

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

Wyoming County Children and Youth Agency

March 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 Wyoming County
Wyoming County Courthouse
One Courthouse Square, Second Floor
Tunkhannock, PA 18657

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 Wyoming County Children and Youth (agency), legally known as Wyoming County Children and Youth Services, 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 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.*), 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 key contract terms.

Because of the significance of the matter described in the preceding paragraph, we were not able to obtain reasonable assurance that total expenditures of \$1,477,711 paid to In-Home Purchased Service providers and included in total Purchased Services expenditures of \$3,290,015 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 did not provide sufficient 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 \$1,477,711 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 the previous page, 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 this matter.

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

- **For the 2010-2011 fiscal year**, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports. Thus, there is no effect on the Final Net Share, as detailed in our amended fiscal reports for the July 1, 2010 to June 30, 2011 fiscal year, included in Section 1 of this report.
- **For the 2011-2012 fiscal year**, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports. Thus, there is no effect on the Final Net Share, as detailed in our amended fiscal reports for the July 1, 2011 to June 30, 2012 fiscal year, included in Section 2 of this report.
- **For the 2012-2013 fiscal year**, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports. Thus, there is no effect on the Final Net Share, as detailed in our amended fiscal reports for the July 1, 2012 to June 30, 2013 fiscal year, included in Section 3 of this report.
- **For the 2013-2014 fiscal year**, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports. Thus, there is no effect on the Final Net Share, as detailed in our amended fiscal reports for the July 1, 2013 to June 30, 2014 fiscal year, included in Section 4 of this report.

In addition, we identified the following internal control weakness, as detailed in Section 5 of this report:

Finding – The Wyoming County Children and Youth Agency Paid Contractors for In-Home Purchased Services but Failed to Obtain Reasonable Assurance That These Services Were Actually Provided

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 February 15, 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 Wyoming County Children and Youth Agency.

Sincerely,



Eugene A. DePasquale
Auditor General

February 23, 2018

Endnote

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 Wyoming County Children and Youth Agency provided in-home and placement services to 123 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 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, 2010 to JUNE 30, 2011

**WYOMING 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		\$	1,373,513
Supplemental Act 148			<u>0</u>
Total State Allocation			1,373,513
State Share (CY348) ²	\$		1,030,063
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	1,030,063
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	1,030,063
Actual Act 148 Revenues Received ⁴			<u>1,030,063</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.

**WYOMING 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	26,688	0	5,444	0	0	0	0	0	21,244	21,244	0
02. 90% REIMBURSEMENT	68,236	0	10,134	0	0	0	0	0	58,102	52,291	5,811
03. 80% REIMBURSEMENT	1,293,991	26,072	225,666	28,378	0	0	0	0	1,013,875	811,102	202,773
04. 60% REIMBURSEMENT	298,690	29,540	22,742	0	25,470	62,179	0	767	157,992	94,796	63,196
05. 50% REIMBURSEMENT	105,330	4,071	0	0	0	0	0	0	101,259	50,630	50,629
06. TOTAL NET CHILD WELFARE EXPEND.	1,792,935	59,683	263,986	28,378	25,470	62,179	0	767	1,352,472	1,030,063	322,409

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	19,176	0							19,176	11,506	7,670

08. NON-REIMBURSABLE EXPENDITURES	0	0	0						0		0
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09. TOTAL EXPENDITURES	1,812,111	59,683	263,986	28,378	25,470	62,179	0	767	1,371,648	1,041,569	330,079
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10. IL Grant Funds Reported 0

11. TOTAL HSDF used for Child Welfare 0

12. TOTAL TITLE IV-D COLLECTIONS 43,661

13. TITLE IV-D Collections for IV-E Children 9,964

14. STATE ACT 148 - line 6 1,030,063

15. STATE ACT 148 ALLOCATION 1,373,513

16. ADJUSTED STATE SHARE (lower of 14 or 15) 1,030,063

INVOICE											
AMENDED STATE SHARE (ACT 148)	1,030,063										
ACT 148 AMOUNT RECEIVED	1,030,063										
ADJUSTMENT TO STATE SHARE	0										

Subsidized Permanent Legal Custodianship	Total Subsidies	Number of Days	Number of Children
SPLC	38,383	1,962	7

WYOMING 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
IN-HOME												
I-A ADOPTION SERVICE	26,688	0		5,444	0				0	21,244	21,244	0
I-B ADOPTION ASSISTANCE	112,488	0	45,888	0					0	66,600	53,280	13,320
I-C COUNSELING - DEPENDENT	43,350	0		4,142	3,301	0	0	0	0	35,907	28,726	7,181
I-D COUNSELING - DELINQUENT	35,071	0		0	7,689	0	0	0	0	27,382	21,906	5,476
I-E DAY CARE	0	0		0	0	0	0	0	0	0	0	0
I-F DAY TREATMENT - DEPENDENT	797	0		0	584	0	0	0	0	213	170	43
I-G DAY TREATMENT - DELINQUENT	40,801	0		0	16,804	0	0	0	0	23,997	19,198	4,799
I-H HOMEMAKER SERVICE	19,733	0		4,026	0	0	0	0	0	15,707	12,566	3,141
I-I INTAKE & REFERRAL	135,549	0		27,652	0	0	0	0	0	107,897	86,318	21,579
I-J LIFE SKILLS - DEPENDENT	19,733	0		4,026	0	0	0	0	0	15,707	12,566	3,141
I-K LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-L PROTECTIVE SERVICE - CHILD ABUSE	100,006	0		17,521	0	0	0	0	0	82,485	65,988	16,497
I-M PROTECTIVE SERVICE - GENERAL	227,866	0		16,383	0	0	0	0	0	211,483	169,186	42,297
I-N SERVICE PLANNING	85,667	0		17,477	0	0	0	0	0	68,190	54,552	13,638
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT	34,361	0		0	0	0	0	0	0	34,361	17,181	17,180
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-Q SUBTOTAL IN-HOME	882,110	0	45,888	96,671	28,378	0	0	0	0	711,173	562,881	148,292
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0		0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0		0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	61,538	0		1,344		0	0	0	0	60,214	48,171	12,043
2-D COMMUNITY RESIDENTIAL - DELINQUENT	40,040	0		0		0	0	0	0	40,040	32,032	8,008
2-E EMERGENCY SHELTER - DEPENDENT	58,510	0		4,725	5,409	0	0	0	0	48,376	43,538	4,838
2-F EMERGENCY SHELTER - DELINQUENT	9,726	0		0	0	0	0	0	0	9,726	8,753	973
2-G FOSTER FAMILY - DEPENDENT	346,771	21,362		45,907	41,300	0	0	0	0	238,202	190,562	47,640
2-H FOSTER FAMILY - DELINQUENT	24,561	4,710		0		0	0	0	0	19,851	15,881	3,970
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	541,166	26,072	50,632	48,053	0	0	0	0	0	416,409	338,937	77,472
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	70,969	4,071								66,898	33,449	33,449
3-B RESIDENTIAL SERVICE - DEPENDENT	52,029	5,068		6,686	4,026	6,368	0	0	0	29,881	17,929	11,952
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	184,330	20,234		(595)	0	19,102	62,179	0	0	83,410	50,046	33,364
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0								0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	19,176	0								19,176	11,506	7,670
3-F YDC SECURE	0	0								0	0	0
3-G SUBTOTAL INSTITUTIONAL	326,504	29,373	6,091	4,026	0	25,470	62,179	0	0	199,365	112,930	86,435
4 ADMINISTRATION	62,331	4,238		12,625		0	0		767	44,701	26,821	17,880
TOTAL REVENUES	1,812,111	59,683	102,611	161,375	28,378	25,470	62,179	0	767	1,371,648	1,041,569	330,079

WYOMING 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	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	15,299	6,234		5,155	0	0	26,688	16	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	112,488	0	0	0	112,488	0	26	0	0	0
I-C COUNSELING - DEPENDENT	11,473	4,675		4,146	23,056	0	43,350	106	12	0	0	0
I-D COUNSELING - DELINQUENT	0	0			35,071	0	35,071	0	17	0	0	0
I-E DAY CARE	0	0			0	0	0	0	0	0	0	0
I-F DAY TREATMENT - DEPENDENT	0	0		0	797	0	797	0	2	0	0	0
I-G DAY TREATMENT - DELINQUENT	0	0			40,801	0	40,801	0	39	0	0	0
I-H HOMEMAKER SERVICE	11,473	4,675		3,585	0	0	19,733	3	0	0	0	0
I-I INTAKE & REFERRAL	76,492	31,167		27,890	0	0	135,549	885	0	0	0	0
I-J LIFE SKILLS - DEPENDENT	11,474	4,675		3,584	0	0	19,733	1	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	49,721	20,259		15,901	14,125	0	100,006	14	2,589	0	0	0
I-M PROTECTIVE SERVICE - GENERAL	45,895	18,701		15,727	147,543	0	227,866	102	159	0	0	0
I-N SERVICE PLANNING	49,719	20,259		15,689	0	0	85,667	0	0	0	0	0
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT					34,361		34,361	0	26	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT					0		0	0	0	0	0	0
I-Q SUBTOTAL IN-HOME	271,546	110,645	112,488	91,677	295,754	0	882,110					867
	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	3,824	1,558		1,228	54,948	0	61,558	391	2	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0		303	39,737	0	40,040	231	1	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	15,299	6,233		6,480	30,498	0	58,510	313	13	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	9,726	0	9,726	61	3	0	0	0
2-G FOSTER FAMILY - DEPENDENT	68,843	28,052		33,903	177,590	0	346,771	5,003	23	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0		0	24,561	0	24,561	274	2	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	87,966	35,843	38,383	41,914	337,060	0	541,166	6,273	44	0	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0		2,925	68,044	0	70,969	304	9	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	11,473	4,676		7,034	28,846	0	52,029	123	3	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		2,619	181,711	0	184,330	997	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	19,176	0	19,176	51	1	0	0	0
3-G SUBTOTAL INSTITUTIONAL	11,473	4,676	0	12,578	297,777	0	326,504	1,475	20	0	0	0
4 ADMINISTRATION	11,655	4,690	0	45,986	0	0	62,331					0
TOTAL EXPENDITURES	382,640	155,854	150,871	192,155	930,591	0	1,812,111					0
	County Indirect Costs = \$ 27,194											

**WYOMING 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	\$ 26,688	\$ 0	\$ 26,688
Adoption Assistance	112,488	0	112,488
Counseling	78,421	0	78,421
Day Care	0	0	0
Day Treatment	41,598	0	41,598
Homemaker Service	19,733	0	19,733
Intake and Referral	135,549	0	135,549
Life Skills	19,733	0	19,733
Protective Service - Child Abuse	100,006	0	100,006
Protective Service - General	227,866	0	227,866
Service Planning	85,667	0	85,667
Juvenile Act Proceedings	34,361	0	34,361
Alternative Treatment	0	0	0
Community Residential	101,598	0	101,598
Emergency Shelter	68,236	0	68,236
Foster Family	371,332	0	371,332
Supervised Independent Living	0	0	0
Juvenile Detention Service	70,969	0	70,969
Residential Service	236,359	0	236,359
Secure Residential Service (Except YDC)	0	0	0
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	19,176	0	19,176
Administration	62,331	0	62,331
Combined Total Expense	<u>1,812,111</u>	<u>0</u>	<u>1,812,111</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 1,812,111</u>	<u>\$ 0</u>	<u>\$ 1,812,111</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 382,640	\$ 0	\$ 382,640
Employee Benefits	155,854	0	155,854
Subsidies	150,871	0	150,871
Operating	192,155	0	192,155
Purchased Services	930,591	0	930,591
Fixed Assets	0	0	0
Combined Total Expense	<u>1,812,111</u>	<u>0</u>	<u>1,812,111</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 1,812,111</u>	<u>\$ 0</u>	<u>\$ 1,812,111</u>

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2011 to JUNE 30, 2012

**WYOMING 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		\$	1,188,338
Supplemental Act 148			<u>0</u>
Total State Allocation			1,188,338
State Share (CY348) ²	\$		1,025,277
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	1,025,277
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	1,025,277
Actual Act 148 Revenues Received ⁴			<u>1,025,277</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.

WYOMING 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	43,693	0	5,845	0	0	0	0	0	37,848	37,848	0
02. 90% REIMBURSEMENT	25,879	0	2,042	0	0	0	0	0	23,837	21,453	2,384
03. 80% REIMBURSEMENT	1,322,316	23,814	169,674	29,189	6,276	10,765	0	0	1,082,598	866,078	216,520
04. 60% REIMBURSEMENT	213,478	42,143	13,324	0	19,194	51,414	0	1,345	86,058	51,635	34,423
05. 50% REIMBURSEMENT	99,626	3,096	5	0	0	0	0	0	96,525	48,263	48,262
06. TOTAL NET CHILD WELFARE EXPEND.	1,704,992	69,053	190,890	29,189	25,470	62,179	0	1,345	1,326,866	1,025,277	301,589

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	19,642	0							19,642	11,785	7,857
08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0

09. TOTAL EXPENDITURES	1,724,634	69,053	190,890	29,189	25,470	62,179	0	1,345	1,346,508	1,037,062	309,446
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10. TOTAL TITLE IV-D COLLECTIONS 54,106

11. TITLE IV-D Collections for IV-E Children 7,388

12. STATE ACT 148 - line 6 1,025,277

13. STATE ACT 148 ALLOCATION 1,188,338

14. ADJUSTED STATE SHARE (lower of 12 or 13) 1,025,277

INVOICE											
AMENDED STATE SHARE (ACT 148)	1,025,277										
ACT 148 AMOUNT RECEIVED	1,025,277										
ADJUSTMENT TO STATE SHARE	0										

WYOMING 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
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	43,693	0	0	5,845	0	0	0	0	0	37,848	37,848	0
1-B ADOPTION ASSISTANCE	132,344	0	54,117	1,000	0	0	0	0	0	77,227	61,782	15,445
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	61,474	0	2,520	0	0	0	0	0	0	58,954	47,163	11,791
1-D COUNSELING - DEPENDENT	155,995	0	0	5,962	24,663	0	0	0	0	125,370	100,296	25,074
1-E COUNSELING - DELINQUENT	51,253	0	0	0	2,160	0	0	0	0	49,093	39,274	9,819
1-F DAY CARE	660	0	0	0	0	0	0	0	0	660	528	132
1-G DAY TREATMENT - DEPENDENT	6,174	0	0	0	0	0	0	0	0	6,174	4,939	1,235
1-H DAY TREATMENT - DELINQUENT	13,160	0	0	0	2,366	0	0	0	0	10,794	8,655	2,139
1-I HOME/MAKER SERVICE	7,268	0	0	972	0	0	0	0	0	6,296	5,037	1,259
1-J INTAKE & REFERRAL	134,788	0	18,020	0	0	0	0	0	0	116,768	93,414	23,354
1-K LIFE SKILLS - DEPENDENT	14,533	0	0	1,943	0	0	0	0	0	12,590	10,072	2,518
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	50,145	0	0	5,013	0	0	0	0	0	45,132	36,106	9,026
1-N PROTECTIVE SERVICE - GENERAL	337,494	0	0	25,932	0	0	0	0	0	311,562	249,250	62,312
1-O SERVICE PLANNING	43,697	0	0	5,838	0	0	0	0	0	37,859	30,287	7,572
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	35,577	0	0	5	0	0	0	0	0	35,572	17,786	17,786
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	1,088,255	0	56,637	70,530	29,189	0	0	0	0	931,899	742,417	189,482

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	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	29,472	150	(83)	1,943	0	0	0	0	27,462	21,970	5,492	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	14,514	0	0	0	0	0	0	0	14,514	11,611	2,903	0
2-E EMERGENCY SHELTER - DEPENDENT	13,382	0	624	1,019	0	0	0	0	11,739	10,565	1,174	0
2-F EMERGENCY SHELTER - DELINQUENT	12,497	0	399	0	0	0	0	0	12,098	10,888	1,210	0
2-G FOSTER FAMILY - DEPENDENT	268,060	20,664	15,446	31,051	0	6,276	10,765	0	183,858	147,086	36,772	(343)
2-H FOSTER FAMILY - DELINQUENT	1,285	3,000	0	0	0	0	0	0	(1,715)	(1,372)	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	339,210	23,814	16,386	34,013	0	6,276	10,765	0	247,956	200,748	47,208	0

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	64,049	3,096	0	2,913	0	0	0	0	60,953	30,477	30,476	0
3-B RESIDENTIAL SERVICE - DEPENDENT	21,799	450	(166)	0	4,900	3,000	0	0	10,702	6,421	4,281	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	114,752	38,643	0	0	14,294	48,414	0	0	13,401	8,041	5,360	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC SECURE	19,642	0	0	0	0	0	0	0	19,642	11,785	7,857	0
3-F SUBTOTAL INSTITUTIONAL	220,242	42,189	(166)	2,913	0	19,194	51,414	0	104,698	56,724	47,974	0
4 ADMINISTRATION	76,927	3,050	0	10,577	0	0	0	1,345	61,955	37,173	24,782	0
5 TOTAL REVENUES	1,724,634	69,053	72,857	118,033	29,189	25,470	62,179	0	1,345	1,346,508	1,037,062	309,446

WYOMING 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
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	24,955	10,302		7,766	0	670	43,693	8	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	132,344	0	0	0	132,344	0	25	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	61,474	0	0	0	61,474	0	9	0	0	0
1-D COUNSELING - DEPENDENT	24,955	10,302		8,695	111,373	670	155,995	99	21	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	51,253	0	51,253	0	20	0	0	0
1-F DAY CARE	0	0		0	660	0	660	0	2	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	6,174	0	6,174	0	1	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	13,160	0	13,160	0	14	0	0	0
1-I HOMEMAHER SERVICE	4,160	1,717		1,279	0	112	7,268	0	0	0	0	0
1-J INTAKE & REFERRAL	74,866	30,905		27,008	0	2,009	134,788	1,046	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	8,319	3,434		2,557	0	223	14,533	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	20,796	8,585		7,581	12,625	558	50,145	13	2,027	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	108,140	44,641		38,445	143,565	2,903	337,494	89	127	0	0	0
1-O SERVICE PLANNING	24,955	10,301		7,771	35,527	670	43,697	0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				50	0		35,577	0	14	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0			0	0	0	0	0
1-R SUBTOTAL IN-HOME	291,146	120,187	193,818	101,152	374,137	7,815	1,088,255			0	0	0
Number of Children receiving only NON-PURCHASED IN-Home Services 709												
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	8,318	3,434	0	2,564	14,933	223	29,472	109	1	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	14,514	0	14,514	64	1	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	4,160	1,717	0	2,449	4,944	112	13,382	165	10	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	196	12,301	0	12,497	66	3	0	0	0
2-G FOSTER FAMILY - DEPENDENT	83,184	34,339	0	37,692	110,612	2,233	268,060	3,021	16	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	30	1,255	0	1,285	14	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	95,662	39,490	0	42,931	158,559	2,568	339,210	3,439	32	0	0	0
Number of Children at IMMEDIATE RISK 56												
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	250	63,799	0	64,049	283	12	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	12,478	5,151	0	3,835	0	335	21,799	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	551	114,201	0	114,752	594	8	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	19,642	0	19,642	46	1	0	0	0
3-F SUBTOTAL INSTITUTIONAL	12,478	5,151	0	4,636	197,642	335	220,242	923	21	0	0	0
4 ADMINISTRATION	12,153	6,506	0	57,822	0	446	76,927			0	0	0
5 TOTAL EXPENDITURES	411,439	171,334	193,818	206,541	730,338	11,164	1,724,634			0	0	0
County Indirect Costs = \$ 37,620												

**WYOMING 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	\$ 43,693	\$ 0	\$ 43,693
Adoption Assistance	132,344	0	132,344
Subsidized Permanent Legal Custodianship	61,474	0	61,474
Counseling	207,248	0	207,248
Day Care	660	0	660
Day Treatment	19,334	0	19,334
Homemaker Service	7,268	0	7,268
Intake and Referral	134,788	0	134,788
Life Skills	14,533	0	14,533
Protective Service - Child Abuse	50,145	0	50,145
Protective Service - General	337,494	0	337,494
Service Planning	43,697	0	43,697
Juvenile Act Proceedings	35,577	0	35,577
Alternative Treatment	0	0	0
Community Residential	43,986	0	43,986
Emergency Shelter	25,879	0	25,879
Foster Family	269,345	0	269,345
Supervised Independent Living	0	0	0
Juvenile Detention Service	64,049	0	64,049
Residential Service	136,551	0	136,551
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	19,642	0	19,642
Administration	76,927	0	76,927
Combined Total Expense	<u>1,724,634</u>	<u>0</u>	<u>1,724,634</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 1,724,634</u>	<u>\$ 0</u>	<u>\$ 1,724,634</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 411,439	\$ 0	\$ 411,439
Employee Benefits	171,334	0	171,334
Subsidies	193,818	0	193,818
Operating	206,541	0	206,541
Purchased Services	730,338	0	730,338
Fixed Assets	11,164	0	11,164
Combined Total Expense	<u>1,724,634</u>	<u>0</u>	<u>1,724,634</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 1,724,634</u>	<u>\$ 0</u>	<u>\$ 1,724,634</u>

SECTION 3

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2012 to JUNE 30, 2013

**WYOMING 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 ¹		\$	1,211,218
Supplemental Act 148			<u>0</u>
Total State Allocation			1,211,218
State Share (CY348) ²	\$		1,027,369
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	1,027,369
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	1,027,369
Actual Act 148 Revenues Received ⁴			<u>1,027,369</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.

WYOMING 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	15,714	0	2,655	0	0	0	0	0	13,059	13,059	0
02. 90% REIMBURSEMENT	42,212	0	6,662	0	0	0	0	0	35,550	31,995	3,555
03. 80% REIMBURSEMENT	1,431,631	13,626	210,387	29,189	13,541	38,298	0	0	1,126,590	901,272	225,318
04. 60% REIMBURSEMENT	145,641	24,821	15,445	0	11,929	23,881	0	1,586	67,979	40,788	27,191
05. 50% REIMBURSEMENT	80,508	0	0	0	0	0	0	0	80,508	40,255	40,253
06. TOTAL NET CHILD WELFARE EXPEND.	1,715,706	38,447	235,149	29,189	25,470	62,179	0	1,586	1,323,686	1,027,369	296,317

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	149,910	7,196							142,714	85,628	57,086

08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
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09. TOTAL EXPENDITURES	1,865,616	45,643	235,149	29,189	25,470	62,179	0	1,586	1,466,400	1,112,997	353,403
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10. TOTAL TITLE IV-D COLLECTIONS 42,880

11. TITLE IV-D Collections for IV-E Children 2,794

12. STATE ACT 148 - line 6 1,027,369

13. STATE ACT 148 ALLOCATION 1,211,218

14. ADJUSTED STATE SHARE (lower of 12 or 13) 1,027,369

INVOICE											
AMENDED STATE SHARE (ACT 148)	1,027,369										
ACT 148 AMOUNT RECEIVED	1,027,369										
ADJUSTMENT TO STATE SHARE	0										

WYOMING 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
	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	15,714	0	2,655	0	0	0	0	0	0	13,059	13,059	0
1-B ADOPTION ASSISTANCE	134,122	0	56,631	0	0	0	0	0	0	77,491	61,993	15,498
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	58,628	0	3,407	0	0	0	0	0	0	55,221	44,177	11,044
1-D COUNSELING - DEPENDENT	144,635	0	6,803	0	13,289	0	0	0	0	124,543	99,634	24,909
1-E COUNSELING - DELINQUENT	81,922	0	0	0	10,842	0	0	0	0	71,080	56,864	14,216
1-F DAY CARE	80	0	0	0	0	0	0	0	0	80	64	16
1-G DAY TREATMENT - DEPENDENT	7,516	0	0	0	0	0	0	0	0	7,516	6,013	1,503
1-H DAY TREATMENT - DELINQUENT	8,171	0	0	0	5,058	0	0	0	0	3,113	2,490	623
1-I HOMEMAKER SERVICE	7,846	0	1,326	0	0	0	0	0	0	6,520	5,216	1,304
1-J INTAKE & REFERRAL	168,768	0	28,523	0	0	0	0	0	0	140,245	112,196	28,049
1-K LIFE SKILLS - DEPENDENT	7,846	0	1,326	0	0	0	0	0	0	6,520	5,216	1,304
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	96,992	0	14,636	0	0	0	0	0	0	82,356	65,885	16,471
1-N PROTECTIVE SERVICE - GENERAL	457,655	0	45,129	0	0	0	0	0	0	412,526	330,021	82,505
1-O SERVICE PLANNING	70,615	0	11,935	0	0	0	0	0	0	58,680	46,944	11,736
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	36,747	0	0	0	0	0	0	0	0	36,747	18,374	18,373
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	1,297,257	0	60,038	112,333	29,189	0	0	0	0	1,095,697	868,146	227,551
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	8,681	0	0	0	0	0	0	0	0	8,681	6,945	1,736
2-E EMERGENCY SHELTER - DEPENDENT	42,212	0	3,585	3,077	0	0	0	0	0	35,550	31,995	3,555
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	178,154	11,726	25,075	15,596	0	13,541	38,298	0	0	73,918	59,134	14,784
2-H FOSTER FAMILY - DELINQUENT	0	1,900	0	0	0	0	0	0	0	(1,900)	(1,520)	(380)
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	229,047	13,626	28,660	18,673	0	13,541	38,298	0	0	116,249	96,554	19,695
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	43,761	0	0	0	0	0	0	0	0	43,761	21,881	21,880
3-B RESIDENTIAL SERVICE - DEPENDENT	21,994	344	(155)	2,654	0	8,461	5,144	0	0	5,546	3,328	2,218
3-C RES. SERVICE - DELINQUENT (NON YDC/FC)	42,369	21,870	(391)	2	0	3,468	18,737	0	0	(1,317)	(790)	(527)
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC SECURE	149,910	7,196	0	0	0	0	0	0	0	142,714	85,628	57,086
3-F SUBTOTAL INSTITUTIONAL	258,034	29,410	(546)	2,656	0	11,929	23,881	0	0	190,704	110,947	80,657
4 ADMINISTRATION	81,278	2,607	0	13,335	0	0	0	0	1,586	63,750	38,250	25,500
TOTAL REVENUES	1,865,616	45,643	88,152	146,997	29,189	25,470	62,179	0	1,586	1,466,400	1,112,997	353,403

WYOMING 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										Children Served (Purchased)	Non-Reim. Reimbursable Non PS/ Sub.	Non-Reim. Purchased Serv/ Substitutes	Program Income related to all Non-Reimbursable
	1	2	3	4	5	6	7	8	9	10				
	WAGES AND SALARIES	EMPLOYEE BENEFITS	EMPLOYEE BENEFITS	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reim. Reimbursable Non PS/ Sub.	Non-Reim. Purchased Serv/ Substitutes	Program Income related to all Non-Reimbursable		
IN-HOME	8,585	3,691	3,077	0	0	361	15,714	0	0	0	0	0		
1-A ADOPTION SERVICE	0	0	0	0	0	0	134,122	0	23	0	0	0		
1-B ADOPTION ASSISTANCE	0	0	0	0	0	0	58,628	0	9	0	0	0		
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS/SH	21,462	9,228	8,717	104,326	902	144,635	81,922	73	26	0	0	0		
1-D COUNSELING - DEPENDENT	0	0	0	0	81,922	0	80	0	22	0	0	0		
1-E COUNSELING - DELINQUENT	0	0	0	0	0	0	0	0	1	0	0	0		
1-F DAY CARE	0	0	0	0	0	0	0	0	2	0	0	0		
1-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	2	0	0	0		
1-H DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	2	0	0	0		
1-I HOMEMAKER SERVICE	4,292	1,846	1,528	0	0	180	7,846	0	0	0	0	0		
1-J INTAKE & REFERRAL	90,139	38,759	36,081	0	0	3,789	168,768	1,066	0	0	0	0		
1-K LIFE SKILLS - DEPENDENT	4,292	1,847	1,527	0	0	180	7,846	0	0	0	0	0		
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0		
1-M PROTECTIVE SERVICE - CHILD ABUSE	47,216	20,302	17,114	10,375	1,985	96,992	17	1,450	0	0	0	0		
1-N PROTECTIVE SERVICE - GENERAL	145,940	62,752	54,202	188,627	6,134	457,655	60	186	0	0	0	0		
1-O SERVICE PLANNING	38,631	16,611	13,749	0	1,624	70,615	0	0	0	0	0	0		
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	0	36,747	0	36,747	0	24	0	0	0		
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0		
1-R SUBTOTAL IN-HOME	360,557	155,036	192,750	135,295	437,764	15,155	1,297,257	0	0	0	0	0		
Number of Children receiving only NON-PURCHASED IN-Home Services														
COMMUNITY BASED PLACEMENT	0	0	0	0	0	0	0	0	0	0	0	0		
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0		
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0		
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0		
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	143	8,538	0	8,681	51	1	0	0	0		
2-E EMERGENCY SHELTER - DEPENDENT	8,585	3,691	5,775	23,800	361	42,212	498	25	0	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	34,339	14,765	24,831	102,776	1,443	178,154	2,953	18	0	0	0	0		
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	42,924	18,456	30,749	135,114	1,804	229,047	3,902	44	0	0	0	0		
INSTITUTIONAL PLACEMENT	0	0	0	0	0	0	0	0	0	0	0	0		
3-A JUVENILE DETENTION SERVICE	0	0	131	43,630	0	43,761	190	5	0	0	0	0		
3-B RESIDENTIAL SERVICE - DEPENDENT	8,584	3,691	3,073	6,285	361	21,994	20	1	0	0	0	0		
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YC)	0	0	230	42,139	0	42,369	192	6	0	0	0	0		
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0		
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0		
3-F SUBTOTAL INSTITUTIONAL	8,584	3,691	3,434	241,964	361	258,034	665	13	0	0	0	0		
4 ADMINISTRATION	17,169	7,383	0	56,004	0	722	81,278	0	0	0	0	0		
5 TOTAL EXPENDITURES	429,234	184,566	192,750	226,182	814,842	18,042	1,865,616	0	0	0	0	0		
County Indirect Costs = \$ 34,477														

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 15,714	\$ 0	\$ 15,714
Adoption Assistance	134,122	0	134,122
Subsidized Permanent Legal Custodianship	58,628	0	58,628
Counseling	226,557	0	226,557
Day Care	80	0	80
Day Treatment	15,687	0	15,687
Homemaker Service	7,846	0	7,846
Intake and Referral	168,768	0	168,768
Life Skills	7,846	0	7,846
Protective Service - Child Abuse	96,992	0	96,992
Protective Service - General	457,655	0	457,655
Service Planning	70,615	0	70,615
Juvenile Act Proceedings	36,747	0	36,747
Alternative Treatment	0	0	0
Community Residential	8,681	0	8,681
Emergency Shelter	42,212	0	42,212
Foster Family	178,154	0	178,154
Supervised Independent Living	0	0	0
Juvenile Detention Service	43,761	0	43,761
Residential Service	64,363	0	64,363
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	149,910	0	149,910
Administration	81,278	0	81,278
Combined Total Expense	<u>1,865,616</u>	<u>0</u>	<u>1,865,616</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 1,865,616</u>	<u>\$ 0</u>	<u>\$ 1,865,616</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 429,234	\$ 0	\$ 429,234
Employee Benefits	184,566	0	184,566
Subsidies	192,750	0	192,750
Operating	226,182	0	226,182
Purchased Services	814,842	0	814,842
Fixed Assets	18,042	0	18,042
Combined Total Expense	<u>1,865,616</u>	<u>0</u>	<u>1,865,616</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 1,865,616</u>	<u>\$ 0</u>	<u>\$ 1,865,616</u>

SECTION 4

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2013 to JUNE 30, 2014

**WYOMING 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 ¹	\$	1,158,683
Supplemental Act 148		<u>0</u>
Total State Allocation		1,158,683
State Share (CY348) ²	\$	1,098,889
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	1,098,889
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	1,098,889
Actual Act 148 Revenues Received ⁴		<u>1,098,889</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.

**WYOMING 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	15,582	0	2,849	0	0	0	0	0	12,733	12,733	0
02. 90% REIMBURSEMENT	58,768	0	7,115	0	0	0	0	0	51,653	46,488	5,165
03. 80% REIMBURSEMENT	1,428,025	29,693	239,107	29,189	0	0	0	0	1,130,036	904,029	226,007
04. 60% REIMBURSEMENT	246,267	6,393	15,545	0	25,470	58,555	0	1,250	139,054	83,433	55,621
05. 50% REIMBURSEMENT	110,219	5,784	23	0	0	0	0	0	104,412	52,206	52,206
06. TOTAL NET CHILD WELFARE EXPEND.	1,858,861	41,870	264,639	29,189	25,470	58,555	0	1,250	1,437,888	1,098,889	338,999

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	996	0							996	598	398

08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
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09. TOTAL EXPENDITURES	1,859,857	41,870	264,639	29,189	25,470	58,555	0	1,250	1,438,884	1,099,487	339,397
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10. TOTAL TITLE IV-D COLLECTIONS 34,968

11. TITLE IV-D Collections for IV-E Children 5,532

12. STATE ACT 148 - line 6 1,098,889

13. STATE ACT 148 ALLOCATION 1,158,683

14. ADJUSTED STATE SHARE (lower of 12 or 13) 1,098,889

INVOICE											
AMENDED STATE SHARE (ACT 148)	1,098,889										
ACT 148 AMOUNT RECEIVED	1,098,889										
ADJUSTMENT TO STATE SHARE	0										

WYOMING 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
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
1-A ADOPTION SERVICE	15,582	0		2,849	0		0	0	0	12,733	12,733	0
1-B ADOPTION ASSISTANCE	140,546	0	58,017	750			0	0	0	81,779	65,423	16,356
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHP	43,595	0	0	0			0	0	0	43,595	34,876	8,719
1-D COUNSELING - DEPENDENT	157,148	0		10,727	9,988	0	0	0	0	136,433	109,146	27,287
1-E COUNSELING - DELINQUENT	65,079	0		2	12,035	0	0	0	0	53,042	42,434	10,608
1-F DAY CARE	7,566	0		0	0	0	0	0	0	7,566	6,053	1,513
1-G DAY TREATMENT - DEPENDENT	876	0		0	0	0	0	0	0	876	701	175
1-H DAY TREATMENT - DELINQUENT	49,493	0		0	7,166	0	0	0	0	42,327	33,862	8,465
1-I HOMEAKER SERVICE	7,288	0		1,332	0	0	0	0	0	5,956	4,765	1,191
1-J INTAKE & REFERRAL	200,774	0		36,681	0	0	0	0	0	164,093	131,274	32,819
1-K LIFE SKILLS - DEPENDENT	7,288	0		1,332	0	0	0	0	0	5,956	4,765	1,191
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	76,180	0		12,047	0	0		0	0	64,133	51,306	12,827
1-N PROTECTIVE SERVICE - GENERAL	302,067	0		36,149	0	0		0	0	265,918	212,734	53,184
1-O SERVICE PLANNING	77,331	0		14,084	0	0	0	0	0	63,247	50,598	12,649
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	37,871	0		23	0		0	0	0	37,848	18,924	18,924
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	1,188,684	0	58,017	115,976	29,189	0	0	0	0	985,502	779,594	205,908
COMMUNITY BASED PLACEMENT												
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	0	311		0			0	0	0	(311)	(249)	(62)
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0		0			0	0	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	55,660	0		2,692	0	0	0	0	0	48,545	43,691	4,854
2-F EMERGENCY SHELTER - DELINQUENT	3,108	0		0	0	0	0	0	0	3,108	2,797	311
2-G FOSTER FAMILY - DEPENDENT	292,794	27,582	47,103	20,883	0	0	0	0	0	197,226	157,781	39,445
2-H FOSTER FAMILY - DELINQUENT	0	1,800	0	0			0	0	0	0	(1,800)	(360)
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	351,562	29,693	51,526	23,575	0	0	0	0	0	246,768	202,580	44,188
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	72,348	5,784		2,680			58,555		0	66,564	33,282	33,282
3-B RESIDENTIAL SERVICE - DEPENDENT	104,878	3,538	0	2,680		24,102	0	0	0	16,003	9,602	6,401
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	25,390	1,396	0	0		1,368	0	0	0	22,626	13,576	9,050
3-D SECURE RES. SERVICE (EXCEPT YDC)	44,964	0							0	44,964	26,978	17,986
3-E YDC SECURE	996	0								996	598	398
3-F SUBTOTAL INSTITUTIONAL	248,576	10,718	0	2,680	0	25,470	58,555	0	0	151,153	84,036	67,117
4. ADMINISTRATION	71,035	1,459		12,865		0	0	0	1,250	55,461	33,277	22,184
5. TOTAL REVENUES	1,859,857	41,870	109,543	155,096	29,189	25,470	58,555	0	1,250	1,438,884	1,099,487	339,397

WYOMING 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
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reim. Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv./Subsidies	Program Income related to all Non-Reimbursable
IN-HOME												
1-A ADOPTION SERVICE	8,310	4,087		2,806	0	379	15,582	4	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	140,546	0	0	0	140,546	0	24	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	43,595	0	0	0	43,595	0	7	0	0	0
1-D COUNSELING - DEPENDENT	33,238	16,348		7,612	98,435	1,515	157,148	88	27	0	0	0
1-E COUNSELING - DELINQUENT	0	0		12	65,067	0	65,079	0	19	0	0	0
1-F DAY CARE	0	0		0	7,566	0	7,566	0	2	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	876	0	876	2	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	49,493	0	49,493	0	42	0	0	0
1-I HOMEMAKER SERVICE	4,155	2,043		901	0	189	7,288	1	0	0	0	0
1-J INTAKE & REFERRAL	112,183	55,175		28,304	0	5,112	200,774	783	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	4,155	2,043		900	0	190	7,288	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	37,393	18,393		8,440	10,250	1,704	76,180	9	1,107	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	112,183	55,175		28,975	100,622	5,112	302,067	86	133	0	0	0
1-O SERVICE PLANNING	16,620	8,174		51,780	0	757	77,331	0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				124	37,747		37,871	0	33	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	328,237	161,438	184,141	129,854	370,056	14,958	1,188,684					
	Number of Children receiving only NON-PURCHASED IN-Home Services											
COMMUNITY BASED PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reim. 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	0	0	0	0	0	0	0	0	0	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	8,310	4,088	0	5,031	37,853	378	55,660	469	18	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	117	2,991	0	3,108	13	4	0	0	0
2-G FOSTER FAMILY - DEPENDENT	58,169	28,609	0	32,686	170,679	2,651	292,794	5,553	28	0	0	0
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	66,479	32,697	0	37,834	211,523	3,029	351,562	6,035	50	0	0	0
INSTITUTIONAL PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reim. Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv./Subsidies	Program Income related to all Non-Reimbursable
3-A JUVENILE DETENTION SERVICE	0	0	0	249	72,099	0	72,348	314	9	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	8,310	4,087	0	2,047	90,055	379	104,878	446	5	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	839	24,551	0	25,390	159	5	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	44,964	0	44,964	145	1	0	0	0
3-E YDC SECURE	0	0	0	0	996	0	996	2	1	0	0	0
3-F SUBTOTAL INSTITUTIONAL	8,310	4,087	0	3,135	232,665	379	248,576	1,066	21	0	0	0
ADMINISTRATION	12,465	6,130	0	51,871	0	569	71,035					
TOTAL EXPENDITURES	415,491	204,352	184,141	222,694	814,244	18,935	1,859,857					
	County Indirect Costs = \$ 34,153											

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 15,582	\$ 0	\$ 15,582
Adoption Assistance	140,546	0	140,546
Subsidized Permanent Legal Custodianship	43,595	0	43,595
Counseling	222,227	0	222,227
Day Care	7,566	0	7,566
Day Treatment	50,369	0	50,369
Homemaker Service	7,288	0	7,288
Intake and Referral	200,774	0	200,774
Life Skills	7,288	0	7,288
Protective Service - Child Abuse	76,180	0	76,180
Protective Service - General	302,067	0	302,067
Service Planning	77,331	0	77,331
Juvenile Act Proceedings	37,871	0	37,871
Alternative Treatment	0	0	0
Community Residential	0	0	0
Emergency Shelter	58,768	0	58,768
Foster Family	292,794	0	292,794
Supervised Independent Living	0	0	0
Juvenile Detention Service	72,348	0	72,348
Residential Service	130,268	0	130,268
Secure Residential Service (Except YDC)	44,964	0	44,964
YDC Secure	996	0	996
Administration	71,035	0	71,035
Combined Total Expense	<u>1,859,857</u>	<u>0</u>	<u>1,859,857</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 1,859,857</u>	<u>\$ 0</u>	<u>\$ 1,859,857</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 415,491	\$ 0	\$ 415,491
Employee Benefits	204,352	0	204,352
Subsidies	184,141	0	184,141
Operating	222,694	0	222,694
Purchased Services	814,244	0	814,244
Fixed Assets	18,935	0	18,935
Combined Total Expense	<u>1,859,857</u>	<u>0</u>	<u>1,859,857</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 1,859,857</u>	<u>\$ 0</u>	<u>\$ 1,859,857</u>

SECTION 5

CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

WYOMING COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

Finding – The Wyoming County Children and Youth Agency Paid Contractors for In-Home Purchased Services but Failed to Obtain Reasonable Assurance That These Services Were Actually Provided

Condition: During the 2010-2011, 2011-2012, 2012-2013, and 2013-2014 fiscal years, the Wyoming County Children and Youth Agency (agency) paid In-Home Purchased Service providers¹ (providers) a total of \$1,477,711. We evaluated the agency's internal control procedures by judgmentally selecting 6 providers that were utilized during the aforementioned fiscal years and, from those providers, judgmentally selecting 14 invoices totaling \$46,239. While the agency provided the approved invoices corresponding to the \$46,239 expended, we found that the agency failed to obtain reasonable assurance that these providers, responsible for providing In-Home services directly to at-risk children and their families, actually performed the services for which the agency was invoiced, and subsequently paid, and that if provided, were provided in adherence to executed contract terms between the agency and the respective provider.

The cited providers were contracted as Fee-for-Service providers. The approved contracts for the Fee-for-Service providers included an agreed upon fee-for-service rate per unit (days/hours/session/evaluation/assessment), and costs invoiced by these types of providers were calculated by multiplying the contracted service rate by the number of units each respective Fee-for-Service provider listed on its submitted invoices. While the monthly invoices submitted by the Fee-For-Service providers included the names of individuals who received services, the agency did not provide evidence of the validity of the number of units invoiced for each individual for 12 of the 14 tested invoices. Two invoices we tested totaling \$18,325, for a County run delinquent program, included the child's name, services dates, number of hours worked, and the signature and date of a Wyoming County Juvenile Probation Officer who witnessed the services provided. However, for the other 12 invoices tested, we found that the agency did not require any additional information evidencing that services corresponding to fees listed on the invoices were actually provided.

Furthermore, 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, except for the County run delinquent program mentioned in the previous

¹ Agency management stated that 20 providers were utilized during the 2010-2011, 2011-2012, 2012-2013, and 2013-2014 fiscal years. Due to the amount of time it would have taken, based on how agency records are maintained, we did not verify the accuracy of this number, which is included for contextual purposes only. However, we did perform procedures to obtain reasonable assurance that the agency paid In-Home Purchased Service Providers a total of \$1,477,711 during the noted engagement scope period.

WYOMING COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

paragraph, to submit any documentation other than submitted invoices during the aforementioned fiscal years.

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 Code (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.”

WYOMING COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

- *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 provide reasonable assurance that invoiced, and paid for, contracted Fee-For-Service In-Home services were actually provided, and if provided, provided in adherence to the respective provider’s executed contract terms. Agency management informed us that the agency met with providers to ensure that children were receiving high quality services; however, no fiscal related monitoring procedures were performed to obtain reasonable assurance that the contracted services related to In-Home Purchased Services fees invoiced by In-Home Purchased Services providers were actually provided on the dates, and for the number of units, for each individual listed on these providers’ submitted invoices.

Effect: The agency’s failure to obtain reasonable assurance that contracted In-Home Purchased Services were actually provided, and if provided, provided for the number of units invoiced for each listed individual and in adherence to the requirements of the respective provider’s executed contract terms (and therefore in adherence to DHS regulations) increases agency management’s risk of:

- Failure to detect fraudulent or erroneous In-Home 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 for the number of units invoiced for each listed individual and in adherence to executed contracted terms and DHS regulations.

Recommendation: We recommend that agency management implement routine, fiscal-related monitoring policy and procedures to ensure that contracted services related to invoiced In-Home Purchased Services fees were actually provided, and if provided, provided for the number of units invoiced for each listed individual and 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:

WYOMING COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

- 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 monitoring results and how identified In-Home Purchased Services provider deficiencies will impact the agency's payment process for these submitted invoices.
- Performance of on-site monitoring visits of In-Home Purchased Services providers, as deemed necessary by agency management, to determine whether appropriate supporting documentation exists substantiating invoiced costs and that related services were actually provided, and provided for the number of units invoiced for each listed individual and according to executed contract terms.
- Requiring In-Home Purchased Services providers, as deemed necessary by agency management, to submit substantiation evidencing that services related to invoiced In-Home Purchased Services costs were actually provided.²
- 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 monitoring reviews of these providers and, for any such providers for which significant documentation deficiencies have been identified, the impact on the agency's review and approval process for these providers.

We further recommend that the agency maintain sufficient evidence documenting the results of all fiscal-related monitoring procedures performed to determine whether the services for which In-Home Purchased Services providers were paid were actually provided, and provided for the number units invoiced for each listed individual and in adherence to DHS regulations and executed contract terms.

Agency Representative Response: Wyoming County Children and Youth Services will develop and implement formal policies detailing the specific fiscal-related In-Home monitoring procedures that must be performed, which will include documentation that must be maintained, to evidence monitoring results. These procedures will include the impact of identified In-Home Purchased Services deficiencies on our payment process for these submitted invoices. The current agency practices regarding this area will be incorporated into the formal policies and procedures.

² Should the agency contract with program-funded providers in the future, fiscal-related monitoring should include verification of the provider's operating costs invoiced to the agency.

WYOMING COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

The aforementioned formal policies and procedures will include the performance of on-site fiscal-related monitoring visits of In-Home Purchased Services providers, at least one time annually or as deemed necessary by our management, to determine whether appropriate supporting documentation exists substantiating invoiced costs and that related services were actually provided according to executed contract terms.

The formal policies and procedures will require In-Home Purchased Services providers, as deemed necessary by our management, to submit substantiation evidencing that services invoiced by In-Home Purchased Services providers were actually provided.

The formal policies and procedures will include provisions to ensure that our staff responsible for reviewing and approving submitted In-Home Purchased Services providers' invoices for payment are made aware of the results of fiscal-related monitoring reviews of these providers and, for any providers for which significant documentation deficiencies have been identified, the impact on our review and approval process for these providers.

The process of developing and implementing the formal policies and procedures has already commenced and it is expected the formal policies and procedures will be implemented and effective for Fiscal Year 18/19 beginning July 1, 2018.

Auditor's Conclusion: We commend the Wyoming County Children and Youth agency management on acknowledging the deficiencies existing in the agency's current In-Home invoice payment process and their plans to develop formal, written In-Home Purchased Services providers' fiscal-related monitoring policy and procedures. During our next audit of the agency, we will review the corresponding implemented formal policy and the results of conducted related 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 for the number of units invoiced for each listed individual and in adherence to DHS regulations and executed key contract terms.

SECTION 6

CURRENT ENGAGEMENT OBSERVATION

WYOMING 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 Law³ (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).⁴ 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,⁵ 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 Wyoming County Children and Youth Agency provided in-home and placement services to 123 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,

³ 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>

⁴ 23 Pa.C.S. §§ 6344 and 6344.2.

⁵ 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).

WYOMING 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.⁶ 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.

⁶ 23 Pa.C.S. § 6344.4.

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

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Commonwealth of Pennsylvania

The Honorable Teresa D. Miller
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Department of Human Services

Ms. Cathy Utz
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Department of Human Services

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