

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2014 to June 30, 2015

July 1, 2015 to June 30, 2016

July 1, 2016 to June 30, 2017

Columbia County Children and Youth Agency

February 2019



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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**EUGENE A. DePASQUALE
AUDITOR GENERAL**

The Commissioners of Columbia County
Main Street County Annex
11 West Main Street
Bloomsburg, PA 17815

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 Columbia County Children and Youth Agency (agency), legally known as Columbia 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, 2014 to June 30, 2015, July 1, 2015 to June 30, 2016, and July 1, 2016 to June 30, 2017. 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, 2015, June 30, 2016, and June 30, 2017.

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 compliance¹ 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 required to be and was not conducted 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 Columbia County.

¹ The Child Protective Services Law (CPSL), 23 Pa.C.S. § 6301 *et seq.*, requires the conduct of criminal background checks and child abuse history clearances (certifications) for all employees and direct volunteers of county children and youth (C&Y) agencies, as well as the volunteers/employees of their contractors (providers) and subcontractors (sub-recipients). To ensure adherence to these requirements, the Commonwealth DHS has assigned monitoring responsibilities to internal offices and bureaus based on the types of services provided. However, the safety of children receiving services from/through these agencies may be at risk due to significant control deficiencies related to the CPSL adherence that exist within C&Y agencies and the Commonwealth DHS. Details regarding these deficiencies are further outlined in the Observation included in this report.

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 2014-2015, 2015-2016, and 2016-2017 fiscal years based on the accrual basis of accounting.²

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

- For the **2014-2015 fiscal year**, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports. Thus, there is no effect on the Final Net State Share, as detailed in our amended fiscal reports for fiscal year 2014-2015, as included in Section 1 of this report.
- For the **2015-2016 fiscal year**, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports. Thus, there is no effect on the Final Net State Share, as detailed in our amended fiscal reports for fiscal year 2015-2016, as included in Section 2 of this report.
- For the **2016-2017 fiscal year**, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by decreasing agency expenditures by \$7,061. Based on the application of the state participation rates, the two adjustments resulted in an amount due to the state totaling \$4,659. Both adjustments are detailed in our amended fiscal reports for fiscal year 2016-2017, as included in Section 3 of this report.

In addition, our prior engagement report, covering the fiscal years July 1, 2010 to June 30, 2014, included two findings, as follows:

Finding No. 1 – Columbia County Children and Youth Agency Paid Contractors for In-Home Purchased Services But Failed to Obtain Reasonable Assurance That These Services Were Actually Provided

Finding No. 2 – Columbia County Children and Youth Services Erroneously Received an Overpayment of Act 148 Funding from the Department of Human Services (DHS)

During the conduct of our current engagement, we found that the agency complied with the second finding noted above, thus the issuance of a repeat finding was not warranted, as detailed in the Status of Prior Engagement Findings and Recommendations section (Section 4) of this report.

Regarding the first finding noted above, due to the timing of the conduct of our prior engagement, the cited control deficiencies and corresponding risks continued to exist for all three fiscal years included in our current engagement scope period, as further detailed in Section 4 of this report. As a result, we concluded that the issuance of a repeat finding in the current section of this engagement report was warranted, as listed below and detailed in the Current Engagement Findings and Recommendations section (Section 5) of this report.

² The accrual basis of accounting is required by DHS.

Finding No. 1 – Unresolved Prior Audit Recommendations - Lack of Internal Control Policies and Procedures to Reduce the Risk of Paying Overbillings or Fraudulent Billings Submitted by Contracted In-Home Purchased Service Providers

Furthermore, we conducted additional procedures beyond those necessary to ascertain and certify the total Commonwealth expenditures paid on behalf of children residing within the county in order to determine whether the agency complied with certain DHS regulations. An instance of noncompliance that we identified during the conduct of our current engagement is listed below and detailed in the Current Engagement Findings and Recommendations section (Section 5) of this report.

Finding No. 2 – Noncompliance: Columbia County Children and Youth Agency Failed to Execute Contracts with Two Purchased Services Providers Used During the 2015-2016 and 2016-2017 Fiscal Years and Failed to Maintain Required Records

Finally, we updated our Child Protective Services Law Observation to include DHS management's current and planned corrective actions in response to our concerns, as listed below and detailed in Section 6 of this report.

Observation – Significant Control Deficiencies Exist in DHS' Oversight of Children and Youth (C&Y) Agencies' Adherence with the Requirements of the Child Protective Services Law

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on February 12, 2019.

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 the recommended adjustments included in our amended fiscal reports. You will be notified by the DHS of the decisions made regarding the approval and finalization of the 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 Columbia County Children and Youth Agency.

Sincerely,



Eugene A. DePasquale
Auditor General

February 14, 2019

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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 Columbia County Children and Youth Agency provided in-home and placement services to 1,794 children residing within the County during the 2016-2017 fiscal year. The Children and Youth Social Services Program is County-Administered and State-Supervised by the DHS and thus, they are jointly responsible for achieving the Commonwealth’s goal.

In accordance with the Human Services Code (62 P. S. § 703), the 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 the 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 the 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 the 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 the DHS for the respective fiscal years (FYs). The 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 scope, reflect the County Children and Youth Agency’s actual related costs and revenues for those years and those costs and revenues’ impact on the County Children and Youth Agency’s corresponding Net State Shares.

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2014 to JUNE 30, 2015

**COLUMBIA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹	\$ 2,373,337
Supplemental Act 148	<u>97,740</u>
Total State Allocation	2,471,077
State Share (CY348) ²	\$ 2,471,077
Less: Major Service Category Adjustment	<u>0</u>
Net State Share	\$ 2,471,077
Less: Expenditures in Excess of the Approved State Allocation	<u>0</u>
Final Net State Share Payable ³	\$ 2,471,077
Actual Act 148 Revenues Received ⁴	<u>2,471,077</u>
Net Amount Due County/(State) ⁵	<u><u>\$ 0</u></u>

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

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

COLUMBIA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015
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	22,536	0	2,803	0	0	0	0	0	19,733	19,733	0
02. 90% REIMBURSEMENT	70,912	0	9,394	29,229	0	0	0	0	32,289	29,060	3,229
03. 80% REIMBURSEMENT	3,167,095	108,081	544,461	23,400	41,505	43,843	0	0	2,405,805	1,924,643	481,162
04. 60% REIMBURSEMENT	852,129	33,019	49,565	0	0	0	0	2,179	767,366	460,419	306,947
05. 50% REIMBURSEMENT	74,575	0	131	0	0	0	0	0	74,444	37,222	37,222
06. TOTAL NET CHILD WELFARE EXPEND.	4,187,247	141,100	606,354	52,629	41,505	43,843	0	2,179	3,299,637	2,471,077	828,560

YDC/YFC PLACEMENT COSTS											
07. 60% DHSP PARTICIPATION	78,960	946							78,014	46,808	31,206

08. NON-REIMBURSABLE EXPENDITURES	19,810	0							19,810		19,810
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09. TOTAL EXPENDITURES	4,286,017	142,046	606,354	52,629	41,505	43,843	0	2,179	3,397,461	2,517,885	879,576
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10. TOTAL TITLE IV-D COLLECTIONS 82,334

11. TITLE IV-D Collections for IV-E Children 13,907

12. STATE ACT 148 - line 6 2,471,077

13. STATE ACT 148 ALLOCATION 2,471,077

14. ADJUSTED STATE SHARE (lower of 12 or 13) 2,471,077

INVOICE	
AMENDED STATE SHARE (ACT 148)	2,471,077
ACT 148 AMOUNT RECEIVED	2,471,077
ADJUSTMENT TO STATE SHARE	0

COLUMBIA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015
AMENDED CY370A
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS		REVENUE SOURCES											
		1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME		TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
I-A	ADOPTION SERVICE	22,536	0		2,803	0		0	0	0	19,733	19,733	0
I-B	ADOPTION ASSISTANCE	154,923	0	53,290	0			0	0	0	101,633	81,306	20,327
I-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	15,332	0	0				0	0	0	15,332	12,266	3,066
I-D	COUNSELING - DEPENDENT	86,767	0			2,989	0	0	0	0	83,778	67,022	16,756
I-E	COUNSELING - DELINQUENT	875	0		0	865	0	0	0	0	10	8	2
I-F	DAY CARE	0	0		0	0	0	0	0	0	0	0	0
I-G	DAY TREATMENT - DEPENDENT	16,948	0		0	16,948	0	0	0	0	0	0	0
I-H	DAY TREATMENT - DELINQUENT	2,598	0		0	2,598	0	0	0	0	0	0	0
I-I	HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-J	INTAKE & REFERRAL	455,104	0		56,729	0	0	0	0	0	398,375	318,700	79,675
I-K	LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-L	LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-M	PROTECTIVE SERVICE - CHILD ABUSE	51,781	0		6,467	0	0		0	0	45,314	36,251	9,063
I-N	PROTECTIVE SERVICE - GENERAL	493,395	0		61,521	0	0		0	0	431,874	345,499	86,375
I-O	SERVICE PLANNING	48,780	0		6,044	0	0	0	0	0	42,736	34,189	8,547
I-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	17,061	0		131	0		0	0	0	16,930	8,465	8,465
I-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
I-R	SUBTOTAL IN-HOME	1,366,100	0	53,290	133,695	23,400	0	0	0	0	1,155,715	923,439	232,276
COMMUNITY BASED PLACEMENT		TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A	ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0		0	0	0	0	0	0	0
2-B	ALTERNATIVE TREATMENT - DELINQUENT	9,490	90	0	0		0	0	0	0	9,400	7,520	1,880
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	232,279	17,641	7,412	1		0	0	0	0	207,225	165,780	41,445
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	55,553	8,512	16,760	0		0	0	0	0	30,281	24,225	6,056
2-E	EMERGENCY SHELTER - DEPENDENT	70,912	0	2,967	6,427	29,229	0	0	0	0	32,289	29,060	3,229
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	1,482,891	76,340	99,100	222,417		41,505	43,843	0	0	999,686	799,749	199,937
2-H	FOSTER FAMILY - DELINQUENT	50,651	5,498	10,256	4,464		0	0	0	0	30,433	24,346	6,087
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	9,728	0	0	0		0	0	0	0	9,728	7,782	1,946
2-J	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-K	SUBTOTAL CBP	1,911,504	108,081	136,495	233,309	29,229	41,505	43,843	0	0	1,319,042	1,058,462	260,580
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	57,514	0							0	57,514	28,757	28,757
3-B	RESIDENTIAL SERVICE - DEPENDENT	176,704	4,949	3,301	6		0	0	0	0	168,448	101,069	67,379
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	300,832	20,190	24,598	0		0	0	0	0	256,044	153,626	102,418
3-D	SECURE RES. SERVICE (EXCEPT YDC)	200,860	7,880							0	192,980	115,788	77,192
3-E	YDC SECURE	78,960	946								78,014	46,808	31,206
3-F	SUBTOTAL INSTITUTIONAL	814,870	33,965	27,899	6	0	0	0	0	0	753,000	446,048	306,952
ADMINISTRATION		173,733	0		21,660		0	0	0	2,179	149,894	89,936	59,958
5	TOTAL REVENUES	4,266,207	142,046	217,684	388,670	52,629	41,505	43,843	0	2,179	3,377,651	2,517,885	859,766

COLUMBIA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015
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		14,265	4,363		3,678	0	230	22,536	11	0	0	0	0
I-A	ADOPTION SERVICE												
I-B	ADOPTION ASSISTANCE	0	0	154,923	0	0	0	154,923	0	42	0	0	0
I-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	15,332	0	0	0	15,332	0	3	0	0	0
I-D	COUNSELING - DEPENDENT	0	0		0	86,767	0	86,767	0	502	0	0	0
I-E	COUNSELING - DELINQUENT	0	0		0	875	0	875	0	4	0	0	0
I-F	DAY CARE	0	0		0	0	0	0	0	0	0	0	0
I-G	DAY TREATMENT - DEPENDENT	0	0		0	16,948	0	16,948	0	7	0	0	0
I-H	DAY TREATMENT - DELINQUENT	0	0		0	2,598	0	2,598	0	4	0	0	0
I-I	HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-J	INTAKE & REFERRAL	296,163	106,934		44,941	0	7,107	455,145	662	0	41	0	0
I-K	LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-L	LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-M	PROTECTIVE SERVICE - CHILD ABUSE	29,637	10,818		10,602	0	729	51,786	174	0	5	0	0
I-N	PROTECTIVE SERVICE - GENERAL	342,422	94,117		50,677	0	6,193	493,409	265	0	14	0	0
I-O	SERVICE PLANNING	33,321	11,555		3,507	0	397	48,780	806	0	0	0	0
I-P	JUVENILE ACT PROCEEDINGS - DEPENDENT					16,000		17,061	0	184	0	0	0
I-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT					0		0	0	0	0	0	0
I-R	SUBTOTAL IN-HOME	715,808	227,787	170,255	114,466	123,188	14,656	1,366,160			60	0	0
Number of Children receiving only NON-PURCHASED IN-Home Services													
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	65	1	0	0	0
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	9,490	0	9,490	281	8	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	158	232,121	0	232,279	1,292	8	0	0	0
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	55,553	0	55,553	281	4	0	0	0
2-E	EMERGENCY SHELTER - DEPENDENT	19,361	5,182	0	2,111	44,015	243	70,912	878	30	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	213,516	76,491	0	80,836	1,106,778	5,462	1,483,083	18,354	76	43	149	0
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	454	50,197	0	50,651	894	4	0	0	0
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	9,728	0	9,728	52	1	0	0	0
2-J	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K	SUBTOTAL CBP	232,877	81,673	0	83,559	1,307,882	5,705	1,911,696	21,816	124	43	149	0
INSTITUTIONAL PLACEMENT		WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non- Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Non-Reim. Program Income
3-A	JUVENILE DETENTION SERVICE	0	0	0	802	56,712	0	57,514	226	10	0	0	0
3-B	RESIDENTIAL SERVICE - DEPENDENT	0	0	0	149	193,719	0	193,868	735	3	0	17,164	0
3-C	RES. SERVICE - DELINQUENT (EXCEPT YDC/YC)	0	0	0	135	301,302	0	301,437	1,584	11	0	605	0
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	200,860	0	200,860	730	2	0	0	0
3-E	YDC SECURE	0	0	0	0	78,960	0	78,960	168	1	0	0	0
3-F	SUBTOTAL INSTITUTIONAL	0	0	0	1,086	831,553	0	832,639	3,443	27	0	17,769	0
4	ADMINISTRATION	58,522	21,943	0	94,100	0	957	175,522			1,789	0	0
5	TOTAL EXPENDITURES	1,007,207	331,403	170,255	293,211	2,462,623	21,318	4,286,017			1,892	17,918	0
County Indirect Costs = \$ 85,818													

**COLUMBIA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 22,536	\$ 0	\$ 22,536
Adoption Assistance	154,923	0	154,923
Subsidized Permanent Legal Custodianship	15,332	0	15,332
Counseling	87,642	0	87,642
Day Care	0	0	0
Day Treatment	19,546	0	19,546
Homemaker Service	0	0	0
Intake and Referral	455,145	0	455,145
Life Skills	0	0	0
Protective Service - Child Abuse	51,786	0	51,786
Protective Service - General	493,409	0	493,409
Service Planning	48,780	0	48,780
Juvenile Act Proceedings	17,061	0	17,061
Alternative Treatment	9,490	0	9,490
Community Residential	287,832	0	287,832
Emergency Shelter	70,912	0	70,912
Foster Family	1,533,734	0	1,533,734
Supervised Independent Living	9,728	0	9,728
Juvenile Detention Service	57,514	0	57,514
Residential Service	495,305	0	495,305
Secure Residential Service (Except YDC)	200,860	0	200,860
YDC Secure	78,960	0	78,960
Administration	175,522	0	175,522
Combined Total Expense	4,286,017	0	4,286,017
Less Non-reimbursables	19,810	0	19,810
Total Net Expense	\$ 4,266,207	\$ 0	\$ 4,266,207

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,007,207	\$ 0	\$ 1,007,207
Employee Benefits	331,403	0	331,403
Subsidies	170,255	0	170,255
Operating	293,211	0	293,211
Purchased Services	2,462,623	0	2,462,623
Fixed Assets	21,318	0	21,318
Combined Total Expense	4,286,017	0	4,286,017
Less Non-reimbursables	19,810	0	19,810
Total Net Expense	\$ 4,266,207	\$ 0	\$ 4,266,207

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2015 to JUNE 30, 2016

**COLUMBIA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹	\$ 2,704,055
Supplemental Act 148	<u>0</u>
Total State Allocation	2,704,055
State Share (CY348) ²	\$ 2,392,697
Less: Major Service Category Adjustment	<u>0</u>
Net State Share	\$ 2,392,697
Less: Expenditures in Excess of the Approved State Allocation	<u>0</u>
Final Net State Share Payable ³	\$ 2,392,697
Actual Act 148 Revenues Received ⁴	<u>2,392,697</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 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.

COLUMBIA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
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	21,814	0	3,639	0	0	0	0	0	18,175	18,175	0
02. 90% REIMBURSEMENT	56,344	0	12,609	16,521	0	0	0	0	27,214	24,493	2,721
03. 80% REIMBURSEMENT	3,414,566	87,110	702,515	36,111	41,505	43,843	0	0	2,503,482	2,002,786	500,696
04. 60% REIMBURSEMENT	637,128	20,442	68,087	0	0	0	0	2,166	546,433	327,861	218,572
05. 50% REIMBURSEMENT	39,062	0	298	0	0	0	0	0	38,764	19,382	19,382
06. TOTAL NET CHILD WELFARE EXPEND.	4,168,914	107,552	787,148	52,632	41,505	43,843	0	2,166	3,134,068	2,392,697	741,371

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

08. NON-REIMBURSABLE EXPENDITURES	51,159	0							51,159		51,159
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09. TOTAL EXPENDITURES	4,220,073	107,552	787,148	52,632	41,505	43,843	0	2,166	3,185,227	2,392,697	792,530
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10. TOTAL TITLE IV-D COLLECTIONS	106,191										
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11. TITLE IV-D Collections for IV-E Children	24,858										
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12. STATE ACT 148 - line 6	2,392,697										
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13. STATE ACT 148 ALLOCATION	2,704,055										
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14. ADJUSTED STATE SHARE (lower of 12 or 13)	2,392,697										
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INVOICE											
AMENDED STATE SHARE (ACT 148)	2,392,697										
ACT 148 AMOUNT RECEIVED	2,392,697										
ADJUSTMENT TO STATE SHARE	0										

COLUMBIA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
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	21,814	0	0	3,639	0		0	0	0	18,175	18,175	0
1-B ADOPTION ASSISTANCE	163,717	0	53,972	0			0	0	0	109,745	87,796	21,949
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	15,332	0	0	0			0	0	0	15,332	12,266	3,066
1-D COUNSELING - DEPENDENT	126,489	0	0	0	35,601	0	0	0	0	90,888	72,710	18,178
1-E COUNSELING - DELINQUENT	5,076	0	0	0	510	0	0	0	0	4,566	3,653	913
1-F DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	1,092	0	0	0	0	0	0	0	0	1,092	874	218
1-H DAY TREATMENT - DELINQUENT	6	0	0	0	0	0	0	0	0	6	5	1
1-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	502,501	0	0	84,445	0	0	0	0	0	418,056	334,445	83,611
1-K LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	73,344	0	0	12,460	0	0	0	0	0	60,884	48,707	12,177
1-N PROTECTIVE SERVICE - GENERAL	469,864	0	0	78,226	0	0	0	0	0	391,638	313,310	78,328
1-O SERVICE PLANNING	20,151	0	0	3,210	0	0	0	0	0	16,941	13,553	3,388
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	17,760	0	0	298	0	0	0	0	0	17,462	8,731	8,731
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
SUBTOTAL IN-HOME	1,417,146	0	53,972	182,278	36,111	0	0	0	0	1,144,785	914,225	230,560
COMMUNITY BASED PLACEMENT												
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	248,767	17,708	38,965	26	0	0	0	0	0	192,068	153,654	38,414
2-D COMMUNITY RESIDENTIAL - DELINQUENT	48,192	0	0	0	0	0	0	0	0	48,192	38,554	9,638
2-E EMERGENCY SHELTER - DEPENDENT	56,344	0	3,937	8,672	16,521	0	0	0	0	27,214	24,493	2,721
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	1,670,361	64,658	140,377	290,834	0	41,505	43,843	0	0	1,089,144	871,315	217,829
2-H FOSTER FAMILY - DELINQUENT	69,674	4,744	0	0	0	0	0	0	0	64,930	51,944	12,986
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	0	0	0	0	0	0	0	0	0
SUBTOTAL CBP	2,093,338	87,110	183,279	299,532	16,521	41,505	43,843	0	0	1,421,548	1,139,960	281,588
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	21,302	0	0	0	0	0	0	0	0	21,302	10,651	10,651
3-B RESIDENTIAL SERVICE - DEPENDENT	55,777	9,113	645	26	0	0	0	0	0	45,993	27,596	18,397
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	205,695	7,678	37,466	3	0	0	0	0	0	160,548	96,329	64,219
3-D SECURE RES. SERVICE (EXCEPT YDC)	195,177	3,651	0	0	0	0	0	0	0	191,526	114,916	76,610
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
SUBTOTAL INSTITUTIONAL	477,951	20,442	38,111	29	0	0	0	0	0	419,369	249,492	169,877
ADMINISTRATION	180,479	0	0	29,947	0	0	0	0	2,166	148,366	89,020	59,346
TOTAL REVENUES	4,168,914	107,552	275,362	511,786	52,632	41,505	43,843	0	2,166	3,134,068	2,392,697	741,371

COLUMBIA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
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	13,716	4,240		3,858	0	0	21,814	11	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	163,717	0	0	0	163,717	0	44	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	15,332	0	0	0	15,332	0	2	0	0	0
1-D COUNSELING - DEPENDENT	0	0			126,489	0	126,489	0	492	0	0	0
1-E COUNSELING - DELINQUENT	0	0			5,076	0	5,076	0	3	0	0	0
1-F DAY CARE	0	0			0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0			1,092	0	1,092	0	1	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0			6	0	6	0	1	0	0	0
1-I HOMEMAKER SERVICE	0	0			0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	339,278	114,305		48,953	0	0	502,536	595	0	35	0	0
1-K LIFE SKILLS - DEPENDENT	0	0			0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0			0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHLD ABUSE	43,242	14,826		15,276	0	0	73,344	124	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	340,491	78,390		51,040	0	0	469,921	141	0	57	0	0
1-O SERVICE PLANNING	13,673	4,601		1,877	0	0	20,151	492	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				1,760	16,000		17,760	0	186	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R	750,400	216,362	179,049	122,764	148,663	0	1,417,238			92	0	0
SUBTOTAL IN-HOME												
	Number of Children receiving only NON-PURCHASED IN-Home Services											
COMMUNITY BASED PLACEMENT												
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	0	0	0	314	290,370	0	290,684	1,447	10	4	41,913	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	48,192	0	48,192	245	2	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	12,447	3,074	0	5,228	35,596	0	56,345	677	29	1	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	280,684	88,881	0	83,767	1,217,095	0	1,670,427	20,450	82	66	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	141	69,533	0	69,674	696	4	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	0	0	0	0	0	0	0	0	0
2-K	293,131	91,955	0	89,450	1,660,786	0	2,135,322	23,515	127	71	41,913	0
SUBTOTAL CBP												
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	302	21,000	0	21,302	84	7	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	241	63,993	0	64,234	228	6	0	8,457	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	20	206,299	0	206,319	1,059	7	0	624	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	195,177	0	195,177	681	4	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F	0	0	0	563	486,469	0	487,032	2,052	24	0	9,081	0
SUBTOTAL INSTITUTIONAL												
4 ADMINISTRATION	63,268	26,184	0	91,029	0	0	180,481			2	0	0
TOTAL EXPENDITURES	1,106,799	334,501	179,049	303,806	2,295,918	0	4,220,073			165	50,994	0
County Indirect Costs = \$ 83,950												

**COLUMBIA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 21,814	\$ 0	\$ 21,814
Adoption Assistance	163,717	0	163,717
Subsidized Permanent Legal Custodianship	15,332	0	15,332
Counseling	131,565	0	131,565
Day Care	0	0	0
Day Treatment	1,098	0	1,098
Homemaker Service	0	0	0
Intake and Referral	502,536	0	502,536
Life Skills	0	0	0
Protective Service - Child Abuse	73,344	0	73,344
Protective Service - General	469,921	0	469,921
Service Planning	20,151	0	20,151
Juvenile Act Proceedings	17,760	0	17,760
Alternative Treatment	0	0	0
Community Residential	338,876	0	338,876
Emergency Shelter	56,345	0	56,345
Foster Family	1,740,101	0	1,740,101
Supervised Independent Living	0	0	0
Juvenile Detention Service	21,302	0	21,302
Residential Service	270,553	0	270,553
Secure Residential Service (Except YDC)	195,177	0	195,177
YDC Secure	0	0	0
Administration	180,481	0	180,481
Combined Total Expense	<u>4,220,073</u>	<u>0</u>	<u>4,220,073</u>
Less Non-reimbursables	<u>51,159</u>	<u>0</u>	<u>51,159</u>
Total Net Expense	<u>\$ 4,168,914</u>	<u>\$ 0</u>	<u>\$ 4,168,914</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,106,799	\$ 0	\$ 1,106,799
Employee Benefits	334,501	0	334,501
Subsidies	179,049	0	179,049
Operating	303,806	0	303,806
Purchased Services	2,295,918	0	2,295,918
Fixed Assets	0	0	0
Combined Total Expense	<u>4,220,073</u>	<u>0</u>	<u>4,220,073</u>
Less Non-reimbursables	<u>51,159</u>	<u>0</u>	<u>51,159</u>
Total Net Expense	<u>\$ 4,168,914</u>	<u>\$ 0</u>	<u>\$ 4,168,914</u>

SECTION 3

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2016 to JUNE 30, 2017

**COLUMBIA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2016 TO JUNE 30, 2017
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹	\$ 2,736,740
Supplemental Act 148	<u>0</u>
Total State Allocation	2,736,740
State Share (CY348) ²	\$ 2,358,878
Less: Major Service Category Adjustment	<u>0</u>
Net State Share	\$ 2,358,878
Less: Expenditures in Excess of the Approved State Allocation	<u>0</u>
Final Net State Share Payable ³	\$ 2,358,878
Actual Act 148 Revenues Received ⁴	<u>2,363,537</u>
Net Amount Due County/(State) ⁵	\$ <u><u>(4,659)</u></u>

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

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

COLUMBIA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2016 TO JUNE 30, 2017
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	11,457	0	2,046	0	0	0	0	0	9,411	9,411	0
02. 90% REIMBURSEMENT	42,514	0	10,437	0	0	0	0	0	32,077	28,870	3,207
03. 80% REIMBURSEMENT	3,555,817	84,235	812,115	52,632	41,505	43,843	0	0	2,521,487	2,017,189	504,298
04. 60% REIMBURSEMENT	580,635	16,449	94,670	0	0	0	0	2,054	467,462	280,477	186,985
05. 50% REIMBURSEMENT	46,640	0	778	0	0	0	0	0	45,862	22,931	22,931
06. TOTAL NET CHILD WELFARE EXPEND.	4,237,063	100,684	920,046	52,632	41,505	43,843	0	2,054	3,076,299	2,358,878	717,421

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	76,500	582							75,918	45,551	30,367

08. NON-REIMBURSABLE EXPENDITURES	7,461	0							7,461		7,461
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09. TOTAL EXPENDITURES	4,321,024	101,266	920,046	52,632	41,505	43,843	0	2,054	3,159,678	2,404,429	755,249
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10. TOTAL TITLE IV-D COLLECTIONS 85,283

11. TITLE IV-D Collections for IV-E Children 21,812

12. STATE ACT 148 - line 6 2,358,878

13. STATE ACT 148 ALLOCATION 2,736,740

14. ADJUSTED STATE SHARE (lower of 12 or 13) 2,358,878

INVOICE	
AMENDED STATE SHARE (ACT 148)	2,358,878
ACT 148 AMOUNT RECEIVED	2,363,537
ADJUSTMENT TO STATE SHARE	(4,659)

COLUMBIA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2016 TO JUNE 30, 2017
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	11,457	0		2,046	0		0	0	0	9,411	9,411	0
1-B ADOPTION ASSISTANCE	175,883	0	63,756	0			0	0	0	112,127	89,702	22,425
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	11,814	0	0	0	0		0	0	0	11,814	9,451	2,363
1-D COUNSELING - DEPENDENT	128,786	0		0	52,632	0	0	0	0	76,154	60,923	15,231
1-E COUNSELING - DELINQUENT	4,569	0		0	0	0	0	0	0	4,569	3,655	914
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	963	1,062		145	0	0	0	0	0	0	(195)	(49)
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	535,529	0		92,355	0	0	0	0	0	443,174	354,539	88,635
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	125,612	0		20,769	0	0		0	0	104,843	83,874	20,969
1-N PROTECTIVE SERVICE - GENERAL	399,373	0		68,735	0	0		0	0	330,638	264,510	66,128
1-O SERVICE PLANNING	27,678	0		4,619	0	0	0	0	0	23,059	18,447	4,612
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	20,714	0		778	0		0	0	0	19,936	9,968	9,968
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
SUBTOTAL IN-HOME	1,442,378	1,062	63,756	189,447	52,632	0	0	0	0	1,135,481	904,285	231,196
COMMUNITY BASED PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0		0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	291,507	10,478	79,079	410		0	0	0	0	201,540	161,232	40,308
2-D COMMUNITY RESIDENTIAL - DELINQUENT	129,720	5,610	55,473	0		0	0	0	0	68,637	54,910	13,727
2-E EMERGENCY SHELTER - DEPENDENT	42,514	0	2,841	7,596	0	0	0	0	0	32,077	28,870	3,207
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	1,664,633	60,917	139,130	287,597		41,505	43,843	0	0	1,091,641	873,313	218,328
2-H FOSTER FAMILY - DELINQUENT	59,750	6,168	0	47		0	0	0	0	53,535	42,828	10,707
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0		0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
SUBTOTAL CBP	2,188,124	83,173	276,523	295,650	0	41,505	43,843	0	0	1,447,431	1,161,153	286,278
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	25,926	0								25,926	12,963	12,963
3-B RESIDENTIAL SERVICE - DEPENDENT	160,661	5,575	32,785	33		0	0	0	0	122,768	73,361	48,907
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	118,147	9,550	30,100	0		0	0	0	0	78,497	47,098	31,399
3-D SECURE RES. SERVICE (EXCEPT YDC)	121,037	1,324								119,713	71,828	47,885
3-E YDC SECURE	76,500	582								75,918	45,551	30,367
SUBTOTAL INSTITUTIONAL	802,271	17,031	62,885	33	0	0	0	0	0	422,322	250,801	171,521
ADMINISTRATION	180,790	0		31,752		0	0	0	2,054	146,984	88,190	58,794
TOTAL REVENUES	4,313,563	101,266	403,164	516,882	52,632	41,505	43,843	0	2,054	3,152,217	2,404,429	747,788

COLUMBIA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2016 TO JUNE 30, 2017
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	7,347	2,247		1,865	0	0	11,459	11	0	2	0	0
1-A ADOPTION SERVICE	0	0	175,883	0	0	0	175,883	0	50	0	0	0
1-B ADOPTION ASSISTANCE	0	0	11,814	0	0	0	11,814	0	2	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	0	0	128,786	0	128,786	0	260	0	0	0
1-D COUNSELING - DEPENDENT	0	0	0	0	4,569	0	4,569	0	3	0	0	0
1-E COUNSELING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-F DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0	0	963	0	0	963	4	0	0	0	0
1-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	367,470	120,185	47,896	0	0	0	535,551	253	0	22	0	0
1-K LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	74,548	25,283	21,601	4,200	0	0	125,632	169	33	20	0	0
1-N PROTECTIVE SERVICE - GENERAL	287,980	63,884	47,546	0	0	0	399,410	289	0	37	0	0
1-O SERVICE PLANNING	19,379	6,365	1,934	0	0	0	27,678	458	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	4,714	0	16,000	0	20,714	0	221	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	756,724	217,964	187,697	126,519	153,555	0	1,442,459	81	0	0	0	0
Number of Children receiving only NON-PURCHASED IN-Home Services 2,597												
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	1,525	565	0	539	296,207	0	298,836	1,370	12	0	7,329	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	129,720	0	129,720	558	5	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	14,224	4,452	0	1,834	22,004	0	42,514	363	19	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	300,750	85,841	0	98,709	1,179,382	0	1,664,682	19,957	82	49	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	275	59,475	0	59,750	647	2	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	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	316,499	90,858	0	101,357	1,686,788	0	2,195,502	22,895	120	49	7,329	0
INSTITUTIONAL PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non- Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Non-Reim. Program Income
3-A JUVENILE DETENTION SERVICE	0	0	0	1,226	24,700	0	25,926	95	8	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	1,087	159,576	0	160,663	756	6	2	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	127	118,020	0	118,147	673	8	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	48	120,989	0	121,037	399	3	0	0	0
3-E YDC SECURE	0	0	0	0	76,500	0	76,500	150	1	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	2,488	499,785	0	502,273	2,073	26	2	0	0
ADMINISTRATION	59,835	24,503	0	96,452	0	0	180,790	0	0	0	0	0
TOTAL EXPENDITURES	1,133,058	333,325	187,697	326,816	2,340,128	0	4,321,024	132	132	7,329	7,329	0
County Indirect Costs = \$ 88,532												

**COLUMBIA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2016 TO JUNE 30, 2017
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 11,459	\$ 0	\$ 11,459
Adoption Assistance	175,883	0	175,883
Subsidized Permanent Legal Custodianship	11,814	0	11,814
Counseling	133,355	0	133,355
Day Care	0	0	0
Day Treatment	963	0	963
Homemaker Service	0	0	0
Intake and Referral	536,252	(701)	535,551
Life Skills	0	0	0
Protective Service - Child Abuse	125,838	(206)	125,632
Protective Service - General	399,987	(577)	399,410
Service Planning	27,736	(58)	27,678
Juvenile Act Proceedings	20,714	0	20,714
Alternative Treatment	0	0	0
Community Residential	428,562	(6)	428,556
Emergency Shelter	42,541	(27)	42,514
Foster Family	1,724,947	(515)	1,724,432
Supervised Independent Living	0	0	0
Juvenile Detention Service	25,926	0	25,926
Residential Service	278,810	0	278,810
Secure Residential Service (Except YDC)	121,037	0	121,037
YDC Secure	76,500	0	76,500
Administration	185,761	(4,971)	180,790
Combined Total Expense	4,328,085	(7,061)	4,321,024
Less Non-reimbursables	7,461	0	7,461
Total Net Expense	\$ <u>4,320,624</u>	\$ <u>(7,061)</u>	\$ <u>4,313,563</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,137,942	\$ (4,884)	\$ 1,133,058
Employee Benefits	333,325	0	333,325
Subsidies	187,697	0	187,697
Operating	328,993	(2,177)	326,816
Purchased Services	2,340,128	0	2,340,128
Fixed Assets	0	0	0
Combined Total Expense	4,328,085	(7,061)	4,321,024
Less Non-reimbursables	7,461	0	7,461
Total Net Expense	\$ <u>4,320,624</u>	\$ <u>(7,061)</u>	\$ <u>4,313,563</u>

COLUMBIA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2016 TO JUNE 30, 2017
ADJUSTMENT SCHEDULE

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	4	1	1	CY-370 Adjustments			
				Administration - Wages & Salaries	\$ 64,719	\$ (4,884)	\$ 59,835
				To decrease Wages & Salaries by \$4,884 to eliminate 10% of an employee's salary which was earned while working for an other County Department.			
				Title 55 PA Code, Chapter 3170.42(a)(b)			
CY-370	1-J	4	2	Intake & Referral - Operating	\$ 48,597	\$ (701)	\$ 47,896
	1-M	4		Protective Service Child Abuse - Operating	\$ 21,807	\$ (206)	\$ 21,601
	1-N	4		Protective Service General - Operating	\$ 48,123	\$ (577)	\$ 47,546
	1-O	4		Service Planning - Operating	\$ 1,992	\$ (58)	\$ 1,934
	2-C	4		Community Residential (Dep.) - Operating	\$ 545	\$ (6)	\$ 539
	2-E	4		Emergency Shelter (Dep.) - Operating	\$ 1,861	\$ (27)	\$ 1,834
	2-G	4		Foster Family (Dep.) - Operating	\$ 99,224	\$ (515)	\$ 98,709
	4	4		Administration - Operating	\$ 96,539	\$ (87)	\$ 96,452
				Total Adjustment Amount		\$ (2,177)	
				To decrease operating expenses by \$2,177 to eliminate collision repairs for an agency vehicle. The county/agency received reimbursement for the repairs, from their insurance company.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

SECTION 4

STATUS OF PRIOR ENGAGEMENT FINDINGS AND RECOMMENDATIONS

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

Finding No. 1 – Columbia County Children and Youth Agency Paid Contractors for In-Home Purchased Services But Failed to Obtain Reasonable Assurance That These Services Were Actually Provided (Unresolved)

In our prior engagement report, for the fiscal years July 1, 2010 to June 30, 2014, we cited the Columbia County Children and Youth Agency (agency) for failure to provide supporting documentation evidencing that services related to fees invoiced by In-Home Purchased Service providers, and paid by the agency, were actually provided, and if provided, provided in adherence to the requirements of the respective provider contract terms. Agency management informed us that they did not require any providers it contracted during the fiscal years included in our prior engagement scope period to submit any documentation, other than submitted invoices, to substantiate the fees invoiced by these respective providers. We concluded that the agency did not have sufficient controls in place to ensure that contracted services invoiced by In-Home Purchased Service providers were actually provided and if provided, provided in adherence to key executed contract terms.

Our current engagement scope period included the 2014-2015, 2015-2016, and 2016-2017 fiscal years. Due to the timing of the conduct of our prior audit engagement, we did not make the agency aware of these internal control deficiencies until October 20, 2017, well after the end of our current engagement scope period on June 30, 2017. Therefore, these control deficiencies and corresponding risks continued to exist for all three fiscal years included in our current engagement scope period. As such, we concluded that the issuance of a repeat finding is warranted. This repeat finding is included in the Current Engagement Finding and Recommendations section (Section 5) of this report.

Finding No. 2 – Columbia County Children and Youth Services Erroneously Received an Overpayment of Act 148 Funding from the Department of Human Services (DHS) (Resolved)

In our prior audit report, we cited the agency for erroneously receiving an overpayment of Act 148 funding from the Department of Human Service (DHS). During our current engagement of the 2014-2015, 2015-2016, and 2016-2017 fiscal years, we verified that agency management compared the payment amount received, and the accompanying payment computation sheet, to the agency's records to ensure the proper amount was received. This was an isolated incident and was a result of an error made by Commonwealth DHS. Therefore, we concluded that the issuance of a repeat finding is not warranted. In February 2018, the agency received a cost settlement letter, which included the \$4,744 adjustment for the ACT 148 overpayment.

SECTION 5

CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

COLUMBIA COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

Finding No. 1 – Unresolved Prior Audit Recommendations – Lack of Internal Control Policies and Procedures to Reduce the Risk of Paying Overbillings or Fraudulent Billings Submitted by Contracted In-Home Purchased Service Providers

Condition: As detailed in our Status of Prior Engagement Findings and Recommendations section (Section 4) of this report, the Columbia County Children and Youth Agency (agency) lacked internal control policies and procedures designed to sufficiently reduce the agency's risk of paying overbillings or fraudulent billings submitted by contracted In-Home Purchased Service providers. For contracted In-Home Fee-For-Service Purchased Service providers, as cited in the finding included in our prior engagement report, the agency could not provide evidence substantiating the validity of the number of units invoiced for each individual listed on invoices submitted by these providers. Furthermore, the agency failed to provide supporting documentation evidencing that services related to fees invoiced by these providers, and paid by the agency, were actually provided, and if provided, provided in adherence to the requirements of the respective provider contract terms.

During the conduct of our current engagement, in response to the recommendations included in our prior engagement report, agency management provided documentation describing the formal, written monitoring policy, and corresponding procedures, that they indicated had been implemented in January 2019 to obtain reasonable assurance that contracted In-Home purchased services were actually provided and to reduce the agency's risk of paying overbillings or fraudulent billings submitted by contracted In-Home Purchased Service providers. Because agency management had not formally implemented this monitoring policy and corresponding procedures by the close of our current engagement scope period (June 30, 2017), we did not assess the sufficiency of these proposed monitoring policies and procedures during the conduct of our current engagement. We will review and evaluate these implemented policies and procedures during the conduct of our next regularly scheduled engagement of this agency and determine whether they are sufficient to provide agency management reasonable assurance that invoiced contracted In-Home Purchased Services were actually provided, and that the number of units invoiced by contracted Fee-For Service providers are properly substantiated, thus, reducing the agency's risk of paying overbillings or fraudulent billings submitted by In-Home Purchased Service providers.

Criteria: The following section of 55 Pa. Code Chapter 3140. Planning and Financial Reimbursement Requirements for County Children and Youth Social Service Programs.

Section 3140.21. Reimbursement for Services. General. “(a) Under section 704.1 of the [Human Services] (62 P.S. § 704.1), the Department reimburses expenses incurred by the county for children and youth social services, including services to alleged and adjudicated

COLUMBIA COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

dependent and delinquent children according to an approved county plan and budget estimate up to the amount of State funds allocated to the county under section 709.3 of the [Human Services] Code (62 P.S. § 709.3).”

- *Office of Children, Youth and Families (OCYF) Bulletin 3140-06-06, applicable for fiscal year ended 6/30/2011; Bulletin 3140-11-02, applicable for fiscal year ended 6/30/2012; Bulletin 3140-13-01, applicable for fiscal year ended 6/30/2013; Bulletin 3140-13-05, applicable for fiscal year ended 6/30/2014 : Act 148 Invoicing Procedures for County Child Social Services - Instructions for Completion of Expenditure Report. This form is a report of the ACTUAL EXPENDITURES of the County Children and Youth Agency (CCYA).*

The following sections of 55 Pa. Code § 3170. Allowable Costs and Procedures for County Children and Youth.

- *Section 3170.2. Definitions. Program funded agency – An agency whose total eligible expenditures are funded in a manner which is predetermined by the appropriate county authorities.*
- *Section 3170.23(a). Purchase of Service. Purchase of service funding may be by unit of service funding or by program funding.*
- *Section 3170.85. Responsibility of the County. “...the county executive officers shall be responsible for the effective execution of each purchase of service agreement...”*
- *Section 3170.91. County Responsibility. “The county is responsible for the general fiscal management of the county agency. This includes maintaining fiscal records of expenditures and revenues of the program, providing data for budgeting and expenditure reporting to the Department, monitoring the financial activities of the program, and other activities related to the fiscal operations of the program.”*
- *Section 3170.92(b). Accountability for Expenditures for Clients. Records Maintenance. “County agencies shall maintain sufficient and appropriate records and data to justify payment for expenses by the Department. The local authorities or contractors shall maintain books, records, documents and other evidence and accounting procedures and practices, sufficient to reflect properly all direct and indirect costs of whatever nature claimed to have been incurred and anticipated to be incurred for funds supported by the Department and for which reimbursement is claimed...”*

Cause: Due to the timing of our prior engagement, agency management was not notified of these internal control deficiencies until October 2017, well after the end of our current

COLUMBIA COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

engagement scope period on June 30, 2017. Agency management informed us that it implemented internal control procedures related to payments to In-Home providers in January 2019. Therefore, these control deficiencies and corresponding risks continued to exist for all three fiscal years (2014-2015, 2015-2016 and 2016-2017) included in our current engagement scope period.

Effect: The agency's lack of internal control procedures designed to reduce the risk of paying overbillings and/or fraudulent billings submitted by contracted In-Home Purchased Service providers, increased agency management's risk of:

- Failure to detect fraudulent or erroneous In-Home provider billings (invoices).
- Failure to prevent or detect improper payments for such invoices.
- Inappropriately billing the Commonwealth DHS for such improper payments.
- Receipt of Act 148 funds to which the agency may not be entitled.

Recommendation: We again recommend that agency management ensure that the agency's monitoring policy, and corresponding procedures, related to payments to contracted In-Home providers are sufficient in providing agency management reasonable assurance that the services related to fees invoiced by contracted In-Home Purchased Service providers were actually provided, and provided in adherence to executed contract terms, and in reducing the agency's risk of paying overbillings or fraudulent billings by In-Home Purchased Service providers.

Specifically, this written fiscal-related monitoring policy, and corresponding procedures, must be sufficient to assess the validity of the number of units invoiced by Fee-For-Service providers.

We again further recommend that agency management ensure that:

- Agency staff responsible for reviewing and approving submitted In-Home Purchased Services providers' invoices for payment are made aware of the results of fiscal-related monitoring reviews of these providers and, for any such providers for which significant documentation deficiencies have been identified, the impact on the agency's review and approval process for these providers; and,
- The agency maintains sufficient evidence substantiating the results of all fiscal-related monitoring procedures performed to determine whether the services for which In-Home Purchased Services providers were paid were actually provided, and provided in adherence to DHS regulations and executed contract terms and to reduce the risk of overbillings and fraudulent billings by contracted In-Home Purchased Services Providers going undetected.

COLUMBIA COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

Agency Management Response: The Agency has implemented a monitoring process for in-home purchased services. The process is in place as of January 1, 2019. Providers' invoices will be reviewed twice a year for accuracy and confirmation that the correct services were billed and received by the family. Results of the review will be maintained in a spreadsheet along with any documentation to support any errors resulting in over or under billing.

Auditor's Conclusion: We commend the agency's management on acknowledging the deficiencies that existed in the agency's invoice review and approval process for In-Home Purchased Services providers during the fiscal years included in our engagement scope period and their efforts to develop and implement formal, written fiscal-related monitoring policy and procedures for these contracted In-Home Purchased Services providers. During our next audit of the agency, we will review the agency's implemented monitoring policy and procedures and determine whether they are sufficient to reduce the agency's risk of overbillings and fraudulent billings submitted by contracted In-Home Purchased Services providers going undetected.

COLUMBIA COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

Finding No. 2 – Noncompliance: Columbia County Children and Youth Agency Failed to Execute Contracts with Two Purchased Service Providers Used During the 2015-2016 and 2016-2017 Fiscal Years and Failed to Maintain Required Records

Condition: During the conduct of our current engagement, we found that the Columbia County Children and Youth Agency (agency) failed to execute contracts with two Purchased Service providers used for the provision of counseling and residential services on behalf of at-risk children and their families during the 2015-2016 and 2016-2017 fiscal years.

For the 2015-2016 and 2016-2017 fiscal years, the agency violated the Commonwealth Department of Human Services' (DHS) regulations requiring that written contracts be signed annually with providers to which clients are regularly referred, or with which the agency, juvenile court, and juvenile probation office have a continuing relationship, and that the agency must maintain records to justify payment for expenses.

Criteria: Title 55, Pa. Code § 3170.23(b) and 3170.93(b) related to purchase of service and contract requirements, state, in part:

- *Section 3170.23(b).Purchase of Service.* A written agreement complying with Section 3170.93 (relating to contracts) shall be signed by the county and those providers to which clients are regularly referred or with which the public agency, the juvenile court, and juvenile probation office have a continuing relationship. This requirement shall apply to both unit of service and program- funded agencies.
- *Section 3170.93(a).Contracts.* Contracts between Department and counties. The Department may enter into a purchased of service agreement annually with counties who wish to provider social services under Title XX and the comprehensive annual services program plan.
- *Section 3170.93(b).Contracts.* In addition to restating the language of Section 3170.23, this section states the contract shall represent a legally binding agreement between the county and the provider, and shall be renewed annually.

Title 55, Pa. Code 3170.92(b) related to records maintenance, states, in part:

- *Section 3170.92. (b) Records maintenance.* County agency shall maintain sufficient and appropriate records and data to justify payment for expenses by the Department.

Cause: Agency management provided a copy of the 2014-2015 contract for both providers and also provided a copy of the 2017-2018 contract for one of the two providers. However, agency management could not provide copies of the 2015-2016 and 2016-2017 contracts and

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stated they did not know whether the contracts were executed and could not be found, or whether the contracts were never executed.

Effect: The agency's failure to implement controls to ensure that contracts are executed and maintained in adherence with Commonwealth DHS regulations could have resulted in misunderstandings between the agency and the service providers as to the type of services requested and the approved rates to be charged for each respective service. However, based on DHS' position that because the costs were incurred by the agency and were considered allowable expenses during the aforementioned time frames, and because the rate in the 2014-2015 contracts were also used for the 2015-2016 and 2016-2017 fiscal years, we did not issue adjustments to disallow these costs.

Recommendation: We recommend that the Columbia County Children and Youth Agency establish policies and procedures to ensure the agency obtains the provider contracts and confirms the contracts were fully executed, maintained, and annually renewed with all providers to which clients are regularly referred or with which the public agency, the juvenile court, and juvenile probation office have a continuing relationship, and that records of such contracts or agreements are maintained, in accordance with DHS' requirements. In addition, agency management should ensure that all DHS contracting requirements, along with the agency's established policies and procedures, are communicated to and understood by all agency staff, thus preventing future assumptions regarding the proper execution and maintenance of contracts with providers.

Agency Management Response: The Agency does not dispute the finding. Agency management made changes in the agency's contracting process with in home service providers in that the Agency is the party initiating the contract document. This is to ensure that the Agency is executing the appropriate contracts and maintaining the records as required.

Auditor's Conclusion: We commend the agency on its corrective action plan with respect to the proper execution of In-Home purchase of services agreements. However, one of the two cited providers rendered residential placement services and the agency's corrective action plan should include all purchase-of-service providers. During our next audit of the agency, we will follow up on the agency's implementation of written policies and procedures regarding the proper execution and maintenance of all purchase-of-service agreements.

SECTION 6

CURRENT ENGAGEMENT OBSERVATION

COLUMBIA COUNTY CHILDREN AND YOUTH AGENCY
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Observation – Significant Control Deficiencies Exist in the Commonwealth DHS’ Oversight of Children and Youth (C&Y) Agencies’ Adherence with the Requirements of the Child Protective Services Law (CPSL)

The Child Protective Services Law³ (CPSL) requires the conduct of criminal background checks and child abuse history clearances (certifications) for all employees and direct volunteers of county children and youth (C&Y) agencies as well as the volunteers/employees of these agencies’ contractors (providers) and subcontractors (sub-recipients).⁴ To ensure adherence to these requirements, the Commonwealth DHS (DHS) has assigned monitoring responsibilities to internal offices and bureaus based on the types of services provided.

Foster Care

As a part of its annual licensing inspection process of county C&Y agencies, the Commonwealth DHS’ Office of Children, Youth and Families (OCYF) performs reviews of agency employees and agency foster parents’ adherence to the requirements of the CPSL. The OCYF also performs CPSL adherence reviews of employees of contracted foster family agencies through its annual licensing inspection of these providers. However, because the OCYF is behind in its completion of these annual inspections and does not have adequate procedures in place to determine whether C&Y agencies are monitoring their respective providers’ and sub-recipients’ adherence to the CPSL,⁵ the safety of children receiving services from these agencies and their contractors and subcontractors may be at **risk**. According to information provided by the DHS OCYF, the Columbia County Children and Youth Agency provided in-home and placement services to 1,794 children residing within the County during the 2016-2017 fiscal year.

³ Please note that the CPSL was extensively amended in 2013, 2014, and 2015 with 24 pieces of legislation “[being] enacted, changing how Pennsylvania responds to child abuse. These changes will significantly impact the reporting, investigation, assessment, prosecution and judicial handling of child abuse and neglect cases. The new laws will expand and further define mandatory reporters and the reporting process, increase penalties for those mandated to report suspected child abuse who fail to do so, and provide protections from employment discrimination for filing a good faith report of child abuse.” See <http://keepkidssafe.pa.gov/laws/index.htm> last accessed on September 2, 2016. Please note that although this particular DHS’ keepkidssafe.pa.gov link only refers to 23, instead of 24, pieces of legislation, we were able to confirm that the link should actually refer to 24 pieces of legislation, just as in the following DHS’ link: <http://keepkidssafe.pa.gov/index.htm>

⁴ 23 Pa.C.S. §§ 6344 and 6344.2.

⁵ This is detailed in the Commonwealth of Pennsylvania Single Audit Reports (most recently for the fiscal year ended June 30, 2017, via Finding 2017-012).

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Day Treatment Centers and Child Residential Facilities

Beginning July 1, 2012, the DHS Bureau of Human Services' Licensing (bureau) took over responsibility for the performance of the annual licensing inspections of Child Day Treatment Centers and Child Residential Facilities, which encompasses the performance of CPSL adherence reviews of the employees of these providers. Prior to July 1, 2012, the DHS OCYF had been responsible for performing these CPSL adherence reviews during its annual licensing inspections of these providers. Through a review of the DHS website, we found letters, posted by DHS, to the management staff of Child Day Treatment Centers and Child Residential Facilities detailing the results of the licensing inspections performed by the bureau and identifying regulatory violations, including CPSL adherence violations, as specified in the accompanying License Inspection Summaries. However, we are unable to attest to: 1) the timeliness of the completion and approval of these annual inspections and 2) whether the CPSL adherence of any potential sub-recipients used by these providers are being monitored.⁶

Contracted In-Home Preventative Service Providers

For contracted *In-Home Preventative Service providers*,⁷ we were informed by DHS OCYF that these providers are not required to be licensed by the Commonwealth and, thus, are not subject to the annual inspections performed by the DHS. DHS' position was that while not all in-home service providers would meet the criteria requiring the conduct of *certifications* for employees/volunteers, when they do, C&Y agencies were responsible for including provisions in their executed contracts with these providers.

In correspondence with management of C&Y agencies during some of our recently conducted audit engagements, we have found that some C&Y agencies' management staffs are still of the opinion that there is no need to directly monitor CPSL adherence of the providers' employees/volunteers because they are now including the requirements for this type of monitoring in their executed contracts with these providers. However, our interpretation of the CPSL remains that C&Y agencies cannot fulfill their duties under the CPSL to protect the children receiving in-home preventative services from child abuse by merely including the requirements for "direct monitoring"⁸ in their provider executed contracts. Instead, all C&Y

⁶ This is detailed in the Commonwealth of Pennsylvania Single Audit Reports (most recently for the fiscal year ended June 30, 2017, via Finding 2017-012).

⁷ Please note that based on recent correspondence with DHS, these providers are referred to as "private providers delivering prevention and reunification services." We refer to them as *contracted In-Home Preventative Service providers* throughout our observation for ease of understanding.

⁸ In our Department's opinion "direct monitoring" consists of C&Y agencies routinely performing procedures (no less frequently than quarterly) to obtain reasonable assurance that their *contracted In-Home Preventative Service providers* and their sub-recipients are properly vetting a representative sample of the background checks

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agencies should have a process in place that allows them to actively monitor their providers and sub-recipients by routinely reviewing their employees' and volunteers' ***certifications*** for disqualifying convictions.

Therefore, we concluded that DHS had not taken every action to obtain reasonable assurance that C&Y agencies were taking enough action to ensure the safety and welfare of the vulnerable, at risk children receiving in-home preventative services. Further, because DHS has not implemented a process to ensure that C&Y agencies are consistently monitoring the CPSL adherence of the contracted In-Home Preventative Service providers' employees and volunteers, this Department will continue to raise concerns about the risks posed to the safety of these vulnerable children.⁹

DHS Senior Management Follow-Up Response

DHS senior management provided an official response to our concerns detailed in this Observation in a February 28, 2018 letter that affirmed their assertion that, because DHS has no contractual relationship with *contracted In-Home Preventative Service providers*, the ability and responsibility to monitor private providers¹⁰ to ensure that their ***certifications*** adhere to the CPSL falls to the C&Y agencies, as does the responsibility to take appropriate action when they do not comply.

DHS senior management staff further stated that DHS recognizes that they are responsible for communicating contract monitoring expectations to the C&Y agencies and for implementing a method to ensure that contract monitoring is being performed adequately. DHS' OCYF has communicated DHS' expectation that C&Y agencies must monitor these private providers' compliance with the requirements of the CPSL. DHS has also reiterated this expectation during quarterly Pennsylvania Children and Youth Administrators (PCYA) meetings held between June 2016 and October 2017, as well as in general guidance regarding contract monitoring efforts included in OCYF Bulletins issued for the 2017-18 and 2018-19 fiscal years. Further, DHS stated that OCYF will issue additional guidance in its Needs-Based Plan and Budget instructions for this year to emphasize adherence to the CPSL requirements for these providers as part of the C&Y agencies' monitoring expectations.

and child abuse history clearances of their employees and volunteers to identify, and properly address, any identified disqualifying convictions.

⁹ The 2017 *Annual Child Protective Services Report* notes that the DHS' Office of Children, Youth and Families (OCYF) and its regional offices (in Philadelphia, Scranton, Harrisburg, and Pittsburgh) have responsibilities that include, among others: "Monitoring, licensing, and providing technical assistance to CCYA and private children and youth agencies and facilities." [Emphasis added.], p. 7;

http://www.dhs.pa.gov/cs/groups/webcontent/documents/document/c_275378.pdf, accessed August 3, 2018.

¹⁰ This includes *contracted In-Home Preventative Service providers* and their sub-recipients.

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Finally, DHS informed us that they will address the adequacy of C&Y agencies' monitoring through the July 2019 version of the DHS Single Audit Supplement (SAS) and will develop and require through the SAS a schedule that captures the details of each C&Y agency's monitoring efforts. This will include a listing of these private providers, whether they were monitored and if any CPSL violations were identified. The schedule will be submitted with the respective county's annual single audit report and will be subject to an Agreed Upon Procedures (AUP) engagement. DHS will also provide technical assistance to any C&Y agency that needs improvement.

We believe that DHS obtaining C&Y agencies' reporting of the CPSL status of these providers as a part of their Single Audit Supplement and the other above discussed DHS' methods taken to address the issues we raised in our March 18, 2018 Position Statement letter to DHS would be a significant improvement. However, until DHS implements a process to ensure that all 67 C&Y agencies are routinely directly monitoring the CPSL adherence to the *certifications* of their contracted in-home preventative service providers' employees and volunteers, this Department, as indicated in our March 18, 2018 Position Statement letter, will continue to raise our concerns. Our Department again wishes to re-emphasize that any failure to perform such monitoring puts the safety of these vulnerable children at great risk.

Greater Scrutiny of Arrest and Conviction Records

It is important to note that background checks and child abuse clearances have historically been valid for one year after being obtained. However, recent amendments to the CPSL extend this time frame from one year to five years.¹¹ Therefore, there is a need for DHS and C&Y agencies across the commonwealth to have a *greatly heightened* awareness about the arrest and conviction records, as well as child abuse adjudications, of the employees/volunteers of C&Y agencies' *contracted In-Home Preventative Service providers* and their sub-recipients. This is to ensure that no new, disqualifying incidents have occurred from the date of the background clearances since certain disqualifying offenses could go undetected for years.

Auditor General Senior Management's Follow-up Conclusion Statement

We commend DHS management for acknowledging the seriousness of the risks to children's safety resulting from the significant control deficiencies we identified related to CPSL adherence as discussed in our March 18, 2018 Position Statement letter. Further, we recognize the challenges that DHS faces in monitoring the 67 C&Y agencies' direct monitoring of the numerous *contracted In-Home Preventative Service providers* and their sub-recipients. We believe that requiring C&Y agencies to submit a schedule that captures the details of the agency's monitoring efforts as described above will be a major improvement. However, we

¹¹ 23 Pa.C.S. § 6344.4.

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also recognize that risks to these vulnerable children continue to exist. One such risk results from the potential delay of 9 to 21 months (or possibly longer) between the date of possible noncompliance by a *contracted In-Home Preventative Service provider* and/or inadequate monitoring by a county C&Y agency and DHS becoming aware of those issues.¹²

Furthermore, as previously stated, we have communicated to DHS that we believe that DHS should do more to assure that employees/volunteers of *contracted In-Home Preventative Service providers* are properly vetted through reviews of background checks and child abuse history clearances and to ensure that employees/volunteers do not have any convictions or adjudications that are disqualifying under the CPSL. Further, because of more recent amendments to the CPSL that changed the validity timeframe for background checks and child abuse history clearances from one to five years (i.e., 60 months) after being obtained, we believe that a greatly heightened awareness of these providers and sub-recipients' arrest and conviction records and child abuse adjudications is warranted.

Directly monitoring whether employees/volunteers of *contracted In-Home Preventative Service providers* are properly vetted through a background check process is a crucial step towards protecting these at-risk children. Therefore, we will continue to monitor the adequacy of measures taken by DHS to monitor and address C&Y agencies' compliance with the requirements of the CPSL as it relates to their contracted in-home preventative service providers and their sub-recipients. Again, our Department re-emphasizes that any failure to perform such monitoring puts the safety of these vulnerable children at great risk.

Finally, we requested that DHS reach out to, and work with, the chairs of the legislative committees of the Pennsylvania Senate and House of Representatives who help to protect the wellbeing of Pennsylvania children and youth to amend the Human Services Code to include provisions requiring the licensure and annual inspections of contracted In-Home Preventative Service providers and their subcontractors (sub-recipients).

¹² The potential 9-21 month delay is based on the Single Audit being due nine months after the end of the fiscal year plus up to 12 months for possible noncompliance occurring at the beginning of the fiscal year. The period of delay would be higher when the Single Audit is not received within nine months from the end of the fiscal year.

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