

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2008 to June 30, 2009

July 1, 2009 to June 30, 2010

July 1, 2010 to June 30, 2011

July 1, 2011 to June 30, 2012

Venango County Children and Youth Agency

January 2017



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

The Commissioners of Venango County
Venango County Courthouse Annex, 2nd floor
1174 Elk Street, P.O. Box 831
Franklin, PA. 16323

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 Venango County Children and Youth Agency (agency) for the purpose of ascertaining and certifying the actual Commonwealth expenditures incurred on behalf of children residing within the County for the fiscal years ended June 30, 2009, June 30, 2010, June 30, 2011 and June 30, 2012 pursuant to authority derived from Act 148 of 1976, as amended, 62 P.S. § 704.1(a)(4). The scope of our engagement was limited to the fiscal reports submitted to the Department of Human Services (DHS) as part of the Act 148 Invoice Packages for the above referenced fiscal years.

Preparation of the submitted fiscal reports, and compliance with children, youth, and families regulations, are the responsibility of agency management. Our engagement procedures included a review of selected agency records, and other procedures we deemed necessary, to enable us to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children residing within the County and to determine the County's compliance¹ with certain provisions of 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, Chapters 3140 and 3170 (55 Pa. Code §§ 3140.1 *et seq.* and 3170.1 *et seq.*). We believe that our engagement procedures provided us a reasonable basis to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children within Venango County.

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

- For **fiscal year ended 2009**, 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 2008-2009, included in Section 1 of this report, beginning on page 3.
- For **fiscal year ended 2010**, our engagement resulted in five adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by decreasing agency expenditures by \$117,173, and decreasing revenue by \$1,371. Based on the application of the state participation rates, the five adjustments impacting the agency's Final Net State

Share Payable resulted in an amount due to the state totaling \$93,020. All five adjustments are detailed in our amended fiscal reports for fiscal year 2009-2010, as included in Section 2 of this report, beginning on page 9.

- For **fiscal year ended 2011**, our engagement resulted in three adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by increasing agency expenditures by \$8,532. Based on the application of the state participation rates, the three adjustments impacting the agency's Final Net State Share Payable resulted in an amount due to the county totaling \$6,812. All three adjustments are detailed in our amended fiscal reports for fiscal year 2010-2011, as included in Section 3 of this report, beginning on page 16.
- For **fiscal year ended 2012**, 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 2011-2012, included in Section 4 of this report, beginning on page 23.

In addition, we identified the following area of non-compliance, as detailed in Sections 5 and 6 of this report, beginning on pages 29 and 31, respectively.

Finding No. 1 – Noncompliance - Failure to Perform Annual Physical Inventories of Fixed Assets

We also identified the following additional area of non-compliance, as further detailed in Section 6 of this report, beginning on page 33:

Finding No. 2 – Venango County Children and Youth Agency Failed to Execute Purchase of Service Agreements with Multiple Legal Service Providers

Finally, significant control deficiencies exist in DHS' oversight of children and youth agencies' adherence to Child Protective Services Law (CPSL) requirements as detailed in the Observation included in Section 7 of this report, beginning on page 36.

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 January 24, 2017.

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 Venango County Children and Youth Agency.

Sincerely,



Eugene A. DePasquale
Auditor General

January 27, 2017

Endnote

¹ The Child Protective Services Law (CPSL), 23 Pa.C.S. § 6301 *et seq.*, requires the conduct of criminal background checks and child abuse history clearances (certifications) for all employees and direct volunteers of county children and youth (C&Y) agencies, as well as the volunteers/employees of their contractors (providers) and subcontractors (sub-recipients). To ensure adherence to these requirements, the Commonwealth DHS has assigned monitoring responsibilities to internal offices and bureaus based on the types of services provided. However, the safety of children receiving services from/through these agencies may be at risk due to significant control deficiencies related to the CPSL adherence that exist within C&Y agencies and DHS. Details regarding these deficiencies are further outlined in the Observation beginning on page 36 of this report.

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BACKGROUND

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

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

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

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2008 to JUNE 30, 2009

**VENANGO COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	3,482,971
Supplemental Act 148			<u>0</u>
Total State Allocation			3,482,971
State Share (CY348) ²	\$		3,221,463
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	3,221,463
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	3,221,463
Actual Act 148 Revenues Received ⁴			<u>3,221,463</u>
Net Amount Due County/(State) ⁵		\$	<u><u>0</u></u>

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

² State Share (CY348) is the total amount of County expenditures that are eligible for reimbursement from Act 148 Funds after audit adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after audit adjustments are considered.

⁴ Actual Act 148 Revenues Received is the amount of Act 148 funds the county received.

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

VENANGO COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009
 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	81,105	0	13,598	0	0	0	0	0	67,507	67,507	0
02. 90% REIMBURSEMENT	218,103	395	52,118	0	0	0	0	0	165,590	149,031	16,559
03. 80% REIMBURSEMENT	4,929,149	182,159	932,637	218,310	60,055	163,180	0	85,675	3,287,133	2,629,706	657,427
04. 60% REIMBURSEMENT	582,600	10,769	42,833	0	0	0	0	1,867	527,131	316,278	210,853
05. 50% REIMBURSEMENT	132,967	0	15,086	0	0	0	0	0	117,881	58,941	58,940
06. TOTAL NET CHILD WELFARE EXPEND.	5,943,924	193,323	1,056,272	218,310	60,055	163,180	0	87,542	4,165,242	3,221,463	943,779

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	36,187	0							36,187	21,712	14,475
08. NON-REIMBURSABLE EXPENDITURES	22,125	0	0						22,125		22,125

09. TOTAL EXPENDITURES	6,002,236	193,323	1,056,272	218,310	60,055	163,180	0	87,542	4,223,554	3,243,175	980,379
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10. IL Grant Funds Reported 34,348

11. TOTAL HSDF used for Child Welfare 0

12. TOTAL TITLE IV-D COLLECTIONS 118,029

13. TITLE IV-D Collections for IV-E Children 36,623

14. STATE ACT 148 - line 6 3,221,463

15. STATE ACT 148 ALLOCATION 3,482,971

16. ADJUSTED STATE SHARE (lower of 14 or 15) 3,221,463

INVOICE	
AMENDED STATE SHARE (ACT 148)	3,221,463
ACT 148 AMOUNT RECEIVED	3,221,463
ADJUSTMENT TO STATE SHARE	0

Subsidized Permanent Legal Custodianship SPLC	Total Subsidies	Number of Days	Number of Children
	242,913	10,061	31

VENANGO COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009
AMENDED CY370A
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
1-A ADOPTION SERVICE	81,105	0		13,598	0		0	0	0	67,507	67,507	0
1-B ADOPTION ASSISTANCE	394,740	0	186,718							208,022	166,418	41,604
1-C COUNSELING - DEPENDENT	328,208	0		9,226	213,379	15,014	83,945	0	0	198,644	158,915	39,729
1-D COUNSELING - DELINQUENT	17,119	0			1,820	0	0	0	0	15,299	12,239	3,060
1-E DAY CARE	0	0			0	0	0	0	0	0	0	0
1-F DAY TREATMENT - DEPENDENT	0	0			0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DELINQUENT	29,718	0			3,547	0	2,200	0	0	23,971	19,177	4,794
1-H HOMEMAKER SERVICE	0	0			0	0	0	0	0	0	0	0
1-I INTAKE & REFERRAL	215,589	0		36,286	0	0	0	0	0	179,303	143,442	35,861
1-J LIFE SKILLS - DEPENDENT	501,541	0			160,326	45,041	77,035	0	0	219,139	175,311	43,828
1-K LIFE SKILLS - DELINQUENT	111,590	0			31,238	0	0	0	0	80,352	64,282	16,070
1-L PROTECTIVE SERVICE - CHILD ABUSE	304,379	0		50,959	0	0		0	0	253,420	202,736	50,684
1-M PROTECTIVE SERVICE - GENERAL	518,846	0		87,037	0	0		0	0	431,809	345,447	86,362
1-N SERVICE PLANNING	150,209	0		20,019	0	0	0	0	0	130,190	104,152	26,038
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	114,467	0		15,086	0		0	0	0	99,381	49,691	49,690
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	18,500	0			0	0	0	0	0	18,500	9,250	9,250
SUBTOTAL IN-HOME	2,786,011	0	186,718	232,211	218,310	60,055	163,180	0	0	1,925,537	1,518,567	406,970

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
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0					0			0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	322,888	23,468	108,013	7,021		0	0		0	184,386	147,509	36,877
2-D COMMUNITY RESIDENTIAL - DELINQUENT	514,651	50,713	109,981			0	0		0	353,957	283,166	70,791
2-E EMERGENCY SHELTER - DEPENDENT	90,619	395	15,203	4,351	0	0	0	0	0	70,670	63,603	7,067
2-F EMERGENCY SHELTER - DELINQUENT	127,484	0	32,564		0	0	0	0	0	94,920	85,428	9,492
2-G FOSTER FAMILY - DEPENDENT	1,262,620	107,294	149,427	102,036		0	0	0	85,675	818,188	654,550	163,638
2-H FOSTER FAMILY - DELINQUENT	24,843	684	0			0	0	0	0	24,159	19,327	4,832
2-I SUP. INDEPENDENT LIVING - DEPENDENT	93,583	0	52,413	2,914		0	0		0	38,256	30,605	7,651
2-J SUP. INDEPENDENT LIVING - DELINQUENT	138,625	0	10,587			0	0		0	128,038	102,430	25,608
SUBTOTAL CBP	2,575,313	182,554	478,188	116,322	0	0	0	0	85,675	1,712,574	1,386,618	325,956

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	0	0								0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	29,266	1,088	0	1,167		0	0		0	27,011	16,207	10,804
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	240,312	9,201	0	32		0	0		0	231,079	138,647	92,432
3-D SECURE RES. SERVICE (EXCEPT YDC)	63,359	480							0	62,879	37,727	25,152
3-E YDC/YFC (NON-SECURE)-Institutional	0	0								0	0	0
3-F YDC SECURE	36,187	0								36,187	21,712	14,475
SUBTOTAL INSTITUTIONAL	369,124	10,769	0	1,199	0	0	0	0	0	357,156	214,293	142,863

4 ADMINISTRATION	249,663	0		41,634		0	0	0	1,867	206,162	123,697	82,465
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5 TOTAL REVENUES	5,980,111	193,323	664,906	391,366	218,310	60,055	163,180	0	87,542	4,201,429	3,243,175	958,254
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VENANGO COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009
AMENDED CY370
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE										12 Program Income related to all Non-Reimbursable	
	1 WAGES AND SALARIES	2 EMPLOYEE BENEFITS	3 SUBSIDIES	4 OPERATING	5 PURCHASED SERVICES	6 FIXED ASSETS	7 TOTAL EXPENDITURES	8 Children Served (by county)	9 Children Served (Purchased)	10 Non-Reimbursable Non PS/Sub		11 Non-Reim. Purchased Serv/ Subsidies
IN-HOME												
1-A ADOPTION SERVICE	51,906	16,745		12,454	0	0	81,105	4	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	416,865	0	0	0	416,865	0	70	0	22,125	0
1-C COUNSELING - DEPENDENT	26,179	7,577		18,756	273,475	2,221	328,208	15	47	0	0	0
1-D COUNSELING - DELINQUENT	0	0		0	17,119	0	17,119	0	61	0	0	0
1-E DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-F DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DELINQUENT	0	0		0	29,718	0	29,718	0	65	0	0	0
1-H HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-I INTAKE & REFERRAL	135,513	40,920		39,156	0	0	215,589	458	0	0	0	0
1-J LIFE SKILLS - DEPENDENT	0	0		0	501,541	0	501,541	0	413	0	0	0
1-K LIFE SKILLS - DELINQUENT	0	0		0	111,590	0	111,590	0	44	0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	105,316	20,989		178,074	0	0	304,379	333	0	0	0	0
1-M PROTECTIVE SERVICE - GENERAL	275,890	86,870		156,086	0	0	518,846	1,170	0	0	0	0
1-N SERVICE PLANNING	42,622	13,117		63,675	30,795	0	150,209	690	27	0	0	0
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT					24,509		114,467	0	296	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT					18,500		18,500	0	110	0	0	0
1-Q SUBTOTAL IN-HOME	637,426	186,218	416,865	558,159	1,007,247	2,221	2,808,136			0	22,125	0
	Number of Children receiving only NON-PURCHASED IN-Home Services											
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	15,496	6,184		21,186	280,022	0	322,888	1,675	23	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0		0	514,651	0	514,651	2,804	49	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	15,310	6,092		4,535	64,682	0	90,619	793	60	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	127,484	0	127,484	570	61	0	0	0
2-G FOSTER FAMILY - DEPENDENT	216,025	56,053		182,577	565,102	0	1,262,620	13,222	83	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0		0	24,843	0	24,843	564	4	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	30,710	9,478		11,293	30,355	0	93,583	149	2	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	138,625	0	138,625	910	10	0	0	0
2-K SUBTOTAL CBP	277,541	77,807	254,660	219,541	1,745,764	0	2,575,313	20,687	292	0	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0		0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	4,236	1,308		1,609	22,113	0	29,266	387	4	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		184	240,128	0	240,312	658	9	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		350	63,009	0	63,359	181	1	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	36,187	0	36,187	10	2	0	0	0
3-G SUBTOTAL INSTITUTIONAL	4,236	1,308	0	2,143	361,437	0	369,124	1,236	16	0	0	0
4 ADMINISTRATION	80,128	19,150	0	150,385	0	0	249,663			0	0	0
TOTAL EXPENDITURES	999,331	284,483	671,525	930,228	3,114,448	2,221	6,002,236			0	22,125	0
	County Indirect Costs = \$ 112,981											

**VENANGO COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 81,105	\$ 0	\$ 81,105
Adoption Assistance	416,865	0	416,865
Counseling	345,327	0	345,327
Day Care	0	0	0
Day Treatment	29,718	0	29,718
Homemaker Service	0	0	0
Intake and Referral	215,589	0	215,589
Life Skills	613,131	0	613,131
Protective Service - Child Abuse	304,379	0	304,379
Protective Service - General	518,846	0	518,846
Service Planning	150,209	0	150,209
Juvenile Act Proceedings	132,967	0	132,967
Alternative Treatment	0	0	0
Community Residential	837,539	0	837,539
Emergency Shelter	218,103	0	218,103
Foster Family	1,287,463	0	1,287,463
Supervised Independent Living	232,208	0	232,208
Juvenile Detention Service	0	0	0
Residential Service	269,578	0	269,578
Secure Residential Service (Except YDC)	63,359	0	63,359
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	36,187	0	36,187
Administration	249,663	0	249,663
Combined Total Expense	<u>6,002,236</u>	<u>0</u>	<u>6,002,236</u>
Less Non-reimbursables	<u>22,125</u>	<u>0</u>	<u>22,125</u>
Total Net Expense	<u>\$ 5,980,111</u>	<u>\$ 0</u>	<u>\$ 5,980,111</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 999,331	\$ 0	\$ 999,331
Employee Benefits	284,483	0	284,483
Subsidies	671,525	0	671,525
Operating	930,228	0	930,228
Purchased Services	3,114,448	0	3,114,448
Fixed Assets	2,221	0	2,221
Combined Total Expense	<u>6,002,236</u>	<u>0</u>	<u>6,002,236</u>
Less Non-reimbursables	<u>22,125</u>	<u>0</u>	<u>22,125</u>
Total Net Expense	<u>\$ 5,980,111</u>	<u>\$ 0</u>	<u>\$ 5,980,111</u>

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2009 to JUNE 30, 2010

**VENANGO COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	3,021,092
Supplemental Act 148			<u>0</u>
Total State Allocation			3,021,092
State Share (CY348) ²	\$		2,852,176
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	2,852,176
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	2,852,176
Actual Act 148 Revenues Received ⁴			<u>2,945,196</u>
Net Amount Due County/(State) ⁵		\$	<u><u>(93,020)</u></u>

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

² State Share (CY348) is the total amount of County expenditures that are eligible for reimbursement from Act 148 Funds after audit adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after audit adjustments are considered.

⁴ Actual Act 148 Revenues Received is the amount of Act 148 funds the county received.

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

**VENANGO COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
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	18,645	78	4,975	0	0	0	0	0	13,592	13,592	0
02. 90% REIMBURSEMENT	210,026	93	29,006	0	0	0	0	0	180,927	162,834	18,093
03. 80% REIMBURSEMENT	4,309,194	215,494	823,681	218,310	45,042	123,084	0	15,004	2,868,579	2,294,862	573,717
04. 60% REIMBURSEMENT	622,688	15,667	44,097	0	15,014	40,096	0	3,095	504,719	302,832	201,887
05. 50% REIMBURSEMENT	174,877	0	18,766	0	0	0	0	0	156,111	78,056	78,055
06. TOTAL NET CHILD WELFARE EXPEND.	5,335,430	231,332	920,525	218,310	60,056	163,180	0	18,099	3,723,928	2,852,176	871,752
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	75,318	0							75,318	45,191	30,127
08. NON-REIMBURSABLE EXPENDITURES	11,224	0	0						11,224		11,224
09. TOTAL EXPENDITURES	5,421,972	231,332	920,525	218,310	60,056	163,180	0	18,099	3,810,470	2,897,367	913,103
10. IL Grant Funds Reported	0										
11. TOTAL HSDF used for Child Welfare	0										
12. TOTAL TITLE IV-D COLLECTIONS	139,366										
13. TITLE IV-D Collections for IV-E Children	35,431										
14. STATE ACT 148 - line 6	2,852,176										
15. STATE ACT 148 ALLOCATION	3,021,092										
16. ADJUSTED STATE SHARE (lower of 14 or 15)	2,852,176										
INVOICE											
AMENDED STATE SHARE (ACT 148)	2,852,176										
ACT 148 AMOUNT RECEIVED	2,945,196										
ADJUSTMENT TO STATE SHARE	(93,020)										

Subsidized Permanent Legal Custodianship SPLC	Total Subsidies	Number of Days	Number of Children
	238,061	9,073	28

VENANGO COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
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	18,645	78		4,975	0		0	0	0	13,592	13,592	0
1-B ADOPTION ASSISTANCE	494,366	0	248,987	0			0		0	245,379	196,303	49,076
1-C COUNSELING - DEPENDENT	450,349	1,645		31,498	14,171	45,042	76,884	0	0	281,109	224,887	56,222
1-D COUNSELING - DELINQUENT	8,157	0		0	1,725	0	0	0	0	6,432	5,146	1,286
1-E DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-F DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DELINQUENT	30,142	0		0	3,389	0	0	0	0	26,753	21,402	5,351
1-H HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-I INTAKE & REFERRAL	272,151	0		47,000	0	0	0	0	0	225,151	180,121	45,030
1-J LIFE SKILLS - DEPENDENT	439,817	157		3,784	199,025	0	46,200	0	0	190,651	152,521	38,130
1-K LIFE SKILLS - DELINQUENT	35,873	0		0	0	0	0	0	0	35,873	28,698	7,175
1-L PROTECTIVE SERVICE - CHILD ABUSE	220,635	78		37,960	0	0		0	0	182,597	146,078	36,519
1-M PROTECTIVE SERVICE - GENERAL	384,971	3,290		66,388	0	0		0	0	315,293	252,234	63,059
1-N SERVICE PLANNING	301,570	2,037		40,588	0	0	0	0	0	258,945	207,156	51,789
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	151,627	0		18,766	0	0	0	0	0	132,861	66,431	66,430
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	23,250	0		0	0	0	0	0	0	23,250	11,625	11,625
SUBTOTAL IN-HOME	2,831,553	7,285	248,987	250,959	218,310	45,042	123,084	0	0	1,937,886	1,506,194	431,692
COMMUNITY BASED PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0		0	0		0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0		0	0		0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	284,073	21,969		5,144		0	0		0	168,928	135,142	33,786
2-D COMMUNITY RESIDENTIAL - DELINQUENT	382,589	45,051		96,675		0	0		0	240,863	192,690	48,173
2-E EMERGENCY SHELTER - DEPENDENT	110,492	0		14,936	4,945	0	0	0	0	90,611	81,550	9,061
2-F EMERGENCY SHELTER - DELINQUENT	99,534	93		9,125	0	0	0	0	0	90,316	81,284	9,032
2-G FOSTER FAMILY - DEPENDENT	983,490	137,951		109,639	45,409	0	0	0	15,004	675,487	540,390	135,097
2-H FOSTER FAMILY - DELINQUENT	21,011	3,316		2,577		0	0		0	15,118	12,094	3,024
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
SUBTOTAL CBP	1,881,189	208,380	320,984	55,498	0	0	0	0	15,004	1,281,323	1,043,150	238,173
INSTITUTIONAL PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	0	0		0		0	0		0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	22,120	1,947		123		0	2,109		0	17,941	10,765	7,176
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	323,858	13,720		32		15,014	37,987		0	257,105	154,263	102,842
3-D SECURE RES. SERVICE (EXCEPT YDC)	23,205	0							0	23,205	13,923	9,282
3-E YDC/YFC (NON-SECURE)-Institutional	43,416	0								43,416	26,050	17,366
3-F YDC SECURE	31,902	0								31,902	19,141	12,761
SUBTOTAL INSTITUTIONAL	444,501	15,667	0	155	0	15,014	40,096	0	0	373,569	224,142	149,427
4 ADMINISTRATION	253,505	0		43,942		0	0		3,095	206,468	123,881	82,587
5 TOTAL REVENUES	5,410,748	231,332	569,971	350,554	218,310	60,056	163,180	0	18,099	3,799,246	2,897,367	901,879

VENANGO COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
AMENDED CY370
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
IN-HOME												
I-A ADOPTION SERVICE	8,083	3,975		6,286	0	301	18,645	10	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	505,590	0	0	0	505,590	0	71	0	11,224	0
I-C COUNSELING - DEPENDENT	88,518	30,126		51,503	273,889	6,313	450,349	8	219	0	0	0
I-D COUNSELING - DELINQUENT	0	0		0	8,157	0	8,157	0	37	0	0	0
I-E DAY CARE	0	0		0	0	0	0	0	0	0	0	0
I-F DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-G DAY TREATMENT - DELINQUENT	0	0		0	30,142	0	30,142	0	50	0	0	0
I-H HOME/MAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-I INTAKE & REFERRAL	183,312	57,841		30,998	0	0	272,151	392	0	0	0	0
I-J LIFE SKILLS - DEPENDENT	8,340	2,782		10,137	417,957	601	439,817	0	424	0	0	0
I-K LIFE SKILLS - DELINQUENT	0	0		0	35,873	0	35,873	0	9	0	0	0
I-L PROTECTIVE SERVICE - CHILD ABUSE	143,839	44,020		32,475	0	301	220,635	242	0	0	0	0
I-M PROTECTIVE SERVICE - GENERAL	184,441	72,646		114,958	300	12,626	384,971	1,329	2	0	0	0
I-N SERVICE PLANNING	111,428	38,996		76,850	66,480	7,816	301,570	206	60	0	0	0
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT				108,612	43,015		151,627	0	209	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT				0	23,250		23,250	0	80	0	0	0
I-Q SUBTOTAL IN-HOME	727,961	250,386	505,590	431,819	899,063	27,958	2,842,777			0	11,224	0
	Number of Children receiving only NON-PURCHASED IN-Home Services											
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	16,228	6,424		6,768	254,052	601	284,073	2,088	19	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0		0	382,589	0	382,589	2,969	34	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	16,226	6,417		5,541	81,708	600	110,492	1,148	57	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	99,534	0	99,534	748	55	0	0	0
2-G FOSTER FAMILY - DEPENDENT	108,541	46,508	238,061	171,868	417,610	902	983,490	16,260	72	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	21,011	0	21,011	651	6	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	140,995	59,349	238,061	184,177	1,256,504	2,103	1,881,189	23,864	243	0	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0		0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0		862	21,258	0	22,120	81	1	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		484	323,374	0	323,858	1,502	9	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	23,205	0	23,205	91	1	0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	0	0		0	43,416	0	43,416	134	1	0	0	0
3-F YDC SECURE	0	0		0	31,902	0	31,902	78	1	0	0	0
3-G SUBTOTAL INSTITUTIONAL	0	0	0	1,346	443,155	0	444,501	1,886	13	0	0	0
ADMINISTRATION	100,390	35,886	0	117,229	0	0	253,505			0	0	0
TOTAL EXPENDITURES	969,346	345,621	743,651	734,571	2,598,722	30,061	5,421,972			0	11,224	0
	County Indirect Costs = \$ 68,537											

**VENANGO COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 22,706	\$ (4,061)	\$ 18,645
Adoption Assistance	505,590	0	505,590
Counseling	458,815	(309)	458,506
Day Care	0	0	0
Day Treatment	29,122	1,020	30,142
Homemaker Service	0	0	0
Intake and Referral	283,351	(11,200)	272,151
Life Skills	447,779	27,911	475,690
Protective Service - Child Abuse	223,326	(2,691)	220,635
Protective Service - General	433,560	(48,589)	384,971
Service Planning	324,926	(23,356)	301,570
Juvenile Act Proceedings	174,877	0	174,877
Alternative Treatment	0	0	0
Community Residential	670,673	(4,011)	666,662
Emergency Shelter	211,295	(1,269)	210,026
Foster Family	1,052,320	(47,819)	1,004,501
Supervised Independent Living	0	0	0
Juvenile Detention Service	0	0	0
Residential Service	345,977	1	345,978
Secure Residential Service (Except YDC)	23,205	0	23,205
YDC/YFC (Non-Secure) - Institutional	43,416	0	43,416
YDC Secure	31,902	0	31,902
Administration	<u>256,305</u>	<u>(2,800)</u>	<u>253,505</u>
Combined Total Expense	<u>5,539,145</u>	<u>(117,173)</u>	<u>5,421,972</u>
Less Non-reimbursables	<u>11,224</u>	<u>0</u>	<u>11,224</u>
Total Net Expense	<u>\$ 5,527,921</u>	<u>\$ (117,173)</u>	<u>\$ 5,410,748</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 970,621	\$ (1,275)	\$ 969,346
Employee Benefits	346,556	(935)	345,621
Subsidies	743,651	0	743,651
Operating	883,946	(149,375)	734,571
Purchased Services	2,564,310	34,412	2,598,722
Fixed Assets	<u>30,061</u>	<u>0</u>	<u>30,061</u>
Combined Total Expense	<u>5,539,145</u>	<u>(117,173)</u>	<u>5,421,972</u>
Less Non-reimbursables	<u>11,224</u>	<u>0</u>	<u>11,224</u>
Total Net Expense	<u>\$ 5,527,921</u>	<u>\$ (117,173)</u>	<u>\$ 5,410,748</u>

**VENANGO COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL	
SCHEDULE	LINE	COLUMN						
CY-370 Adjustments								
CY-370	1-A	1	1	Adoption Service-Wages and Salaries	\$ 8,105	\$ (22)	\$ 8,083	
	1-C	1		Counseling-Dependent-Wages and Salaries	\$ 88,970	\$ (452)	\$ 88,518	
	1-J	1		Life Skills-Dependent-Wages and Salaries	\$ 8,383	\$ (43)	\$ 8,340	
	1-L	1		Protective Service-Child Abuse-Wages and Salaries	\$ 142,980	\$ 859	\$ 143,839	
	1-M	1		Protective Service-General-Wages and Salaries	\$ 185,346	\$ (905)	\$ 184,441	
	1-N	1		Service Planning-Wages and Salaries	\$ 111,988	\$ (560)	\$ 111,428	
	2-C	1		Community Residential-Dependent-Wages and Salaries	\$ 16,272	\$ (44)	\$ 16,228	
	2-E	1		Emergency Shelter-Dependent-Wages and Salaries	\$ 16,270	\$ (44)	\$ 16,226	
	2-G	1		Foster Family-Dependent-Wages and Salaries	\$ 108,605	\$ (64)	\$ 108,541	
					Total Adjustment Amount		\$ (1,275)	
				To decrease Wages and Salaries by \$1,275 to include fiscal year end adjustments and reconcile to the agency's final general ledger.				
				Title 55 PA Code, Chapter 3170.95(a)(b)				
CY-370	1-A	2	2	Adoption Service-Employee Benefits	\$ 3,983	\$ (8)	\$ 3,975	
	1-C	2		Counseling-Dependent-Employee Benefits	\$ 30,309	\$ (183)	\$ 30,126	
	1-J	2		Life Skills-Dependent-Employee Benefits	\$ 2,799	\$ (17)	\$ 2,782	
	1-L	2		Protective Service-Child Abuse-Employee Benefits	\$ 44,029	\$ (9)	\$ 44,020	
	1-M	2		Protective Service-General-Employee Benefits	\$ 73,013	\$ (367)	\$ 72,646	
	1-N	2		Service Planning-Employee Benefits	\$ 39,223	\$ (227)	\$ 38,996	
	2-C	2		Community Residential-Dependent-Employee Benefits	\$ 6,442	\$ (18)	\$ 6,424	
	2-E	2		Emergency Shelter-Dependent-Employee Benefits	\$ 6,435	\$ (18)	\$ 6,417	
	2-G	2		Foster Family-Dependent-Employee Benefits	\$ 46,596	\$ (88)	\$ 46,508	
					Total Adjustment Amount		\$ (935)	
				To decrease Employee Benefits by \$935 to include fiscal year end adjustments and reconcile to the agency's final general ledger.				
				Title 55 PA Code, Chapter 3170.95(a)(b)				
CY-370	1-A	4	3	Adoption Service-Operating	\$ 10,317	\$ (4,031)	\$ 6,286	
	1-C	4		Counseling-Dependent-Operating	\$ 56,758	\$ (5,255)	\$ 51,503	
	1-I	4		Intake and Referral-Operating	\$ 42,198	\$ (11,200)	\$ 30,998	
	1-J	4		Life Skills-Dependent-Operating	\$ 9,976	\$ 161	\$ 10,137	
	1-L	4		Protective Service-Child Abuse-Operating	\$ 36,016	\$ (3,541)	\$ 32,475	
	1-M	4		Protective Service-General-Operating	\$ 162,275	\$ (47,317)	\$ 114,958	
	1-N	4		Service Planning-Operating	\$ 99,419	\$ (22,569)	\$ 76,850	
	2-C	4		Community Residential-Dependent-Operating	\$ 10,717	\$ (3,949)	\$ 6,768	
	2-E	4		Emergency Shelter-Dependent-Operating	\$ 6,748	\$ (1,207)	\$ 5,541	
	2-G	4		Foster Family-Dependent-Operating	\$ 219,535	\$ (47,667)	\$ 171,868	
		4		Administration-Operating	\$ 120,029	\$ (2,800)	\$ 117,229	
					Total Adjustment Amount		\$ (149,375)	
					To decrease Operating expenses by \$149,375 to include fiscal year end adjustments and reconcile to the agency's final general ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)				
CY-370	1-C	5	4	Counseling-Dependent-Purchased Services	\$ 268,308	\$ 5,581	\$ 273,889	
	1-G	5		Day Treatment-Delinquent-Purchased Services	\$ 29,122	\$ 1,020	\$ 30,142	
	1-K	5		Life Skills-Delinquent-Purchased Services	\$ 8,063	\$ 27,810	\$ 35,873	
	3-C	5		Residential Service-Delinquent-Purchased Services	\$ 323,373	\$ 1	\$ 323,374	
					Total Adjustment Amount		\$ 34,412	
				To increase Purchased Services by \$34,412 to include fiscal year end adjustments and reconcile to the agency's final general ledger.				
				Title 55 PA Code, Chapter 3170.95(a)(b)				
CY-370A Adjustment								
CY-370A	2-G	3	5	Foster Family-Dependent-Title IV-E Maintenance	\$ 111,010	\$ (1,371)	\$ 109,639	
				To decrease Federal Title IV-E Revenue by \$1,371 to include a supplemental invoice not included in the Title IV-E Reconciliation Calculation performed by the State Department of Human Services - Office of Children, Youth & Families for the 2009-2010 fiscal year.				
				Title 55 PA Code, Chapter 3170.95(a)(b)				

SECTION 3

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2010 to JUNE 30, 2011

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

Approved State Allocation ¹		\$	3,319,181
Supplemental Act 148			<u>0</u>
Total State Allocation			3,319,181
State Share (CY348) ²	\$		3,281,815
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	3,281,815
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	3,281,815
Actual Act 148 Revenues Received ⁴			<u>3,275,003</u>
Net Amount Due County/(State) ⁵		\$	<u><u>6,812</u></u>

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

² State Share (CY348) is the total amount of County expenditures that are eligible for reimbursement from Act 148 Funds after audit adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after audit adjustments are considered.

⁴ Actual Act 148 Revenues Received is the amount of Act 148 funds the county received.

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

**VENANGO 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	39,490	81	11,693	0	0	0	0	0	27,716	27,716	0
02. 90% REIMBURSEMENT	269,657	27	20,962	0	0	0	0	0	248,668	223,802	24,866
03. 80% REIMBURSEMENT	4,624,078	149,219	846,318	182,934	45,042	123,894	0	0	3,276,671	2,621,337	655,334
04. 60% REIMBURSEMENT	742,114	22,516	95,727	0	15,013	39,286	0	2,494	567,078	340,246	226,832
05. 50% REIMBURSEMENT	160,916	0	23,488	0	0	0	0	0	137,428	68,714	68,714
06. TOTAL NET CHILD WELFARE EXPEND.	5,836,255	171,843	998,188	182,934	60,055	163,180	0	2,494	4,257,561	3,281,815	975,746

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	68,856	0							68,856	41,314	27,542

08. NON-REIMBURSABLE EXPENDITURES	11,223	0	0						11,223		11,223
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09. TOTAL EXPENDITURES	5,916,334	171,843	998,188	182,934	60,055	163,180	0	2,494	4,337,640	3,323,129	1,014,511
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10. IL Grant Funds Reported 0

11. TOTAL HSDF used for Child Welfare 0

12. TOTAL TITLE IV-D COLLECTIONS 122,258

13. TITLE IV-D Collections for IV-E Children 32,570

14. STATE ACT 148 - line 6 3,281,815

15. STATE ACT 148 ALLOCATION 3,319,181

16. ADJUSTED STATE SHARE (lower of 14 or 15) 3,281,815

INVOICE	
AMENDED STATE SHARE (ACT 148)	3,281,815
ACT 148 AMOUNT RECEIVED	3,275,003
ADJUSTMENT TO STATE SHARE	6,812

Subsidized Permanent Legal Custodianship	Total Subsidies	Number of Days	Number of Children
SPLC	204,359	7,734	23

VENANGO 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
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
I-A ADOPTION SERVICE	39,490	81		11,693	0		0	0	0	27,716	27,716	0
I-B ADOPTION ASSISTANCE	528,504	0	256,533	0			0	0	0	271,971	217,577	54,394
I-C COUNSELING - DEPENDENT	351,402	27		8,724	51,782	15,015	57,361	0	0	218,493	174,794	43,699
I-D COUNSELING - DELINQUENT	8,506	0		0	1,343	0	1,000	0	0	6,163	4,930	1,233
I-E DAY CARE	0	0		0	0	0	0	0	0	0	0	0
I-F DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-G DAY TREATMENT - DELINQUENT	10,450	0		0	0	0	0	0	0	10,450	8,360	2,090
I-H HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-I INTAKE & REFERRAL	230,788	0		43,493	0	0	0	0	0	187,295	149,836	37,459
I-J LIFE SKILLS - DEPENDENT	437,989	0		2,125	120,917	30,027	64,533	0	0	220,387	176,310	44,077
I-K LIFE SKILLS - DELINQUENT	22,130	0		0	8,892	0	1,000	0	0	12,238	9,790	2,448
I-L PROTECTIVE SERVICE - CHILD ABUSE	281,633	54		53,684	0	0		0	0	227,895	182,316	45,579
I-M PROTECTIVE SERVICE - GENERAL	488,407	999		93,257	0	0		0	0	394,151	315,321	78,830
I-N SERVICE PLANNING	301,673	486		41,520	0	0	0	0	0	259,667	207,734	51,933
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT	160,916	0		23,488	0		0	0	0	137,428	68,714	68,714
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-Q SUBTOTAL IN-HOME	2,861,888	1,647	256,533	277,984	182,934	45,042	123,894	0	0	1,973,854	1,543,398	430,456
COMMUNITY BASED PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0		0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0		0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	330,006	21,535	33,621	8,470						266,380	213,104	53,276
2-D COMMUNITY RESIDENTIAL - DELINQUENT	410,948	39,345	36,663							334,940	267,952	66,988
2-E EMERGENCY SHELTER - DEPENDENT	98,048	27	6,228	4,798	0	0	0	0	0	86,995	78,296	8,699
2-F EMERGENCY SHELTER - DELINQUENT	171,609	0	9,936	0	0	0	0	0	0	161,673	145,506	16,167
2-G FOSTER FAMILY - DEPENDENT	1,217,851	86,513	125,553	142,675						863,110	690,488	172,622
2-H FOSTER FAMILY - DELINQUENT	3,791	260								3,531	2,825	706
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0						0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0						0	0	0
2-K SUBTOTAL CBP	2,232,253	147,680	212,001	155,943	0	0	0	0	0	1,716,629	1,398,171	318,458
INSTITUTIONAL PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	0	0								0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	110,181	8,135	40,704			15,013	2,000			44,329	26,597	17,732
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	179,341	14,381	0			0	37,286			127,674	76,604	51,070
3-D SECURE RES. SERVICE (EXCEPT YDC)	163,710	0								163,710	98,226	65,484
3-E YDC/YFC (NON-SECURE)-Institutional	68,856	0								68,856	41,314	27,542
3-G SUBTOTAL INSTITUTIONAL	522,088	22,516	40,704		0	15,013	39,286	0	0	404,569	242,741	161,828
4 ADMINISTRATION	288,882	0		55,023		0	0	0	2,494	231,365	138,819	92,546
5 TOTAL REVENUES	5,905,111	171,843	509,238	488,950	182,934	60,055	163,180	0	2,494	4,326,417	3,323,129	1,003,288

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

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	EMPLOYEE BENEFITS	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
IN-HOME												
1-A ADOPTION SERVICE	22,465	9,171		7,789	0	65	39,490	8	0	0	11,223	0
1-B ADOPTION ASSISTANCE	0	539,727			0	0	539,727	0	79	0	11,223	0
1-C COUNSELING - DEPENDENT	19,524	7,429		22,780	301,647	22	351,402	9	232	0	0	0
1-D COUNSELING - DELINQUENT	0	0		8,506	0	0	8,506	0	17	0	0	0
1-E DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-F DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DELINQUENT	0	0		0	10,450	0	10,450	0	51	0	0	0
1-H HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-I INTAKE & REFERRAL	137,648	44,604		47,786	750	0	230,788	169	2	0	0	0
1-J LIFE SKILLS - DEPENDENT	0	0		11,179	426,810	0	437,989	4	406	0	0	0
1-K LIFE SKILLS - DELINQUENT	0	0		22,130	0	0	22,130	0	20	0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	195,492	63,683		22,415	0	43	281,633	280	0	0	0	0
1-M PROTECTIVE SERVICE - GENERAL	255,850	94,702		137,058	0	797	488,407	1,102	0	0	0	0
1-N SERVICE PLANNING	111,485	44,083		65,593	80,125	387	301,673	248	25	0	0	0
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT				122,950	37,966		160,916	0	175	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-Q SUBTOTAL IN-HOME	742,464	263,672	539,727	437,550	888,384	1,314	2,873,111				11,223	682
	Number of Children receiving only NON-PURCHASED IN-Home Services											
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	22,129	9,813		12,963	285,036	65	330,066	2,041	15	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0		141	410,807	0	410,948	3,181	32	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	11,216	5,476		8,995	0	21	98,048	1,076	33	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	171,609	0	171,609	1,355	37	0	0	0
2-G FOSTER FAMILY - DEPENDENT	283,300	116,318	204,359	169,204	443,916	754	1,217,851	13,153	56	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0		0	3,791	0	3,791	144	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 SUBTOTAL CBP	316,645	131,607	204,359	191,303	1,387,499	840	2,232,253	20,950	174	0	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0		0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0		517	109,664	0	110,181	942	8	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		0	179,341	0	179,341	1,144	9	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	163,710	0	163,710	734	2	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	68,856	0	68,856	151	1	0	0	0
3-G SUBTOTAL INSTITUTIONAL	0	0	0	517	521,571	0	522,088	2,971	20	0	0	0
4. ADMINISTRATION	101,566	31,146	0	156,170	0	0	288,882				0	0
5. TOTAL EXPENDITURES	1,160,675	426,425	744,086	785,540	2,797,454	2,154	5,916,334				11,223	0
	County Indirect Costs = \$ 83,292											

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 39,491	\$ (1)	\$ 39,490
Adoption Assistance	539,727	0	539,727
Counseling	356,117	3,791	359,908
Day Care	0	0	0
Day Treatment	10,450	0	10,450
Homemaker Service	0	0	0
Intake and Referral	230,798	(10)	230,788
Life Skills	460,119	0	460,119
Protective Service - Child Abuse	281,633	0	281,633
Protective Service - General	488,437	(30)	488,407
Service Planning	297,906	3,767	301,673
Juvenile Act Proceedings	160,916	0	160,916
Alternative Treatment	0	0	0
Community Residential	740,956	(2)	740,954
Emergency Shelter	269,659	(2)	269,657
Foster Family	1,220,683	959	1,221,642
Supervised Independent Living	0	0	0
Juvenile Detention Service	0	0	0
Residential Service	289,526	(4)	289,522
Secure Residential Service (Except YDC)	163,710	0	163,710
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	68,856	0	68,856
Administration	288,818	64	288,882
Combined Total Expense	5,907,802	8,532	5,916,334
Less Non-reimbursables	11,223	0	11,223
Total Net Expense	\$ 5,896,579	\$ 8,532	\$ 5,905,111

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,155,192	\$ 5,483	\$ 1,160,675
Employee Benefits	424,370	2,055	426,425
Subsidies	744,086	0	744,086
Operating	784,546	994	785,540
Purchased Services	2,797,454	0	2,797,454
Fixed Assets	2,154	0	2,154
Combined Total Expense	5,907,802	8,532	5,916,334
Less Non-reimbursables	11,223	0	11,223
Total Net Expense	\$ 5,896,579	\$ 8,532	\$ 5,905,111

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370 Adjustments							
CY-370	1-C	1	1	Counseling-Dependent-Wages and Salaries	\$ 16,807	\$ 2,717	\$ 19,524
	1-N	1		Service Planning-Wages and Salaries	\$ 108,768	\$ 2,717	\$ 111,485
	4	1		Administration-Wages and Salaries	\$ 101,517	\$ 49	\$ 101,566
				Total Adjustment Amount		\$ 5,483	
				To increase Wages and Salaries by \$5,483 to include fiscal year end adjustments and reconcile to the agency's final general ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
	1-A	2	2	Adoption Service-Employee Benefits	\$ 9,172	\$ (1)	\$ 9,171
	1-C	2		Counseling-Dependent-Employee Benefits	\$ 6,355	\$ 1,074	\$ 7,429
	1-I	2		Intake and Referral-Employee Benefits	\$ 44,614	\$ (10)	\$ 44,604
	1-M	2		Protective Service-General-Employee Benefits	\$ 94,732	\$ (30)	\$ 94,702
	1-N	2		Service Planning-Employee Benefits	\$ 43,033	\$ 1,050	\$ 44,083
	2-C	2		Community Residential-Dependent-Employee Benefits	\$ 9,815	\$ (2)	\$ 9,813
	2-E	2		Emergency Shelter-Dependent-Employee Benefits	\$ 5,478	\$ (2)	\$ 5,476
	2-G	2		Foster Family-Dependent-Employee Benefits	\$ 116,357	\$ (39)	\$ 116,318
	4	2		Administration-Employee Benefits	\$ 31,131	\$ 15	\$ 31,146
				Total Adjustment Amount		\$ 2,055	
				To increase Employee Benefits by \$2,055 to include fiscal year end adjustments and reconcile to the agency's final general ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
	2-G	4	3	Foster Family-Dependent-Operating	\$ 168,206	\$ 998	\$ 169,204
	3-B	4		Residential Service- Dependent-Operating	\$ 521	\$ (4)	\$ 517
				Total Adjustment Amount		\$ 994	
				To increase Operating expenses by \$994 to include fiscal year end adjustments and reconcile to the agency's final general ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

SECTION 4

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2011 to JUNE 30, 2012

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

Approved State Allocation ¹		\$	2,967,810
Supplemental Act 148			<u>53,724</u>
Total State Allocation			3,021,534
State Share (CY348) ²	\$		3,021,534
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	3,021,534
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	3,021,534
Actual Act 148 Revenues Received ⁴			<u>3,021,534</u>
Net Amount Due County/(State) ⁵		\$	<u><u>0</u></u>

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

² State Share (CY348) is the total amount of County expenditures that are eligible for reimbursement from Act 148 Funds after audit adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after audit adjustments are considered.

⁴ Actual Act 148 Revenues Received is the amount of Act 148 funds the county received.

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

**VENANGO 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	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	21,566	0	4,027	0	0	0	0	0	17,539	17,539	0
02. 90% REIMBURSEMENT	233,383	347	14,230	0	0	0	0	0	218,806	196,925	21,881
03. 80% REIMBURSEMENT	4,590,419	167,982	837,882	195,611	56,553	163,180	0	0	3,169,211	2,535,371	633,840
04. 60% REIMBURSEMENT	405,821	14,755	42,934	0	3,502	0	0	3,942	340,688	204,412	136,276
05. 50% REIMBURSEMENT	141,797	0	19,146	0	0	0	0	0	122,651	61,326	61,325
06. TOTAL NET CHILD WELFARE EXPEND.	5,392,986	183,084	918,219	195,611	60,055	163,180	0	3,942	3,868,895	3,021,534	853,322

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

08. NON-REIMBURSABLE EXPENDITURES	173,800	0							173,800		173,800
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09. TOTAL EXPENDITURES	5,566,786	183,084	918,219	195,611	60,055	163,180	0	3,942	4,042,695	3,021,534	1,027,122
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10. TOTAL TITLE IV-D COLLECTIONS 110,595

11. TITLE IV-D Collections for IV-E Children 19,967

12. STATE ACT 148 - line 6 3,021,534

13. STATE ACT 148 ALLOCATION 3,021,534

14. ADJUSTED STATE SHARE (lower of 14 or 15) 3,021,534

INVOICE											
AMENDED STATE SHARE (ACT 148)	3,021,534										
ACT 148 AMOUNT RECEIVED	3,021,534										
ADJUSTMENT TO STATE SHARE	0										

VENANGO 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.	TITLE IV-E ADMIN.	TANF	TITLE XX TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
1-A ADOPTION SERVICE	21,566	0		4,027	0					17,539	17,539	0
1-B ADOPTION ASSISTANCE	525,360	0	235,359	2,345						287,656	230,125	57,531
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	187,428	0	56,393	0						131,035	104,828	26,207
1-D COUNSELING - DEPENDENT	434,533	0		26,501	54,042	46,048	80,000			227,942	182,354	45,588
1-E COUNSELING - DELINQUENT	16,644	0								16,644	13,315	3,329
1-F DAY CARE	0	0								0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0								0	0	0
1-H DAY TREATMENT - DELINQUENT	8,591	0								8,591	6,873	1,718
1-I HOMEMAKER SERVICE	0	0								0	0	0
1-J INTAKE & REFERRAL	287,734	0		53,754	0					233,980	187,184	46,796
1-K LIFE SKILLS - DEPENDENT	342,865	0		193	126,665	10,505	41,590			163,912	131,130	32,782
1-L LIFE SKILLS - DELINQUENT	88,176	0			7,452	0	20,000			60,724	48,579	12,145
1-M PROTECTIVE SERVICE - CHILD ABUSE	233,267	0		43,499	7,452					182,316	145,853	36,463
1-N PROTECTIVE SERVICE - GENERAL	415,706	0		77,704	0					338,002	270,402	67,600
1-O SERVICE PLANNING	318,738	0		50,771	0		10,000			257,967	206,374	51,593
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	141,797	0		19,146	0					122,651	61,326	61,325
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0								0	0	0
1-R SUBTOTAL IN-HOME	3,022,405	0	291,752	277,940	195,611	56,553	151,590	0	0	2,048,959	1,605,882	443,077
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0								0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0								0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	421,401	38,087	42,559	11,297			11,590			317,868	254,294	63,574
2-D COMMUNITY RESIDENTIAL - DELINQUENT	430,190	50,438	13,452	33						366,267	293,014	73,253
2-E EMERGENCY SHELTER - DEPENDENT	72,733	347	6,951	5,169	0					60,266	54,239	6,027
2-F EMERGENCY SHELTER - DELINQUENT	160,650	0	2,110	0	0					158,540	142,686	15,854
2-G FOSTER FAMILY - DEPENDENT	870,835	79,457	124,822	99,200						567,356	453,885	113,471
2-H FOSTER FAMILY - DELINQUENT	8,951	0	0	0						8,951	7,161	1,790
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0						0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0						0	0	0
2-K SUBTOTAL CBP	1,964,760	168,329	189,894	115,699	0	0	11,590	0	0	1,479,248	1,205,279	273,969
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0								0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	52,395	2,094	0	1,820		3,502				44,979	26,987	17,992
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	29,678	1,226	0	0						28,452	17,071	11,381
3-D SECURE RES. SERVICE (EXCEPT YDC)	103,530	11,435								92,095	55,257	36,838
3-E YDC SECURE	0	0								0	0	0
3-F SUBTOTAL INSTITUTIONAL	185,603	14,755	0	1,820	0	3,502	0	0	0	165,526	99,315	66,211
ADMINISTRATION	220,218	0		41,114					3,942	175,162	105,097	70,065
TOTAL REVENUES	5,392,986	183,084	481,646	436,573	195,611	60,055	163,180	0	3,942	3,868,895	3,015,573	853,322

VENANGO 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											
	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/Stb.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
IN-HOME												
1-A ADOPTION SERVICE	12,894	5,000		4,005	0	0	21,899	4	0	333	0	0
1-B ADOPTION ASSISTANCE	0	0	541,556	0	0	0	541,556	0	77	0	16,196	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	187,428	0	0	0	187,428	0	25	0	0	0
1-D COUNSELING - DEPENDENT	80,030	27,874		34,074	292,888	0	434,866	16	222	333	0	0
1-E COUNSELING - DELINQUENT	0	0		0	16,644	0	16,644	0	36	0	0	0
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	8,591	0	8,591	0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	191,361	53,102		43,271	0	0	287,734	318	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		1,035	396,602	0	397,637	0	366	0	54,772	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	90,122	0	90,122	0	21	0	1,946	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	156,589	49,497		27,181	0	0	233,267	341	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	253,159	96,110		79,607	0	0	428,876	1,758	0	13,170	0	0
1-O SERVICE PLANNING	153,425	56,448		66,594	53,680	0	330,147	270	64	4,989	6,420	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				103,135	38,662		141,797	0	112	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0			0	0	0	0	0
1-R SUBTOTAL IN-HOME	847,458	288,031	728,984	358,902	897,189	0	3,120,564			18,825	79,334	0
	Number of Children receiving only NON-PURCHASED IN-Home Services											
	342											
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	27,603	9,227	0	25,545	361,237	0	423,612	2,688	26	996	1,215	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	177	430,013	0	430,190	3,341	37	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	14,737	4,420	0	9,400	44,914	0	73,471	845	45	333	405	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	160,650	0	160,650	1,232	47	0	0	0
2-G FOSTER FAMILY - DEPENDENT	260,993	98,684	0	176,143	357,092	0	892,912	12,858	61	9,642	12,435	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	8,951	0	8,951	288	2	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	303,333	112,331	0	211,265	1,362,857	0	1,989,786	21,252	218	10,971	14,055	0
	Number of Children at IMMINENT RISK											
	71											
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	3,970	1,578	0	4,834	42,613	0	52,995	371	4	0	600	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	44,693	0	44,693	431	5	0	15,015	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	103,530	0	103,530	406	2	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	3,970	1,578	0	4,834	190,836	0	201,218	1,208	11	0	15,615	0
4 ADMINISTRATION	85,002	23,540	0	146,676	0	0	255,218			35,000	0	0
5 TOTAL EXPENDITURES	1,239,763	425,480	728,984	721,677	2,450,882	0	5,566,786			64,796	109,004	0
	County Indirect Costs = \$ 71,588											

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 21,899	\$ 0	\$ 21,899
Adoption Assistance	541,556	0	541,556
Subsidized Permanent Legal Custodianship	187,428	0	187,428
Counseling	451,510	0	451,510
Day Care	0	0	0
Day Treatment	8,591	0	8,591
Homemaker Service	0	0	0
Intake and Referral	287,734	0	287,734
Life Skills	487,759	0	487,759
Protective Service - Child Abuse	233,267	0	233,267
Protective Service - General	428,876	0	428,876
Service Planning	330,147	0	330,147
Juvenile Act Proceedings	141,797	0	141,797
Alternative Treatment	0	0	0
Community Residential	853,802	0	853,802
Emergency Shelter	234,121	0	234,121
Foster Family	901,863	0	901,863
Supervised Independent Living	0	0	0
Juvenile Detention Service	0	0	0
Residential Service	97,688	0	97,688
Secure Residential Service (Except YDC)	103,530	0	103,530
YDC Secure	0	0	0
Administration	<u>255,218</u>	<u>0</u>	<u>255,218</u>
Combined Total Expense	<u>5,566,786</u>	<u>0</u>	<u>5,566,786</u>
Less Non-reimbursables	<u>173,800</u>	<u>0</u>	<u>173,800</u>
Total Net Expense	<u>\$ 5,392,986</u>	<u>\$ 0</u>	<u>\$ 5,392,986</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,239,763	\$ 0	\$ 1,239,763
Employee Benefits	425,480	0	425,480
Subsidies	728,984	0	728,984
Operating	721,677	0	721,677
Purchased Services	2,450,882	0	2,450,882
Fixed Assets	<u>0</u>	<u>0</u>	<u>0</u>
Combined Total Expense	<u>5,566,786</u>	<u>0</u>	<u>5,566,786</u>
Less Non-reimbursables	<u>173,800</u>	<u>0</u>	<u>173,800</u>
Total Net Expense	<u>\$ 5,392,986</u>	<u>\$ 0</u>	<u>\$ 5,392,986</u>

SECTION 5

STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATION

VENANGO COUNTY CHILDREN AND YOUTH AGENCY
STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATION

**STATUS OF PRIOR ENGAGEMENT FINDING FOR FISCAL YEAR JULY 1, 2007 TO
JUNE 30, 2008**

Finding – Venango County Children and Youth Services Did Not Document its Annual
Physical Inventory of Fixed Assets

In our prior audit report, we cited the Venango County Children and Youth Agency (agency) for failing to perform and document an annual physical inventory of fixed assets. During our current engagement, we determined that the agency failed to comply with our recommendation to this finding by again not documenting the conduct of annual physical inventories of fixed assets for our engagement scope period and by not documenting, through a formal, written policy, the established procedures related to the performance and documentation of the annual physical inventories of fixed assets. Therefore, we issued a repeat finding in the Current Engagement Findings and Recommendations section (Section 6) of this report, beginning on page 31.

SECTION 6

CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

VENANGO COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

Finding No. 1 – Noncompliance – Failure to Perform Annual Physical Inventories of Fixed Assets

Condition: As detailed in our Status of Prior Engagement Finding and Recommendation section (Section 5) of this report, we found during our current engagement that, for the 2008-2009, 2009-2010, 2010-2011 and 2011-2012 fiscal years, the Venango County Children and Youth Agency (agency) again failed to perform annual physical inventories of fixed assets. In addition, while the agency did provide a fixed asset listing that was inclusive of all fixed assets purchased during the aforementioned fiscal years, they failed to provide documentation evidencing that a comprehensive annual physical inventory of fixed assets was conducted. Furthermore, the agency failed to establish formal written policies and procedures for the maintenance of the agency’s fixed asset listing and the performance and documentation of the annual physical inventories of fixed assets that are conducted.

Criteria: Title 55 Pa. Code, § 3170.77 (f) (4), related to ownership of fixed assets, states:

Ownership Responsibilities. In accordance with sound business practice, the holder of fixed assets shall:

- (4) Perform an annual physical inventory at the end of the funding period/fiscal year by sighting and verifying the inventory listing. Discrepancies shall be documented and kept on file with the invoices, inventory reports, and other papers which are subject to audit.

Cause: Even though the agency was made aware of DHS’ requirements to perform an annual physical inventory of fixed assets and to establish a corresponding written policy during our prior engagement, the agency failed to take appropriate corrective action to ensure full compliance was achieved.

Effect: Agency assets might not have been properly acquired, secured or disposed of in accordance with funding regulations which could lead to loss/misuse of assets.

Recommendation: We recommend that the Venango County Children and Youth Agency perform and document the annual physical inventories of fixed assets. In addition, the agency should document, through a formal, written policy, the established procedures related to the maintenance of the fixed asset listing and the performance and documentation of the annual physical inventories of fixed assets.

Agency Response: The Venango County Children and Youth Agency submitted a written response whereby they agreed with this finding and stated the following: The agency will

VENANGO COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

follow the Auditor General's recommendations. The county has processes currently in place for which all inventory (fixed assets) are accounted for via our Munis GL software. The agency did complete a physical fixed asset inventory during the 2015-2016 fiscal year and will continue to do so. The county is currently updating its procurement policy to include the agency's fixed asset inventory procedure.

Auditor's Conclusion: We commend the agency for taking action to complete a physical inventory of fixed assets during the 2015-2016 fiscal year and for taking the initiative to ensure the county procurement policy is updated to include the agency's fixed asset inventory procedures. We will follow up on the agency's implementation of its fixed asset inventory procedures during the conduct of our next audit of the agency.

DRAFT

VENANGO COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

Finding No. 2 – Venango County Children and Youth Agency Failed to Execute Purchase of Service Agreements with Multiple Legal Service Providers

Condition: During the 2008-2009, 2009-2010, 2010-2011, and 2011-2012 fiscal years, the Venango County Children and Youth Agency used two providers who rendered legal services for Juvenile Act Proceedings - one for Guardian Ad Litem (GAL) services who was appointed by the courts and one as agency legal representation - even though Purchase of Service Agreements for these fiscal years had not been executed with these two providers. As such, for the aforementioned fiscal years, the agency violated the Commonwealth Department of Human Services' (DHS) regulations which requires that written agreements be executed with providers to whom clients are regularly referred or with whom the agency, juvenile court, and juvenile probation office have a continuing relationship.

Criteria: Title 55, Pa. Code § 3170.23(b) and § 3170.93(b) related to purchase of service and contract requirements, state, in part:

- *Section 3170.23(b).Purchase of Service.* A written agreement complying with Section 3170.93 (relating to contracts) shall be signed by the county and those providers to which clients are regularly referred or with which the public agency, the juvenile court, and juvenile probation office have a continuing relationship. This requirement shall apply to both unit of service and program-funded agencies.
- *Section 3170.93(b).Contracts.* In addition to restating the language of Section 3170.23, this section states the contract shall represent a legally binding agreement between the county and the provider, and shall be renewed annually.

Cause: The agency did not realize that Purchase of Service Agreements were necessary for legal service providers, especially for the attorney who was court appointed since the agency had no choice in who was appointed.

Effect: The agency's failure to properly execute Purchase of Service agreements with the legal service providers for all four fiscal years resulted in services being rendered in the absence of legally binding contracts which was not in conformance with DHS regulations and could have resulted in misunderstandings between the agency and service providers as to the types of services requested and the approved rates to be charged for each respective service. However, based on DHS' position that because the legal service costs were incurred by the agency and were considered allowable expenses during these fiscal years, we did not issue adjustments to disallow the costs for either fiscal year.

Recommendation: The Venango County Children and Youth Agency should review the applicable DHS regulations and establish policies and procedures to ensure that Purchase of

VENANGO COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

Service Agreements are properly executed with all providers of legal services in accordance with DHS' requirements. In addition, agency management should ensure that all DHS contracting requirements, along with the agency's established policies and procedures, are communicated to and understood by all agency staff, thus preventing future misunderstandings regarding the proper execution of contracts with providers of legal services.

Agency Response: The Venango County Children and Youth Agency submitted a written response whereby they agreed with the finding and stated the following: The agency will follow the Auditor General recommendations. The county recently discovered this issue as well and acknowledges that a contract is needed for legal providers. The county has taken the necessary steps to contract with all legal providers and will ensure that a contract is obtained for the agency's GAL services. The agency is continuing to follow a court order while the county solicitor prepares the necessary contracts.

Auditor's Conclusion: We commend the agency for its corrective action with respect to the proper execution of purchase of service agreements with all providers of legal services. We will follow up on implementation during our next audit of the agency.

SECTION 7

CURRENT ENGAGEMENT OBSERVATION

VENANGO COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

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

The Child Protective Services Law¹ (CPSL) requires the conduct of criminal background checks and child abuse history clearances (certifications) for all employees and direct volunteers of county children and youth (C&Y) agencies as well as the volunteers/employees of these agencies’ contractors (providers) and subcontractors (sub-recipients).² To ensure adherence to these requirements, the Commonwealth DHS has assigned monitoring responsibilities to internal offices and bureaus based on the types of services provided.

As a part of its annual licensing inspection process of county C&Y agencies, the Commonwealth DHS’ Office of Children, Youth and Families (OCYF) performs reviews of agency employees 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, as detailed in the Commonwealth of Pennsylvania Single Audit Reports (most recently for the fiscal year ended June 30, 2015, via Finding 2015-020), the safety of children receiving services from these agencies and their contractors and subcontractors may be at **risk**.

Furthermore, beginning July 1, 2012, the DHS Bureau of Human Services’ Licensing (bureau) took over the responsibility for the performance of the annual licensing inspections of Child Day Treatment Centers and Child Residential Facilities which encompasses the performance of CPSL adherence reviews of the employees of these providers. Prior to July 1, 2012, the DHS OCYF had been responsible for performing these CPSL adherence reviews during its annual licensing inspections of these providers. Through a review of DHS’ website, we found letters, posted by DHS, to the management staff of Child Day Treatment Centers and Child Residential Facilities detailing the results of the licensing inspections performed by the bureau; identified regulatory violations, including CPSL adherence violations, were specified in the

¹ Please note that the CPSL was extensively amended in 2013, 2014, and 2015 with 24 pieces of legislation “[being] enacted, changing how Pennsylvania responds to child abuse. These changes will significantly impact the reporting, investigation, assessment, prosecution and judicial handling of child abuse and neglect cases. The new laws will expand and further define mandatory reporters and the reporting process, increase penalties for those mandated to report suspected child abuse who fail to do so, and provide protections from employment discrimination for filing a good faith report of child abuse.” See <http://keepkidssafe.pa.gov/laws/index.htm> last accessed on September 2, 2016. Please note that although this particular DHS’ keepkidssafe.pa.gov link only refers to 23, instead of 24, pieces of legislation, we were able to confirm that the link should actually refer to 24 pieces of legislation, just as in the following DHS’ link: <http://keepkidssafe.pa.gov/index.htm>

² 23 Pa.C.S. §§ 6344 and 6344.2.

VENANGO COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

accompanying License Inspection Summaries. However, we are unable to attest to the timeliness of the completion of these annual inspections. Furthermore, we are also unable to attest to whether the CPSL adherence of any potential sub-recipients used by these providers are being monitored.

Finally, for contracted in-home preventative service providers, we were informed by DHS OCYF that these providers are not required to be licensed by the Commonwealth and, thus, are not subject to the annual inspections performed by the DHS. However, it is DHS' position that while not all in-home service providers would meet the criteria requiring the conduct of criminal background checks and child abuse history clearances (certifications) for employees/volunteers, when they do, C&Y agencies are responsible for including provisions in their executed contracts with these providers and monitoring their providers' adherence to CPSL requirements. Furthermore, in correspondence with agency management during the course of audit engagements conducted to date during this operating year, we have found that the agency management staffs of these C&Y agencies are under the assumption that DHS OCYF was licensing all providers and, as a result, there is no need for C&Y agencies to monitor CPSL adherence of the employees/volunteers of these providers, as DHS would be reviewing the certifications during their licensing process. As a consequence of this assumption, neither the DHS nor the C&Y agencies are monitoring the CPSL adherence of employees and volunteers of contracted in-home preventative service providers, thus, putting the safety of the children receiving in-home preventative type services at **great risk**.

It is important to note that background checks and child abuse clearances have historically been valid for one year after being obtained. However, recent amendments to the CPSL extend this time frame from one year to five years.³ Therefore, there is a need for DHS and C&Y agencies across the commonwealth to have a *greatly heightened* awareness about their employees' providers' and sub-recipients' arrest and conviction records, as well as child abuse adjudications to ensure that no new, disqualifying incidents have occurred from the date of the background clearances since certain disqualifying offenses could go undetected for years.

³ 23 Pa.C.S. § 6344.4.

VENANGO COUNTY CHILDREN AND YOUTH AGENCY
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

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Governor
Commonwealth of Pennsylvania

The Honorable Ted Dallas
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Department of Human Services

Ms. Cathy Utz
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Office of Children, Youth and Families
Department of Human Services

Ms. Gloria Gilligan
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