

# AMENDED FISCAL REPORTS

## For Fiscal Years:

July 1, 2019 to June 30, 2020

July 1, 2020 to June 30, 2021

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# Pike County

## Children and Youth Agency

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April 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 Pike County  
Pike County Administration Building  
506 Broad Street  
Milford, PA 18337

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 Pike 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, 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 Pike County.

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

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

- For the **2019-2020 fiscal year**, our engagement resulted in 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 \$4,488 and increasing non-reimbursable expenditures by \$2,075. Based on the application of the state participation rates, both adjustments resulted in an amount due to the county totaling \$2,645.
- For the **2020-2021 fiscal year**, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. These adjustments in total affected the agency's Net State Share by increasing non-reimbursable expenditures by \$4,183 and increasing program income by \$5,753. Based on the application of the state participation rates, both adjustments resulted in an amount due to the state totaling \$6,639.

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 March 8, 2023.

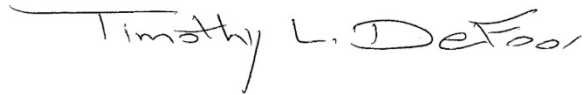
This report is being forwarded to the DHS Bureau of Financial Operations and the Office of Children, Youth, and Families for review and settlement of any recommended adjustments included in our amended fiscal reports. You will be notified by DHS of the decisions made regarding the approval and finalization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

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

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

Sincerely,

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

Timothy L. DeFoor  
Auditor General  
March 16, 2023

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## **BACKGROUND**

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

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

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

**SECTION 1**

**AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

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

**PIKE 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>		\$	2,430,760
Supplemental Act 148			<u>0</u>
Total State Allocation			2,430,760
State Share (CY348) <sup>2</sup>	\$		2,397,705
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	2,397,705
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	2,397,705
Actual Act 148 Revenues Received <sup>4</sup>			<u>2,395,060</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>2,645</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.



**PIKE 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	27,776	0	2,787	0	0	0	0	0	24,989	24,989	0
02. 90% REIMBURSEMENT	56,733	0	3,788	0	0	0	0	0	52,945	47,651	5,294
03. 80% REIMBURSEMENT	2,776,950	29,427	363,891	85,661	11,620	0	0	0	2,286,351	1,829,082	457,269
04. 60% REIMBURSEMENT	957,152	12,828	36,774	0	0	173,299	0	1,184	733,067	439,840	293,227
05. 50% REIMBURSEMENT	113,548	0	1,264	0	0	0	0	0	112,284	56,143	56,141
06. TOTAL NET CHILD WELFARE EXPEND.	3,932,159	42,255	408,504	85,661	11,620	173,299	0	1,184	3,209,636	2,397,705	811,931

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	165,120	0							165,120	99,072	66,048

08. NON-REIMBURSABLE EXPENDITURES	2,075	0							2,075		2,075
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09. TOTAL EXPENDITURES	4,099,354	42,255	408,504	85,661	11,620	173,299	0	1,184	3,376,831	2,496,777	880,054
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10. TOTAL TITLE IV-D COLLECTIONS 29,218

11. TITLE IV-D Collections for IV-E Children 1,515

12. STATE ACT 148 - line 6 2,397,705

13. STATE ACT 148 ALLOCATION 2,430,760

14. ADJUSTED STATE SHARE (lower of 12 or 13) 2,397,705

INVOICE											
AMENDED STATE SHARE (ACT 148)	2,397,705										
ACT 148 AMOUNT RECEIVED	2,395,060										
ADJUSTMENT TO STATE SHARE	2,645										

PIKE 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
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
I-A ADOPTION SERVICE	27,776	0		2,787	0		0	0	0	24,989	24,989	0
I-B ADOPTION ASSISTANCE	210,460	0	78,228	4,126			0	0	0	128,106	102,485	25,621
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	7,320	0	4,050	0			0	0	0	3,270	2,616	654
I-D COUNSELING - DEPENDENT	185,078	0		0	45,670		0	0	0	139,408	111,526	27,882
I-E COUNSELING - DELINQUENT	97,180	0		9	38,476		0	0	0	58,695	46,956	11,739
I-F DAY CARE	0	0		0	0		0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0		0	0		0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	0		0	0	0	0	0	0
I-I HOMEMAKER SERVICE	0	0		0	0		0	0	0	0	0	0
I-J INTAKE & REFERRAL	94,995	0		10,134	0		0	0	0	84,861	67,889	16,972
I-K LIFE SKILLS - DEPENDENT	0	0		0	0		0	0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	7,237	0		0	1,515		0	0	0	5,722	4,578	1,144
I-M PROTECTIVE SERVICE - CHILD ABUSE	219,024	0		23,283	0		0	0	0	195,741	156,593	39,148
I-N PROTECTIVE SERVICE - GENERAL	556,865	680		57,756	0		0	0	0	498,429	398,743	99,686
I-O SERVICE PLANNING	5,117	3,449		46	0		0	0	0	1,622	1,298	324
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	47,591	0		12	0		0	0	0	47,579	23,790	23,789
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	12,352	0		1,232	0		0	0	0	11,100	5,550	5,550
I-R SUBTOTAL IN-HOME	1,470,995	4,129	82,278	99,405	85,661	0	0	0	0	1,199,522	947,013	252,509

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	215,011	8,006		6,873			0	0	200,132	160,106	40,026	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	207,040	5,396		62			0	0	201,582	161,266	40,316	
2-E EMERGENCY SHELTER - DEPENDENT	56,733	0		2,062	0		0	0	52,945	47,651	5,294	
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0		0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	770,364	10,096		40,982	105,832		0	0	601,814	481,451	120,363	
2-H FOSTER FAMILY - DELINQUENT	455	0		0			11,620	0	455	364	91	
2-I KINSHIP CARE - DEPENDENT	200,804	1,800		17,242	15,248		0	0	166,514	133,211	33,303	
2-J KINSHIP CARE - DELINQUENT	0	0		0	0		0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0	0		0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	0		0	0	0	0	0	0
2-M SUBTOTAL CBP	1,450,407	25,298	60,348	129,699	0	11,620	0	0	1,223,442	984,049	239,393	

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	53,605	0		0			0	0	53,605	26,803	26,803	
3-B RESIDENTIAL SERVICE - DEPENDENT	376,014	9,957		17,091			53,299	0	295,667	177,400	118,267	
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	386,385	2,871		12			120,000	0	263,502	158,101	105,401	
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0			0	0	0	0	0	
3-E YDC SECURE	165,120	0		0			0	0	165,120	99,072	66,048	
3-F SUBTOTAL INSTITUTIONAL	981,124	12,828	0	17,103	0	0	173,299	0	777,894	461,376	316,518	
4 ADMINISTRATION	194,753	0		19,671			0	1,184	173,898	104,339	69,559	
5 TOTAL REVENUES	4,097,279	42,255	142,626	265,878	85,661	11,620	173,299	1,184	3,374,756	2,496,777	877,979	

PIKE 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	2,313	866		24,592	0	5	27,776	10	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	210,337	0	0	123	210,460	0	29	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	7,320	0	0	0	7,320	0	1	0	0	0
I-D COUNSELING - DEPENDENT	0	0			185,078	0	185,078	0	67	0	0	0
I-E COUNSELING - DELINQUENT	0	0		88	97,092	0	97,180	42	20	0	0	0
I-F DAY CARE	0	0				0	0	0	0	0	0	0
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	57,844	24,158		7,729	0	5,264	94,995	1,393	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			7,237	0	7,237	0	27	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	114,091	44,013		52,921	0	7,999	219,024	295	0	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	315,169	122,635		77,023	12,425	29,613	556,865	1,098	284	0	0	0
I-O SERVICE PLANNING	0	0		437	4,680	0	5,117	1	3	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				131	47,460		47,591	1	54	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				11,702	650		12,352	12	1	0	0	0
I-R <b>SUBTOTAL IN-HOME</b>	489,417	191,672	217,657	174,623	354,622	43,004	1,470,995			0	0	0
Number of Children receiving only NON-PURCHASED IN-Home Services 49												
<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	38,280	17,588	0	5,363	150,361	3,419	215,011	687	3	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	4,129	1,735	0	4,539	43,958	372	56,733	472	26	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	244,858	95,617	0	89,475	316,983	23,431	770,364	3,753	23	0	0	0
2-G FOSTER FAMILY - DEPENDENT	0	0	0	0	455	0	455	5	1	0	0	0
2-H FOSTER FAMILY - DELINQUENT	91,664	35,309	0	19,762	48,160	5,909	200,804	2,527	15	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M <b>SUBTOTAL CBP</b>	378,931	150,249	0	119,250	768,846	33,131	1,450,407	8,112	74	0	0	0
<b>ADMINISTRATION</b>	68,719	26,702	0	101,407	0	0	196,828			2,075	0	0
<b>TOTAL EXPENDITURES</b>	1,037,124	404,116	217,657	407,091	1,945,146	88,220	4,099,354			2,075	0	0
County Indirect Costs = \$ 97,053												
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	53,605	0	53,605	169	7	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	100,057	35,493	0	11,682	216,697	12,085	376,014	900	7	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	129	386,256	0	386,385	1,929	13	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	165,120	0	165,120	320	3	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	100,057	35,493	0	11,811	821,678	12,085	981,124	3,318	30	0	0	0

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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 26,280	\$ 1,496	\$ 27,776
Adoption Assistance	210,460	0	210,460
Subsidized Permanent Legal Custodianship	7,320	0	7,320
Counseling	282,258	0	282,258
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	94,995	0	94,995
Life Skills	7,237	0	7,237
Protective Service - Child Abuse	219,024	0	219,024
Protective Service - General	555,369	1,496	556,865
Service Planning	5,117	0	5,117
Juvenile Act Proceedings	59,943	0	59,943
Alternative Treatment	0	0	0
Community Residential	422,051	0	422,051
Emergency Shelter	56,733	0	56,733
Foster Family	769,323	1,496	770,819
Kinship Care	200,804	0	200,804
Supervised Independent Living	0	0	0
Juvenile Detention Service	53,605	0	53,605
Residential Service	762,399	0	762,399
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	165,120	0	165,120
Administration	196,828	0	196,828
Combined Total Expense	<u>4,094,866</u>	<u>4,488</u>	<u>4,099,354</u>
Less Non-reimbursables	<u>0</u>	<u>2,075</u>	<u>2,075</u>
Total Net Expense	<u>\$ 4,094,866</u>	<u>\$ 2,413</u>	<u>\$ 4,097,279</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,037,124	\$ 0	\$ 1,037,124
Employee Benefits	404,116	0	404,116
Subsidies	217,657	0	217,657
Operating	402,603	4,488	407,091
Purchased Services	1,945,146	0	1,945,146
Fixed Assets	88,220	0	88,220
Combined Total Expense	<u>4,094,866</u>	<u>4,488</u>	<u>4,099,354</u>
Less Non-reimbursables	<u>0</u>	<u>2,075</u>	<u>2,075</u>
Total Net Expense	<u>\$ 4,094,866</u>	<u>\$ 2,413</u>	<u>\$ 4,097,279</u>

**PIKE 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	1-A	4	1	CY-370 Adjustments			
	1-N	4		Adoption Service - Operating	\$ 23,096	\$ 1,496	\$ 24,592
	2-G	4		Protective Service General - Operating	\$ 75,527	\$ 1,496	\$ 77,023
				Foster Family (Dependent) - Operating	\$ 87,979	\$ 1,496	\$ 89,475
			Total Adjustment Amount		\$ 4,488		
			To increase expenditures by \$4,488 to include a June 2020 invoice that was not reported on the Act 148 Invoice Package submitted to the Commonwealth DHS and reconcile to the agency's final expenditure ledger.				
			Title 55 PA Code, Chapter 3170.95(a)(b)				
CY-370	4	10	2	Administration - Non-Reimbursable Non PS/Sub.	\$ -	\$ 2,075	\$ 2,075
				To increase Non-Reimbursable Non Purchased Services/Subsidies by \$2,075 to properly report indirect costs which exceed the two percent cost limitation.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			

# **SECTION 2**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

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

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

Approved State Allocation <sup>1</sup>		\$ 2,630,173
Supplemental Act 148		<u>819,694</u>
Total State Allocation		3,449,867
State Share (CY348) <sup>2</sup>	\$ 3,443,228	
Less: Major Service Category Adjustment	<u>0</u>	
Net State Share		\$ 3,443,228
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$ 3,443,228
Actual Act 148 Revenues Received <sup>4</sup>		<u>3,449,867</u>
Net Amount Due County/(State) <sup>5</sup>		<u>\$ (6,639)</u>

<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.

**PIKE 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	51,721	0	4,129	0	0	0	0	0	47,592	47,592	0
02. 90% REIMBURSEMENT	112,712	0	5,947	0	0	0	0	0	106,765	96,089	10,676
03. 80% REIMBURSEMENT	3,998,129	83,720	368,592	85,661	11,620	0	0	0	3,448,536	2,758,828	689,708
04. 60% REIMBURSEMENT	1,065,255	24,843	37,204	0	0	173,299	0	2,635	827,274	496,365	330,909
05. 50% REIMBURSEMENT	89,463	0	757	0	0	0	0	0	88,706	44,354	44,352
06. TOTAL NET CHILD WELFARE EXPEND.	5,317,280	108,563	416,629	85,661	11,620	173,299	0	2,635	4,518,873	3,443,228	1,075,645

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	293,222	0							293,222	175,933	117,289

08. NON-REIMBURSABLE EXPENDITURES	4,183	0							4,183		4,183
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09. TOTAL EXPENDITURES	5,614,685	108,563	416,629	85,661	11,620	173,299	0	2,635	4,816,278	3,619,161	1,197,117
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10. TOTAL TITLE IV-D COLLECTIONS 78,543

11. TITLE IV-D Collections for IV-E Children 7,510

12. STATE ACT 148 - line 6 3,443,228

13. STATE ACT 148 ALLOCATION 3,449,867

14. ADJUSTED STATE SHARE (lower of 12 or 13) 3,443,228

INVOICE											
AMENDED STATE SHARE (ACT 148)	3,443,228										
ACT 148 AMOUNT RECEIVED	3,449,867										
ADJUSTMENT TO STATE SHARE	(6,639)										



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

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
1-A ADOPTION SERVICE	51,721	0		4,129	0			0	0	47,592	47,592	0
1-B ADOPTION ASSISTANCE	228,729	0	97,543	751				0	0	130,435	104,348	26,087
1-C SUBSIZED PERMANENT LEGAL CUSTODIANSHIP	27,020	0	11,657	0				0	0	15,363	12,290	3,073
1-D COUNSELING - DEPENDENT	349,424	0		9,201	54,760	0	0	0	0	285,463	228,370	57,093
1-E COUNSELING - DELINQUENT	132,021	0		11	29,301	0	0	0	0	102,709	82,167	20,542
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	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
1-J INTAKE & REFERRAL	98,798	0		7,846	0	0	0	0	0	90,952	72,762	18,190
1-K LIFE SKILLS - DEPENDENT	3,031	0		235	0	0	0	0	0	2,796	2,237	559
1-L LIFE SKILLS - DELINQUENT	4,243	0		0	1,600	0	0	0	0	2,643	2,114	529
1-M PROTECTIVE SERVICE - CHILD ABUSE	302,158	0		24,222	0	0	0	0	0	277,936	222,349	55,587
1-N PROTECTIVE SERVICE - GENERAL	762,779	1,800		60,033	0	0	0	0	0	700,946	560,757	140,189
1-O SERVICE PLANNING	2,165	5,035		167	0	0	0	0	0	(3,037)	(2,430)	(607)
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	52,755	0		0	0			0	0	52,755	26,378	26,377
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	12,238	0		757	0			0	0	11,481	5,741	5,740
<b>SUBTOTAL IN-HOME</b>	<b>2,027,082</b>	<b>6,835</b>	<b>109,200</b>	<b>107,352</b>	<b>85,661</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,718,034</b>	<b>1,364,675</b>	<b>353,359</b>
<b>COMMUNITY BASED PLACEMENT</b>	<b>TOTAL REIMBURSABLE EXPENDITURES</b>	<b>PROGRAM INCOME</b>	<b>TITLE IV-E MAINTENANCE</b>	<b>TITLE IV-E ADMIN.</b>	<b>TANF</b>	<b>TITLE XX</b>	<b>TITLE IV-B</b>	<b>Child Welfare Demonstration Project Title IV-E</b>	<b>MEDICAL ASSISTANCE</b>	<b>NET REIMBURSABLE EXPENDITURES</b>	<b>STATE ACT 148</b>	<b>LOCAL SHARE</b>
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	709,008	12,101		22,882						674,025	539,220	134,805
2-D COMMUNITY RESIDENTIAL - DELINQUENT	251,199	18,969		30						232,200	185,760	46,440
2-E EMERGENCY SHELTER - DEPENDENT	111,912	0		3,502	2,305	0	0	0	0	106,105	95,495	10,610
2-F EMERGENCY SHELTER - DELINQUENT	800	0		140	0	0	0	0	0	660	594	66
2-G FOSTER FAMILY - DEPENDENT	912,057	37,078		24,786	77,308	11,620	0	0	0	761,265	609,012	152,253
2-H FOSTER FAMILY - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	215,497	8,737		19,423	12,497	0	0	0	0	174,840	139,872	34,968
2-J KINSHIP CARE - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-M <b>SUBTOTAL CBP</b>	<b>2,200,473</b>	<b>76,885</b>	<b>47,851</b>	<b>115,022</b>	<b>0</b>	<b>11,620</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,949,095</b>	<b>1,569,953</b>	<b>379,142</b>
<b>INSTITUTIONAL PLACEMENT</b>	<b>TOTAL REIMBURSABLE EXPENDITURES</b>	<b>PROGRAM INCOME</b>	<b>TITLE IV-E MAINTENANCE</b>	<b>TITLE IV-E ADMIN.</b>	<b>TANF</b>	<b>TITLE XX</b>	<b>TITLE IV-B</b>	<b>Child Welfare Demonstration Project Title IV-E</b>	<b>MEDICAL ASSISTANCE</b>	<b>NET REIMBURSABLE EXPENDITURES</b>	<b>STATE ACT 148</b>	<b>LOCAL SHARE</b>
3-A JUVENILE DETENTION SERVICE	24,470	0		0	0	0	0	0	0	24,470	12,235	12,235
3-B RESIDENTIAL SERVICE - DEPENDENT	542,398	12,707		24,415			86,650	0	0	418,626	251,176	167,450
3-C RES. SERVICE - DELINQUENT (NON YDC/MFC)	252,235	12,136		2			86,649	0	0	153,448	92,069	61,379
3-D SECURE RES. SERVICE (EXCEPT YDC)	73,707	0								73,707	44,224	29,483
3-E YDC SECURE	293,222	0								293,222	175,933	117,289
<b>SUBTOTAL INSTITUTIONAL</b>	<b>1,186,032</b>	<b>24,843</b>	<b>0</b>	<b>24,417</b>	<b>0</b>	<b>0</b>	<b>173,299</b>	<b>0</b>	<b>0</b>	<b>963,473</b>	<b>575,637</b>	<b>387,836</b>
<b>4 ADMINISTRATION</b>	<b>196,915</b>	<b>0</b>	<b></b>	<b>12,787</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,635</b>	<b>181,493</b>	<b>108,896</b>	<b>72,597</b>
<b>5 TOTAL REVENUES</b>	<b>5,610,502</b>	<b>108,563</b>	<b>157,051</b>	<b>259,578</b>	<b>85,661</b>	<b>11,620</b>	<b>173,299</b>	<b>0</b>	<b>2,635</b>	<b>4,812,095</b>	<b>3,619,161</b>	<b>1,192,934</b>

PIKE COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
 AMENDED CY370  
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE										7	8	9	10	11	12	
	1	2	3	4	5	6	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.							Non-Reim. Purchased Serv/ Subsidies
<b>IN-HOME</b>																	
1-A ADOPTION SERVICE	1,167	660		49,894	0	0	51,721	18	0	0	0	0	0	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	228,720	0	0	9	228,729	0	31	0	0	0	0	0	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	27,020	0	0	0	27,020	0	5	0	0	0	0	0	0	0	0
1-D COUNSELING - DEPENDENT	0	0	118,779	230,645	0	0	349,424	79	79	0	0	0	0	0	0	0	0
1-E COUNSELING - DELINQUENT	0	0	156	131,865	0	0	132,021	22	22	0	0	0	0	0	0	0	0
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0	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	0	0	0	0
1-J INTAKE & REFERRAL	40,571	16,092	41,758	0	0	377	98,798	1,300	0	0	0	0	0	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0	3,031	0	0	0	3,031	6	0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0	4,243	0	0	0	4,243	0	14	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	114,285	51,869	135,431	0	573	0	302,158	228	0	0	0	0	0	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	324,415	145,339	276,321	15,064	1,640	0	762,779	1,067	275	0	0	0	0	0	0	0	0
1-O SERVICE PLANNING	0	0	2,165	0	0	0	2,165	2	0	0	0	0	0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				9,413	2,825		52,755	0	108	0	0	0	0	0	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				636,948	437,397	2,599	1,223,238	8	4	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	480,438	213,960	255,740	636,948	437,397	2,599	2,027,082										
	LRCBP = Legal Representation for Children in Placement = \$											Number of Children receiving only NON-PURCHASED BT Services					
	LRCNP = Legal Representation for Children Non-Placement = \$																

COMMUNITY BASED PLACEMENT	OBJECTS OF EXPENDITURE										TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable	
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies							Program Income related to all Non-Reimbursable
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	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	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	18,953	8,603	0	266,772	414,435	245	709,008	1,497	12	0	0	0	0	0	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	368	250,831	0	251,199	637	4	0	0	0	0	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	2,045	1,048	0	30,058	78,734	27	111,912	711	32	0	0	0	0	0	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	800	0	800	8	1	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	136,731	55,140	0	398,626	320,363	1,197	912,057	5,056	35	0	0	0	0	0	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	47,223	22,355	0	94,896	50,600	423	215,497	2,517	12	0	0	0	0	0	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	204,952	87,146	0	790,720	1,115,763	1,892	2,200,473	10,426	96	0	0	0	0	0	0	0	0

INSTITUTIONAL PLACEMENT	OBJECTS OF EXPENDITURE										TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income	
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies							Program Income
3-A JUVENILE DETENTION SERVICE	0	0	0	0	24,470	0	24,470	148	5	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	49,962	21,292	0	240,758	230,001	385	542,398	739	8	0	0	0	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	31	252,204	0	252,235	1,669	9	0	0	0	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	73,707	0	73,707	196	1	0	0	0	0	0	0	0	0
3-E YDC SECURE	0	0	0	0	293,222	0	293,222	541	4	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	49,962	21,292	0	240,789	873,604	385	1,186,032	3,293	27	0	0	0	0	0	0	0	0
4 ADMINISTRATION	46,877	16,331	0	137,890	0	0	201,098					4,183	0	0	0	0	0
5 TOTAL EXPENDITURES	782,229	338,729	255,740	1,806,347	2,426,764	4,876	5,614,685					4,183	0	0	0	0	0
	County Indirect Costs = \$										132,853						

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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 51,721	\$ 0	\$ 51,721
Adoption Assistance	228,729	0	228,729
Subsidized Permanent Legal Custodianship	27,020	0	27,020
Counseling	481,445	0	481,445
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	98,798	0	98,798
Life Skills	7,274	0	7,274
Protective Service - Child Abuse	302,158	0	302,158
Protective Service - General	762,779	0	762,779
Service Planning	2,165	0	2,165
Juvenile Act Proceedings	64,993	0	64,993
Alternative Treatment	0	0	0
Community Residential	960,207	0	960,207
Emergency Shelter	112,712	0	112,712
Foster Family	912,057	0	912,057
Kinship Care	215,497	0	215,497
Supervised Independent Living	0	0	0
Juvenile Detention Service	24,470	0	24,470
Residential Service	794,633	0	794,633
Secure Residential Service (Except YDC)	73,707	0	73,707
YDC Secure	293,222	0	293,222
Administration	201,098	0	201,098
Combined Total Expense	<u>5,614,685</u>	<u>0</u>	<u>5,614,685</u>
Less Non-reimbursables	<u>0</u>	<u>4,183</u>	<u>4,183</u>
Total Net Expense	<u>\$ 5,614,685</u>	<u>\$ (4,183)</u>	<u>\$ 5,610,502</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 782,229	\$ 0	\$ 782,229
Employee Benefits	338,729	0	338,729
Subsidies	255,740	0	255,740
Operating	1,806,347	0	1,806,347
Purchased Services	2,426,764	0	2,426,764
Fixed Assets	4,876	0	4,876
Combined Total Expense	<u>5,614,685</u>	<u>0</u>	<u>5,614,685</u>
Less Non-reimbursables	<u>0</u>	<u>4,183</u>	<u>4,183</u>
Total Net Expense	<u>\$ 5,614,685</u>	<u>\$ (4,183)</u>	<u>\$ 5,610,502</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	4	10	1	CY-370 Adjustment			
				Administration - Non/Reimbursable Non PS/Sub.	\$ -	\$ 4,183	\$ 4,183
				To increase Non-Reimbursable Non Purchased Services/Subsidies by \$4,183 to properly report indirect costs which exceed the two percent cost limitation.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			
CY-370A	2-C	2	2	CY-370A Adjustment			
				Community Residential (Dependent) - Program Income	\$ 9,359	\$ 2,742	\$ 12,101
				Emergency Shelter (Dependent) - Program Income	\$ 6,865	\$ (6,865)	\$ -
				Foster Family (Dependent) - Program Income	\$ 26,134	\$ 10,944	\$ 37,078
				Residential Service (Dependent) - Program Income	\$ 13,775	\$ (1,068)	\$ 12,707
				Total Adjustment Amount		\$ 5,753	
				To increase Program Income by \$5,753 to properly report the total amount received and reconcile to the agency's Program Income ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

## SECTION 3

# STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATIONS

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

The prior report included the following finding:

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

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

During the conduct of our current engagement, we obtained evidence substantiating that, as of July 1, 2018, the agency developed and implemented fiscal-related monitoring policy and procedures designed to reduce the agency’s risk of paying overbillings or fraudulent billings submitted by contracted In-Home Purchased Service providers.

The agency’s fiscal-related monitoring policy requires In-Home Purchased Service providers to include supporting documentation, such as sign-in sheets, progress reports, and case file notes, be submitted with invoices. The policy further states that the supporting documents are compared to the invoices to verify the invoiced number of units are accurate. If discrepancies are found during the invoice to supporting documentation comparison, the provider is contacted, and a resolution is determined.

To assess the sufficiency of these procedures, we reviewed several invoices and the related supporting documentation and verified the agency obtained sufficient documentation to verify the invoiced number of units.

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

PIKE 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.



PIKE 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.

PIKE COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT OBSERVATION

- 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.

PIKE COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT OBSERVATION

**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.

PIKE COUNTY CHILDREN AND YOUTH AGENCY  
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

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Commonwealth of Pennsylvania

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Department of Human Services

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