

# AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2010 to June 30, 2011

July 1, 2011 to June 30, 2012

July 1, 2012 to June 30, 2013

July 1, 2013 to June 30, 2014

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## Tioga County Children and Youth

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April 2018



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE  
AUDITOR GENERAL

The Commissioners of Tioga County  
Tioga County Courthouse  
118 Main Street  
Wellsboro, PA 16901

Dear Commissioners:

We have examined the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary, hereinafter referred to as the submitted fiscal reports, and the related financial records of the Tioga County Children and Youth (agency) for the purpose of ascertaining and certifying the actual Commonwealth expenditures incurred on behalf of children residing within the County for the fiscal years July 1, 2010, to June 30, 2011; July 1, 2011 to June 30, 2012; July 1, 2012 to June 30, 2013; and July 1, 2013 to June 30, 2014, pursuant to authority derived from Act 148 of 1976, as amended, (62 P.S. § 704.1(a)(4)). The scope of our engagement was limited to the fiscal reports submitted to the Department of Human Services (DHS) as part of the Act 148 Invoice Packages for the fiscal years ended June 30, 2011, June 30, 2012, June 30, 2013, and June 30, 2014.

Preparation of the submitted fiscal reports, and compliance with children, youth, and families regulations, are the responsibility of agency management. Our engagement procedures included a review of selected agency records, and other procedures we deemed necessary, to enable us to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children residing within the County and to determine the County's compliance<sup>1</sup> with certain provisions of 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, Chapters 3140 and 3170 (55 Pa. Code §§ 3140.1 *et seq.* and 3170.1 *et seq.*), but was not required to be and was not conducted in accordance with professional auditing or attestation standards.

We performed a review of the agency's internal controls over its invoice review and approval process for the 2010-2011 through the 2013-2014 fiscal years. We determined that agency staff responsible for reviewing and approving invoices submitted for payment did not perform procedures to obtain reasonable assurance that services corresponding to fees invoiced by In-Home Purchased Service providers were actually provided, and provided in adherence to

executed key contract terms, before these invoices were approved for payment. Specifically, as detailed in the Finding in this report, for submitted In-Home Purchased Services invoices selected for detailed review and the corresponding expenditures reported on the agency's submitted fiscal reports, the agency failed to provide supporting documentation evidencing that the services corresponding to the fees charged on the submitted invoices, and subsequently paid by the agency, were actually provided, and if provided, were provided in adherence to the requirements of the respective provider's key contract terms.

Because of the significance of the matter described in the preceding paragraph, we were not able to obtain reasonable assurance that expenditures totaling \$2,026,422 paid to In-Home Purchased Service providers and included in total Purchased Services expenditures of \$8,970,512 reported on the agency's CY-370 Expenditure Reports, and corresponding CY-383 Fee-For-Service Schedules, submitted to the DHS for the fiscal years ended 2011, 2012, 2013, and 2014, and included in the agency's respective general ledgers, were valid because the agency provided insufficient evidence that the corresponding services were actually provided or, if provided, that the services adhered to respective key executed contract provisions and DHS regulations. Therefore, while we achieved our objective of ascertaining and certifying the total Commonwealth expenditures paid on behalf of children residing within the county for the fiscal years ended 2011, 2012, 2013, and 2014, we cannot attest that services corresponding to the \$2,026,422 expended by the agency (and which the Commonwealth participated in) for In-Home Purchased Services were actually provided, or if provided, were provided in adherence to executed key contract provisions and DHS regulations because a high risk exists that overbillings and fraudulent billings could have occurred.

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

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

- For fiscal year ended 2011, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment impacted the agency's Final Net State Share by decreasing expenditures by \$3,186. Based on the application of the state participation rates, this resulted in an amount due to the state totaling \$2,561. This adjustment is detailed in our amended fiscal reports for fiscal year 2010-2011, as included in Section 1 of this report.
- For fiscal year ended 2012, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment impacted the agency's Final Net State Share by decreasing expenditures by \$8,448. Based on the application of the state participation rates, this resulted in an amount due to the state totaling \$7,368. This adjustment is detailed in our amended fiscal reports for fiscal year 2011-2012, as included in Section 2 of this report.

- For fiscal year ended 2013, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment impacted the agency's Final Net State Share by decreasing expenditures by \$5,008. Based on the application of the state participation rates, this resulted in an amount due to the state totaling \$4,067. This adjustment is detailed in our amended fiscal reports for fiscal year 2012-2013, as included in Section 3 of this report.
- For fiscal year ended 2014, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports. Thus, there is no effect on the Final Net State Share, as detailed in our amended fiscal reports for fiscal year 2013-2014, included in Section 4 of this report.

In addition, we identified the following area of noncompliance, as detailed in Section 5 of this report:

Finding – The Tioga County Children and Youth Agency Paid Contractors for In-Home Purchased Services but Failed to Obtain Reasonable Assurance that Services Were Actually Provided in Adherence to Executed Contract Terms

Finally, we included the following current engagement observation, as detailed in Section 6 of this report:

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

The results of our engagement procedures, as presented in this report, were discussed with County representatives and agency management at an exit conference held on March 1, 2018.

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

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

Sincerely,



Eugene A. DePasquale  
Auditor General

March 12, 2018

### Endnote

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<sup>1</sup> The Child Protective Services Law (CPSL), 23 Pa.C.S. § 6301 *et seq.*, requires the conduct of criminal background checks and child abuse history clearances (certifications) for all employees and direct volunteers of county children and youth (C&Y) agencies, as well as the volunteers/employees of their contractors (providers) and subcontractors (sub-recipients). To ensure adherence to these requirements, the Commonwealth DHS has assigned monitoring responsibilities to internal offices and bureaus based on the types of services provided. However, the safety of children receiving services from/through these agencies may be at risk due to significant control deficiencies related to the CPSL adherence that exist within C&Y agencies and the Commonwealth DHS. Details regarding these deficiencies are further outlined in the Observation included in this report.

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## BACKGROUND

The Department of the Auditor General is responsible for reviewing the fiscal reports, known as the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary of the 67 County Children and Youth Agencies to determine proper reporting and utilization of funds according to program regulations and guidelines under the Human Services Code 62 P.S. § 704.1(a)(4). The annual state Act 148 allocations are used by the Counties to administer social services for the children and youth that reside within the Commonwealth of Pennsylvania, whose stated goal is “to ensure, for each child in this Commonwealth, a permanent, legally assured family which protects the child from abuse and neglect.” According to information provided by the Department of Human Services (DHS), Office of Children, Youth and Families (OCYF), the Tioga County Children and Youth provided in-home and placement services to 1,128 children residing within the County during the 2015-2016 fiscal year. The Children and Youth Social Services Program is County-Administered and State-Supervised by the DHS and thus, they are jointly responsible for achieving the Commonwealth’s goal.

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

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

# SECTION 1

## AMENDED FISCAL REPORTS

**FOR THE FISCAL YEAR:**

**JULY 1, 2010 to JUNE 30, 2011**



**TIOGA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 2011  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$	4,156,061
Supplemental Act 148			<u>0</u>
Total State Allocation			4,156,061
State Share (CY348) <sup>2</sup>	\$	3,604,813	
Less: Major Service Category Adjustment			<u>0</u>
Net State Share	\$	3,604,813	
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>	\$	3,604,813	
Actual Act 148 Revenues Received <sup>4</sup>			<u>3,607,374</u>
Net Amount Due County/(State) <sup>5</sup>	\$		<u><u>(2,561)</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 audit adjustments are considered.

<sup>3</sup> Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after audit 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.

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**TIOGA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 2011  
AMENDED CY348  
FISCAL SUMMARY**

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	80,664	130	9,480	0	0	0	0	0	71,054	71,054	0
02. 90% REIMBURSEMENT	43,284	0	8,585	0	0	0	0	0	34,699	31,229	3,470
03. 80% REIMBURSEMENT	5,132,839	104,686	682,244	257,256	36,378	234,047	0	0	3,818,228	3,054,583	763,645
04. 60% REIMBURSEMENT	828,010	26,217	111,435	0	0	0	0	2,735	687,623	412,574	275,049
05. 50% REIMBURSEMENT	70,945	0	201	0	0	0	0	0	70,744	35,373	35,371
06. TOTAL NET CHILD WELFARE EXPEND.	6,155,742	131,033	811,945	257,256	36,378	234,047	0	2,735	4,682,348	3,604,813	1,077,535

YDC/YFC PLACEMENT COSTS											
07. 60% DHSPARTICIPATION	0	0							0	0	0

08. NON-REIMBURSABLE EXPENDITURES	3,804	1,157	0						2,647		2,647
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09. TOTAL EXPENDITURES	6,159,546	132,190	811,945	257,256	36,378	234,047	0	2,735	4,684,995	3,604,813	1,080,182
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10. IL Grant Funds Reported 0

11. TOTAL HSDF used for Child Welfare 0

12. TOTAL TITLE IV-D COLLECTIONS 70,597

13. TITLE IV-D Collections for IV-E Children 3,354

14. STATE ACT 148 - line 6 3,604,813

15. STATE ACT 148 ALLOCATION 4,156,061

16. ADJUSTED STATE SHARE (lower of 14 or 15) 3,604,813

INVOICE	
AMENDED STATE SHARE (ACT 148)	3,604,813
ACT 148 AMOUNT RECEIVED	3,607,374
ADJUSTMENT TO STATE SHARE	(2,561)

Subsidized Permanent Legal Custodianship	Number of Days	Number of Children
SPLC	3,620	10
Total Subsidies	58,677	

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

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>												
I-A ADOPTION SERVICE	80,664	130		9,480	0		0	0	0	71,054	71,054	0
I-B ADOPTION ASSISTANCE	390,401	0	154,114	0						236,287	189,030	47,257
I-C COUNSELING - DELINQUENT	120,858	1,058		17,410	0	0	0	0	0	102,390	81,912	20,478
I-D COUNSELING - DELINQUENT	590	0			0	0	0	0	0	590	472	118
I-E DAY CARE	0	0		0	0	0	0	0	0	0	0	0
I-F DAY TREATMENT - DEPENDENT	809,900	2,332		0	0	234,047	0	0	0	573,521	458,817	114,704
I-G DAY TREATMENT - DELINQUENT	126,464	0		0	0	0	0	0	0	126,464	101,171	25,293
I-H HOME/MAKER SERVICE	306,706	875		45,341	0	0	0	0	0	260,490	208,392	52,098
I-I INTAKE & REFERRAL	154,542	0		22,930	0	0	0	0	0	131,612	105,290	26,322
I-J LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-K LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-L PROTECTIVE SERVICE - CHILD ABUSE	242,722	0		26,939	53,658	0		0	0	162,125	129,700	32,425
I-M PROTECTIVE SERVICE - GENERAL	768,903	475		57,949	158,279	0		0	0	552,200	441,760	110,440
I-N SERVICE PLANNING	238,200	0		25,445	45,319	0	0	0	0	167,436	133,949	33,487
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT	37,372	0		201	0		0	0	0	37,171	18,586	18,587
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
I-Q <b>SUBTOTAL IN-HOME</b>	3,277,322	4,870	154,114	205,695	257,256	0	234,047	0	0	2,421,340	1,940,133	481,207

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0						0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0						0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	921,033	22,636	165,673	26,330		0	0	0	0	706,394	565,115	141,279
2-D COMMUNITY RESIDENTIAL - DELINQUENT	235,553	10,079		0		0	0	0	0	225,474	180,379	45,095
2-E EMERGENCY SHELTER - DEPENDENT	43,284	0	4,467	4,118	0	0	0	0	0	34,699	31,229	3,470
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	810,252	67,231	80,833	59,280		36,378	0	0	0	566,530	453,224	113,306
2-H FOSTER FAMILY - DELINQUENT	6,715	0		0						6,715	5,372	1,343
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0						0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0						0	0	0
2-K <b>SUBTOTAL CBP</b>	2,016,837	99,946	250,973	89,728	0	36,378	0	0	0	1,539,812	1,235,319	304,493

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	33,573	0						0	0	33,573	16,787	16,786
3-B RESIDENTIAL SERVICE - DEPENDENT	200,492	23,199	25,072	0		0	0	0	0	152,221	91,333	60,888
3-C RES. SERVICE - DELINQUENT (NON-YDC)	31,711	2,231		0		0	0	0	0	29,480	17,688	11,792
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0								0	0	0
3-E YDC YFC (NON-SECURE)-Institutional	0	0								0	0	0
3-F YDC SECURE	0	0								0	0	0
3-G <b>SUBTOTAL INSTITUTIONAL</b>	265,776	25,430	25,072	0	0	0	0	0	0	215,274	125,808	89,466

4 <b>ADMINISTRATION</b>	595,807	787		86,363		0	0		2,735	505,922	303,553	202,369
<b>TOTAL REVENUES</b>	6,155,742	131,033	430,159	381,786	257,256	36,378	234,047	0	2,735	4,682,348	3,604,813	1,077,535

**TOGA COUNTY CHILDREN AND YOUTH AGENCY**  
**FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 2011**  
 AMENDED CY370  
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE										Program Income related to all Non-Reimbursable	
	1	2	3	4	5	6	7	8	9	10		11
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	CHILDREN SERVED (BY COUNTY)	CHILDREN SERVED (PURCHASED)	NON-REIMBURSABLE NON-PS/SUB.	NON-REIM. PURCHASED SERV/SUBSIDIES	PROGRAM INCOME RELATED TO ALL NON-REIMBURSABLE
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	37,403	21,500		5,201	16,559	1	80,664	26	17	0	0	0
1-B ADOPTION ASSISTANCE	0	0	390,401		0	0	390,401	0	72	0	0	0
1-C COUNSELING - DEPENDENT	69,458	40,916		7,877	2,607	0	120,858	21	2	0	0	0
1-D COUNSELING - DELINQUENT	0	0			590	0	590	0	1	0	0	0
1-E DAY CARE	0	0			0	0	0	0	0	0	0	0
1-F DAY TREATMENT - DEPENDENT	151,254	93,568		155,513	370,978	38,587	809,900	104	64	0	0	0
1-G DAY TREATMENT - DELINQUENT	0	0		126,464	0	0	126,464	14	14	0	0	0
1-H HOMEMAKER SERVICE	162,832	101,090		42,784	0	0	306,706	233	0	0	0	0
1-I INTAKE & REFERRAL	83,317	52,722		18,493	0	0	154,542	1,300	0	0	0	0
1-J LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-K LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	128,921	79,746		33,542	500	13	242,722	92	4	0	0	0
1-M PROTECTIVE SERVICE - GENERAL	401,806	255,832		111,980	150	35	769,803	671	1	900	0	0
1-N SERVICE PLANNING	117,348	71,587		39,217	10,125	12	238,289	975	159	89	0	0
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT				1,577	35,795		37,372	12	12	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT					0			0	0	0	0	0
1-Q <b>SUBTOTAL IN-HOME</b>	1,152,339	716,961	390,401	416,184	563,768	38,658	3,278,311			989	0	0
	Number of Children receiving only NON-PURCHASED IN-Home Services											1,329
<b>COMMUNITY BASED PLACEMENT</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	98,546	59,508		21,596	742,045	10	921,705	3,644	25	672	0	672
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0		0	235,553	0	235,553	1,197	7	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	16,812	9,667		1,310	15,495	0	43,284	850	43	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	200,350	124,709		124,088	302,898	15	810,737	16,995	76	485	0	485
2-H FOSTER FAMILY - DELINQUENT	0	0		0	6,715	0	6,715	79	1	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	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
2-K <b>SUBTOTAL CBP</b>	315,708	193,884	58,677	146,994	1,302,706	25	2,017,994	22,765	152	1,157	0	1,157
	Number of Children receiving only NON-PURCHASED IN-Home Services											1,329
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0		650	33,573	0	34,223	150	17	650	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0		274	200,218	0	200,492	965	7	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		0	31,711	0	31,711	146	7	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	0	0	0	0	0	0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	0	0		0	0	0	0	0	0	0	0	0
3-F YDC SECURE	0	0		0	0	0	0	0	0	0	0	0
3-G <b>SUBTOTAL INSTITUTIONAL</b>	0	0	0	924	265,502	0	266,426	1,261	31	650	0	0
4 <b>ADMINISTRATION</b>	231,190	124,623	0	233,683	13	7,306	596,815			1,008	0	0
5 <b>TOTAL EXPENDITURES</b>	1,699,237	1,035,468	449,078	797,785	2,131,989	45,989	6,159,546			3,804	0	1,157
	County Indirect Costs = \$											25,711

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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 80,731	\$ (67)	\$ 80,664
Adoption Assistance	390,401	0	390,401
Counseling	121,448	0	121,448
Day Care	0	0	0
Day Treatment	936,364	0	936,364
Homemaker Service	306,706	0	306,706
Intake and Referral	154,793	(251)	154,542
Life Skills	0	0	0
Protective Service - Child Abuse	243,120	(398)	242,722
Protective Service - General	771,331	(1,528)	769,803
Service Planning	238,563	(274)	238,289
Juvenile Act Proceedings	37,372	0	37,372
Alternative Treatment	0	0	0
Community Residential	1,157,426	(168)	1,157,258
Emergency Shelter	43,285	(1)	43,284
Foster Family	817,951	(499)	817,452
Supervised Independent Living	0	0	0
Juvenile Detention Service	34,223	0	34,223
Residential Service	232,203	0	232,203
Secure Residential Service (Except YDC)	0	0	0
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	0	0	0
Administration	596,815	0	596,815
Combined Total Expense	<u>6,162,732</u>	<u>(3,186)</u>	<u>6,159,546</u>
Less Non-reimbursables	<u>3,804</u>	<u>0</u>	<u>3,804</u>
Total Net Expense	<u>\$ 6,158,928</u>	<u>\$ (3,186)</u>	<u>\$ 6,155,742</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,702,423	\$ (3,186)	\$ 1,699,237
Employee Benefits	1,035,468	0	1,035,468
Subsidies	449,078	0	449,078
Operating	797,785	0	797,785
Purchased Services	2,131,989	0	2,131,989
Fixed Assets	45,989	0	45,989
Combined Total Expense	<u>6,162,732</u>	<u>(3,186)</u>	<u>6,159,546</u>
Less Non-reimbursables	<u>3,804</u>	<u>0</u>	<u>3,804</u>
Total Net Expense	<u>\$ 6,158,928</u>	<u>\$ (3,186)</u>	<u>\$ 6,155,742</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
				CY-370 Adjustment			
CY-370	1-A	1	1	Adoption Service - Wages and Salaries	\$ 37,470	\$ (67)	\$ 37,403
	1-I	1		Intake & Referral - Wages and Salaries	\$ 83,568	\$ (251)	\$ 83,317
	1-L	1		Protective Service Child Abuse - Wages and Salaries	\$ 129,319	\$ (398)	\$ 128,921
	1-M	1		Protective Service General - Wages and Salaries	\$ 403,334	\$ (1,528)	\$ 401,806
	1-N	1		Service Planning - Wages and Salaries	\$ 117,622	\$ (274)	\$ 117,348
	2-C	1		Community Residential (Dep.) - Wages and Salaries	\$ 98,714	\$ (168)	\$ 98,546
	2-E	1		Emergency Shelter (Dep.) - Wages and Salaries	\$ 16,813	\$ (1)	\$ 16,812
	2-G	1		Foster Family (Dep.) - Wages and Salaries	\$ 200,849	\$ (499)	\$ 200,350
				Total Adjustment Amount		<u>\$ (3,186)</u>	
				To decrease Wages & Salaries by \$3,186 because a Commonwealth DHS review of the agency's submitted PW-1171 Roster of Personnel found that the salaries for three agency employees exceeded the total maximum compenstion allowed for an equivalent Commonwealth position.			
				Title 55 PA Code, Chapter 3170.41(a)			

# **SECTION 2**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2011 to JUNE 30, 2012**

**TIOGA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$	3,824,603
Supplemental Act 148			<u>0</u>
Total State Allocation			3,824,603
State Share (CY348) <sup>2</sup>	\$		3,462,306
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	3,462,306
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	3,462,306
Actual Act 148 Revenues Received <sup>4</sup>			<u>3,469,674</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>(7,368)</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 audit adjustments are considered.

<sup>3</sup> Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after audit 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.

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**TIOGA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012  
AMENDED CY348  
FISCAL SUMMARY**

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	57,403	0	7,035	0	0	0	0	0	50,368	50,368	0
02. 90% REIMBURSEMENT	47,901	0	5,274	0	0	0	0	0	42,627	38,364	4,263
03. 80% REIMBURSEMENT	5,024,413	250,053	592,847	264,605	36,378	234,047	0	0	3,646,483	2,917,187	729,296
04. 60% REIMBURSEMENT	792,278	7,318	77,732	0	0	0	0	4,574	702,654	421,592	281,062
05. 50% REIMBURSEMENT	70,404	645	171	0	0	0	0	0	69,588	34,795	34,793
06. TOTAL NET CHILD WELFARE EXPEND.	5,992,399	258,016	683,059	264,605	36,378	234,047	0	4,574	4,511,720	3,462,306	1,049,414

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	173,899	0							173,899	104,339	69,560

08. NON-REIMBURSABLE EXPENDITURES	788	788							0		0
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09. TOTAL EXPENDITURES	6,167,086	258,804	683,059	264,605	36,378	234,047	0	4,574	4,685,619	3,566,645	1,118,974
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10. TOTAL TITLE IV-D COLLECTIONS 63,309

11. TITLE IV-D Collections for IV-E Children 12,114

12. STATE ACT 148 - line 6 3,462,306

13. STATE ACT 148 ALLOCATION 3,824,603

14. ADJUSTED STATE SHARE (lower of 12 or 13) 3,462,306

INVOICE											
AMENDED STATE SHARE (ACT 148)	3,462,306										
ACT 148 AMOUNT RECEIVED	3,469,674										
ADJUSTMENT TO STATE SHARE	(7,368)										

TIOGA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012  
AMENDED CY370A  
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>												
I-A ADOPTION SERVICE	57,403	0		7,035	0		0	0	0	50,368	50,368	0
I-B ADOPTION ASSISTANCE	438,886	0	154,845	0						284,041	227,233	56,808
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSH	63,233	1,586	3,720	0			0	0	0	57,927	46,342	11,585
I-D COUNSELING - DEPENDENT	111,572	0		14,197	0		0	0	0	97,375	77,900	19,475
I-E COUNSELING - DELINQUENT	0	0		0	0		0	0	0	0	0	0
I-F DAY CARE	425	0		0	0		0	0	0	425	340	85
I-G DAY TREATMENT - DEPENDENT	831,184	9,662		0	0		234,047	0	0	587,475	469,980	117,495
I-H DAY TREATMENT - DELINQUENT	64,345	0		0	0		0	0	0	64,345	51,476	12,869
I-I HOMEMAKER SERVICE	307,911	10		39,187	0		0	0	0	268,714	214,971	53,743
I-J INTAKE & REFERRAL	184,046	27,963		20,032	0		0	0	0	136,051	108,841	27,210
I-K LIFE SKILLS - DEPENDENT	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
I-M PROTECTIVE SERVICE - CHILD ABUSE	226,389	0		22,550	50,046		0	0	0	153,793	123,034	30,759
I-N PROTECTIVE SERVICE - GENERAL	789,184	0		54,020	168,632		0	0	0	566,532	453,226	113,306
I-O SERVICE PLANNING	244,658	0		22,821	45,927		0	0	0	175,910	140,728	35,182
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	47,514	0		171	0		0	0	0	47,343	23,672	23,671
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
<b>I-R SUBTOTAL IN-HOME</b>	<b>3,366,750</b>	<b>39,221</b>	<b>158,565</b>	<b>180,013</b>	<b>264,605</b>	<b>0</b>	<b>234,047</b>	<b>0</b>	<b>0</b>	<b>2,490,299</b>	<b>1,988,111</b>	<b>502,188</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>OTHER FUNDING</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
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0			0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	710,465	33,938	91,675	20,944			0	0	0	563,908	451,126	112,782
2-D COMMUNITY RESIDENTIAL - DELINQUENT	75,911	585		4,166			0	0	0	75,326	60,261	15,065
2-E EMERGENCY SHELTER - DEPENDENT	47,901	0	1,108	4,166			0	0	0	42,627	38,364	4,263
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0			0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	976,204	176,309	70,181	78,675			36,378	0	0	614,661	491,729	122,932
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0			0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	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
2-K <b>SUBTOTAL CBP</b>	<b>1,810,481</b>	<b>210,832</b>	<b>162,964</b>	<b>103,785</b>	<b>0</b>	<b>36,378</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,296,522</b>	<b>1,041,480</b>	<b>255,042</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>OTHER FUNDING</b>	<b>MEDICAL ASSISTANCE</b>	<b>NET REIMBURSABLE EXPENDITURES</b>	<b>STATE ACT 148</b>	<b>LOCAL SHARE</b>
3-A JUVENILE DETENTION SERVICE	22,890	645	0	0			0	0	0	22,245	11,123	11,122
3-B RESIDENTIAL SERVICE - DEPENDENT	101,372	2,000	0	0			0	0	0	99,372	59,623	39,749
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	67,601	4,786	0	0			0	0	0	62,815	37,689	25,126
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0			0	0	0	0	0	0
3-E YDC SECURE	173,899	0	0	0			0	0	0	173,899	104,339	69,560
<b>3-F SUBTOTAL INSTITUTIONAL</b>	<b>365,762</b>	<b>7,431</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>358,331</b>	<b>212,774</b>	<b>145,557</b>
<b>4 ADMINISTRATION</b>	<b>623,305</b>	<b>532</b>		<b>77,732</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>4,574</b>	<b>540,467</b>	<b>324,280</b>	<b>216,187</b>
<b>5 TOTAL REVENUES</b>	<b>6,166,298</b>	<b>258,016</b>	<b>321,529</b>	<b>361,530</b>	<b>264,605</b>	<b>36,378</b>	<b>234,047</b>	<b>0</b>	<b>4,574</b>	<b>4,685,619</b>	<b>3,566,645</b>	<b>1,118,974</b>

TIOGA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012  
AMENDED CY370  
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											Program Income related to all Non-Reimbursable
	1	2	3	4	5	6	7	8	9	10	11	
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non-PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	29,088	18,258		5,030	5,027	0	57,403	21	5	0	0	0
1-B ADOPTION ASSISTANCE	0	0	438,886	0	0	0	438,886	0	75	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS/SHI	0	0	63,233	0	0	0	63,233	0	13	0	0	0
1-D COUNSELING - DEPENDENT	65,603	36,129		9,840	0	0	111,572	3	0	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-F DAY CARE	0	0		0	425	0	425	0	1	0	0	0
1-G DAY TREATMENT - DEPENDENT	151,242	83,654		168,188	399,460	28,640	831,184	137	63	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	64,345	0	64,345	15	13	0	0	0
1-I HOMEMAKER SERVICE	166,674	91,992		49,245	0	0	307,911	260	0	0	0	0
1-J INTAKE & REFERRAL	103,395	59,288		21,363	0	0	184,046	1,276	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	123,997	69,318		32,874	200	0	226,389	92	3	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	431,808	266,973		89,848	555	0	789,184	697	3	0	0	0
1-O SERVICE PLANNING	120,727	68,471		40,835	14,625	0	244,658	1,071	180	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				4,282	43,232		47,514	22	13	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	1,192,534	694,083	502,119	421,505	527,869	28,640	3,366,750					
Number of Children receiving only NON-PURCHASED IN-Home Services 1,415												
<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	94,828	51,201		19,643	545,038	0	710,710	2,735	25	245	0	245
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	75,911	0	75,911	494	3	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	20,175	11,149		1,377	15,200	0	47,901	826	36	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	323,620	175,628		125,943	351,556	0	976,747	13,992	75	543	0	543
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	438,623	237,978	0	146,963	987,705	0	1,811,269	18,047	139	788	0	788
Number of Children at IMMINENT RISK 36												
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	22,890	0	22,890	102	13	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	767	100,605	0	101,372	484	4	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	67,601	0	67,601	277	3	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	173,899	0	173,899	378	2	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	767	364,995	0	365,762	1,241	22	0	0	0
<b>4. ADMINISTRATION</b>	237,883	126,532	0	248,254	0	10,636	623,305					
<b>TOTAL EXPENDITURES</b>	1,869,040	1,058,593	502,119	817,489	1,880,569	39,276	6,167,086			788	0	788
County Indirect Costs = \$ 27,918												

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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 60,417	\$ (3,014)	\$ 57,403
Adoption Assistance	438,886	0	438,886
Subsidized Permanent Legal Custodianship	63,233	0	63,233
Counseling	111,572	0	111,572
Day Care	425	0	425
Day Treatment	895,529	0	895,529
Homemaker Service	307,911	0	307,911
Intake and Referral	185,766	(1,720)	184,046
Life Skills	0	0	0
Protective Service - Child Abuse	227,688	(1,299)	226,389
Protective Service - General	790,340	(1,156)	789,184
Service Planning	245,085	(427)	244,658
Juvenile Act Proceedings	47,514	0	47,514
Alternative Treatment	0	0	0
Community Residential	786,915	(294)	786,621
Emergency Shelter	47,956	(55)	47,901
Foster Family	977,230	(483)	976,747
Supervised Independent Living	0	0	0
Juvenile Detention Service	22,890	0	22,890
Residential Service	168,973	0	168,973
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	173,899	0	173,899
Administration	623,305	0	623,305
Combined Total Expense	<u>6,175,534</u>	<u>(8,448)</u>	<u>6,167,086</u>
Less Non-reimbursables	<u>788</u>	<u>0</u>	<u>788</u>
Total Net Expense	<u>\$ 6,174,746</u>	<u>\$ (8,448)</u>	<u>\$ 6,166,298</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,877,488	\$ (8,448)	\$ 1,869,040
Employee Benefits	1,058,593	0	1,058,593
Subsidies	502,119	0	502,119
Operating	817,489	0	817,489
Purchased Services	1,880,569	0	1,880,569
Fixed Assets	39,276	0	39,276
Combined Total Expense	<u>6,175,534</u>	<u>(8,448)</u>	<u>6,167,086</u>
Less Non-reimbursables	<u>788</u>	<u>0</u>	<u>788</u>
Total Net Expense	<u>\$ 6,174,746</u>	<u>\$ (8,448)</u>	<u>\$ 6,166,298</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
				CY-370 Adjustment			
CY-370	1-A	1	1	Adoption Service - Wages and Salaries	\$ 32,102	\$ (3,014)	\$ 29,088
	1-J	1		Intake & Referral - Wages and Salaries	\$ 105,115	\$ (1,720)	\$ 103,395
	1-M	1		Protective Service Child Abuse - Wages and Salaries	\$ 125,296	\$ (1,299)	\$ 123,997
	1-N	1		Protective Service General - Wages and Salaries	\$ 432,964	\$ (1,156)	\$ 431,808
	1-O	1		Service Planning - Wages and Salaries	\$ 121,154	\$ (427)	\$ 120,727
	2-C	1		Community Residential (Dep.) - Wages and Salaries	\$ 95,122	\$ (294)	\$ 94,828
	2-E	1		Emergency Shelter (Dep.) - Wages and Salaries	\$ 20,230	\$ (55)	\$ 20,175
	2-G	1		Foster Family (Dep.) - Wages and Salaries	\$ 324,103	\$ (483)	\$ 323,620
				Total Adjustment Amount		\$ (8,448)	
				To decrease Wages & Salaries by \$8,448 because a Commonwealth DHS review of the agency's submitted PW-1171 Roster of Personnel found that the salaries for five agency employees exceeded the total maximum compensation allowed for an equivalent Commonwealth position.			
				Title 55 PA Code, Chapter 3170.41(a)			

# **SECTION 3**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2012 to JUNE 30, 2013**

**TIOGA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$	3,934,769
Supplemental Act 148			<u>0</u>
Total State Allocation			3,934,769
State Share (CY348) <sup>2</sup>	\$		3,707,618
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	3,707,618
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	3,707,618
Actual Act 148 Revenues Received <sup>4</sup>			<u>3,711,685</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>(4,067)</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 audit adjustments are considered.

<sup>3</sup> Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after audit 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.

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TIOGA COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013  
 AMENDED CY348  
 FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND	PROGRAM	TITLE	TANF	TITLE	TITLE	OTHER	MEDICAL	NET	STATE	LOCAL
	TOTAL	INCOME	IV-E		XX	IV-B	FUNDING	ASSISTANCE	TOTAL	ACT 148	SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	75,422	0	9,173	0	0	0	0	0	66,249	66,249	0
02. 90% REIMBURSEMENT	74,336	1,134	12,536	0	0	0	0	0	60,666	54,599	6,067
03. 80% REIMBURSEMENT	5,420,479	291,281	770,181	264,605	36,378	234,047	0	0	3,823,987	3,059,191	764,796
04. 60% REIMBURSEMENT	926,180	16,582	109,182	0	0	0	0	5,613	794,803	476,882	317,921
05. 50% REIMBURSEMENT	101,474	0	80	0	0	0	0	0	101,394	50,697	50,697
06. TOTAL NET CHILD WELFARE EXPEND.	6,597,891	308,997	901,152	264,605	36,378	234,047	0	5,613	4,847,099	3,707,618	1,139,481

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	439,045	0							439,045	263,427	175,618

08. NON-REIMBURSABLE EXPENDITURES	4,503	1,628							2,875		2,875
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09. TOTAL EXPENDITURES	7,041,439	310,625	901,152	264,605	36,378	234,047	0	5,613	5,289,019	3,971,045	1,317,974
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10. TOTAL TITLE IV-D COLLECTIONS 91,431

11. TITLE IV-D Collections for IV-E Children 13,383

12. STATE ACT 148 - line 6 3,707,618

13. STATE ACT 148 ALLOCATION 3,934,769

14. ADJUSTED STATE SHARE (lower of 12 or 13) 3,707,618

INVOICE											
AMENDED STATE SHARE (ACT 148)	3,707,618										
ACT 148 AMOUNT RECEIVED	3,711,685										
ADJUSTMENT TO STATE SHARE	(4,067)										



TIOGA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013  
AMENDED CY370A  
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
1-A ADOPTION SERVICE	75,422	0		9,173	0		0	0	0	66,249	66,249	0
1-B ADOPTION ASSISTANCE	464,830	0	163,027	0			0		0	301,803	241,442	60,361
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	78,254	0	9,975	0			0		0	68,279	54,623	13,656
1-D COUNSELING - DEPENDENT	101,849	0		13,593	0		0	0	0	88,256	70,605	17,651
1-E COUNSELING - DELINQUENT	0	0			0		0	0	0	0	0	0
1-F DAY CARE	5,579	0		0	0		0	0	0	5,579	4,463	1,116
1-G DAY TREATMENT - DEPENDENT	703,404	7,776		0	0	234,047	0	0	0	461,581	369,265	92,316
1-H DAY TREATMENT - DELINQUENT	64,117	0		0	0		0	0	0	64,117	51,294	12,823
1-I HOMEMAKER SERVICE	283,965	1,657		37,896	0		0	0	0	244,412	195,530	48,882
1-J INTAKE & REFERRAL	194,898	28,962		22,384	0		0	0	0	143,552	114,842	28,710
1-K LIFE SKILLS - DEPENDENT	0	0		0	0		0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	235,706	0		25,353	50,106		0	0	0	160,247	128,198	32,049
1-N PROTECTIVE SERVICE - GENERAL	875,817	171		95,858	140,967		0	0	0	638,821	511,057	127,764
1-O SERVICE PLANNING	244,270	0		16,174	75,532		0	0	0	154,564	123,651	30,913
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	48,620	0		80	0		0	0	0	48,540	24,270	24,270
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	3,376,731	38,566	173,002	220,511	264,605	234,047	0	0	0	2,446,000	1,955,489	490,511

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0			0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0			0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	920,631	41,721	123,006	28,539			0	0	727,365	581,892	145,473	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	50,602	5,117		0			0	0	45,485	36,388	9,097	
2-E EMERGENCY SHELTER - DEPENDENT	74,037	1,134	3,790	8,746	0		0	0	60,367	54,530	6,037	
2-F EMERGENCY SHELTER - DELINQUENT	299	0		0	0		0	0	299	269	30	
2-G FOSTER FAMILY - DEPENDENT	1,194,400	204,951	100,079	134,297		36,378	0	0	718,695	574,956	143,739	
2-H FOSTER FAMILY - DELINQUENT	2,157	926		0			0	0	1,231	985	246	
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0			0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0			0	0	0	0	0	0
2-K SUBTOTAL CBP	2,242,126	253,849	226,875	171,582	264,605	36,378	0	0	1,553,442	1,248,820	304,622	

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
3-A JUVENILE DETENTION SERVICE	52,854	0					0	0	52,854	26,427	26,427	
3-B RESIDENTIAL SERVICE - DEPENDENT	100,963	10,396	17,683	0			0	0	72,884	43,730	29,154	
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	134,149	4,921	0	0			0	0	129,228	77,537	51,691	
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0					0	0	0	0	0	
3-E YDC SECURE	439,045	0					0	0	439,045	263,427	175,618	
3-F SUBTOTAL INSTITUTIONAL	727,011	15,317	17,683	0	0	0	0	0	694,011	411,121	282,890	
4 ADMINISTRATION	691,068	1,265		91,499			0	5,613	592,691	355,615	237,076	
TOTAL REVENUES	7,036,936	308,997	417,560	483,592	264,605	36,378	234,047	0	5,286,144	3,971,045	1,315,099	

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

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE										Program Income related to all Non-Reimbursable	
	1	2	3	4	5	6	7	8	9	10		11
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income Reimbursable
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	39,382	23,995		4,530	7,510	5	75,422	25	5	0	0	0
1-B ADOPTION ASSISTANCE	0	0	464,830	0	0	0	464,830	0	83	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	78,254	0	0	0	78,254	0	17	0	0	0
1-D COUNSELING - DEPENDENT	55,212	36,269		10,368	0	0	101,849	90	0	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-F DAY CARE	0	0		0	5,579	0	5,579	0	3	0	0	0
1-G DAY TREATMENT - DEPENDENT	139,822	84,996		149,973	324,831	3,782	703,404	225	205	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	64,117	0	64,117	42	34	0	0	0
1-I HOMEMAKER SERVICE	139,283	84,160		60,522	0	0	283,965	268	0	0	0	0
1-J INTAKE & REFERRAL	108,511	64,019		22,329	0	39	194,898	1,540	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	128,013	74,665		32,989	0	39	235,706	108	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	484,267	285,089		105,661	900	122	876,039	728	5	222	0	0
1-O SERVICE PLANNING	114,421	66,564		41,111	22,125	49	244,270	1,065	152	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				1,008	47,612		48,620	18	11	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	1,208,911	719,757	543,084	428,491	472,674	4,036	3,376,953			222	0	0
	Number of Children receiving only NON-PURCHASED IN-Home Services											32
<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	122,029	70,725	0	19,201	708,777	29	920,761	3,350	23	130	0	130
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	50,602	0	50,602	242	1	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	32,623	18,613	0	1,226	21,648	0	74,110	985	39	0	73	35
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	299	0	299	15	1	0	0	0
2-G FOSTER FAMILY - DEPENDENT	305,838	174,788	0	117,367	580,023	17,937	1,195,953	18,368	89	1,463	90	1,463
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	2,157	0	2,157	90	1	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K <b>SUBTOTAL CBP</b>	460,490	264,126	0	137,794	1,363,506	17,966	2,243,882	23,050	154	1,593	163	1,628
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	164	52,815	0	52,979	230	17	125	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	306	103,057	0	103,363	415	4	0	2,400	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	134,149	0	134,149	1,008	7	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	439,045	0	439,045	721	2	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	0	0	0	470	729,066	0	729,536	2,374	30	125	2,400	0
4. <b>ADMINISTRATION</b>	248,334	143,111	0	265,271	0	34,352	691,068			0	0	0
5. <b>TOTAL EXPENDITURES</b>	1,917,735	1,126,994	543,084	832,026	2,565,246	56,354	7,041,439			1,940	2,563	1,628
	County Indirect Costs = \$											32,751

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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 75,725	\$ (303)	\$ 75,422
Adoption Assistance	464,830	0	464,830
Subsidized Permanent Legal Custodianship	78,254	0	78,254
Counseling	101,849	0	101,849
Day Care	5,579	0	5,579
Day Treatment	767,521	0	767,521
Homemaker Service	283,965	0	283,965
Intake and Referral	195,351	(453)	194,898
Life Skills	0	0	0
Protective Service - Child Abuse	236,313	(607)	235,706
Protective Service - General	877,602	(1,563)	876,039
Service Planning	244,663	(393)	244,270
Juvenile Act Proceedings	48,620	0	48,620
Alternative Treatment	0	0	0
Community Residential	972,084	(721)	971,363
Emergency Shelter	74,578	(169)	74,409
Foster Family	1,198,831	(721)	1,198,110
Supervised Independent Living	0	0	0
Juvenile Detention Service	52,979	0	52,979
Residential Service	237,512	0	237,512
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	439,045	0	439,045
Administration	691,146	(78)	691,068
Combined Total Expense	<u>7,046,447</u>	<u>(5,008)</u>	<u>7,041,439</u>
Less Non-reimbursables	<u>4,503</u>	<u>0</u>	<u>4,503</u>
Total Net Expense	<u>\$ 7,041,944</u>	<u>\$ (5,008)</u>	<u>\$ 7,036,936</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,922,743	\$ (5,008)	\$ 1,917,735
Employee Benefits	1,126,994	0	1,126,994
Subsidies	543,084	0	543,084
Operating	832,026	0	832,026
Purchased Services	2,565,246	0	2,565,246
Fixed Assets	56,354	0	56,354
Combined Total Expense	<u>7,046,447</u>	<u>(5,008)</u>	<u>7,041,439</u>
Less Non-reimbursables	<u>4,503</u>	<u>0</u>	<u>4,503</u>
Total Net Expense	<u>\$ 7,041,944</u>	<u>\$ (5,008)</u>	<u>\$ 7,036,936</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	1-A	1	1	CY-370 Adjustment			
	1-J	1		Adoption Service - Wages and Salaries	\$ 39,685	\$ (303)	\$ 39,382
	1-M	1		Intake & Referral - Wages and Salaries	\$ 108,964	\$ (453)	\$ 108,511
	1-N	1		Protective Service Child Abuse- Wages and Salaries	\$ 128,620	\$ (607)	\$ 128,013
	1-O	1		Protective Service General - Wages and Salaries	\$ 485,830	\$ (1,563)	\$ 484,267
	2-C	1		Service Planning - Wages and Salaries	\$ 114,814	\$ (393)	\$ 114,421
	2-E	1		Community Residential (Dep.) - Wages and Salaries	\$ 122,750	\$ (721)	\$ 122,029
	2-G	1		Emergency Shelter (Dep.) - Wages and Salaries	\$ 32,792	\$ (169)	\$ 32,623
	4	1		Foster Family (Dep.) - Wages and Salaries	\$ 306,559	\$ (721)	\$ 305,838
					Administration - Wages and Salaries	\$ 248,412	\$ (78)
			Total Adjustment Amount		<u>\$ (5,008)</u>		
			To decrease Wages & Salaries by \$5,008 because a Commonwealth DHS review of the agency's submitted PW-1171 Roster of Personnel found that the salaries for four agency employees exceeded the total maximum compensation allowed for an equivalent Commonwealth position.				
			Title 55 PA Code, Chapter 3170.41(a)				

# SECTION 4

## AMENDED FISCAL REPORTS

**FOR THE FISCAL YEAR:**

**JULY 1, 2013 to JUNE 30, 2014**

**TIOGA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$	3,925,182
Supplemental Act 148			<u>0</u>
Total State Allocation			3,925,182
State Share (CY348) <sup>2</sup>	\$		3,769,708
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	3,769,708
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	3,769,708
Actual Act 148 Revenues Received <sup>4</sup>			<u>3,769,708</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>0</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 audit adjustments are considered.

<sup>3</sup> Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after audit 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.

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

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	77,693	1,500	8,715	0	0	0	0	0	67,478	67,478	0
02. 90% REIMBURSEMENT	72,999	0	8,708	0	0	0	0	0	64,291	57,862	6,429
03. 80% REIMBURSEMENT	5,567,233	351,178	780,196	264,605	36,378	220,405	0	0	3,914,471	3,131,576	782,895
04. 60% REIMBURSEMENT	940,776	24,265	118,031	0	0	0	0	4,400	794,080	476,448	317,632
05. 50% REIMBURSEMENT	73,703	730	286	0	0	0	0	0	72,687	36,344	36,343
06. TOTAL NET CHILD WELFARE EXPEND.	6,732,404	377,673	915,936	264,605	36,378	220,405	0	4,400	4,913,007	3,769,708	1,143,299

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	179,280	0							179,280	107,568	71,712

08. NON-REIMBURSABLE EXPENDITURES	9,100	4,324							4,776		4,776
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09. TOTAL EXPENDITURES	6,920,784	381,997	915,936	264,605	36,378	220,405	0	4,400	5,097,063	3,877,276	1,219,787
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10. TOTAL TITLE IV-D COLLECTIONS 107,888

11. TITLE IV-D Collections for IV-E Children 17,406

12. STATE ACT 148 - line 6 3,769,708

13. STATE ACT 148 ALLOCATION 3,925,182

14. ADJUSTED STATE SHARE (lower of 12 or 13) 3,769,708

INVOICE											
AMENDED STATE SHARE (ACT 148)	3,769,708										
ACT 148 AMOUNT RECEIVED	3,769,708										
ADJUSTMENT TO STATE SHARE	0										

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

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
I-A ADOPTION SERVICE	77,693	1,500		8,715	0		0	0	0	67,478	67,478	0
I-B ADOPTION ASSISTANCE	494,396	0	183,806	0			0	0	0	310,590	248,472	62,118
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	97,623	0	16,734	0			0	0	0	80,889	64,711	16,178
I-D COUNSELING - DEPENDENT	125,998	0		16,230	0		0	0	0	109,768	87,814	21,954
I-E COUNSELING - DELINQUENT	0	0			0		0	0	0	0	0	0
I-F DAY CARE	2,325	0			0		0	0	0	2,325	1,860	465
I-G DAY TREATMENT - DEPENDENT	637,894	7,480		0	0	220,405		0	0	410,009	328,007	82,002
I-H DAY TREATMENT - DELINQUENT	123,622	0		0	0		0	0	0	123,622	98,898	24,724
I-I HOMEMAKER SERVICE	302,634	100		38,515	0		0	0	0	264,019	211,215	52,804
I-J INTAKE & REFERRAL	194,355	29,212		20,987	0		0	0	0	144,156	115,325	28,831
I-K LIFE SKILLS - DEPENDENT	11,797	0		1,307	0		0	0	0	10,490	8,392	2,098
I-L LIFE SKILLS - DELINQUENT	0	0			0		0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	233,605	0		23,817	56,064			0	0	153,724	122,979	30,745
I-N PROTECTIVE SERVICE - GENERAL	1,002,607	78,071		94,609	153,691			0	0	676,236	540,989	135,247
I-O SERVICE PLANNING	236,509	4,059		15,962	54,850			0	0	161,638	129,310	32,328
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	44,540	0		286	0			0	0	44,254	22,127	22,127
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0			0			0	0	0	0	0
I-R SUBTOTAL IN-HOME	3,585,598	120,422	200,540	220,428	264,605	0	220,405	0	0	2,559,198	2,047,577	511,621
COMMUNITY BASED PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0			0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0			0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	621,427	46,662	119,251	27,592			0	0	0	427,922	342,338	85,584
2-D COMMUNITY RESIDENTIAL - DELINQUENT	268,436	0	0	0			0	0	0	268,436	214,749	53,687
2-E EMERGENCY SHELTER - DEPENDENT	72,999	0	2,001	6,707	0		0	0	0	64,291	57,862	6,429
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0		0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	1,213,357	185,594	92,369	129,017		36,378	0	0	0	769,999	615,999	154,000
2-H FOSTER FAMILY - DELINQUENT	648	0	0	0			0	0	0	648	518	130
2-I SUP. INDEPENDENT LIVING - DEPENDENT	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
2-K SUBTOTAL CBP	2,176,867	232,256	213,621	163,316	0	36,378	0	0	0	1,531,296	1,231,466	299,830
INSTITUTIONAL PLACEMENT	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	29,163	730							0	28,433	14,217	14,216
3-B RESIDENTIAL SERVICE - DEPENDENT	307,545	15,942	51,913	0			0	0	0	239,690	143,814	95,876
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	99,256	7,499	0	0			0	0	0	91,757	55,054	36,703
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0							0	0	0	0
3-E YDC SECURE	179,280	0							0	179,280	107,568	71,712
3-F SUBTOTAL INSTITUTIONAL	615,244	24,171	51,913	0	0	0	0	0	0	539,160	320,653	218,507
4 ADMINISTRATION	533,975	824		66,118			0	0	4,400	462,633	277,580	185,053
TOTAL REVENUES	6,911,684	377,673	466,074	449,862	264,605	36,378	220,405	0	4,400	5,092,287	3,877,276	1,215,011



**TOGA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014  
AMENDED CY370  
EXPENDITURE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	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
1-A ADOPTION SERVICE	41,037	24,188		4,468	8,000		77,693	15	6			0
1-B ADOPTION ASSISTANCE	0	0	494,396	0	0	0	494,396	0	89	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	97,623	0	0	0	97,623	0	18	0	0	0
1-D COUNSELING - DEPENDENT	69,677	44,492		11,829	0	0	125,998	205	0	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-F DAY CARE	0	0		0	2,325	0	2,325	0	3	0	0	0
1-G DAY TREATMENT - DEPENDENT	117,387	72,376		175,345	272,786	0	637,894	187	131	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	123,622	0	123,622	28	20	0	0	0
1-I HOMEMAKER SERVICE	137,110	86,626		78,898	0	0	302,634	158	0	0	0	0
1-J INTAKE & REFERRAL	110,777	60,921		22,657	0	0	194,355	1,126	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		11,797	0	0	11,797	18	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	128,781	71,799		33,025	0	0	233,605	75	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	544,446	299,356		156,945	2,957	0	1,003,704	1,071	22	172	925	925
1-O SERVICE PLANNING	114,767	62,612		49,094	10,111	0	236,584	974	155	0	75	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				2,230	42,310		44,540	19	19	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	1,263,982	722,370	592,019	546,288	462,111	0	3,586,770			172	1,000	925
Number of Children receiving only NON-PURCHASED IN-Home Services 1,213												
COMMUNITY BASED PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	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
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	126,805	69,661	0	21,102	404,139	0	621,707	1,824	22	0	280	280
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	268,436	0	268,436	1,266	5	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	32,724	18,635	0	1,066	20,849	0	73,274	897	33	0	275	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	284,175	158,773	0	156,573	616,955	0	1,216,476	17,205	82	495	2,624	3,119
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	648	0	648	3	1	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	443,704	247,069	0	178,741	1,311,027	0	2,180,541	21,195	143	495	3,179	3,399
INSTITUTIONAL PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	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
3-A JUVENILE DETENTION SERVICE	0	0	0	0	29,303	0	29,303	127	13	0	140	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	225	307,320	0	307,545	1,621	7	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	99,256	0	99,256	558	7	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	225	179,280	0	179,280	360	2	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	225	615,159	0	615,384	2,666	29	0	140	0
4 ADMINISTRATION	206,590	104,912	0	215,303	4,411	6,873	538,089			701	3,413	0
5 TOTAL EXPENDITURES	1,914,276	1,074,351	592,019	940,557	2,392,708	6,873	6,920,784			1,368	7,732	4,324
County Indirect Costs = \$ 26,866												

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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 77,693	\$ 0	\$ 77,693
Adoption Assistance	494,396	0	494,396
Subsidized Permanent Legal Custodianship	97,623	0	97,623
Counseling	125,998	0	125,998
Day Care	2,325	0	2,325
Day Treatment	761,516	0	761,516
Homemaker Service	302,634	0	302,634
Intake and Referral	194,355	0	194,355
Life Skills	11,797	0	11,797
Protective Service - Child Abuse	233,605	0	233,605
Protective Service - General	1,003,704	0	1,003,704
Service Planning	236,584	0	236,584
Juvenile Act Proceedings	44,540	0	44,540
Alternative Treatment	0	0	0
Community Residential	890,143	0	890,143
Emergency Shelter	73,274	0	73,274
Foster Family	1,217,124	0	1,217,124
Supervised Independent Living	0	0	0
Juvenile Detention Service	29,303	0	29,303
Residential Service	406,801	0	406,801
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	179,280	0	179,280
Administration	538,089	0	538,089
Combined Total Expense	<u>6,920,784</u>	<u>0</u>	<u>6,920,784</u>
Less Non-reimbursables	<u>9,100</u>	<u>0</u>	<u>9,100</u>
Total Net Expense	<u>\$ 6,911,684</u>	<u>\$ 0</u>	<u>\$ 6,911,684</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,914,276	\$ 0	\$ 1,914,276
Employee Benefits	1,074,351	0	1,074,351
Subsidies	592,019	0	592,019
Operating	940,557	0	940,557
Purchased Services	2,392,708	0	2,392,708
Fixed Assets	6,873	0	6,873
Combined Total Expense	<u>6,920,784</u>	<u>0</u>	<u>6,920,784</u>
Less Non-reimbursables	<u>9,100</u>	<u>0</u>	<u>9,100</u>
Total Net Expense	<u>\$ 6,911,684</u>	<u>\$ 0</u>	<u>\$ 6,911,684</u>

## SECTION 5

# CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

**Finding – The Tioga County Children and Youth Agency Paid Contractors for In-Home Purchased Services but Failed to Obtain Reasonable Assurance that Services Were Actually Provided in Adherence to Executed Contract Terms**

Condition: During the 2010-2011, 2011-2012, 2012-2013, and 2013-2014 fiscal years, the Tioga County Children and Youth Agency (agency) paid 44 different In-Home Purchased Service providers (providers) a total of \$2,026,422. We evaluated the agency's internal control procedures over expenditures for all In-Home Purchased Services by selecting a provider that accounted for \$1,731,529 (approximately 85%) of the agency's total reported In-Home Purchased Services expenditures for our engagement scope period. This provider was contracted as a Program-Funded In-Home Purchased Service provider and was the only Program-Funded provider contracted by the agency during our engagement scope period.

The terms of the agency's executed contract with this provider called for the provider to invoice the agency monthly for 1/12<sup>th</sup> of the total annual salaries and fringe benefits for 5 provider employees assigned to provide the contracted In-Home services. The contract, and a subsequent amendment, also specified each of these employees' total annual salaries and benefits amounts. We judgmentally selected monthly invoices submitted by this provider totaling \$222,232 and found that, for each selected month, this provider invoiced the agency in adherence to the terms of this executed contract for the 5 employees.

However, while the agency provided our auditors with this provider's corresponding monthly submitted invoices detailing each employee's monthly salaries and fringe benefits corresponding to the \$222,232 expended, the agency failed to implement fiscal-related monitoring procedures to obtain reasonable assurance that this provider actually consistently used all 5 employees to perform the contracted In-Home services throughout the contract period. Specifically, this provider included no supporting documentation with its submitted invoices, nor did the agency require any documentation, substantiating that this provider actually consistently used the contractually required number of employees to perform the contracted In-Home services throughout the contract period. Furthermore, while agency employees were on site at each provider location participating in contracted program delivery, they performed no fiscal-related monitoring procedures to obtain reasonable assurance that all 5 contracted employees actually provided contracted services throughout the entire contract. As a result, agency fiscal staff responsible for reviewing and approving this provider's submitted invoices for the contracted salaries and benefits costs for these 5 employees had no way to detect provider overbillings resulting from any of the 5 contracted employees not being consistently used as required to provide contracted services.

Furthermore, the agency failed to perform fiscal-related monitoring procedures to obtain reasonable assurance that invoiced ancillary services, as described in the contract, were actually performed.

Regarding the remaining In-Home Purchased Services providers for whom we performed no testing procedures, agency management informed us that they did not require these providers to submit any documentation other than submitted invoices during the aforementioned engagement period.

Criteria: 55 Pa. Code Chapter 3140. Planning and Financial Reimbursement Requirements for County Children and Youth Social Service Programs.

*Section 3140.21. Reimbursement for Services. General.* “(a) Under section 704.1 of the [Human Services] (62 P.S. § 704.1), the Department reimburses expenses incurred by the county for children and youth social services, including services to alleged and adjudicated dependent and delinquent children according to an approved county plan and budget estimate up to the amount of State funds allocated to the county under section 709.3 of the [Human Services] Code (62 P.S. § 709.3).”

- *Office of Children, Youth and Families (OCYF) Bulletin 3140-06-06, applicable for fiscal year ended 6/30/2011; Bulletin 3140-11-02, applicable for fiscal year ended 6/30/2012; Bulletin 3140-13-01, applicable for fiscal year ended 6/30/2013; Bulletin 3140-13-05, applicable for fiscal year ended 6/30/2014: Act 148 Invoicing Procedures for County Child Social Services - Instructions for Completion of Expenditure Report.* This form is a report of the ACTUAL EXPENDITURES of the County Children and Youth Agency (CCYA).

In addition, 55 Pa. Code § 3170. Allowable Costs and Procedures for County Children and Youth.

- *Section 3170.2. Definitions. Program funded agency* – An agency whose total eligible expenditures are funded in a manner which is predetermined by the appropriate county authorities.
- *Section 3170.23(a). Purchase of Service.* Purchase of service funding may be by unit of service funding or by program funding.
- *Section 3170.85. Responsibility of the County.* “...the county executive officers shall be responsible for the effective execution of each purchase of service agreement...”
- *Section 3170.91. County Responsibility.* “The county is responsible for the general fiscal management of the county agency. This includes maintaining fiscal records of expenditures and revenues of the program, providing data for budgeting and expenditure reporting to the Department, monitoring the financial activities of the program, and other activities related to the fiscal operations of the program.”

- *Section 3170.92(b). Accountability for Expenditures for Clients. Records Maintenance.* “County agencies shall maintain sufficient and appropriate records and data to justify payment for expenses by the Department. The local authorities or contractors shall maintain books, records, documents and other evidence and accounting procedures and practices, sufficient to reflect properly all direct and indirect costs of whatever nature claimed to have been incurred and anticipated to be incurred for funds supported by the Department and for which reimbursement is claimed...”

Cause: The agency failed to implement fiscal-related monitoring procedures that would substantiate that the 5 provider employees described in the contract, and listed on each submitted invoice, were consistently used each month to provide the contracted services.

Agency management informed us that an agency employee was assigned duties, such as tutoring students and assisting teachers, at each of the Program-Funded provider’s locations (which were school buildings), but we concluded that none of these duties included monitoring to obtain reasonable assurance that all 5 provider employees were consistently used throughout the year to provide the contracted services. Agency management informed us that the provider maintains daily logs/journals of the arrival and departure of its employees, but that agency staff does not perform a formal or supervisory review of this documentation. Agency management believed having agency staff present at the provider’s locations, along with conducting periodic meetings with provider staff, was sufficient to confirm the number of hours worked by these 5 employees. However, just having an agency employee on site is not a strong enough control to obtain reasonable assurance that all 5 provider employees, as detailed in the executed contract, were all consistently used to provide services in adherence to the contract because the agency had no process in place for monitoring these 5 employees’ actual performance of contracted services and reporting the results of such monitoring procedures to agency fiscal staff responsible for approving submitted invoices for payment.

Furthermore, the agency failed to establish a process for its on-site staff to notify agency fiscal staff responsible for approving and paying the provider’s submitted invoices if the provider failed to provide the contracted number of employees on a consistent basis. Agency management believed its staff or the school districts where the programs were physically based would notify the agency management if all 5 provider employees were not consistently used to perform the contracted In-Home services throughout the contract period. Agency management informed us it does not receive or require any supporting documentation with the provider’s submitted invoices that could substantiate the five employees were consistently providing the services required by the contract.

Regarding the ancillary services to be provided under the contract, agency management informed us the provider maintains documentation of the provision of such services, including journals/daily logs, and reports of phone contacts, tutoring, and home visits, but there is no policy or procedures requiring the formal review of this documentation by agency staff, and there is no independent substantiation required evidencing the validity of the documentation,

such as a signature by a parent/caregiver. Furthermore, agency management informed us its director approves this provider's submitted invoices without reviewing the provider-maintained documentation. Additionally, as noted above, the agency failed to implement procedures for its on-site staff to communicate any identified deficiencies in performance of contracted services to agency fiscal staff responsible for reviewing and approving invoices for payment.

Effect: The agency's failure to obtain reasonable assurance that this Program-Funded In-Home Purchased Service provider, responsible for providing 85% of the agency's contracted In-Home Purchased services, actually provided these contracted services in adherence to the executed contracted terms, coupled with the agency's failure to perform any fiscal-related monitoring of its contracted Fee-for Service In-Home Purchased Services providers to obtain reasonable assurance that these providers actually provided these contracted services in adherence to executed contracted terms, (and therefore in adherence to DHS regulations), along with the agency's failure to implement procedures to notify its fiscal staff responsible for reviewing and approving submitted invoices for payment of identified deficiencies in the provision of contracted services increases agency management's risk of:

- Failure to detect fraudulent or erroneous In-Home Purchased Services provider billings (invoices).
- Failure to prevent or detect improper payments for such invoices.
- Inappropriately billing the Commonwealth DHS for such improper payments.
- Receipt of Act 148 funds to which the agency may not be entitled.

As a result of these risks, for the aforementioned fiscal years, we cannot attest that the contracted services related to the invoiced In-Home Purchased Services fees were actually provided, and if provided, were provided in adherence to executed contracted terms and DHS regulations.

Recommendation: We recommend that agency management develop and implement routine, fiscal-related monitoring policy and procedures that will provide reasonable assurance that all five of the employees described in the Program-Funded In-Home Purchased Services provider's executed contract, representing 85% of the agency's total In-Home Purchased Services expenditures, are consistently used to provide monthly contracted services in adherence to executed contracted terms and DHS regulations.

We further recommend that agency management include in the above described monitoring policy and procedures routine, fiscal-related monitoring policy and procedures that will provide reasonable assurance that services provided by contracted Fee-for Service In-Home providers are actually provided, and provided in adherence to executed contracted terms and DHS regulations.

Specifically, this written fiscal-related monitoring policy, and corresponding procedures, should include, but not be limited to, the following:

- Development and implementation of formal policies and procedures detailing the specific fiscal-related In-Home monitoring procedures that must be performed, and documentation that must be maintained, to evidence agency monitoring results, and detailing how identified In-Home Purchased Services provider deficiencies will impact the agency’s payment process for submitted invoices. The implemented fiscal-related monitoring procedures must be sufficient to detect and/or prevent billings for “ghost” employees by the above discussed Program-Funded In-Home Purchased Services provider.
- Providing detailed instructions for the performance of fiscal-related monitoring procedures to agency staff, or representatives who do not have experience in performing fiscal-related monitoring and other internal control functions, and providing a system of accountability for the performance of the assigned fiscal-related monitoring procedures.
- Performance of on-site fiscal-related monitoring visits of In-Home Purchased Services providers, as deemed necessary by agency management, to obtain reasonable assurance that related services were actually provided according to executed contract terms.
- Requiring In-Home Purchased Services providers, as deemed necessary by agency management, to include with submitted invoices substantiation providing reasonable assurance that services related to monthly invoiced In-Home Purchased Services fees were actually provided,<sup>1</sup> and provided in adherence to executed contracted terms and DHS regulations. Ensuring that agency staff responsible for reviewing and approving submitted In-Home Purchased Services providers’ invoices for payment are made aware of the results of all fiscal-related monitoring reviews of these providers, any such providers’ identified significant documentation deficiencies, and the impact on the agency’s review and approval process for these providers’ submitted invoices.

We further recommend that the agency maintain sufficient evidence documenting the results of all fiscal-related monitoring procedures performed to obtain reasonable assurance that the services for which In-Home Purchased Services providers were paid were actually provided, and provided in adherence to DHS regulations and executed contract terms.

Agency Representative Response: In response to the Audit Findings discussed at our March 1<sup>st</sup> Exit Conference via telephone, I respectfully submit the following:

Tioga County is confident that we have sufficient procedures in place to ensure honest and responsible departmental conduct and the prevention, detection, and resolution of instances

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<sup>1</sup> For any Program-Funded providers, fiscal-related monitoring should include substantiation of the provider’s operating costs invoiced to the agency.



of conduct that do not conform to federal, state, and local laws. Our deficiency, it appears, is in the documentation of such procedures.

During the Audit Period, the County contracted with STAR for the provision of In-Home Purchased Services. Despite the fact that the County had staff on-site on an almost daily basis and, additionally, corresponded with the schools on a regular basis, there was little to no documentation as to this oversight. In resolution, Tioga County is implementing policies that will document that any and all purchased services are provided in accordance with the contract terms and that documentation will be maintained to reflect provider monitoring actions taken.

Tioga County greatly appreciates your assistance in this process, and we are committed to the improvement of our oversight documentation, moving forward. Please feel free to contact me additional requests for information. Nancy L. Clemens, Administrator, Tioga County Department of Human Services

Auditor's Conclusion: We commend the Tioga County Children and Youth agency management on acknowledging the deficiencies existing in the agency's current invoice payment process for In-Home Purchased Services providers and their efforts to develop and implement formal, written fiscal-related monitoring policy and procedures for their contracted In-Home Purchased Services providers. During our next audit of the agency, we will review the corresponding implemented formal policy, and the results of related conducted monitoring procedures, to determine whether appropriate evidence exists to provide reasonable assurance that related invoiced, and paid for, In-Home services were actually provided, and if provided, were provided in adherence to DHS regulations and executed key contract terms.

# SECTION 6

## CURRENT ENGAGEMENT OBSERVATION

TIOGA COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT OBSERVATION

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

The Child Protective Services Law<sup>2</sup> (CPSL) requires the conduct of criminal background checks and child abuse history clearances (certifications) for all employees and direct volunteers of county children and youth (C&Y) agencies as well as the volunteers/employees of these agencies’ contractors (providers) and subcontractors (sub-recipients).<sup>3</sup> To ensure adherence to these requirements, the Commonwealth DHS (DHS) has assigned monitoring responsibilities to internal offices and bureaus based on the types of services provided.

As a part of its annual licensing inspection process of county C&Y agencies, the Commonwealth DHS’ Office of Children, Youth and Families (OCYF) performs reviews of agency employees and agency foster parents’ adherence to the requirements of the CPSL. The OCYF also performs CPSL adherence reviews of employees of contracted foster family agencies through its annual licensing inspection of these providers. However, because the OCYF is behind in its completion of these annual inspections and does not have adequate procedures in place to determine whether C&Y agencies are monitoring their respective providers’ and sub-recipients’ adherence to the CPSL,<sup>4</sup> the safety of children receiving services from these agencies and their contractors and subcontractors may be at **risk**. According to information provided by the DHS, OCYF, the Tioga County Children and Youth provided in-home and placement services to 1,128 children residing within the County during the 2015-2016 fiscal year.

Furthermore, beginning July 1, 2012, the DHS Bureau of Human Services’ Licensing (bureau) took over the responsibility for the performance of the annual licensing inspections of Child Day Treatment Centers and Child Residential Facilities which encompasses the performance of CPSL adherence reviews of the employees of these providers. Prior to July 1, 2012, the DHS OCYF had been responsible for performing these CPSL adherence reviews during its annual licensing inspections of these providers. Through a review of DHS’ website, we found letters,

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<sup>2</sup> Please note that the CPSL was extensively amended in 2013, 2014, and 2015 with 24 pieces of legislation “[being] enacted, changing how Pennsylvania responds to child abuse. These changes will significantly impact the reporting, investigation, assessment, prosecution and judicial handling of child abuse and neglect cases. The new laws will expand and further define mandatory reporters and the reporting process, increase penalties for those mandated to report suspected child abuse who fail to do so, and provide protections from employment discrimination for filing a good faith report of child abuse.” See <http://keepkidssafe.pa.gov/laws/index.htm> last accessed on September 2, 2016. Please note that although this particular DHS’ keepkidssafe.pa.gov link only refers to 23, instead of 24, pieces of legislation, we were able to confirm that the link should actually refer to 24 pieces of legislation, just as in the following DHS’ link: <http://keepkidssafe.pa.gov/index.htm>

<sup>3</sup> 23 Pa.C.S. §§ 6344 and 6344.2.

<sup>4</sup> This is detailed in the Commonwealth of Pennsylvania Single Audit Reports (most recently for the fiscal year ended June 30, 2016, via Finding 2016-017).

TIOGA COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT OBSERVATION

posted by DHS, to the management staff of Child Day Treatment Centers and Child Residential Facilities detailing the results of the licensing inspections performed by the bureau; identified regulatory violations, including CPSL adherence violations, were specified in the accompanying License Inspection Summaries. However, we are unable to attest to the timeliness of the completion of these annual inspections. Furthermore, we are also unable to attest to whether the CPSL adherence of any potential sub-recipients used by these providers are being monitored.

Finally, for contracted in-home preventative service providers, we were informed by DHS OCYF that these providers are not required to be licensed by the Commonwealth and, thus, are not subject to the annual inspections performed by the DHS. However, it is DHS' position that while not all in-home service providers would meet the criteria requiring the conduct of criminal background checks and child abuse history clearances (certifications) for employees/volunteers, when they do, C&Y agencies are responsible for including provisions in their executed contracts with these providers and monitoring their providers' adherence to CPSL requirements.

However, in correspondence with agency management during the course of recently conducted audit engagements, we have found that the agency management staffs of these C&Y agencies are of the opinion that there is no need for C&Y agencies to monitor CPSL adherence of the employees/volunteers of these providers because they are now including the requirements for this monitoring in their executed contracts with these providers. Our interpretation of the CPSL is that the C&Y agencies cannot fulfill their duties under the CPSL to protect the children receiving in-home preventative services from child abuse by merely "monitoring" their executed provider contracts rather than actually monitoring their providers' adherence to the CPSL background check requirements. While it is evident that neither the DHS nor the C&Y agencies are monitoring the CPSL adherence of their employees and volunteers of contracted in-home preventative service providers, this Department will continue to raise concerns about their interpretation of the CPSL and that this faulty interpretation may be putting the safety of these children at **great risk**.

It is important to note that background checks and child abuse clearances have historically been valid for one year after being obtained. However, recent amendments to the CPSL extend this time frame from one year to five years.<sup>5</sup> Therefore, there is a need for DHS and C&Y agencies across the commonwealth to have a *greatly heightened* awareness about their employees' providers' and sub-recipients' arrest and conviction records, as well as child abuse adjudications to ensure that no new, disqualifying incidents have occurred from the date of the background clearances since certain disqualifying offenses could go undetected for years.

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<sup>5</sup> 23 Pa.C.S. § 6344.4.

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

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