

# AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2019 to June 30, 2020

July 1, 2020 to June 30, 2021

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## Allegheny County Children and Youth Agency

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January 2024



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**

Mr. Rich Fitzgerald, County Executive  
Allegheny County Courthouse  
436 Grant Street Room 101  
Pittsburgh, PA 15219

Dear Mr. Fitzgerald:

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 Allegheny County Office of Children, Youth and Families (agency). The purpose of this engagement is to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within the county for the fiscal years July 1, 2019 to June 30, 2020, and July 1, 2020 to June 30, 2021 (herein referred to as the 2019-2020 fiscal year and 2020-2021 fiscal year). The scope of our engagement was limited to the 2019-2020 and 2020-2021 fiscal reports submitted to the Pennsylvania Department of Human Services (DHS) as part of the Act 148 Invoice Packages.

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 Allegheny County.

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

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<sup>1</sup> 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.271. § 704.1) and do not include any expenditures made from other appropriations or grant funds.

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

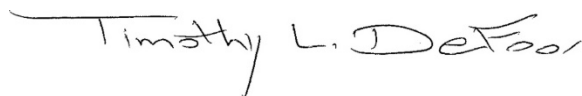
- For the **2019-2020 fiscal year**, our engagement resulted in three adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Net State Share by increasing agency expenditures by \$288,271 and reclassifying expenditures. Based on the application of the state participation rates, the three adjustments resulted in an amount due to the county totaling \$362,936.
- For the **2020-2021 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 Net State Share by increasing agency expenditures by \$6,027,596, reclassifying expenditures, and increasing program income by \$17,225. Based on the application of the state participation rates, the four adjustments resulted in an amount due to the county totaling \$4,969,492.

The results of our engagement procedures, as presented in this report, were discussed with County representatives and agency management at an exit conference held on December 11, 2023.

This report is being forwarded to the DHS Bureau of Financial Operations and the Office of Children, Youth, and Families for review and settlement of any recommended adjustments included in our amended fiscal reports. You will be notified by DHS of the decisions made regarding the approval and finalization of any recommended adjustment amounts and the final reconciliation of federal revenues not included in the scope of our engagement 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 to our representatives by your officials and agency staff. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.

Sincerely,



Timothy L. DeFoor  
Auditor General  
December 21, 2023

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## BACKGROUND

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

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

We reviewed the final, cumulative 4<sup>th</sup> 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.

We did not evaluate the agency’s provision of services or compliance with requirements in the Child Protective Services Law (CPSL). The Commonwealth of Pennsylvania Department of Human Services monitors each county’s provision of children and youth services and requires auditors who conduct the [Single Audit](#) of a county to evaluate the county’s monitoring of contracted providers of prevention, reunification, and aftercare services (services coded as in-home) for compliance with CPSL background check requirements.

**SECTION 1**

**AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2019 to JUNE 30, 2020**

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

Approved State Allocation <sup>1</sup>		\$ 145,011,173
Supplemental Act 148		<u>0</u>
Total State Allocation		145,011,173
State Share (CY348) <sup>2</sup>	\$ 132,242,722	
Less: Major Service Category Adjustment	<u>0</u>	
Net State Share		\$ 132,242,722
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$ 132,242,722
Actual Act 148 Revenues Received <sup>4</sup>		<u>131,879,786</u>
Net Amount Due County/(State) <sup>5</sup>		<u><u>362,936</u></u>

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

<sup>2</sup> 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.

<sup>3</sup> Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after auditor's adjustments are considered.

<sup>4</sup> Actual Act 148 Revenues Received is the amount of Act 148 funds the County received.

<sup>5</sup> 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.

**ALLEGHENY COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE YEAR 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	10,291,072	755,167	0	0	0	208,343	0	9,327,562	9,327,562	0
02. 90% REIMBURSEMENT	5,844,059	1,593,835	0	0	0	67,959	0	4,037,346	3,633,611	403,735
03. 80% REIMBURSEMENT	176,402,096	26,810,163	7,373,893	0	125,989	9,290,778	0	131,757,119	105,405,695	26,351,424
04. 60% REIMBURSEMENT	16,485,804	1,494,808	0	1,181,711	748,106	1,205,261	51,015	11,634,435	6,980,661	4,653,774
05. 50% REIMBURSEMENT	13,913,375	97,099	0	0	0	25,889	0	13,790,387	6,895,193	6,895,194
06. TOTAL NET CHILD WELFARE EXPEND.	222,936,406	30,751,072	7,373,893	1,181,711	874,095	10,798,230	51,015	170,546,849	132,242,722	38,304,127

YDC/YFC PLACEMENT COSTS										
07. 60% DHS PARTICIPATION	4,901,484	0						4,901,484	2,940,890	1,960,594

08. NON-REIMBURSABLE EXPENDITURES	0	0						0	0	0
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09. TOTAL EXPENDITURES	227,837,890	1,359,541	30,751,072	7,373,893	1,181,711	874,095	10,798,230	175,448,333	135,183,612	40,264,721
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10. TOTAL TITLE IV-D COLLECTIONS 1,014,908

11. TITLE IV-D Collections for IV-E Children 119,331

12. STATE ACT 148 - line 6 132,242,722

13. STATE ACT 148 ALLOCATION 145,011,173

14. ADJUSTED STATE SHARE (lower of 12 or 13) 132,242,722

INVOICE										
AMENDED STATE SHARE (ACT 148)	132,242,722									
ACT 148 AMOUNT RECEIVED	131,879,786									
ADJUSTMENT TO STATE SHARE	362,936									



**ALLEGHENY COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE YEAR JULY 1, 2019 TO JUNE 30, 2020  
AMENDED CY370A  
REVENUE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
1-A ADOPTION SERVICE	10,291,072	0	0	755,167	0	0	0	208,343	0	9,327,562	9,327,562	0
1-B ADOPTION ASSISTANCE	22,126,074	0	10,099,840	0	0	0	0	0	0	12,026,234	9,620,987	2,405,247
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	7,657,933	0	2,753,357	0	0	0	0	0	0	4,904,576	3,923,661	980,915
1-D COUNSELING - DEPENDENT	9,360,084	0	123,105	847,975	0	0	0	881,365	0	7,507,639	6,006,111	1,501,528
1-E COUNSELING - DELINQUENT	4,411,527	0	20,224	0	0	0	0	5,562	0	4,385,741	3,508,593	877,148
1-F DAY CARE	2,862,804	0	31,997	315,077	0	0	0	8,582	0	2,507,148	2,005,718	501,430
1-G DAY TREATMENT - DEPENDENT	77,971	0	0	7,057	0	0	0	2,161	0	68,753	55,003	13,750
1-H DAY TREATMENT - DELINQUENT	6,695	0	0	646	0	0	0	186	0	5,863	4,690	1,173
1-I HOMEMAKER SERVICE	22,234	0	0	25	2,380	0	0	11	0	19,818	15,855	3,963
1-J INTAKE & REFERRAL	12,757,392	0	1,132,120	0	0	0	0	381,663	0	11,243,609	8,994,887	2,248,722
1-K LIFE SKILLS - DEPENDENT	8,930,124	0	188,395	#####	0	0	0	746,444	0	6,923,561	5,538,849	1,384,712
1-L LIFE SKILLS - DELINQUENT	8,009,937	0	23,782	0	0	0	0	7,692	0	7,978,463	6,382,770	1,595,693
1-M PROTECTIVE SERVICE - CHILD ABUSE	24,256	0	0	2,725	0	0	0	329	0	21,202	16,962	4,240
1-N PROTECTIVE SERVICE - GENERAL	48,703,257	0	2,846,850	#####	0	0	0	6,333,565	0	34,386,105	27,508,884	6,877,221
1-O SERVICE PLANNING	5,699,473	0	525,011	0	0	0	0	148,765	0	5,025,697	4,020,558	1,005,139
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	(566)	0	0	1,006	0	0	0	5,133	0	(6,705)	(3,353)	(3,352)
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	1,021,775	0	0	96,093	0	0	0	20,756	0	904,926	452,463	452,463
1-R SUBTOTAL IN-HOME	141,962,042	0	12,853,197	5,754,203	#####	0	0	8,750,556	0	107,230,193	87,380,200	19,849,993

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	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	7,261,272	186,215	1,751,657	534,772	0	0	100,721	0	4,687,907	3,750,325	937,582	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	3,314,596	119,362	0	14,748	0	0	1,977	0	3,178,509	2,542,807	635,702	0
2-E EMERGENCY SHELTER - DEPENDENT	5,139,870	108,369	1,160,096	427,601	0	0	66,191	0	3,377,613	3,039,852	337,761	0
2-F EMERGENCY SHELTER - DELINQUENT	704,189	36,550	0	6,138	0	0	1,769	0	659,732	593,759	65,973	0
2-G FOSTER FAMILY - DEPENDENT	13,731,194	672,272	2,063,850	1,025,554	0	0	125,989	205,276	9,638,253	7,710,602	1,927,651	0
2-H FOSTER FAMILY - DELINQUENT	50,795	158	0	0	0	0	0	0	50,637	40,510	10,127	0
2-I KINSHIP CARE - DEPENDENT	18,948,965	0	1,572,462	1,718,688	0	0	452,605	0	15,205,210	12,164,168	3,041,042	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	1,508,866	31,364	366,774	4,343	0	0	13,246	0	1,093,139	874,511	218,628	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	936,647	34,783	0	2,181	0	0	628	0	899,055	719,244	179,811	0
2-M SUBTOTAL CBP	51,596,394	1,189,073	6,914,839	3,734,025	0	0	125,989	842,413	38,790,055	31,435,778	7,354,277	0

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
3-A JUVENILE DETENTION SERVICE	12,892,166	0	0	0	0	0	0	0	12,892,166	6,446,083	6,446,083	0
3-B RESIDENTIAL SERVICE - DEPENDENT	2,836,133	16,690	550,978	238,121	0	0	748,106	30,917	69,610	41,766	27,844	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	4,560,658	153,778	0	22,464	0	0	6,601	0	4,377,815	2,626,689	1,751,126	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	2,495,103	0	0	0	0	0	0	0	2,495,103	1,497,062	998,041	0
3-E YDC SECURE	4,901,484	0	0	0	0	0	0	0	4,901,484	2,940,890	1,960,594	0
3-F SUBTOTAL INSTITUTIONAL	27,685,544	170,468	550,978	260,585	0	0	748,106	37,518	24,736,178	13,552,490	11,183,688	0
4 ADMINISTRATION	6,593,910	0	0	683,245	0	0	0	1,167,743	51,015	4,691,907	2,815,144	1,876,763
5 TOTAL REVENUES	227,837,890	1,359,541	20,319,014	10,432,058	#####	1,181,711	874,095	10,798,230	51,015	175,448,333	135,183,612	40,264,721

ALLEGHENY COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE YEAR 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
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	2,980,882	1,221,070		3,856,289	2,223,367	9,464	10,291,072	4	23	0	0	0
1-B ADOPTION ASSISTANCE	0	0	22,126,074	0	0	0	22,126,074	0	2,806	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	7,657,933	0	0	0	7,657,933	0	1,099	0	0	0
1-D COUNSELING - DEPENDENT	456,019	186,924		483,679	8,232,094	1,368	9,360,084	2,812	2,812	0	0	0
1-E COUNSELING - DELINQUENT	0	0		210,154	4,201,373	0	4,411,527	0	536	0	0	0
1-F DAY CARE	115,013	46,897		125,389	2,575,122	383	2,862,804	612	612	0	0	0
1-G DAY TREATMENT - DEPENDENT	33,370	13,402		31,003	0	196	77,971	1,926	1,926	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		6,695	0	0	6,695	0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0		22,234	0	0	22,234	0	30	0	0	0
1-J INTAKE & REFERRAL	5,312,702	2,168,471		5,258,108	0	18,111	12,757,392	11,718	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	673,370	275,133		968,524	7,011,061	2,036	8,930,124	1,321	1,493	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		273,576	7,736,361	0	8,009,937	0	125	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	0	0		24,256	0	0	24,256	2,507	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	12,802,213	4,690,446		13,221,517	17,952,664	36,417	48,703,257	12,505	9,182	0	0	0
1-O SERVICE PLANNING	2,379,557	973,388		2,338,339	0	8,189	5,699,473	2,250	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				(566)	0		(566)	0	0	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				1,021,775	0		1,021,775	0	0	0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	24,753,126	9,575,731	29,784,007	27,818,738	49,954,276	76,164	141,962,042					
Number of Children receiving only NON-PURCHASED IN-Home Services 2,613												
<b>COMMUNITY BASED PLACEMENT</b>												
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	190,712	80,249		200,690	6,789,339	282	7,261,272	13,660	88	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0		164,344	3,150,252	0	3,314,596	14,655	125	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	152,147	62,053		169,858	4,755,320	492	5,139,870	22,805	437	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0		63,659	640,530	0	704,189	209	11	0	0	0
2-G FOSTER FAMILY - DEPENDENT	1,610,205	363,596		1,627,152	10,122,914	7,327	13,731,194	144,850	3,606	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0		50,795	0	0	50,795	9	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	624,572	549,470		2,150,343	15,624,566	14	18,948,965	305,822	1,079	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0		46,699	1,462,167	0	1,508,866	8,546	71	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0		22,581	914,066	0	936,647	3,994	34	0	0	0
2-M <b>SUBTOTAL CBP</b>	2,577,636	1,055,368	0	4,496,121	43,459,154	8,115	51,596,394	514,550	5,451	0	0	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	12,892,166	0	12,892,166	13,298	541	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	2,725	2,833,408	0	2,836,133	10,038	98	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	277,217	4,283,441	0	4,560,658	22,684	378	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	120,324	2,374,779	0	2,495,103	7,083	52	0	0	0
3-E YDC SECURE	0	0	0	0	4,901,484	0	4,901,484	9,480	130	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	0	0	0	400,266	27,285,278	0	27,685,544	62,583	1,199	0	0	0
<b>ADMINISTRATION</b>	1,484,239	608,392	0	4,490,973	0	10,306	6,593,910			0	0	0
<b>TOTAL EXPENDITURES</b>	28,815,001	11,239,491	29,784,007	37,206,098	120,698,708	94,585	227,837,890			0	0	0
County Indirect Costs = \$ 3,023,472												

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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 10,094,056	\$ 197,016	\$ 10,291,072
Adoption Assistance	22,141,873	(15,799)	22,126,074
Subsidized Permanent Legal Custodianship	7,657,933	0	7,657,933
Counseling	12,030,530	1,741,081	13,771,611
Day Care	3,058,078	(195,274)	2,862,804
Day Treatment	81,467	3,199	84,666
Homemaker Service	22,296	(62)	22,234
Intake and Referral	12,216,927	540,465	12,757,392
Life Skills	17,144,171	(204,110)	16,940,061
Protective Service - Child Abuse	24,742	(486)	24,256
Protective Service - General	48,113,261	589,996	48,703,257
Service Planning	5,456,170	243,303	5,699,473
Juvenile Act Proceedings	1,040,183	(18,974)	1,021,209
Alternative Treatment	0	0	0
Community Residential	10,574,164	1,704	10,575,868
Emergency Shelter	6,582,577	(738,518)	5,844,059
Foster Family	12,736,584	1,045,405	13,781,989
Kinship Care	21,045,533	(2,096,568)	18,948,965
Supervised Independent Living	2,444,250	1,263	2,445,513
Juvenile Detention Service	12,892,166	0	12,892,166
Residential Service	7,388,673	8,118	7,396,791
Secure Residential Service (Except YDC)	2,490,860	4,243	2,495,103
YDC Secure	4,901,484	0	4,901,484
Administration	7,411,641	(817,731)	6,593,910
Combined Total Expense	<u>227,549,619</u>	<u>288,271</u>	<u>227,837,890</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 227,549,619</u>	<u>\$ 288,271</u>	<u>\$ 227,837,890</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 29,417,592	\$ (602,590)	\$ 28,815,002
Employee Benefits	11,239,491	0	11,239,491
Subsidies	29,799,806	(15,799)	29,784,007
Operating	37,493,609	(287,512)	37,206,097
Purchased Services	119,504,536	1,194,172	120,698,708
Fixed Assets	94,585	0	94,585
Combined Total Expense	<u>227,549,619</u>	<u>288,271</u>	<u>227,837,890</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 227,549,619</u>	<u>\$ 288,271</u>	<u>\$ 227,837,890</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
				CY-370 Adjustments			
CY-370	1-N	1	1	Protective Service General - Wages and Salaries	\$ 12,737,680	\$ (602,591)	\$ 12,135,089
	2-G	1		Foster Family (Dependent) - Wages and Salaries	\$ 755,768	\$ 720,570	\$ 1,476,338
	2-I	1		Kinship Care (Dependent) - Wages and Salaries	\$ 1,343,587	\$ (720,570)	\$ 623,017
	1-B	3		Adoption Assistance - Subsidies	\$ 22,141,873	\$ (15,799)	\$ 22,126,074
	1-A	4		Adoption Service - Operating	\$ 3,840,684	\$ 29,388	\$ 3,870,072
	1-D	4		Counseling (Dependent) - Operating	\$ 720,407	\$ (117,321)	\$ 603,086
	1-K	4		Life Skills (Dependent) - Operating	\$ 1,088,716	\$ 25,194	\$ 1,113,910
	1-L	4		Life Skills (Delinquent) - Operating	\$ 276,991	\$ (3,415)	\$ 273,576
	1-N	4		Protective Service General - Operating	\$ 13,777,271	\$ (322,695)	\$ 13,454,576
	1-O	4		Service Planning - Operating	\$ 2,298,531	\$ 50,827	\$ 2,349,358
	1-P	4		Juvenile Act Proceedings (Dependent) - Operating	\$ 48,323	\$ (48,889)	\$ (566)
	1-Q	4		Juvenile Act Proceedings (Delinquent) - Operating	\$ 991,860	\$ 29,915	\$ 1,021,775
	2-C	4		Community Residential (Dependent) - Operating	\$ 328,519	\$ 1,025	\$ 329,544
	2-D	4		Community Residential (Delinquent) - Operating	\$ 210,562	\$ (46,218)	\$ 164,344
	2-E	4		Emergency Shelter (Dependent) - Operating	\$ 260,211	\$ 11,603	\$ 271,814
	2-G	4		Foster Family (Dependent) - Operating	\$ 2,114,047	\$ 39,649	\$ 2,153,696
	2-H	4		Foster Family (Delinquent) - Operating	\$ 2,714	\$ 48,081	\$ 50,795
	2-I	4		Kinship Care (Dependent) - Operating	\$ 2,180,188	\$ (2,071)	\$ 2,178,117
	2-K	4		Supervised Independent Living (Dependent) - Operating	\$ 46,601	\$ 98	\$ 46,699
	3-B	4		Residential Service (Dependent) - Operating	\$ 82,174	\$ 82	\$ 82,256
	3-C	4		Residential Service (Delinquent) - Operating	\$ 273,041	\$ 4,176	\$ 277,217
		4		Administration - Operating	\$ 3,122,980	\$ 13,060	\$ 3,136,040
	1-A	5		Adoption Service - Purchased Services	\$ 2,297,499	\$ (74,132)	\$ 2,223,367
	1-D	5		Counseling (Dependent) - Purchased Services	\$ 6,417,107	\$ 1,814,987	\$ 8,232,094
	1-E	5		Counseling (Delinquent) - Purchased Services	\$ 4,077,721	\$ 123,652	\$ 4,201,373
	1-F	5		Day Care - Purchased Services	\$ 2,728,926	\$ (153,804)	\$ 2,575,122
	1-I	5		Homemaker Service - Purchased Services	\$ 22,013	\$ 221	\$ 22,234
	1-K	5		Life Skills (Dependent) - Purchased Services	\$ 7,538,920	\$ (527,859)	\$ 7,011,061
	1-L	5		Life Skills (Delinquent) - Purchased Services	\$ 7,346,446	\$ 389,915	\$ 7,736,361
	1-N	5		Protective Service General - Purchased Services	\$ 17,144,903	\$ 807,761	\$ 17,952,664
	2-C	5		Community Residential (Dependent) - Purchased Services	\$ 6,624,575	\$ 164,764	\$ 6,789,339
	2-D	5		Community Residential (Delinquent) - Purchased Services	\$ 3,155,809	\$ (5,557)	\$ 3,150,252
	2-E	5		Emergency Shelter (Dependent) - Purchased Services	\$ 5,133,592	\$ (378,272)	\$ 4,755,320
	2-F	5		Emergency Shelter (Delinquent) - Purchased Services	\$ 923,397	\$ (282,867)	\$ 640,530
	2-G	5		Foster Family (Dependent) - Purchased Services	\$ 9,548,004	\$ 574,910	\$ 10,122,914
	2-I	5		Kinship Care (Dependent) - Purchased Services	\$ 16,972,912	\$ (1,348,346)	\$ 15,624,566
	2-K	5		Supervised Independent Living (Dependent) - Purchased Services	\$ 1,455,392	\$ 6,775	\$ 1,462,167
	2-L	5		Supervised Independent Living (Delinquent) - Purchased Services	\$ 919,676	\$ (5,610)	\$ 914,066
	3-B	5		Residential Service (Dependent) - Purchased Services	\$ 2,960,519	\$ (127,111)	\$ 2,833,408
	3-C	5		Residential Service (Delinquent) - Purchased Services	\$ 4,072,939	\$ 210,502	\$ 4,283,441
	3-D	5		Secure Residential Service - Purchased Services	\$ 2,370,536	\$ 4,243	\$ 2,374,779
				Total Adjustment Amount		\$ 288,271	
				To increase expenditures by \$288,271 to include revisions made to the agency's expenditures ledger subsequent to the submission of the fourth quarter Act 148 Invoice Package to Commonwealth DHS. Wages and Salaries decreased by \$602,591, Subsidies decreased by \$15,799, Operating decreased by \$287,509, and Purchased Services increased by \$1,194,170.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL	
SCHEDULE	LINE	COLUMN						
CY-370 Adjustments (continued)								
CY-370	1-A	4	2	Adoption Service - Operating	\$ 3,870,072	\$ (194,247)	\$ 3,675,825	
	1-D	4		Counseling (Dependent) - Operating	\$ 603,086	\$ (147,069)	\$ 456,017	
	1-F	4		Day Care - Operating	\$ 176,689	\$ (58,242)	\$ 118,447	
	1-G	4		Day Treatment (Dependent) - Operating	\$ 30,665	\$ (1,682)	\$ 28,983	
	1-I	4		Homemaker - Operating	\$ 283	\$ (283)	\$ -	
	1-J	4		Intake & Referral - Operating	\$ 5,173,997	\$ (238,164)	\$ 4,935,833	
	1-K	4		Life Skills (Dependent) - Operating	\$ 1,113,910	\$ (185,951)	\$ 927,959	
	1-M	4		Protective Service Child Abuse - Operating	\$ 24,742	\$ (486)	\$ 24,256	
	1-N	4		Protective Service General - Operating	\$ 13,454,576	\$ (897,295)	\$ 12,557,281	
	1-O	4		Service Planning - Operating	\$ 2,349,358	\$ (154,726)	\$ 2,194,632	
	2-C	4		Community Residential (Dependent) - Operating	\$ 329,544	\$ (140,537)	\$ 189,007	
	2-E	4		Emergency Shelter (Dependent) - Operating	\$ 271,814	\$ (111,118)	\$ 160,696	
	2-G	4		Foster Family (Dependent) - Operating	\$ 2,153,696	\$ (659,831)	\$ 1,493,865	
	2-I	4		Kinship Care (Dependent) - Operating	\$ 2,178,117	\$ (29,322)	\$ 2,148,795	
	3-B	4		Residential Service (Dependent) - Operating	\$ 82,256	\$ (79,531)	\$ 2,725	
		4		4	Administration - Operating	\$ 3,136,040	\$ 2,898,484	\$ 6,034,524
					Total Adjustment Amount		\$ -	
				To reclassify \$2,898,484 of County Cost Allocation Plan (CAP) indirect costs from multiple cost centers to the Administration cost center. The agency erroneously reported CAP costs allocated to Children and Youth as direct costs.				
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12				

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL	
SCHEDULE	LINE	COLUMN						
CY-370 Adjustments (continued)								
CY-370	1-A	1	3	Adoption Service - Wages and Salaries	\$ 2,799,633	\$ 181,249	\$ 2,980,882	
	1-D	1		Counseling (Dependent) - Wages and Salaries	\$ 428,237	\$ 27,782	\$ 456,019	
	1-F	1		Day Care - Wages and Salaries	\$ 108,041	\$ 6,972	\$ 115,013	
	1-G	1		Day Treatment (Dependent) - Wages and Salaries	\$ 31,341	\$ 2,029	\$ 33,370	
	1-J	1		Intake & Referral - Wages and Salaries	\$ 4,989,024	\$ 323,678	\$ 5,312,702	
	1-K	1		Life Skills (Dependent) - Wages and Salaries	\$ 632,629	\$ 40,741	\$ 673,370	
	1-N	1		Protective Service General - Wages and Salaries	\$ 12,135,089	\$ 667,124	\$ 12,802,213	
	1-O	1		Service Planning - Wages and Salaries	\$ 2,235,224	\$ 144,333	\$ 2,379,557	
	2-C	1		Community Residential (Dependent) - Wages and Salaries	\$ 178,978	\$ 11,734	\$ 190,712	
	2-E	1		Emergency Shelter (Dependent) - Wages and Salaries	\$ 142,945	\$ 9,202	\$ 152,147	
	2-G	1		Foster Family (Dependent) - Wages and Salaries	\$ 1,476,338	\$ 133,867	\$ 1,610,205	
	2-I	1		Kinship Care (Dependent) - Wages and Salaries	\$ 623,017	\$ 1,555	\$ 624,572	
		4		1	Administration - Wages and Salaries	\$ 3,034,505	\$ (1,550,266)	\$ 1,484,239
	1-A	2		Adoption Service - Employee Benefits	\$ 1,146,776	\$ 74,294	\$ 1,221,070	
	1-D	2		Counseling (Dependent) - Employee Benefits	\$ 175,536	\$ 11,388	\$ 186,924	
	1-F	2		Day Care - Employee Benefits	\$ 44,039	\$ 2,858	\$ 46,897	
	1-G	2		Day Treatment (Dependent) - Employee Benefits	\$ 12,570	\$ 832	\$ 13,402	
	1-J	2		Intake & Referral - Employee Benefits	\$ 2,035,795	\$ 132,676	\$ 2,168,471	
	1-K	2		Life Skills (Dependent) - Employee Benefits	\$ 258,433	\$ 16,700	\$ 275,133	
	1-N	2		Protective Service General - Employee Benefits	\$ 4,416,990	\$ 273,456	\$ 4,690,446	
	1-O	2		Service Planning - Employee Benefits	\$ 914,226	\$ 59,162	\$ 973,388	
	2-C	2		Community Residential (Dependent) - Employee Benefits	\$ 75,439	\$ 4,810	\$ 80,249	
	2-E	2		Emergency Shelter (Dependent) - Employee Benefits	\$ 58,281	\$ 3,772	\$ 62,053	
	2-G	2		Foster Family (Dependent) - Employee Benefits	\$ 308,724	\$ 54,872	\$ 363,596	
	2-I	2		Kinship Care (Dependent) - Employee Benefits	\$ 548,832	\$ 638	\$ 549,470	
		4		2	Administration - Employee Benefits	\$ 1,243,850	\$ (635,458)	\$ 608,392
	1-A	4		Adoption Service - Operating	\$ 3,675,825	\$ 180,464	\$ 3,856,289	
	1-D	4		Counseling (Dependent) - Operating	\$ 456,017	\$ 27,662	\$ 483,679	
	1-F	4		Day Care - Operating	\$ 118,447	\$ 6,942	\$ 125,389	
	1-G	4		Day Treatment (Dependent) - Operating	\$ 28,983	\$ 2,020	\$ 31,003	
	1-J	4		Intake & Referral - Operating	\$ 4,935,833	\$ 322,275	\$ 5,258,108	
	1-K	4		Life Skills (Dependent) - Operating	\$ 927,959	\$ 40,565	\$ 968,524	
	1-M	4		Protective Service Child Abuse - Operating	\$ 24,256	\$ -	\$ 24,256	
	1-N	4		Protective Service General - Operating	\$ 12,557,281	\$ 664,236	\$ 13,221,517	
	1-O	4		Service Planning - Operating	\$ 2,194,632	\$ 143,707	\$ 2,338,339	
	2-C	4		Community Residential (Dependent) - Operating	\$ 189,007	\$ 11,683	\$ 200,690	
	2-E	4		Emergency Shelter (Dependent) - Operating	\$ 160,696	\$ 9,162	\$ 169,858	
	2-G	4		Foster Family (Dependent) - Operating	\$ 1,493,865	\$ 133,287	\$ 1,627,152	
	2-I	4		Kinship Care (Dependent) - Operating	\$ 2,148,795	\$ 1,548	\$ 2,150,343	
		4		4	Administration - Operating	\$ 6,034,524	\$ (1,543,551)	\$ 4,490,973
Total Adjustment Amount						\$ -		
<p>To reclassify \$1,550,266 of Administration - Wages and Salaries, \$635,458 of Administration - Employee Benefits, and \$1,543,551 of Administration - Operating to multiple cost centers based on the agency's Random Moment Time Study. The agency's accounting system erroneously reported the costs in the Administration cost center.</p>								
Title 55 PA Code, Chapter 3170.95(a)(b)								

# **SECTION 2**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2020 to JUNE 30, 2021**

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

Approved State Allocation <sup>1</sup>		\$	153,123,710
Supplemental Act 148			<u>0</u>
Total State Allocation			153,123,710
State Share (CY348) <sup>2</sup>	\$		146,220,518
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	146,220,518
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	146,220,518
Actual Act 148 Revenues Received <sup>4</sup>			<u>141,251,026</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>4,969,492</u></u>

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

<sup>2</sup> 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.

<sup>3</sup> Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after auditor's adjustments are considered.

<sup>4</sup> Actual Act 148 Revenues Received is the amount of Act 148 funds the County received.

<sup>5</sup> 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.



ALLEGHENY COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE YEAR 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	0	846,590	0	0	0	0	0	7,010,359	7,010,359	0
02. 90% REIMBURSEMENT	143,599	921,107	0	0	0	0	0	3,997,924	3,598,132	399,792
03. 80% REIMBURSEMENT	869,814	28,468,932	7,373,893	0	0	0	0	154,021,309	123,217,048	30,804,261
04. 60% REIMBURSEMENT	169,560	1,599,007	0	1,181,711	874,095	0	73,866	9,734,202	5,840,522	3,893,680
05. 50% REIMBURSEMENT	0	94,359	0	0	0	0	0	13,108,913	6,554,457	6,554,456
06. TOTAL NET CHILD WELFARE EXPEND.	1,182,973	31,929,995	7,373,893	1,181,711	874,095	0	73,866	187,872,707	146,220,518	41,652,189

YDC/YFC PLACEMENT COSTS										
07. 60% DHS PARTICIPATION	2,810,270	0						2,810,270	1,686,162	1,124,108

08. NON-REIMBURSABLE EXPENDITURES	0	0						0		0
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09. TOTAL EXPENDITURES	233,299,510	1,182,973	31,929,995	7,373,893	1,181,711	874,095	0	190,682,977	147,906,680	42,776,297
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10. TOTAL TITLE IV-D COLLECTIONS 1,034,786

11. TITLE IV-D Collections for IV-E Children 92,558

12. STATE ACT 148 - line 6 146,220,518

13. STATE ACT 148 ALLOCATION 153,123,710

14. ADJUSTED STATE SHARE (lower of 12 or 13) 146,220,518

INVOICE										
AMENDED STATE SHARE (ACT 148)	146,220,518									
ACT 148 AMOUNT RECEIVED	141,251,026									
ADJUSTMENT TO STATE SHARE	4,969,492									

**ALLEGHENY COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE YEAR JULY 1, 2020 TO JUNE 30, 2021  
AMENDED CY370A  
REVENUE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	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
1-A ADOPTION SERVICE	7,856,949	0	846,590	846,590	0	0	0	0	0	7,010,359	7,010,359	0
1-B ADOPTION ASSISTANCE	21,773,113	0	9,831,949	9,831,949	0	0	0	0	0	11,941,164	9,552,931	2,388,233
1-C SUBSIZED PERMANENT LEGAL CUSTODIANSHIP	8,692,918	0	3,078,405	3,078,405	0	0	0	0	0	5,614,513	4,491,610	1,122,903
1-D COUNSELING - DEPENDENT	8,780,217	0	174,569	174,569	865,546	0	0	0	0	7,740,102	6,192,082	1,548,020
1-E COUNSELING - DELINQUENT	4,396,831	0	28,682	28,682	0	0	0	0	0	4,368,149	3,494,519	873,630
1-F DAY CARE	2,124,509	0	34,154	34,154	94,330	0	0	0	0	1,996,025	1,596,820	399,205
1-G DAY TREATMENT - DEPENDENT	137,797	0	16,076	16,076	614	0	0	0	0	121,107	96,886	24,221
1-H DAY TREATMENT - DELINQUENT	7,583	0	915	915	0	0	0	0	0	6,668	5,334	1,334
1-I HOME/MAKER SERVICE	27,344	0	24	24	891	0	0	0	0	26,429	21,143	5,286
1-J INTAKE & REFERRAL	12,958,752	0	1,502,246	1,502,246	0	0	0	0	0	11,456,506	9,165,205	2,291,301
1-K LIFE SKILLS - DEPENDENT	13,075,742	0	295,821	295,821	#####	0	0	0	0	10,954,167	8,763,334	2,190,833
1-L LIFE SKILLS - DELINQUENT	6,948,205	0	24,972	24,972	0	0	0	0	0	6,923,233	5,538,586	1,384,647
1-M PROTECTIVE SERVICE - CHILD ABUSE	28,650	0	22,499	22,499	0	0	0	0	0	6,151	4,921	1,230
1-N PROTECTIVE SERVICE - GENERAL	61,773,293	0	3,809,028	3,809,028	#####	0	0	0	0	53,377,507	42,702,006	10,675,501
1-O SERVICE PLANNING	5,386,300	0	624,636	624,636	0	0	0	0	0	4,761,664	3,809,331	952,333
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	952,369	0	353	353	0	0	0	0	0	952,016	476,008	476,008
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	897,176	0	94,006	94,006	0	0	0	0	0	803,170	401,585	401,585
1-R SUBTOTAL IN-HOME	155,817,748	0	12,910,354	7,474,571	#####	0	0	0	0	128,058,930	103,322,660	24,736,270
<b>COMMUNITY BASED PLACEMENT</b>	<b>TOTAL REIMBURSABLE EXPENDITURES</b>	<b>PROGRAM INCOME</b>	<b>TITLE IV-E MAINTENANCE</b>	<b>TITLE IV-E ADMIN.</b>	<b>TANF</b>	<b>TITLE XX</b>	<b>TITLE IV-B</b>	<b>Child Welfare Demonstration Project Title IV-E</b>	<b>MEDICAL ASSISTANCE</b>	<b>NET REIMBURSABLE EXPENDITURES</b>	<b>STATE ACT 148</b>	<b>LOCAL SHARE</b>
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	6,408,170	219,128	829,764	474,814	0	0	0	0	0	4,884,464	3,907,571	976,893
2-D COMMUNITY RESIDENTIAL - DELINQUENT	2,331,179	55,392	21,310	21,310	0	0	0	0	0	2,254,477	1,803,582	450,895
2-E EMERGENCY SHELTER - DEPENDENT	4,552,647	132,573	507,504	404,935	0	0	0	0	0	3,507,635	3,156,872	350,763
2-F EMERGENCY SHELTER - DELINQUENT	509,983	11,026	0	8,668	0	0	0	0	0	490,289	441,260	49,029
2-G FOSTER FAMILY - DEPENDENT	20,780,487	316,562	2,514,302	3,978,232	0	0	0	0	0	13,971,391	11,177,113	2,794,278
2-H FOSTER FAMILY - DELINQUENT	14,799	1,976	832	832	0	0	0	0	0	11,991	9,593	2,398
2-I KINSHIP CARE - DEPENDENT	13,077,886	206,332	78,774	348,104	0	0	0	0	0	12,444,676	9,955,741	2,488,935
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	1,532,892	57,416	743,780	31,965	0	0	0	0	0	699,731	559,785	139,946
2-L SUP. INDEPENDENT LIVING - DELINQUENT	477,281	13,008	0	3,079	0	0	0	0	0	461,194	368,955	92,239
2-M SUBTOTAL CBP	49,685,324	1,013,413	4,674,124	5,271,939	0	0	0	0	0	38,725,848	31,380,472	7,345,376
<b>INSTITUTIONAL PLACEMENT</b>	<b>TOTAL REIMBURSABLE EXPENDITURES</b>	<b>PROGRAM INCOME</b>	<b>TITLE IV-E MAINTENANCE</b>	<b>TITLE IV-E ADMIN.</b>	<b>TANF</b>	<b>TITLE XX</b>	<b>TITLE IV-B</b>	<b>Child Welfare Demonstration Project Title IV-E</b>	<b>MEDICAL ASSISTANCE</b>	<b>NET REIMBURSABLE EXPENDITURES</b>	<b>STATE ACT 148</b>	<b>LOCAL SHARE</b>
3-A JUVENILE DETENTION SERVICE	11,353,727	0	404,305	56,652	0	0	0	0	0	11,353,727	5,676,864	5,676,863
3-B RESIDENTIAL SERVICE - DEPENDENT	3,294,058	118,065	404,305	56,652	0	1,181,711	874,095	0	0	659,230	395,538	263,692
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	2,173,303	51,495	0	38,892	0	0	0	0	0	2,082,916	1,249,750	833,166
3-D SECURE RES. SERVICE (EXCEPT YDC)	1,084,465	0	0	0	0	0	0	0	0	1,084,465	650,679	433,786
3-E YDC SECURE	2,810,270	0	0	0	0	0	0	0	0	2,810,270	1,686,162	1,124,108
3-F SUBTOTAL INSTITUTIONAL	20,715,823	169,560	404,305	95,544	0	1,181,711	874,095	0	0	17,990,608	9,658,993	8,331,615
4 ADMINISTRATION	7,080,615	0	0	1,099,158	0	0	0	0	0	5,907,591	3,544,555	2,363,036
5 TOTAL REVENUES	233,299,510	1,182,973	17,988,783	13,941,212	#####	1,181,711	874,095	0	0	190,682,977	147,906,680	42,776,297



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

<b>COST CENTER ITEMS</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Adoption Service	\$ 7,769,403	\$ 87,546	\$ 7,856,949
Adoption Assistance	21,682,643	90,470	21,773,113
Subsidized Permanent Legal Custodianship	8,692,918	0	8,692,918
Counseling	12,278,269	898,779	13,177,048
Day Care	2,231,682	(107,173)	2,124,509
Day Treatment	155,958	(10,578)	145,380
Homemaker Service	11,637	15,707	27,344
Intake and Referral	12,464,321	494,431	12,958,752
Life Skills	18,050,292	1,973,655	20,023,947
Protective Service - Child Abuse	187,618	(158,968)	28,650
Protective Service - General	58,524,391	3,248,902	61,773,293
Service Planning	5,183,211	203,089	5,386,300
Juvenile Act Proceedings	826,471	1,023,074	1,849,545
Alternative Treatment	0	0	0
Community Residential	8,735,032	4,317	8,739,349
Emergency Shelter	4,625,572	437,058	5,062,630
Foster Family	21,762,178	(966,892)	20,795,286
Kinship Care	12,207,655	870,231	13,077,886
Supervised Independent Living	2,053,139	(42,966)	2,010,173
Juvenile Detention Service	11,353,727	0	11,353,727
Residential Service	5,361,722	105,639	5,467,361
Secure Residential Service (Except YDC)	1,182,793	(98,328)	1,084,465
YDC Secure	2,810,270	0	2,810,270
Administration	9,121,012	(2,040,397)	7,080,615
Combined Total Expense	<u>227,271,914</u>	<u>6,027,596</u>	<u>233,299,510</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 227,271,914</u>	<u>\$ 6,027,596</u>	<u>\$ 233,299,510</u>

<b>OBJECTS OF EXPENDITURE</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Wages and Salaries	\$ 31,878,894	\$ 25,024	\$ 31,903,918
Employee Benefits	11,417,428	0	11,417,428
Subsidies	30,375,561	90,470	30,466,031
Operating	37,056,600	(2,199,118)	34,857,482
Purchased Services	116,516,051	8,111,220	124,627,271
Fixed Assets	27,380	0	27,380
Combined Total Expense	<u>227,271,914</u>	<u>6,027,596</u>	<u>233,299,510</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 227,271,914</u>	<u>\$ 6,027,596</u>	<u>\$ 233,299,510</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
				CY-370 Adjustments			
CY-370	1-N	1	1	Protective Service General - Wages and Salaries	\$ 13,936,173	\$ 25,024	\$ 13,961,197
	1-B	3		Adoption Assistance - Subsidies	\$ 21,682,643	\$ 90,470	\$ 21,773,113
	1-A	4		Adoption Service - Operating	\$ 3,496,807	\$ (38,347)	\$ 3,458,460
	1-D	4		Counseling (Dependent) - Operating	\$ 764,297	\$ (242,782)	\$ 521,515
	1-F	4		Day Care (Dependent) - Operating	\$ 138,466	\$ (39,493)	\$ 98,973
	1-G	4		Day Treatment (Dependent) - Operating	\$ 53,716	\$ 2,987	\$ 56,703
	1-I	4		Homemaker Service - Operating	\$ 202	\$ (202)	\$ -
	1-J	4		Intake & Referral - Operating	\$ 5,020,823	\$ 201,953	\$ 5,222,776
	1-K	4		Life Skills (Dependent) - Operating	\$ 1,353,475	\$ (275,862)	\$ 1,077,613
	1-L	4		Life Skills (Delinquent) - Operating	\$ 206,922	\$ 7,427	\$ 214,349
	1-N	4		Protective Service Child Abuse - Operating	\$ 187,618	\$ (158,968)	\$ 28,650
	1-O	4		Protective Service General - Operating	\$ 13,275,423	\$ (32,292)	\$ 13,243,131
	1-N	4		Service Planning - Operating	\$ 2,090,418	\$ 72,243	\$ 2,162,661
	1-P	4		Juvenile Act Proceedings (Dependent) - Operating	\$ 2,898	\$ (29)	\$ 2,869
	1-Q	4		Juvenile Act Proceedings (Delinquent) - Operating	\$ 823,573	\$ 73,603	\$ 897,176
	2-C	4		Community Residential (Dependent) - Operating	\$ 316,488	\$ (131,939)	\$ 184,549
	2-E	4		Emergency Shelter (Dependent) - Operating	\$ 254,104	\$ (74,373)	\$ 179,731
	2-G	4		Foster Family (Dependent) - Operating	\$ 3,328,964	\$ (476,149)	\$ 2,852,815
	2-H	4		Foster Family (Delinquent) - Operating	\$ 13,646	\$ 1,153	\$ 14,799
	2-I	4		Kinship Care (Dependent) - Operating	\$ 446,130	\$ (321,833)	\$ 124,297
	2-K	4		Supervised Independent Living (Dependent) - Operating	\$ 115,463	\$ (90,069)	\$ 25,394
	3-B	4		Residential Service (Dependent) - Operating	\$ 88,313	\$ (81,606)	\$ 6,707
	3-C	4		Residential Service (Delinquent) - Operating	\$ 332,467	\$ (40,924)	\$ 291,543
		4		Administration - Operating	\$ 4,088,014	\$ (553,616)	\$ 3,534,398
	1-A	5		Adoption Service - Purchased Services	\$ 743,538	\$ (124,297)	\$ 619,241
	1-D	5		Counseling (Dependent) - Purchased Services	\$ 6,649,978	\$ 880,879	\$ 7,530,857
	1-E	5		Counseling (Delinquent) - Purchased Services	\$ 3,928,799	\$ 230,017	\$ 4,158,816
	1-F	5		Day Care - Purchased Services	\$ 1,948,019	\$ (78,038)	\$ 1,869,981
	1-G	5		Day Treatment (Dependent) - Purchased Services	\$ 14,804	\$ (14,804)	\$ -
	1-I	5		Homemaker Service - Purchased Services	\$ 11,435	\$ 15,909	\$ 27,344
	1-K	5		Life Skills (Dependent) - Purchased Services	\$ 8,717,345	\$ 2,124,340	\$ 10,841,685
	1-L	5		Life Skills (Delinquent) - Purchased Services	\$ 6,671,422	\$ 62,434	\$ 6,733,856
	1-N	5		Protective Service General - Purchased Services	\$ 26,588,761	\$ 2,567,307	\$ 29,156,068
	1-P	5		Juvenile Act Proceedings (Dependent) - Purchased Services	\$ -	\$ 949,500	\$ 949,500
	2-C	5		Community Residential (Dependent) - Purchased Services	\$ 5,784,175	\$ 104,140	\$ 5,888,315
	2-D	5		Community Residential (Delinquent) - Purchased Services	\$ 2,198,554	\$ (46,733)	\$ 2,151,821
	2-E	5		Emergency Shelter (Dependent) - Purchased Services	\$ 3,657,890	\$ 462,933	\$ 4,120,823
	2-F	5		Emergency Shelter (Delinquent) - Purchased Services	\$ 402,004	\$ 35,464	\$ 437,468
	2-G	5		Foster Family (Dependent) - Purchased Services	\$ 15,455,076	\$ (370,225)	\$ 15,084,851
	2-H	5		Foster Family (Delinquent) - Purchased Services	\$ 56,123	\$ (56,123)	\$ -
	2-I	5		Kinship Care (Dependent) - Purchased Services	\$ 11,623,622	\$ 1,191,573	\$ 12,815,195
	2-K	5		Supervised Independent Living (Dependent) - Purchased Services	\$ 1,515,364	\$ (7,866)	\$ 1,507,498
	2-L	5		Supervised Independent Living (Delinquent) - Purchased Services	\$ 396,737	\$ 54,969	\$ 451,706
	3-B	5		Residential Service (Dependent) - Purchased Services	\$ 3,180,261	\$ 107,090	\$ 3,287,351
	3-C	5		Residential Service (Delinquent) - Purchased Services	\$ 1,760,681	\$ 121,079	\$ 1,881,760
	3-D	5		Secure Residential Service - Purchased Services	\$ 1,047,466	\$ (98,328)	\$ 949,138
				Total Adjustment Amount		\$ 6,027,596	
				To increase expenditures by \$6,027,596 to include revisions made to the agency's expenditures ledger after the submission of the 4th quarter Act 148 Invoice Package to Commonwealth DHS. Wages and Salaries increased by \$25,024, Subsidies increased by \$90,470, Operating decreased by \$2,199,118 and Purchased Services increased by \$8,111,220.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370 Adjustments (continued)							
CY-370	1-A	4	2	Adoption Service - Operating	\$ 3,458,460	\$ (256,808)	\$ 3,201,652
	1-D	4		Counseling (Dependent) - Operating	\$ 521,515	\$ (48,781)	\$ 472,734
	1-F	4		Day Care - Operating	\$ 98,973	\$ (5,980)	\$ 92,993
	1-G	4		Day Treatment (Dependent) - Operating	\$ 56,703	\$ (7,868)	\$ 48,835
	1-J	4		Intake & Referral - Operating	\$ 5,222,776	\$ (568,061)	\$ 4,654,715
	1-K	4		Life Skills - Operating	\$ 1,077,613	\$ (71,755)	\$ 1,005,858
	1-N	4		Protective Service General - Operating	\$ 13,243,131	\$ (1,148,421)	\$ 12,094,710
	1-O	4		Service Planning - Operating	\$ 2,162,661	\$ (225,651)	\$ 1,937,010
	2-C	4		Community Residential (Dependent) - Operating	\$ 184,549	\$ (21,401)	\$ 163,148
	2-E	4		Emergency Shelter (Dependent) - Operating	\$ 179,731	\$ (13,533)	\$ 166,198
	2-G	4		Foster Family (Dependent) - Operating	\$ 2,852,815	\$ (219,671)	\$ 2,633,144
	3-B	4		Kinship Care (Dependent) - Operating	\$ 124,297	\$ (15,421)	\$ 108,876
	4	4		Administration - Operating	\$ 3,534,398	\$ 2,603,351	\$ 6,137,749
				Total Adjustment Amount		\$ -	
				To reclassify \$2,603,351 of County Cost Allocation Plan (CAP) indirect costs from multiple cost centers to the Administration cost center. The agency erroneously reported CAP costs allocated to Children and Youth as direct costs.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			
CY-370	1-A	1	3	Adoption Service - Wages and Salaries	\$ 2,567,556	\$ 227,373	\$ 2,794,929
	1-D	1		Counseling (Dependent) - Wages and Salaries	\$ 507,074	\$ 35,629	\$ 542,703
	1-F	1		Day Care - Wages and Salaries	\$ 105,510	\$ 7,327	\$ 112,837
	1-G	1		Day Treatment (Dependent) - Wages and Salaries	\$ 57,967	\$ 4,084	\$ 62,051
	1-J	1		Intake & Referral - Wages and Salaries	\$ 5,416,291	\$ 385,925	\$ 5,802,216
	1-K	1		Life Skills - Wages and Salaries	\$ 801,665	\$ 56,988	\$ 858,653
	1-N	1		Protective Service General - Wages and Salaries	\$ 13,961,197	\$ 823,965	\$ 14,785,162
	1-O	1		Service Planning - Wages and Salaries	\$ 2,250,956	\$ 159,878	\$ 2,410,834
	2-C	1		Community Residential (Dependent) - Wages and Salaries	\$ 186,293	\$ 44,959	\$ 231,252
	2-E	1		Emergency Shelter (Dependent) - Wages and Salaries	\$ 173,465	\$ 11,915	\$ 185,380
	2-G	1		Foster Family (Dependent) - Wages and Salaries	\$ 2,114,363	\$ 69,119	\$ 2,183,482
	2-I	1		Kinship Care (Dependent) - Wages and Salaries	\$ 99,885	\$ 7,136	\$ 107,021
	4	1		Administration - Wages and Salaries	\$ 3,661,696	\$ (1,834,298)	\$ 1,827,398
	1-A	2		Adoption Service - Employee Benefits	\$ 959,085	\$ 84,946	\$ 1,044,031
	1-D	2		Counseling (Dependent) - Employee Benefits	\$ 189,610	\$ 13,311	\$ 202,921
	1-F	2		Day Care - Employee Benefits	\$ 39,577	\$ 2,737	\$ 42,314
	1-G	2		Day Treatment (Dependent) - Employee Benefits	\$ 21,836	\$ 1,526	\$ 23,362
	1-J	2		Intake & Referral - Employee Benefits	\$ 2,022,232	\$ 144,181	\$ 2,166,413
	1-K	2		Life Skills - Employee Benefits	\$ 298,698	\$ 21,290	\$ 319,988
	1-N	2		Protective Service General - Employee Benefits	\$ 4,713,273	\$ 307,832	\$ 5,021,105
	1-O	2		Service Planning - Employee Benefits	\$ 839,722	\$ 59,730	\$ 899,452
	2-C	2		Community Residential (Dependent) - Employee Benefits	\$ 69,982	\$ 16,797	\$ 86,779
	2-E	2		Emergency Shelter (Dependent) - Employee Benefits	\$ 65,411	\$ 4,451	\$ 69,862
	2-G	2		Foster Family (Dependent) - Employee Benefits	\$ 792,063	\$ 25,823	\$ 817,886
	2-I	2		Kinship Care (Dependent) - Employee Benefits	\$ 37,939	\$ 2,666	\$ 40,605
	4	2		Administration - Employee Benefits	\$ 1,368,000	\$ (685,290)	\$ 682,710
	1-A	4		Adoption Service - Operating	\$ 3,201,652	\$ 194,679	\$ 3,396,331
	1-D	4		Counseling (Dependent) - Operating	\$ 472,734	\$ 30,506	\$ 503,240
	1-F	4		Day Care - Operating	\$ 92,993	\$ 6,274	\$ 99,267
	1-G	4		Day Treatment (Dependent) - Operating	\$ 48,835	\$ 3,497	\$ 52,332
	1-J	4		Intake & Referral - Operating	\$ 4,654,715	\$ 330,433	\$ 4,985,148
	1-K	4		Life Skills - Operating	\$ 1,005,858	\$ 48,793	\$ 1,054,651
	1-N	4		Protective Service General - Operating	\$ 12,094,710	\$ 705,487	\$ 12,800,197
	1-O	4		Service Planning - Operating	\$ 1,937,010	\$ 136,889	\$ 2,073,899
	2-C	4		Community Residential (Dependent) - Operating	\$ 163,148	\$ 38,494	\$ 201,642
	2-E	4		Emergency Shelter (Dependent) - Operating	\$ 166,198	\$ 10,201	\$ 176,399
	2-G	4		Foster Family (Dependent) - Operating	\$ 2,633,144	\$ 59,181	\$ 2,692,325
	2-I	4		Kinship Care (Dependent) - Operating	\$ 108,876	\$ 6,110	\$ 114,986
				Administration - Operating	\$ 6,137,749	\$ (1,570,544)	\$ 4,567,205
				Total Adjustment Amount		\$ -	
				To reclassify \$1,834,298 of Administration - Wages and Salaries, \$685,290 of Administration - Employee Benefits, and \$1,570,544 of Administration - Operating to multiple cost centers based on the agency's Random Moment Time Study. The agency's accounting system erroneously reported the costs in the Administration cost center.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370A	2-C	2	4	CY-370A Adjustment			
	2-D	2		Community Residential (Dependent) - Program Income	\$ 215,937	\$ 3,191	\$ 219,128
	2-E	2		Community Residential (Delinquent) - Program Income	\$ 54,585	\$ 807	\$ 55,392
	2-F	2		Emergency Shelter (Dependent) - Program Income	\$ 130,643	\$ 1,930	\$ 132,573
	2-G	2		Emergency Shelter (Delinquent) - Program Income	\$ 10,865	\$ 161	\$ 11,026
	2-H	2		Foster Family (Dependent) - Program Income	\$ 311,953	\$ 4,609	\$ 316,562
	2-I	2		Foster Family (Delinquent) - Program Income	\$ 1,947	\$ 29	\$ 1,976
	2-K	2		Kinship Care (Dependent) - Program Income	\$ 203,328	\$ 3,004	\$ 206,332
	2-L	2		Supervised Ind.Living (Dependent) - Program Income	\$ 56,580	\$ 836	\$ 57,416
	3-B	2		Supervised Ind.Living (Delinquent) - Program Income	\$ 12,819	\$ 189	\$ 13,008
	3-C	2		Residential Service (Dependent) - Program Income	\$ 116,346	\$ 1,719	\$ 118,065
				Residential Service (Delinquent) (Non YDC/YFC) - Program Income	\$ 50,745	\$ 750	\$ 51,495
				Total Adjustment Amount		\$ 17,225	
		To increase program income by \$17,225 to include income received subsequent to the agency's submission of the Act 148 Invoice Package to the Commonwealth Department of Human Services and reconcile to the agency's Program Income ledger.					
		Title 55 PA Code, Chapter 3170.95(a)(b)					

## SECTION 3

# STATUS OF PRIOR ENGAGEMENT FINDINGS AND RECOMMENDATIONS



ALLEGHENY COUNTY CHILDREN AND YOUTH AGENCY  
STATUS OF PRIOR ENGAGEMENT FINDINGS AND RECOMMENDATIONS

The prior report included the following findings:

**Allegheny County Children and Youth Agency Failed to Maintain Executed Contracts with Legal Service Providers**

In our four prior engagement reports, covering the fiscal years July 1, 2008 to June 30, 2019, we cited the agency for failing to execute written contracts with legal service providers.

During the conduct of our current engagement, for both the 2019-2020 and 2020-2021 fiscal years, the agency discontinued reporting court ordered/related costs as Purchased Services – Juvenile Act Proceedings on the CY370 Expenditure Report and utilized state grants to pay for the costs.

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

**Allegheny County Children and Youth Agency Failed to Obtain Written Approval from the Commonwealth Department of Human Services – Office of Children, Youth and Families’ Regional Office Prior to Contracting With Members of its Own Staff to Serve as Foster Care and Adoptive Parents**

In our three prior engagement reports, covering the fiscal years July 1, 2010 to June 30, 2019, we cited the agency for contracting with agency staff members to provide foster care and adoption services without obtaining written approval from the Department of Human Services (DHS) - Office of Children, Youth and Families (OCYF) regional office.

During the conduct of our current engagement, the agency provided evidence that Request for Waiver of Regulation forms were completed in March 2023 for each employee providing foster care and adoption services. We verified the agency’s requests were received and reviewed by the DHS OCYF regional office and approval was granted.

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

ALLEGHENY COUNTY CHILDREN AND YOUTH AGENCY  
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