

AMENDED FISCAL REPORTS
For Fiscal Years:

July 1, 2008 to June 30, 2009

And

July 1, 2009 to June 30, 2010

Crawford County
Children and Youth Agency

January 2016



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 Crawford County
Crawford County Courthouse
903 Diamond Square
Meadville, PA 16335

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 Crawford County Children and Youth Agency (agency) for the purpose of ascertaining and certifying the actual Commonwealth expenditures incurred on behalf of children resident within the County for the fiscal years July 1, 2008 to June 30, 2009 and July 1, 2009 to June 30, 2010, 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, 2009 and June 30, 2010.

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 resident within the County 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 procedures provided us a reasonable basis to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children within Crawford County.

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

- For the July 1, 2008 to June 30, 2009 fiscal year, our engagement resulted in four adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by increasing agency expenditures by \$19,300 and decreasing revenue by \$2,281. Based on the application of the state participation rates, the four adjustments impacting the agency's Final Net State Share Payable resulted in an amount due to the county totaling \$13,661. All four adjustments are detailed in our amended fiscal reports for the July 1, 2008 to June 30, 2009 fiscal year, as included in Section 1 of this report, beginning on page 3.

- For the July 1, 2009 to June 30, 2010 fiscal year, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment impacted the agency's Final Net State Share by increasing agency expenditures by \$3,292. Based on the application of the state participation rates, the one adjustment impacting the agency's Final Net State Share Payable resulted in an amount due to the county totaling \$1,975. This adjustment is detailed in our amended fiscal reports for the July 1, 2009 to June 30, 2010 fiscal year, as included in Section 2 of this report, beginning on page 10.

In addition, we identified the following area of non-compliance, as detailed in Section 3 of this report, beginning on page 17:

Finding – Crawford County Children and Youth Agency Failed to Execute Purchase of Service Agreements with Multiple Providers

The results of our engagement procedures, as presented in this report, were discussed with County representatives and agency management at an exit conference held via conference call on January 8, 2016.

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 adjustments included in our amended fiscal reports. You will be notified by the DHS of the decisions made 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 Crawford County Children and Youth Agency.

Sincerely,



Eugene A. DePasquale
Auditor General

January 21, 2016

CONTENTS

	Page
Background.....	1
Section 1 – Amended Fiscal Reports for the Fiscal Year July 1, 2008 to June 30, 2009	
Amended Computation of Final Net State Share.....	3
Amended CY-348 - Fiscal Summary.....	4
Amended CY-370A - Revenue Report	5
Amended CY-370 - Expenditure Report.....	6
Amended Summary of Expense and Expense Adjustments	7
Adjustment Schedule	8
Section 2 – Amended Fiscal Reports for the Fiscal Year July 1, 2009 to June 30, 2010	
Amended Computation of Final Net State Share.....	10
Amended CY-348 - Fiscal Summary.....	11
Amended CY-370A - Revenue Report	12
Amended CY-370 - Expenditure Report.....	13
Amended Summary of Expense and Expense Adjustments	14
Adjustment Schedule	15
Section 3 – Current Engagement Finding and Recommendation.....	17
Report Distribution List	19

BACKGROUND

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

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

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

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2008 to JUNE 30, 2009

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

Approved State Allocation ¹	\$	5,738,462
Supplemental Act 148		<u>0</u>
Total State Allocation		5,738,462
State Share (CY348) ²	\$	5,640,043
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	5,640,043
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	5,640,043
Actual Act 148 Revenues Received ⁴		<u>5,626,382</u>
Net Amount Due County/(State) ⁵	\$	<u><u>13,661</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.

**CRAWFORD COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009
AMENDED CY348
FISCAL SUMMARY**

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	156,696	585	30,059	0	0	0	0	0	126,052	126,052	0
02. 90% REIMBURSEMENT	775,624	4,701	209,312	22,127	0	0	0	0	539,484	485,536	53,948
03. 80% REIMBURSEMENT	8,611,595	138,347	2,402,876	301,170	93,582	0	0	0	5,675,620	4,540,495	1,135,125
04. 60% REIMBURSEMENT	1,024,258	26,314	149,901	0	0	228,584	0	3,008	616,451	369,871	246,580
05. 50% REIMBURSEMENT	236,177	0	0	0	0	0	0	0	236,177	118,089	118,088
06. TOTAL NET CHILD WELFARE EXPEND.	10,804,350	169,947	2,792,148	323,297	93,582	228,584	0	3,008	7,193,784	5,640,043	1,553,741
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	149,916	1,445							148,471	89,082	59,389
08. NON-REIMBURSABLE EXPENDITURES	33,055	0	0						33,055		33,055
09. TOTAL EXPENDITURES	10,987,321	171,392	2,792,148	323,297	93,582	228,584	0	3,008	7,375,310	5,729,125	1,646,185
10. II. Grant Funds Reported	58,238										
11. TOTAL HSDF used for Child Welfare	0										
12. TOTAL TITLE IV-D COLLECTIONS	123,342										
13. TITLE IV-D Collections for IV-E Children	56,850										
14. STATE ACT 148 - line 6	5,640,043										
15. STATE ACT 148 ALLOCATION	5,738,462										
16. ADJUSTED STATE SHARE (lower of 14 or 15)	5,640,043										
INVOICE											
AMENDED STATE SHARE (ACT 148)	5,640,043										
ACT 148 AMOUNT RECEIVED	5,626,382										
ADJUSTMENT TO STATE SHARE	13,661										

Subsidized Permanent Legal Custodianship SPLC	Number of Days	Number of Children
Total Subsidies	370	4
6,826		

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

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
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	156,696	585		30,059	0				0	126,052	126,052	0
1-B ADOPTION ASSISTANCE	649,653	0	370,599	11,349					0	267,705	214,164	53,541
1-C COUNSELING - DEPENDENT	927,696	0		16,639	259,428	75,677			0	575,952	460,762	115,190
1-D COUNSELING - DELINQUENT	97,145	0			22,120				0	75,025	60,020	15,005
1-E DAY CARE	0	0		0	0				0	0	0	0
1-F DAY TREATMENT - DEPENDENT	0	0		0	0				0	0	0	0
1-G DAY TREATMENT - DELINQUENT	19,935	0		7,592					0	12,343	9,874	2,469
1-H HOMEMAKER SERVICE	46,916	0		12,030					0	34,886	27,909	6,977
1-I INTAKE & REFERRAL	31,334	116		6,011	0				0	25,207	20,166	5,041
1-J LIFE SKILLS - DEPENDENT	0	0		0	0				0	0	0	0
1-K LIFE SKILLS - DELINQUENT	0	0		0	0				0	0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	658,088	2,457		126,232	0				0	529,399	423,519	105,880
1-M PROTECTIVE SERVICE - GENERAL	1,096,775	4,095		210,387	0				0	882,293	705,834	176,459
1-N SERVICE PLANNING	31,334	116		6,011	0				0	25,207	20,166	5,041
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	139,270	0			0				0	139,270	69,635	69,635
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	96,907	0			0				0	96,907	48,454	48,453
1-Q SUBTOTAL IN-HOME	3,951,749	7,369	370,599	406,688	301,170	75,677	0	0	0	2,790,246	2,186,555	603,691

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0				0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	2,928	473	(15)						2,470	1,976	494	
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,675,346	22,248	573,822	18,032		17,905			1,043,339	834,671	208,668	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	558,234	17,857	133,092						407,285	325,828	81,457	
2-E EMERGENCY SHELTER - DEPENDENT	609,169	4,636	153,197	24,045	13,732				413,559	372,203	41,356	
2-F EMERGENCY SHELTER - DELINQUENT	166,455	65	32,070	8,395					125,925	113,333	12,592	
2-G FOSTER FAMILY - DEPENDENT	2,476,783	89,279	346,283	432,223					1,608,998	1,287,198	321,800	
2-H FOSTER FAMILY - DELINQUENT	2,355	345	0						2,010	1,608	402	
2-I SUP. INDEPENDENT LIVING - DEPENDENT	278,238	509	125,191	6,010					146,528	117,222	29,306	
2-J SUP. INDEPENDENT LIVING - DELINQUENT	58,835	852	21,010						36,973	29,578	7,395	
2-K SUBTOTAL CBP	5,828,343	136,264	1,384,650	480,310	22,127	17,905	0	0	3,787,087	3,083,617	703,470	

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
3-A JUVENILE DETENTION SERVICE	0	0							0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	92,310	4,421	32,701	6,011			1,349		47,828	28,697	19,131	
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	320,010	13,671	23,727	0			227,235		55,377	33,226	22,151	
3-D SECURE RES. SERVICE (EXCEPT YDC)	137,703	7,287							130,416	78,250	52,166	
3-E YDC/YFC (NON-SECURE)-Institutional	42,315	943							41,372	24,823	16,549	
3-F YDC SECURE	107,601	502							107,099	64,259	42,840	
3-G SUBTOTAL INSTITUTIONAL	699,939	26,824	56,428	6,011	0	0	228,584	0	382,092	229,255	152,837	
4 ADMINISTRATION	474,235	935		87,462		0	0		3,008	382,830	229,698	153,132
5 TOTAL REVENUES	10,954,266	171,392	1,811,677	980,471	323,297	93,582	228,584	0	3,008	7,342,255	5,729,125	1,613,130

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 156,839	\$ (143)	\$ 156,696
Adoption Assistance	649,653	0	649,653
Counseling	1,024,841	0	1,024,841
Day Care	0	0	0
Day Treatment	19,935	0	19,935
Homemaker Service	46,916	0	46,916
Intake and Referral	31,363	(29)	31,334
Life Skills	0	0	0
Protective Service - Child Abuse	658,686	(598)	658,088
Protective Service - General	1,097,773	(998)	1,096,775
Service Planning	31,363	(29)	31,334
Juvenile Act Proceedings	236,561	0	236,561
Alternative Treatment	2,928	0	2,928
Community Residential	2,229,580	4,000	2,233,580
Emergency Shelter	808,409	(114)	808,295
Foster Family	2,479,708	(570)	2,479,138
Supervised Independent Living	337,101	(28)	337,073
Juvenile Detention Service	0	0	0
Residential Service	412,349	(29)	412,320
Secure Residential Service (Except YDC)	137,703	0	137,703
YDC/YFC (Non-Secure) - Institutional	42,315	0	42,315
YDC Secure	107,601	0	107,601
Administration	456,397	17,838	474,235
Combined Total Expense	<u>10,968,021</u>	<u>19,300</u>	<u>10,987,321</u>
Less Non-reimbursables	<u>33,055</u>	<u>0</u>	<u>33,055</u>
Total Net Expense	<u>\$ 10,934,966</u>	<u>\$ 19,300</u>	<u>\$ 10,954,266</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,750,407	\$ 0	\$ 1,750,407
Employee Benefits	734,853	0	734,853
Subsidies	656,479	0	656,479
Operating	939,828	15,215	955,043
Purchased Services	6,846,409	4,085	6,850,494
Fixed Assets	40,045	0	40,045
Combined Total Expense	<u>10,968,021</u>	<u>19,300</u>	<u>10,987,321</u>
Less Non-reimbursables	<u>33,055</u>	<u>0</u>	<u>33,055</u>
Total Net Expense	<u>\$ 10,934,966</u>	<u>\$ 19,300</u>	<u>\$ 10,954,266</u>

**CRAWFORD COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	1-A	4	1	CY-370 Adjustments			
	1-I	4		Adoption Service-Operating	\$ 33,873	\$ (143)	\$ 33,730
	1-L	4		Intake and Referral-Operating	\$ 6,770	\$ (29)	\$ 6,741
	1-M	4		Protective Service-Child Abuse-Operating	\$ 142,233	\$ (598)	\$ 141,635
	1-N	4		Protective Service-General-Operating	\$ 237,016	\$ (998)	\$ 236,018
	2-C	4		Service Planning-Operating	\$ 6,770	\$ (29)	\$ 6,741
	2-E	4		Community Residential-Dependent-Operating	\$ 24,123	\$ (85)	\$ 24,038
	2-G	4		Emergency Shelter-Dependent-Operating	\$ 27,571	\$ (114)	\$ 27,457
	2-I	4		Foster Family-Dependent-Operating	\$ 163,827	\$ (570)	\$ 163,257
	3-B	4		Supervised Independent Living-Dependent-Operating	\$ 7,706	\$ (28)	\$ 7,678
	4	4		Residential Service-Dependent-Operating	\$ 6,912	\$ (29)	\$ 6,883
	4	4		Administration-Operating	\$ 193,654	\$ (228)	\$ 193,426
					Total Adjustment Amount		\$ (2,851)
			To decrease Operating expenditures by \$2,851 to reconcile to the agency's general ledger and properly report expenditures.				
			Title 55 PA Code, Chapter 3170.95(a)(b)				
CY-370	4	4	2	Administration - Operating	\$ 193,426	\$ 18,066	\$ 211,492
				To increase Administration-Operating expenditures by \$18,066 to reconcile to the County Cost Allocation Plan and properly report indirect costs.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			
CY-370	2-C	5	3	Community Residential-Dependent-Purchased Services	\$ 1,573,443	\$ 4,085	\$ 1,577,528
				To increase Purchased Services \$4,085 to reconcile to the agency's general ledger and properly report expenditures.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370A	2-G	2	4	CY370A Adjustments			
				Foster Family-Dependent-Title IV-E Maintenance	\$ 348,564	\$ (2,281)	\$ 346,283
				To decrease Federal Title IV-E Revenue by \$2,281 to include supplemental invoices not included in the State Department of Human Services - Office of Children, Youth & Families' Fiscal Year 2008-2009 reconciliation of Federal Title IV-E deferred payments.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2009 to JUNE 30, 2010

**CRAWFORD 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		\$	5,348,979
Supplemental Act 148			<u>0</u>
Total State Allocation			5,348,979
State Share (CY348) ²	\$		4,553,892
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	4,553,892
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	4,553,892
Actual Act 148 Revenues Received ⁴			<u>4,551,917</u>
Net Amount Due County/(State) ⁵		\$	<u><u>1,975</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.

**CRAWFORD 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	127,032	216	24,073	0	0	0	0	0	102,743	102,743	0
02. 90% REIMBURSEMENT	619,170	11,600	156,685	56,433	0	0	0	0	394,452	355,007	39,445
03. 80% REIMBURSEMENT	7,027,385	156,570	1,958,058	266,864	75,677	178,961	0	0	4,391,255	3,513,005	878,250
04. 60% REIMBURSEMENT	1,062,880	20,657	178,031	0	0	67,528	0	5,383	791,281	474,768	316,513
05. 50% REIMBURSEMENT	216,737	0	0	0	0	0	0	0	216,737	108,369	108,368
06. TOTAL NET CHILD WELFARE EXPEND.	9,053,204	189,043	2,316,847	323,297	75,677	246,489	0	5,383	5,896,468	4,553,892	1,342,576

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	97,342	2,188							95,154	57,092	38,062

08. NON-REIMBURSABLE EXPENDITURES	130	0	0						130		130
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09. TOTAL EXPENDITURES	9,150,676	191,231	2,316,847	323,297	75,677	246,489	0	5,383	5,991,752	4,610,984	1,380,768
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10. IL Grant Funds Reported 0

11. TOTAL HSDF used for Child Welfare 0

12. TOTAL TITLE IV-D COLLECTIONS 117,202

13. TITLE IV-D Collections for IV-E Children 43,551

14. STATE ACT 148 - line 6 4,553,892

15. STATE ACT 148 ALLOCATION 5,348,979

16. ADJUSTED STATE SHARE (lower of 14 or 15) 4,553,892

INVOICE											
AMENDED STATE SHARE (ACT 148)	4,553,892										
ACT 148 AMOUNT RECEIVED	4,551,917										
ADJUSTMENT TO STATE SHARE	1,975										

Subsidized Permanent Legal Custodianship SPLC	Total Subsidies	Number of Days	Number of Children
	34,639	2,579	12

**CRAWFORD 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												
I-A ADOPTION SERVICE	127,032	216		24,073	0		0	0	0	102,743	102,743	0
I-B ADOPTION ASSISTANCE	739,434	0	436,814	8,742						293,878	235,102	58,776
I-C COUNSELING - DEPENDENT	658,809	0		8,274	209,624	75,677	0	0	0	365,234	292,187	73,047
I-D COUNSELING - DELINQUENT	137,228	0		0	25,371	0	0	0	0	111,857	89,486	22,371
I-E DAY CARE	654	0		0	0	0	0	0	0	654	523	131
I-F DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-G DAY TREATMENT - DELINQUENT	25,712	0		0	6,405	0	0	0	0	19,307	15,446	3,861
I-H HOMEMAKER SERVICE	43,360	0		0	25,464	0	0	0	0	17,896	14,317	3,579
I-I INTAKE & REFERRAL	127,014	215		24,073	0	0	0	0	0	102,726	82,181	20,545
I-J LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-K LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-L PROTECTIVE SERVICE - CHILD ABUSE	476,305	805		90,273	0					385,227	308,182	77,045
I-M PROTECTIVE SERVICE - GENERAL	1,238,577	2,094		234,708	0					1,001,775	801,420	200,355
I-N SERVICE PLANNING	0	0		0	0	0	0	0	0	0	0	0
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT	118,387	0		0	0					118,387	59,194	59,193
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT	98,350	0		0	0					98,350	49,175	49,175
I-Q SUBTOTAL IN-HOME	3,790,862	3,330	436,814	390,143	266,864	75,677	0	0	0	2,618,034	2,049,956	568,078

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0						0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0						0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,014,791	41,556	381,868	24,072		151,740				415,555	332,444	83,111
2-D COMMUNITY RESIDENTIAL - DELINQUENT	636,819	28,770	201,265			27,221				379,563	303,650	75,913
2-E EMERGENCY SHELTER - DEPENDENT	471,327	9,376	113,336	12,036	28,589	0	0	0	0	307,990	277,191	30,799
2-F EMERGENCY SHELTER - DELINQUENT	147,843	2,224	31,313		27,844	0	0	0	0	86,462	77,816	8,646
2-G FOSTER FAMILY - DEPENDENT	1,843,294	81,503	249,716	281,948		0	0	0	0	1,230,127	984,102	246,025
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	78,388	1,089	12,439			0	0	0	0	64,860	51,888	12,972
2-J SUP. INDEPENDENT LIVING - DELINQUENT	7,000	538	3,866			0	0	0	0	2,596	2,077	519
2-K SUBTOTAL CBP	4,199,462	165,056	993,803	318,056	56,433	178,961	0	0	0	2,487,153	2,029,168	457,985

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	0	0								0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	61,032	10,894	14,816	6,017		0	0	0	0	29,305	17,583	11,722
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	72,597	4,852	0	0		67,528				217	130	87
3-D SECURE RES. SERVICE (EXCEPT YDC)	96,572	3,945								92,627	55,576	37,051
3-E YDC/YFC (NON-SECURE)-Institutional	0	0								0	0	0
3-F YDC SECURE	97,342	2,188								95,154	57,092	38,062
3-G SUBTOTAL INSTITUTIONAL	327,543	21,879	14,816	6,017	0	67,528	0	0	0	217,303	130,381	86,922

4 ADMINISTRATION	832,679	966		157,198		0	0	0	5,383	669,132	401,479	267,653
5 TOTAL REVENUES	9,150,546	191,231	1,445,433	871,414	323,297	75,677	246,489	0	5,383	5,991,622	4,610,984	1,380,638

**CRAWFORD 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										Children Served (Purchased)	Non- Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non- Reimbursable
	1	2	3	4	5	6	7	8	9	10				
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		
I-A	ADOPTION SERVICE	66,158	28,087	26,901	0	5,886	127,032	3	0	0	0	0		
I-B	ADOPTION ASSISTANCE	0	0	739,434	0	0	739,434	0	117	0	0	0		
I-C	COUNSELING - DEPENDENT	0	0	43,600	615,209	0	658,809	0	175	0	0	0		
I-D	COUNSELING - DELINQUENT	0	0	0	137,228	0	137,228	0	78	0	0	0		
I-E	DAY CARE	0	0	0	654	0	654	0	3	0	0	0		
I-F	DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0		
I-G	DAY TREATMENT - DELINQUENT	0	0	0	25,712	0	25,712	0	67	0	0	0		
I-H	HOMEMAKER SERVICE	0	0	0	43,360	0	43,360	0	21	0	0	0		
I-I	INTAKE & REFERRAL	66,158	28,087	26,883	0	5,886	127,014	968	0	0	0	0		
I-J	LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0		
I-K	LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0		
I-L	PROTECTIVE SERVICE - CHILD ABUSE	248,095	105,326	100,811	0	22,073	476,305	252	0	0	0	0		
I-M	PROTECTIVE SERVICE - GENERAL	645,046	273,846	262,297	0	57,388	1,238,577	1,477	0	0	0	0		
I-N	SERVICE PLANNING	0	0	0	0	0	0	0	0	0	0	0		
I-O	JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	118,517	0	118,517	0	231	0	130	0		
I-P	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	98,350	0	98,350	0	157	0	0	0		
I-Q	SUBTOTAL IN-HOME	1,025,457	435,346	739,434	460,492	91,233	3,790,992	1,844	0	0	130	0		
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- 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		
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0		
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	66,158	28,087	30,855	883,805	5,886	1,014,791	4,889	32	0	0	0		
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	1,100	635,719	0	636,819	3,871	25	0	0	0		
2-E	EMERGENCY SHELTER - DEPENDENT	33,079	14,043	13,809	407,453	2,943	471,327	2,313	39	0	0	0		
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	147,843	0	147,843	780	66	0	0	0		
2-G	FOSTER FAMILY - DEPENDENT	215,016	91,282	111,459	1,371,768	19,130	1,843,294	38,513	161	0	0	0		
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0		
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	0	0	553	77,835	0	78,388	575	5	0	0	0		
2-J	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	7,000	0	7,000	56	1	0	0	0		
2-K	SUBTOTAL CBP	314,253	133,412	34,639	3,531,423	27,959	4,199,462	50,997	329	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	Non-Reim. Program Income		
3-A	JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0		
3-B	RESIDENTIAL SERVICE - DEPENDENT	16,540	7,022	7,166	28,833	1,471	61,032	147	1	0	0	0		
3-C	RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	217	72,380	0	72,597	556	7	0	0	0		
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	96,572	0	96,572	301	2	0	0	0		
3-E	YDC/YFC (NON-SECURE)-Institutional	0	0	0	0	0	0	0	0	0	0	0		
3-F	YDC SECURE	0	0	0	97,342	0	97,342	238	1	0	0	0		
3-G	SUBTOTAL INSTITUTIONAL	16,540	7,022	7,383	295,127	1,471	327,543	1,242	11	0	0	0		
4	ADMINISTRATION	364,450	126,391	315,351	0	26,487	832,679	0	0	0	0	0		
5	TOTAL EXPENDITURES	1,720,700	702,171	774,073	941,002	147,150	9,150,676	0	0	0	130	0		
County Indirect Costs = \$ 148,173														

**CRAWFORD 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	\$ 127,032	\$ 0	\$ 127,032
Adoption Assistance	739,434	0	739,434
Counseling	796,037	0	796,037
Day Care	654	0	654
Day Treatment	25,712	0	25,712
Homemaker Service	43,360	0	43,360
Intake and Referral	127,014	0	127,014
Life Skills	0	0	0
Protective Service - Child Abuse	476,305	0	476,305
Protective Service - General	1,238,577	0	1,238,577
Service Planning	0	0	0
Juvenile Act Proceedings	216,867	0	216,867
Alternative Treatment	0	0	0
Community Residential	1,651,610	0	1,651,610
Emergency Shelter	619,170	0	619,170
Foster Family	1,843,294	0	1,843,294
Supervised Independent Living	85,388	0	85,388
Juvenile Detention Service	0	0	0
Residential Service	133,629	0	133,629
Secure Residential Service (Except YDC)	96,572	0	96,572
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	97,342	0	97,342
Administration	829,387	3,292	832,679
Combined Total Expense	9,147,384	3,292	9,150,676
Less Non-reimbursables	130	0	130
Total Net Expense	\$ 9,147,254	\$ 3,292	\$ 9,150,546

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,720,700	\$ 0	\$ 1,720,700
Employee Benefits	702,171	0	702,171
Subsidies	774,073	0	774,073
Operating	937,710	3,292	941,002
Purchased Services	4,865,580	0	4,865,580
Fixed Assets	147,150	0	147,150
Combined Total Expense	9,147,384	3,292	9,150,676
Less Non-reimbursables	130	0	130
Total Net Expense	\$ 9,147,254	\$ 3,292	\$ 9,150,546

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	4	4	1	<p style="text-align: center;">CY-370 Adjustment</p> <p>Administration - Operating</p> <p>To increase Administration-Operating expenditures by \$3,292 to reconcile to the County Cost Allocation Plan and properly report indirect costs.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>	\$ 312,059	\$ 3,292	\$ 315,351

SECTION 3

CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

CRAWFORD COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

Finding - Crawford County Children and Youth Agency Failed to Execute Purchase of Service Agreements With Multiple Providers

Condition: The Crawford County Children and Youth Agency failed to properly execute a purchase of service agreement with a provider regularly used for residential services during the 2008-2009 fiscal year. In addition, during the 2009-2010 fiscal year, the agency utilized four different attorneys to provide legal services for Juvenile Act Proceedings; however, the agency failed to execute purchase of service agreements with these attorneys as well. For both fiscal years, the agency violated the Commonwealth's Department of Human Services (DHS) regulation requiring that written agreements be executed with providers to whom clients are regularly referred or with whom the agency, juvenile court, and juvenile probation office have a continuing relationship.

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

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

Cause: Regarding the 2008-2009 fiscal year provider contract, the agency stated that the provider failed to return the signed contract. As for the 2009-2010 fiscal year provider contracts, the agency stated that payments for legal services were processed as vendor payments, and just like utility payments, contracts were not required. However, this practice violates DHS regulations related to Purchase of Service requirements for county children and youth agencies.

Effect: The agency's failure to properly execute Purchase of Service agreements with all service providers could result in services being rendered that were not approved by the agency and/or that are not in conformity with DHS regulations; furthermore, misunderstandings between the agency and service providers could occur as to the types of services being requested and the rates to be charged for each respective service. However, since per DHS regulations residential and legal service costs are considered allowable expenses, we concluded that adjustments to disallow these costs were not warranted for either fiscal year.

Recommendation: The Crawford County Children and Youth Agency should review the applicable regulations and establish policies and procedures to ensure that contracts or purchase

CRAWFORD COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

of service agreements are properly executed with all service providers, in accordance with DHS regulatory requirements. Additionally, the agency should ensure that all provider contracts are timely signed and returned to the County as evidence of their acceptance of the contract terms.

Agency Response: Agency management agreed with the finding as presented at the exit conference.

CRAWFORD COUNTY CHILDREN AND YOUTH AGENCY
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

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