

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2017 to June 30, 2018

July 1, 2018 to June 30, 2019

Clinton County Children and Youth Agency

October 2021



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 Clinton County
2 Piper Way
Lock Haven, Pa. 17745

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

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

We certify that the enclosed amended fiscal reports fairly present, in all material respects, the total Commonwealth expenditures paid on behalf of children residing within the county for the 2017-2018 and 2018-2019 fiscal years based on the accrual basis of accounting.¹

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

- For the **2017-2018 fiscal year**, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. While these two adjustments in total impacted the agency's Final Net State Share by increasing agency expenditures by \$3,347 and decreasing non-reimbursable expenditures by \$9,190, the agency cannot receive state reimbursement in excess of the Total State Act 148 Allocation. Thus, there is no impact on the Final Net State Share Payable, and no amount is due to the county or state because the agency's expenditures exceeded the Total State Act 148 Allocation by \$7,522. Both adjustments are detailed in our amended fiscal reports for fiscal year 2017-2018, as included in Section 1 of this report.
- For the **2018-2019 fiscal year**, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. These two adjustments in total impacted the agency's Final Net State Share by decreasing agency expenditures by \$14,680 and increasing revenue by \$5,365. Based on the application of the state participation rates, the two adjustments resulted in an amount due to the state totaling \$15,926. Both adjustments are detailed in our amended fiscal reports for fiscal year 2018-2019, as included in Section 2 of this report.

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

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

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

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on August 13, 2021.

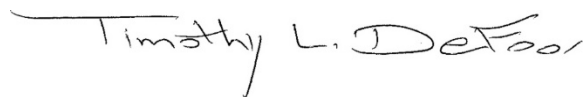
This report is being forwarded to the DHS Bureau of Financial Operations, and the Office of Children, Youth, and Families for review and settlement of any recommended adjustments

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.

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 our representatives by your officials and the staff of the Clinton County Children and Youth Agency. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.

Sincerely,

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

October 6, 2021

Timothy L. DeFoor
Auditor General

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BACKGROUND

The Department of the Auditor General is responsible for reviewing the fiscal reports, known as the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary of the 67 County Children and Youth Agencies to determine proper reporting and utilization of funds according to program regulations and guidelines under the Human Services Code 62 P.S. § 704.1(a)(4). The annual state Act 148 allocations are used by the Counties to administer social services for the children and youth that reside within the Commonwealth of Pennsylvania, whose stated goal is “to ensure, for each child in this Commonwealth, a permanent, legally assured family which protects the child from abuse and neglect.” According to information provided by the Department of Human Services (DHS), Office of Children, Youth and Families (OCYF), the Clinton County Children and Youth Agency provided in-home and placement services to 3,415 children residing within the County during the 2018-2019 fiscal year. The Children and Youth Social Services Program is County-Administered and State-Supervised by DHS and thus, they are jointly responsible for achieving the Commonwealth’s goal.

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

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

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2017 to JUNE 30, 2018

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

Approved State Allocation ¹		\$	2,317,225
Supplemental Act 148			<u>376,104</u>
Total State Allocation			2,693,329
State Share (CY348) ²	\$		2,700,851
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	2,700,851
Less: Expenditures in Excess of the Approved State Allocation			<u>7,522</u>
Final Net State Share Payable ³		\$	2,693,329
Actual Act 148 Revenues Received ⁴			<u>2,693,329</u>
Net Amount Due County/(State) ⁵		\$	<u>0</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 audit adjustments are considered.

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

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

⁵ No amount is due to the County or State because the Children and Youth Agency's expenditures exceeded the Total State Act 148 Allocation by \$7,522, as detailed on this page. While our adjustments resulted in a net increase of \$12,537 in expenditures for the agency for said fiscal year, as detailed on page 7 of this report, the agency cannot receive state reimbursement in excess of the Total State Act 148 Allocation. Thus, there is no impact on the the Final Net State Share of Expenditures.

CLINTON COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018
 AMENDED CY348
 FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	12,430	0	1,384	0	0	0	0	0	11,046	11,046	(0)
02. 90% REIMBURSEMENT	18,020	0	5,060	4,447	0	0	0	0	8,513	7,662	851
03. 80% REIMBURSEMENT	3,568,892	98,431	615,773	88,262	20,539	0	0	0	2,745,887	2,196,710	549,177
04. 60% REIMBURSEMENT	861,320	10,899	101,874	0	0	71,065	0	3,137	674,345	404,607	269,738
05. 50% REIMBURSEMENT	161,731	0	82	0	0	0	0	0	161,649	80,826	80,823
06. TOTAL NET CHILD WELFARE EXPEND.	4,622,393	109,330	724,173	92,709	20,539	71,065	0	3,137	3,601,440	2,700,851	900,589
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0	0	0	0	0	0	0	0	0	0
08. NON-REIMBURSABLE EXPENDITURES	197,681	0	0	0	0	0	0	0	197,681	197,681	197,681
09. TOTAL EXPENDITURES	4,820,074	109,330	724,173	92,709	20,539	71,065	0	3,137	3,799,121	2,700,851	1,098,270
10. TOTAL TITLE IV-D COLLECTIONS	31,966										
11. TITLE IV-D Collections for IV-E Children	5,561										
12. STATE ACT 148 - line 6	2,700,851										
13. STATE ACT 148 ALLOCATION	2,693,329										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	2,693,329										
INVOICE											
AMENDED STATE SHARE (ACT 148)	2,700,851										
ACT 148 AMOUNT RECEIVED	2,693,329										
ADJUSTMENT TO STATE SHARE	7,522										

CLINTON COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018
 AMENDED CY370A
 REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
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	12,430	0		1,384	0		0	0	0	11,046	11,046	(0)
1-B ADOPTION ASSISTANCE	417,538	7,628	192,938	1,564			0	0	0	215,408	172,326	43,082
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	225,075	14,371	53,393	2,344			0	0	0	152,967	122,374	30,593
1-D COUNSELING - DEPENDENT	165,179	56		3,649	43,279		0	0	0	118,195	94,556	23,639
1-E COUNSELING - DELINQUENT	1,200	0		0	1,200		0	0	0	0	0	0
1-F DAY CARE	27,826	0		0	27,496		0	0	0	330	264	66
1-G DAY TREATMENT - DEPENDENT	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
1-I HOMEMAKER SERVICE	0	0		0	0		0	0	0	0	0	0
1-J INTAKE & REFERRAL	432,482	212		59,872	0		0	0	0	372,398	297,918	74,480
1-K LIFE SKILLS - DEPENDENT	67,798	0		0	16,287		0	0	0	51,511	41,209	10,302
1-L LIFE SKILLS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	228,254	658		26,706	0		0	0	0	200,890	160,712	40,178
1-N PROTECTIVE SERVICE - GENERAL	484,718	968		34,420	0		0	0	0	449,330	359,464	89,866
1-O SERVICE PLANNING	154,736	70		18,070	0		0	0	0	136,596	109,277	27,319
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	26,926	0		81	0		0	0	0	26,845	13,423	13,422
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	230	0		1	0		0	0	0	229	115	114
1-R SUBTOTAL IN-HOME	2,244,392	23,963	248,331	148,091	88,262	0	0	0	0	1,735,745	1,382,684	353,061

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0	0		0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0		0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	545,386	40,879	58,237	11,366			0	0	434,904	347,923	86,981	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	114,208	3,530	28,746	127			0	0	81,805	65,444	16,361	
2-E EMERGENCY SHELTER - DEPENDENT	18,020	0	4,856	204	4,447		0	0	8,513	7,662	851	
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0		0	0	0	0	0	
2-G FOSTER FAMILY - DEPENDENT	610,732	25,925	68,966	50,987			0	0	444,315	355,452	88,863	
2-H FOSTER FAMILY - DELINQUENT	2,192	33	559	49			0	0	1,551	1,241	310	
2-I SUP. INDEPENDENT LIVING - DEPENDENT	41,211	3,294	0	1,780			0	0	36,137	28,910	7,227	
2-J SUP. INDEPENDENT LIVING - DELINQUENT	50,357	807	0	0			0	0	49,550	39,640	9,910	
2-K SUBTOTAL CBP	1,382,106	74,468	161,364	64,513	4,447	20,539	0	0	1,056,775	846,272	210,503	

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
3-A JUVENILE DETENTION SERVICE	134,575	0						0	134,575	67,288	67,287	
3-B RESIDENTIAL SERVICE - DEPENDENT	203,299	8,548	4,791	4,171			0	59,289	126,500	75,900	50,600	
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	30,824	0	1,150	120			0	11,776	17,778	10,667	7,111	
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0						0	0	0	0	
3-E YDC SECURE	0	0							0	0	0	
3-F SUBTOTAL INSTITUTIONAL	368,698	8,548	5,941	4,291	0	71,065	0	278,853	153,855	124,998		

4 ADMINISTRATION	627,197	2,351		91,642			0	0	3,137	530,067	318,040	212,027
5 TOTAL REVENUES	4,622,393	109,330	415,636	308,537	92,709	20,539	71,065	0	3,137	3,601,440	2,700,851	900,589

**CLINTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018
AMENDED CY370
EXPENDITURE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
IN-HOME												
1-A ADOPTION SERVICE	242	64		12,095	0	29	12,430	8	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	419,540	0	0	0	419,540	0	60	0	2,002	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	824	218	161,622	62,335	0	98	225,097	23	23	0	0	22
1-D COUNSELING - DEPENDENT	5,963	1,580		104,721	52,203	712	165,179	192	154	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	1,200	0	1,200	2	6	0	0	0
1-F DAY CARE	0	0		0	27,826	0	27,826	0	25	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	22,393	5,933		401,483	0	2,673	432,482	3,136	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	67,798	0	67,798	471	450	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	8	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	10,093	2,674		214,282	0	1,205	228,254	467	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	20,747	5,496		455,998	0	2,477	484,718	2,200	0	0	0	0
1-O SERVICE PLANNING	7,381	1,955		144,519	0	881	154,736	552	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				616	109,077		109,693	0	287	0	82,767	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				5	5,759		5,764	0	13	0	5,534	0
1-R SUBTOTAL IN-HOME	67,643	17,920	581,162	1,396,054	263,863	8,075	2,334,717				90,325	0
Number of Children receiving only NON-PURCHASED IN-Home Services 6,865												
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	2,921	773	0	77,382	463,961	349	545,386	1,451	19	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	1,273	112,935	0	114,208	486	7	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	34	8	0	1,781	16,193	4	18,020	482	25	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	15,212	4,029	0	379,114	232,561	1,816	632,732	7,476	135	0	22,000	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	1,356	836	0	2,192	37	1	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	671	177	0	15,304	24,979	80	41,211	168	2	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	219	50,138	0	50,357	237	3	0	0	0
2-K SUBTOTAL CBP	18,838	4,987	0	476,429	901,603	2,249	1,404,106	10,337	192	0	22,000	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	Program Income related to all Non-Reimbursable
3-A JUVENILE DETENTION SERVICE	0	0	0	0	134,575	0	134,575	213	10	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	1,054	280	0	30,736	171,103	126	203,299	975	12	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	1,135	29,689	0	30,824	164	3	0	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	1,054	280	0	31,871	335,367	126	368,698	1,352	25	0	0	0
ADMINISTRATION	144,845	29,321	0	536,221	0	2,166	712,553			85,356	0	0
TOTAL EXPENDITURES	232,380	52,508	581,162	2,440,575	1,500,833	12,616	4,820,074			85,356	112,325	0
County Indirect Costs = \$ 195,064												

**CLINTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 12,430	\$ 0	\$ 12,430
Adoption Assistance	419,540	0	419,540
Subsidized Permanent Legal Custodianship	225,097	0	225,097
Counseling	166,379	0	166,379
Day Care	27,826	0	27,826
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	432,482	0	432,482
Life Skills	67,798	0	67,798
Protective Service - Child Abuse	228,254	0	228,254
Protective Service - General	484,718	0	484,718
Service Planning	154,736	0	154,736
Juvenile Act Proceedings	115,457	0	115,457
Alternative Treatment	0	0	0
Community Residential	659,594	0	659,594
Emergency Shelter	18,020	0	18,020
Foster Family	634,924	0	634,924
Supervised Independent Living	91,568	0	91,568
Juvenile Detention Service	134,575	0	134,575
Residential Service	234,123	0	234,123
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	709,206	3,347	712,553
Combined Total Expense	<u>4,816,727</u>	<u>3,347</u>	<u>4,820,074</u>
Less Non-reimbursables	<u>206,871</u>	<u>(9,190)</u>	<u>197,681</u>
Total Net Expense	<u>\$ 4,609,856</u>	<u>\$ 12,537</u>	<u>\$ 4,622,393</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 232,380	\$ 0	\$ 232,380
Employee Benefits	52,508	0	52,508
Subsidies	581,162	0	581,162
Operating	2,437,228	3,347	2,440,575
Purchased Services	1,500,833	0	1,500,833
Fixed Assets	12,616	0	12,616
Combined Total Expense	<u>4,816,727</u>	<u>3,347</u>	<u>4,820,074</u>
Less Non-reimbursables	<u>206,871</u>	<u>(9,190)</u>	<u>197,681</u>
Total Net Expense	<u>\$ 4,609,856</u>	<u>\$ 12,537</u>	<u>\$ 4,622,393</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	4	4	1	<p style="text-align: center;">CY-370 Adjustments</p> <p>Administration - Operating</p> <p>To increase Indirect Costs by \$3,347 to reconcile to the County Cost Allocation Plan.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>	\$ 532,874	\$ 3,347	\$ 536,221
CY-370	4	10	2	<p>Administration - Non-Reimbursable Non-PS/Sub.</p> <p>To decrease Non-Reimbursable expenditures by \$9,190 to properly report indirect costs which exceed the two percent cost limitation.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>	\$ 94,546	\$ (9,190)	\$ 85,356

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2018 to JUNE 30, 2019

**CLINTON 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	\$	3,017,110
Supplemental Act 148		<u>0</u>
Total State Allocation		3,017,110
State Share (CY348) ²	\$	2,921,133
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	2,921,133
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	2,921,133
Actual Act 148 Revenues Received ⁴		<u>2,937,059</u>
Net Amount Due County/(State) ⁵	\$	<u>(15,926)</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 audit adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after audit 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.

**CLINTON 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	2,745	0	122	0	0	0	0	0	2,623	2,623	0
02. 90% REIMBURSEMENT	12,542	0	3,894	2,061	0	0	0	0	6,587	5,928	659
03. 80% REIMBURSEMENT	3,908,176	100,072	628,820	90,648	20,539	0	0	0	3,068,097	2,454,478	613,619
04. 60% REIMBURSEMENT	809,821	13,501	100,032	0	0	71,065	0	1,403	623,820	374,292	249,528
05. 50% REIMBURSEMENT	167,797	0	175	0	0	0	0	0	167,622	83,812	83,810
06. TOTAL NET CHILD WELFARE EXPEND.	4,901,081	113,573	733,043	92,709	20,539	71,065	0	1,403	3,868,749	2,921,133	947,616

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	193,589	0							193,589		193,589

09. TOTAL EXPENDITURES	5,094,670	113,573	733,043	92,709	20,539	71,065	0	1,403	4,062,338	2,921,133	1,141,205
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10. TOTAL TITLE IV-D COLLECTIONS 36,533

11. TITLE IV-D Collections for IV-E Children 14,518

12. STATE ACT 148 - line 6 2,921,133

13. STATE ACT 148 ALLOCATION 3,017,110

14. ADJUSTED STATE SHARE (lower of 12 or 13) 2,921,133

INVOICE	
AMENDED STATE SHARE (ACT 148)	2,921,133
ACT 148 AMOUNT RECEIVED	2,937,059
ADJUSTMENT TO STATE SHARE	(15,926)

CLINTON 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
1-A ADOPTION SERVICE	2,745	0		122	0		0	0	0	2,623	2,623	0
1-B ADOPTION ASSISTANCE	465,124	8,162	217,208	840			0	0	0	238,914	191,131	47,783
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	261,815	16,694	80,088	583			0	0	0	164,450	131,560	32,890
1-D COUNSELING - DEPENDENT	182,678	0		2,088	25,961		0	0	0	154,629	123,703	30,926
1-E COUNSELING - DELINQUENT	5,500	0		0	140		0	0	0	5,360	4,288	1,072
1-F DAY CARE	38,334	0		0	30,952		0	0	0	7,382	5,906	1,476
1-G DAY TREATMENT - DEPENDENT	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
1-I HOMEMAKER SERVICE	0	0		0	0		0	0	0	0	0	0
1-J INTAKE & REFERRAL	464,590	0		60,520	0		0	0	0	404,070	323,256	80,814
1-K LIFE SKILLS - DEPENDENT	67,799	0		0	33,595		0	0	0	34,204	27,363	6,841
1-L LIFE SKILLS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	495,098	52		62,610	0		0	0	0	432,436	345,949	86,487
1-N PROTECTIVE SERVICE - GENERAL	494,901	605		40,494	0		0	0	0	453,802	363,042	90,760
1-O SERVICE PLANNING	89,799	0		10,159	0		0	0	0	79,640	63,712	15,928
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	34,973	0		166	0		0	0	0	34,807	17,404	17,403
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	1,291	0		9	0		0	0	0	1,282	641	641
1-R SUBTOTAL IN-HOME	2,604,647	25,513	297,296	177,591	90,648	0	0	0	0	2,013,599	1,600,578	413,021
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	410	0		0			0	0	0	410	328	82
2-B ALTERNATIVE TREATMENT - DELINQUENT	820	0		0			0	0	0	820	656	164
2-C COMMUNITY RESIDENTIAL - DEPENDENT	738,580	15,342	41,082	8,063			0	0	0	674,093	539,274	134,819
2-D COMMUNITY RESIDENTIAL - DELINQUENT	75,794	2,151	1,862	76			0	0	0	71,705	57,364	14,341
2-E EMERGENCY SHELTER - DEPENDENT	12,542	0		3,894	2,061		0	0	0	6,587	5,928	659
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0		0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	516,719	56,132	69,788	33,359		20,539	0	0	0	336,901	269,521	67,380
2-H FOSTER FAMILY - DELINQUENT	1,564	17		0			0	0	0	1,547	1,238	309
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0			0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	8,651	917		0			0	0	0	7,734	6,187	1,547
2-K SUBTOTAL CBP	1,355,080	74,559	116,626	41,498	2,061	20,539	0	0	0	1,099,797	880,496	219,301
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	131,533	0								131,533	65,767	65,766
3-B RESIDENTIAL SERVICE - DEPENDENT	172,969	11,339		6,497			42,716	0	0	112,417	67,450	44,967
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	89,554	2,148	17,459	115			28,349	0	0	41,483	24,890	16,593
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0								0	0	0
3-E YDC SECURE	0	0								0	0	0
3-F SUBTOTAL INSTITUTIONAL	394,056	13,487	17,459	6,612	0	0	71,065	0	0	285,433	158,107	127,326
4 ADMINISTRATION	547,298	14		75,961			0	0	1,403	469,920	281,952	187,968
5 TOTAL REVENUES	4,901,081	113,573	431,381	301,662	92,709	20,539	71,065	0	1,403	3,868,749	2,921,133	947,616

CLINTON 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	0	0	0	2,745	0	0	2,745	7	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	465,124	0	0	0	465,124	0	61	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	37	15	208,872	56,477	0	0	265,401	0	31	0	3,586	0
1-D COUNSELING - DEPENDENT	3,745	1,540	0	137,107	40,286	0	182,678	55	58	0	0	0
1-E COUNSELING - DELINQUENT	0	0	0	0	5,500	0	5,500	3	6	0	0	0
1-F DAY CARE	0	0	0	0	38,334	0	38,334	0	20	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	13,521	5,559	0	445,510	0	0	464,590	2,387	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0	0	0	67,799	0	67,799	40	195	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	9	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	12,318	5,064	0	477,716	0	0	495,098	305	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	12,238	5,033	0	477,630	0	0	494,901	2,256	0	0	0	0
1-O SERVICE PLANNING	2,505	1,030	0	86,264	0	0	89,799	1,026	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	1,178	129,618	0	130,796	0	139	0	95,823	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	70	10,829	0	10,899	0	7	0	9,608	0
1-R SUBTOTAL IN-HOME	44,364	18,241	673,996	1,684,697	292,366	0	2,713,664	0	0	0	109,017	0
	Number of Children receiving only NON-PURCHASED IN-Home Services 5,979											
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	410	0	410	2	1	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	820	0	820	4	1	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,484	610	0	64,646	671,840	0	738,580	1,370	13	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	1,014	74,780	0	75,794	316	3	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	955	11,587	0	12,542	473	21	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	5,010	2,061	0	300,183	220,729	0	527,983	8,026	46	0	11,264	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	222	1,342	0	1,564	60	1	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	229	8,422	0	8,651	116	1	0	0	0
2-K SUBTOTAL CBP	6,494	2,671	0	367,249	989,930	0	1,366,344	10,367	87	0	11,264	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	595	130,938	0	131,533	240	15	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	1,142	470	0	59,145	112,212	0	172,969	708	6	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/VFC)	0	0	0	2,060	87,494	0	89,554	760	4	0	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	1,142	470	0	61,800	330,644	0	394,056	1,708	25	0	0	0
4 ADMINISTRATION	9,385	3,858	0	606,688	675	0	620,606	0	0	73,308	0	0
5 TOTAL EXPENDITURES	61,385	25,240	673,996	2,720,434	1,613,615	0	5,094,670	0	0	73,308	120,281	0
	County Indirect Costs = \$ 122,720											

CLINTON 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	\$ 2,745	\$ 0	\$ 2,745
Adoption Assistance	465,124	0	465,124
Subsidized Permanent Legal Custodianship	265,450	(49)	265,401
Counseling	203,674	(15,496)	188,178
Day Care	38,334	0	38,334
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	464,462	128	464,590
Life Skills	67,799	0	67,799
Protective Service - Child Abuse	495,013	85	495,098
Protective Service - General	494,807	94	494,901
Service Planning	89,776	23	89,799
Juvenile Act Proceedings	141,695	0	141,695
Alternative Treatment	1,230	0	1,230
Community Residential	814,625	(251)	814,374
Emergency Shelter	12,408	134	12,542
Foster Family	529,040	507	529,547
Supervised Independent Living	8,651	0	8,651
Juvenile Detention Service	131,533	0	131,533
Residential Service	262,508	15	262,523
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	620,476	130	620,606
Combined Total Expense	<u>5,109,350</u>	<u>(14,680)</u>	<u>5,094,670</u>
Less Non-reimbursables	<u>193,589</u>	<u>0</u>	<u>193,589</u>
Total Net Expense	<u>\$ 4,915,761</u>	<u>\$ (14,680)</u>	<u>\$ 4,901,081</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 61,137	\$ 248	\$ 61,385
Employee Benefits	25,240	0	25,240
Subsidies	673,996	0	673,996
Operating	2,735,088	(14,654)	2,720,434
Purchased Services	1,613,889	(274)	1,613,615
Fixed Assets	0	0	0
Combined Total Expense	<u>5,109,350</u>	<u>(14,680)</u>	<u>5,094,670</u>
Less Non-reimbursables	<u>193,589</u>	<u>0</u>	<u>193,589</u>
Total Net Expense	<u>\$ 4,915,761</u>	<u>\$ (14,680)</u>	<u>\$ 4,901,081</u>

**CLINTON 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 Adjustments							
CY-370	1-D	1	1	Counseling (Dependent) - Wages and Salaries	\$ 3,731	\$ 14	\$ 3,745
	1-J	1		Intake and Referral - Wages and Salaries	\$ 13,466	\$ 55	\$ 13,521
	1-M	1		Protective Service Child Abuse - Wages and Salaries	\$ 12,268	\$ 50	\$ 12,318
	1-N	1		Protective Service General - Wages and Salaries	\$ 12,188	\$ 50	\$ 12,238
	1-O	1		Service Planning - Wages and Salaries	\$ 2,496	\$ 9	\$ 2,505
	2-C	1		Community Residential (Dependent) - Wages and Salaries	\$ 1,478	\$ 6	\$ 1,484
	2-G	1		Foster Family (Dependent) - Wages and Salaries	\$ 4,989	\$ 21	\$ 5,010
	3-B	1		Residential Service (Dependent) - Wages and Salaries	\$ 1,137	\$ 5	\$ 1,142
		4	1	Administration - Wages and Salaries	\$ 9,347	\$ 38	\$ 9,385
	1-C	4		Subsidized Permanent Legal Custodianship - Operating	\$ 56,526	\$ (49)	\$ 56,477
	1-D	4		Counseling (Dependent) - Operating	\$ 152,617	\$ (15,510)	\$ 137,107
	1-J	4		Intake and Referral - Operating	\$ 445,437	\$ 73	\$ 445,510
	1-M	4		Protective Service - Child Abuse - Operating	\$ 477,681	\$ 35	\$ 477,716
	1-N	4		Protective Service - General - Operating	\$ 477,586	\$ 44	\$ 477,630
	1-O	4		Service Planning - Operating	\$ 86,250	\$ 14	\$ 86,264
	1-P	4		Juvenile Act Proceedings (Dependent) - Operating	\$ 1,189	\$ (11)	\$ 1,178
	1-Q	4		Juvenile Act Proceedings (Delinquent) - Operating	\$ 59	\$ 11	\$ 70
	2-C	4		Community Residential (Dependent) - Operating	\$ 64,629	\$ 17	\$ 64,646
	2-E	4		Emergency Shelter (Dependent) - Operating	\$ 821	\$ 134	\$ 955
	2-G	4		Foster Family (Dependent) - Operating	\$ 299,697	\$ 486	\$ 300,183
	3-B	4		Residential Service (Dependent) - Operating	\$ 59,135	\$ 10	\$ 59,145
		4	4	Administration - Operating	\$ 606,596	\$ 92	\$ 606,688
	2-C	5		Community Residential (Dependent) - Purchased Services	\$ 672,114	\$ (274)	\$ 671,840
Total Adjustment Amount						\$ (14,680)	
To decrease expenditures by \$14,680 to include changes made to the agency's expenditures ledger subsequent to the submission of the 4th quarter Act 148 Invoice Package to Commonwealth DHS. Wages and Salaries increased by \$248, Operating decreased by \$14,654 and Purchased Services decreased by \$274.							
Title 55 PA Code, Chapter 3170.95(a)(b)							
CY-370A Adjustment							
CY-370A	1-B	2	2	Adoption Assistance - Program Income	\$ 7,776	\$ 386	\$ 8,162
	1-C	2		Subsidized Permanent Legal Custodianship - Program Income	\$ 15,906	\$ 788	\$ 16,694
	1-M	2		Protective Service Child Abuse - Program Income	\$ 50	\$ 2	\$ 52
	1-N	2		Protective Service General - Program Income	\$ 576	\$ 29	\$ 605
	2-C	2		Community Residential (Dependent) - Program Income	\$ 14,618	\$ 724	\$ 15,342
	2-D	2		Community Residential (Delinquent) - Program Income	\$ 2,049	\$ 102	\$ 2,151
	2-G	2		Foster Family (Dependent) - Program Income	\$ 53,480	\$ 2,652	\$ 56,132
	2-H	2		Foster Family (Delinquent) - Program Income	\$ 16	\$ 1	\$ 17
	2-J	2		Supervised Ind. Living (Delinquent) - Program Income	\$ 874	\$ 43	\$ 917
	3-B	2		Residential Service (Dependent) - Program Income	\$ 10,803	\$ 536	\$ 11,339
	3-C	2		Res. Service Delinquent (Non YDC/YFC) - Program Income	\$ 2,047	\$ 101	\$ 2,148
		4	2	Administration - Program Income	\$ 13	\$ 1	\$ 14
	Total Adjustment Amount						\$ 5,365
To increase Program Income by \$5,365 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 3

STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATIONS

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

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

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

During the conduct of our current engagement, we determined that, as of March 2018, agency management developed written fiscal-related monitoring policy and procedures and, as of January 23, 2020, implementation of the policy and procedures occurred. This policy requires on-site monitoring of In-Home Purchased Service providers on a quarterly basis and a comparison of paid invoices to the provider’s supporting documentation which includes attendance records, court orders, and case notes. If discrepancies are found, it is discussed with the provider, which has 30 days to resolve the problem. We obtained evidence substantiating that the agency’s policies and procedures were implemented by reviewing the policy and procedures, In-Home Purchased Services provider invoices, fiscal monitoring reports, and documentation supporting the services billed on the invoices.

Based on the results of the procedures we performed during the conduct of our current engagement we concluded that sufficient fiscal-related monitoring policy and procedures were in place to substantiate the validity of the number of units invoiced by contracted In-Home Fee-for-Service providers, which reduced the agency’s risk of paying overbillings and/or fraudulent billings submitted by these providers. Therefore, we concluded that the issuance of a repeat finding is not warranted.

SECTION 4

CURRENT ENGAGEMENT OBSERVATION

CLINTON 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 have been, and continue to be, communicated through the inclusion of a standardized observation in our C&Y Program engagement reports and through correspondence with DHS.

In February 2018, DHS senior management staff affirmed that DHS is responsible for communicating contract monitoring expectations to the C&Y Agencies and for implementing a method to ensure that the certification monitoring is being performed adequately. DHS staff

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.

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

Our 2018 Position Statement Letter

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

DHS Corrective Actions Taken

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

C&Y Agencies are required to:

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

As part of the Single Audit, the auditors are required to perform Agreed-Upon Procedures with regard to the supplemental schedule noted above, including the following:

- Obtain a listing of Contracted Providers that deliver in-home coded services for the C&Y Agency.
- Test the listing of Contracted Providers for completeness.

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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 has not started reviewing the Single Audit packages for this purpose.⁵

This lack of review by DHS, as the oversight agency, is especially concerning considering DHS could remain unaware, despite receiving an audit report with the information, of a C&Y Agency failing to identify disqualifying incidents and/or take appropriate corrective actions when disqualifying convictions that would prohibit employees, volunteers, and subcontractors from having direct contact with children receiving services were identified. Therefore, we believe that it is imperative that DHS review the Single Audit packages for CPSL compliance by the C&Y Agencies in a timely manner.

Alternatively, DHS could implement its own monitoring process whereby it reviews the adequacy of the procedures each C&Y Agency has implemented related to ensuring its Contracted Providers and their subcontractors are complying with CPSL certification requirements and evaluate the results the C&Y Agencies found, including reviewing the corrective actions plans when disqualifying incidents were identified and verifying that the corrective action plans were implemented.¹

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

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CURRENT ENGAGEMENT OBSERVATION

Conclusion

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

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.

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

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