

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2019 to June 30, 2020

July 1, 2020 to June 30, 2021

Wyoming County Children and Youth Agency

July 2023



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania
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**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

The Commissioners of Wyoming County
Wyoming County Courthouse
One Courthouse Square, Second Floor
Tunkhannock, PA 18657

Dear Commissioners:

We have fulfilled the requirements pursuant to authority derived from Act 148 of 1976, as amended, (62 P.S. § 704.1(a)(4)) for the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary, hereinafter referred to as the submitted fiscal reports, and the related financial records of Wyoming County Children and Youth (agency). The purpose of this engagement is to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within the county for the fiscal years July 1, 2019 to June 30, 2020, and July 1, 2020 to June 30, 2021. The scope of our engagement was limited to the fiscal reports submitted to the Pennsylvania Department of Human Services (DHS) as part of the Act 148 Invoice Packages for the fiscal years ended June 30, 2020, and June 30, 2021.

Agency management is responsible for the preparation of the submitted fiscal reports, and compliance with children, youth, and families regulations. Our engagement procedures included a review of selected agency records and other procedures we deemed necessary to enable us to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within the county. We also performed procedures to determine the county's compliance with certain provisions of 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, Chapters 3140 and 3170 (55 Pa. Code §§ 3140.1 *et seq.* and 3170.1 *et seq.*). The engagement was not conducted, nor was it required to be, in accordance with professional auditing or attestation standards. We believe that our engagement procedures provided us a reasonable basis to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within Wyoming County.

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

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

- For the **2019-2020 fiscal year**, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Net State Share by decreasing agency expenditures by \$15,132 and increasing non-reimbursable expenditures by \$32,186. Based on the application of the state participation rates, the two adjustments resulted in an amount due to the state totaling \$17,518.
- For the **2020-2021 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment in total impacted the agency's Net State Share by reclassifying agency expenditures. Based on the application of the state participation rates, this adjustment resulted in an amount due to the county totaling \$55,128.

This report includes the following observation:

Observation – Despite the Pennsylvania Department of Human Services Apparent Strides in Increasing the Protection of At-Risk Children in the Care of Contracted In-Home Preventative Service Providers, DHS Failed to Review the Adequacy of the C&Y Agencies Procedures and Results for Ensuring these Providers Comply with CPSL Requirements.

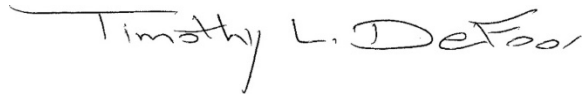
The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on June 1, 2023.

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

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

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

Sincerely,

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

Timothy L. DeFoor
Auditor General
June 20, 2023

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BACKGROUND

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

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

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

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2019 to JUNE 30, 2020

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

Approved State Allocation ¹		\$	2,060,028
Supplemental Act 148			<u>0</u>
Total State Allocation			2,060,028
State Share (CY348) ²	\$		1,856,440
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	1,856,440
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	1,856,440
Actual Act 148 Revenues Received ⁴			<u>1,873,958</u>
Net Amount Due County/(State) ⁵		\$	<u><u>(17,518)</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 auditor's adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after auditor's 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, 2019 TO JUNE 30, 2020
 AMENDED CY348
 FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	110,173	0	16,118	0	0	0	0	0	94,055	94,055	0
02. 90% REIMBURSEMENT	99,814	0	8,174	26,807	0	0	0	0	64,833	58,350	6,483
03. 80% REIMBURSEMENT	1,940,948	61,225	403,271	2,382	0	0	0	0	1,474,070	1,179,255	294,815
04. 60% REIMBURSEMENT	957,278	43,840	23,210	0	25,470	58,555	0	777	805,426	483,255	322,171
05. 50% REIMBURSEMENT	83,050	0	0	0	0	0	0	0	83,050	41,525	41,525
06. TOTAL NET CHILD WELFARE EXPEND.	3,191,263	105,065	450,773	29,189	25,470	58,555	0	777	2,521,434	1,856,440	664,994

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	128,484	0							128,484	77,090	51,394

08. NON-REIMBURSABLE EXPENDITURES	32,186	0							32,186		32,186
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09. TOTAL EXPENDITURES	3,351,933	105,065	450,773	29,189	25,470	58,555	0	777	2,682,104	1,933,530	748,574
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10. TOTAL TITLE IV-D COLLECTIONS 75,238

11. TITLE IV-D Collections for IV-E Children 16,918

12. STATE ACT 148 - line 6 1,856,440

13. STATE ACT 148 ALLOCATION 2,060,028

14. ADJUSTED STATE SHARE (lower of 12 or 13) 1,856,440

INVOICE											
AMENDED STATE SHARE (ACT 148)	1,856,440										
ACT 148 AMOUNT RECEIVED	1,873,958										
ADJUSTMENT TO STATE SHARE	(17,518)										

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

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
1-A ADOPTION SERVICE	110,173	0		16,118	0		0	0	0	94,055	94,055	0
1-B ADOPTION ASSISTANCE	262,201	0	128,081	3,638			0	0	0	130,482	104,386	26,096
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	70,053	0	16,174				0	0	0	53,879	43,103	10,776
1-D COUNSELING - DEPENDENT	48,542	0		4,402	0		0	0	0	44,140	35,312	8,828
1-E COUNSELING - DELINQUENT	5,103	0		0	2,382		0	0	0	2,717	2,177	544
1-F DAY CARE	3,780	0		0	0		0	0	0	3,780	3,024	756
1-G DAY TREATMENT - DEPENDENT	0	0		0	0		0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-I HOME/MAKER SERVICE	10,013	0		1,465	0		0	0	0	8,548	6,838	1,710
1-J INTAKE & REFERRAL	174,273	0		25,498	0		0	0	0	148,775	119,020	29,755
1-K LIFE SKILLS - DEPENDENT	37,911	0		1,465	0		0	0	0	36,446	29,157	7,289
1-L LIFE SKILLS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	87,235	0		10,257	0		0	0	0	76,978	61,582	15,396
1-N PROTECTIVE SERVICE - GENERAL	297,071	0		33,863	0		0	0	0	263,208	210,566	52,642
1-O SERVICE PLANNING	100,539	0		14,742	0		0	0	0	85,797	68,638	17,159
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	62,230	0			0		0	0	0	62,230	31,115	31,115
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0			0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	1,269,124	0	144,255	111,448	2,382	0	0	0	0	1,011,039	808,973	202,066

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0	0		0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0		0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	50,060	0		0	0		0	0	50,060	40,048	10,012	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	44,008	0		0	0		0	0	44,008	35,206	8,802	0
2-E EMERGENCY SHELTER - DEPENDENT	87,723	0	3,033	5,141	19,740		0	0	59,809	53,828	5,981	0
2-F EMERGENCY SHELTER - DELINQUENT	12,091	0		0	7,067		0	0	5,024	4,522	502	0
2-G FOSTER FAMILY - DEPENDENT	425,948	21,771	70,243	46,811			0	0	287,123	229,698	57,425	0
2-H FOSTER FAMILY - DELINQUENT	0	0		0	0		0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	262,693	37,661	29,875	16,757			0	0	178,400	142,720	35,680	0
2-J KINSHIP CARE - DELINQUENT	0	0		0	0		0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0	0		0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	61,518	1,793		0			0	0	59,725	47,780	11,945	0
2-M SUBTOTAL CBP	944,041	61,225	103,151	68,709	26,807	0	0	0	684,149	553,802	130,347	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	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
3-A JUVENILE DETENTION SERVICE	20,820	0		8,796				0	20,820	10,410	10,410	0
3-B RESIDENTIAL SERVICE - DEPENDENT	243,918	8,275		0	25,470		58,555	0	142,822	85,693	57,129	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	491,660	29,708		0			0	0	461,952	277,171	184,781	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	141,318	3,460						0	137,858	82,715	55,143	0
3-E YDC SECURE	128,484	0							128,484	77,090	51,394	0
3-F SUBTOTAL INSTITUTIONAL	1,026,200	41,443	0	8,796	25,470	58,555	0	0	891,936	533,079	358,857	0

4 ADMINISTRATION	80,382	2,397		14,414			0	0	777	62,794	37,676	25,118
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5 TOTAL REVENUES	3,319,747	105,065	247,406	203,367	29,189	25,470	58,555	0	777	2,649,918	1,933,530	716,388
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WYOMING COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020
 AMENDED CY370
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
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	59,554	36,377		11,855	0	2,387	110,173	16	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	262,201	0	0	0	262,201	0	34	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	70,040	13	0	0	70,053	1	11	0	0	0
1-D COUNSELING - DEPENDENT	16,242	9,921		3,273	18,455	651	48,542	120	7	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	5,103	0	5,103	0	6	0	0	0
1-F DAY CARE	0	0		0	3,780	0	3,780	0	2	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	5,414	3,308		1,074	0	217	10,013	1	0	0	0	0
1-J INTAKE & REFERRAL	92,037	56,220		22,326	0	3,690	174,273	294	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	5,414	3,308		1,074	27,899	216	37,911	4	46	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	37,897	23,150		7,544	17,125	1,519	87,235	14	739	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	124,521	76,064		40,058	51,436	4,992	297,071	108	6	0	0	0
1-O SERVICE PLANNING	27,069	16,536		55,848	0	1,086	100,539	135	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	62,230		62,230	0	63	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	368,148	224,884	332,241	143,065	186,028	14,758	1,269,124					
Number of Children receiving only NON-PURCHASED IN-Home Services 722												
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	0	0	0	0	50,060	0	50,060	298	1	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	44,008	0	44,008	0	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	16,242	9,922	0	6,860	54,048	651	87,723	711	30	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	150	11,941	0	12,091	60	2	0	0	0
2-G FOSTER FAMILY - DEPENDENT	59,554	36,378	0	30,516	297,113	2,387	425,948	7,473	35	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	59,554	36,378	0	20,961	143,412	2,388	262,693	5,671	23	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	61,518	0	61,518	366	1	0	0	0
2-M SUBTOTAL CBP	135,350	82,678	0	58,487	662,100	5,426	944,041	14,579	92	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-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
3-A JUVENILE DETENTION SERVICE	0	0	0	150	20,670	0	20,820	78	1	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	32,484	19,842	0	7,722	182,567	1,303	243,918	804	11	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	730	523,116	0	523,846	1,919	12	0	32,186	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	150	141,168	0	141,318	357	1	0	0	0
3-E YDC SECURE	0	0	0	0	128,484	0	128,484	249	1	0	0	0
3-F SUBTOTAL INSTITUTIONAL	32,484	19,842	0	8,752	996,005	1,303	1,058,386	3,407	26	0	32,186	0
4 ADMINISTRATION	5,414	3,308	0	71,442	0	218	80,382					
5 TOTAL EXPENDITURES	541,396	330,712	332,241	281,746	1,844,133	21,705	3,351,933					
County Indirect Costs = \$ 50,276												

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 109,923	\$ 250	\$ 110,173
Adoption Assistance	262,201	0	262,201
Subsidized Permanent Legal Custodianship	70,053	0	70,053
Counseling	50,945	2,700	53,645
Day Care	3,780	0	3,780
Day Treatment	0	0	0
Homemaker Service	9,991	22	10,013
Intake and Referral	173,885	388	174,273
Life Skills	37,889	22	37,911
Protective Service - Child Abuse	87,075	160	87,235
Protective Service - General	296,548	523	297,071
Service Planning	100,425	114	100,539
Juvenile Act Proceedings	62,230	0	62,230
Alternative Treatment	0	0	0
Community Residential	44,700	49,368	94,068
Emergency Shelter	99,746	68	99,814
Foster Family	424,826	1,122	425,948
Kinship Care	263,338	(645)	262,693
Supervised Independent Living	61,518	0	61,518
Juvenile Detention Service	20,820	0	20,820
Residential Service	816,995	(49,231)	767,764
Secure Residential Service (Except YDC)	141,318	0	141,318
YDC Secure	128,484	0	128,484
Administration	100,375	(19,993)	80,382
Combined Total Expense	<u>3,367,065</u>	<u>(15,132)</u>	<u>3,351,933</u>
Less Non-reimbursables	<u>0</u>	<u>32,186</u>	<u>32,186</u>
Total Net Expense	<u>\$ 3,367,065</u>	<u>\$ (47,318)</u>	<u>\$ 3,319,747</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 541,396	\$ 0	\$ 541,396
Employee Benefits	330,712	0	330,712
Subsidies	332,241	0	332,241
Operating	299,510	(17,764)	281,746
Purchased Services	1,841,501	2,632	1,844,133
Fixed Assets	21,705	0	21,705
Combined Total Expense	<u>3,367,065</u>	<u>(15,132)</u>	<u>3,351,933</u>
Less Non-reimbursables	<u>0</u>	<u>32,186</u>	<u>32,186</u>
Total Net Expense	<u>\$ 3,367,065</u>	<u>\$ (47,318)</u>	<u>\$ 3,319,747</u>

**WYOMING COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL		
SCHEDULE	LINE	COLUMN							
CY-370 Adjustments									
CY-370	1-A	4	1	Adoption Service - Operating	\$ 11,605	\$ 250	\$ 11,855		
	1-D	4		Counseling (Dependent) - Operating	\$ 3,205	\$ 68	\$ 3,273		
	1-I	4		Homemaker Service - Operating	\$ 1,052	\$ 22	\$ 1,074		
	1-J	4		Intake & Referral - Operating	\$ 21,938	\$ 388	\$ 22,326		
	1-K	4		Life Skills (Dependent) - Operating	\$ 1,052	\$ 22	\$ 1,074		
	1-M	4		Protective Service Child Abuse - Operating	\$ 7,384	\$ 160	\$ 7,544		
	1-N	4		Protective Service General - Operating	\$ 39,535	\$ 523	\$ 40,058		
	1-O	4		Service Planning - Operating	\$ 55,734	\$ 114	\$ 55,848		
	2-E	4		Emergency Shelter (Dependent) - Operating	\$ 6,792	\$ 68	\$ 6,860		
	2-G	4		Foster Family (Dependent) - Operating	\$ 29,394	\$ 1,122	\$ 30,516		
	2-I	4		Kinship Care (Dependent) - Operating	\$ 21,606	\$ (645)	\$ 20,961		
	3-B	4		Residential Service (Dependent) - Operating	\$ 7,585	\$ 137	\$ 7,722		
	4	4		Administration - Operating	\$ 91,435	\$ (19,993)	\$ 71,442		
	1-D	5		Counseling (Dependent) - Purchased Services	\$ 15,823	\$ 2,632	\$ 18,455		
	2-C	5		Community Residential (Dependent) - Purchased Services	\$ 44,700	\$ 5,360	\$ 50,060		
	2-D	5		Community Residential (Delinquent) - Purchased Services	\$ -	\$ 44,008	\$ 44,008		
	3-B	5		Residential Services (Dependent) - Purchased Services	\$ 187,927	\$ (5,360)	\$ 182,567		
	3-C	5		Residential Services (Delinquent) - Purchased Services	\$ 567,124	\$ (44,008)	\$ 523,116		
	Total Adjustment Amount						\$ (15,132)		
	<p>To decrease expenditures by \$15,132 to report revisions made to the agency's expenditure ledger after the submission of the fourth quarter Act 148 Invoice to Commonwealth Department of Human Services. In addition, \$49,368 of Residential Services were reclassified to Community Residential to properly report the costs.</p> <p>Title 55 PA Code, Chapter 3170.95(a)(b)</p>								
CY-370	3-C	11	2	Residential Services (Delinquent) - Non-Reimb.Purchased Serv/Subsidies	\$ -	\$ 32,186	\$ 32,186		
<p>To increase Non-Reimbursable Purchased Services/Subsidies by \$32,186 to disallow residential mental health services invoiced by a psychiatric residential treatment facility. These services are non-reimbursable according to Act 148 regulations and The Juvenile Act.</p> <p>Title 55 PA Code, Chapters 3140.21(c)(1), 3140.23(1), 3140.131, and 3140.132</p> <p>The Juvenile Act 42 Pa.C.S. Sec. 6339</p>									

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2020 to JUNE 30, 2021

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

Approved State Allocation ¹		\$	2,553,603
Supplemental Act 148			<u>0</u>
Total State Allocation			2,553,603
State Share (CY348) ²	\$		1,633,362
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	1,633,362
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	1,633,362
Actual Act 148 Revenues Received ⁴			<u>1,578,234</u>
Net Amount Due County/(State) ⁵		\$	<u><u>55,128</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 auditor's adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after auditor's 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, 2020 TO JUNE 30, 2021
 AMENDED CY348
 FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	FAMILY FIRST TRANSITION ACT	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	73,826	0	10,094	0	0	0	0	0	63,732	63,732	0
02. 90% REIMBURSEMENT	100,166	0	8,914	29,189	0	0	0	0	62,063	55,857	6,206
03. 80% REIMBURSEMENT	2,144,570	47,829	426,440	0	0	0	0	0	1,670,301	1,336,240	334,061
04. 60% REIMBURSEMENT	371,131	18,328	31,398	0	25,470	58,555	0	992	236,388	141,833	94,555
05. 50% REIMBURSEMENT	71,400	0	0	0	0	0	0	0	71,400	35,700	35,700
06. TOTAL NET CHILD WELFARE EXPEND.	2,761,093	66,157	476,846	29,189	25,470	58,555	0	992	2,103,884	1,633,362	470,522
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	42,818	0							42,818	25,691	17,127
08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
09. TOTAL EXPENDITURES	2,803,911	66,157	476,846	29,189	25,470	58,555	0	992	2,146,702	1,659,053	487,649
10. TOTAL TITLE IV-D COLLECTIONS	50,719										
11. TITLE IV-D Collections for IV-E Children	11,461										
12. STATE ACT 148 - line 6	1,633,362										
13. STATE ACT 148 ALLOCATION	2,553,603										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	1,633,362										
INVOICE											
AMENDED STATE SHARE (ACT 148)	1,633,362										
ACT 148 AMOUNT RECEIVED	1,578,234										
ADJUSTMENT TO STATE SHARE	55,128										

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

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX TITLE IV-B	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
IN-HOME												
1-A ADOPTION SERVICE	73,826	0	10,094	0	0	0	0	0	63,732	63,732	0	0
1-B ADOPTION ASSISTANCE	323,904	0	172,776	4,750	0	0	0	0	146,378	117,102	29,276	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	78,766	0	26,027	0	0	0	0	0	52,739	42,191	10,548	0
1-D COUNSELING - DEPENDENT	65,423	0	7,529	0	0	0	0	0	57,894	46,315	11,579	0
1-E COUNSELING - DELINQUENT	10,636	0	0	0	0	0	0	0	10,636	8,509	2,127	0
1-F DAY CARE	2,095	0	0	0	0	0	0	0	2,095	1,676	419	0
1-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	9,161	0	1,254	0	0	0	0	0	7,907	6,326	1,581	0
1-J INTAKE & REFERRAL	88,365	0	12,110	0	0	0	0	0	76,255	61,004	15,251	0
1-K LIFE SKILLS - DEPENDENT	9,161	0	1,254	0	0	0	0	0	7,907	6,326	1,581	0
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	122,561	0	13,823	0	0	0	0	0	108,738	86,990	21,748	0
1-N PROTECTIVE SERVICE - GENERAL	346,698	0	38,959	0	0	0	0	0	307,739	246,191	61,548	0
1-O SERVICE PLANNING	105,146	0	14,422	0	0	0	0	0	90,724	72,579	18,145	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	65,600	0	0	0	0	0	0	0	65,600	32,800	32,800	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	1,301,342	0	198,803	104,195	0	0	0	0	998,344	791,741	206,603	0
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	66,888	0	0	0	0	0	0	0	66,888	53,510	13,378	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	212,205	0	0	0	0	0	0	0	212,205	169,764	42,441	0
2-E EMERGENCY SHELTER - DEPENDENT	68,319	0	5,512	3,402	7,632	0	0	0	51,773	46,596	5,177	0
2-F EMERGENCY SHELTER - DELINQUENT	31,847	0	0	0	21,557	0	0	0	10,290	9,261	1,029	0
2-G FOSTER FAMILY - DEPENDENT	339,173	33,458	60,646	24,013	0	0	0	0	221,056	176,845	44,211	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	237,530	14,371	21,754	19,245	0	0	0	0	182,160	145,728	36,432	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	89,212	0	5,949	1,929	0	0	0	0	81,334	65,067	16,267	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	37,646	0	0	0	0	0	0	0	37,646	30,117	7,529	0
2-M SUBTOTAL CBP	1,082,820	47,829	93,861	48,589	29,189	0	0	0	863,352	696,888	166,464	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	5,800	0	0	0	0	0	0	0	5,800	2,900	2,900	0
3-B RESIDENTIAL SERVICE - DEPENDENT	95,878	649	10,931	7,909	25,470	43,916	0	0	7,003	4,202	2,801	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	181,225	15,129	0	0	14,639	0	0	0	151,457	90,874	60,583	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC SECURE	42,818	0	0	0	0	0	0	0	42,818	25,691	17,127	0
3-F SUBTOTAL INSTITUTIONAL	325,721	15,778	10,931	7,909	25,470	58,555	0	0	207,078	123,667	83,411	0
4 ADMINISTRATION	94,028	2,550		12,558		0	0	992	77,928	46,757	31,171	0
5 TOTAL REVENUES	2,803,911	66,157	303,595	173,251	29,189	25,470	58,555	992	2,146,702	1,659,083	487,649	0

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

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	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												
1-A ADOPTION SERVICE	39,822	25,273		8,731	0	0	73,826	14	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	323,904	0	0	0	323,904	0	41	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	29,867	18,955	78,766	6,150	10,451	0	65,423	152	8	0	0	0
1-D COUNSELING - DELINQUENT	0	0			10,636	0	10,636	0	4	0	0	0
1-E COUNSELING - DELINQUENT	0	0			2,095	0	2,095	0	2	0	0	0
1-F DAY CARE	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
1-H DAY TREATMENT - DELINQUENT	0	0			0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	4,978	3,159		1,024	0	0	9,161	1	0	0	0	0
1-J INTAKE & REFERRAL	44,801	28,434		15,130	0	0	88,365	673	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	4,978	3,159		1,024	0	0	9,161	20	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0			0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	54,756	34,752		11,428	21,625	0	122,561	19	935	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	154,313	97,937		43,134	51,314	0	346,698	137	8	0	0	0
1-O SERVICE PLANNING	29,867	18,955		56,324	0	0	105,146	135	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT					65,600		65,600	0	62	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	363,382	230,624	402,670	142,945	161,721	0	1,301,342			0	0	0
	LRCBP = Legal Representation for Children in Placement = \$ 0											
	LRCNP = Legal Representation for Children Non-Placement = \$ 0											
	Number of Children receiving only NON-PURCHASED III SERVICES 0											

COMMUNITY BASED PLACEMENT	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	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	0	0	0	108	66,780	0	66,888	291	3	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	235	211,970	0	212,205	890	6	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	9,956	6,318	0	4,600	47,445	0	68,319	516	20	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	150	31,697	0	31,847	130	6	0	0	0
2-G FOSTER FAMILY - DEPENDENT	44,800	28,433	0	25,033	240,907	0	339,173	6,069	30	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	44,801	28,433	0	17,806	146,490	0	237,530	4,360	30	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	119	89,093	0	89,212	417	3	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	37,646	0	37,646	198	3	0	0	0
2-M SUBTOTAL CBP	99,557	63,184	0	48,051	872,028	0	1,082,820	12,871	101	0	0	0

INSTITUTIONAL PLACEMENT	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	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/ Sub.	Non-Reim. Purchased Serv/ Subsidies	Non-Reim. Program Income
3-A JUVENILE DETENTION SERVICE	0	0	0	0	5,800	0	5,800	20	1	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	19,913	12,637	0	5,806	57,522	0	95,878	244	4	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	181,225	0	181,225	518	3	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC SECURE	0	0	0	0	42,818	0	42,818	79	1	0	0	0
3-F SUBTOTAL INSTITUTIONAL	19,913	12,637	0	5,806	287,365	0	325,721	861	9	0	0	0
4 ADMINISTRATION	14,934	9,478	0	69,616	0	0	94,028			0	0	0
5 TOTAL EXPENDITURES	497,786	315,923	402,670	266,418	1,321,114	0	2,803,911			0	0	0
	County Indirect Costs = \$ 502,276											

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 73,826	\$ 0	\$ 73,826
Adoption Assistance	323,904	0	323,904
Subsidized Permanent Legal Custodianship	78,766	0	78,766
Counseling	76,059	0	76,059
Day Care	2,095	0	2,095
Day Treatment	0	0	0
Homemaker Service	9,161	0	9,161
Intake and Referral	88,365	0	88,365
Life Skills	9,161	0	9,161
Protective Service - Child Abuse	122,561	0	122,561
Protective Service - General	346,698	0	346,698
Service Planning	105,146	0	105,146
Juvenile Act Proceedings	65,600	0	65,600
Alternative Treatment	0	0	0
Community Residential	3,450	275,643	279,093
Emergency Shelter	100,166	0	100,166
Foster Family	339,173	0	339,173
Kinship Care	237,530	0	237,530
Supervised Independent Living	126,858	0	126,858
Juvenile Detention Service	5,800	0	5,800
Residential Service	552,746	(275,643)	277,103
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	42,818	0	42,818
Administration	94,028	0	94,028
Combined Total Expense	<u>2,803,911</u>	<u>0</u>	<u>2,803,911</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 2,803,911</u>	<u>\$ 0</u>	<u>\$ 2,803,911</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 497,786	\$ 0	\$ 497,786
Employee Benefits	315,923	0	315,923
Subsidies	402,670	0	402,670
Operating	266,418	0	266,418
Purchased Services	1,321,114	0	1,321,114
Fixed Assets	0	0	0
Combined Total Expense	<u>2,803,911</u>	<u>0</u>	<u>2,803,911</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 2,803,911</u>	<u>\$ 0</u>	<u>\$ 2,803,911</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
				CY-370 Adjustment			
CY-370	2-C	4	1	Community Residential (Dependent) - Operating	\$ -	\$ 108	\$ 108
	2-D	4		Community Residential (Delinquent) - Operating	\$ -	\$ 235	\$ 235
	3-B	4		Residential Service (Dependent) - Operating	\$ 5,914	\$ (108)	\$ 5,806
	3-C	4		Residential Service (Delinquent) - Operating	\$ 235	\$ (235)	\$ -
	2-C	5		Community Residential (Dependent) - Purchased Services	\$ 3,450	\$ 63,330	\$ 66,780
	2-D	5		Community Residential (Delinquent) - Purchased Services	\$ -	\$ 211,970	\$ 211,970
	3-B	5		Residential Service (Dependent) - Purchased Services	\$ 120,852	\$ (63,330)	\$ 57,522
	3-C	5		Residential Service (Delinquent) - Purchased Services	\$ 393,195	\$ (211,970)	\$ 181,225
				Total Adjustment Amount		\$ -	
				To reclassify Operating expenditures totaling \$343 and Purchased Services expenditures totaling \$275,300 to the proper cost centers on the CY370 Expenditure Report. The expenditures were improperly coded on the agency's expenditure ledger and were erroneously reported on the Act 148 Invoice submitted to Commonwealth DHS.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

SECTION 3

STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATIONS

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

The prior report included the following finding:

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

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

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

The agency's fiscal-related monitoring policy requires In-Home Purchased Service providers to include supporting documentation, such as case notes, court orders, provider reports, sign-in sheets, and attendance sheets, with invoices. Depending upon the nature of the services, the agency also discusses services received with caseworkers, casework supervisors and/or County Juvenile Probation employees. The policy further states that the supporting documents and contracted rates are compared to invoices to verify the invoiced number of units are accurate, and this process is documented in the In-Home Services Verification Spreadsheet. If discrepancies are found during the invoice to supporting documentation comparison, the provider is contacted, and a resolution is determined.

To assess the sufficiency of these procedures, we reviewed several invoices recorded on the In-Home Services Verification Spreadsheet and the related supporting documentation and verified the agency obtained sufficient documentation to verify the invoiced number of units.

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

SECTION 4

CURRENT ENGAGEMENT OBSERVATION

WYOMING COUNTY CHILDREN AND YOUTH AGENCY CURRENT ENGAGEMENT OBSERVATION

Observation – Despite the Pennsylvania Department of Human Services Apparent Strides in Increasing the Protection of At-Risk Children in the Care of Contracted In-Home Preventative Service Providers, DHS Failed to Review the Adequacy of the C&Y Agencies Procedures and Results for Ensuring these Providers Comply with CPSL Requirements

The vast majority of Pennsylvania’s County Children and Youth (C&Y) agencies contract with non-government In-Home Preventative Service providers (contracted providers) to deliver services to children outside of an institutional or community-based setting, and those services are referred to as In-Home Purchased Services.² The Child Protective Services Law (CPSL) requires the conduct of Criminal Background Checks and Child Abuse History Clearances (certifications) for all contracted providers’ (and their respective subcontractors’) employees and direct volunteers.³

Since 2016, we have communicated concerns to the Pennsylvania Department of Human Services (DHS) that these contracted providers were not being monitored for compliance with the CPSL certification mandates. Specifically, this needed monitoring relates to obtaining assurance as to the sufficiency of each C&Y agency’s procedures for reviewing the certifications of contracted providers’ employees and volunteers and their respective subcontractors, whose duties require them to come into direct contact with children and taking appropriate corrective actions when disqualifying incidents are identified. Furthermore, these contracted providers are not subject to licensure nor annual inspections under the Human Services Code (Code).⁴ Our concerns continue to be communicated through the inclusion of a standardized observation in our C&Y Program engagement reports and through correspondence with DHS.

In February 2018, DHS senior management staff affirmed that DHS is responsible for communicating contract-monitoring expectations to the C&Y agencies and for implementing a

² Institutional and community-based settings are those in which the child is outside of the home for the entire time (e.g., Juvenile Detention, Residential Services, Secure Residential, Youth Development Camps, Youth Forestry Camps, Foster Care, Emergency Shelter, Group Homes, etc.). In-Home supportive services are provided while the child is in their own home or supportive services provided to the child or child’s family while the child is in substitute care.

³ 23 Pa.C.S. §§ 6344 and 6344.2. Please note that CPSL 23 Pa.C.S. § 6344.4 now requires recertification of the required state and federal background checks and the child abuse clearance every 60 months.

⁴ Based on a recent communication with DHS in early September 2020, the state agency candidly indicated that it lacks sufficient budgetary resources, leading to inadequate staffing to provide for the licensure and inspection of these contracted providers, which includes a large population of not only these providers, but also their subcontractors. Further, the implication of these budgetary constraints is that it would not be reasonable to pursue or support related legislation to make these contracted providers and their subcontractors subject to licensure and inspection. Please see the Special Note in Endnote 1.

WYOMING COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

method to ensure certification monitoring is being performed adequately. DHS staff also stated these expectations were communicated to C&Y agencies on numerous occasions since 2016.

Our 2018 Position Statement Letter

On March 18, 2018, we sent a Position Statement Letter to then DHS Deputy Secretary for Children, Youth and Families, which was also delivered to the Pennsylvania Senate and House of Representatives' children and youth committee chairs. The major purpose of our letter was to express our concerns, as detailed above.

DHS Corrective Actions Taken

In an effort to further address our concerns, DHS expanded its CPSL adherence requirements for C&Y agencies through the issuance of its 2019 revision of its Single Audit Supplement (supplement) for counties, effective for the fiscal year ended June 30, 2019. The supplement included the following requirements for C&Y agencies and their auditors who conduct Single Audits of counties.

C&Y agencies are required to:

- Monitor contracted provider adherence to the CPSL background check requirements to assure the safety of children receiving prevention, reunification, and aftercare services (services coded as in-home).
- Document these efforts and report them to DHS on a supplemental schedule included in each counties' Single Audit package.
- Create a listing of contracted providers that deliver in-home coded services.
- Monitor a sample of contracted providers' compliance with the CPSL requirements, including checking for incidents since the date of the background clearances.
- Communicate any violations to contracted providers and obtain a corrective action plan.
- Follow-up on implementation of the corrective action plan within six months.
- Document the results of the monitoring.

As part of the Single Audit, the auditors are required to perform agreed-upon procedures with regard to the supplemental schedule noted above, including the following:

- Obtain a listing of contracted providers that deliver in-home coded services for the C&Y agency.
- Test the listing of contracted providers for completeness.

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- Analyze the C&Y agency's documentation of monitoring activities for adequacy of monitoring, the C&Y agency's obtaining of any necessary corrective action plans, the C&Y agency's timely follow-up on corrective action plans, and the adequacy and accuracy of the monitoring documentation as represented on the supplemental schedule.
- Disclose any exceptions or findings within the Single Audit package for items not reflected on the supplemental schedule.

Our Current Position

We believe that the requirements that DHS included in its supplement are great first steps in obtaining assurance of the C&Y agencies' compliance with the CPSL certification requirements. Specifically, having independent auditors reviewing the adequacy of the C&Y agencies' monitoring of the CPSL background check requirements for contracted providers annually, and reporting the C&Y agencies' monitoring efforts in a supplemental schedule of the Single Audit package that is provided to DHS appears to be effective. As part of the CPSL certification monitoring process, it is incumbent upon DHS to review the supplemental schedule and any exceptions or findings within the Single Audit packages to ascertain whether the C&Y agencies are properly monitoring for CPSL certification requirements of its contracted providers. However, as of March 2021, DHS officials acknowledged that staff have not started reviewing the Single Audit packages for this purpose.⁵

This lack of review by DHS is especially concerning considering DHS as the oversight agency could remain unaware of improper monitoring being performed by a C&Y agency and/or non-compliance with the CPSL occurring despite receiving an audit report disclosing such information. Therefore, we believe that it is imperative that DHS review the Single Audit packages for CPSL compliance by the C&Y agencies in a timely manner.

Alternatively, DHS could implement its own monitoring process whereby it reviews the adequacy of each C&Y agency's monitoring to ensure the agency's contracted providers and their subcontractors complied with CPSL certification requirements. The process would include reviewing the corrective actions plans when disqualifying incidents were identified and verifying that the corrective action plans were implemented.¹

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

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CURRENT ENGAGEMENT OBSERVATION

Conclusion

As the oversight agency, it is our opinion that DHS should ensure that every C&Y agency and its respective contracted providers are actually adhering to the CPSL certification requirements. This specifically relates to obtaining assurance as to the adequacy of each C&Y Agency's procedures for reviewing the certifications of their contracted providers' employees and volunteers and their subcontractors (whose duties require them to come into direct contact with children) and taking appropriate corrective action when disqualifying incidents are identified. We continue to believe that these children remain particularly vulnerable because contracted in-home services are often times provided outside the presence and view of others.

ⁱ **Special Note:** In marked contrast to contracted foster care parents/providers and day treatment centers/child residential facilities, as well as 12 other types of facilities and programs, these C&Y contracted providers are not subject to annual licensure and an inspection process in accordance with the Human Services Code (Code). As noted in an earlier footnote, DHS recently made the candid statement that it lacks sufficient budgetary resources, leading to inadequate staffing to provide for the licensure and inspection of these contracted providers.

Our Department understands and appreciates these budgetary difficulties and that it may not be practical, but it is definitely reasonable to have licensure and inspections under the Code for this very large population of these C&Y agencies' contracted providers and their subcontractors.

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

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