395,943		432,000	7,027	20,640	1,769,619	4,505	46	74,363	0	0
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT				4,807	106,381		111,188	533	533	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT				0	21,019		21,019	49	49	0	0	0
1-Q SUBTOTAL IN-HOME	3,150,364	1,424,139	3,536,828	1,435,163	2,904,870	59,477	12,510,841	Number of Children receiving	only NON-PURCHASED IN-Home Services	267,671	13,211	1,989
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	5,905	2,028,322	0	2,034,227	11,380	93	0	8,687	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	2,695	1,756,291	0	1,758,986	10,069	97	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	1,113	945,620	0	946,733	2,583	187	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	4,582	2,250,112	0	2,254,694	3,636	243	0	0	0
2-G FOSTER FAMILY - DEPENDENT	1,695,459	695,137	162,815	958,741	4,834,923	327,074	8,674,149	98,512	825	131,532	318	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	1,568	182,769	0	184,337	1,790	15	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	1,695,459	695,137	162,815	974,604	11,998,037	327,074	15,853,126	127,970	1,460	131,532	318	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0		34,213	5,019,920	0	5,054,133	6,189	460	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	46,585	14,896		35,787	1,306,212	0	1,403,480	4,914	106	2,834	48	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		8,839	3,586,438	0	3,595,277	19,420	226	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	338,839	0	338,839	1,401	10	0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	0	0		0	1,040,344	0	1,040,344	2,781	22	0	0	0
3-F YDC SECURE	0	0		0	745,958	0	745,958	1,726	14	0	0	0
3-G SUBTOTAL INSTITUTIONAL	46,585	14,896	0	78,839	12,037,711	0	12,178,031	36,431	838	2,834	48	0
ADMINISTRATION	453,697	173,312	0	922,203	0	3,108	1,552,320			71,644	0	0
TOTAL EXPENDITURES	5,346,105	2,307,484	3,699,643	3,410,809	26,940,618	389,659	42,094,318			473,681	13,577	0

County Indirect Costs = \$ 719,594

**DAUPHIN 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	\$ 983,177	\$ 0	\$ 983,177
Adoption Assistance	3,536,828	0	3,536,828
Counseling	1,974,522	0	1,974,522
Day Care	180,583	0	180,583
Day Treatment	310,288	0	310,288
Homemaker Service	0	0	0
Intake and Referral	0	0	0
Life Skills	31,131	0	31,131
Protective Service - Child Abuse	1,022,180	0	1,022,180
Protective Service - General	2,574,984	(4,678)	2,570,306
Service Planning	1,770,553	(934)	1,769,619
Juvenile Act Proceedings	132,207	0	132,207
Alternative Treatment	0	0	0
Community Residential	3,793,213	0	3,793,213
Emergency Shelter	3,201,427	0	3,201,427
Foster Family	8,860,203	(1,717)	8,858,486
Supervised Independent Living	0	0	0
Juvenile Detention Service	5,054,133	0	5,054,133
Residential Service	4,998,757	0	4,998,757
Secure Residential Service (Except YDC)	338,839	0	338,839
YDC/YFC (Non-Secure) - Institutional	1,040,344	0	1,040,344
YDC Secure	745,958	0	745,958
Administration	<u>1,552,320</u>	<u>0</u>	<u>1,552,320</u>
Combined Total Expense	42,101,647	(7,329)	42,094,318
Less Non-reimbursables	<u>487,258</u>	<u>0</u>	<u>487,258</u>
Total Net Expense	<u>\$ 41,614,389</u>	<u>\$ (7,329)</u>	<u>\$ 41,607,060</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 5,353,434	\$ (7,329)	\$ 5,346,105
Employee Benefits	2,307,484	0	2,307,484
Subsidies	3,699,643	0	3,699,643
Operating	3,410,809	0	3,410,809
Purchased Services	26,940,618	0	26,940,618
Fixed Assets	<u>389,659</u>	<u>0</u>	<u>389,659</u>
Combined Total Expense	42,101,647	(7,329)	42,094,318
Less Non-reimbursables	<u>487,258</u>	<u>0</u>	<u>487,258</u>
Total Net Expense	<u>\$ 41,614,389</u>	<u>\$ (7,329)</u>	<u>\$ 41,607,060</u>

**DAUPHIN 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	1-M	1	1	CY-370 Adjustment			
				Protective Service - General - Wages & Salaries	\$ 1,251,345	\$ (4,678)	\$ 1,246,667
				Service Planning - Wages & Salaries	\$ 914,943	\$ (934)	\$ 914,009
				Foster Family (Dep.) - Wages & Salaries	\$ 1,697,176	\$ (1,717)	\$ 1,695,459
			Total Adjustment Amount		\$ (7,329)		
			To decrease Wages & Salaries by \$7,329 because a Department of Human Services' review of the agency's submitted PW-1171 Roster of Personnel found that five agency employees were not hired under Merit procedures and, thus, their salaries were ineligible for state reimbursement.				
			Title 55 PA Code, Chapter 3170.41(a)				

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2011 to JUNE 30, 2012

**DAUPHIN 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		\$	19,697,060
Supplemental Act 148			<u>0</u>
Total State Allocation			19,697,060
State Share (CY348) ²	\$		18,198,088
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	18,198,088
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	18,198,088
Actual Act 148 Revenues Received ⁴			<u>18,214,004</u>
Net Amount Due County/(State) ⁵		\$	<u><u>(15,916)</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.

DAUPHIN 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	941,007	5,865	174,022	0	0	0	0	0	761,120	761,120	0
02. 90% REIMBURSEMENT	1,829,995	50,421	310,083	700,728	0	0	0	0	768,763	691,887	76,876
03. 80% REIMBURSEMENT	21,780,171	687,773	5,117,884	1,011,371	0	0	0	0	14,963,143	11,970,513	2,992,630
04. 60% REIMBURSEMENT	8,355,101	134,010	1,848,224	0	176,180	105,526	0	18,498	6,072,663	3,643,598	2,429,065
05. 50% REIMBURSEMENT	2,271,061	9,122	0	0	0	0	0	0	2,261,939	1,130,970	1,130,969
06. TOTAL NET CHILD WELFARE EXPEND.	35,177,335	887,191	7,450,213	1,712,099	176,180	105,526	0	18,498	24,827,628	18,198,088	6,629,540

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	3,022,564	29,397							2,993,167	1,795,900	1,197,267
08. NON-REIMBURSABLE EXPENDITURES	271,389	0							271,389		271,389

09. TOTAL EXPENDITURES	38,471,288	916,588	7,450,213	1,712,099	176,180	105,526	0	18,498	28,092,184	19,993,988	8,098,196
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10. TOTAL TITLE IV-D COLLECTIONS 357,565

11. TITLE IV-D Collections for IV-E Children 46,633

12. STATE ACT 148 - line 6 18,198,088

13. STATE ACT 148 ALLOCATION 19,697,060

14. ADJUSTED STATE SHARE (lower of 14 or 15) 18,198,088

INVOICE	
AMENDED STATE SHARE (ACT 148)	18,198,088
ACT 148 AMOUNT RECEIVED	18,214,004
ADJUSTMENT TO STATE SHARE	(15,916)

DAUPHIN 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	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
1-A ADOPTION SERVICE	941,007	5,865		174,022	0		0	0	0	761,120	761,120	0
1-B ADOPTION ASSISTANCE	3,788,053	0	1,720,421	18,914						2,048,718	1,638,974	409,744
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSH	103,015	0	15,750	0			0			87,265	69,812	17,453
1-D COUNSELING - DEPENDENT	1,249,124	3,237		2	434,965	0	0	0	0	810,920	648,736	162,184
1-E COUNSELING - DELINQUENT	1,208,028	170		0	496,998	0	0	0	0	710,860	568,688	142,172
1-F DAY CARE	134,833	0		0	24,128	0	0	0	0	110,705	88,564	22,141
1-G DAY TREATMENT - DEPENDENT	3,015	0		0	0	0	0	0	0	3,015	2,412	603
1-H DAY TREATMENT - DELINQUENT	25,060	0		0	19,848	0	0	0	0	4,170	4,170	0
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	0	0		0	0	0	0	0	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	24,243	0		0	5,440	0	0	0	0	18,803	15,042	3,761
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	993,962	7,854		171,085	0					815,023	652,018	163,005
1-N PROTECTIVE SERVICE - GENERAL	2,507,321	17,993		431,010	0					2,058,318	1,646,654	411,664
1-O SERVICE PLANNING	2,044,126	9,560		377,254	29,992	0	0	0	0	1,627,320	1,301,856	325,464
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	116,223	0		0	0	0	0	0	0	116,223	58,112	58,112
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	500	0		0	0	0	0	0	0	500	250	250
1-R SUBTOTAL IN-HOME	13,138,510	44,679	1,736,171	1,172,287	1,011,371	0	0	0	0	9,174,002	7,456,408	1,717,594

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0						0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0						0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,213,032	29,453		372,188						811,391	649,113	162,278
2-D COMMUNITY RESIDENTIAL - DELINQUENT	1,230,723	102,483		183,240						945,000	756,000	189,000
2-E EMERGENCY SHELTER - DEPENDENT	330,487	20,511		85,373	2	45,003	0	0	0	179,598	161,638	17,960
2-F EMERGENCY SHELTER - DELINQUENT	1,499,508	29,910		224,708	0	655,725	0	0	0	589,165	530,249	58,916
2-G FOSTER FAMILY - DEPENDENT	7,149,101	500,703		793,496	1,027,788					4,827,114	3,861,691	965,423
2-H FOSTER FAMILY - DELINQUENT	106,535	16,320		4,803	1,933					83,479	66,783	16,696
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0						0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0						0	0	0
2-K SUBTOTAL CBP	11,529,386	699,380	1,663,808	1,029,723	700,728	0	0	0	0	7,455,747	6,025,474	1,410,273

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	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	2,154,338	9,122								2,145,216	1,072,608	1,072,608
3-B RESIDENTIAL SERVICE - DEPENDENT	1,452,254	25,373		26,384		176,180	105,526			731,859	439,115	292,744
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	4,952,199	102,059		5		0	0			3,734,491	2,240,695	1,493,796
3-D SECURE RES. SERVICE (EXCEPT YDC)	260,241	3,761								256,480	153,888	102,592
3-E YDC SECURE	3,022,564	29,397								2,993,167	1,795,900	1,197,267
3-F SUBTOTAL INSTITUTIONAL	11,841,596	169,712	1,502,576	26,389	0	176,180	105,526	0	0	9,861,213	5,702,206	4,159,007

4 ADMINISTRATION	1,690,407	2,817		319,259		0	0			18,498	809,900	539,933
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5 TOTAL REVENUES	38,199,899	916,588	4,902,555	2,547,658	1,712,099	176,180	105,526	0	18,498	27,820,795	19,993,988	7,826,807
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**DAUPHIN 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												
I-A ADOPTION SERVICE	469,546	293,574		193,112	0	0	956,232	633	0	15,225	0	0
I-B ADOPTION ASSISTANCE	0	0	3,788,053	0	0	0	3,788,053	0	421	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	103,015	0	0	0	103,015	0	19	0	0	0
I-D COUNSELING - DEPENDENT	0	0		35,655	1,233,151	0	1,268,806	941	365	19,682	0	0
I-E COUNSELING - DELINQUENT	0	0		27,583	1,210,284	0	1,237,867	383	383	27,289	2,550	0
I-F DAY CARE	0	0		0	134,833	0	134,833	55	55	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0		3,015	0	0	3,015	1	1	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	25,060	0	25,060	8	8	0	0	0
I-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	0	0		0	0	0	0	0	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0		0	24,243	0	24,243	20	20	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	566,743	201,718		164,432	72,321	0	1,005,214	843	128	11,252	0	0
I-N PROTECTIVE SERVICE - GENERAL	1,274,467	607,161		504,731	156,764	2,445	2,545,568	1,048	165	38,202	45	0
I-O SERVICE PLANNING	1,132,747	494,608		432,571	40,338	8,885	2,072,849	3,781	37	28,723	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				7,217	109,006		116,223	501	501	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					500		500	36	36	0	0	0
I-R SUBTOTAL IN-HOME	3,443,503	1,597,061	3,891,068	1,365,501	2,973,215	11,330	13,281,478			140,373	2,595	0
	Number of Children receiving only NON-PURCHASED IN-Home Services										944	
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	2,593	1,210,439	0	1,213,032	6,763	56	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	3,894	1,226,829	0	1,230,723	6,703	72	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	1,583	328,976	0	330,559	1,291	74	0	72	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	11,096	1,488,412	0	1,499,508	2,611	204	0	0	0
2-G FOSTER FAMILY - DEPENDENT	1,885,217	764,105	0	789,977	3,767,237	12,170	7,218,706	84,258	581	56,225	13,380	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	1,359	105,176	0	106,535	960	8	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	1,885,217	764,105	0	810,502	8,127,069	12,170	11,599,063	102,586	995	56,225	13,452	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	81,104	2,073,434	0	2,154,538	5,383	428	0	200	0
3-B RESIDENTIAL SERVICE - DEPENDENT	84,201	30,824	0	32,498	1,506,323	0	1,453,846	3,518	55	1,592	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	12,211	4,939,988	0	4,952,199	22,816	236	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	260,460	0	260,460	1,030	61	0	219	0
3-E YDC SECURE	0	0	0	0	3,022,564	0	3,022,564	6,829	39	0	0	0
3-F SUBTOTAL INSTITUTIONAL	84,201	30,824	0	125,813	11,602,769	0	11,843,607	39,576	819	1,592	419	0
4 ADMINISTRATION	532,242	170,430	0	1,044,468	0	0	1,747,140			56,733	0	0
5 TOTAL EXPENDITURES	5,945,163	2,562,420	3,891,068	3,346,084	22,703,053	23,500	38,471,288			254,923	16,466	0
	County Indirect Costs = \$										776,131	

**DAUPHIN 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	\$ 956,232	\$ 0	\$ 956,232
Adoption Assistance	3,788,053	0	3,788,053
Subsidized Permanent Legal Custodianship	103,015	0	103,015
Counseling	2,506,673	0	2,506,673
Day Care	134,833	0	134,833
Day Treatment	28,075	0	28,075
Homemaker Service	0	0	0
Intake and Referral	0	0	0
Life Skills	24,243	0	24,243
Protective Service - Child Abuse	1,005,214	0	1,005,214
Protective Service - General	2,545,702	(134)	2,545,568
Service Planning	2,072,849	0	2,072,849
Juvenile Act Proceedings	116,723	0	116,723
Alternative Treatment	0	0	0
Community Residential	2,444,166	(411)	2,443,755
Emergency Shelter	1,830,067	0	1,830,067
Foster Family	7,329,096	(3,855)	7,325,241
Supervised Independent Living	0	0	0
Juvenile Detention Service	2,154,538	0	2,154,538
Residential Service	6,406,045	0	6,406,045
Secure Residential Service (Except YDC)	260,460	0	260,460
YDC Secure	3,022,564	0	3,022,564
Administration	1,747,140	0	1,747,140
Combined Total Expense	<u>38,475,688</u>	<u>(4,400)</u>	<u>38,471,288</u>
Less Non-reimbursables	<u>250,731</u>	<u>20,658</u>	<u>271,389</u>
Total Net Expense	<u>\$ 38,224,957</u>	<u>\$ (25,058)</u>	<u>\$ 38,199,899</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 5,945,297	\$ (134)	\$ 5,945,163
Employee Benefits	2,562,420	0	2,562,420
Subsidies	3,891,068	0	3,891,068
Operating	3,346,495	(411)	3,346,084
Purchased Services	22,706,908	(3,855)	22,703,053
Fixed Assets	23,500	0	23,500
Combined Total Expense	<u>38,475,688</u>	<u>(4,400)</u>	<u>38,471,288</u>
Less Non-reimbursables	<u>250,731</u>	<u>20,658</u>	<u>271,389</u>
Total Net Expense	<u>\$ 38,224,957</u>	<u>\$ (25,058)</u>	<u>\$ 38,199,899</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	1-N	1	1	CY-370 Adjustments			
	2-D	4		Protective Service General - Wages & Salaries	\$ 1,274,601	\$ (134)	\$ 1,274,467
	2-G	5		Community Residential (DeL.) - Operating	\$ 4,305	\$ (411)	\$ 3,894
				Foster Family (Dep.) - Purchased Services	\$ 3,771,092	\$ (3,855)	\$ 3,767,237
			Total Adjustment Amount		\$ (4,400)		
				To decrease expenditures by a net amount of \$4,400 to reconcile with the agency's final general ledger and properly report expenditures. The \$4,400 adjustment encompasses a \$134 decrease to Wages and Salaries; a \$411 decrease in Operating expenses; and a \$3,855 decrease in Purchased Services.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370	4	10	2	Administration - Non-Reimbursable Expenditures	\$ 36,075	\$ 20,658	\$ 56,733
				To increase Non-Reimbursable Expenditures by \$20,658 to report indirect costs which exceeded the two percent cost limitation.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			

SECTION 3

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2012 to JUNE 30, 2013

**DAUPHIN 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		\$	22,350,483
Supplemental Act 148			<u>0</u>
Total State Allocation			22,350,483
State Share (CY348) ²	\$		19,848,128
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	19,848,128
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	19,848,128
Actual Act 148 Revenues Received ⁴			<u>19,820,485</u>
Net Amount Due County/(State) ⁵		\$	<u><u>27,643</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.

DAUPHIN 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	985,323	6,845	172,224	0	0	0	0	0	806,254	806,254	0
02. 90% REIMBURSEMENT	2,336,650	24,143	295,389	460,673	0	0	0	0	1,556,445	1,400,801	155,644
03. 80% REIMBURSEMENT	22,827,131	553,437	5,104,351	1,251,424	0	0	0	0	15,917,919	12,734,335	3,183,584
04. 60% REIMBURSEMENT	8,127,135	140,839	1,439,037	0	176,180	105,526	0	20,786	6,244,767	3,746,860	2,497,907
05. 50% REIMBURSEMENT	2,332,607	12,852	0	0	0	0	0	0	2,319,755	1,159,878	1,159,877
06. TOTAL NET CHILD WELFARE EXPEND.	36,608,846	738,116	7,011,001	1,712,097	176,180	105,526	0	20,786	26,845,140	19,848,128	6,997,012
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	3,514,225	21,051							3,493,174	2,095,904	1,397,270
08. NON-REIMBURSABLE EXPENDITURES	43,276	0							43,276		43,276
09. TOTAL EXPENDITURES	40,166,347	759,167	7,011,001	1,712,097	176,180	105,526	0	20,786	30,381,590	21,944,032	8,437,558
10. TOTAL TITLE IV-D COLLECTIONS	278,092										
11. TITLE IV-D Collections for IV-E Children	53,818										
12. STATE ACT 148 - line 6	19,848,128										
13. STATE ACT 148 ALLOCATION	22,350,483										
14. ADJUSTED STATE SHARE (lower of 14 or 15)	19,848,128										
INVOICE											
AMENDED STATE SHARE (ACT 148)	19,848,128										
ACT 148 AMOUNT RECEIVED	19,820,485										
ADJUSTMENT TO STATE SHARE	27,643										

DAUPHIN 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
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	985,323	6,845		172,224	0			0	0	806,254	806,254	0
1-B ADOPTION ASSISTANCE	4,200,389	0	1,853,693	28,714				0	0	2,317,982	1,854,386	463,596
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	98,665	0	27,215					0	0	71,450	57,160	14,290
1-D COUNSELING - DEPENDENT	1,749,788	2,869		1,069	364,128			0	0	1,381,722	1,105,378	276,344
1-E COUNSELING - DELINQUENT	1,473,503	0		0	860,549			0	0	612,954	490,363	122,591
1-F DAY CARE	148,970	0		0	3,135			0	0	145,835	116,668	29,167
1-G DAY TREATMENT - DEPENDENT	0	0		0	0			0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0			0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0			0	0	0	0	0
1-J INTAKE & REFERRAL	0	0		0	0			0	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	14,687	0		0	4,392			0	0	10,295	8,236	2,059
1-L LIFE SKILLS - DELINQUENT	0	0		0	0			0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	937,805	5,517		150,434	0			0	0	781,854	625,483	156,371
1-N PROTECTIVE SERVICE - GENERAL	2,590,921	28,844		427,854	0			0	0	2,134,223	1,707,378	426,845
1-O SERVICE PLANNING	2,023,441	10,451		358,710	19,220			0	0	1,635,060	1,308,048	327,012
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	148,242	0		0	0			0	0	148,242	74,121	74,121
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	250	0		0	0			0	0	250	125	125
1-R SUBTOTAL IN-HOME	14,371,984	54,526	1,880,908	1,139,005	1,251,424	0	0	0	0	10,046,121	8,153,600	1,892,521
COMMUNITY BASED PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0	0			0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0			0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	938,702	27,237	258,971	0				0	0	652,494	521,995	130,499
2-D COMMUNITY RESIDENTIAL - DELINQUENT	1,803,797	43,833	408,417	0	92,412			0	0	1,351,547	1,081,238	270,309
2-E EMERGENCY SHELTER - DEPENDENT	638,413	10,432	96,266	0				0	0	439,303	395,373	43,930
2-F EMERGENCY SHELTER - DELINQUENT	1,698,237	13,711	199,123	0	368,261			0	0	1,117,142	1,005,428	111,714
2-G FOSTER FAMILY - DEPENDENT	6,756,209	427,363	605,196	946,875				0	0	4,776,775	3,821,420	955,355
2-H FOSTER FAMILY - DELINQUENT	90,254	7,323	17,901	19,302				0	0	45,728	36,582	9,146
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0	0			0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	0			0	0	0	0	0
2-K SUBTOTAL CBP	11,925,612	529,899	1,585,874	966,177	460,673	0	0	0	0	8,382,989	6,862,036	1,520,953
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	2,184,115	12,852						0	0	2,171,263	1,085,632	1,085,631
3-B RESIDENTIAL SERVICE - DEPENDENT	1,375,008	15,552	301,959	20,074		176,180	105,526		0	755,717	453,430	302,287
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	5,142,992	122,441	874,860	0		0	0		0	4,145,691	2,487,415	1,658,276
3-D SECURE RES. SERVICE (EXCEPT YDC)	289,265	0							0	289,265	173,559	115,706
3-E YDC SECURE	3,514,225	21,051								3,493,174	2,095,904	1,397,270
3-F SUBTOTAL INSTITUTIONAL	12,505,605	171,896	1,176,819	20,074	0	176,180	105,526	0	0	10,855,110	6,295,940	4,559,170
4 ADMINISTRATION	1,319,870	2,846		242,144		0	0	20,786		1,054,094	632,456	421,638
5 TOTAL REVENUES	40,123,071	759,167	4,643,601	2,367,400	1,712,097	176,180	105,526	0	20,786	30,338,314	21,944,032	8,394,282

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

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
IN-HOME												
I-A ADOPTION SERVICE	493,116	355,070		137,272	0	0	985,458	463	0	135	0	0
I-B ADOPTION ASSISTANCE	0	0	4,200,389	0	0	0	4,200,389	0	481	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	98,665	0	0	0	98,665	15	15	0	0	0
I-D COUNSELING - DEPENDENT	0	0		27,940	1,724,978	0	1,752,918	775	391	3,130	0	0
I-E COUNSELING - DELINQUENT	0	0		8,566	1,473,062	0	1,481,628	326	326	8,125	0	0
I-F DAY CARE	0	0		0	148,970	0	148,970	63	63	0	0	0
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	0	0		0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	0	0		0	0	0	0	0	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0		0	14,687	0	14,687	10	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	490,059	201,566		164,316	81,930	0	937,871	635	154	66	0	0
I-N PROTECTIVE SERVICE - GENERAL	1,255,179	684,243		495,626	149,930	6,613	2,591,591	1,006	163	670	0	0
I-O SERVICE PLANNING	1,077,777	516,072		422,268	1,595	6,395	2,024,107	3,615	45	666	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				4,803	143,439		148,242	465	465	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				250	0		250	1	1	0	0	0
I-R SUBTOTAL IN-HOME	3,316,131	1,756,951	4,299,054	1,261,041	3,738,591	13,008	14,384,776			12,792	0	0
	Number of Children receiving only NON-PURCHASED IN-Home Services											
									Number of Children Served (Purchased)	Number of Children at IMMEDIATE RISK		806
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	5,272	933,430	0	938,702	5,170	50	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	5,368	1,798,429	0	1,803,797	9,445	80	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	695	637,718	0	638,413	1,557	71	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	9,642	1,688,595	0	1,698,237	2,024	167	0	0	0
2-G FOSTER FAMILY - DEPENDENT	1,851,870	892,001	0	744,803	3,254,768	27,094	6,770,536	69,415	638	9,693	4,634	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	446	89,808	0	90,254	635	6	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	1,851,870	892,001	0	766,226	8,402,748	27,094	11,939,939	88,226	1,012	9,693	4,634	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	66,073	2,118,142	0	2,184,215	4,607	338	0	100	0
3-B RESIDENTIAL SERVICE - DEPENDENT	68,024	29,659	0	20,473	1,256,852	0	1,375,008	2,329	55	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	10,933	5,132,059	0	5,142,992	19,732	256	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	289,265	0	289,265	1,074	8	0	0	0
3-E YDC SECURE	0	0	0	0	3,514,225	0	3,514,225	6,351	43	0	0	0
3-F SUBTOTAL INSTITUTIONAL	68,024	29,659	0	97,479	12,310,543	0	12,505,705	34,093	700	0	100	0
ADMINISTRATION	431,276	168,585	0	736,066	0	0	1,335,927			16,057	0	0
TOTAL EXPENDITURES	5,667,301	2,847,196	4,299,054	2,860,812	24,451,882	40,102	40,166,347			38,542	4,734	0
	County Indirect Costs = \$ 551,217											

**DAUPHIN 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	\$ 985,458	\$ 0	\$ 985,458
Adoption Assistance	4,174,249	26,140	4,200,389
Subsidized Permanent Legal Custodianship	95,233	3,432	98,665
Counseling	3,229,250	5,296	3,234,546
Day Care	148,970	0	148,970
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	0	0	0
Life Skills	14,687	0	14,687
Protective Service - Child Abuse	937,734	137	937,871
Protective Service - General	2,591,215	376	2,591,591
Service Planning	2,024,107	0	2,024,107
Juvenile Act Proceedings	148,492	0	148,492
Alternative Treatment	0	0	0
Community Residential	2,742,499	0	2,742,499
Emergency Shelter	2,336,650	0	2,336,650
Foster Family	6,861,547	(757)	6,860,790
Supervised Independent Living	0	0	0
Juvenile Detention Service	2,184,215	0	2,184,215
Residential Service	6,518,092	(92)	6,518,000
Secure Residential Service (Except YDC)	289,265	0	289,265
YDC Secure	3,514,225	0	3,514,225
Administration	<u>1,335,927</u>	<u>0</u>	<u>1,335,927</u>
Combined Total Expense	40,131,815	34,532	40,166,347
Less Non-reimbursables	<u>43,276</u>	<u>0</u>	<u>43,276</u>
Total Net Expense	<u>\$ 40,088,539</u>	<u>\$ 34,532</u>	<u>\$ 40,123,071</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 5,668,151	\$ (850)	\$ 5,667,301
Employee Benefits	2,847,262	(66)	2,847,196
Subsidies	4,269,482	29,572	4,299,054
Operating	2,860,299	513	2,860,812
Purchased Services	24,446,519	5,363	24,451,882
Fixed Assets	<u>40,102</u>	<u>0</u>	<u>40,102</u>
Combined Total Expense	40,131,815	34,532	40,166,347
Less Non-reimbursables	<u>43,276</u>	<u>0</u>	<u>43,276</u>
Total Net Expense	<u>\$ 40,088,539</u>	<u>\$ 34,532</u>	<u>\$ 40,123,071</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
				CY-370 Adjustment			
CY-370	2-G	1	1	Foster Family (Dep.) - Wages & Salaries	\$ 1,852,635	\$ (765)	\$ 1,851,870
	3-B	1		Residential Service (Dep.) - Wages & Salaries	\$ 68,109	\$ (85)	\$ 68,024
	2-G	2		Foster Family (Dep.) - Employee Benefits	\$ 892,060	\$ (59)	\$ 892,001
	3-B	2		Residential Service (Dep.) - Employee Benefits	\$ 29,666	\$ (7)	\$ 29,659
	1-B	3		Adoption Assistance - Subsidies	\$ 4,174,249	\$ 26,140	\$ 4,200,389
	1-C	3		Subsidized Permanent Legal Custodianship - Subsidies	\$ 95,233	\$ 3,432	\$ 98,665
	1-M	4		Protective Service Child Abuse - Operating	\$ 164,179	\$ 137	\$ 164,316
	1-N	4		Protective Service General - Operating	\$ 495,250	\$ 376	\$ 495,626
	1-D	5		Counseling (Dep.) - Purchased Services	\$ 1,719,682	\$ 5,296	\$ 1,724,978
	2-G	5		Foster Family (Dep.) - Purchased Services	\$ 3,254,701	\$ 67	\$ 3,254,768
				Total Adjustment Amount		\$ 34,532	
				To increase expenditures by a net amount of \$34,532 to reconcile with the agency's final general ledger and properly report expenditures. The \$34,532 adjustment encompasses an \$850 decrease to Wages and Salaries; a \$66 decrease in Employee Benefits; a \$29,572 increase in Subsidies; a \$513 increase in Operating expenses; and a and \$5,363 increase in Purchased Services.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

SECTION 4

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2013 to JUNE 30, 2014

**DAUPHIN 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		\$	20,261,506
Supplemental Act 148			<u>0</u>
Total State Allocation			20,261,506
State Share (CY348) ²	\$		17,364,921
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	17,364,921
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	17,364,921
Actual Act 148 Revenues Received ⁴			<u>17,364,056</u>
Net Amount Due County/(State) ⁵		\$	<u><u>865</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.

**DAUPHIN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
AMENDED CY348
FISCAL SUMMARY**

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	FUNDING	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	962,251	6,676	20,181	0	0	0	0	0	935,394	935,394	0
02. 90% REIMBURSEMENT	1,184,490	34,958	2,133	191,860	0	0	272,592	0	682,947	614,653	68,294
03. 80% REIMBURSEMENT	22,670,638	657,102	2,464,014	1,520,237	0	0	3,329,055	0	14,700,230	11,760,184	2,940,046
04. 60% REIMBURSEMENT	6,816,729	186,396	57,022	0	176,180	99,375	1,135,723	17,046	5,144,987	3,086,992	2,057,995
05. 50% REIMBURSEMENT	1,956,141	20,746	0	0	0	0	0	0	1,935,395	967,698	967,697
06. TOTAL NET CHILD WELFARE EXPEND	33,590,249	905,878	2,543,350	1,712,097	176,180	99,375	4,737,370	17,046	23,398,953	17,364,921	6,034,032
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	4,018,390	30,741							3,987,649	2,392,589	1,595,060
08. NON-REIMBURSABLE EXPENDITURES	55,198	0							55,198		55,198
09. TOTAL EXPENDITURES	37,663,837	936,619	2,543,350	1,712,097	176,180	99,375	4,737,370	17,046	27,441,800	19,757,510	7,684,290
10. TOTAL TITLE IV-D COLLECTIONS	284,850										
11. TITLE IV-D Collections for IV-E Children	63,594										
12. STATE ACT 148 - line 6	17,364,921										
13. STATE ACT 148 ALLOCATION	20,261,506										
14. ADJUSTED STATE SHARE (lower of 14 or 15)	17,364,921										
INVOICE											
AMENDED STATE SHARE (ACT 148)	17,364,921										
ACT 148 AMOUNT RECEIVED	17,364,056										
ADJUSTMENT TO STATE SHARE	865										

**DAUPHIN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
AMENDED CY370A
REVENUE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
I-A ADOPTION SERVICE	962,251	6,676		20,181						935,394	935,394	0
I-B ADOPTION ASSISTANCE	4,604,220	0	2,079,754	16,084						2,508,382	2,006,706	501,676
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	144,539	0	55,460							89,079	71,263	17,816
I-D COUNSELING - DEPENDENT	1,989,309	2,000			545,501					1,441,808	1,153,446	288,362
I-E COUNSELING - DELINQUENT	1,150,539	0		14	935,188					215,337	172,270	43,067
I-F DAY CARE	112,489	0		24	9,750					102,715	82,172	20,543
I-G DAY TREATMENT - DEPENDENT	0	0								0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0								0	0	0
I-I HOMEMAKER SERVICE	0	0								0	0	0
I-J INTAKE & REFERRAL	0	0								0	0	0
I-K LIFE SKILLS - DEPENDENT	20,451	0			441					20,010	16,008	4,002
I-L LIFE SKILLS - DELINQUENT	0	0								0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	1,050,857	10,950		21,527				428,726		589,654	471,723	117,931
I-N PROTECTIVE SERVICE - GENERAL	2,491,209	10,999		49,955	450			959,346		1,470,459	1,176,367	294,092
I-O SERVICE PLANNING	2,370,110	16,447		49,479	28,907			289,219		1,986,058	1,588,846	397,212
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	173,255	0								173,255	86,628	86,627
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	350	0								350	175	175
SUBTOTAL IN-HOME	15,069,579	47,072	2,135,214	157,264	1,520,237	0	0	1,677,291	0	9,532,501	7,760,998	1,771,503

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
2-B ALTERNATIVE TREATMENT - DELINQUENT	84,019	4,867								79,152	63,322	15,830
2-C COMMUNITY RESIDENTIAL - DEPENDENT	946,882	77,733	28,651					275,827		564,671	451,737	112,934
2-D COMMUNITY RESIDENTIAL - DELINQUENT	1,492,846	78,558	58,569					320,147		1,035,572	828,458	207,114
2-E EMERGENCY SHELTER - DEPENDENT	468,412	30,808	2,133		24,282			162,475		248,714	223,843	24,871
2-F EMERGENCY SHELTER - DELINQUENT	716,078	4,150			167,578			110,117		434,233	390,810	43,423
2-G FOSTER FAMILY - DEPENDENT	6,129,535	439,523	20,834	83,656				1,040,728		4,544,794	3,635,835	908,959
2-H FOSTER FAMILY - DELINQUENT	83,633	16,025		7				15,062		52,539	42,031	10,508
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0								0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0								0	0	0
SUBTOTAL CBP	9,921,405	651,664	110,187	83,663	191,860	0	0	1,924,356	0	6,959,675	5,636,036	1,323,639

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	1,782,536	20,746		1,575						1,761,790	880,895	880,895
3-B RESIDENTIAL SERVICE - DEPENDENT	1,267,315	27,430	1,575	2,230				299,712		660,813	396,488	264,325
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	3,448,621	152,817	20,281	7				836,011		2,439,505	1,463,703	975,802
3-D SECURE RES. SERVICE (EXCEPT YDC)	547,630	3,486								544,144	326,486	217,658
3-E YDC SECURE	4,018,390	30,741								3,987,649	2,392,589	1,595,060
SUBTOTAL INSTITUTIONAL	11,064,492	235,220	21,856	2,237	0	176,180	99,375	1,135,723	0	9,393,901	5,460,161	3,933,740

4 ADMINISTRATION	1,553,163	2,663		32,929					17,046	1,500,525	900,315	600,210
TOTAL REVENUES	37,608,639	936,619	2,267,257	276,093	1,712,097	176,180	99,375	4,737,370	17,046	27,386,602	19,757,510	7,629,092

**DAUPHIN 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	539,955	286,711		134,794	1,695	0	963,155	86	1	904	0	0
I-B ADOPTION ASSISTANCE	0	0	4,615,827	0	0	0	4,615,827	0	486	0	11,607	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	144,539	0	0	0	144,539	0	18	0	0	0
I-D COUNSELING - DEPENDENT	0	0		13,974	1,975,895	0	1,989,869	461	478	560	0	0
I-E COUNSELING - DELINQUENT	0	0		2,600	1,147,939	0	1,150,539	0	235	0	0	0
I-F DAY CARE	0	0		0	112,489	0	112,489	44	44	0	0	0
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	0	0		0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	0	0		0	0	0	0	0	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0		0	20,451	0	20,451	20	20	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	597,855	259,597		154,156	25,225	14,116	1,050,949	496	47	92	0	0
I-N PROTECTIVE SERVICE - GENERAL	1,259,808	658,884		458,225	93,162	32,809	2,502,888	3,426	24	11,679	0	0
I-O SERVICE PLANNING	1,267,583	655,162		419,507	9,002	19,113	2,370,367	1,630	10	257	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				9,552	163,703		173,255	465	465	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				350	0		350	0	1	0	0	0
I-R SUBTOTAL IN-HOME	3,665,201	1,860,354	4,760,366	1,193,158	3,549,561	66,038	15,094,678			13,492	11,607	0
Number of Children receiving only NON-PURCHASED IN-Home Services												
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	84,019	0	84,019	562	6	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	3,409	943,473	0	946,882	5,187	34	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	3,375	1,489,471	0	1,492,846	7,587	51	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	3,352	465,156	0	468,508	1,961	95	0	96	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	9,492	706,586	0	716,078	1,440	89	0	0	0
2-G FOSTER FAMILY - DEPENDENT	1,691,480	859,638	0	781,757	2,766,969	45,859	6,145,703	63,979	311	1,308	14,860	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	427	90,608	0	91,035	639	3	7,220	182	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	1,691,480	859,638	0	801,812	6,546,282	45,859	9,945,071	81,355	589	8,528	15,138	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	86,794	1,695,742	0	1,782,536	5,599	211	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	57,268	34,022	0	24,585	1,151,440	0	1,267,315	3,330	48	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	5,479	3,443,142	0	3,448,621	15,290	182	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	230	547,400	0	547,630	1,856	16	0	0	0
3-E YDC SECURE	0	0	0	0	4,018,390	0	4,018,390	8,247	58	0	0	0
3-F SUBTOTAL INSTITUTIONAL	57,268	34,022	0	117,088	10,856,114	0	11,064,492	34,322	515	0	0	0
ADMINISTRATION	480,212	177,675	0	901,709	0	0	1,559,596			6,433	0	0
TOTAL EXPENDITURES	5,894,161	2,931,689	4,760,366	3,013,767	20,951,957	111,897	37,663,837			28,453	26,745	0
County Indirect Costs = \$ 670,556												

**DAUPHIN 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	\$ 963,135	\$ 20	\$ 963,155
Adoption Assistance	4,615,827	0	4,615,827
Subsidized Permanent Legal Custodianship	144,539	0	144,539
Counseling	3,140,818	(410)	3,140,408
Day Care	112,489	0	112,489
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	0	0	0
Life Skills	20,451	0	20,451
Protective Service - Child Abuse	1,050,949	0	1,050,949
Protective Service - General	2,502,888	0	2,502,888
Service Planning	2,370,276	91	2,370,367
Juvenile Act Proceedings	173,605	0	173,605
Alternative Treatment	84,019	0	84,019
Community Residential	2,438,542	1,186	2,439,728
Emergency Shelter	1,184,586	0	1,184,586
Foster Family	6,236,548	190	6,236,738
Supervised Independent Living	0	0	0
Juvenile Detention Service	1,782,536	0	1,782,536
Residential Service	4,715,936	0	4,715,936
Secure Residential Service (Except YDC)	547,630	0	547,630
YDC Secure	4,018,390	0	4,018,390
Administration	1,559,596	0	1,559,596
Combined Total Expense	<u>37,662,760</u>	<u>1,077</u>	<u>37,663,837</u>
Less Non-reimbursables	<u>55,198</u>	<u>0</u>	<u>55,198</u>
Total Net Expense	<u>\$ 37,607,562</u>	<u>\$ 1,077</u>	<u>\$ 37,608,639</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 5,894,161	\$ 0	\$ 5,894,161
Employee Benefits	2,931,491	198	2,931,689
Subsidies	4,760,366	0	4,760,366
Operating	3,013,664	103	3,013,767
Purchased Services	20,951,181	776	20,951,957
Fixed Assets	111,897	0	111,897
Combined Total Expense	<u>37,662,760</u>	<u>1,077</u>	<u>37,663,837</u>
Less Non-reimbursables	<u>55,198</u>	<u>0</u>	<u>55,198</u>
Total Net Expense	<u>\$ 37,607,562</u>	<u>\$ 1,077</u>	<u>\$ 37,608,639</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370				CY-370 Adjustment			
	1-O	2	1	Service Planning - Employee Benefits	\$ 654,964	\$ 198	\$ 655,162
	1-A	4		Adoption Service - Operating	\$ 134,774	\$ 20	\$ 134,794
	1-O	4		Service Planning - Operating	\$ 419,614	\$ (107)	\$ 419,507
	2-G	4		Foster Family (Dep.) - Operating	\$ 781,567	\$ 190	\$ 781,757
	1-D	5		Counseling (Dep.) - Purchased Services	\$ 1,976,168	\$ (273)	\$ 1,975,895
	1-E	5		Counseling (Del.) - Purchased Services	\$ 1,148,076	\$ (137)	\$ 1,147,939
	2-D	5		Community Residential (Del.) - Purchased Services	\$ 1,488,285	\$ 1,186	\$ 1,489,471
				Total Adjustment Amount		<u>\$ 1,077</u>	
			<p>To increase expenditures by a net amount of \$1,077 to reconcile with the agency's final general ledger and properly report expenditures. The \$1,077 adjustment encompasses a \$198 increase in Employee Benefits; a \$103 increase in Operating expenses; and a \$776 increase in Purchased Services.</p> <p>Title 55 PA Code, Chapter 3170.95(a)(b)</p>				

SECTION 5

CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

DAUPHIN COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

Finding - Dauphin County Social Services For Children & Youth Failed to Provide Supporting Documentation Evidencing that In-Home Purchased Services Paid For Were Actually Provided by the Contracted In-Home Purchased Service Providers

Condition: During the 2010-2011, 2011-2012, 2012-2013, and 2013-2014 fiscal years, the Dauphin County Social Services for Children & Youth (agency) utilized 61 different In-Home Purchased Service providers to provide contracted services to resident at risk children and their families; these 61 providers invoiced services totaling \$13,161,351. During our current engagement for the aforementioned fiscal years, we judgmentally selected 26 of these In-Home Purchased Service providers for review; of the \$10,709,503 in In-Home service fees invoiced by these 26, we selected invoices totaling \$408,047 for detailed review and found that, while the agency did retain and provide us with the corresponding approved submitted invoices totaling \$408,047, for these providers, the agency failed to provide supporting documentation evidencing that services related to the \$408,047 in service fees invoiced by these 26 providers, and subsequently paid by the agency, were actually provided, and if provided, provided in adherence to the requirements of the respective provider contract terms. The 26 cited In-Home Purchased Service providers were contracted to perform services which included: counseling, temporary housing for children in which the parents experienced unmanageable or critical circumstances, child abuse prevention and school safety programming, truancy programs, and youth mentoring programs.

The 26 cited In-Home Purchased Service providers consisted of 20 Fee-for-Service providers and 6 Program Funded providers. The approved contracts for the 20 Fee-for-Service providers include an agreed upon fee-for-service rate per unit (days or hours) and costs invoiced by these types of providers are calculated by multiplying the contracted service rate by the listed number of days/hours for the number of children or family members to whom the Fee-for-Service provider lists on the submitted invoice. While the monthly invoices submitted by the 20 cited fee-for-service providers included names of individuals who received service, and the agency maintained documentation substantiating approval for each listed individual to receive the invoiced services, we were not provided any documentation evidencing each listed individual's actual monthly attendance/participation. Furthermore, we were not provided any supporting documentation substantiating the number of days or hours invoiced for each individual. Regarding the six cited Program Funded providers, these providers contracted with the agency for a maximum amount to be paid for each contracted fiscal year and each month these providers either invoiced the agency for actual operating costs or invoiced the agency a standard prorated monthly amount. For these six providers, while the agency provided our auditors with these providers' prepared monthly internal expense statements detailing total monthly operating costs by expenditure item or invoices that detailed the names of individuals who received invoiced services, these providers submitted no supporting documentation, nor did the agency require any documentation, substantiating that the contracted services were actually provided.

DAUPHIN COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

While we were able to reconcile Total In-Home Purchased Service expenditures reported on the agency's submitted CY-370 Expenditure Report to the corresponding CY-383 Fee-For-Service Schedule and to the agency's general ledger for each respective fiscal year, agency management failed to provide us evidence substantiating that the 26 In-Home Purchased Services providers we judgmentally selected for review actually provided to children and their families the contracted In-Home Purchased services they were paid for, or if provided, that the services were allowable per DHS regulations and executed key contract terms.

Furthermore, regarding the total population of 61 In-Home Purchased Services providers contracted during our engagement scope period to provide In-Home services, agency management informed us that, for the four years of our engagement scope period, they did not require any of the Fee-for-Service or Program-Funded providers included in this population to submit any documentation, other than submitted invoices, to substantiate the fees invoiced by these respective providers.

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 Public Welfare 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 Public Welfare 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.

DAUPHIN COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

- *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 informed us that the agency had a monitoring process that consisted of fiscal staff performing on-site audits of all types of contracted service providers, during which line item expenses were validated through examination of provider general ledger entries, profit and loss statements, reconciliation reports and individual receipts and that the last round of these on-site audits was completed for the 2011-2012 fiscal year; after which, the conduct of these on-site audits were suspended due to the intensity of the work and other demands on the time of fiscal staff.

We requested documentation evidencing the completion of these on-site audits and were provided a copy of one on-site audit report detailing the results of an on-site audit completed in March 2011; however, the provider that was the subject of this on-site audit report did not provide In-Home services and the on-site audit report was incomplete, as only one of sixteen questions included within the on-site visit checklist, was answered. Furthermore, we determined that the agency failed to issue any formal, written policies or procedures detailing the on-site audit process.

Effect: Because our auditors were only provided a copy of one deficient on-site audit report for a provider that did not provide In-Home services, the on-site visit checklist included in this report was incomplete, the agency had not issued any formal written policies and procedures detailing its on-site audit process, and the agency could not provide us with a listing of the contracted service providers reviewed, we concluded that significant deficiencies existed in the agency's contracted service providers' monitoring process, and that the suspension of this

DAUPHIN COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

monitoring process resulted in no further consequences to the agency's already deficient monitoring process.

Furthermore, because the subject of the on-site audit report that our auditors were provided was not an In-Home Services provider and it appears, based on the verbal description provided by agency management, that the objectives of the procedures performed during the conduct of the now suspended on-site audits were to only substantiate the operating costs invoiced by Fee-for-Service and Program Funded In-Home Service providers, we concluded that the agency had no controls in place to ensure that contracted services invoiced by In-Home Purchased Service providers were actually provided and if provided, provided in adherence to key executed contract terms.

Finally, regarding the 35 In-Home Purchased Service providers for whom we performed no testing procedures, agency management informed us that, for the four years of our engagement scope period, they did not require any of the Fee-for-Service or Program-Funded providers included in the agency's total population of 61 In-Home Purchased Services providers to submit any documentation substantiating that the services related to the fees invoiced by these 35 providers were actually provided to at risk children and their families.

The agency's failure to require and review supporting documentation evidencing that the services related to the In-Home Purchased Service fees invoiced were actually provided by the 61 contracted In-Home Purchased Service providers to at risk children and their families, and if provided, provided in adherence to the requirements of the respective provider's contract terms, increases the risk of provider overbillings and/or fraudulent billings going undetected by the agency, resulting in the possibility of inappropriate reimbursement payments being made by the agency to these types of providers and the agency's inaccurate invoicing of these overpayments to the Commonwealth DHS and, in turn, the agency's receipt of Act 148 funds to which it may not be entitled.

Furthermore, the agency's failure to provide our auditors supporting documentation evidencing that In-Home Purchased Services paid for were actually provided to at risk children and their families, and if provided, were allowable per DHS regulations, prevents us from substantiating the propriety of the \$13,161,351 in invoiced In-Home Purchased Service costs reported on the agency's respective submitted CY-370 Expenditure Reports, and corresponding CY-383 Fee-For-Service Schedules, for the fiscal years included in our scope period due to the increased risk of overbillings and fraudulent billings by In-Home Purchased Service Providers that may have gone undetected by the agency.

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Recommendations: We recommend that agency management implement routine monitoring of In-Home Purchased Service Providers to ensure that invoiced services were actually rendered according to executed contracted terms prior to submitted invoices being approved for payment and prior to the inclusion of these expenditures on the agency's submitted CY-370 Expenditure Reports, and corresponding CY-383 Fee-For-Service Schedules, upon which Act 148 state reimbursement is based by the Commonwealth DHS. Specifically, the agency should develop and implement formal, written monitoring procedures to ensure contracted services were actually provided. These monitoring procedures should include, but not be limited to, the following:

- Randomly request from each In-Home Purchased Service providers with which the agency has an executed contract in the respective fiscal year, supporting documentation substantiating the provider's operating costs for program funded services and/or evidencing that invoiced services were actually provided.
- Performance of financial-related on-site monitoring visits of In-Home Purchased Service Providers to determine whether appropriate supporting documentation is maintained substantiating the provider's operating costs for program funded services and/or evidencing that invoiced services were actually provided.
- Development and implementation of formal policies and procedures as to what type of monitoring processes and documents must be completed for each on-site visit and how the identified provider deficiencies will impact the review and approval payment process for submitted invoices.
- Ensure agency staff responsible for reviewing and approving submitted invoices for payment are made aware of the results of monitoring reviews of providers and impact on the agency's review and approval process of those providers' submitted invoices for which significant documentation deficiencies were identified.

We also recommend that the agency give consideration to re-establishing its on-site auditing process to validate contracted service providers' line item expenses and developing and issuing formal, written policies or procedures detailing this on-site audit process.

We further recommend that agency management require In-Home Program Funded Service providers to substantiate the operating costs billed by program funded providers to reduce the risk of overbilling and fraudulent billing of these costs.

Agency Response: In the Finding, it was noted the Agency failed to provide supporting documentation evidencing that the contracted in-home services billed on the submitted invoices were actually provided, and if provided, were provided in adherence to the requirements of the respective contract terms. In response to this finding, we are in the process of implementing a plan to increase the monitoring of all provider contracts. Within the Contract Division, we have

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created a Program Specialist 1 position which will be posted in the near future. The responsibilities for this position will include overseeing the monitoring of all contracts. Such monitoring will incorporate a risk assessment tool to determine the frequency of monitoring as well as the type of monitoring (specifically, if an onsite visit to the provider will be required or whether a review of requested documentation will suffice). Some criteria weighed in the risk assessment will include but not limited to: the amount of funds paid to the provider, the number of children/families served, and the frequency of use.

In addition, a Contract Monitoring Checklist will be used with each provider and a fiscal test will be performed on selected expenses. No less than annually, during contract negotiations, providers will be required to demonstrate that they are obtaining and maintaining clearances according to regulatory requirements. Finally, the Program Division has created a uniform provider monitoring tool which is used by all staff in the division; this tool is used to record all contracts with the provider and indicate when client participation has been verified. Both the Program Division and the Contract Division with the support of the Fiscal Accounting Unit will coordinate all monitoring efforts. The Agency continues to preauthorize services for clients and verifies the preauthorization prior to initiating payment of an invoice. Results of future monitoring reviews will be shared with the appropriate staff.

Auditor's Conclusion: During our next audit of the agency, we will follow up on the agency's development of formal, written monitoring procedures to ensure the procedures incorporate substantiation of contracted services billed via the submitted invoices by In-Home Purchased Service Providers, as well as the proper implementation and effectiveness of these monitoring procedures.

SECTION 6

CURRENT ENGAGEMENT OBSERVATION

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CURRENT ENGAGEMENT OBSERVATION

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

The Child Protective Services Law¹ (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).² 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.

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’, including 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, as detailed in Commonwealth of Pennsylvania Single Audit Reports (most recently for the fiscal year ended June 30, 2015, via Finding 2015-020), the safety of children receiving services from these agencies and their contractors and subcontractors may be at risk.

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, posted by DHS, to the management staff of Child Day Treatment Centers and Child Residential

¹ 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>

² 23 Pa.C.S. §§ 6344 and 6344.2.

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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. Furthermore, in correspondence with agency management during the course of audit engagements conducted to date during this operating year, we have found that the agency management staffs of these C&Y agencies are under the assumption that DHS OCYF was licensing all providers and, as a result, there is no need for C&Y agencies to monitor CPSL adherence of the employees/volunteers of these providers, as DHS would be reviewing the certifications during their licensing process. As a consequence of this assumption, neither the DHS nor the C&Y agencies are monitoring the CPSL adherence of employees and volunteers of contracted in-home preventative service providers, thus, putting the safety of the children receiving in-home preventative type services at **great risk**.

It is important to note that background checks and child abuse clearances have historically been valid for one year after being obtained. However, recent amendments to the CPSL extend this time frame from one year to five years.³ 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.

³ 23 Pa.C.S. § 6344.4.

SECTION 7

SUBSEQUENT EVENT OBSERVATION

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SUBSEQUENT EVENT OBSERVATION

Subsequent Event Observation – Dauphin County Social Services for Children and Youth Agency Staff Turnover and Amendments to the Pennsylvania Child Protective Services Law (CPSL) Impacted the Effectiveness and Timeliness of Services which Resulted in the Commonwealth Department of Human Services Issuing the Agency a Provisional Certificate of Compliance in 2015 and 2016

In March 2014, the agency reorganized the structure of their agency to address the agency's need to work more efficiently towards accomplishing their mission while maximizing resources and continually improving the level of services provided to families. All caseworkers were given responsibilities for providing services to families from intake to case closure to ensure continuity of service. However, this restructuring of the agency was not embraced by all staff and resulted in significant staff turnover; 28 staff members resigning from the agency in 2014.

Also, amendments to Pennsylvania's Child Protective Services Law (CPSL) were made effective December 31, 2014. These changes impacted the regulatory requirements of children and youth agencies and the providers with whom these agencies contract to provide services to resident at risk youth pertaining to the mandatory reporting of suspected child abuse and reports of child abuse that were previously referred to law-enforcement agencies as now are required to be investigated by County Children and Youth Agencies. As a result, Dauphin County experienced a significant increase in child abuse referrals which increased child abuse investigations and cases. During the 2014-2015 fiscal year, the agency experienced a 24% increase in child abuse referrals and a 34% increase in cases when compared to the 2013-2014 fiscal year. For the 2015-2016 fiscal year, the agency experienced a 24% increase in child abuse referrals and a 23% increase in cases when compared to the 2014-2015 fiscal year.

This significant increase in child abuse referrals resulted in a burden on the direct service casework staff and supervisory staff. In addition, as a result, several administrative level positions became vacant requiring supervisory staff to perform the duties of these roles in addition to completing their regular duties and responsibilities. The combination of agency staff turnover and the resulting increased staff workload and stress contributed towards a decreased level of services for children, families and service providers, which lead to the agency receiving a provisional certificate of compliance from the Commonwealth Department of Human Services (DHS), for the period July 24, 2015 to January 24, 2016, and a second provisional certificate of compliance for the period January 24, 2016 to July 24, 2016.

Subsequent to January 24, 2016, the agency implemented corrective actions which included: filling vacant staff positions; increased supervision of casework staff, increased staff training, and revisions to policies and procedures. As a result of these corrective actions, DHS issued the agency a full certificate of compliance for the period July 24, 2016 to July 24, 2017. We will follow up on the agency certificate of compliance during our next audit of the agency.

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This report was originally distributed to the following:

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