

# AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2018 to June 30, 2019

July 1, 2019 to June 30, 2020

July 1, 2020 to June 30, 2021

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## Carbon County Children and Youth Agency

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April 2023



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania  
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**TIMOTHY L. DEFOOR  
AUDITOR GENERAL**

The Commissioners of Carbon County  
Carbon County Courthouse Annex 2  
Two Hazard Square, P.O. Box 129  
Jim Thorpe, PA 18229-0129

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 Carbon County Children and Youth Services (agency). The purpose of this engagement is to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children residing within the county for the fiscal years July 1, 2018 to June 30, 2019, July 1, 2019 to June 30, 2020, and July 1, 2020 to June 30, 2021. The scope of our engagement was limited to the fiscal reports submitted to the Pennsylvania Department of Human Services (DHS) as part of the Act 148 Invoice Packages for the fiscal years ended June 30, 2019, June 30, 2020, and June 30, 2021.

Agency management is responsible for the preparation of the submitted fiscal reports, and compliance with children, youth, and families regulations. Our engagement procedures included a review of selected agency records and other procedures we deemed necessary, to enable us to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within the county. We also performed procedures to determine the county's compliance with certain provisions of 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, Chapters 3140 and 3170 (55 Pa. Code §§ 3140.1 *et seq.* and 3170.1 *et seq.*). The engagement was not conducted, nor was it required to be, in accordance with professional auditing or attestation standards. We believe that our engagement procedures provided us a reasonable basis to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children residing within Carbon County.

We certify that the enclosed amended fiscal reports fairly present, in all material respects, the total Commonwealth expenditures paid on behalf of children residing within the county for the 2018-2019, 2019-2020, and 2020-2021 fiscal years based on the accrual basis of accounting.<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 **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 Net State Share by decreasing agency expenditures by \$11,695, increasing non-reimbursable expenditures by \$17,253, and increasing program income by \$1,486. Based on the application of the state participation rates, the three adjustments resulted in an amount due to the state totaling \$20,399.
- For the **2019-2020 fiscal year**, our engagement resulted in three adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Net State Share by increasing agency expenditures by \$1,796 and increasing program income by \$15,718. Based on the application of the state participation rates, the three adjustments resulted in an amount due to the state totaling \$12,043.
- For the **2020-2021 fiscal year**, our engagement resulted in four adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Net State Share by increasing agency expenditures by \$12,860, increasing non-reimbursable expenditures by \$72,722, and increasing program income by \$164. Based on the application of the state participation rates, the four adjustments resulted in an amount due to the state totaling \$36,046.

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 County representatives and agency management at an exit conference held on March 14, 2023.

This report is being forwarded to the DHS Bureau of Financial Operations, and the Office of Children, Youth, and Families for review and settlement of any recommended adjustments included in our amended fiscal reports. You will be notified by DHS of the decisions made regarding the approval and finalization of any recommended adjustment amounts 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 §

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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.

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 agency staff. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.

Sincerely,

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a horizontal line extending from the left of the first name.

Timothy L. DeFoor  
Auditor General  
March 29, 2023

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## **BACKGROUND**

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

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

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

**SECTION 1**

**AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

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

**CARBON 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>		\$	2,378,240
Supplemental Act 148			<u>809</u>
Total State Allocation			2,379,049
State Share (CY348) <sup>2</sup>	\$	2,358,650	
Less: Major Service Category Adjustment		<u>0</u>	
Net State Share	\$	2,358,650	
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>	
Final Net State Share Payable <sup>3</sup>	\$	2,358,650	
Actual Act 148 Revenues Received <sup>4</sup>		<u>2,379,049</u>	
Net Amount Due County/(State) <sup>5</sup>	\$	<u><u>(20,399)</u></u>	

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

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

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

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

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



**CARBON 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	1,759	0	206	0	0	0	0	0	1,553	1,553	0
02. 90% REIMBURSEMENT	124,217	0	14,852	26,656	0	0	0	0	82,709	74,439	8,270
03. 80% REIMBURSEMENT	2,886,756	87,118	477,642	24,063	39,096	0	0	0	2,258,837	1,807,071	451,766
04. 60% REIMBURSEMENT	883,313	34,119	50,978	0	0	41,951	0	788	755,477	453,286	302,191
05. 50% REIMBURSEMENT	44,602	0	0	0	0	0	0	0	44,602	22,301	22,301
06. TOTAL NET CHILD WELFARE EXPEND.	3,940,647	121,237	543,678	50,719	39,096	41,951	0	788	3,143,178	2,358,650	784,528
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	501,237	4,394							496,843	298,106	198,737
08. NON-REIMBURSABLE EXPENDITURES	68,242	0							68,242		68,242
09. TOTAL EXPENDITURES	4,510,126	125,631	543,678	50,719	39,096	41,951	0	788	3,708,263	2,656,756	1,051,507
10. TOTAL TITLE IV-D COLLECTIONS	34,513										
11. TITLE IV-D Collections for IV-E Children	19,255										
12. STATE ACT 148 - line 6	2,358,650										
13. STATE ACT 148 ALLOCATION	2,379,049										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	2,358,650										
INVOICE											
AMENDED STATE SHARE (ACT 148)	2,358,650										
ACT 148 AMOUNT RECEIVED	2,379,049										
ADJUSTMENT TO STATE SHARE	(20,399)										

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

MAJOR SERVICE CATEGORIES & COST CENTERS		REVENUE SOURCES											
		1	2	3	4	5	6	7	8	9	10	11	12
		TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME		1-A	ADOPTION SERVICE	1,759	0		206	0	0	0	1,553	0	0
		1-B	ADOPTION ASSISTANCE	159,188	0	62,997	1,106		0	0	95,085	76,068	19,017
		1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	318,974	0		1,522		0	0	317,452	253,962	63,490
		1-D	COUNSELING - DEPENDENT	214,868	0		2,855	9,703	0	0	202,310	161,848	40,462
		1-E	COUNSELING - DELINQUENT	121,634	0			14,360	0	0	107,274	85,819	21,455
		1-F	DAY CARE	4,439	0		214	0	0	0	4,225	3,380	845
		1-G	DAY TREATMENT - DEPENDENT	101,130	0		1,230	0	0	0	8,900	7,120	1,780
		1-H	DAY TREATMENT - DELINQUENT	0	0			0	0	0	0	0	0
		1-I	HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0
		1-J	INTAKE & REFERRAL	277,495	0		33,768	0	0	0	243,727	194,982	48,745
		1-K	LIFE SKILLS - DEPENDENT	15,672	0		1,990	0	0	0	13,682	10,946	2,736
		1-L	LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0
		1-M	PROTECTIVE SERVICE - CHILD ABUSE	182,855	0		22,260	0	0	0	160,595	128,476	32,119
		1-N	PROTECTIVE SERVICE - GENERAL	250,365	0		30,124	0	0	0	220,241	176,193	44,048
		1-O	SERVICE PLANNING	49,197	0		6,018	0	0	0	43,179	34,543	8,636
		1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	30,562	0		0	0	0	0	30,562	15,281	15,281
		1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0	0	0
		1-R	SUBTOTAL IN-HOME	1,637,138	0	62,997	101,293	24,063	0	0	1,448,785	1,150,171	298,614
COMMUNITY BASED PLACEMENT		2-A	ALTERNATIVE TREATMENT - DEPENDENT	910	0	0	108		0	0	802	642	160
		2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0		0	0	0	0	0
		2-C	COMMUNITY RESIDENTIAL - DEPENDENT	339,813	23,307	77,713	3,909		0	0	234,884	187,907	46,977
		2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0		0	0	0	0	0
		2-E	EMERGENCY SHELTER - DEPENDENT	120,732	0	8,734	6,118	26,656	0	0	79,224	71,302	7,922
		2-F	EMERGENCY SHELTER - DELINQUENT	3,485	0	0	0	0	0	0	3,485	3,137	348
		2-G	FOSTER FAMILY - DEPENDENT	932,210	61,663	83,355	147,591		39,096	0	600,505	480,404	120,101
		2-H	FOSTER FAMILY - DELINQUENT	1,718	2,148	0	0		0	0	(430)	(344)	(86)
		2-I	SUP. INDEPENDENT LIVING - DEPENDENT	7,288	0	0	882		0	0	6,406	5,125	1,281
		2-J	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0		0	0	0	0	0
		2-K	SUBTOTAL CBP	1,406,156	87,118	169,802	158,608	26,656	39,096	0	924,876	748,173	176,703
INSTITUTIONAL PLACEMENT		3-A	JUVENILE DETENTION SERVICE	14,040	0					0	14,040	7,020	7,020
		3-B	RESIDENTIAL SERVICE - DEPENDENT	484,402	14,360	24,640	7,803		0	41,951	395,648	237,389	158,259
		3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	255,102	7,180	0	0		0	0	247,922	148,753	99,169
		3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	772					0	(772)	(463)	(309)
		3-E	YDC SECURE	501,237	4,394						496,843	298,106	198,737
		3-F	SUBTOTAL INSTITUTIONAL	1,254,781	26,706	24,640	7,803	0	0	41,951	1,153,681	690,805	462,876
ADMINISTRATION		4		143,809	11,807		18,535		0	0	112,679	67,607	45,072
TOTAL REVENUES		5		4,441,884	125,631	257,439	286,239	50,719	39,096	41,951	3,640,021	2,656,756	983,265

**CARBON 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	
IN-HOME												
1-A ADOPTION SERVICE	508	623	483	0	145	1,759	5	0	0	0	0	
1-B ADOPTION ASSISTANCE	3,493	4,761	150,164	591	0	179	159,188	7	34	0	0	
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	5,628	4,330	306,334	2,057	0	625	318,974	18	32	0	0	
1-D COUNSELING - DEPENDENT	13,291	6,710	2,646	191,416	805	214,868	10	110	0	0	0	
1-E COUNSELING - DELINQUENT	0	0	0	121,634	0	121,634	3	52	0	0	0	
1-F DAY CARE	0	1,123	576	2,565	175	4,439	2	1	0	0	0	
1-G DAY TREATMENT - DEPENDENT	7,763	1,046	1,014	0	307	10,130	3	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	119,992	104,284	40,817	0	12,402	277,495	1,293	0	0	0	0	
1-K LIFE SKILLS - DEPENDENT	15,672	0	0	0	0	15,672	2	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	106,947	49,098	20,564	0	6,246	182,855	136	0	0	0	0	
1-N PROTECTIVE SERVICE - GENERAL	143,080	88,376	10,558	5,143	3,208	250,365	1,010	136	0	0	0	
1-O SERVICE PLANNING	30,028	13,898	4,043	0	1,228	49,197	78	0	0	0	0	
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				30,562		30,562	0	65	0	0	0	
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0	0	0	0	0	0	0	
SUBTOTAL IN-HOME	446,402	274,249	456,498	83,349	351,320	25,320	1,637,138		0	0	0	
Number of Children receiving only NON-PURCHASED IN-Home Services 15												
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	671	239	0	0	0	910	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	18,487	9,785	0	3,006	307,621	914	339,813	2,200	14	0	0	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-E EMERGENCY SHELTER - DEPENDENT	24,250	19,743	0	4,687	70,628	1,424	120,732	1,206	44	0	0	
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	3,485	0	3,485	30	3	0	0	
2-G FOSTER FAMILY - DEPENDENT	64,499	51,905	0	22,989	788,250	4,567	932,210	11,331	112	0	0	
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	1,718	0	1,718	18	1	0	0	
2-I SUP. INDEPENDENT LIVING - DEPENDENT	5,282	1,225	0	600	0	181	7,288	0	0	0	0	
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
SUBTOTAL CBP	113,189	82,897	0	31,282	1,171,702	7,086	1,406,156	14,785	174	0	0	
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	14,040	0	14,040	55	3	0	0	
3-B RESIDENTIAL SERVICE - DEPENDENT	34,748	21,560	0	5,892	420,412	1,790	484,402	2,707	23	0	0	
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	255,102	0	255,102	1,270	14	0	0	
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	
3-E YDC SECURE	0	0	0	0	501,237	0	501,237	913	9	0	0	
SUBTOTAL INSTITUTIONAL	34,748	21,560	0	5,892	1,190,791	1,790	1,254,781	4,945	49	0	0	
ADMINISTRATION												
4	31,976	16,245	0	161,299	192	2,339	212,051		68,242	0	0	
TOTAL EXPENDITURES												
5	626,315	394,951	456,498	281,822	2,714,005	36,535	4,510,126		68,242	0	0	
County Indirect Costs = \$ 153,600												

**CARBON 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>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Adoption Service	\$ 1,683	\$ 76	\$ 1,759
Adoption Assistance	169,096	(9,908)	159,188
Subsidized Permanent Legal Custodianship	318,652	322	318,974
Counseling	336,087	415	336,502
Day Care	5,009	(570)	4,439
Day Treatment	9,971	159	10,130
Homemaker Service	0	0	0
Intake and Referral	271,091	6,404	277,495
Life Skills	15,672	0	15,672
Protective Service - Child Abuse	179,631	3,224	182,855
Protective Service - General	248,711	1,654	250,365
Service Planning	48,564	633	49,197
Juvenile Act Proceedings	30,562	0	30,562
Alternative Treatment	910	0	910
Community Residential	339,342	471	339,813
Emergency Shelter	133,483	(9,266)	124,217
Foster Family	931,462	2,466	933,928
Supervised Independent Living	7,194	94	7,288
Juvenile Detention Service	14,040	0	14,040
Residential Service	748,580	(9,076)	739,504
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	501,237	0	501,237
Administration	210,844	1,207	212,051
Combined Total Expense	<u>4,521,821</u>	<u>(11,695)</u>	<u>4,510,126</u>
Less Non-reimbursables	<u>50,989</u>	<u>17,253</u>	<u>68,242</u>
Total Net Expense	<u>\$ 4,470,832</u>	<u>\$ (28,948)</u>	<u>\$ 4,441,884</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	\$ 626,312	\$ 3	\$ 626,315
Employee Benefits	394,948	3	394,951
Subsidies	466,498	(10,000)	456,498
Operating	282,403	(581)	281,822
Purchased Services	2,734,665	(20,660)	2,714,005
Fixed Assets	16,995	19,540	36,535
Combined Total Expense	<u>4,521,821</u>	<u>(11,695)</u>	<u>4,510,126</u>
Less Non-reimbursables	<u>50,989</u>	<u>17,253</u>	<u>68,242</u>
Total Net Expense	<u>\$ 4,470,832</u>	<u>\$ (28,948)</u>	<u>\$ 4,441,884</u>

**CARBON 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				CY-370 Adjustments			
	1-J	1	1	Intake & Referral - Wages and Salaries	\$ 119,989	\$ 3	\$ 119,992
	1-J	2		Intake & Referral - Employee Benefits	\$ 104,281	\$ 3	\$ 104,284
	1-B	3		Adoption Assistance - Subsidies	\$ 160,164	\$ (10,000)	\$ 150,164
	1-A	4		Adoption Service - Operating	\$ 485	\$ (2)	\$ 483
	1-B	4		Adoption Assistance - Operating	\$ 594	\$ (3)	\$ 591
	1-C	4		Subsidized Permanent Legal Custodianship - Operating	\$ 2,069	\$ (12)	\$ 2,057
	1-D	4		Counseling (Dependent) - Operating	\$ 2,661	\$ (15)	\$ 2,646
	1-F	4		Day Care - Operating	\$ 579	\$ (3)	\$ 576
	1-G	4		Day Treatment (Dependent) - Operating	\$ 1,019	\$ (5)	\$ 1,014
	1-J	4		Intake & Referral - Operating	\$ 41,052	\$ (235)	\$ 40,817
	1-M	4		Protective Service Child Abuse - Operating	\$ 20,682	\$ (118)	\$ 20,564
	1-N	4		Protective Service General - Operating	\$ 10,619	\$ (61)	\$ 10,558
	1-O	4		Service Planning - Operating	\$ 4,066	\$ (23)	\$ 4,043
	2-C	4		Community Residential (Dependent) - Operating	\$ 3,024	\$ (18)	\$ 3,006
	2-E	4		Emergency Shelter (Dependent) - Operating	\$ 4,715	\$ (28)	\$ 4,687
	2-G	4		Foster Family (Dependent) - Operating	\$ 22,966	\$ 23	\$ 22,989
	2-I	4		Supervised Independent Living (Dependent) - Operating	\$ 603	\$ (3)	\$ 600
	3-B	4		Residential Service (Dependent) - Operating	\$ 5,926	\$ (34)	\$ 5,892
	4	4		Administration - Operating	\$ 161,343	\$ (44)	\$ 161,299
	1-F	5		Day Care - Purchased Services	\$ 3,225	\$ (660)	\$ 2,565
	2-E	5		Emergency Shelter (Dependent) - Purchased Services	\$ 80,628	\$ (10,000)	\$ 70,628
	3-B	5		Residential Service (Dependent) - Purchased Services	\$ 430,412	\$ (10,000)	\$ 420,412
	1-A	6		Adoption Service - Fixed Assets	\$ 67	\$ 78	\$ 145
	1-B	6		Adoption Assistance - Fixed Assets	\$ 84	\$ 95	\$ 179
	1-C	6		Subsidized Permanent Legal Custodianship - Fixed Assets	\$ 291	\$ 334	\$ 625
	1-D	6		Counseling (Dependent) - Fixed Assets	\$ 375	\$ 430	\$ 805
	1-F	6		Day Care - Fixed Assets	\$ 82	\$ 93	\$ 175
	1-G	6		Day Treatment (Dependent) - Fixed Assets	\$ 143	\$ 164	\$ 307
	1-J	6		Intake & Referral - Fixed Assets	\$ 5,769	\$ 6,633	\$ 12,402
	1-M	6		Protective Service Child Abuse - Fixed Assets	\$ 2,904	\$ 3,342	\$ 6,246
	1-N	6		Protective Service General - Fixed Assets	\$ 1,493	\$ 1,715	\$ 3,208
	1-O	6		Service Planning - Fixed Assets	\$ 572	\$ 656	\$ 1,228
	2-C	6		Community Residential (Dependent) - Fixed Assets	\$ 425	\$ 489	\$ 914
	2-E	6		Emergency Shelter (Dependent) - Fixed Assets	\$ 662	\$ 762	\$ 1,424
	2-G	6		Foster Family (Dependent) - Fixed Assets	\$ 2,124	\$ 2,443	\$ 4,567
	2-I	6		Supervised Independent Living (Dependent) - Fixed Assets	\$ 84	\$ 97	\$ 181
	3-B	6		Residential Service (Dependent) - Fixed Assets	\$ 832	\$ 958	\$ 1,790
	4	6		Administration - Fixed Assets	\$ 1,088	\$ 1,251	\$ 2,339
				Total Adjustment Amount		\$ (11,695)	
				To decrease expenditures by \$11,695 to include revisions made to the agency's expenditure ledger after the submission of the fourth quarter Act 148 Invoice to the Commonwealth DHS. Wages and Salaries increased by \$3; Employee Benefits increased by \$3; Subsidies decreased by \$10,000; Operating decreased by \$581; Purchased Services decreased by \$20,660; and Fixed Assets increased by \$19,540.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370	4	10	2	Administration - Non-Reimbursable Non PS/Sub.	\$ 50,989	\$ 17,253	\$ 68,242
				To increase Non-Reimbursable Non Purchased Services/Subsidies by \$17,253 to properly report indirect costs which exceed the two percent cost limitation.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			
CY-370A				CY-370A Adjustment			
	3-C	2	3	Residential Service (Delinquent) - Program Income	\$ 5,694	\$ 1,486	\$ 7,180
	3-D	2		Secure Residential Service - Program Income	\$ -	\$ 772	\$ 772
	3-E	2		YDC Secure - Program Income	\$ 5,166	\$ (772)	\$ 4,394
				Total Adjustment Amount		\$ 1,486	
				To increase Program Income by \$1,486 to properly report the total amount received and reconcile to the agency's final Program Income ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

**SECTION 2**

**AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

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

**CARBON 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 <sup>1</sup>		\$ 2,695,829
Supplemental Act 148		<u>0</u>
Total State Allocation		2,695,829
State Share (CY348) <sup>2</sup>	\$ 2,511,734	
Less: Major Service Category Adjustment		<u>0</u>
Net State Share		\$ 2,511,734
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$ 2,511,734
Actual Act 148 Revenues Received <sup>4</sup>		<u>2,523,777</u>
Net Amount Due County/(State) <sup>5</sup>		<u><u>\$ (12,043)</u></u>

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

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

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

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

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

**CARBON 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	9,234	0	628	0	0	0	0	0	8,606	8,606	0
02. 90% REIMBURSEMENT	127,292	0	12,576	10,668	0	0	0	0	104,048	93,644	10,404
03. 80% REIMBURSEMENT	3,047,670	95,946	408,495	40,051	39,096	0	0	0	2,464,082	1,971,264	492,818
04. 60% REIMBURSEMENT	857,402	36,395	71,173	0	0	41,951	0	891	706,992	424,195	282,797
05. 50% REIMBURSEMENT	28,427	377	0	0	0	0	0	0	28,050	14,025	14,025
06. TOTAL NET CHILD WELFARE EXPEND.	4,070,025	132,718	492,872	50,719	39,096	41,951	0	891	3,311,778	2,511,734	800,044
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	458,208	2,001							456,207	273,724	182,483
08. NON-REIMBURSABLE EXPENDITURES	70,738	0							70,738		70,738
09. TOTAL EXPENDITURES	4,598,971	134,719	492,872	50,719	39,096	41,951	0	891	3,838,723	2,785,458	1,053,265
10. TOTAL TITLE IV-D COLLECTIONS	0										
11. TITLE IV-D Collections for IV-E Children	0										
12. STATE ACT 148 - line 6	2,511,734										
13. STATE ACT 148 ALLOCATION	2,695,829										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	2,511,734										
INVOICE											
AMENDED STATE SHARE (ACT 148)	2,511,734										
ACT 148 AMOUNT RECEIVED	2,523,777										
ADJUSTMENT TO STATE SHARE	(12,043)										



CARBON 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	9,234	0	0		628	0		0	0	0	8,606	8,606	0
1-B ADOPTION ASSISTANCE	207,487	0	0	60,431	1,308			0	0	0	145,748	116,598	29,150
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	322,892	0	0	0	1,639			0	0	0	321,253	197,002	64,251
1-D COUNSELING - DEPENDENT	277,491	0	0		1,692	29,233	0	0	0	0	246,566	197,253	49,313
1-E COUNSELING - DELINQUENT	117,993	0	0			10,818	0	0	0	0	107,175	85,740	21,435
1-F DAY CARE	3,825	0	0		252	0	0	0	0	0	3,573	2,858	715
1-G DAY TREATMENT - DEPENDENT	5,162	0	0		1,550	0	0	0	0	0	3,612	2,890	722
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	302,851	0	0		31,744	0	0	0	0	0	271,107	216,886	54,221
1-K LIFE SKILLS - DEPENDENT	6,367	0	0		1,009	0	0	0	0	0	5,358	4,286	1,072
1-L LIFE SKILLS - DELINQUENT	0	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	229,865	0	0		23,594	0	0	0	0	0	206,271	165,017	41,254
1-N PROTECTIVE SERVICE - GENERAL	229,973	0	0		23,473	0	0	0	0	0	206,500	165,200	41,300
1-O SERVICE PLANNING	44,314	0	0		4,675	0	0	0	0	0	39,639	31,711	7,928
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	23,880	0	0		0	0	0	0	0	0	23,880	11,940	11,940
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0		0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	1,781,334	0	0	60,431	91,564	40,051	0	0	0	0	1,589,288	1,265,987	323,301
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	224	0	0	0	142		0	0	0	0	82	66	16
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0		0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	314,241	14,427	20,295	3,450			0	0	0	0	276,069	220,855	55,214
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	0		0	0	0	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	115,958	0	8,048	4,528		10,668	0	0	0	0	92,714	83,443	9,271
2-F EMERGENCY SHELTER - DELINQUENT	11,334	0	0	0	0		0	0	0	0	11,334	10,201	1,133
2-G FOSTER FAMILY - DEPENDENT	771,528	81,519	79,557	113,042			39,096	0	0	0	458,314	366,651	91,663
2-H FOSTER FAMILY - DELINQUENT	6,679	0	0	0	0		0	0	0	0	6,679	5,343	1,336
2-I KINSHIP CARE - DEPENDENT	187,733	0	35,379	3,396			0	0	0	0	148,958	119,166	29,792
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0		0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	19,045	0	0	0	1,867		0	0	0	0	17,178	13,742	3,436
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0		0	0	0	0	0	0	0
2-M SUBTOTAL CBP	1,426,742	95,946	143,279	126,425		10,668	39,096	0	0	0	1,011,328	819,467	191,861
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	4,547	377									4,170	2,085	2,085
3-B RESIDENTIAL SERVICE - DEPENDENT	608,349	20,229	52,698	4,791			0	41,951	0	0	488,680	293,208	195,472
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	105,650	8,403	0	0			0	0	0	0	97,247	58,348	38,899
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	53								0	(53)	(32)	(21)
3-E YDC SECURE	458,208	2,001									456,207	273,724	182,483
3-F SUBTOTAL INSTITUTIONAL	1,176,754	31,063	52,698	4,791		0	0	41,951	0	0	1,046,251	627,333	418,918
4 ADMINISTRATION	143,403	7,710			13,684		0	0	0	891	121,118	72,671	48,447
5 TOTAL REVENUES	4,528,233	134,719	256,408	236,464		50,719	39,096	41,951	0	891	3,767,985	2,785,458	982,527



**CARBON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020  
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	\$ 9,574	\$ (340)	\$ 9,234
Adoption Assistance	207,924	(437)	207,487
Subsidized Permanent Legal Custodianship	322,624	268	322,892
Counseling	395,242	242	395,484
Day Care	3,718	107	3,825
Day Treatment	14,068	(8,906)	5,162
Homemaker Service	0	0	0
Intake and Referral	299,731	3,120	302,851
Life Skills	9,015	(2,648)	6,367
Protective Service - Child Abuse	226,593	3,272	229,865
Protective Service - General	227,495	2,478	229,973
Service Planning	44,196	118	44,314
Juvenile Act Proceedings	23,880	0	23,880
Alternative Treatment	1,294	(1,070)	224
Community Residential	317,006	(2,765)	314,241
Emergency Shelter	126,467	825	127,292
Foster Family	775,302	2,905	778,207
Kinship Care	187,733	0	187,733
Supervised Independent Living	19,043	2	19,045
Juvenile Detention Service	4,505	42	4,547
Residential Service	709,181	4,818	713,999
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	458,208	0	458,208
Administration	214,376	(235)	214,141
Combined Total Expense	4,597,175	1,796	4,598,971
Less Non-reimbursables	70,738	0	70,738
Total Net Expense	\$ 4,526,437	\$ 1,796	\$ 4,528,233

<b>OBJECTS OF EXPENDITURE</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Wages and Salaries	\$ 652,865	\$ 0	\$ 652,865
Employee Benefits	379,669	0	379,669
Subsidies	502,286	0	502,286
Operating	346,159	(3,234)	342,925
Purchased Services	2,711,497	5,030	2,716,527
Fixed Assets	4,699	0	4,699
Combined Total Expense	4,597,175	1,796	4,598,971
Less Non-reimbursables	70,738	0	70,738
Total Net Expense	\$ 4,526,437	\$ 1,796	\$ 4,528,233

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370				CY-370 Adjustments			
	1-A	4	1	Adoption Service - Operating	\$ 1,435	\$ (340)	\$ 1,095
	1-B	4		Adoption Assistance - Operating	\$ 1,720	\$ (437)	\$ 1,283
	1-C	4		Subsidized Permanent Legal Custodianship - Operating	\$ 2,121	\$ 268	\$ 2,389
	1-D	4		Counseling (Dependent) - Operating	\$ 2,523	\$ 280	\$ 2,803
	1-F	4		Day Care - Operating	\$ 498	\$ 107	\$ 605
	1-G	4		Day Treatment (Dependent) - Operating	\$ 9,735	\$ (8,906)	\$ 829
	1-J	4		Intake & Referral - Operating	\$ 45,218	\$ 3,120	\$ 48,338
	1-K	4		Life Skills (Dependent) - Operating	\$ 2,648	\$ (2,648)	\$ -
	1-M	4		Protective Service Child Abuse - Operating	\$ 25,962	\$ 3,272	\$ 29,234
	1-N	4		Protective Service General - Operating	\$ 19,567	\$ 2,478	\$ 22,045
	1-O	4		Service Planning - Operating	\$ 5,103	\$ 118	\$ 5,221
	2-A	4		Alternative Treatment (Dependent) - Operating	\$ 1,070	\$ (1,070)	\$ -
	2-C	4		Community Residential (Dependent) - Operating	\$ 6,660	\$ (2,765)	\$ 3,895
	2-E	4		Emergency Shelter (Dependent) - Operating	\$ 5,621	\$ 766	\$ 6,387
	2-G	4		Foster Family (Dependent) - Operating	\$ 27,221	\$ 2,905	\$ 30,126
	2-I	4		Supervised Independent Living (Dependent) - Operating	\$ 2,025	\$ 2	\$ 2,027
	3-A	4		Juvenile Detention Service - Operating	\$ -	\$ 42	\$ 42
	3-B	4		Residential Service (Dependent) - Operating	\$ 6,368	\$ (191)	\$ 6,177
	4	4		Administration - Operating	\$ 176,007	\$ (235)	\$ 175,772
	2-E	5		Emergency Shelter (Dependent) - Purchased Services	\$ 72,960	\$ 59	\$ 73,019
	3-B	5		Residential Service (Dependent) - Purchased Services	\$ 559,472	\$ 7,009	\$ 566,481
				Total Adjustment Amount		\$ 3,834	
				To increase expenditures by \$3,834 to include revisions made to the agency's expenditure ledger after the submission of the fourth quarter Act 148 Invoice to the Commonwealth DHS. Operating decreased by \$3,234 and Purchased Services increased by \$7,068.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370	1-D	5	2	Counseling (Dependent) - Purchased Services	\$ 261,371	\$ (38)	\$ 261,333
	3-B	5		Residential Service (Dependent) - Purchased Services	\$ 566,481	\$ (2,000)	\$ 564,481
				Total Adjustment Amount		\$ (2,038)	
				To decrease expenditures by \$2,038 because the amount reported, for two invoices, on the agency's Act 148 Invoice submitted to the Commonwealth DHS, did not match the invoiced amounts. An invoice was over-reported by \$2,000 and an invoice was over-reported by \$38.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370A				CY-370A Adjustment			
	2-C	2	3	Community Residential (Dependent) - Program Income	\$ 9,127	\$ 5,300	\$ 14,427
	2-G	2		Foster Family (Dependent) - Program Income	\$ 71,154	\$ 10,365	\$ 81,519
	3-D	2		Secure Residential Service - Program Income	\$ -	\$ 53	\$ 53
				Total Adjustment Amount		\$ 15,718	
				To increase program income by \$15,718 to properly report the total amount received and reconcile to the agency's program income ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

**SECTION 3**

**AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

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

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

Approved State Allocation <sup>1</sup>		\$ 2,825,808
Supplemental Act 148		<u>494,658</u>
Total State Allocation		3,320,466
State Share (CY348) <sup>2</sup>	\$ 3,284,420	
Less: Major Service Category Adjustment	<u>0</u>	
Net State Share		\$ 3,284,420
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$ 3,284,420
Actual Act 148 Revenues Received <sup>4</sup>		<u>3,320,466</u>
Net Amount Due County/(State) <sup>5</sup>		\$ <u>(36,046)</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.

**CARBON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
AMENDED CY348  
FISCAL SUMMARY**

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	17,659	0	2,657	0	0	0	0	0	15,002	15,002	0
02. 90% REIMBURSEMENT	189,611	0	25,723	1,885	0	0	0	0	162,003	145,803	16,200
03. 80% REIMBURSEMENT	4,631,799	225,878	666,931	48,834	39,096	0	0	0	3,651,060	2,920,849	730,211
04. 60% REIMBURSEMENT	493,199	13,076	122,332	0	0	41,951	0	1,637	314,203	188,521	125,682
05. 50% REIMBURSEMENT	29,049	561	0	0	0	0	0	0	28,488	14,245	14,243
06. TOTAL NET CHILD WELFARE EXPEND.	5,361,317	239,515	817,643	50,719	39,096	41,951	0	1,637	4,170,756	3,284,420	886,336
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	305,688	5,123							300,565	180,339	120,226
08. NON-REIMBURSABLE EXPENDITURES	73,704	0							73,704		73,704
09. TOTAL EXPENDITURES	5,740,709	244,638	817,643	50,719	39,096	41,951	0	1,637	4,545,025	3,464,759	1,080,266
10. TOTAL TITLE IV-D COLLECTIONS	0										
11. TITLE IV-D Collections for IV-E Children	16,507										
12. STATE ACT 148 - line 6	3,284,420										
13. STATE ACT 148 ALLOCATION	3,320,466										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	3,284,420										
INVOICE											
AMENDED STATE SHARE (ACT 148)	3,284,420										
ACT 148 AMOUNT RECEIVED	3,320,466										
ADJUSTMENT TO STATE SHARE	(36,046)										

CARBON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
AMENDED CY370A  
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	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	17,659	0		2,657	0		0	0	0	15,002	15,002	0
1-B ADOPTION ASSISTANCE	150,534	0	62,868	2,961			0	0	0	84,705	67,764	16,941
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	333,544	0	0	3,510			0	0	0	350,034	280,027	70,007
1-D COUNSELING - DEPENDENT	471,866	0		1,890	7,224	0	0	0	0	462,752	370,202	92,550
1-E COUNSELING - DELINQUENT	126,230	0		0	41,610	0	0	0	0	84,620	67,696	16,924
1-F DAY CARE	6,802	0		558	0	0	0	0	0	6,244	4,995	1,249
1-G DAY TREATMENT - DEPENDENT	322	0		49	0	0	0	0	0	273	218	55
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	344,228	0		51,738	0	0	0	0	0	292,490	233,992	58,498
1-K LIFE SKILLS - DEPENDENT	23,541	0		234	0	0	0	0	0	23,307	18,646	4,661
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	277,704	0		41,784	0	0	0	0	0	235,920	188,736	47,184
1-N PROTECTIVE SERVICE - GENERAL	282,885	0		41,428	0	0	0	0	0	241,457	193,166	48,291
1-O SERVICE PLANNING	51,210	0		7,695	0	0	0	0	0	43,515	34,812	8,703
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	25,269	0		0	0		0	0	0	25,269	12,635	12,634
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
<b>SUBTOTAL IN-HOME</b>	<b>2,131,794</b>	<b>0</b>	<b>62,868</b>	<b>154,504</b>	<b>48,834</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,865,588</b>	<b>1,487,891</b>	<b>377,697</b>
<b>COMMUNITY BASED PLACEMENT</b>	<b>TOTAL REIMBURSABLE EXPENDITURES</b>	<b>PROGRAM INCOME</b>	<b>TITLE IV-E MAINTENANCE</b>	<b>TITLE IV-E ADMIN.</b>	<b>TANF</b>	<b>TITLE XX</b>	<b>TITLE IV-B</b>	<b>Child Welfare Demonstration Project Title IV-E</b>	<b>MEDICAL ASSISTANCE</b>	<b>NET REIMBURSABLE EXPENDITURES</b>	<b>STATE ACT 148</b>	<b>LOCAL SHARE</b>
2-A ALTERNATIVE TREATMENT - DEPENDENT	1,609	0	0	243		0	0	0	0	1,366	1,093	273
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	601,814	9,626	49,662	14,502		0	0	0	0	528,024	422,419	105,605
2-D COMMUNITY RESIDENTIAL - DELINQUENT	70,664	0	0	0		0	0	0	0	70,664	56,531	14,133
2-E EMERGENCY SHELTER - DEPENDENT	189,611	0	13,476	12,247	1,885	0	0	0	0	162,003	145,803	16,200
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	943,179	216,226	127,252	126,879		39,096	0	0	0	433,726	346,981	86,745
2-H FOSTER FAMILY - DELINQUENT	2,008	26	0	0		0	0	0	0	1,982	1,586	396
2-I KINSHIP CARE - DEPENDENT	554,365	0	80,416	47,447		0	0	0	0	426,502	341,202	85,300
2-J KINSHIP CARE - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	369,294	0	0	5,815		0	0	0	0	363,479	290,783	72,696
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
<b>SUBTOTAL CBP</b>	<b>2,732,544</b>	<b>225,878</b>	<b>270,806</b>	<b>207,133</b>	<b>1,885</b>	<b>39,096</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,987,746</b>	<b>1,606,398</b>	<b>381,348</b>
<b>INSTITUTIONAL PLACEMENT</b>	<b>TOTAL REIMBURSABLE EXPENDITURES</b>	<b>PROGRAM INCOME</b>	<b>TITLE IV-E MAINTENANCE</b>	<b>TITLE IV-E ADMIN.</b>	<b>TANF</b>	<b>TITLE XX</b>	<b>TITLE IV-B</b>	<b>Child Welfare Demonstration Project Title IV-E</b>	<b>MEDICAL ASSISTANCE</b>	<b>NET REIMBURSABLE EXPENDITURES</b>	<b>STATE ACT 148</b>	<b>LOCAL SHARE</b>
3-A JUVENILE DETENTION SERVICE	3,780	561							0	3,219	1,610	1,609
3-B RESIDENTIAL SERVICE - DEPENDENT	232,387	8,556	74,240	15,011		0	41,951	0	0	92,629	55,577	37,052
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	0	3,346	0	0		0	0	0	0	(3,346)	(2,008)	(1,338)
3-D SECURE RES. SERVICE (EXCEPT YDC)	101,816	0							0	101,816	61,090	40,726
3-E YDC SECURE	305,688	5,123								300,565	180,339	120,226
<b>SUBTOTAL INSTITUTIONAL</b>	<b>643,671</b>	<b>17,586</b>	<b>74,240</b>	<b>15,011</b>	<b>0</b>	<b>0</b>	<b>41,951</b>	<b>0</b>	<b>0</b>	<b>494,883</b>	<b>296,608</b>	<b>198,275</b>
<b>ADMINISTRATION</b>	<b>158,996</b>	<b>1,174</b>		<b>33,081</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>1,637</b>	<b>123,104</b>	<b>73,862</b>	<b>49,242</b>
<b>TOTAL REVENUES</b>	<b>5,667,005</b>	<b>244,638</b>	<b>407,914</b>	<b>409,729</b>	<b>50,719</b>	<b>39,096</b>	<b>41,951</b>	<b>0</b>	<b>1,637</b>	<b>4,471,321</b>	<b>3,464,759</b>	<b>1,006,562</b>



CARBON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
AMENDED CY370  
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS												
OBJECTS OF EXPENDITURE												
1	2	3	4	5	6	7	8	9	10	11	12	
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non- Reimbursable Non PS Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non- Reimbursable
IN-HOME												
1-A	8,932	6,335		2,332	0	60	17,659	5	0	0	0	0
1-B	9,603	7,947	130,849	2,068	0	67	150,534	5	26	0	0	0
1-C	13,738	7,729	330,198	1,819	0	60	353,544	3	52	0	0	0
1-D	6,078	4,786		1,649	459,299	54	471,866	12	190	0	0	0
1-E	0	0		0	126,230	0	126,230	6	29	0	0	0
1-F	1,671	1,686		347	3,086	12	6,802	2	2	0	0	0
1-G	322	0		0	0	0	322	1	0	0	0	0
1-H	0	0		0	0	0	0	0	0	0	0	0
1-I	0	0		0	0	0	0	0	0	0	0	0
1-J	219,452	85,017		38,498	0	1,261	344,228	763	0	0	0	0
1-K	1,543	0		0	21,998	0	23,541	1	21	0	0	0
1-L	0	0		0	0	0	0	0	0	0	0	0
1-M	152,276	92,288		32,092	0	1,048	277,704	63	0	0	0	0
1-N	150,014	89,496		34,684	7,558	1,133	282,885	526	137	0	0	0
1-O	25,392	20,703		4,953	0	162	51,210	63	0	0	0	0
1-P				0	25,269		25,269	0	10	0	0	0
1-Q				0	0		0	0	0	0	0	0
1-R	589,021	315,987	461,047	118,442	643,440	3,857	2,131,794			0	0	0
LRCNP = Legal Representation for Children in Placement = \$												
LRCNP = Legal Representation for Children Non-Placement = \$												
Number of Children receiving only NON-PURCHASED IH Services												
0												
LRCNP = Legal Representation for Children Non-Placement = \$												
0												
COMMUNITY BASED PLACEMENT												
2-A	1,609	0	0	0	0	0	1,609	0	0	0	0	0
2-B	0	0	0	0	0	0	0	0	0	0	0	0
2-C	22,979	13,061	0	3,717	561,935	122	601,814	3,051	16	0	0	0
2-D	0	0	0	0	70,664	0	70,664	218	2	0	0	0
2-E	18,461	12,726	0	6,609	151,599	216	189,611	2,214	83	0	0	0
2-F	0	0	0	0	0	0	0	0	0	0	0	0
2-G	67,085	49,508	0	27,739	798,342	505	943,179	11,137	57	0	0	0
2-H	0	0	0	0	2,008	0	2,008	20	1	0	0	0
2-I	42,490	28,852	0	7,165	476,616	224	555,347	15,562	69	0	982	0
2-J	0	0	0	0	0	0	0	0	0	0	0	0
2-K	21,020	13,556	0	3,963	330,626	129	369,294	1,749	6	0	0	0
2-L	0	0	0	0	0	0	0	0	0	0	0	0
2-M	173,644	117,703	0	49,193	2,391,790	1,196	2,733,526	33,951	234	0	982	0
SUBTOTAL CBP												
INSTITUTIONAL PLACEMENT												
3-A	0	0	0	0	3,780	0	3,780	14	1	0	0	0
3-B	16,479	11,407	0	3,502	200,885	114	232,387	1,256	7	0	0	0
3-C	0	0	0	0	0	0	0	0	0	0	0	0
3-D	0	0	0	0	101,816	0	101,816	301	1	0	0	0
3-E	0	0	0	0	305,688	0	305,688	564	2	0	0	0
3-F	16,479	11,407	0	3,502	612,169	114	643,671	2,135	11	0	0	0
SUBTOTAL INSTITUTIONAL												
ADMINISTRATION												
4	16,738	14,814	0	199,940	0	226	231,718			72,722	0	0
TOTAL EXPENDITURES												
5	795,882	459,911	461,047	371,077	3,647,399	5,393	5,740,709			72,722	982	0
County Indirect Costs = \$												
192,969												

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

<b>COST CENTER ITEMS</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Adoption Service	\$ 17,659	\$ 0	\$ 17,659
Adoption Assistance	150,516	18	150,534
Subsidized Permanent Legal Custodianship	353,518	26	353,544
Counseling	598,096	0	598,096
Day Care	6,802	0	6,802
Day Treatment	322	0	322
Homemaker Service	0	0	0
Intake and Referral	344,490	(262)	344,228
Life Skills	23,541	0	23,541
Protective Service - Child Abuse	277,704	0	277,704
Protective Service - General	282,885	0	282,885
Service Planning	51,210	0	51,210
Juvenile Act Proceedings	25,269	0	25,269
Alternative Treatment	1,609	0	1,609
Community Residential	672,478	0	672,478
Emergency Shelter	189,611	0	189,611
Foster Family	945,203	(16)	945,187
Kinship Care	555,347	0	555,347
Supervised Independent Living	369,294	0	369,294
Juvenile Detention Service	3,780	0	3,780
Residential Service	232,387	0	232,387
Secure Residential Service (Except YDC)	101,816	0	101,816
YDC Secure	305,688	0	305,688
Administration	218,624	13,094	231,718
Combined Total Expense	<u>5,727,849</u>	<u>12,860</u>	<u>5,740,709</u>
Less Non-reimbursables	<u>982</u>	<u>72,722</u>	<u>73,704</u>
Total Net Expense	<u>\$ 5,726,867</u>	<u>\$ (59,862)</u>	<u>\$ 5,667,005</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	\$ 795,964	\$ (82)	\$ 795,882
Employee Benefits	459,938	(27)	459,911
Subsidies	461,003	44	461,047
Operating	358,136	12,941	371,077
Purchased Services	3,647,415	(16)	3,647,399
Fixed Assets	5,393	0	5,393
Combined Total Expense	<u>5,727,849</u>	<u>12,860</u>	<u>5,740,709</u>
Less Non-reimbursables	<u>982</u>	<u>72,722</u>	<u>73,704</u>
Total Net Expense	<u>\$ 5,726,867</u>	<u>\$ (59,862)</u>	<u>\$ 5,667,005</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370				CY-370 Adjustments			
	1-J	1	1	Intake & Referral - Wages and Salaries	\$ 219,534	\$ (82)	\$ 219,452
	1-J	2		Intake & Referral - Employee Benefits	\$ 85,044	\$ (27)	\$ 85,017
	1-B	3		Adoption Assistance - Subsidies	\$ 130,831	\$ 18	\$ 130,849
	1-C	3		Subsidized Permanent Legal Custodianship - Subsidies	\$ 330,172	\$ 26	\$ 330,198
	1-J	4		Intake & Referral - Operating	\$ 38,651	\$ (153)	\$ 38,498
	2-G	5		Foster Family (Dependent) - Purchased Services	\$ 798,358	\$ (16)	\$ 798,342
				Total Adjustment Amount		\$ (234)	
				To decrease expenditures by \$234 to include revisions made to the agency's expenditure ledger after the submission of the fourth quarter Act 148 Invoice to the Commonwealth DHS. Wages and Salaries decreased by \$82; Employee Benefits decreased by \$27; Subsidies increased by \$44; Operating decreased by \$153; and Purchased Services decreased by \$16.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370	4	4	2	Administration - Operating	\$ 186,846	\$ 13,094	\$ 199,940
				To increase Operating expenditures by \$13,094 to properly report indirect costs and reconcile to the County's Cost Allocation Plan.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			
CY-370	4	10	3	Administration - Non Reimbursable Non PS/Sub	\$ -	\$ 72,722	\$ 72,722
				To increase Non-Reimbursable Non Purchased Services/Subsidies by \$72,722 to properly report indirect costs which exceed the two percent cost limitation.			
				Title 55 PA Code, Chapter 3170-60 OCYF Bulletin 00-95-12			
CY-370A				CY-370A Adjustment			
	2-C	2	4	Community Residential (Dependent) - Program Income	\$ 9,680	\$ (54)	\$ 9,626
	2-G	2		Foster Family (Dependent) - Program Income	\$ 216,255	\$ (29)	\$ 216,226
	3-C	2		Residential Service (Delinquent) - Program Income	\$ 1,948	\$ 1,398	\$ 3,346
	3-D	2		Secure Residential Service - Program Income	\$ 1,397	\$ (1,397)	\$ -
	4	2		Administration - Program Income	\$ 928	\$ 246	\$ 1,174
				Total Adjustment Amount		\$ 164	
				To increase Program Income by \$164 to properly report the total amount received and reconcile to the agency's Program Income ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

## SECTION 4

# CURRENT ENGAGEMENT OBSERVATION

CARBON 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 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

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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.

## CARBON COUNTY CHILDREN AND YOUTH AGENCY CURRENT ENGAGEMENT OBSERVATION

method to ensure certification monitoring is being performed adequately. DHS staff also stated these expectations were communicated to C&Y agencies on numerous occasions since 2016.

### **Our 2018 Position Statement Letter**

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

### **DHS Corrective Actions Taken**

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

C&Y agencies are required to:

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

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

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

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- Analyze the C&Y agency's documentation of monitoring activities for adequacy of monitoring, the C&Y agency's obtaining of any necessary corrective action plans, the C&Y agency's timely follow-up on corrective action plans, and the adequacy and accuracy of the monitoring documentation as represented on the supplemental schedule.
- Disclose any exceptions or findings within the Single Audit package for items not reflected on the supplemental schedule.

### **Our Current Position**

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

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.<sup>i</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.

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### **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.

<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.



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