

# AMENDED FISCAL REPORTS

## For Fiscal Years:

July 1, 2017 to June 30, 2018

July 1, 2018 to June 30, 2019

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# Berks County

# Children and Youth Agency

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January 2022



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania  
Department of the Auditor General  
Harrisburg, PA 17120-0018  
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**TIMOTHY L. DEFOOR  
AUDITOR GENERAL**

The Commissioners of Berks County  
County Services Center, 13th Floor  
633 Court Street  
Reading, PA 19601

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 Berks County Children and Youth Agency (agency), legally known as Berks County Children and Youth Services, for the purpose of ascertaining and certifying the actual Commonwealth expenditures incurred on behalf of children residing within the County for the fiscal years July 1, 2017 to June 30, 2018, and July 1, 2018 to June 30, 2019. The scope of our engagement was limited to the fiscal reports submitted to the Department of Human Services (DHS) as part of the Act 148 Invoice Packages for the fiscal years ended June 30, 2018, and June 30, 2019.

Preparation of the submitted fiscal reports, and compliance with children, youth, and families regulations, are the responsibility of agency management. Our engagement procedures included a review of selected agency records, and other procedures we deemed necessary, to enable us to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children residing within the County and to determine the County's compliance with certain provisions of 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, Chapters 3140 and 3170 (55 Pa. Code §§ 3140.1 *et seq.* and 3170.1 *et seq.*), but 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 Berks 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 2017-2018 and 2018-2019 fiscal years based on the accrual basis of accounting.<sup>1</sup>

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

- For the **2017-2018 fiscal year**, our engagement resulted in four adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by increasing agency expenditures by \$1,402,554, and increasing revenue by \$1,945. No amount is due to the County or State because the Children and Youth Agency's expenditures exceeded the Total State Act 148 Allocation by \$1,146,597 after the application of the state participation rates. All four adjustments are detailed in our amended fiscal reports for fiscal year 2017-2018, as included in Section 1 of this report.
- For the **2018-2019 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 Final Net State Share by increasing agency expenditures by \$399 and increasing revenue by \$3,269. Based on the application of the state participation rates, the adjustments resulted in an amount due to the state totaling \$97,099. All three adjustments are detailed in our amended fiscal reports for fiscal year 2018-2019, as included in Section 2 of this report.

In addition, we found that the agency complied with the finding included in our prior engagement report, as detailed in Section 3 of this report.

Furthermore, we updated our Child Protective Services Law Observation to include DHS corrective actions taken and our current position, as listed below and detailed in Section 4 of this report.

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 County representatives and agency management at an exit conference held on January 4, 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

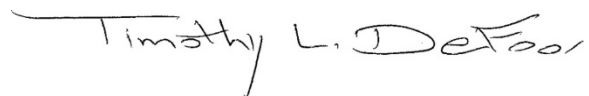
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<sup>1</sup> In accordance with DHS regulations, the expenditures reported in the enclosed fiscal reports are limited to expenditures funded by allocations made pursuant to Act 148 of 1976, as amended, (62 P.S. § 704.1) and do not include any expenditures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

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.

We appreciate the cooperation, assistance, and courtesy granted our representatives by your officials and the staff of the Berks County Children and Youth Agency. 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  
January 05, 2022

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## BACKGROUND

The Department of the Auditor General is responsible for reviewing the fiscal reports, known as the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary of the 67 County Children and Youth Agencies to determine proper reporting and utilization of funds according to program regulations and guidelines under 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.” According to information provided by the Department of Human Services (DHS), Office of Children, Youth and Families (OCYF), the Berks County Children and Youth Agency provided in-home and placement services to 3,397 children residing within the County during the 2018-2019 fiscal year. The Children and Youth Social Services Program is County-Administered and State-Supervised by DHS and thus, they are jointly responsible 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. 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.

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

# SECTION 1

## AMENDED FISCAL REPORTS

**FOR THE FISCAL YEAR:**

**JULY 1, 2017 to JUNE 30, 2018**

**BERKS COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1 2017 TO JUNE 30, 2018  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>	\$	29,715,679
Supplemental Act 148		<u>408,565</u>
Total State Allocation		30,124,244
State Share (CY348) <sup>2</sup>	\$	31,270,841
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	31,270,841
Less: Expenditures in Excess of the Approved State Allocation		<u>1,146,597</u>
Final Net State Share Payable <sup>3</sup>	\$	30,124,244
Actual Act 148 Revenues Received <sup>4</sup>		<u>30,124,244</u>
Net Amount Due County/(State) <sup>5</sup>	\$	<u>0</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> No amount is due to the County or State because the Children and Youth Agency's expenditures exceeded the Total State Act 148 Allocation by \$1,146,597, as detailed on this page. While our adjustments resulted in a net increase of \$1,402,554 in expenditures for the agency for said fiscal year, as detailed on Page 7 of this report, the agency cannot receive state reimbursement in excess of the Total State Act 148 Allocation. Thus, there is no impact on the the Final Net State Share of Expenditures.



BERKS COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1 2017 TO JUNE 30, 2018  
 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	1,572,941	0	138,659	0	0	0	0	0	1,434,282	1,434,282	0
02. 90% REIMBURSEMENT	1,412,399	24,452	138,267	0	0	0	0	0	1,249,680	1,124,712	124,968
03. 80% REIMBURSEMENT	43,715,971	897,430	7,951,433	1,571,067	318,913	32,807	0	146,423	32,797,898	26,238,316	6,559,582
04. 60% REIMBURSEMENT	3,271,275	103,848	271,999	0	0	98,427	0	23,038	2,773,963	1,664,378	1,109,585
05. 50% REIMBURSEMENT	1,675,222	44,246	12,672	0	0	0	0	0	1,618,304	809,153	809,151
06. TOTAL NET CHILD WELFARE EXPEND	51,647,808	1,069,976	8,513,030	1,571,067	318,913	131,234	0	169,461	39,874,127	31,270,841	8,603,286
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	771,449	14,670							756,779	454,067	302,712
08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
09. TOTAL EXPENDITURES	52,419,257	1,084,646	8,513,030	1,571,067	318,913	131,234	0	169,461	40,630,906	31,724,908	8,905,998
10. TOTAL TITLE IV-D COLLECTIONS	894,112										
11. TITLE IV-D Collections for IV-E Children	90,062										
12. STATE ACT 148 - line 6	31,270,841										
13. STATE ACT 148 ALLOCATION	30,124,244										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	30,124,244										
INVOICE											
AMENDED STATE SHARE (ACT 148)	31,270,841										
ACT 148 AMOUNT RECEIVED	30,124,244										
ADJUSTMENT TO STATE SHARE	1,146,597										

BERKS COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1 2017 TO JUNE 30, 2018  
 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 Project Title IV-E	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	1,572,941	0	138,659	0	0	0	0	0	0	1,434,282	1,434,282	0
1-B ADOPTION ASSISTANCE	8,694,076	0	3,414,572	93,846	0	0	0	0	0	5,185,658	4,148,526	1,037,132
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	369,955	0	85,331	0	0	0	0	0	0	284,624	227,699	56,925
1-D COUNSELING - DEPENDENT	5,132,846	1,347	143,905	1,433,635	0	0	0	0	0	3,553,959	2,843,167	710,792
1-E COUNSELING - DELINQUENT	670,242	0	137,432	0	0	0	0	0	0	532,810	426,248	106,562
1-F DAY CARE	990	0	0	0	0	0	0	0	0	990	792	198
1-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	1,065	0	1,262	0	0	0	0	0	0	(197)	(158)	(89)
1-J INTAKE & REFERRAL	2,742,531	0	256,663	0	0	0	0	0	0	2,485,868	1,988,694	497,174
1-K LIFE SKILLS - DEPENDENT	0	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	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	2,118,710	0	199,341	0	0	0	0	0	0	1,919,369	1,535,495	383,874
1-N PROTECTIVE SERVICE - GENERAL	1,591,169	0	144,054	0	0	0	0	0	0	1,447,115	1,157,692	289,423
1-O SERVICE PLANNING	108,827	0	17,397	0	0	0	0	0	0	91,430	73,144	18,286
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	340,727	0	578	0	0	0	0	0	0	340,149	170,075	170,074
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	121,630	0	12,094	0	0	0	0	0	0	109,536	54,768	54,768
1-R <b>SUBTOTAL IN-HOME</b>	23,465,709	1,347	3,499,903	1,007,799	1,571,067	0	0	0	0	17,385,593	14,060,424	3,325,169
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	185,455	4,423	22,304	150	0	0	0	0	0	158,578	126,862	31,716
2-B ALTERNATIVE TREATMENT - DELINQUENT	274,831	19,940	0	0	0	0	0	0	0	254,891	203,913	50,978
2-C COMMUNITY RESIDENTIAL - DEPENDENT	5,300,065	87,629	1,213,098	2,250	0	0	0	0	0	3,997,088	3,197,670	799,418
2-D COMMUNITY RESIDENTIAL - DELINQUENT	1,533,882	71,040	39,674	0	0	0	0	0	0	1,423,168	1,138,534	284,634
2-E EMERGENCY SHELTER - DEPENDENT	794,650	0	96,365	41,882	0	0	0	0	0	656,383	590,745	65,638
2-F EMERGENCY SHELTER - DELINQUENT	617,749	24,452	0	0	0	0	0	0	0	593,297	533,967	59,330
2-G FOSTER FAMILY - DEPENDENT	13,044,855	660,036	1,072,026	1,186,158	0	3,183,913	32,807	0	146,423	9,628,492	7,702,794	1,925,698
2-H FOSTER FAMILY - DELINQUENT	703,891	48,012	8,880	45,987	0	0	0	0	0	655,879	524,703	131,176
2-I SUP. INDEPENDENT LIVING - DEPENDENT	1,217,569	3,630	8,880	45,987	0	0	0	0	0	1,159,072	927,258	231,814
2-J SUP. INDEPENDENT LIVING - DELINQUENT	25,012	1,373	4,535	0	0	0	0	0	0	19,104	15,283	3,821
2-K <b>SUBTOTAL INSTITUTIONAL</b>	23,697,959	920,535	2,456,902	1,276,427	0	3,183,913	32,807	0	146,423	18,545,952	14,961,729	3,584,223
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	1,212,865	44,246	161,441	816	0	0	98,427	0	0	1,168,619	584,310	584,309
3-B RESIDENTIAL SERVICE - DEPENDENT	787,303	43,018	22,091	0	0	0	0	0	0	483,601	290,161	193,440
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	1,083,026	60,830	0	0	0	0	0	0	0	1,000,105	600,063	400,042
3-D SECURE RES. SERVICE (EXCEPT YDC)	362,760	0	0	0	0	0	0	0	0	362,760	217,656	145,104
3-E YDC. SECURE	771,449	14,670	183,532	816	0	0	98,427	0	0	756,779	454,067	302,712
3-F <b>SUBTOTAL INSTITUTIONAL</b>	4,217,403	162,764	183,532	816	0	0	98,427	0	0	3,771,864	2,146,257	1,625,607
4 <b>ADMINISTRATION</b>	1,038,186	0	0	87,651	0	0	0	0	23,038	927,497	556,498	370,999
5 <b>TOTAL REVENUES</b>	52,419,257	1,084,646	6,140,337	2,372,693	1,571,067	3,183,913	131,234	0	169,461	40,630,906	31,724,908	8,905,998

BERKS COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1 2017 TO JUNE 30, 2018  
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 (Purchase)	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	768,802	370,614		274,042	155,871	3,612	1,572,941	7,082	550	0	0	0
1-B ADOPTION ASSISTANCE	0	0	8,694,076	0	0	0	8,694,076	0	6,436	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	3,699,955	0	0	0	3,699,955	0	155	0	0	0
1-D COUNSELING - DEPENDENT	847,655	416,555		218,838	3,645,553	4,245	5,132,846	544	3,088	0	0	0
1-E COUNSELING - DELINQUENT	0	0			670,242		670,242	0	602	0	0	0
1-F DAY CARE	0	0			990		990	0	7	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0			0		0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0			0		0	0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0	1,065	0	0	0	1,065	247	0	0	0	0
1-J INTAKE & REFERRAL	1,562,366	752,556		419,809	0	7,800	2,742,531	4,978	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0			0		0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0			0		0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	1,197,219	579,973		335,488	0	6,030	2,118,710	3,304	892	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	889,678	426,128		270,092	0	5,271	1,591,169	3,863	0	0	0	0
1-O SERVICE PLANNING	68,188	33,583		6,930	3,402	126	108,827	3,617	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT							340,727	0	4,350	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT							121,630	390	0	0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	5,333,908	2,579,409	9,064,031	1,651,296	4,809,981	27,084	23,465,709					
	Number of Children receiving only NON-PURCHASED IN-Home Services 10,866											
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	185,455	0	185,455	1,135	17	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	274,831	0	274,831	1,849	76	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	1,261	5,298,804	0	5,300,065	18,852	324	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	1,533,882	0	1,533,882	6,715	228	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	48,741	745,909	0	794,650	9,264	291	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	617,749	0	617,749	2,338	157	0	0	0
2-G FOSTER FAMILY - DEPENDENT	1,300,674	627,374	0	955,735	10,155,059	6,013	13,044,855	170,468	2,350	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	703,891	0	703,891	4,564	57	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	305,676	173,500	610	394,314	340,260	3,209	1,217,569	890	11	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	25,012	0	25,012	124	3	0	0	0
2-K <b>SUBTOTAL CBP</b>	1,606,350	800,874	610	1,400,051	19,880,852	9,222	23,697,959	216,199	3,514	0	0	0
<b>ADMINISTRATION</b>	1,417	0	0	1,036,769	0	0	1,038,186					
<b>TOTAL EXPENDITURES</b>	6,941,675	3,380,283	9,064,641	4,089,062	28,907,290	36,306	52,419,257					
	County Indirect Costs = \$ 931,131											

**BERKS COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1 2017 TO JUNE 30, 2018  
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	\$ 1,585,099	\$ (12,158)	\$ 1,572,941
Adoption Assistance	8,691,070	3,006	8,694,076
Subsidized Permanent Legal Custodianship	381,243	(11,288)	369,955
Counseling	5,295,233	507,855	5,803,088
Day Care	3,284	(2,294)	990
Day Treatment	0	0	0
Homemaker Service	13,113	(12,048)	1,065
Intake and Referral	2,638,328	104,203	2,742,531
Life Skills	0	0	0
Protective Service - Child Abuse	2,278,882	(160,172)	2,118,710
Protective Service - General	1,480,841	110,328	1,591,169
Service Planning	178,865	(70,038)	108,827
Juvenile Act Proceedings	441,444	20,913	462,357
Alternative Treatment	457,170	3,116	460,286
Community Residential	6,548,210	285,737	6,833,947
Emergency Shelter	1,387,503	24,896	1,412,399
Foster Family	13,437,192	311,554	13,748,746
Supervised Independent Living	783,509	459,072	1,242,581
Juvenile Detention Service	1,212,865	0	1,212,865
Residential Service	2,020,540	(150,211)	1,870,329
Secure Residential Service (Except YDC)	354,772	7,988	362,760
YDC Secure	771,449	0	771,449
Administration	1,056,091	(17,905)	1,038,186
Combined Total Expense	<u>51,016,703</u>	<u>1,402,554</u>	<u>52,419,257</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 51,016,703</u>	<u>\$ 1,402,554</u>	<u>\$ 52,419,257</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	\$ 7,081,151	\$ (139,476)	\$ 6,941,675
Employee Benefits	3,628,600	(248,317)	3,380,283
Subsidies	9,072,313	(7,672)	9,064,641
Operating	3,253,749	835,313	4,089,062
Purchased Services	27,949,615	957,675	28,907,290
Fixed Assets	31,275	5,031	36,306
Combined Total Expense	<u>51,016,703</u>	<u>1,402,554</u>	<u>52,419,257</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 51,016,703</u>	<u>\$ 1,402,554</u>	<u>\$ 52,419,257</u>

**BERKS COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1 2017 TO JUNE 30, 2018  
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370 Adjustments							
CY-370	1-A	1	1	Adoption Service - Wages and Salaries	\$ 721,447	\$ 47,355	\$ 768,802
CY-370	1-D	1		Counseling (Dependent) - Wages and Salaries	\$ 891,986	\$ (44,331)	\$ 847,655
CY-370	1-J	1		Intake & Referral - Wages and Salaries	\$ 1,598,197	\$ (35,831)	\$ 1,562,366
CY-370	1-M	1		Protective Service Child Abuse - Wages and Salaries	\$ 1,233,059	\$ (35,840)	\$ 1,197,219
CY-370	1-N	1		Protective Service General - Wages and Salaries	\$ 889,237	\$ 441	\$ 889,678
CY-370	1-O	1		Service Planning - Wages and Salaries	\$ 111,036	\$ (42,848)	\$ 68,188
CY-370	2-G	1		Foster Family (Dependent) - Wages and Salaries	\$ 1,443,598	\$ (142,924)	\$ 1,300,674
CY-370	2-I	1		Supervised Independent Living (Dependent) - Wages and Salaries	\$ 192,591	\$ 113,085	\$ 305,676
CY-370	4	1		Administration - Wages and Salaries	\$ -	\$ 1,417	\$ 1,417
CY-370	1-A	2		Adoption Service - Employee Benefits	\$ 369,680	\$ 934	\$ 370,614
CY-370	1-D	2		Counseling (Dependent) - Employee Benefits	\$ 456,977	\$ (40,422)	\$ 416,555
CY-370	1-J	2		Intake & Referral - Employee Benefits	\$ 818,903	\$ (66,347)	\$ 752,556
CY-370	1-M	2		Protective Service Child Abuse - Employee Benefits	\$ 631,819	\$ (51,846)	\$ 579,973
CY-370	1-N	2		Protective Service General - Employee Benefits	\$ 455,570	\$ (29,442)	\$ 426,128
CY-370	1-O	2		Service Planning - Employee Benefits	\$ 56,881	\$ (23,298)	\$ 33,583
CY-370	2-G	2		Foster Family (Dependent) - Employee Benefits	\$ 739,239	\$ (111,865)	\$ 627,374
CY-370	2-I	2		Supervised Independent Living (Dependent) - Employee Benefits	\$ 99,531	\$ 73,969	\$ 173,500
CY-370	1-B	3		Adoption Assistance - Subsidies	\$ 8,691,070	\$ 3,006	\$ 8,694,076
CY-370	1-C	3		Subsidized Permanent Legal Custodianship - Subsidies	\$ 381,243	\$ (11,288)	\$ 369,955
CY-370	2-I	3		Supervised Independent Living (Dependent) - Subsidies	\$ -	\$ 610	\$ 610
CY-370	1-A	4		Adoption Service - Operating	\$ 333,519	\$ (59,910)	\$ 273,609
CY-370	1-D	4		Counseling (Dependent) - Operating	\$ 127,087	\$ 91,406	\$ 218,493
CY-370	1-I	4		Homemaker Service - Operating	\$ 12,915	\$ (11,850)	\$ 1,065
CY-370	1-J	4		Intake & Referral - Operating	\$ 215,991	\$ 203,155	\$ 419,146
CY-370	1-M	4		Protective Service Child Abuse - Operating	\$ 180,177	\$ 154,781	\$ 334,958
CY-370	1-N	4		Protective Service General - Operating	\$ 132,990	\$ 136,675	\$ 269,665
CY-370	1-O	4		Service Planning - Operating	\$ 10,608	\$ (3,689)	\$ 6,919
CY-370	1-P	4		Juvenile Act Proceedings (Dependent) - Operating	\$ 5,857	\$ (2,455)	\$ 3,402
CY-370	1-Q	4		Juvenile Act Proceedings (Delinquent) - Operating	\$ 129,721	\$ (8,091)	\$ 121,630
CY-370	2-A	4		Alternative Treatment (Dependent) - Operating	\$ 1,548	\$ (1,548)	\$ -
CY-370	2-C	4		Community Residential (Dependent) - Operating	\$ 23,145	\$ (21,884)	\$ 1,261
CY-370	2-E	4		Emergency Shelter (Dependent) - Operating	\$ 29,369	\$ 19,372	\$ 48,741
CY-370	2-G	4		Foster Family (Dependent) - Operating	\$ 815,312	\$ 138,914	\$ 954,226
CY-370	2-I	4		Supervised Independent Living (Dependent) - Operating	\$ 177,422	\$ 216,269	\$ 393,691
CY-370	3-B	4		Residential Service (Dependent) - Operating	\$ 8,358	\$ (7,412)	\$ 946
CY-370	4	4		Administration - Operating	\$ 1,049,730	\$ (8,420)	\$ 1,041,310
CY-370	1-A	5		Adoption Service - Purchased Services	\$ 157,627	\$ (1,756)	\$ 155,871
CY-370	1-D	5		Counseling (Dependent) - Purchased Services	\$ 3,190,128	\$ 455,425	\$ 3,645,553
CY-370	1-E	5		Counseling (Delinquent) - Purchased Services	\$ 625,516	\$ 44,726	\$ 670,242
CY-370	1-F	5		Day Care - Purchased Services	\$ 3,284	\$ (2,294)	\$ 990
CY-370	1-M	5		Protective Service Child Abuse - Purchased Services	\$ 229,781	\$ (229,781)	\$ -
CY-370	1-P	5		Juvenile Act Proceedings (Dependent) - Purchased Services	\$ 305,866	\$ 31,459	\$ 337,325
CY-370	2-A	5		Alternative Treatment (Dependent) - Purchased Services	\$ 182,486	\$ 2,969	\$ 185,455
CY-370	2-B	5		Alternative Treatment (Delinquent) - Purchased Services	\$ 273,136	\$ 1,695	\$ 274,831
CY-370	2-C	5		Community Residential (Dependent) - Purchased Services	\$ 5,042,221	\$ 256,583	\$ 5,298,804
CY-370	2-D	5		Community Residential (Delinquent) - Purchased Services	\$ 1,482,844	\$ 51,038	\$ 1,533,882
CY-370	2-E	5		Emergency Shelter (Dependent) - Purchased Services	\$ 740,385	\$ 5,524	\$ 745,909
CY-370	2-G	5		Foster Family (Dependent) - Purchased Services	\$ 9,779,504	\$ 375,555	\$ 10,155,059
CY-370	2-H	5		Foster Family (Delinquent) - Purchased Services	\$ 654,998	\$ 48,893	\$ 703,891
CY-370	2-I	5		Supervised Independent Living (Dependent) - Purchased Services	\$ 287,810	\$ 52,450	\$ 340,260
CY-370	3-B	5		Residential Service (Dependent) - Purchased Services	\$ 903,624	\$ (117,267)	\$ 786,357
CY-370	3-C	5		Residential Service (Delinquent) - Purchased Services	\$ 1,108,558	\$ (25,532)	\$ 1,083,026
CY-370	3-D	5		Secure Residential Service - Purchased Services	\$ 354,772	\$ 7,988	\$ 362,760
CY-370	1-A	6		Adoption Service - Fixed Assets	\$ 2,826	\$ 786	\$ 3,612
CY-370	1-D	6		Counseling (Dependent) - Fixed Assets	\$ 3,539	\$ 706	\$ 4,245
CY-370	1-I	6		Homemaker Service - Fixed Assets	\$ 198	\$ (198)	\$ -
CY-370	1-J	6		Intake & Referral - Fixed Assets	\$ 5,237	\$ 2,563	\$ 7,800
CY-370	1-M	6		Protective Service Child Abuse - Fixed Assets	\$ 4,046	\$ 1,984	\$ 6,030
CY-370	1-N	6		Protective Service General - Fixed Assets	\$ 3,044	\$ 2,227	\$ 5,271
CY-370	1-O	6		Service Planning - Fixed Assets	\$ 340	\$ (214)	\$ 126
CY-370	2-G	6		Foster Family (Dependent) - Fixed Assets	\$ 4,541	\$ 1,472	\$ 6,013
CY-370	2-I	6		Supervised Independent Living (Dependent) - Fixed Assets	\$ 1,143	\$ 2,066	\$ 3,209
CY-370	4	6		Administration - Fixed Assets	\$ 6,361	\$ (6,361)	\$ -
Total Adjustment Amount						\$ 1,402,554	
To increase expenditures by \$1,402,554 to properly report total expenditures and reconcile to the agency's final expenditure ledger. Revisions were made to the expenditure ledger subsequent to the submission of the Act 148 Invoice to the Commonwealth Department of Human Services.							
Title 55 PA Code, Chapter 3170.95(a)(b)							

				CY-370 Adjustments (Continued)				
CY-370	1-A	4	2	Adoption Service - Operating	\$ 273,609	\$ 433	\$ 274,042	
	1-D	4		Counseling (Dependent) - Operating	\$ 218,493	\$ 345	\$ 218,838	
	1-J	4		Intake & Referral - Operating	\$ 419,146	\$ 663	\$ 419,809	
	1-M	4		Protective Service Child Abuse - Operating	\$ 334,958	\$ 530	\$ 335,488	
	1-N	4		Protective Service General - Operating	\$ 269,665	\$ 427	\$ 270,092	
	1-O	4		Service Planning - Operating	\$ 6,919	\$ 11	\$ 6,930	
	2-G	4		Foster Family (Dependent) - Operating	\$ 954,226	\$ 1,509	\$ 955,735	
	2-I	4		Supervised Independent Living (Dependent) - Operating	\$ 393,691	\$ 623	\$ 394,314	
	4	4		Administration - Operating	\$ 1,041,310	\$ (4,541)	\$ 1,036,769	
					Total Adjustment Amount		\$ -	
					To reclassify \$4,541 of maintenance in lieu of rent erroneously reported as administrative indirect costs from Operating - Administration to Operating - Occupancy and reconcile to the County Cost Allocation Plan.			
			Title 55 PA Code, Chapter 3170.60 Title 55 PA Code, Chapter 3170.95(a)(b) CY&F Bulletin 00-95-12					
			CY-370A Adjustments					
CY-370 A	2-H	2	3	Foster Family (Delinquent) - Program Income	\$ 660,217	\$ (181)	\$ 660,036	
				To decrease program income by \$181 to properly report the amount received and reconcile to the final agency Program Income ledger. Revisions were made to the revenue ledger subsequent to the submission of the Act 148 Invoice to the Commonwealth Department of Human Services.				
				Title 55 PA Code, Chapter 3170.95(a)(b)				
				CY-370A Adjustments (Continued)				
CY-370 A	2-G	9	4	Foster Family (Dependant) - Medical Assistance	\$ 145,813	\$ 610	\$ 146,423	
	4	9		Administration - Medical Assistance	\$ 21,522	\$ 1,516	\$ 23,038	
						\$ 2,126		
				To increase medical assistance by \$2,126 to properly report the amount received and reconcile to the final agency revenue ledger. Revisions were made to the revenue ledger subsequent to the submission of the Act 148 Invoice to the Commonwealth Department of Human Services.				
				Title 55 PA Code, Chapter 3170.95(a)(b)				

# SECTION 2

## AMENDED FISCAL REPORTS

**FOR THE FISCAL YEAR:**

**JULY 1, 2018 to JUNE 30, 2019**

**BERKS 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 <sup>1</sup>		\$	31,308,333
Supplemental Act 148			<u>0</u>
Total State Allocation			31,308,333
State Share (CY348) <sup>2</sup>	\$		27,564,849
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	27,564,849
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	27,564,849
Actual Act 148 Revenues Received <sup>4</sup>			<u>27,661,948</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u>(97,099)</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.



BERKS 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	1,598,280	0	192,829	0	0	0	0	0	1,405,451	1,405,451	0
02. 90% REIMBURSEMENT	1,184,326	17,940	92,617	0	0	0	0	0	1,073,769	966,392	107,377
03. 80% REIMBURSEMENT	39,525,814	840,386	8,765,170	1,571,067	318,913	0	0	114,468	27,915,810	22,332,649	5,583,161
04. 60% REIMBURSEMENT	3,846,318	126,890	291,893	0	0	131,234	0	9,112	3,287,189	1,972,314	1,314,875
05. 50% REIMBURSEMENT	1,834,228	43,968	14,176	0	0	0	0	0	1,776,084	888,043	888,041
06. TOTAL NET CHILD WELFARE EXPEND.	47,988,966	1,029,184	9,356,685	1,571,067	318,913	131,234	0	123,580	35,458,303	27,564,849	7,893,454
YDCYFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	878,400	16,106							862,294	517,376	344,918
08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
09. TOTAL EXPENDITURES	48,867,366	1,045,290	9,356,685	1,571,067	318,913	131,234	0	123,580	36,320,597	28,082,225	8,238,372
10. TOTAL TITLE IV-D COLLECTIONS	829,180										
11. TITLE IV-D Collections for IV-E Children	52,453										
12. STATE ACT 148 - line 6	27,564,849										
13. STATE ACT 148 ALLOCATION	31,308,333										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	27,564,849										
INVOICE											
AMENDED STATE SHARE (ACT 148)	27,564,849										
ACT 148 AMOUNT RECEIVED	27,661,948										
ADJUSTMENT TO STATE SHARE	(97,099)										

**BERKS 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
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	1,598,280	0	192,829	0	0	0	0	0	0	1,405,451	1,405,451	0
1-B ADOPTION ASSISTANCE	9,233,184	0	3,816,793	69,555	0	0	0	0	0	5,346,836	4,277,469	1,069,367
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	302,955	0	75,674	0	0	0	0	0	0	227,281	181,825	45,456
1-D COUNSELING - DEPENDENT	3,908,784	2,339	198,197	1,433,635	0	0	0	0	0	2,274,613	1,819,690	454,923
1-E COUNSELING - DELINQUENT	892,296	0	2,793	137,432	0	0	0	0	0	752,071	601,657	150,414
1-F DAY CARE	6,844	0	0	0	0	0	0	0	0	6,844	5,475	1,369
1-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	2,773,527	0	366,499	0	0	0	0	0	0	2,407,028	1,925,622	481,406
1-K LIFE SKILLS - DEPENDENT	0	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	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	2,344,189	0	282,092	0	0	0	0	0	0	2,062,097	1,649,678	412,419
1-N PROTECTIVE SERVICE - GENERAL	1,503,784	0	198,481	0	0	0	0	0	0	1,305,303	1,044,242	261,061
1-O SERVICE PLANNING	102,576	0	13,361	0	0	0	0	0	0	89,215	71,372	17,843
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	324,857	0	210	0	0	0	0	0	0	324,647	162,324	162,323
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	108,954	0	13,966	0	0	0	0	0	0	94,988	47,494	47,494
1-R <b>SUBTOTAL IN-HOME</b>	23,100,230	2,339	3,892,467	1,337,983	1,571,067	0	0	0	0	16,296,374	13,192,299	3,104,075
<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	165,787	13,718	0	212	0	0	0	0	0	151,857	121,486	30,371
2-C COMMUNITY RESIDENTIAL - DEPENDENT	3,644,094	57,757	933,474	236	0	0	0	0	0	2,652,627	2,122,102	530,525
2-D COMMUNITY RESIDENTIAL - DELINQUENT	1,246,393	57,148	43,735	687	0	0	0	0	0	1,144,823	915,858	228,965
2-E EMERGENCY SHELTER - DEPENDENT	602,414	0	57,906	34,387	0	0	0	0	0	510,121	459,109	51,012
2-F EMERGENCY SHELTER - DELINQUENT	581,912	17,940	0	324	0	0	0	0	0	563,648	507,283	56,365
2-G FOSTER FAMILY - DEPENDENT	12,076,057	665,608	1,153,788	1,493,638	0	318,913	0	0	114,468	8,329,642	6,663,714	1,665,928
2-H FOSTER FAMILY - DELINQUENT	389,636	33,782	3,259	473	0	0	0	0	0	352,122	281,698	70,424
2-I SUP. INDEPENDENT LIVING - DEPENDENT	821,461	3,896	32,180	80,015	0	0	0	0	0	705,370	564,296	141,074
2-J SUP. INDEPENDENT LIVING - DELINQUENT	114,247	6,138	0	28	0	0	0	0	0	108,081	86,465	21,616
2-K <b>SUBTOTAL CBP</b>	19,642,001	855,987	2,224,342	1,610,000	0	318,913	0	0	114,468	14,518,291	11,722,011	2,796,280
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	1,400,417	43,968	0	71,940	0	0	0	0	0	1,356,449	678,225	678,224
3-B RESIDENTIAL SERVICE - DEPENDENT	880,857	43,626	202,839	178	0	131,234	0	0	0	502,980	301,788	201,192
3-C RES. SERVICE - DELINQUENT (NON YDC/PC)	1,402,261	83,264	16,380	556	0	0	0	0	0	1,302,061	781,237	520,824
3-D SECURE RES. SERVICE (EXCEPT YDC)	589,115	0	0	0	0	0	0	0	0	589,115	353,469	235,646
3-E YDC SECURE	878,400	16,106	0	0	0	0	0	0	0	862,294	517,376	344,918
3-F <b>SUBTOTAL INSTITUTIONAL</b>	5,151,050	186,964	219,219	734	0	131,234	0	0	0	4,612,899	2,632,095	1,980,804
<b>4 ADMINISTRATION</b>	974,085	0	0	71,940	0	0	0	0	9,112	893,033	535,820	357,213
<b>5 TOTAL REVENUES</b>	48,867,366	1,045,290	6,336,028	3,020,657	1,571,067	318,913	131,234	0	123,580	36,320,597	28,082,225	8,238,372

**BERKS 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	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	757,649	354,310		317,231	165,867	3,223	1,598,280	1,904	377	0	0	0
1-B ADOPTION ASSISTANCE	0	0	9,233,184	0	0	0	9,233,184	0	1,757	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	302,955	0	0	0	302,955	0	145	0	0	0
1-D COUNSELING - DEPENDENT	909,044	423,407		166,285	2,406,338	3,710	3,908,784	681	1,797	0	0	0
1-E COUNSELING - DELINQUENT	0	0		20,758	871,538	0	892,296	0	821	0	0	0
1-F DAY CARE	0	0		0	6,844	0	6,844	0	13	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	1,659,874	784,484		322,257	0	6,912	2,773,527	3,130	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	1,278,763	596,501		253,616	210,053	5,256	2,344,189	2,499	184	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	909,044	415,539		175,568	0	3,633	1,503,784	1,530	0	0	0	0
1-O SERVICE PLANNING	74,452	23,695		4,326	0	103	102,576	7,843	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				1,549	323,308		324,857		1,063	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				108,954			108,954	85	257	0	0	0
<b>1-R SUBTOTAL IN-HOME</b>	<b>5,588,826</b>	<b>2,597,936</b>	<b>9,536,139</b>	<b>1,370,544</b>	<b>3,983,948</b>	<b>22,837</b>	<b>23,100,230</b>			<b>0</b>	<b>0</b>	<b>0</b>
	Number of Children receiving only NON-PURCHASED IN-Home Services: 8,664											
<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	1,721	164,066	0	165,787	1,386	52	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	1,827	3,642,267	0	3,644,094	16,915	88	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	5,450	1,240,943	0	1,246,393	5,738	201	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	51,674	550,740	0	602,414	6,465	287	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	2,417	579,495	0	581,912	2,566	144	0	0	0
2-G FOSTER FAMILY - DEPENDENT	1,386,961	635,609		827,319	9,220,310	5,858	12,076,057	183,459	743	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	818	388,818	0	389,636	2,717	38	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	185,305	79,244	3,273	285,397	267,249	993	821,461	1,037	8	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	213	114,034	0	114,247	613	11	0	0	0
<b>2-K SUBTOTAL CBP</b>	<b>1,572,266</b>	<b>714,853</b>	<b>3,273</b>	<b>1,176,836</b>	<b>16,167,922</b>	<b>6,851</b>	<b>19,642,001</b>	<b>220,596</b>	<b>1,572</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	4,161	1,396,256	0	1,400,417	4,394	204	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	1,370	879,487	0	880,857	8,252	51	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YC)	0	0	0	4,461	1,397,800	0	1,402,261	6,373	122	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	526	588,589	0	591,115	1,786	30	0	0	0
3-E YDC SECURE	0	0	0	0	878,400	0	878,400	1,600	25	0	0	0
<b>3-F SUBTOTAL INSTITUTIONAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,518</b>	<b>5,140,532</b>	<b>0</b>	<b>5,151,050</b>	<b>22,405</b>	<b>432</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4 ADMINISTRATION</b>	<b>0</b>	<b>21,383</b>	<b>0</b>	<b>952,702</b>	<b>0</b>	<b>0</b>	<b>974,085</b>			<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>7,161,092</b>	<b>3,334,172</b>	<b>9,539,412</b>	<b>3,510,600</b>	<b>25,292,402</b>	<b>29,688</b>	<b>48,867,366</b>			<b>0</b>	<b>0</b>	<b>0</b>
	County Indirect Costs = \$ 924,815											

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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 1,654,617	\$ (56,337)	\$ 1,598,280
Adoption Assistance	9,233,184	0	9,233,184
Subsidized Permanent Legal Custodianship	302,955	0	302,955
Counseling	4,830,611	(29,531)	4,801,080
Day Care	6,844	0	6,844
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	2,830,756	(57,229)	2,773,527
Life Skills	0	0	0
Protective Service - Child Abuse	2,389,228	(45,039)	2,344,189
Protective Service - General	1,534,564	(30,780)	1,503,784
Service Planning	103,344	(768)	102,576
Juvenile Act Proceedings	433,811	0	433,811
Alternative Treatment	165,787	0	165,787
Community Residential	4,890,487	0	4,890,487
Emergency Shelter	1,184,326	0	1,184,326
Foster Family	12,612,616	(146,923)	12,465,693
Supervised Independent Living	986,391	(50,683)	935,708
Juvenile Detention Service	1,400,417	0	1,400,417
Residential Service	2,283,118	0	2,283,118
Secure Residential Service (Except YDC)	589,115	0	589,115
YDC Secure	878,400	0	878,400
Administration	556,396	417,689	974,085
Combined Total Expense	<u>48,866,967</u>	<u>399</u>	<u>48,867,366</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 48,866,967</u>	<u>\$ 399</u>	<u>\$ 48,867,366</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 7,161,092	\$ 0	\$ 7,161,092
Employee Benefits	3,334,172	0	3,334,172
Subsidies	9,539,412	0	9,539,412
Operating	3,510,201	399	3,510,600
Purchased Services	25,292,402	0	25,292,402
Fixed Assets	29,688	0	29,688
Combined Total Expense	<u>48,866,967</u>	<u>399</u>	<u>48,867,366</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 48,866,967</u>	<u>\$ 399</u>	<u>\$ 48,867,366</u>

**BERKS COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1 2018 TO JUNE 30, 2019  
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL		
SCHEDULE	LINE	COLUMN							
CY-370	1-N	4	1	CY-370 Adjustments					
				Protective Service General - Operating	\$ 206,348	\$ 399	\$ 206,747		
				To increase expenditures by \$399 to properly report total expenditures and reconcile to the agency's final expenditure ledger. Revisions were made to the expenditure ledger subsequent to the submission of the Act 148 Invoice to the Commonwealth Department of Human Services.					
				Title 55 PA Code, Chapter 3170.95(a)(b)					
CY-370	1-A	4	2	Adoption Service - Operating	\$ 373,568	\$ (56,337)	\$ 317,231		
	1-D	4		Counseling (Dependent) - Operating	\$ 195,816	\$ (29,531)	\$ 166,285		
	1-J	4		Intake & Referral - Operating	\$ 379,486	\$ (57,229)	\$ 322,257		
	1-M	4		Protective Service Child Abuse - Operating	\$ 298,655	\$ (45,039)	\$ 253,616		
	1-N	4		Protective Service General - Operating	\$ 206,747	\$ (31,179)	\$ 175,568		
	1-O	4		Service Planning - Operating	\$ 5,094	\$ (768)	\$ 4,326		
	2-G	4		Foster Family (Dependent) - Operating	\$ 974,242	\$ (146,923)	\$ 827,319		
	2-I	4		Supervised Independent Living (Dependent) - Operating	\$ 336,080	\$ (50,683)	\$ 285,397		
		4		4	Administration - Operating	\$ 535,013	\$ 417,689	\$ 952,702	
					Total Adjustment Amount	\$ -			
					To reclassify \$417,689 of administrative indirect costs erroneously reported as maintenance in lieu of rent from Operating - Occupancy to Operating - Administration and reconcile to the County Cost Allocation Plan.				
				Title 55 PA Code, Chapter 3160 Title 55 PA Code, Chapter 3170.95(a)(b) CY&F Bulletin 00-95-12					
CY-370 A	2-D	2	3	CY-370A Adjustment					
				Community Residential (Dependent) - Program Income	\$ 58,060	\$ (303)	\$ 57,757		
				Community Residential (Delinquent) - Program Income	\$ 50,913	\$ 6,235	\$ 57,148		
				Foster Family (Dependent) - Program Income	\$ 669,267	\$ (3,659)	\$ 665,608		
				Foster Family (Delinquent) - Program Income	\$ 32,756	\$ 1,026	\$ 33,782		
				Supervised Independent Living (Dependent) - Program Income	\$ 3,926	\$ (30)	\$ 3,896		
				Total Adjustment Amount	\$ 3,269				
				To increase program income by \$3,269 to properly report the amount received and reconcile to the final agency revenue ledger. Revisions were made to the Program Income ledger subsequent to the submission of the Act 148 Invoice to the Commonwealth Department of Human Services.					
				Title 55 PA Code, Chapter 3170.95(a)(b)					

## SECTION 3

# STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATIONS

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

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

In our prior engagement report, covering the July 1, 2014 to June 30, 2017 fiscal years, we cited the Berks County Children and Youth Agency (agency) for a lack of internal control policies designed to sufficiently reduce the agency’s risk of paying overbillings and/or fraudulent billings submitted by contracted In-Home Purchased Services providers and for failing to obtain reasonable assurance that services related to costs invoiced by these providers were actually provided and provided in adherence to executed contract terms.

During the conduct of our current engagement, we determined agency management implemented fiscal-related monitoring policy and procedures for In-Home Purchased Services providers as of July 1, 2017. The policy requires agency staff to annually perform on-site fiscal-related monitoring of regularly used In-Home Dependent Purchased Services providers and compare invoiced costs to the provider’s supporting documentation which includes: sign-in/contact verification sheets; casework progress notes; and employee time records. After the on-site visit is performed, an In-Home auditing form is completed and the results are forwarded to the provider. If an overbilling is found, a corrective action plan is developed to recover the over-billed amount. For In-Home Delinquent Purchased Services, In-Home Purchased Service providers include fiscal-related supporting documentation with submitted invoices. The County Juvenile Probation Office (JPO) staff compare the invoices to the supporting documentation which includes: sign-in/contact verification sheets; casework progress notes; and court ordered evaluations. Any found discrepancies are discussed with the provider and a resolution is determined.

While we determined agency and JPO staff performed fiscal-related monitoring procedures, we noted that the JPO did not formally issue a written fiscal-related monitoring policy, and corresponding written procedures, as of our current engagement exit conference date. Issuing a written policy and corresponding written procedures would reduce the risk of JPO staff performing the monitoring procedures in an inconsistent manner and failing to detect overbillings or fraudulent billings submitted by contracted JPO providers.

We concluded that sufficient fiscal-related monitoring policies and procedures were in place and a repeat finding is not warranted. During our next regularly scheduled engagement, we will determine if the JPO developed a written policy and corresponding procedures to further

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

reduce the risk of overbillings and fraudulent billings submitted by contracted In-Home Purchased Services providers going undetected.



## SECTION 4

# CURRENT ENGAGEMENT OBSERVATION

BERKS 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.<sup>2</sup> 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.<sup>3</sup>

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).<sup>4</sup> Our concerns have been, and 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 method to ensure that the certification monitoring is being performed adequately. DHS staff

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<sup>2</sup> 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.

<sup>3</sup> 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.

<sup>4</sup> 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.

BERKS COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT OBSERVATION

also stated that DHS had communicated these expectations to the C&Y Agencies on numerous occasions since 2016.

**Our 2018 Position Statement Letter**

On March 18, 2018, we sent a Position Statement Letter to the then DHS Deputy Secretary for Children, Youth and Families, which was also simultaneously delivered to the Pennsylvania Senate and House of Representatives' children and youth committee chairs focused on protecting the health, safety, and wellbeing of the children and youth receiving contracted in-home services across the Commonwealth. 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.

BERKS 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 has not started reviewing the Single Audit packages for this purpose.<sup>5</sup>

This lack of review by DHS, as the oversight agency, is especially concerning considering DHS could remain unaware, despite receiving an audit report with the information, of a C&Y Agency failing to identify disqualifying incidents and/or take appropriate corrective actions when disqualifying convictions that would prohibit employees, volunteers, and subcontractors from having direct contact with children receiving services were identified. 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 the procedures each C&Y Agency has implemented related to ensuring its Contracted Providers and their subcontractors are complying with CPSL certification requirements and evaluate the results the C&Y Agencies found, including reviewing the corrective actions plans when disqualifying incidents were identified and verifying that the corrective action plans were implemented.<sup>1</sup>

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

BERKS 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 their 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 oftentimes provided outside the presence and view of others.

<sup>i</sup> **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.

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

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**The Honorable Megan Snead**  
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Department of Human Services

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Human Services Program Specialist Supervisor  
Bureau of Budget and Fiscal Support  
Office of Children, Youth and Families  
Department of Human Services

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