

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2019 to June 30, 2020

July 1, 2020 to June 30, 2021

Dauphin County Children and Youth Agency

July 2023



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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

The Commissioners of Dauphin County
Dauphin County Courthouse
PO Box 1295
Harrisburg, PA 17108

Dear Commissioners:

We have fulfilled the requirements pursuant to authority derived from Act 148 of 1976, as amended, (62 P.S. § 704.1(a)(4)) for the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary, hereinafter referred to as the submitted fiscal reports, and the related financial records of Dauphin County Social Services for Children and Youth (agency). The purpose of this engagement is to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within the county for the fiscal years July 1, 2019 to June 30, 2020, and July 1, 2020 to June 30, 2021. The scope of our engagement was limited to the fiscal reports submitted to the Pennsylvania Department of Human Services (DHS) as part of the Act 148 Invoice Packages for the fiscal years ended June 30, 2020, and June 30, 2021.

Agency management is responsible for the preparation of the submitted fiscal reports, and compliance with children, youth, and families regulations. Our engagement procedures included a review of selected agency records and other procedures we deemed necessary to enable us to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within the county. We also performed procedures to determine the county's compliance with certain provisions of 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, Chapters 3140 and 3170 (55 Pa. Code §§ 3140.1 *et seq.* and 3170.1 *et seq.*). The engagement was not conducted, nor was it required to be, in accordance with professional auditing or attestation standards. We believe that our engagement procedures provided us a reasonable basis to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within Dauphin County.

We certify the enclosed amended fiscal reports fairly present, in all material respects, the total commonwealth expenditures paid on behalf of children residing within the county for the 2019-2020 and 2020-2021 fiscal years based on the accrual basis of accounting.¹

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

- For the **2019-2020 fiscal year**, our engagement resulted in three adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Net State Share by increasing agency expenditures by \$6,594, increasing non-reimbursable expenditures by \$10,660 and decreasing program income by \$110. Based on the application of the state participation rates, the three adjustments resulted in an amount due to the state totaling \$3,154.
- For the **2020-2021 fiscal year**, our engagement resulted in three adjustment being made to the agency's submitted fiscal reports. These adjustments in total affected the agency's Net State Share by increasing agency expenditures by \$4,923, increasing non-reimbursable expenditures by \$7,800 and decreasing program income by \$15,505. Based on the application of the state participation rates, the three adjustments resulted in an amount due to the county totaling \$9,168.

This report includes the following observation:

Observation – Despite the Pennsylvania Department of Human Services Apparent Strides in Increasing the Protection of At-Risk Children in the Care of Contracted In-Home Preventative Service Providers, DHS Failed to Review the Adequacy of the C&Y Agencies Procedures and Results for Ensuring these Providers Comply with CPSL Requirements.

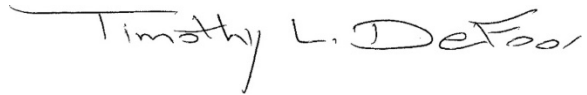
The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on May 31, 2023.

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

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

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

Sincerely,

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

Timothy L. DeFoor
Auditor General
June 29, 2023

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BACKGROUND

The Department of the Auditor General (department) is responsible for reviewing the fiscal reports known as the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary of the 67 County Children and Youth Agencies. The department determines proper reporting and utilization of funds according to program regulations and guidelines under the Human Services Code 62 P.S. § 704.1(a)(4). The annual state Act 148 allocations are used by the counties to administer social services for the children and youth that reside within the Commonwealth of Pennsylvania, whose stated goal is “to ensure, for each child in this Commonwealth, a permanent, legally assured family which protects the child from abuse and neglect.” The Children and Youth Social Services Program is county-administered and state-supervised by DHS, with shared responsibility for achieving the commonwealth’s goal.

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

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

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2019 to JUNE 30, 2020

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

Approved State Allocation ¹		\$ 25,744,634
Supplemental Act 148		<u>0</u>
Total State Allocation		25,744,634
State Share (CY348) ²	\$ 22,649,079	
Less: Major Service Category Adjustment	<u>0</u>	
Net State Share		\$ 22,649,079
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³		\$ 22,649,079
Actual Act 148 Revenues Received ⁴		<u>22,652,233</u>
Net Amount Due County/(State) ⁵		<u>\$ (3,154)</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 auditor's adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after auditor's 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, 2019 TO JUNE 30, 2020
 AMENDED CY348
 FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	962,252	5,093	118,507	0	0	0	31,869	0	806,783	806,783	0
02. 90% REIMBURSEMENT	875,986	36,966	29,241	370,034	0	0	17,831	0	421,914	379,723	42,191
03. 80% REIMBURSEMENT	31,202,606	726,615	6,016,867	1,207,590	0	0	1,649,277	0	21,602,257	17,281,807	4,320,450
04. 60% REIMBURSEMENT	7,403,423	144,514	491,234	0	176,180	0	274,656	9,412	6,307,427	3,784,456	2,522,971
05. 50% REIMBURSEMENT	905,732	8,991	3,347	0	0	99,375	1,399	0	792,620	396,310	396,310
06. TOTAL NET CHILD WELFARE EXPEND.	41,349,999	922,179	6,659,196	1,577,624	176,180	99,375	1,975,032	9,412	29,931,001	22,649,079	7,281,922
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	1,469,618	18,844							1,450,774	870,464	580,310
08. NON-REIMBURSABLE EXPENDITURES	715,226	0							715,226		
09. TOTAL EXPENDITURES	43,534,843	941,023	6,659,196	1,577,624	176,180	99,375	1,975,032	9,412	32,097,001	23,519,543	8,577,458
10. TOTAL TITLE IV-D COLLECTIONS	354,860										
11. TITLE IV-D Collections for IV-E Children	95,541										
12. STATE ACT 148 - line 6	22,649,079										
13. STATE ACT 148 ALLOCATION	25,744,634										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	22,649,079										
INVOICE											
AMENDED STATE SHARE (ACT 148)	22,649,079										
ACT 148 AMOUNT RECEIVED	22,652,233										
ADJUSTMENT TO STATE SHARE	(3,154)										

DAUPHIN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020
AMENDED CY370A
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
I-A ADOPTION ASSISTANCE	962,252	5,093	2,765,815	118,507				31,869	0	806,783	806,783	0
I-B ADOPTION ASSISTANCE	5,745,019	0	146,630	17,134				0	0	2,962,070	2,369,656	592,414
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	464,217	0	0	0	400,807			240,255	0	317,587	254,070	63,517
I-D COUNSELING - DEPENDENT	2,480,232	0		1,584				0	0	1,837,586	1,470,069	367,517
I-E COUNSELING - DELINQUENT	1,562,655	0		827	803,674			0	0	758,154	606,523	151,631
I-F DAY CARE	25,134	0		0	3,109			0	0	22,025	17,620	4,405
I-G DAY TREATMENT - DEPENDENT	0	0		0	0			0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	0			0	0	0	0	0
I-I HOMEMAKER SERVICE	0	0		0	0			0	0	0	0	0
I-J INTAKE & REFERRAL	0	0		0	0			0	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0		0	0			0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		0	0			0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	1,545,887	6,980		177,895	0			54,554	0	1,306,458	1,045,166	261,292
I-N PROTECTIVE SERVICE - GENERAL	2,024,846	12,406		228,232	0			67,119	0	1,717,089	1,373,672	343,417
I-O SERVICE PLANNING	3,794,974	24,735		461,531	0			129,217	0	3,179,491	2,543,593	635,898
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	240,879	0		3,088	0			1,336	0	137,080	68,540	68,540
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	2,075	0		259	0			63	0	1,753	876	877
SUBTOTAL IN-HOME	18,848,170	49,214	2,912,445	1,009,057	#######	0	99,375	524,412	0	13,046,077	10,556,568	2,489,509

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0				0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0				0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,647,000	115,049	225,212	35,449				0	0	1,271,290	1,017,032	254,258
2-D COMMUNITY RESIDENTIAL - DELINQUENT	1,474,122	46,989	50,236	10,177				0	0	1,366,720	1,093,376	273,344
2-E EMERGENCY SHELTER - DEPENDENT	187,818	22,800	10,795	6,624	2,440			9,306	0	135,845	122,260	13,585
2-F EMERGENCY SHELTER - DELINQUENT	688,168	14,158	8,104	3,718	367,594			8,524	0	286,070	257,463	28,607
2-G FOSTER FAMILY - DEPENDENT	7,522,889	389,753	537,260	787,387				979,476	0	4,829,013	3,863,210	965,803
2-H FOSTER FAMILY - DELINQUENT	128,657	0	0	0				0	0	128,657	102,926	25,731
2-I KINSHIP CARE - DEPENDENT	2,627,169	126,576	206,672	332,444				178,656	0	1,782,821	1,426,257	356,564
2-J KINSHIP CARE - DELINQUENT	0	0	0	0				0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	142,044	270	13,731	16,548				0	0	111,495	89,196	22,299
2-L SUP. INDEPENDENT LIVING - DELINQUENT	17,761	3,857	2,103	0				0	0	11,801	9,441	2,360
SUBTOTAL CBP	14,435,628	719,460	1,054,113	1,192,347	370,034	0	0	1,175,963	0	9,923,711	7,981,161	1,942,550

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	662,778	8,991	80,457	50,814				168,816	0	653,787	326,894	326,893
3-B RESIDENTIAL SERVICE - DEPENDENT	1,008,810	19,025	80,457	50,814				176,180	0	513,518	308,111	205,407
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	1,973,552	86,693	34,442	11,476				18,765	0	1,822,176	1,093,305	728,871
3-D SECURE RES. SERVICE (EXCEPT YDC)	1,848,521	33,364							0	1,815,157	1,089,094	726,063
3-E YDC SECURE	1,469,618	18,844							0	1,450,774	870,464	580,310
3-F	6,963,279	166,917	114,899	62,290				187,581	0	6,255,412	3,687,868	2,567,544
SUBTOTAL INSTITUTIONAL	2,572,540	5,432	4,081,457	2,577,739	#######	176,180	99,375	1,975,032	9,412	2,156,576	1,293,946	862,630

ADMINISTRATION	42,819,617	941,023	4,081,457	2,577,739	#######	176,180	99,375	1,975,032	9,412	31,381,775	23,519,543	7,862,232
TOTAL REVENUES												

DAUPHIN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020
AMENDED CY370
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE										Program Income related to all Non- Reimbursable	
	1	2	3	4	5	6	7	8	9	10		11
	WAGES AND SALARIES	EMPLOYEE BENEFITS	EMPLOYEE BENEFITS	OPERATING SERVICES	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	CHILDREN SERVED (BY COUNTY)	CHILDREN SERVED (PURCHASED)	NON-REIMBURSABLE NON PS/SUB.	NON-REIM. PURCHASED SUBSIDIES	PROGRAM INCOME RELATED TO ALL NON-REIMBURSABLE
IN-HOME												
1-A ADOPTION SERVICE	570,981	277,141		112,294	1,865	0	962,281	108	1	29	0	0
1-B ADOPTION ASSISTANCE	0	0	5,745,773	0	0	0	5,745,773	0	591	0	754	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	490,935	0	0	0	490,935	0	58	0	26,718	0
1-D COUNSELING - DEPENDENT	0	0	16,851	16,851	2,465,444	0	2,482,295	463	532	48	2,015	0
1-E COUNSELING - DELINQUENT	0	0	5,665	5,665	1,565,746	0	1,571,411	209	209	111	8,645	0
1-F DAY CARE	0	0	0	0	25,134	0	25,134	41	41	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	0	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	0
1-K LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	880,163	404,220		200,381	61,150	0	1,545,914	1,144	102	27	0	0
1-N PROTECTIVE SERVICE - GENERAL	989,763	499,554		423,349	112,260	0	2,024,926	5,013	22	80	0	0
1-O SERVICE PLANNING	2,000,908	1,135,437		655,877	0	3,537	3,795,759	2,416	0	785	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				28,427	212,452		240,879	492	85	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				2,075	0		2,075	0	6	0	0	0
1-R SUBTOTAL IN-HOME	4,441,815	2,316,332	6,236,708	1,444,919	4,444,051	3,537	18,887,382			1,080	38,132	0
	Number of Children receiving only NON-PURCHASED IN-Home Services: 7,534											
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	1,751	1,653,801	0	1,655,552	7,509	42	0	8,552	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	2,960	1,471,162	0	1,474,122	6,149	43	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	1,499	204,850	0	206,349	1,427	55	10	18,321	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	8,611	751,921	0	760,532	3,398	94	0	72,364	0
2-G FOSTER FAMILY - DEPENDENT	1,330,668	724,463		630,493	4,842,541	0	7,528,165	69,204	356	18	5,258	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	132,751	0	132,751	825	4	0	4,094	0
2-I KINSHIP CARE - DEPENDENT	230,844	138,692		58,225	2,199,408	0	2,627,169	35,472	177	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	250	141,794	0	142,044	850	4	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	17,761	0	17,761	84	1	0	0	0
2-M SUBTOTAL CBP	1,561,512	863,155	0	703,789	11,415,989	0	14,544,445	124,918	776	28	108,789	0
	Number of Children receiving only NON-PURCHASED IN-Home Services: 7,534											
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	53,015	609,763	0	662,778	2,032	102	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	125,571	70,048		27,406	846,028	0	1,069,053	3,963	40	0	60,243	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	7,771	2,051,783	0	2,059,554	8,719	91	87	85,915	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	2,128	1,846,393	0	1,848,521	5,449	38	0	0	0
3-E YDC SECURE	0	0	0	50	1,470,084	0	1,470,134	2,844	17	0	516	0
3-F SUBTOTAL INSTITUTIONAL	125,571	70,048	0	90,370	6,824,051	0	7,110,040	23,007	288	87	146,674	0
4 ADMINISTRATION	758,281	381,677	0	1,848,194	0	4,824	2,992,976			420,436	0	0
5 TOTAL EXPENDITURES	6,887,179	3,631,232	6,236,708	4,087,272	22,684,091	8,361	43,534,843			421,631	293,595	0
	County Indirect Costs = \$ 1,387,988											

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 962,281	\$ 0	\$ 962,281
Adoption Assistance	5,745,773	0	5,745,773
Subsidized Permanent Legal Custodianship	490,935	0	490,935
Counseling	4,053,377	329	4,053,706
Day Care	25,134	0	25,134
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	0	0	0
Life Skills	0	0	0
Protective Service - Child Abuse	1,545,914	0	1,545,914
Protective Service - General	2,024,926	0	2,024,926
Service Planning	3,795,759	0	3,795,759
Juvenile Act Proceedings	242,954	0	242,954
Alternative Treatment	0	0	0
Community Residential	3,123,409	6,265	3,129,674
Emergency Shelter	966,881	0	966,881
Foster Family	7,660,916	0	7,660,916
Kinship Care	2,627,169	0	2,627,169
Supervised Independent Living	159,805	0	159,805
Juvenile Detention Service	662,778	0	662,778
Residential Service	3,128,607	0	3,128,607
Secure Residential Service (Except YDC)	1,848,521	0	1,848,521
YDC Secure	1,470,134	0	1,470,134
Administration	<u>2,992,976</u>	<u>0</u>	<u>2,992,976</u>
Combined Total Expense	43,528,249	6,594	43,534,843
Less Non-reimbursables	<u>704,566</u>	<u>10,660</u>	<u>715,226</u>
Total Net Expense	\$ <u>42,823,683</u>	\$ <u>(4,066)</u>	\$ <u>42,819,617</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 6,887,179	\$ 0	\$ 6,887,179
Employee Benefits	3,631,232	0	3,631,232
Subsidies	6,236,708	0	6,236,708
Operating	4,086,943	329	4,087,272
Purchased Services	22,677,826	6,265	22,684,091
Fixed Assets	<u>8,361</u>	<u>0</u>	<u>8,361</u>
Combined Total Expense	43,528,249	6,594	43,534,843
Less Non-reimbursables	<u>704,566</u>	<u>10,660</u>	<u>715,226</u>
Total Net Expense	\$ <u>42,823,683</u>	\$ <u>(4,066)</u>	\$ <u>42,819,617</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY370	1-D	4	1	<p style="text-align: center;">CY-370 Adjustments</p> Counseling (Dependent) - Operating Community Residential (Delinquent) - Purchased Services Total Adjustment Amount	\$ 16,522	\$ 329	\$ 16,851
	2-D	5			\$ 1,464,897	\$ 6,265	\$ 1,471,162
				To increase expenditures by \$6,594 to include expenditures not reported on the Act 148 Invoice submitted to Commonwealth DHS and reconcile to the agency's final expenditure ledger. Title 55 PA Code, Chapter 3170.95		\$ 6,594	
CY370	1-D	11	2	Counseling (Dependent) - Non-Reimbursable Purchased Serv/Subsidies Counseling (Delinquent) - Non-Reimbursable Purchased Serv/Subsidies Total Adjustment Amount	\$ -	\$ 2,015	\$ 2,015
	1-E	11			\$ 8,645	\$ 10,660	\$ 8,645
				To increase Non-Reimbursable Purchased Services/Subsidies by \$10,660 to disallow education expenses for a child placed outside of the Commonwealth of Pennsylvania. Title 55 PA Code, Chapter 3140.21(c)(3)(4)			
CY-370A	2-E	2	3	<p style="text-align: center;">CY-370A Adjustment</p> Emergency Shelter (Dependent) - Program Income To decrease program income by \$110 to report refunds made to the Social Security Administration subsequent to the agency's submission of the Act 148 invoice to Commonwealth DHS and reconcile to the agency's final program income ledger. Title 55 PA Code, Chapter 3170.95	\$ 22,918	\$ (110)	\$ 22,808

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2020 to JUNE 30, 2021

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

Approved State Allocation ¹		\$	30,423,141
Supplemental Act 148			<u>0</u>
Total State Allocation			30,423,141
State Share (CY348) ²	\$		23,210,120
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	23,210,120
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	23,210,120
Actual Act 148 Revenues Received ⁴			<u>23,200,952</u>
Net Amount Due County/(State) ⁵		\$	<u><u>9,168</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 auditor's adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after auditor's 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, 2020 TO JUNE 30, 2021
 AMENDED CY348
 FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	FAMILY FIRST TRANSITION ACT	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	785,130	1,983	115,193	0	0	0	0	0	667,954	667,954	0
02. 90% REIMBURSEMENT	1,162,398	34,716	92,078	259,377	0	0	0	0	776,227	698,604	77,623
03. 80% REIMBURSEMENT	32,150,672	576,587	7,437,216	1,452,720	0	0	176,154	0	22,507,995	18,006,397	4,501,598
04. 60% REIMBURSEMENT	6,775,681	83,874	876,454	0	176,180	24,843	0	13,634	5,600,696	3,360,418	2,240,278
05. 50% REIMBURSEMENT	1,042,420	12,197	2,199	0	0	74,532	0	0	953,492	476,747	476,745
06. TOTAL NET CHILD WELFARE EXPEND.	41,916,301	709,357	8,523,140	1,712,097	176,180	99,375	176,154	13,634	30,506,364	23,210,120	7,296,244

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	807,580	1,767							805,813	483,488	322,325

08. NON-REIMBURSABLE EXPENDITURES	128,332	0							128,332		128,332
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09. TOTAL EXPENDITURES	42,852,213	711,124	8,523,140	1,712,097	176,180	99,375	176,154	13,634	31,440,509	23,693,608	7,746,901
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10. TOTAL TITLE IV-D COLLECTIONS 347,718

11. TITLE IV-D Collections for IV-E Children 102,711

12. STATE ACT 148 - line 6 23,210,120

13. STATE ACT 148 ALLOCATION 30,423,141

14. ADJUSTED STATE SHARE (lower of 12 or 13) 23,210,120

INVOICE	
AMENDED STATE SHARE (ACT 148)	23,210,120
ACT 148 AMOUNT RECEIVED	23,200,952
ADJUSTMENT TO STATE SHARE	9,168

DAUPHIN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021
AMENDED CY370A
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	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												
1-A ADOPTION SERVICE	785,130	1,983		115,193	0				0	667,934	667,934	0
1-B ADOPTION ASSISTANCE	5,893,864	0	3,020,776	34,847					0	2,838,241	2,270,593	567,648
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	460,940	0	162,908						0	298,032	238,426	59,606
1-D COUNSELING - DELINQUENT	2,939,651	0		2,785	374,415	0	176,154	0	0	2,386,297	1,909,038	477,259
1-E COUNSELING - DELINQUENT	1,775,850	0		5	#####	0	0	0	0	698,540	558,832	139,708
1-F DAY CARE	24,087	0			1,000	0	0	0	0	23,087	18,470	4,617
1-G DAY TREATMENT - DELINQUENT	0	0			0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0			0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0			0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	0	0			0	0	0	0	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0			0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0			0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	1,542,927	3,946		215,806	0	0	0	0	0	1,323,175	1,058,540	264,635
1-N PROTECTIVE SERVICE - GENERAL	2,272,622	5,951		318,558	0	0	0	0	0	1,948,113	1,558,490	389,623
1-O SERVICE PLANNING	4,110,334	12,492		601,744	0	0	0	0	0	3,496,098	2,796,878	699,220
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	233,525	0		1,918	0	74,532	0	0	0	157,075	78,537	806
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	1,894	0		281	0		0	0	0	1,613	807	806
1-R SUBTOTAL IN-HOME	20,040,824	24,372	3,183,684	1,291,137	#####	0	74,532	176,154	0	13,838,225	11,156,566	2,681,659
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0		0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0		0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,383,928	64,083	314,134	47,431		0	0	0	0	988,280	766,624	191,656
2-D COMMUNITY RESIDENTIAL - DELINQUENT	1,368,769	74,397	94,486	8,731		0	0	0	0	1,191,155	952,924	238,231
2-E EMERGENCY SHELTER - DEPENDENT	409,443	10,553	63,421	7,226	9,063	0	0	0	0	319,180	287,262	31,918
2-F EMERGENCY SHELTER - DELINQUENT	752,955	24,163	19,456	1,975	250,314	0	0	0	0	457,047	411,342	45,705
2-G FOSTER FAMILY - DEPENDENT	7,357,266	239,170	728,190	1,100,241		0	0	0	0	5,289,665	4,231,732	1,057,933
2-H FOSTER FAMILY - DELINQUENT	0	0		0		0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	2,767,028	175,843	295,404	466,495		0	0	0	0	1,829,286	1,463,429	365,857
2-J KINSHIP CARE - DELINQUENT	0	0		0		0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	253,406	705	16,475	8,200		0	0	0	0	228,026	182,421	45,605
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0		0	0	0	0	0	0	0
2-M SUBTOTAL CBP	14,292,795	588,914	1,531,566	1,640,299	259,377	0	0	0	0	10,272,639	8,295,734	1,976,905
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	807,001	12,197								794,804	397,402	397,402
3-B RESIDENTIAL SERVICE - DEPENDENT	1,349,806	22,994	302,538	70,226		176,180	24,843	0	0	753,025	451,815	301,210
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	1,542,254	42,065	75,259	8,289				0	0	1,416,641	849,985	566,656
3-D SECURE RES. SERVICE (EXCEPT YDC)	1,020,064	15,597								1,004,467	602,680	401,787
3-E YDC SECURE	807,580	1,767								805,813	483,488	322,325
3-F SUBTOTAL INSTITUTIONAL	5,526,705	94,620	377,797	78,515	0	176,180	24,843	0	0	4,774,750	2,785,370	1,989,380
4 ADMINISTRATION	2,863,557	3,218		420,142		0	0	0	0	2,426,563	1,455,938	970,625
5 TOTAL REVENUES	42,723,881	711,124	5,093,047	3,430,093	#####	176,180	99,375	176,154	13,634	31,312,177	23,693,608	7,618,569

DAUPHIN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021
AMENDED CY 370
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	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	419,638	247,097	118,581	0	0	1,923	787,239	102	0	2,109	0	0
I-B ADOPTION ASSISTANCE	0	0	5,895,406	0	0	0	5,895,406	0	632	0	1,542	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	489,073	0	0	0	489,073	0	53	0	28,133	0
I-D COUNSELING - DEPENDENT	0	0	24,777	2,916,603	0	0	2,941,380	560	590	1,729	0	0
I-E COUNSELING - DELINQUENT	0	0	52,017	1,731,689	0	0	1,783,706	207	207	56	7,800	0
I-F DAY CARE	0	0	0	24,087	0	0	24,087	24	24	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-I HOMEMAKER SERVICE	0	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	0
I-K LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	855,150	364,314	248,125	71,552	0	3,786	1,542,927	1,198	127	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	1,075,142	532,503	598,604	72,591	6,310	6,463	2,285,150	6,463	24	7,608	4,920	0
I-O SERVICE PLANNING	2,174,983	1,169,650	771,216	0	12,117	0	4,127,966	2,738	0	17,632	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	12,976	220,549	0	0	233,525	404	65	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	1,894	0	0	0	1,894	0	3	0	0	0
I-R SUBTOTAL IN-HOME	4,524,913	2,313,564	6,384,479	1,828,190	5,037,071	24,136	20,112,353	0	0	29,134	42,395	0
	Number of Children receiving sub-non-purchase/STD III services											
	LRCNP = Legal Representation for Children in Placement = \$											
	LRCNP = Legal Representation for Children Non-Placement = \$											
	0											
	0											
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	2,098	1,384,331	0	0	1,386,429	6,219	36	0	501	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	1,725	1,367,044	0	0	1,368,769	5,133	35	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	15	409,443	0	409,458	1,009	39	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	2,007	750,948	0	752,955	1,801	97	0	0	0
2-G FOSTER FAMILY - DEPENDENT	1,360,268	714,253	0	722,885	4,559,219	7,091	7,363,716	58,755	274	6,450	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	270,605	115,971	0	75,155	2,305,287	1,276	2,768,294	36,943	199	1,266	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	253,406	0	253,406	9	9	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	1,630,873	830,224	803,885	11,027,663	8,367	14,301,012	14,301,012	111,112	689	7,716	501	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	34,487	772,514	0	807,001	2,478	74	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	97,080	58,195	0	23,703	1,170,727	452	1,350,157	3,177	44	351	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	4,778	1,538,158	0	1,542,936	5,163	80	0	682	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	1,621	1,018,443	0	1,020,064	2,931	29	0	0	0
3-E YDC SECURE	0	0	0	0	807,580	0	807,580	1,490	11	0	0	0
3-F SUBTOTAL INSTITUTIONAL	97,080	58,195	0	64,589	5,307,422	452	5,527,738	15,239	238	351	682	0
4 ADMINISTRATION	820,692	360,744	0	1,692,521	0	37,153	2,911,110	0	0	47,553	0	0
5 TOTAL EXPENDITURES	7,073,558	3,562,727	6,384,479	4,389,185	21,372,156	70,108	42,852,213	0	0	84,754	43,578	0
	County Indirect Costs = \$ 1,190,413											

**DAUPHIN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 787,239	\$ 0	\$ 787,239
Adoption Assistance	5,895,406	0	5,895,406
Subsidized Permanent Legal Custodianship	490,003	(930)	489,073
Counseling	4,725,086	0	4,725,086
Day Care	24,087	0	24,087
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	0	0	0
Life Skills	0	0	0
Protective Service - Child Abuse	1,542,927	0	1,542,927
Protective Service - General	2,285,150	0	2,285,150
Service Planning	4,127,966	0	4,127,966
Juvenile Act Proceedings	235,419	0	235,419
Alternative Treatment	0	0	0
Community Residential	2,745,906	7,292	2,753,198
Emergency Shelter	1,162,398	0	1,162,398
Foster Family	7,363,716	0	7,363,716
Kinship Care	2,769,733	(1,439)	2,768,294
Supervised Independent Living	253,406	0	253,406
Juvenile Detention Service	807,001	0	807,001
Residential Service	2,893,093	0	2,893,093
Secure Residential Service (Except YDC)	1,020,064	0	1,020,064
YDC Secure	807,580	0	807,580
Administration	2,911,110	0	2,911,110
Combined Total Expense	<u>42,847,290</u>	<u>4,923</u>	<u>42,852,213</u>
Less Non-reimbursables	<u>120,532</u>	<u>7,800</u>	<u>128,332</u>
Total Net Expense	<u>\$ 42,726,758</u>	<u>\$ (2,877)</u>	<u>\$ 42,723,881</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 7,073,558	\$ 0	\$ 7,073,558
Employee Benefits	3,562,727	0	3,562,727
Subsidies	6,385,409	(930)	6,384,479
Operating	4,389,185	0	4,389,185
Purchased Services	21,366,303	5,853	21,372,156
Fixed Assets	70,108	0	70,108
Combined Total Expense	<u>42,847,290</u>	<u>4,923</u>	<u>42,852,213</u>
Less Non-reimbursables	<u>120,532</u>	<u>7,800</u>	<u>128,332</u>
Total Net Expense	<u>\$ 42,726,758</u>	<u>\$ (2,877)</u>	<u>\$ 42,723,881</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370 Adjustments							
CY370	1-C	3	1	Subsidized Permanent Legal Custodianship - Subsidies	\$ 490,003	\$ (930)	\$ 489,073
	2-C	5		Community Residential (Dependent)- Purchased Services	\$ 1,375,136	\$ 7,195	\$ 1,382,331
	2-D	5		Community Residential (Delinquent) - Purchased Services	\$ 1,366,947	\$ 97	\$ 1,367,044
	2-I	5		Kinship Care (Dependent) - Purchased Services	\$ 2,306,726	\$ (1,439)	\$ 2,305,287
	Total Adjustment Amount					\$ 4,923	
				To increase expenditures by \$4,923 to include expenditures not reported on the Act 148 Invoice submitted to Commonwealth DHS and reconcile to the agency's final expenditure ledger.			
				Title 55 PA Code, Chapter 3170.95			
CY370	1-E	11	2	Counseling (Dependent) - Non-Reimbursable/Purchased Serv/Subsidies	\$ -	\$ 7,800	\$ 7,800
				To increase Non-Reimbursable Purchased Services/Subsidies by \$7,800 to disallow education expenses for a child placed outside of the Commonwealth of Pennsylvania.			
				Title 55 PA Code, Chapter 3140.21(c)(3)(4)			
CY-370A Adjustment							
CY-370A	2-C	2	3	Community Residential (Dependent) - Program Income	\$ 64,173	\$ (90)	\$ 64,083
	2-G	2		Foster Family (Dependent) - Program Income	\$ 244,934	\$ (5,764)	\$ 239,170
	2-I	2		Kinship Care (Dependent) - Program Income	\$ 180,819	\$ (4,976)	\$ 175,843
	3-B	2		Residential Service (Dependent) - Program Income	\$ 24,617	\$ (1,623)	\$ 22,994
	3-D	2		Secure Residential Service - Program Income	\$ 18,649	\$ (3,052)	\$ 15,597
Total Adjustment Amount					\$ (15,505)		
				To decrease program income by \$15,505 to report refunds made to the Social Security Administration subsequent to the agency's submission of the Act 148 invoice to Commonwealth DHS and reconcile to the agency's final program income ledger.			
				Title 55 PA Code, Chapter 3170.95			

SECTION 3

CURRENT ENGAGEMENT OBSERVATION

DAUPHIN COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

Observation – Despite the Pennsylvania Department of Human Services Apparent Strides in Increasing the Protection of At-Risk Children in the Care of Contracted In-Home Preventative Service Providers, DHS Failed to Review the Adequacy of the C&Y Agencies Procedures and Results for Ensuring these Providers Comply with CPSL Requirements

The vast majority of Pennsylvania’s County Children and Youth (C&Y) agencies contract with non-government In-Home Preventative Service providers (contracted providers) to deliver services to children outside of an institutional or community-based setting, and those services are referred to as In-Home Purchased Services.² The Child Protective Services Law (CPSL) requires the conduct of Criminal Background Checks and Child Abuse History Clearances (certifications) for all contracted providers’ (and their respective subcontractors’) employees and direct volunteers.³

Since 2016, we have communicated concerns to the Pennsylvania Department of Human Services (DHS) that these contracted providers were not being monitored for compliance with the CPSL certification mandates. Specifically, this needed monitoring relates to obtaining assurance as to the sufficiency of each C&Y agency’s procedures for reviewing the certifications of contracted providers’ employees and volunteers and their respective subcontractors, whose duties require them to come into direct contact with children and taking appropriate corrective actions when disqualifying incidents are identified. Furthermore, these contracted providers are not subject to licensure nor annual inspections under the Human Services Code (Code).⁴ Our concerns continue to be communicated through the inclusion of a standardized observation in our C&Y Program engagement reports and through correspondence with DHS.

In February 2018, DHS senior management staff affirmed that DHS is responsible for communicating contract-monitoring expectations to the C&Y agencies and for implementing a method to ensure certification monitoring is being performed adequately. DHS staff also stated these expectations were communicated to C&Y agencies on numerous occasions since 2016.

² Institutional and community-based settings are those in which the child is outside of the home for the entire time (e.g., Juvenile Detention, Residential Services, Secure Residential, Youth Development Camps, Youth Forestry Camps, Foster Care, Emergency Shelter, Group Homes, etc.). In-Home supportive services are provided while the child is in their own home or supportive services provided to the child or child’s family while the child is in substitute care.

³ 23 Pa.C.S. §§ 6344 and 6344.2. Please note that CPSL 23 Pa.C.S. § 6344.4 now requires recertification of the required state and federal background checks and the child abuse clearance every 60 months.

⁴ Based on a recent communication with DHS in early September 2020, the state agency candidly indicated that it lacks sufficient budgetary resources, leading to inadequate staffing to provide for the licensure and inspection of these contracted providers, which includes a large population of not only these providers, but also their subcontractors. Further, the implication of these budgetary constraints is that it would not be reasonable to pursue or support related legislation to make these contracted providers and their subcontractors subject to licensure and inspection. Please see the Special Note in Endnote 1.

DAUPHIN COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

Our 2018 Position Statement Letter

On March 18, 2018, we sent a Position Statement Letter to then DHS Deputy Secretary for Children, Youth and Families, which was also delivered to the Pennsylvania Senate and House of Representatives' children and youth committee chairs. The major purpose of our letter was to express our concerns, as detailed above.

DHS Corrective Actions Taken

In an effort to further address our concerns, DHS expanded its CPSL adherence requirements for C&Y agencies through the issuance of its 2019 revision of its Single Audit Supplement (supplement) for counties, effective for the fiscal year ended June 30, 2019. The supplement included the following requirements for C&Y agencies and their auditors who conduct Single Audits of counties.

C&Y agencies are required to:

- Monitor contracted provider adherence to the CPSL background check requirements to assure the safety of children receiving prevention, reunification, and aftercare services (services coded as in-home).
- Document these efforts and report them to DHS on a supplemental schedule included in each counties' Single Audit package.
- Create a listing of contracted providers that deliver in-home coded services.
- Monitor a sample of contracted providers' compliance with the CPSL requirements, including checking for incidents since the date of the background clearances.
- Communicate any violations to contracted providers and obtain a corrective action plan.
- Follow-up on implementation of the corrective action plan within six months.
- Document the results of the monitoring.

As part of the Single Audit, the auditors are required to perform agreed-upon procedures with regard to the supplemental schedule noted above, including the following:

- Obtain a listing of contracted providers that deliver in-home coded services for the C&Y agency.
- Test the listing of contracted providers for completeness.
- Analyze the C&Y agency's documentation of monitoring activities for adequacy of monitoring, the C&Y agency's obtaining of any necessary corrective action plans, the C&Y agency's timely follow-up on corrective action plans, and the adequacy and accuracy of the monitoring documentation as represented on the supplemental schedule.
- Disclose any exceptions or findings within the Single Audit package for items not reflected on the supplemental schedule.

DAUPHIN COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

Our Current Position

We believe that the requirements that DHS included in its supplement are great first steps in obtaining assurance of the C&Y agencies' compliance with the CPSL certification requirements. Specifically, having independent auditors reviewing the adequacy of the C&Y agencies' monitoring of the CPSL background check requirements for contracted providers annually, and reporting the C&Y agencies' monitoring efforts in a supplemental schedule of the Single Audit package that is provided to DHS appears to be effective. As part of the CPSL certification monitoring process, it is incumbent upon DHS to review the supplemental schedule and any exceptions or findings within the Single Audit packages to ascertain whether the C&Y agencies are properly monitoring for CPSL certification requirements of its contracted providers. However, as of March 2021, DHS officials acknowledged that staff have not started reviewing the Single Audit packages for this purpose.⁵

This lack of review by DHS is especially concerning considering DHS as the oversight agency could remain unaware of improper monitoring being performed by a C&Y agency and/or non-compliance with the CPSL occurring despite receiving an audit report disclosing such information. Therefore, we believe that it is imperative that DHS review the Single Audit packages for CPSL compliance by the C&Y agencies in a timely manner.

Alternatively, DHS could implement its own monitoring process whereby it reviews the adequacy of each C&Y agency's monitoring to ensure the agency's contracted providers and their subcontractors complied with CPSL certification requirements. The process would include reviewing the corrective actions plans when disqualifying incidents were identified and verifying that the corrective action plans were implemented.¹

Conclusion

As the oversight agency, it is our opinion that DHS should ensure that every C&Y agency and its respective contracted providers are actually adhering to the CPSL certification requirements. This specifically relates to obtaining assurance as to the adequacy of each C&Y Agency's procedures for reviewing the certifications of their contracted providers' employees and volunteers and their subcontractors (whose duties require them to come into direct contact with children) and taking appropriate corrective action when disqualifying incidents are identified. We continue to believe that these children remain particularly vulnerable because contracted in-home services are often times provided outside the presence and view of others.

⁵ DHS informed us that they merely verbally inquire about the status of C&Y agencies' respective corrective action plans during their monitoring process.

DAUPHIN COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

ⁱ **Special Note:** In marked contrast to contracted foster care parents/providers and day treatment centers/child residential facilities, as well as 12 other types of facilities and programs, these C&Y contracted providers are not subject to annual licensure and an inspection process in accordance with the Human Services Code (Code). As noted in an earlier footnote, DHS recently made the candid statement that it lacks sufficient budgetary resources, leading to inadequate staffing to provide for the licensure and inspection of these contracted providers.

Our Department understands and appreciates these budgetary difficulties and that it may not be practical, but it is definitely reasonable to have licensure and inspections under the Code for this very large population of these C&Y agencies' contracted providers and their subcontractors.

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

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