

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2018 to June 30, 2019

July 1, 2019 to June 30, 2020

July 1, 2020 to June 30, 2021

Adams County Children and Youth Agency

October 2022



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 Adams County
Adams County Courthouse
117 Baltimore Street
Gettysburg, PA 17325

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 the Adams County Children and Youth Services (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, 2018 to June 30, 2019, 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, 2019, 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 Adams County.

We certify that 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 2018-2019, 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 **2018-2019 fiscal year**, our engagement resulted in no adjustments made to the agency's submitted fiscal reports.
- 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 increasing agency expenditures by \$119,494 and increasing revenue by \$2,705. Based on the application of the state participation rates, the two adjustments resulted in an amount due to the county totaling \$81,782.
- For the **2020-2021 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment impacted the agency's Net State Share by increasing agency expenditures by \$277,927. Based on the application of the state participation rates, this adjustment resulted in an amount due to the county totaling \$173,392.

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.

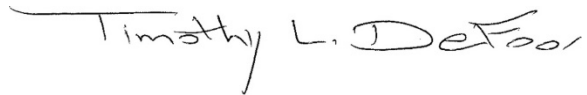
The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference call held on September 23, 2022.

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 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
September 27, 2022

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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, 2018 to JUNE 30, 2019

**ADAMS COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	4,854,475
Supplemental Act 148			<u>117,410</u>
Total State Allocation			4,971,885
State Share (CY348) ²	\$		4,971,885
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	4,971,885
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	4,971,885
Actual Act 148 Revenues Received ⁴			<u>4,971,885</u>
Net Amount Due County/(State) ⁵		\$	<u><u>0</u></u>

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

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

ADAMS COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019
 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	35,042	0	4,860	0	0	0	0	0	30,182	30,182	0
02. 90% REIMBURSEMENT	366,415	6,299	18,584	0	0	0	0	0	341,532	307,379	34,153
03. 80% REIMBURSEMENT	6,443,067	150,708	982,268	150,288	51,465	124,587	0	0	4,983,751	3,987,001	996,750
04. 60% REIMBURSEMENT	1,112,356	26,627	71,365	0	0	0	0	2,465	1,011,899	607,141	404,758
05. 50% REIMBURSEMENT	80,364	0	0	0	0	0	0	0	80,364	40,182	40,182
06. TOTAL NET CHILD WELFARE EXPEND	8,037,244	183,634	1,077,077	150,288	51,465	124,587	0	2,465	6,447,728	4,971,885	1,475,843

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

08. NON-REIMBURSABLE EXPENDITURES	22,050	0							22,050		22,050
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09. TOTAL EXPENDITURES	8,059,294	183,634	1,077,077	150,288	51,465	124,587	0	2,465	6,469,778	4,971,885	1,497,893
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10. TOTAL TITLE IV-D COLLECTIONS 115,299

11. TITLE IV-D Collections for IV-E Children 22,880

12. STATE ACT 148 - line 6 4,971,885

13. STATE ACT 148 ALLOCATION 4,971,885

14. ADJUSTED STATE SHARE (lower of 12 or 13) 4,971,885

INVOICE											
AMENDED STATE SHARE (ACT 148)	4,971,885										
ACT 148 AMOUNT RECEIVED	4,971,885										
ADJUSTMENT TO STATE SHARE	0										

ADAMS COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019
 AMENDED CY370A
 REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
1-A ADOPTION SERVICE	35,042	0		4,860	0			0	0	30,182	30,182	0
1-B ADOPTION ASSISTANCE	884,663	0	403,110	5,550				0	0	476,003	380,802	95,201
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	157,632	0	40,357	0				0	0	117,275	93,820	23,455
1-D COUNSELING - DEPENDENT	303,431	0		303,431	150,288			0	0	153,143	122,514	30,629
1-E COUNSELING - DELINQUENT	347,064	0			0			0	0	347,064	277,651	69,413
1-F DAY CARE	801	0			0			0	0	801	641	160
1-G DAY TREATMENT - DEPENDENT	11,507	0			0			0	0	11,507	9,206	2,301
1-H DAY TREATMENT - DELINQUENT	95,070	0			0			0	0	95,070	76,056	19,014
1-I HOMEMAKER SERVICE	0	0			0			0	0	0	0	0
1-J INTAKE & REFERRAL	188,954	0		26,169	0			0	0	162,785	130,228	32,557
1-K LIFE SKILLS - DEPENDENT	17,904	0		2,478	0			0	0	15,426	12,341	3,085
1-L LIFE SKILLS - DELINQUENT	0	0			0			0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	915,369	0		91,148	0			0	0	824,221	659,377	164,844
1-N PROTECTIVE SERVICE - GENERAL	1,543,495	0		205,859	0			0	0	1,337,636	1,070,109	267,527
1-O SERVICE PLANNING	0	0			0			0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	58,800	0			0			0	0	58,800	29,400	29,400
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0			0			0	0	0	0	0
1-R SUBTOTAL IN-HOME	4,559,732	0	443,467	336,064	150,288	0	0	0	0	3,629,913	2,892,327	737,586
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0				0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0				0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	239,744	3,759	36,864	17				0	0	199,104	159,283	39,821
2-D COMMUNITY RESIDENTIAL - DELINQUENT	273,667	32,693	9,514					0	0	231,460	185,168	46,292
2-E EMERGENCY SHELTER - DEPENDENT	176,899	5,830	4,369	14,215	0			0	0	152,485	137,237	15,248
2-F EMERGENCY SHELTER - DELINQUENT	189,516	469	0	0	0			0	0	189,047	170,142	18,905
2-G FOSTER FAMILY - DEPENDENT	1,360,792	112,534	54,133	107,066		51,465	124,587	0	0	911,007	728,806	182,201
2-H FOSTER FAMILY - DELINQUENT	99,609	1,722	3	0				0	0	97,884	78,307	19,577
2-I SUP. INDEPENDENT LIVING - DEPENDENT	3,365	0	0	0				0	0	3,365	2,692	673
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0				0	0	0	0	0
2-K SUBTOTAL CBP	2,343,592	157,007	104,883	121,298	0	51,465	124,587	0	0	1,784,332	1,461,635	322,717
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	21,564	0							0	21,564	10,782	10,782
3-B RESIDENTIAL SERVICE - DEPENDENT	104,334	0	14,918	0				0	0	89,416	53,650	35,766
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	344,607	91	0	0				0	0	344,516	206,710	137,806
3-D SECURE RES. SERVICE (EXCEPT YDC)	245,845	16,984						0	0	228,861	137,317	91,544
3-E YDC SECURE	0	0						0	0	0	0	0
SUBTOTAL INSTITUTIONAL	716,350	17,075	14,918	0	0	0	0	0	0	684,337	408,459	275,898
4 ADMINISTRATION	417,570	9,552		56,447		0	0	0	2,465	349,106	209,464	139,642
5 TOTAL REVENUES	8,037,244	183,634	563,268	513,809	150,288	51,465	124,587	0	2,465	6,447,728	4,971,885	1,475,843

ADAMS COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019
 AMENDED CY370
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	EMPLOYEE BENEFITS	OPERATING SERVICES	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	19,720	9,742		5,381	0	199	35,042	77	0	0	0	
1-A ADOPTION SERVICE												
1-B ADOPTION ASSISTANCE	0	0	906,713	0	0	0	906,713	0	99	0	22,050	
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	157,632	0	0	0	157,632	0	16	0	0	
1-D COUNSELING - DEPENDENT	0	0		303,431	0	0	303,431	0	140	0	0	
1-E COUNSELING - DELINQUENT	0	0		644	346,420	0	347,064	0	94	0	0	
1-F DAY CARE	0	0		801	0	0	801	0	5	0	0	
1-G DAY TREATMENT - DEPENDENT	0	0		11,507	0	0	11,507	0	3	0	0	
1-H DAY TREATMENT - DELINQUENT	0	0		95,070	0	0	95,070	0	11	0	0	
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	
1-J INTAKE & REFERRAL	105,821	61,847		20,095	0	1,191	188,954	1,384	0	0	0	
1-K LIFE SKILLS - DEPENDENT	9,564	4,849		3,292	0	199	17,904	34	0	0	0	
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	
1-M PROTECTIVE SERVICE - CHILD ABUSE	386,198	194,241		80,486	250,474	3,970	915,369	695	178	0	0	
1-N PROTECTIVE SERVICE - GENERAL	860,736	435,604		191,022	47,001	9,132	1,543,495	1,564	78	0	0	
1-O SERVICE PLANNING	0	0		0	0	0	0	0	0	0	0	
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	58,800		58,800	0	137	0	0	
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	
1-R SUBTOTAL IN-HOME	1,382,039	706,283	1,064,345	300,920	1,113,504	14,691	4,581,782		0	0	22,050	
	Number of Children receiving only NON-PURCHASED IN-Home Services 93											
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	125	239,619	0	239,744	1,285	9	0	0	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	1,131	272,536	0	273,667	1,276	13	0	0	
2-E EMERGENCY SHELTER - DEPENDENT	63,070	29,218	0	9,871	74,145	595	176,899	215	7	0	0	
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	189,516	0	189,516	578	31	0	0	
2-G FOSTER FAMILY - DEPENDENT	322,949	148,425	0	188,393	697,452	3,573	1,360,792	12,093	92	0	0	
2-H FOSTER FAMILY - DELINQUENT	0	0	0	350	99,259	0	99,609	643	4	0	0	
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	3,365	0	3,365	17	1	0	0	
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-K SUBTOTAL CBP	386,019	177,643	0	199,870	1,573,892	4,168	2,343,592	16,107	157	0	0	
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	21,564	0	21,564	71	2	0	0	
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	104,334	0	104,334	411	3	0	0	
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	144	344,663	0	344,667	1,658	16	0	0	
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	196	245,649	0	245,845	754	6	0	0	
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	
3-F SUBTOTAL INSTITUTIONAL	0	0	0	340	716,010	0	716,350	2,894	27	0	0	
ADMINISTRATION	121,158	54,225	0	241,194	0	993	417,570		0	0	0	
TOTAL EXPENDITURES	1,889,216	938,151	1,064,345	742,324	3,405,406	19,852	8,059,294		0	0	22,050	
	County Indirect Costs = \$ 222,100											

**ADAMS COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 35,042	\$ 0	\$ 35,042
Adoption Assistance	906,713	0	906,713
Subsidized Permanent Legal Custodianship	157,632	0	157,632
Counseling	650,495	0	650,495
Day Care	801	0	801
Day Treatment	106,577	0	106,577
Homemaker Service	0	0	0
Intake and Referral	188,954	0	188,954
Life Skills	17,904	0	17,904
Protective Service - Child Abuse	915,369	0	915,369
Protective Service - General	1,543,495	0	1,543,495
Service Planning	0	0	0
Juvenile Act Proceedings	58,800	0	58,800
Alternative Treatment	0	0	0
Community Residential	513,411	0	513,411
Emergency Shelter	366,415	0	366,415
Foster Family	1,460,401	0	1,460,401
Supervised Independent Living	3,365	0	3,365
Juvenile Detention Service	21,564	0	21,564
Residential Service	448,941	0	448,941
Secure Residential Service (Except YDC)	245,845	0	245,845
YDC Secure	0	0	0
Administration	417,570	0	417,570
Combined Total Expense	<u>8,059,294</u>	<u>0</u>	<u>8,059,294</u>
Less Non-reimbursables	<u>22,050</u>	<u>0</u>	<u>22,050</u>
Total Net Expense	<u>\$ 8,037,244</u>	<u>\$ 0</u>	<u>\$ 8,037,244</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,889,216	\$ 0	\$ 1,889,216
Employee Benefits	938,151	0	938,151
Subsidies	1,064,345	0	1,064,345
Operating	742,324	0	742,324
Purchased Services	3,405,406	0	3,405,406
Fixed Assets	19,852	0	19,852
Combined Total Expense	<u>8,059,294</u>	<u>0</u>	<u>8,059,294</u>
Less Non-reimbursables	<u>22,050</u>	<u>0</u>	<u>22,050</u>
Total Net Expense	<u>\$ 8,037,244</u>	<u>\$ 0</u>	<u>\$ 8,037,244</u>

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2019 to JUNE 30, 2020

**ADAMS 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		\$	4,909,864
Supplemental Act 148			<u>0</u>
Total State Allocation			4,909,864
State Share (CY348) ²	\$		4,816,906
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	4,816,906
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	4,816,906
Actual Act 148 Revenues Received ⁴			<u>4,735,124</u>
Net Amount Due County/(State) ⁵		\$	<u><u>81,782</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.

**ADAMS 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	77,197	0	8,287	0	0	0	0	0	68,910	68,910	0
02. 90% REIMBURSEMENT	304,890	8,714	15,758	0	0	0	0	0	280,418	252,376	28,042
03. 80% REIMBURSEMENT	6,364,744	153,591	947,134	150,288	51,465	124,587	0	0	4,937,679	3,950,144	987,535
04. 60% REIMBURSEMENT	882,535	10,292	46,553	0	0	0	0	2,419	823,271	493,963	329,308
05. 50% REIMBURSEMENT	103,025	0	0	0	0	0	0	0	103,025	51,513	51,512
06. TOTAL NET CHILD WELFARE EXPEND.	7,732,391	172,597	1,017,732	150,288	51,465	124,587	0	2,419	6,213,303	4,816,906	1,396,397

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	320,952	0							320,952	192,571	128,381
08. NON-REIMBURSABLE EXPENDITURES	16,800	0							16,800		16,800

09. TOTAL EXPENDITURES	8,070,143	172,597	1,017,732	150,288	51,465	124,587	0	2,419	6,551,055	5,009,477	1,541,578
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10. TOTAL TITLE IV-D COLLECTIONS 90,088

11. TITLE IV-D Collections for IV-E Children 22,405

12. STATE ACT 148 - line 6 4,816,906

13. STATE ACT 148 ALLOCATION 4,909,864

14. ADJUSTED STATE SHARE (lower of 12 or 13) 4,816,906

INVOICE	
AMENDED STATE SHARE (ACT 148)	4,816,906
ACT 148 AMOUNT RECEIVED	4,735,124
ADJUSTMENT TO STATE SHARE	81,782

ADAMS 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
		TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
IN-HOME													
1-A	ADOPTION SERVICE	77,197	0	8,287	0	0	0	0	0	68,910	0	0	
1-B	ADOPTION ASSISTANCE	951,725	0	454,518	2,633	0	0	0	0	494,574	395,659	98,915	
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	172,028	0	41,713	0	0	0	0	0	130,315	104,252	26,063	
1-D	COUNSELING - DEPENDENT	221,689	0	150,288	0	0	0	0	0	71,401	57,121	14,280	
1-E	COUNSELING - DELINQUENT	366,997	0	3	0	0	0	0	0	366,994	293,595	73,399	
1-F	DAY CARE	0	0	0	0	0	0	0	0	0	0	0	
1-G	DAY TREATMENT - DEPENDENT	2,877	0	0	0	0	0	0	0	2,877	2,302	575	
1-H	DAY TREATMENT - DELINQUENT	110,733	0	0	0	0	0	0	0	110,733	88,586	22,147	
1-I	HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	
1-J	INTAKE & REFERRAL	171,552	0	18,537	0	0	0	0	0	153,015	122,412	30,603	
1-K	LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	
1-L	LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
1-M	PROTECTIVE SERVICE - CHILD ABUSE	966,342	0	70,728	0	0	0	0	0	895,614	716,491	179,123	
1-N	PROTECTIVE SERVICE - GENERAL	1,613,148	0	167,731	0	0	0	0	0	1,445,417	1,156,334	289,083	
1-O	SERVICE PLANNING	0	0	0	0	0	0	0	0	0	0	0	
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	58,800	0	0	0	0	0	0	0	58,800	29,400	29,400	
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
1-R	SUBTOTAL IN-HOME	4,713,088	0	496,231	267,919	150,288	0	0	0	3,798,650	3,035,062	763,588	

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	0	
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	173,897	1,667	45,338	5,051	0	0	0	0	121,841	97,473	24,368	
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	247,054	26,717	0	21	0	0	0	0	220,316	176,253	44,063	
2-E	EMERGENCY SHELTER - DEPENDENT	185,616	7,152	319	15,439	0	0	0	0	162,706	146,435	16,271	
2-F	EMERGENCY SHELTER - DELINQUENT	119,274	1,562	0	0	0	0	0	0	117,712	105,941	11,771	
2-G	FOSTER FAMILY - DEPENDENT	971,206	117,114	26,435	84,970	0	51,465	124,587	0	566,635	453,308	113,327	
2-H	FOSTER FAMILY - DELINQUENT	78,025	0	0	0	0	0	0	0	78,025	62,420	15,605	
2-I	KINSHIP CARE - DEPENDENT	278,696	0	14,919	14,537	0	0	0	0	249,240	199,392	49,848	
2-J	KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-K	SUP. INDEPENDENT LIVING - DEPENDENT	22,037	0	0	0	0	0	0	0	22,037	17,630	4,407	
2-L	SUP. INDEPENDENT LIVING - DELINQUENT	16,738	8,093	0	0	0	0	0	0	8,645	6,916	1,729	
2-M	SUBTOTAL CBP	2,092,543	162,305	87,011	120,018	0	51,465	124,587	0	1,547,157	1,265,768	281,389	

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	44,225	0	0	0	0	0	0	0	44,225	22,113	22,112	
3-B	RESIDENTIAL SERVICE - DEPENDENT	50,663	0	0	0	0	0	0	0	50,663	30,398	20,265	
3-C	RES. SERVICE - DELINQUENT (NON YDC/TC)	122,497	782	0	0	0	0	0	0	121,715	73,029	48,686	
3-D	SECURE RES. SERVICE (EXCEPT YDC)	225,945	9,280	0	0	0	0	0	0	216,665	129,999	86,666	
3-E	YDC SECURE	320,952	0	0	0	0	0	0	0	320,952	192,571	128,381	
3-F	SUBTOTAL INSTITUTIONAL	764,282	10,062	0	0	0	0	0	0	754,220	448,110	306,110	

4	ADMINISTRATION	483,430	230	0	46,553	0	0	0	0	2,419	434,228	260,537	173,691
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5	TOTAL REVENUES	8,053,343	172,597	583,242	434,490	150,288	51,465	124,587	0	2,419	6,534,255	5,009,477	1,524,778
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ADAMS 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
	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	42,756	28,141		6,300	0	0	77,197	38	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	968,525	0	0	0	968,525	0	97	0	16,800	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	172,028	0	0	0	172,028	0	21	0	0	0
1-D COUNSELING - DEPENDENT	0	0		0	221,689	0	221,689	0	127	0	0	0
1-E COUNSELING - DELINQUENT	0	0		587	366,410	0	366,997	0	80	0	0	0
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	2,877	0	2,877	0	1	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	110,733	0	110,733	0	8	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	100,572	55,831		15,149	0	0	171,552	753	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	378,783	212,878		74,733	299,948	0	966,342	244	250	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	886,479	500,752		178,573	47,344	0	1,613,148	1,235	95	0	0	0
1-O SERVICE PLANNING	0	0		0	0	0	0	0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	58,800		58,800	0	156	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	1,408,590	797,602	1,140,553	275,342	1,107,801	0	4,729,888			0	16,800	0
Number of Children receiving only NON-PURCHASED IN-Home Services 137												
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	446	173,451	0	173,897	528	5	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	186	246,868	0	247,054	1,095	12	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	75,557	41,203	0	26,121	42,735	0	185,616	146	6	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	119,274	0	119,274	349	23	0	0	0
2-G FOSTER FAMILY - DEPENDENT	206,112	118,962	0	116,496	529,636	0	971,206	6,414	36	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	78,025	0	78,025	439	4	0	0	0
2-I KINSHIP CARE - DEPENDENT	73,830	39,852	0	16,358	148,656	0	278,696	4,953	33	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	22,037	0	22,037	110	1	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	16,738	0	16,738	131	1	0	0	0
2-M SUBTOTAL CBP	355,499	200,017	0	159,607	1,377,420	0	2,092,543	14,165	121	0	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	44,225	0	44,225	143	6	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	50,663	0	50,663	168	1	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	18	122,479	0	122,497	616	11	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	225,945	0	225,945	670	3	0	0	0
3-E YDC SECURE	0	0	0	0	320,952	0	320,952	622	4	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	18	764,264	0	764,282	2,219	25	0	0	0
4 ADMINISTRATION	151,536	78,851	0	253,043	0	0	483,430			0	0	0
5 TOTAL EXPENDITURES	1,915,625	1,076,470	1,140,553	688,010	3,249,485	0	8,070,143			0	16,800	0
County Indirect Costs = \$ 232,524												

**ADAMS 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	\$ 77,078	\$ 119	\$ 77,197
Adoption Assistance	955,925	12,600	968,525
Subsidized Permanent Legal Custodianship	172,028	0	172,028
Counseling	555,366	33,320	588,686
Day Care	0	0	0
Day Treatment	119,194	(5,584)	113,610
Homemaker Service	0	0	0
Intake and Referral	171,529	23	171,552
Life Skills	0	0	0
Protective Service - Child Abuse	966,261	81	966,342
Protective Service - General	1,614,545	(1,397)	1,613,148
Service Planning	0	0	0
Juvenile Act Proceedings	58,800	0	58,800
Alternative Treatment	0	0	0
Community Residential	402,279	18,672	420,951
Emergency Shelter	304,892	(2)	304,890
Foster Family	1,045,934	3,297	1,049,231
Kinship Care	278,696	0	278,696
Supervised Independent Living	38,775	0	38,775
Juvenile Detention Service	44,225	0	44,225
Residential Service	173,160	0	173,160
Secure Residential Service (Except YDC)	225,945	0	225,945
YDC Secure	320,952	0	320,952
Administration	425,065	58,365	483,430
Combined Total Expense	<u>7,950,649</u>	<u>119,494</u>	<u>8,070,143</u>
Less Non-reimbursables	<u>16,800</u>	<u>0</u>	<u>16,800</u>
Total Net Expense	<u>\$ 7,933,849</u>	<u>\$ 119,494</u>	<u>\$ 8,053,343</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,917,508	\$ (1,883)	\$ 1,915,625
Employee Benefits	1,076,470	0	1,076,470
Subsidies	1,127,953	12,600	1,140,553
Operating	635,779	52,231	688,010
Purchased Services	3,192,939	56,546	3,249,485
Fixed Assets	0	0	0
Combined Total Expense	<u>7,950,649</u>	<u>119,494</u>	<u>8,070,143</u>
Less Non-reimbursables	<u>16,800</u>	<u>0</u>	<u>16,800</u>
Total Net Expense	<u>\$ 7,933,849</u>	<u>\$ 119,494</u>	<u>\$ 8,053,343</u>

**ADAMS 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 Adjustment							
CY-370	1-N	1	1	Protective Service General - Wages & Salaries	\$ 888,117	\$ (1,638)	\$ 886,479
	2-E	1		Emergency Shelter (Dependent) - Wages & Salaries	\$ 75,595	\$ (38)	\$ 75,557
	2-G	1		Foster Family (Dependent) - Wages & Salaries	\$ 206,319	\$ (207)	\$ 206,112
	1-B	3		Adoption Assistance - Subsidies	\$ 955,925	\$ 12,600	\$ 968,525
	1-A	4		Adoption Service - Operating	\$ 6,181	\$ 119	\$ 6,300
	1-E	4		Counseling (Delinquent) - Operating	\$ 581	\$ 6	\$ 587
	1-J	4		Intake & Referral - Operating	\$ 15,126	\$ 23	\$ 15,149
	1-M	4		Protective Service Child Abuse - Operating	\$ 74,652	\$ 81	\$ 74,733
	1-N	4		Protective Service General - Operating	\$ 178,492	\$ 81	\$ 178,573
	2-C	4		Community Residential (Dependent) - Operating	\$ 6,984	\$ (6,538)	\$ 446
	2-E	4		Emergency Shelter (Dependent) - Operating	\$ 26,085	\$ 36	\$ 26,121
	2-G	4		Foster Family (Dependent) - Operating	\$ 116,438	\$ 58	\$ 116,496
		4	4	Administration - Operating	\$ 194,678	\$ 58,365	\$ 253,043
	1-D	5		Counseling (Dependent) - Purchased Services	\$ 207,482	\$ 14,207	\$ 221,689
	1-E	5		Counseling (Delinquent) - Purchased Services	\$ 347,303	\$ 19,107	\$ 366,410
	1-H	5		Day Treatment (Delinquent) - Purchased Services	\$ 116,317	\$ (5,584)	\$ 110,733
	1-N	5		Protective Service General - Purchased Services	\$ 47,184	\$ 160	\$ 47,344
	2-C	5		Community Residential (Dependent) - Purchased Services	\$ 155,055	\$ 18,396	\$ 173,451
	2-D	5		Community Residential (Delinquent) - Purchased Services	\$ 240,054	\$ 6,814	\$ 246,868
	2-G	5		Foster Family (Dependent) - Purchased Services	\$ 526,190	\$ 3,446	\$ 529,636
			Total Adjustment Amount		\$ 119,494		
				<p>To increase expenditures by \$119,494 to reconcile to the agency's final expenditure ledger. The agency made revisions to the expenditure ledger subsequent to the submission of the Act 148 invoice to the Commonwealth Department of Human Services. Wages and Salaries were decreased by \$1,883; Subsidies expenses were increased by \$12,600; Operating expenses were increased by \$52,231; and Purchased Services were increased by \$56,546.</p>			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370A Adjustment							
CY-370A	2-D	2	2	Community Residential (Delinquent) - Program Income	\$ 25,852	\$ 865	\$ 26,717
	2-E	2		Emergency Shelter (Dependent) - Program Income	\$ 7,193	\$ (41)	\$ 7,152
	2-F	2		Emergency Shelter (Delinquent) - Program Income	\$ 1,521	\$ 41	\$ 1,562
	2-G	2		Foster Family (Dependent) - Program Income	\$ 115,274	\$ 1,840	\$ 117,114
	2-K	2		Supervised Independent Living (Dependent) - Program Income	\$ 255	\$ (255)	\$ -
	2-L	2		Supervised Independent Living (Delinquent) - Program Income	\$ 7,838	\$ 255	\$ 8,093
				Total Adjustment Amount		\$ 2,705	
				<p>To increase Program Income by \$2,705 to properly report the total amount received and reconcile to the agency's final Program Income ledger.</p>			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

SECTION 3

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2020 to JUNE 30, 2021

**ADAMS 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		\$ 5,331,678
Supplemental Act 148		<u>0</u>
Total State Allocation		5,331,678
State Share (CY348) ²	\$ 4,674,494	
Less: Major Service Category Adjustment	<u>0</u>	
Net State Share		\$ 4,674,494
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³		\$ 4,674,494
Actual Act 148 Revenues Received ⁴		<u>4,501,102</u>
Net Amount Due County/(State) ⁵		<u><u>\$ 173,392</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.

ADAMS 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	105,554	0	8,972	0	0	0	0	0	96,582	96,582	0
02. 90% REIMBURSEMENT	296,735	4,725	14,458	0	0	0	0	0	277,552	249,797	27,755
03. 80% REIMBURSEMENT	6,122,595	108,966	930,750	150,288	51,465	124,587	0	0	4,756,539	3,805,232	951,307
04. 60% REIMBURSEMENT	857,822	9,097	25,630	0	0	0	0	3,108	819,987	491,993	327,994
05. 50% REIMBURSEMENT	61,927	147	0	0	0	0	0	0	61,780	30,890	30,890
06. TOTAL NET CHILD WELFARE EXPEND.	7,444,633	122,935	979,810	150,288	51,465	124,587	0	3,108	6,012,440	4,674,494	1,337,946
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	44,444	0							44,444	26,666	17,778
08. NON-REIMBURSABLE EXPENDITURES	16,800	0							16,800		16,800
09. TOTAL EXPENDITURES	7,505,877	122,935	979,810	150,288	51,465	124,587	0	3,108	6,073,684	4,701,160	1,372,524
10. TOTAL TITLE IV-D COLLECTIONS	62,859										
11. TITLE IV-D Collections for IV-E Children	16,881										
12. STATE ACT 148 - line 6	4,674,494										
13. STATE ACT 148 ALLOCATION	5,331,678										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	4,674,494										
INVOICE											
AMENDED STATE SHARE (ACT 148)	4,674,494										
ACT 148 AMOUNT RECEIVED	4,501,102										
ADJUSTMENT TO STATE SHARE	173,392										

ADAMS COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021
 AMENDED CY 370A
 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	105,554	0		8,972	0		0	0	0	96,582	96,582	0
1-B ADOPTION ASSISTANCE	996,266	0	51,987	5,988			0	0	0	478,291	382,633	95,658
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	185,869	0	40,434				0	0	0	145,435	116,348	29,087
1-D COUNSELING - DEPENDENT	246,624	0		225	150,288		0	0	0	96,111	76,889	19,222
1-E COUNSELING - DELINQUENT	274,261	0		443			0	0	0	273,818	219,054	54,764
1-F DAY CARE	917	0					0	0	0	917	734	183
1-G DAY TREATMENT - DEPENDENT		0					0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	51,105	0					0	0	0	51,105	40,884	10,221
1-I HOMEMAKER SERVICE		0					0	0	0	0	0	0
1-J INTAKE & REFERRAL	149,627	0		12,440			0	0	0	137,187	109,750	27,437
1-K LIFE SKILLS - DEPENDENT		0					0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT		0					0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	831,604	0		45,554			0	0	0	786,050	628,840	157,210
1-N PROTECTIVE SERVICE - GENERAL	1,873,247	0		145,375			0	0	0	1,727,872	1,382,298	345,574
1-O SERVICE PLANNING		0					0	0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	58,800	0					0	0	0	58,800	29,400	29,400
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT		0					0	0	0	0	0	0
SUBTOTAL IN-HOME	4,773,874	0	552,421	218,997	150,288	0	0	0	0	3,852,168	3,083,412	768,756

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	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	245,763	0	57,006	9,582			0	0	0	179,175	143,340	35,835
2-D COMMUNITY RESIDENTIAL - DELINQUENT	115,458	12,900					0	0	0	102,558	82,046	20,512
2-E EMERGENCY SHELTER - DEPENDENT	205,888	1,610	4,488	9,970			0	0	0	189,820	170,838	18,982
2-F EMERGENCY SHELTER - DELINQUENT	90,847	3,115					0	0	0	87,732	78,959	8,773
2-G FOSTER FAMILY - DEPENDENT	792,249	96,066	19,851	47,930			51,465	124,587	0	452,350	361,880	90,470
2-H FOSTER FAMILY - DELINQUENT	62,570	0		28			0	0	0	62,542	50,034	12,508
2-I KINSHIP CARE - DEPENDENT	297,055	0	19,523	14,384			0	0	0	263,128	210,502	52,626
2-J KINSHIP CARE - DELINQUENT		0					0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT		0					0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT		0					0	0	0	0	0	0
SUBTOTAL CBP	1,809,810	113,691	100,868	81,894	0	51,465	124,587	0	0	1,337,305	1,097,599	239,706

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	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	3,127	147					0	0	0	2,980	1,490	1,490
3-B RESIDENTIAL SERVICE - DEPENDENT	90,491	8,689	0	0			0	0	0	81,802	49,081	32,721
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	111,987	326	0	0			0	0	0	111,661	66,997	44,664
3-D SECURE RES. SERVICE (EXCEPT YDC)	105,638	82					0	0	0	105,556	63,334	42,222
3-E YDC SECURE	44,444	0					0	0	0	44,444	26,666	17,778
3-F	355,687	9,244	0	0	0	0	0	0	0	346,443	207,568	138,875
ADMINISTRATION	549,706	0		25,630		0	0	0	3,108	520,968	312,581	208,387
TOTAL REVENUES	7,489,077	122,935	653,289	326,521	150,288	51,465	124,587	0	3,108	6,056,884	4,701,160	1,355,724

ADAMS 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	70,695	29,844		5,015	0	0	105,554	45	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	1,013,065	1	0	0	1,013,066	0	98	0	16,800	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	185,869	0	0	0	185,869	0	19	0	0	0
1-D COUNSELING - DEPENDENT	0	0	5,385	241,239	0	0	246,624	0	156	0	0	0
1-E COUNSELING - DELINQUENT	0	0	7,880	266,381	0	0	274,261	0	61	0	0	0
1-F DAY CARE	0	0		917	0	0	917	0	3	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		51,105	0	0	51,105	0	3	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	91,225	42,998		15,404	0	0	149,627	330	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	328,140	167,314		57,591	278,559	0	831,604	255	251	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	1,047,021	526,223		179,027	120,976	0	1,873,247	1,344	212	0	0	0
1-O SERVICE PLANNING	0	0		0	0	0	0	0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	58,800		58,800	0	154	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	1,537,081	766,379	1,198,934	270,303	1,017,977	0	4,790,674			0	16,800	0
	LRCP = Legal Representation for Children in Placement = \$											
	LRNP = Legal Representation for Children Non-Placement = \$											
	Number of Children receiving only NON-PURCHASED HI SERVICES											
	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	0	0	0	0	245,763	0	245,763	1,176	15	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	179	115,279	0	115,458	663	11	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	64,804	33,110	0	13,695	94,279	0	205,888	320	12	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	90,847	0	90,847	278	14	0	0	0
2-G FOSTER FAMILY - DEPENDENT	184,649	98,412	0	39,788	469,400	0	792,249	4,474	35	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	350	62,220	0	62,570	358	1	0	0	0
2-I KINSHIP CARE - DEPENDENT	92,412	44,735	0	13,338	146,550	0	297,035	4,826	40	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	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	341,865	176,257	0	67,350	1,224,338	0	1,809,810	12,095	128	0	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	3,127	0	3,127	10	3	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	200	90,291	0	90,491	409	2	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/WFC)	0	0	0	0	111,987	0	111,987	613	7	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	105,638	0	105,638	289	2	0	0	0
3-E YDC SECURE	0	0	0	0	44,444	0	44,444	82	2	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	200	355,487	0	355,687	1,403	16	0	0	0
4 ADMINISTRATION	202,802	81,141	0	265,763	0	0	549,706			0	0	0
5 TOTAL EXPENDITURES	2,081,748	1,023,777	1,198,934	603,616	2,597,802	0	7,505,877			0	16,800	0
	County Indirect Costs = \$ 247,720											

**ADAMS 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	\$ 105,554	\$ 0	\$ 105,554
Adoption Assistance	1,000,466	12,600	1,013,066
Subsidized Permanent Legal Custodianship	185,869	0	185,869
Counseling	501,679	19,206	520,885
Day Care	917	0	917
Day Treatment	51,105	0	51,105
Homemaker Service	0	0	0
Intake and Referral	149,602	25	149,627
Life Skills	0	0	0
Protective Service - Child Abuse	831,584	20	831,604
Protective Service - General	1,873,162	85	1,873,247
Service Planning	0	0	0
Juvenile Act Proceedings	58,800	0	58,800
Alternative Treatment	0	0	0
Community Residential	364,778	(3,557)	361,221
Emergency Shelter	293,543	3,192	296,735
Foster Family	854,812	7	854,819
Kinship Care	297,030	5	297,035
Supervised Independent Living	0	0	0
Juvenile Detention Service	3,127	0	3,127
Residential Service	202,478	0	202,478
Secure Residential Service (Except YDC)	105,638	0	105,638
YDC Secure	44,444	0	44,444
Administration	303,362	246,344	549,706
Combined Total Expense	<u>7,227,950</u>	<u>277,927</u>	<u>7,505,877</u>
Less Non-reimbursables	<u>16,800</u>	<u>0</u>	<u>16,800</u>
Total Net Expense	<u>\$ 7,211,150</u>	<u>\$ 277,927</u>	<u>\$ 7,489,077</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 2,082,681	\$ (933)	\$ 2,081,748
Employee Benefits	1,024,230	(453)	1,023,777
Subsidies	1,186,334	12,600	1,198,934
Operating	355,744	247,872	603,616
Purchased Services	2,578,961	18,841	2,597,802
Fixed Assets	0	0	0
Combined Total Expense	<u>7,227,950</u>	<u>277,927</u>	<u>7,505,877</u>
Less Non-reimbursables	<u>16,800</u>	<u>0</u>	<u>16,800</u>
Total Net Expense	<u>\$ 7,211,150</u>	<u>\$ 277,927</u>	<u>\$ 7,489,077</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
				CY-370 Adjustment			
CY-370	4	1	1	Administration - Wages and Salaries	\$ 203,735	\$ (933)	\$ 202,802
	4	2		Administration - Employee Benefits	\$ 81,594	\$ (453)	\$ 81,141
	1-B	3		Adoption Assistance - Subsidies	\$ 1,000,465	\$ 12,600	\$ 1,013,065
	1-J	4		Intake & Referral - Operating	\$ 15,379	\$ 25	\$ 15,404
	1-M	4		Protective Service Child Abuse - Operating	\$ 57,571	\$ 20	\$ 57,591
	1-N	4		Protective Service General - Operating	\$ 178,942	\$ 85	\$ 179,027
	2-G	4		Foster Family (Dependent) - Operating	\$ 39,781	\$ 7	\$ 39,788
	2-I	4		Kinship Care (Dependent) - Operating	\$ 13,333	\$ 5	\$ 13,338
	4	4		Administration - Operating	\$ 18,033	\$ 247,730	\$ 265,763
	1-E	5		Counseling (Delinquent) - Purchased Services	\$ 247,175	\$ 19,206	\$ 266,381
	2-C	5		Community Residential (Dependent) - Purchased Services	\$ 250,942	\$ (5,179)	\$ 245,763
	2-D	5		Community Residential (Delinquent) - Purchased Services	\$ 113,657	\$ 1,622	\$ 115,279
	2-E	5		Emergency Shelter (Dependent) - Purchased Services	\$ 91,087	\$ 3,192	\$ 94,279
				Total Adjustment Amount		<u>\$ 277,927</u>	
				<p>To increase expenditures by \$277,927 to reconcile to the agency's final expenditure ledger. The agency made revisions to the expenditure ledger subsequent to the submission of the Act 148 Invoice to the Commonwealth Department of Human Services. Wages and Salaries were decreased by \$933; Employee Benefits were decreased by \$453; Subsidies expenses were increased by \$12,600; Operating expenses were increased by \$247,872; and Purchased Services were increased by \$18,841.</p>			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

SECTION 4

CURRENT ENGAGEMENT OBSERVATION

ADAMS 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.

ADAMS 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.

ADAMS COUNTY CHILDREN AND YOUTH AGENCY CURRENT ENGAGEMENT OBSERVATION

- 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.

ADAMS COUNTY CHILDREN AND YOUTH AGENCY
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.

ADAMS COUNTY CHILDREN AND YOUTH AGENCY
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