

# AMENDED FISCAL REPORTS

## For Fiscal Years:

July 1, 2018 to June 30, 2019

July 1, 2019 to June 30, 2020

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# Juniata County Children and Youth Agency

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March 2022



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 Juniata County  
The Bousum Building  
26 North Main Street  
P.O. Box 68  
Mifflintown, PA 17059

Dear Commissioners:

We have fulfilled the requirements pursuant to authority derived from Act 148 of 1976, as amended, (62 P.S. § 704.1(a)(4)) for the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary, hereinafter referred to as the submitted fiscal reports, and the related financial records of the Juniata County Children and Youth Services (agency). The purpose of this engagement is to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within the county for the fiscal years July 1, 2018 to June 30, 2019 and July 1, 2019 to June 30, 2020. The scope of our engagement was limited to the fiscal reports submitted to the Department of Human Services (DHS) as part of the Act 148 Invoice Packages for the fiscal years ended June 30, 2019 and June 30, 2020.

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 Juniata 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 2018-2019 and 2019-2020 fiscal years based on the accrual basis of accounting.<sup>1</sup>

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

- For the **2018-2019 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment impacted the agency's Net State Share by increasing revenue by \$992. Based on the application of the state participation rates, the adjustment resulted in an amount due to the state totaling \$794.
- For the **2019-2020 fiscal year**, our engagement resulted in two 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 \$1,020 and increasing revenue by \$2,103. Based on the application of the state participation rates, these adjustments resulted in an amount due to the state totaling \$764.

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 call held on February 10, 2022.

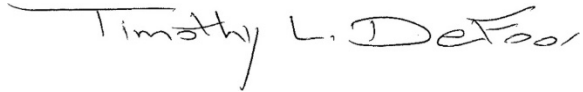
This report is being forwarded to the DHS Bureau of Financial Operations, and the Office of Children, Youth, and Families for review and settlement of any recommended adjustments included in our amended fiscal reports. You will be notified by DHS of the decisions made regarding the approval and finalization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

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

We appreciate the cooperation, assistance, and courtesy granted 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  
February 15, 2022

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## **BACKGROUND**

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

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

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

# **SECTION 1**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2018 to JUNE 30, 2019**

**JUNIATA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>	\$	1,550,582
Supplemental Act 148		<u>169,463</u>
Total State Allocation		1,720,045
State Share (CY348) <sup>2</sup>	\$	1,719,251
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	1,719,251
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>	\$	1,719,251
Actual Act 148 Revenues Received <sup>4</sup>		<u>1,720,045</u>
Net Amount Due County/(State) <sup>5</sup>	\$	<u><u>(794)</u></u>

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

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

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

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

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



**JUNIATA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019  
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
<b>NET CHILD WELFARE EXPENDITURES</b>											
01. 100% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
02. 90% REIMBURSEMENT	23,332	0	1,471	0	0	0	0	0	21,861	19,675	2,186
03. 80% REIMBURSEMENT	2,189,846	44,030	220,285	10,827	9,873	16,426	0	0	1,888,405	1,510,723	377,682
04. 60% REIMBURSEMENT	285,369	4,642	25,891	0	9,872	5,476	0	774	238,714	143,229	95,485
05. 50% REIMBURSEMENT	95,786	119	4,420	0	0	0	0	0	91,247	45,624	45,623
<b>06. TOTAL NET CHILD WELFARE EXPEND.</b>	<b>2,594,333</b>	<b>48,791</b>	<b>252,067</b>	<b>10,827</b>	<b>19,745</b>	<b>21,902</b>	<b>0</b>	<b>774</b>	<b>2,240,227</b>	<b>1,719,251</b>	<b>520,976</b>
<b>YDC/YFC PLACEMENT COSTS</b>											
07. 60% DHS PARTICIPATION	0	0							0	0	0
<b>08. NON-REIMBURSABLE EXPENDITURES</b>	<b>0</b>	<b>0</b>							<b>0</b>		<b>0</b>
<b>09. TOTAL EXPENDITURES</b>	<b>2,594,333</b>	<b>48,791</b>	<b>252,067</b>	<b>10,827</b>	<b>19,745</b>	<b>21,902</b>	<b>0</b>	<b>774</b>	<b>2,240,227</b>	<b>1,719,251</b>	<b>520,976</b>
10. TOTAL TITLE IV-D COLLECTIONS	38,292										
11. TITLE IV-D Collections for IV-E Children	5,070										
12. STATE ACT 148 - line 6	1,719,251										
13. STATE ACT 148 ALLOCATION	1,720,045										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	1,719,251										
<b>INVOICE</b>											
AMENDED STATE SHARE (ACT 148)	1,719,251										
ACT 148 AMOUNT RECEIVED	1,720,045										
ADJUSTMENT TO STATE SHARE	(794)										

JUNIATA COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019  
 AMENDED CY370A  
 REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS		REVENUE SOURCES											
		1	2	3	4	5	6	7	8	9	10	11	12
		TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>													
1-A	ADOPTION SERVICE	0	0								0	0	0
1-B	ADOPTION ASSISTANCE	72,832	0	26,720	2,850						43,262	34,610	8,652
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSH	124,766	0	39,938							84,828	67,862	16,966
1-D	COUNSELING - DEPENDENT	314,312	0		155	10,827					303,330	242,664	60,666
1-E	COUNSELING - DELINQUENT	34,649	0								34,649	27,719	6,930
1-F	DAY CARE	3,128	0			12					3,116	2,493	623
1-G	DAY TREATMENT - DEPENDENT	0	0								0	0	0
1-H	DAY TREATMENT - DELINQUENT	0	0								0	0	0
1-I	HOMEMAKER SERVICE	0	0								0	0	0
1-J	INTAKE & REFERRAL	88,429	0		9,346						79,083	63,266	15,817
1-K	LIFE SKILLS - DEPENDENT	0	0								0	0	0
1-L	LIFE SKILLS - DELINQUENT	0	0								0	0	0
1-M	PROTECTIVE SERVICE - CHILD ABUSE	56,432	0		5,969						50,463	40,370	10,093
1-N	PROTECTIVE SERVICE - GENERAL	272,524	0		23,564						248,960	199,168	49,792
1-O	SERVICE PLANNING	420,405	0		44,941						375,464	300,371	75,093
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	77,256	0		4,420						72,836	36,418	36,418
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	2,600	0								2,600	1,300	1,300
1-R	<b>SUBTOTAL IN-HOME</b>	1,467,333	0	66,658	91,257	10,827	0	0	0	0	1,298,591	1,016,241	282,350
<b>COMMUNITY BASED PLACEMENT</b>													
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	116,314	4,555	14,936							96,823	77,458	19,365
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	351,258	13,419				9,873	10,950			317,016	253,613	63,403
2-E	EMERGENCY SHELTER - DEPENDENT	23,332	0	611	860						21,861	19,675	2,186
2-F	EMERGENCY SHELTER - DELINQUENT	0	0								0	0	0
2-G	FOSTER FAMILY - DEPENDENT	322,480	25,386	17,619	34,235			5,476			239,764	191,811	47,953
2-H	FOSTER FAMILY - DELINQUENT	12,317	670								11,647	9,318	2,329
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	0	0								0	0	0
2-J	SUP. INDEPENDENT LIVING - DELINQUENT	0	0								0	0	0
2-K	<b>SUBTOTAL CBP</b>	825,701	44,030	33,166	35,095	0	9,873	16,426	0	0	687,111	551,875	135,236
<b>INSTITUTIONAL PLACEMENT</b>													
3-A	JUVENILE DETENTION SERVICE	15,930	119								15,811	7,906	7,905
3-B	RESIDENTIAL SERVICE - DEPENDENT	0	492								(492)	(295)	(197)
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	36,694	4,150				9,872	5,476			17,196	10,318	6,878
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0								0	0	0
3-E	YDC SERVICE	0	0								0	0	0
3-F	<b>SUBTOTAL INSTITUTIONAL</b>	52,624	4,761	0	0	0	9,872	5,476	0	0	32,515	17,929	14,586
4	<b>ADMINISTRATION</b>	248,675	0		25,891		0	0	0	774	222,010	133,206	88,804
5	<b>TOTAL REVENUES</b>	2,594,333	48,791	99,824	152,243	10,827	19,745	21,902	0	774	2,240,227	1,719,251	520,976

JUNIATA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019  
AMENDED CY370  
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	72,832	0	0	0	72,832	0	8	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	124,766	0	0	0	124,766	0	12	0	0	0
1-D COUNSELING - DEPENDENT	0	0	4,290	4,290	310,022	0	314,312	0	13	0	0	0
1-E COUNSELING - DELINQUENT	0	0	0	34,649	0	0	34,649	0	11	0	0	0
1-F DAY CARE	0	0	0	3,128	0	0	3,128	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	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	45,374	35,798	0	7,053	0	204	88,429	883	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	30,208	21,154	0	4,924	0	146	56,432	152	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	116,988	70,206	0	34,993	49,695	642	272,524	749	720	0	0	0
1-O SERVICE PLANNING	226,232	154,528	0	38,477	0	1,168	420,405	201	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	55,590	21,666	0	77,256	252	42	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	2,600	0	0	2,600	0	0	0	0	0
<b>SUBTOTAL IN-HOME</b>	<b>418,802</b>	<b>281,686</b>	<b>197,598</b>	<b>151,055</b>	<b>416,032</b>	<b>2,160</b>	<b>1,467,333</b>			<b>0</b>	<b>0</b>	<b>0</b>
Number of Children receiving only NON-PURCHASED IN-Home Services												
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	794	115,520	0	116,314	735	4	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	160	351,098	0	351,258	1,215	7	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	388	282	0	138	22,524	0	23,332	223	6	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	39,065	29,238	0	8,065	245,908	204	322,480	4,065	17	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	12,317	0	12,317	180	2	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
<b>SUBTOTAL CBP</b>	<b>39,453</b>	<b>29,520</b>	<b>0</b>	<b>9,157</b>	<b>747,367</b>	<b>204</b>	<b>825,701</b>	<b>6,418</b>	<b>36</b>	<b>0</b>	<b>0</b>	<b>0</b>
Number of Children receiving only NON-PURCHASED IN-Home Services												
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	15,930	0	15,930	69	5	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	36,694	0	36,694	212	2	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
<b>SUBTOTAL INSTITUTIONAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>52,624</b>	<b>0</b>	<b>52,624</b>	<b>281</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATION</b>	<b>101,269</b>	<b>76,608</b>	<b>0</b>	<b>66,799</b>	<b>3,444</b>	<b>555</b>	<b>248,675</b>			<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>559,524</b>	<b>387,814</b>	<b>197,598</b>	<b>227,011</b>	<b>1,219,467</b>	<b>2,919</b>	<b>2,594,333</b>			<b>0</b>	<b>0</b>	<b>0</b>
County Indirect Costs = \$ 48,653												

**JUNIATA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Adoption Service	\$ 0	\$ 0	\$ 0
Adoption Assistance	72,832	0	72,832
Subsidized Permanent Legal Custodianship	124,766	0	124,766
Counseling	348,961	0	348,961
Day Care	3,128	0	3,128
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	88,429	0	88,429
Life Skills	0	0	0
Protective Service - Child Abuse	56,432	0	56,432
Protective Service - General	272,524	0	272,524
Service Planning	420,405	0	420,405
Juvenile Act Proceedings	79,856	0	79,856
Alternative Treatment	0	0	0
Community Residential	467,572	0	467,572
Emergency Shelter	23,332	0	23,332
Foster Family	334,797	0	334,797
Supervised Independent Living	0	0	0
Juvenile Detention Service	15,930	0	15,930
Residential Service	36,694	0	36,694
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	248,675	0	248,675
Combined Total Expense	<u>2,594,333</u>	<u>0</u>	<u>2,594,333</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 2,594,333</u>	<u>\$ 0</u>	<u>\$ 2,594,333</u>

<b>OBJECTS OF EXPENDITURE</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Wages and Salaries	\$ 559,524	\$ 0	\$ 559,524
Employee Benefits	387,814	0	387,814
Subsidies	197,598	0	197,598
Operating	227,011	0	227,011
Purchased Services	1,219,467	0	1,219,467
Fixed Assets	2,919	0	2,919
Combined Total Expense	<u>2,594,333</u>	<u>0</u>	<u>2,594,333</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 2,594,333</u>	<u>\$ 0</u>	<u>\$ 2,594,333</u>

**JUNIATA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019  
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370A	2-G	2	1	<p style="text-align: center;">CY-370A Adjustment</p> <p>Foster Family (Dependent) - Program Income</p> <p>To increase Program Income by \$992 to properly report the total amount received and reconcile to the agency's final Program Income ledger.</p> <p>Title 55 PA Code, Chapter 3170.95(a)(b)</p>	\$ 24,394	\$ 992	\$ 25,386

# **SECTION 2**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

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

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

Approved State Allocation <sup>1</sup>		\$	1,722,898
Supplemental Act 148			<u>106,258</u>
Total State Allocation			1,829,156
State Share (CY348) <sup>2</sup>	\$		1,828,392
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	1,828,392
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	1,828,392
Actual Act 148 Revenues Received <sup>4</sup>			<u>1,829,156</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>(764)</u></u>

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

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

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

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

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

**JUNIATA 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
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
02. 90% REIMBURSEMENT	21,479	0	14	0	0	0	0	0	21,465	19,319	2,146
03. 80% REIMBURSEMENT	2,079,460	37,993	216,177	10,827	0	0	0	0	1,814,463	1,451,572	362,891
04. 60% REIMBURSEMENT	581,610	5,685	26,530	0	19,745	21,902	0	1,065	506,683	304,009	202,674
05. 50% REIMBURSEMENT	110,758	43	3,731	0	0	0	0	0	106,984	53,492	53,492
06. TOTAL NET CHILD WELFARE EXPEND.	2,793,307	43,721	246,452	10,827	19,745	21,902	0	1,065	2,449,595	1,828,392	621,203

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

08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
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09. TOTAL EXPENDITURES	2,793,307	43,721	246,452	10,827	19,745	21,902	0	1,065	2,449,595	1,828,392	621,203
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10. TOTAL TITLE IV-D COLLECTIONS 34,923

11. TITLE IV-D Collections for IV-E Children 4,140

12. STATE ACT 148 - line 6 1,828,392

13. STATE ACT 148 ALLOCATION 1,829,156

14. ADJUSTED STATE SHARE (lower of 12 or 13) 1,828,392

INVOICE											
AMENDED STATE SHARE (ACT 148)	1,828,392										
ACT 148 AMOUNT RECEIVED	1,829,156										
ADJUSTMENT TO STATE SHARE											<span style="border: 1px solid black; padding: 2px;">(764)</span>



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

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	0	0			0				0	0	0	0
1-B ADOPTION ASSISTANCE	99,733	0	37,161	1,930					0	60,642	48,514	12,128
1-C SUBSIZED PERMANENT LEGAL CUSTODIANSHIP	133,112	0	46,665						0	86,447	69,158	17,289
1-D COUNSELING - DEPENDENT	115,116	0		0	10,113				0	105,003	84,002	21,001
1-E COUNSELING - DELINQUENT	3,355	0		0	714				0	2,641	2,113	528
1-F DAY CARE	2,114	0		0					0	2,114	1,691	423
1-G DAY TREATMENT - DEPENDENT	0	0		0	0				0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0				0	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0				0	0	0	0
1-J INTAKE & REFERRAL	105,740	0		8,974					0	96,766	77,413	19,353
1-K LIFE SKILLS - DEPENDENT	0	0		0	0				0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0				0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	112,985	0		9,459					0	103,526	82,821	20,705
1-N PROTECTIVE SERVICE - GENERAL	317,515	0		22,182					0	295,333	236,266	59,067
1-O SERVICE PLANNING	270,288	0		22,803					0	247,485	197,985	49,497
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	71,847	0		3,731					0	68,116	34,058	34,058
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0					0	0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	1,231,805	0	83,826	69,079	10,827	0	0	0	0	1,068,073	834,024	234,049
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0					0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0					0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	172,648	14,564		37					0	158,047	126,438	31,609
2-D COMMUNITY RESIDENTIAL - DELINQUENT	249,351	3,726		0					0	245,625	196,500	49,125
2-E EMERGENCY SHELTER - DEPENDENT	21,479	0		14					0	21,465	19,319	2,146
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0					0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	375,324	17,688		48,062					0	290,690	232,552	58,138
2-H FOSTER FAMILY - DELINQUENT	3,626	0		0					0	3,626	2,901	725
2-I KINSHIP CARE - DEPENDENT	118,351	2,015		20					0	116,316	93,053	23,263
2-J KINSHIP CARE - DELINQUENT	0	0		0					0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	202	0		0					0	202	162	40
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0					0	0	0	0
2-M <b>SUBTOTAL CBP</b>	940,981	37,993	18,884	48,133	0	0	0	0	0	835,971	670,925	165,046
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	38,911	43		0					0	38,868	19,434	19,434
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0		0					0	0	0	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	264,271	5,685		0					0	216,939	130,163	86,776
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0					0	0	0	0
3-E YDC SECURE	0	0		0					0	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	303,182	5,728	0	0	0	19,745	21,902	0	0	255,807	149,597	106,210
<b>ADMINISTRATION</b>	317,339	0		26,530		0	0	0	1,065	289,744	173,846	115,898
<b>TOTAL REVENUES</b>	2,793,307	43,721	102,710	143,742	10,827	19,745	21,902	0	1,065	2,449,595	1,828,392	621,203

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

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
<b>IN-HOME</b>												
I-A ADOPTION SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	99,733	0	0	0	99,733	0	11	0	0	0
I-C SUBSIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	133,112	0	0	0	133,112	0	13	0	0	0
I-D COUNSELING - DEPENDENT	0	0		2,135	112,981	0	115,116	0	5	0	0	0
I-E COUNSELING - DELINQUENT	0	0			3,355	0	3,355	0	10	0	0	0
I-F DAY CARE	0	0		2,114	0	0	2,114	0	0	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	51,305	45,205		7,437	0	1,793	105,740	474	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	58,083	37,521		14,095	0	3,286	112,985	196	0	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	125,002	88,918		45,500	50,926	7,169	317,515	864	569	0	0	0
I-O SERVICE PLANNING	136,409	110,805		18,593	0	4,481	270,288	460	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				56,090	15,757		71,847	0	20	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
I-R <b>SUBTOTAL IN-HOME</b>	370,799	282,449	232,845	145,964	183,019	16,729	1,231,805			0	0	0
	Number of Children receiving only NON-PURCHASED IN-Home Services											
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	3,270	169,378	0	172,648	858	13	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	249,351	0	249,351	705	14	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	459	21,020	0	21,479	390	7	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	120,474	107,563	0	23,974	117,636	5,677	375,324	3,619	16	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	3,626	0	3,626	38	2	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0	0	255	118,096	0	118,351	1,820	12	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	98	104	0	202	0	1	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M <b>SUBTOTAL CBP</b>	120,474	107,563	0	28,056	679,211	5,677	940,981	7,430	65	0	0	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	38,911	0	38,911	151	10	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/MFC)	0	0	0	0	264,271	0	264,271	1,072	6	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	0	0	0	0	303,182	0	303,182	1,223	16	0	0	0
<b>ADMINISTRATION</b>	116,096	105,198	0	86,469	2,109	7,467	317,339			0	0	0
<b>TOTAL EXPENDITURES</b>	607,369	495,210	232,845	260,489	1,167,521	29,873	2,793,307			0	0	0
	County Indirect Costs = \$ 53,461											

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

<b>COST CENTER ITEMS</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Adoption Service	\$ 0	\$ 0	\$ 0
Adoption Assistance	99,733	0	99,733
Subsidized Permanent Legal Custodianship	133,112	0	133,112
Counseling	118,471	0	118,471
Day Care	2,114	0	2,114
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	105,740	0	105,740
Life Skills	0	0	0
Protective Service - Child Abuse	112,985	0	112,985
Protective Service - General	317,515	0	317,515
Service Planning	270,288	0	270,288
Juvenile Act Proceedings	71,847	0	71,847
Alternative Treatment	0	0	0
Community Residential	421,999	0	421,999
Emergency Shelter	20,459	1,020	21,479
Foster Family	378,950	0	378,950
Kinship Care	118,351	0	118,351
Supervised Independent Living	202	0	202
Juvenile Detention Service	38,911	0	38,911
Residential Service	264,271	0	264,271
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	317,339	0	317,339
Combined Total Expense	<u>2,792,287</u>	<u>1,020</u>	<u>2,793,307</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 2,792,287</u>	<u>\$ 1,020</u>	<u>\$ 2,793,307</u>

<b>OBJECTS OF EXPENDITURE</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Wages and Salaries	\$ 607,369	\$ 0	\$ 607,369
Employee Benefits	495,210	0	495,210
Subsidies	232,845	0	232,845
Operating	260,489	0	260,489
Purchased Services	1,166,501	1,020	1,167,521
Fixed Assets	29,873	0	29,873
Combined Total Expense	<u>2,792,287</u>	<u>1,020</u>	<u>2,793,307</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 2,792,287</u>	<u>\$ 1,020</u>	<u>\$ 2,793,307</u>

**JUNIATA 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					
CY-370	2-E	5	1	<p style="text-align: center;">CY-370 Adjustment</p> <p>Emergency Shelter (Dependent) - Purchased Services</p> <p>To increase expenditures by \$1,020 to properly report an invoiced amount which was erroneously reported on the agency's expenditure ledger and on the agency's submitted CY-370 Expenditure report.</p> <p>Title 55 PA Code, Chapter 3170.95(a)(b)</p>	\$ 20,000	\$ 1,020	\$ 21,020
CY-370A	2-G	2	2	<p style="text-align: center;">CY-370A Adjustment</p> <p>Foster Family (Dependent) - Program Income</p> <p>To increase Program Income by \$2,103 to properly report the total amount received and reconcile to the agency's final Program Income ledger.</p> <p>Title 55 PA Code, Chapter 3170.95(a)(b)</p>	\$ 15,585	\$ 2,103	\$ 17,688

## SECTION 3

# STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATIONS

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

The prior report included the following finding:

**Juniata County Children and Youth Agency Failed to Execute Written Contracts with Four In-Home Service Providers**

In our prior engagement report, for the fiscal years July 1, 2016 to June 30, 2018, we cited the agency for failing to execute written contracts with four service providers that the agency used during the fiscal years included in our prior engagement period. The agency violated the Commonwealth's Department of Human Services (DHS) regulation requiring that contracts be executed and maintained with providers to whom clients are regularly referred and have a continuing relationship, and shall be renewed annually.

During the conduct of our current engagement, as of the 2019-2020 fiscal year, the agency executed contracts with all providers and implemented written policy and procedures on February 6, 2020.

We performed contract testing for seven providers for the 2019-2020 fiscal year, which included providers in which contracts were not executed during our prior engagement period.

Based on the procedures performed during our current engagement, we concluded the issuance of a repeat finding is not warranted.

# SECTION 4

## CURRENT ENGAGEMENT OBSERVATION

JUNIATA 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.<sup>2</sup> 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.<sup>3</sup>

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).<sup>4</sup> 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

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<sup>2</sup> 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.

<sup>3</sup> 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.

<sup>4</sup> 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.



JUNIATA COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT OBSERVATION

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.

**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.

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- 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.

### **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.<sup>5</sup>

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.<sup>1</sup>

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

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**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.

<sup>i</sup> **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.

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