



**BERKS COUNTY
CHILDREN AND YOUTH AGENCY
AMENDED FINANCIAL REPORT**

**FOR THE PERIOD
JULY 1, 2009 TO JUNE 30, 2010**

COMMONWEALTH OF PENNSYLVANIA

EUGENE A. DEPASQUALE - AUDITOR GENERAL

DEPARTMENT OF THE AUDITOR GENERAL





**Commonwealth of Pennsylvania
Department of the Auditor General
Harrisburg, PA 17120-0018
Facebook: Pennsylvania Auditor General
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**EUGENE A. DePASQUALE
AUDITOR GENERAL**

The Commissioners of Berks County
County Services Center
633 Court Street
Reading, PA 19601

Dear Commissioners:

We have examined fiscal forms CY-370, CY-370A, and CY-348, and the related financial records of the Berks County Children and Youth Agency for the purpose of ascertaining and certifying the actual Commonwealth expenditures incurred on behalf of children resident within the County for the period July 1, 2009 to June 30, 2010, pursuant to authority derived from Act 148 of July 9, 1976, (P.L. 846, No. 148), as amended, 62 P.S. § 704.1(a)(4). The scope of our engagement was limited to the aforementioned fiscal forms included in the Act 148 Invoice Package for Fiscal Year End (FYE) June 30, 2010, certified by the County Officials, and submitted to the Department of Public Welfare (DPW).

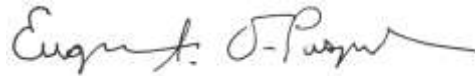
Preparation of these fiscal forms and compliance with children, youth, and families regulations are the responsibility of the Berks County Children and Youth Agency management. Our engagement included testing of the County Children and Youth Agency's records and other procedures we considered necessary to enable us to ascertain and certify the financial information included on the amended fiscal forms and 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.*). We believe that our engagement provides a reasonable basis for the certification of the amended financial reports.

The results of the procedures performed during this engagement include five adjustments to the attached Berks County Children and Youth Agency's fiscal forms, as presented on pages 7 and 8. We determined that, based upon the state participation rates, the \$391,197 decrease in Expenditures and the \$165,599 increase in Revenues resulted in a net amount of \$388,844 due to the State.

The results of our engagement procedures, as presented in this report, were discussed with representatives of the Berks County Children and Youth Agency at an exit conference held on April 10, 2014. The County Children and Youth Fiscal Officer agreed with all of our adjustments as detailed on pages 7 and 8 of this report except for adjustment No. 1. The Fiscal Officer did not agree with our calculation of the 2% limitation for Indirect Costs; she stated that she had spoken to the DPW regarding her calculation method and that DPW is reviewing her calculation method for accuracy. Since the DPW is responsible for the settlement of our department's audit adjustments our adjustments will remain as presented in our audit report; a final ruling will be made during the DPW's settlement process.

This report is being forwarded to the Department of Public Welfare, Bureau of Financial Operations, and the Office of Children, Youth, and Families. You will be notified by the Department of Public Welfare of any impact from the results of our engagement. At that time, you will be afforded the opportunity to appeal the results, in accordance with 1 PA Code 31.1 *et seq.*

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

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale", with a long horizontal flourish extending to the right.

EUGENE A. DEPASQUALE
Auditor General

June 2, 2014

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BACKGROUND

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

In accordance with the Public Welfare Code (62 P. S. § 703), the DPW 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 actual expenditures incurred for the provision of children and youth social services on a quarterly basis to the DPW 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 DPW.

As part of our engagement, we reviewed three fiscal forms included in the Act 148 Invoice package, the CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary. Specifically, we reviewed the final, 4th Quarter fiscal forms submitted to the DPW, along with the County Children and Youth Agency’s related financial records and supporting documentation, to determine if the County Children and Youth Agency’s actual, cumulative expenditures and revenues were properly reported to the DPW for the respective fiscal year (FY). The variances identified between the reported and actual costs and revenues required adjustments to these fiscal forms, and thus, the Amended CY-370 Expenditure Report, the Amended CY-370A Revenue Report, and the Amended CY-348 Fiscal Summary included in this report reflect the County Children and Youth Agency’s revised costs and revenues and the impact on the Net State Share.

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

Approved State Allocation ¹		\$	26,064,499
Supplemental Act 148			<u>0</u>
Total State Allocation			26,064,499
State Share (CY348) ²	\$		23,378,666
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	23,378,666
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	23,378,666
Actual Act 148 Revenues Received ⁴			<u>23,767,510</u>
Net Amount Due County/(State) ⁵		\$	<u><u>(388,844)</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.

**BERKS COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
AMENDED CY348
FISCAL SUMMARY**

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	1,273,261	0	182,985	0	0	0	0	0	1,090,276	1,090,276	0
02. 90% REIMBURSEMENT	1,992,536	60,693	202,874	0	0	0	0	0	1,728,969	1,556,072	172,897
03. 80% REIMBURSEMENT	31,878,631	1,317,291	7,125,756	1,822,810	290,549	0	0	173,586	21,148,639	16,918,912	4,229,727
04. 60% REIMBURSEMENT	3,349,129	172,215	430,877	0	28,364	139,357	0	20,110	2,558,206	1,534,924	1,023,282
05. 50% REIMBURSEMENT	4,655,178	66,240	31,975	0	0	0	0	0	4,556,963	2,278,482	2,278,481
06. TOTAL NET CHILD WELFARE EXPEND.	43,148,735	1,616,439	7,974,467	1,822,810	318,913	139,357	0	193,696	31,083,053	23,378,666	7,704,387
YDC/YFC PLACEMENT COSTS											
07. 60% DPW PARTICIPATION	172,182	4,280							167,902	100,741	67,161
08. NON-REIMBURSABLE EXPENDITURES	0	0	0						0		0
09. TOTAL EXPENDITURES	43,320,917	1,620,719	7,974,467	1,822,810	318,913	139,357	0	193,696	31,250,955	23,479,407	7,771,548
10. IL Grant Funds Reported	0										
11. TOTAL HSDF used for Child Welfare	127,250										
12. TOTAL TITLE IV-D COLLECTIONS	1,176,497										
13. TITLE IV-D Collections for IV-E Children	116,893										
14. STATE ACT 148 - line 6	23,378,666										
15. STATE ACT 148 ALLOCATION	26,064,499										
16. ADJUSTED STATE SHARE (lower of 14 or 15)	23,378,666										
INVOICE											
AMENDED STATE SHARE (ACT 148)	23,378,666										
ACT 148 AMOUNT AS SUBMITTED	23,767,510										
ADJUSTMENT TO STATE SHARE	(388,844)										

Subsidized Permanent Legal Custodianship											
SPLC	265,993	9,779									33

**BERKS COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
AMENDED CY370A
REVENUE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	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	1,273,261	0		182,985	0		0	0	0	1,090,276	1,090,276	0
1-B ADOPTION ASSISTANCE	4,736,519	0	2,067,514							2,669,005	2,135,204	533,801
1-C COUNSELING - DEPENDENT	2,284,494	6,820		1,540,592	0		0	0	0	737,082	589,666	147,416
1-D COUNSELING - DELINQUENT	653,015	0		277,970	0		0	0	0	375,045	300,036	75,009
1-E DAY CARE	4,248	0		4,248	0		0	0	0	0	0	0
1-F DAY TREATMENT - DEPENDENT	0	0		0	0		0	0	0	0	0	0
1-G DAY TREATMENT - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-H HOMEMAKER SERVICE	939,564	0	157,270		0		0	0	0	782,294	625,835	156,459
1-I INTAKE & REFERRAL	1,465,407	0	245,012		0		0	0	0	1,220,395	976,316	244,079
1-J LIFE SKILLS - DEPENDENT	0	0		0	0		0	0	0	0	0	0
1-K LIFE SKILLS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	1,536,610	0		256,391	0		0	0	0	1,280,219	1,024,175	256,044
1-M PROTECTIVE SERVICE - GENERAL	2,275,840	127,250		380,565	0		0	0	0	1,768,025	1,414,420	353,605
1-N SERVICE PLANNING	211,456	0		35,344	0		0	0	0	176,112	140,890	35,222
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0		2,190	0		0	0	0	211,389	105,695	105,694
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	180,965	66,240		29,785	0		0	0	0	84,940	42,470	42,470
1-Q SUBTOTAL IN-HOME	15,774,958	200,310	2,067,514	1,289,542	1,822,810	0	0	0	0	10,394,782	8,444,983	1,949,799
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	300,137	11,043	49,570	194			0	0	0	239,330	191,464	47,866
2-B ALTERNATIVE TREATMENT - DELINQUENT	632,595	48,969	141,795	0			0	0	0	441,831	353,465	88,366
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,803,147	73,932	420,971	1,390			0	0	0	1,306,854	1,045,483	261,371
2-D COMMUNITY RESIDENTIAL - DELINQUENT	2,567,957	129,473	415,028	0			0	0	0	2,023,456	1,618,765	404,691
2-E EMERGENCY SHELTER - DEPENDENT	836,566	0	109,210	32,037	0		0	0	0	695,319	625,787	69,532
2-F EMERGENCY SHELTER - DELINQUENT	1,155,970	60,693	61,627	0			0	0	0	1,033,650	930,285	103,365
2-G FOSTER FAMILY - DEPENDENT	12,071,897	891,160	1,315,833	1,572,107		290,549	0	0	173,586	7,828,662	6,262,930	1,565,732
2-H FOSTER FAMILY - DELINQUENT	345,756	28,644	28,093	32,533		0	0	0	0	256,486	205,189	51,297
2-I SUP. INDEPENDENT LIVING - DEPENDENT	49,989	0	0	6,146		0	0	0	0	43,843	35,074	8,769
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-K SUBTOTAL CBP	19,764,014	1,243,914	2,542,127	1,644,407	0	290,549	0	0	173,586	13,869,431	11,268,442	2,600,989
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	4,260,634	0		28,364				0	0	4,260,634	2,130,317	2,130,317
3-B RESIDENTIAL SERVICE - DEPENDENT	311,506	19,195	59,991	726			139,357	0	0	63,873	38,324	25,549
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	1,163,051	153,020	181,918	0			0	0	0	828,113	496,868	331,245
3-D SECURE RES. SERVICE (EXCEPT YDC)	741,312	0						0	0	741,312	444,787	296,525
3-E YDC/YFC (NON-SECURE)-Institutional	20,064	0						0	0	20,064	20,064	8,026
3-F YDC SECURE	152,118	4,280						0	0	147,838	88,703	59,135
3-G SUBTOTAL INSTITUTIONAL	6,648,685	176,495	241,909	726	0	28,364	139,357	0	0	6,061,834	3,211,037	2,850,797
4 ADMINISTRATION	1,133,260	0		188,242			0	0	20,110	924,908	554,945	369,963
5 TOTAL REVENUES	43,320,917	1,620,719	4,851,550	3,122,917	1,822,810	318,913	139,357	0	193,696	31,250,955	23,479,407	7,771,548

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

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE										Program Income related to all Non- Reimbursable		
	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	615,619	295,049		180,540	177,528	4,525	1,273,261	1,598	216				
1-B ADOPTION ASSISTANCE	0	0	4,736,519		0	0	4,736,519	0	1,059				
1-C COUNSELING - DEPENDENT	0	0			2,284,494	0	2,284,494	0	1,100				
1-D COUNSELING - DELINQUENT	0	0			653,015	0	653,015	0	449				
1-E DAY CARE	0	0			4,248	0	4,248	0	2				
1-F DAY TREATMENT - DEPENDENT	0	0			0	0	0	0	0				
1-G DAY TREATMENT - DELINQUENT	0	0			0	0	0	0	0				
1-H HOMEMAKER SERVICE	552,254	264,073		118,130	1,004	4,103	939,564	214	2				
1-I INTAKE & REFERRAL	888,427	425,851		145,462	0	5,667	1,465,407	4,128	0				
1-J LIFE SKILLS - DEPENDENT	0	0			0	0	0	0	0				
1-K LIFE SKILLS - DELINQUENT	0	0			0	0	0	0	0				
1-L PROTECTIVE SERVICE - CHILD ABUSE	856,039	410,317		264,027	0	6,227	1,536,610	1,268	0				
1-M PROTECTIVE SERVICE - GENERAL	1,322,282	631,644		310,871	0	11,043	2,275,840	1,740	0				
1-N SERVICE PLANNING	120,340	57,662		32,500	0	954	211,456	6,592	0				
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT				13,391	200,188		213,579	0	938				
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT				180,965	0		180,965	0	0				
1-Q SUBTOTAL IN-HOME	4,354,961	2,084,596	4,736,519	1,245,886	3,320,477	32,519	15,774,958			0	0	0	
								Number of Children receiving only NON-PURCHASED IN-Home Services					12,088
COMMUNITY BASED PLACEMENT													
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	1,178	298,959	0	300,137	1,736	19				
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	632,595	0	632,595	4,528	100				
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	8,507	1,794,640	0	1,803,147	11,007	137				
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	2,567,957	0	2,567,957	12,094	204				
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	28,025	808,541	0	836,566	10,259	343				
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	1,155,970	0	1,155,970	6,011	244				
2-G FOSTER FAMILY - DEPENDENT	1,869,142	895,485	265,993	685,598	8,340,513	15,166	12,071,897	159,568	787				
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	345,756	0	345,756	2,659	15				
2-I SUP. INDEPENDENT LIVING - DEPENDENT	22,168	1	12,440	13,057	1,274	1,049	49,989	0	1				
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0				
2-K SUBTOTAL CBP	1,891,310	895,486	278,433	736,365	15,946,205	16,215	19,764,014	207,862	1,850	0	0	0	
								Number of Children receiving only NON-PURCHASED IN-Home Services					12,088
INSTITUTIONAL PLACEMENT													
3-A JUVENILE DETENTION SERVICE	0	0	0	4,385	4,260,634	0	4,265,019	11,453	347				
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	307,121	0	311,506	1,412	33				
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	1,163,051	0	1,163,051	8,404	94				
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	741,312	0	741,312	3,065	22				
3-E YDC/YFC (NON-SECURE)-Institutional	0	0	0	0	20,064	0	20,064	57	1				
3-F YDC SECURE	0	0	0	0	152,118	0	152,118	423	4				
3-G SUBTOTAL INSTITUTIONAL	0	0	0	4,385	6,644,300	0	6,648,685	24,814	501	0	0	0	
ADMINISTRATION	182,452	87,600	0	862,306	0	902	1,133,260						
TOTAL EXPENDITURES	6,428,723	3,067,682	5,014,952	2,848,942	25,910,982	49,636	43,320,917			0	0	0	
								County Indirect Costs = \$					836,067

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 1,284,344	\$ (11,083)	\$ 1,273,261
Adoption Assistance	4,736,519	0	4,736,519
Counseling	2,937,509	0	2,937,509
Day Care	4,248	0	4,248
Day Treatment	0	0	0
Homemaker Service	949,484	(9,920)	939,564
Intake and Referral	1,481,404	(15,997)	1,465,407
Life Skill	0	0	0
Protective Service - Child Abuse	1,552,023	(15,413)	1,536,610
Protective Service - General	2,299,568	(23,728)	2,275,840
Service Planning	213,622	(2,166)	211,456
Juvenile Act Proceedings	394,544	0	394,544
Alternative Treatment	932,732	0	932,732
Community Residential	4,371,104	0	4,371,104
Emergency Shelter	1,992,536	0	1,992,536
Foster Family	12,451,292	(33,639)	12,417,653
Supervised Independent Living	49,989	0	49,989
Juvenile Detention Service	4,260,634	0	4,260,634
Residential Service	1,474,557	0	1,474,557
Secure Residential Service (Except YDC)	741,312	0	741,312
YDC/YFC (Non-Secure) - Institutional	20,064	0	20,064
YDC Secure	152,118	0	152,118
Administration	<u>1,412,511</u>	<u>(279,251)</u>	<u>1,133,260</u>
Combined Total Expense	43,712,114	(391,197)	43,320,917
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	\$ <u>43,712,114</u>	\$ <u>(391,197)</u>	\$ <u>43,320,917</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 6,428,723	\$ 0	\$ 6,428,723
Employee Benefits	3,182,919	(115,237)	3,067,682
Subsidies	5,014,952	0	5,014,952
Operating	3,124,902	(275,960)	2,848,942
Purchased Services	25,910,982	0	25,910,982
Fixed Assets	<u>49,636</u>	<u>0</u>	<u>49,636</u>
Combined Total Expense	43,712,114	(391,197)	43,320,917
Less Non-Reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	\$ <u>43,712,114</u>	\$ <u>(391,197)</u>	\$ <u>43,320,917</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	AMENDED TOTAL	
SCHEDULE	LINE	COLUMN						
CY-370	4	4	1	CY-370 Adjustments				
				Administration - Operating	\$ 1,138,266	\$ (275,960)	\$ 862,306	
				To decrease indirect costs \$275,960 to reconcile to the County Cost Allocation Plan (CAP). The agency calculation included estimated CAP amounts because the CAP was not available when the 2009-2010 fiscal reports were due for submission to the Department of Public Welfare.				
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12				
CY-370	1-A	2	2	Adoption Service - Employee Benefits	\$ 306,132	\$ (11,083)	\$ 295,049	
	1-H	2		Homemaker Service - Employee Benefits	\$ 273,993	\$ (9,920)	\$ 264,073	
	1-I	2		Intake & Referral - Employee Benefits	\$ 441,848	\$ (15,997)	\$ 425,851	
	1-L	2		Prot. Service Child Abuse - Employee Benefits	\$ 425,730	\$ (15,413)	\$ 410,317	
	1-M	2		Prot. Service General - Employee Benefits	\$ 655,372	\$ (23,728)	\$ 631,644	
	1-N	2		Service Planning - Employee Benefits	\$ 59,828	\$ (2,166)	\$ 57,662	
	2-G	2		Foster Family (Dependent) - Employee Benefits	\$ 929,124	\$ (33,639)	\$ 895,485	
	2-I	2		Supervised Ind. Living - Employee Benefits	\$ 1	\$ -	\$ 1	
	4	2		Administration - Employee Benefits	\$ 90,891	\$ (3,291)	\$ 87,600	
					Total Adjustment Amount	\$ 3,182,919	\$ (115,237)	\$ 3,067,682
					To decrease retirement Employee Benefits \$115,237 to properly report the agency's allocation of the 2009 and 2010 pension contributions. Estimated and not actual rates were used in the agency/county calculation.			
			Title 55 PA Code, Chapter 3170.47(f)					

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE DECREASE	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370A Adjustment							
CY-370A	3	2-B	3	Alt. Treatment (Del.) - Title IV-E Maint.	\$ 121,477	\$ 20,318	\$ 141,795
	3	2-C		Community Res. (Dep.) - Title IV-E Maint.	\$ 413,056	\$ 7,915	\$ 420,971
	3	2-D		Community Res. (Del.) - Title IV-E Maint.	\$ 414,658	\$ 370	\$ 415,028
	3	2-E		Emergency Shelter (Dep.) - Title IV-E Maint.	\$ 105,314	\$ 3,896	\$ 109,210
	3	2-F		Emergency Shelter (Del.) - Title IV-E Maint.	\$ 60,558	\$ 1,069	\$ 61,627
	3	2-G		Foster Family (Dep.) - Title IV-E Maint.	\$ 1,252,102	\$ 63,731	\$ 1,315,833
	3	3-B		Residential Service (Dep.) - Title IV-E Maint.	\$ 55,411	\$ 4,580	\$ 59,991
	3	3-C		Residential Service (Del.) - Title IV-E Maint.	\$ 123,775	\$ 58,143	\$ 181,918
	4	1-A		Adoption Services - Title IV-E Admin.	\$ 181,683	\$ 1,302	\$ 182,985
	4	1-H		Homemaker Services - Title IV-E Admin.	\$ 155,972	\$ 1,298	\$ 157,270
	4	1-I		Intake and Referral - Title IV-E Admin.	\$ 243,402	\$ 1,610	\$ 245,012
	4	1-L		Prot. Services Child Abuse - Title IV-E Admin	\$ 254,582	\$ 1,809	\$ 256,391
	4	1-M		Prot. Services General - Title IV-E Admin.	\$ 377,384	\$ 3,181	\$ 380,565
	4	1-N		Service Planning - Title IV-E Admin.	\$ 35,024	\$ 320	\$ 35,344
	4	1-O		Juv. Act Proceedings (Dep.) - Title IV-E Admin.	\$ 2,188	\$ 2	\$ 2,190
	4	1-P		Juv. Act Proceedings (Del.) - Title IV-E Admin.	\$ 29,760	\$ 25	\$ 29,785
	4	2-E		Emergency Shelter (Dep.) - Title IV-E Admin.	\$ 31,098	\$ 939	\$ 32,037
	4	2-G		Foster Family (Dep.) - Title IV-E Admin.	\$ 1,534,905	\$ 37,202	\$ 1,572,107
	4	2-H		Foster Family (Del.) - Title IV-E Admin.	\$ 31,279	\$ 1,254	\$ 32,533
	4	2-I		Supervised Ind. Living (Dep.) - Title IV-E Admin.	\$ 5,800	\$ 346	\$ 6,146
4	3-B	Residential Service (Dep.) - Title IV-E Admin.	\$ 724	\$ 2	\$ 726		
4	4	Administration - Title IV-E Admin.	\$ 231,955	\$ (43,713)	\$ 188,242		
Total Adjustment Amount						\$ 165,599	
To increase Title IV-E revenue \$165,599 to include 32 supplemental invoices not reported on the agency's originally submitted fiscal reports.							
Title 55 PA Code, Chapter 3170.95(a)(b)							
CY-348 Adjustments							
CY-348	12	A	4	Total Title IV-D Collections	\$ 1,182,977	\$ (6,480)	\$ 1,176,497
To decrease Title IV-D Collections \$6,480 to properly report the total amount received.							
Title 55 PA Code, Chapter 3170.95(a)(b)							
CY-348	13	A	5	Title IV-D Collections for IV-E Elg. Children	\$ 111,078	\$ 5,815	\$ 116,893
To increase Title IV-D Collections for IV-E Eligible Children \$5,815 to account for income reported on supplemental IV-E invoices not originally reported.							
Title 55 PA Code, Chapter 3170.95(a)(b)							

BERKS COUNTY CHILDREN AND YOUTH AGENCY
STATUS OF PRIOR AUDIT FINDING AND RECOMMENDATION

Compliance with Prior Audit Finding and Recommendation

Finding – Berks County Children and Youth Agency Did Not File its Quarterly Reports on Time

While the Berks County Children and Youth Agency did not file all quarterly reports with the Department of Public Welfare (DPW) in a timely manner during the current audit period, this finding will not be repeated because DPW's implementation of significant changes to the child welfare reporting system caused unavoidable delays in the filing of these reports.

BERKS COUNTY CHILDREN AND YOUTH AGENCY
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

The Honorable Tom Corbett
Governor
Commonwealth of Pennsylvania

Ms. Gloria Gilligan
Acting Bureau Director
Bureau of Budget and Fiscal Support
Office of Children, Youth and Families
Department of Public Welfare

Ms. Stephanie Weigle
Division Director
Division of Administration
Bureau of Budget and Fiscal Support
Office of Children, Youth and Families
Department of Public Welfare

Ms. Kelly Leighty
Division Director
Division of Financial Policy and Operations
Bureau of Financial Operations
Department of Public Welfare

Mr. David Bryan, CPA
Audit Manager
Audit Resolution Section
Division of Audit and Review
Bureau of Financial Operations
Department of Public Welfare

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Berks County

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Division of Audit and Review
Bureau of Financial Operations
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Mr. Michael Burns
Director
Bureau of Financial Management
Office of Comptroller Operations
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Mr. John Kaschak
Director
Bureau of Audits
Office of Comptroller Operations
Office of the Budget

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