

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2018 to June 30, 2019

July 1, 2019 to June 30, 2020

Cameron County Children and Youth Agency

May 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
Facebook: Pennsylvania Auditor General
Twitter: @PAAuditorGen
www.PaAuditor.gov**

**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

The Commissioners of Cameron County
Cameron County Courthouse
20 East Fifth Street
Emporium, PA 15834

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 Cameron County Children and Youth Services (agency). The purpose of this engagement is to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within the county for the fiscal years July 1, 2018 to June 30, 2019, and July 1, 2019 to June 30, 2020. The scope of our engagement was limited to the fiscal reports submitted to the Pennsylvania Department of Human Services (DHS) as part of the Act 148 Invoice Packages for the fiscal years ended June 30, 2019, and June 30, 2020.

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 Cameron 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 2018-2019 and 2019-2020 fiscal years based on the accrual basis of accounting.¹

The procedures we performed during this engagement resulted in no adjustments to the agency's submitted fiscal reports for the fiscal years included in our engagement period.

This report includes the following observation.

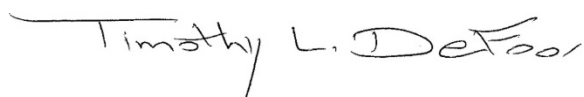
Observation – Despite the Pennsylvania Department of Human Services Apparent Strides in Increasing the Protection of At-Risk Children in the Care of Contracted In-Home Preventative Service Providers, DHS Failed to Review the Adequacy of the C&Y Agencies Procedures and Results for Ensuring these Providers Comply with CPSL Requirements.

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on May 9, 2022.

This report is being forwarded to the DHS Bureau of Financial Operations and the Office of Children, Youth, and Families for review and settlement of any recommended adjustments included in our amended fiscal reports. You will be notified by DHS of the decisions made regarding the approval and finalization of any recommended adjustment amounts during the DHS settlement process and the impact, if any, on a future Act 148 payment. At that time, in accordance with the Commonwealth's General Rules of Administrative Practice and Procedure, 1 Pa. Code § 31.1 *et seq.*, you will be afforded the opportunity by Commonwealth DHS to appeal its settlement process decision.

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
May 10, 2022

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

CONTENTS

	Page
<u>Background</u>	1
<u>Section 1 – Amended Fiscal Reports for the Fiscal Year July 1, 2018 to June 30, 2019</u>	
Amended Computation of Final Net State Share	3
Amended CY-348 - Fiscal Summary	4
Amended CY-370A - Revenue Report	5
Amended CY-370 - Expenditure Report.....	6
Amended Summary of Expense and Expense Adjustments	7
<u>Section 2 – Amended Fiscal Reports for the Fiscal Year July 1, 2019 to June 30, 2020</u>	
Amended Computation of Final Net State Share	9
Amended CY-348 - Fiscal Summary	10
Amended CY-370A - Revenue Report	11
Amended CY-370 - Expenditure Report.....	12
Amended Summary of Expense and Expense Adjustments	13
<u>Section 3 – Status of Prior Engagement Finding and Recommendations</u>	15
<u>Section 4 – Current Engagement Observation</u>	17
<u>Report Distribution List</u>	21

BACKGROUND

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

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

We reviewed the final, cumulative 4th quarter fiscal reports submitted to DHS, the agency’s related financial records, and other supporting documentation. This was done to determine whether the agency’s actual, cumulative expenditures and revenues were properly reported to DHS for the respective fiscal years. The amended fiscal reports below include any adjustments we considered necessary to reflect the agency’s actual related revenue, expenditures, and net state share for each fiscal year in our engagement period.

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2018 to JUNE 30, 2019

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

Approved State Allocation ¹		\$ 518,518
Supplemental Act 148		<u>0</u>
Total State Allocation		518,518
State Share (CY348) ²	\$ 471,380	
Less: Major Service Category Adjustment		<u>0</u>
Net State Share		\$ 471,380
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³		\$ 471,380
Actual Act 148 Revenues Received ⁴		<u>471,380</u>
Net Amount Due County/(State) ⁵		<u><u>0</u></u>

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

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

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

⁴ Actual Act 148 Revenues Received is the amount of Act 148 funds the County received.

⁵ Net Amount Due the County/(State) is the variance between the amount of Act 148 funds the County received and the Final Net State Share Payable to the County.

**CAMERON 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	0	0	0	0	0	0	0	0	0	0	0
02. 90% REIMBURSEMENT	10,470	0	0	0	0	0	0	0	10,470	9,423	1,047
03. 80% REIMBURSEMENT	563,223	17,555	61,097	17,816	4,978	30,597	0	0	431,180	344,942	86,238
04. 60% REIMBURSEMENT	208,394	5,788	5,646	0	0	5,445	0	186	191,329	114,798	76,531
05. 50% REIMBURSEMENT	4,433	0	0	0	0	0	0	0	4,433	2,217	2,216
06. TOTAL NET CHILD WELFARE EXPEND.	786,520	23,343	66,743	17,816	4,978	36,042	0	186	637,412	471,380	166,032

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	339	0							339		339

09. TOTAL EXPENDITURES	786,859	23,343	66,743	17,816	4,978	36,042	0	186	637,751	471,380	166,371
------------------------	---------	--------	--------	--------	-------	--------	---	-----	---------	---------	---------

10. TOTAL TITLE IV-D COLLECTIONS	11,519										
11. TITLE IV-D Collections for IV-E Children	1,207										
12. STATE ACT 148 - line 6	471,380										
13. STATE ACT 148 ALLOCATION	518,518										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	471,380										
INVOICE											
AMENDED STATE SHARE (ACT 148)	471,380										
ACT 148 AMOUNT RECEIVED	471,380										
ADJUSTMENT TO STATE SHARE	0										

CAMERON 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
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
I-A	ADOPTION SERVICE	0	0			0			0	0	0	0	0
I-B	ADOPTION ASSISTANCE	24,751	0	12,908						0	11,843	9,474	2,369
I-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	13,585	0	6,661						0	6,924	5,539	1,385
I-D	COUNSELING - DEPENDENT	56,856	0			17,816	4,978	13,704	0	0	20,358	16,286	4,072
I-E	COUNSELING - DELINQUENT	2,139	0							0	2,139	1,711	428
I-F	DAY CARE	0	0							0	0	0	0
I-G	DAY TREATMENT - DEPENDENT	0	0							0	0	0	0
I-H	DAY TREATMENT - DELINQUENT	0	0							0	0	0	0
I-I	HOMEMAKER SERVICE	0	0							0	0	0	0
I-J	INTAKE & REFERRAL	1,061	0		92					0	969	775	194
I-K	LIFE SKILLS - DEPENDENT	34,668	0					16,893		0	17,775	14,220	3,555
I-L	LIFE SKILLS - DELINQUENT	0	0							0	0	0	0
I-M	PROTECTIVE SERVICE - CHILD ABUSE	51,561	0		4,447					0	47,114	37,691	9,423
I-N	PROTECTIVE SERVICE - GENERAL	139,675	0		12,029					0	127,646	102,117	25,529
I-O	SERVICE PLANNING	14,154	0		1,221					0	12,933	10,346	2,587
I-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	4,433	0							0	4,433	2,217	2,216
I-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0							0	0	0	0
I-R	SUBTOTAL IN-HOME	342,883	0	19,569	17,789	17,816	4,978	30,597	0	0	252,134	200,376	51,758
COMMUNITY BASED PLACEMENT		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
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0							0	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	104,294	2,570	407	1,756					0	99,561	79,649	19,912
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	27,568	84	12,220						0	15,264	12,211	3,053
2-E	EMERGENCY SHELTER - DEPENDENT	4,500	0							0	4,500	4,050	450
2-F	EMERGENCY SHELTER - DELINQUENT	5,970	0							0	5,970	5,373	597
2-G	FOSTER FAMILY - DEPENDENT	92,911	14,901	6,814	2,542					0	68,654	54,923	13,731
2-H	FOSTER FAMILY - DELINQUENT	0	0							0	0	0	0
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	0	0							0	0	0	0
2-J	SUP. INDEPENDENT LIVING - DELINQUENT	0	0							0	0	0	0
2-K	SUBTOTAL CBP	235,243	17,555	19,441	4,298	0	0	0	0	0	193,949	156,206	37,743
INSTITUTIONAL PLACEMENT		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	0	0							0	0	0	0
3-B	RESIDENTIAL SERVICE - DEPENDENT	0	0							0	0	0	0
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	46,040	5,317	0				5,445		0	35,278	21,167	14,111
3-D	SECURE RES. SERVICE (EXCEPT YDC)	98,031	471							0	97,560	58,536	39,024
3-E	YDC SECURE	0	0							0	0	0	0
3-F	SUBTOTAL INSTITUTIONAL	144,071	5,788	0	0	0	0	5,445	0	0	132,838	79,703	53,135
4	ADMINISTRATION	64,323	0		5,646		0	0	0	186	58,491	35,095	23,396
5	TOTAL REVENUES	786,520	23,343	39,010	27,733	17,816	4,978	36,042	0	186	637,412	471,380	166,032

CAMERON 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 SERVICES	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
IN-HOME												
I-A ADOPTION SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	24,751	0	0	0	24,751	0	5	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	13,585	0	0	0	13,585	0	2	0	0	0
I-D COUNSELING - DEPENDENT	0	0		0	56,856	0	56,856	0	16	0	0	0
I-E COUNSELING - DELINQUENT	0	0		0	2,139	0	2,139	0	1	0	0	0
I-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	770	291		0	0	0	1,061	44	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0		0	34,668	0	34,668	0	101	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	32,800	9,283		9,229	0	260	51,572	54	0	11	0	0
I-N PROTECTIVE SERVICE - GENERAL	81,309	29,443		28,115	0	827	139,694	110	0	19	0	0
I-O SERVICE PLANNING	7,851	2,936		3,270	0	97	14,154	53	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				68	4,365		4,433	0	16	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0		0	0	0	0	0	0
I-R SUBTOTAL IN-HOME	122,730	41,953	38,336	40,682	98,028	1,184	342,913			30	0	0
Number of Children receiving only NON-PURCHASED IN-Home Services 152												
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	12,128	4,285		4,319	83,585	113	104,430	461	4	136	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0		182	27,386	0	27,568	116	2	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0		0	4,500	0	4,500	30	1	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	5,970	0	5,970	30	1	0	0	0
2-G FOSTER FAMILY - DEPENDENT	17,497	6,147		7,330	61,861	146	92,981	2,368	7	70	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	29,625	10,432	0	11,831	183,302	259	235,449	3,005	15	206	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0		0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		0	46,040	0	46,040	220	1	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		97	98,015	0	98,112	260	1	81	0	0
3-E YDC SECURE	0	0		0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	97	144,055	0	144,152	480	2	81	0	0
ADMINISTRATION	23,913	8,170	0	32,084	0	178	64,345			22	0	0
TOTAL EXPENDITURES	176,268	60,555	38,336	84,694	425,385	1,621	786,859			339	0	0

County Indirect Costs = \$ 22,237

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 0	\$ 0	\$ 0
Adoption Assistance	24,751	0	24,751
Subsidized Permanent Legal Custodianship	13,585	0	13,585
Counseling	58,995	0	58,995
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	1,061	0	1,061
Life Skills	34,668	0	34,668
Protective Service - Child Abuse	51,572	0	51,572
Protective Service - General	139,694	0	139,694
Service Planning	14,154	0	14,154
Juvenile Act Proceedings	4,433	0	4,433
Alternative Treatment	0	0	0
Community Residential	131,998	0	131,998
Emergency Shelter	10,470	0	10,470
Foster Family	92,981	0	92,981
Supervised Independent Living	0	0	0
Juvenile Detention Service	0	0	0
Residential Service	46,040	0	46,040
Secure Residential Service (Except YDC)	98,112	0	98,112
YDC Secure	0	0	0
Administration	64,345	0	64,345
Combined Total Expense	<u>786,859</u>	<u>0</u>	<u>786,859</u>
Less Non-reimbursables	<u>339</u>	<u>0</u>	<u>339</u>
Total Net Expense	<u>\$ 786,520</u>	<u>\$ 0</u>	<u>\$ 786,520</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 176,268	\$ 0	\$ 176,268
Employee Benefits	60,555	0	60,555
Subsidies	38,336	0	38,336
Operating	84,694	0	84,694
Purchased Services	425,385	0	425,385
Fixed Assets	1,621	0	1,621
Combined Total Expense	<u>786,859</u>	<u>0</u>	<u>786,859</u>
Less Non-reimbursables	<u>339</u>	<u>0</u>	<u>339</u>
Total Net Expense	<u>\$ 786,520</u>	<u>\$ 0</u>	<u>\$ 786,520</u>

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2019 to JUNE 30, 2020

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

Approved State Allocation ¹		\$ 625,273
Supplemental Act 148		<u>0</u>
Total State Allocation		625,273
State Share (CY348) ²	\$ 368,803	
Less: Major Service Category Adjustment	<u>0</u>	
Net State Share		\$ 368,803
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³		\$ 368,803
Actual Act 148 Revenues Received ⁴		<u>368,803</u>
Net Amount Due County/(State) ⁵		<u><u>0</u></u>

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

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

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

⁴ Actual Act 148 Revenues Received is the amount of Act 148 funds the County received.

⁵ Net Amount Due the County/(State) is the variance between the amount of Act 148 funds the County received and the Final Net State Share Payable to the County.

**CAMERON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020
AMENDED CY348
FISCAL SUMMARY**

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
02. 90% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
03. 80% REIMBURSEMENT	521,680	13,182	38,369	17,816	4,978	36,042	0	0	411,293	329,036	82,257
04. 60% REIMBURSEMENT	72,379	4,417	5,607	0	0	0	0	202	62,153	37,292	24,861
05. 50% REIMBURSEMENT	4,950	0	0	0	0	0	0	0	4,950	2,475	2,475
06. TOTAL NET CHILD WELFARE EXPEND.	599,009	17,599	43,976	17,816	4,978	36,042	0	202	478,396	368,803	109,593

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

08. NON-REIMBURSABLE EXPENDITURES	94	0							94		94
-----------------------------------	----	---	--	--	--	--	--	--	----	--	----

09. TOTAL EXPENDITURES	599,103	17,599	43,976	17,816	4,978	36,042	0	202	478,490	368,803	109,687
------------------------	---------	--------	--------	--------	-------	--------	---	-----	---------	---------	---------

10. TOTAL TITLE IV-D COLLECTIONS 7,042

11. TITLE IV-D Collections for IV-E Children 1,072

12. STATE ACT 148 - line 6 368,803

13. STATE ACT 148 ALLOCATION 625,273

14. ADJUSTED STATE SHARE (lower of 12 or 13) 368,803

INVOICE											
AMENDED STATE SHARE (ACT 148)	368,803										
ACT 148 AMOUNT RECEIVED	368,803										
ADJUSTMENT TO STATE SHARE	0										

CAMERON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020
AMENDED CY370A
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
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	0	0		0	0		0	0	0	0	0	0
1-B ADOPTION ASSISTANCE	27,024	0	14,899	0			0	0	0	12,125	9,700	2,425
1-C SUBSIZED PERMANENT LEGAL CUSTODIANSHIP	23,790	0	7,088	0			0	0	0	16,702	13,362	3,340
1-D COUNSELING - DEPENDENT	48,724	0		0	15,677	4,978	9,009	0	0	19,060	15,248	3,812
1-E COUNSELING - DELINQUENT	3,752	0		0	2,139	0	0	0	0	1,613	1,290	323
1-F DAY CARE	0	0		0	0	0	0	0	0	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	1,069	0		52	0	0	0	0	0	1,017	814	203
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	50,539	0		2,862	0	0	0	0	0	47,677	38,142	9,535
1-N PROTECTIVE SERVICE - GENERAL	200,736	0		11,826	0	0	0	0	0	188,910	151,128	37,782
1-O SERVICE PLANNING	10,783	0		672	0	0	0	0	0	10,111	8,089	2,022
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	4,950	0		0	0	0	0	0	0	4,950	2,475	2,475
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	371,367	0	21,987	15,412	17,816	4,978	9,009	0	0	302,165	240,248	61,917
COMMUNITY BASED PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0			0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0			0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	26,594	2,347	(288)	647			9,011	0	0	14,877	11,902	2,975
2-D COMMUNITY RESIDENTIAL - DELINQUENT	103,965	1,232	0	0			18,022	0	0	84,711	67,769	16,942
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	15,405	938	(304)	910			0	0	0	13,861	11,089	2,772
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0			0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	9,299	8,665	0	5			0	0	0	629	503	126
2-J KINSHIP CARE - DELINQUENT	0	0	0	0			0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0			0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0			0	0	0	0	0	0
2-M SUBTOTAL CBP	155,263	13,182	(592)	1,562	0	0	27,033	0	0	114,078	91,263	22,815
INSTITUTIONAL PLACEMENT	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	0	0	0	0			0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0			0	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	1,303	1,542	0	0			0	0	0	(239)	(143)	(96)
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0			0	0	0	0	0	0
3-E YDC SECURE	0	0	0	0			0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	1,303	1,542	0	0	0	0	0	0	0	(239)	(143)	(96)
4 ADMINISTRATION	71,076	2,875		5,607			0	0	202	62,392	37,435	24,957
5 TOTAL REVENUES	599,009	17,599	21,395	22,581	17,816	4,978	36,042	0	202	478,396	368,803	109,593

CAMERON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020
AMENDED CY370
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
1-A ADOPTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	27,024	0	0	0	27,024	0	5	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	23,790	0	0	0	23,790	0	2	0	0	0
1-D COUNSELING - DELINQUENT	0	0	0	48,724	0	0	48,724	0	21	0	0	0
1-E COUNSELING - DELINQUENT	0	0	0	0	3,752	0	3,752	0	1	0	0	0
1-F DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
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	750	319	0	0	0	0	1,069	173	0	0	0	0
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	30,569	8,855	0	7,685	0	3,430	50,539	40	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	102,316	40,552	0	40,991	0	16,887	200,746	116	0	10	0	0
1-O SERVICE PLANNING	5,245	2,233	0	2,250	0	1,055	10,783	49	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	0	4,950	0	4,950	0	16	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	138,880	51,959	50,814	50,926	57,426	21,372	371,377	0	0	10	0	0
Number of Children receiving only NON-PURCHASED IN-Home Services 276												
COMMUNITY BASED PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	6,590	2,340	0	1,715	15,185	791	26,621	101	2	27	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	43	103,957	0	104,000	432	2	35	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	8,283	2,991	0	2,811	0	1,320	15,405	0	0	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0	0	787	8,512	0	9,299	448	5	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	14,873	5,331	0	5,356	127,654	2,111	155,325	981	9	62	0	0
INSTITUTIONAL PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Non-Reim. Program Income
3-A JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	342	975	0	1,317	6	1	14	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	342	975	0	1,317	6	1	14	0	0
4 ADMINISTRATION	22,600	8,018	0	37,563	0	2,903	71,084	0	0	8	0	0
5 TOTAL EXPENDITURES	176,353	65,308	50,814	94,187	186,055	26,386	599,103	0	94	0	0	0
County Indirect Costs = \$ 27,092												

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 0	\$ 0	\$ 0
Adoption Assistance	27,024	0	27,024
Subsidized Permanent Legal Custodianship	23,790	0	23,790
Counseling	52,476	0	52,476
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	1,069	0	1,069
Life Skills	0	0	0
Protective Service - Child Abuse	50,539	0	50,539
Protective Service - General	200,746	0	200,746
Service Planning	10,783	0	10,783
Juvenile Act Proceedings	4,950	0	4,950
Alternative Treatment	0	0	0
Community Residential	130,621	0	130,621
Emergency Shelter	0	0	0
Foster Family	15,405	0	15,405
Kinship Care	9,299	0	9,299
Supervised Independent Living	0	0	0
Juvenile Detention Service	0	0	0
Residential Service	1,317	0	1,317
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	71,084	0	71,084
Combined Total Expense	<u>599,103</u>	<u>0</u>	<u>599,103</u>
Less Non-reimbursables	<u>94</u>	<u>0</u>	<u>94</u>
Total Net Expense	<u>\$ 599,009</u>	<u>\$ 0</u>	<u>\$ 599,009</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 176,353	\$ 0	\$ 176,353
Employee Benefits	65,308	0	65,308
Subsidies	50,814	0	50,814
Operating	94,187	0	94,187
Purchased Services	186,055	0	186,055
Fixed Assets	26,386	0	26,386
Combined Total Expense	<u>599,103</u>	<u>0</u>	<u>599,103</u>
Less Non-reimbursables	<u>94</u>	<u>0</u>	<u>94</u>
Total Net Expense	<u>\$ 599,009</u>	<u>\$ 0</u>	<u>\$ 599,009</u>

SECTION 3

STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATIONS

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

The prior report included the following finding:

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

In our prior engagement report, for the fiscal years July 1, 2016, to June 30, 2018, we cited the agency for failing to develop and implement internal control policies and procedures to require adequate supporting documentation evidencing that services related to fees invoiced by In-Home Purchased Service providers, and paid by the agency, were actually provided, and if provided, provided in adherence to the requirements of the respective provider contract terms.

During the conduct of our current engagement, we obtained evidence substantiating that, as of January 30, 2020 the agency developed and implemented fiscal-related monitoring policy and procedures designed to reduce the agency’s risk of paying overbillings or fraudulent billings submitted by contracted In-Home Purchased Service providers.

The agency’s fiscal-related monitoring policy for In-Home Purchased Service providers requires a monitoring review be performed, on each regularly used provider, at least once every two years. The provider is contacted and a Contract Compliance Review form is either completed by the provider or by the agency after discussion. Two invoices are selected for review and compared to provider supporting documentation which includes: sign-in sheets; case notes; and legal documents. If issues or inaccuracies are found during the review, it is documented in writing and submitted to the provider for a response and resolution. If necessary, a follow-up review is performed to ensure corrective actions were implemented.

To assess the sufficiency of these procedures, we reviewed several In-Home provider monitoring reviews and verified the agency obtained sufficient documentation to verify the invoiced number of units.

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

SECTION 4

CURRENT ENGAGEMENT OBSERVATION

CAMERON COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

Observation – Despite the Pennsylvania Department of Human Services Apparent Strides in Increasing the Protection of At-Risk Children in the Care of Contracted In-Home Preventative Service Providers, DHS Failed to Review the Adequacy of the C&Y Agencies Procedures and Results for Ensuring these Providers Comply with CPSL Requirements.

The vast majority of Pennsylvania’s County Children and Youth (C&Y) agencies contract with non-government In-Home Preventative Service providers (contracted providers) to deliver services to children outside of an institutional or community-based setting, and those services are referred to as In-Home Purchased Services.² The Child Protective Services Law (CPSL) requires the conduct of Criminal Background Checks and Child Abuse History Clearances (certifications) for all contracted providers’ (and their respective subcontractors’) employees and direct volunteers.³

Since 2016, we have communicated concerns to the Pennsylvania Department of Human Services (DHS) that these contracted providers were not being monitored for compliance with the CPSL certification mandates. Specifically, this needed monitoring relates to obtaining assurance as to the sufficiency of each C&Y agency’s procedures for reviewing the certifications of contracted providers’ employees and volunteers and their respective subcontractors, whose duties require them to come into direct contact with children and taking appropriate corrective actions when disqualifying incidents are identified. Furthermore, these contracted providers are not subject to licensure nor annual inspections under the Human Services Code (Code).⁴ Our concerns continue to be communicated through the inclusion of a standardized observation in our C&Y Program engagement reports and through correspondence with DHS.

In February 2018, DHS senior management staff affirmed that DHS is responsible for communicating contract-monitoring expectations to the C&Y agencies and for implementing a method to ensure certification monitoring is being performed adequately. DHS staff also stated these expectations were communicated to C&Y agencies on numerous occasions since 2016.

² Institutional and community-based settings are those in which the child is outside of the home for the entire time (e.g., Juvenile Detention, Residential Services, Secure Residential, Youth Development Camps, Youth Forestry Camps, Foster Care, Emergency Shelter, Group Homes, etc.). In-Home supportive services are provided while the child is in their own home or supportive services provided to the child or child’s family while the child is in substitute care.

³ 23 Pa.C.S. §§ 6344 and 6344.2. Please note that CPSL 23 Pa.C.S. § 6344.4 now requires recertification of the required state and federal background checks and the child abuse clearance every 60 months.

⁴ Based on a recent communication with DHS in early September 2020, the state agency candidly indicated that it lacks sufficient budgetary resources, leading to inadequate staffing to provide for the licensure and inspection of these contracted providers, which includes a large population of not only these providers, but also their subcontractors. Further, the implication of these budgetary constraints is that it would not be reasonable to pursue or support related legislation to make these contracted providers and their subcontractors subject to licensure and inspection. Please see the Special Note in Endnote 1.

CAMERON COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

Our 2018 Position Statement Letter

On March 18, 2018, we sent a Position Statement Letter to then DHS Deputy Secretary for Children, Youth and Families, which was also delivered to the Pennsylvania Senate and House of Representatives' children and youth committee chairs. The major purpose of our letter was to express our concerns, as detailed above.

DHS Corrective Actions Taken

In an effort to further address our concerns, DHS expanded its CPSL adherence requirements for C&Y agencies through the issuance of its 2019 revision of its Single Audit Supplement (supplement) for counties, effective for the fiscal year ended June 30, 2019. The supplement included the following requirements for C&Y agencies and their auditors who conduct Single Audits of counties.

C&Y agencies are required to:

- Monitor contracted provider adherence to the CPSL background check requirements to assure the safety of children receiving prevention, reunification, and aftercare services (services coded as in-home).
- Document these efforts and report them to DHS on a supplemental schedule included in each counties' Single Audit package.
- Create a listing of contracted providers that deliver in-home coded services.
- Monitor a sample of contracted providers' compliance with the CPSL requirements, including checking for incidents since the date of the background clearances.
- Communicate any violations to contracted providers and obtain a corrective action plan.
- Follow-up on implementation of the corrective action plan within six months.
- Document the results of the monitoring.

As part of the Single Audit, the auditors are required to perform agreed-upon procedures with regard to the supplemental schedule noted above, including the following:

- Obtain a listing of contracted providers that deliver in-home coded services for the C&Y agency.
- Test the listing of contracted providers for completeness.
- 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.

CAMERON COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

Our Current Position

We believe that the requirements that DHS included in its supplement are great first steps in obtaining assurance of the C&Y agencies' compliance with the CPSL certification requirements. Specifically, having independent auditors reviewing the adequacy of the C&Y agencies' monitoring of the CPSL background check requirements for contracted providers annually, and reporting the C&Y agencies' monitoring efforts in a supplemental schedule of the Single Audit package that is provided to DHS appears to be effective. As part of the CPSL certification monitoring process, it is incumbent upon DHS to review the supplemental schedule and any exceptions or findings within the Single Audit packages to ascertain whether the C&Y agencies are properly monitoring for CPSL certification requirements of its contracted providers. However, as of March 2021, DHS officials acknowledged that staff have not started reviewing the Single Audit packages for this purpose.⁵

This lack of review by DHS is especially concerning considering DHS as the oversight agency could remain unaware of improper monitoring being performed by a C&Y agency and/or non-compliance with the CPSL occurring despite receiving an audit report disclosing such information. Therefore, we believe that it is imperative that DHS review the Single Audit packages for CPSL compliance by the C&Y agencies in a timely manner.

Alternatively, DHS could implement its own monitoring process whereby it reviews the adequacy of each C&Y agency's monitoring to ensure the agency's contracted providers and their subcontractors complied with CPSL certification requirements. The process would include reviewing the corrective actions plans when disqualifying incidents were identified and verifying that the corrective action plans were implemented.¹

Conclusion

As the oversight agency, it is our opinion that DHS should ensure that every C&Y agency and its respective contracted providers are actually adhering to the CPSL certification requirements. This specifically relates to obtaining assurance as to the adequacy of each C&Y Agency's procedures for reviewing the certifications of their contracted providers' employees and volunteers and their subcontractors (whose duties require them to come into direct contact with children) and taking appropriate corrective action when disqualifying incidents are identified. We continue to believe that these children remain particularly vulnerable because contracted in-home services are often times provided outside the presence and view of others.

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

CAMERON COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

ⁱ **Special Note:** In marked contrast to contracted foster care parents/providers and day treatment centers/child residential facilities, as well as 12 other types of facilities and programs, these C&Y contracted providers are not subject to annual licensure and an inspection process in accordance with the Human Services Code (Code). As noted in an earlier footnote, DHS recently made the candid statement that it lacks sufficient budgetary resources, leading to inadequate staffing to provide for the licensure and inspection of these contracted providers.

Our Department understands and appreciates these budgetary difficulties and that it may not be practical, but it is definitely reasonable to have licensure and inspections under the Code for this very large population of these C&Y agencies' contracted providers and their subcontractors.

CAMERON COUNTY CHILDREN AND YOUTH AGENCY
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

The Honorable Tom W. Wolf
Governor
Commonwealth of Pennsylvania

The Honorable Megan Snead
Acting Secretary
Department of Human Services

Mr. Jonathan Rubin
Deputy Secretary
Office of Children, Youth and Families
Department of Human Services

Ms. Tia Petrovitz
Fiscal Management Specialist 4
Division of County Programs
Bureau of Budget and Fiscal Support
Office of Children, Youth and Families
Department of Human Services

Mr. Jim Flanagan
Section Chief
Financial Reporting and Payments Section
Division of Financial Policy and Operations
Bureau of Financial Operations
Department of Human Services

Mr. David Bryan, CPA, CGMA
Manager
Audit Resolution Section
Bureau of Financial Operations
Department of Human Services

Ms. Linda L. Herrold
Audit Specialist
Audit Resolution Section
Bureau of Financial Operations
Department of Human Services

The Commissioners of Cameron County

Ms. Shirley Wolf
Director
Cameron County Children & Youth Agency

Ms. Diane Johnson
Fiscal Officer
Cameron County Children & Youth Agency

Ms. Misty K. Lupro
Assistant Chief Clerk
Cameron County

Mr. Michael Burns, CPA
Director
Bureau of Accounting & Financial Management
Office of Comptroller Operations
Office of the Budget

Mr. R. Dennis Welker
Special Audit Services
Bureau of Audits
Office of the Budget

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

Ms. Melissa Erazo
Director
Bureau of Budget and Fiscal Support
Office of Children, Youth and Families
Department of Human Services

This report is a matter of public record and is available online at www.PaAuditor.gov. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: news@PaAuditor.gov.