

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2018 to June 30, 2019

July 1, 2019 to June 30, 2020

Cumberland County Children and Youth Agency

May 2022



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 Cumberland County
Cumberland County Courthouse
One Courthouse Square
Carlisle, PA 17013

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

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

We certify the enclosed amended fiscal reports fairly present, in all material respects, the total commonwealth expenditures paid on behalf of children residing within the county for the 2018-2019 and 2019-2020 fiscal years based on the accrual basis of accounting.¹

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

This report includes the following observation.

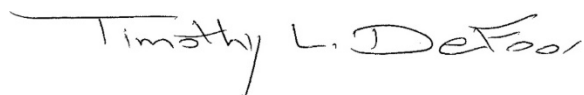
Observation – Despite the Pennsylvania Department of Human Services Apparent Strides in Increasing the Protection of At-Risk Children in the Care of Contracted In-Home Preventative Service Providers, DHS Failed to Review the Adequacy of the C&Y Agencies Procedures and Results for Ensuring these Providers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

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on April 12, 2022.

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

We appreciate the cooperation, assistance, and courtesy granted to our representatives by your officials and agency staff. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.

Sincerely,



Timothy L. DeFoor
Auditor General
April 14, 2022

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

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BACKGROUND

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

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

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

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2018 to JUNE 30, 2019

**CUMBERLAND 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		\$ 13,492,680
Supplemental Act 148		<u>0</u>
Total State Allocation		13,492,680
State Share (CY348) ²	\$ 13,378,908	
Less: Major Service Category Adjustment	<u>0</u>	
Net State Share		\$ 13,378,908
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³		\$ 13,378,908
Actual Act 148 Revenues Received ⁴		<u>13,378,908</u>
Net Amount Due County/(State) ⁵		<u><u>\$ 0</u></u>

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

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

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

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

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

**CUMBERLAND 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	269,560	0	31,214	0	0	0	0	0	238,346	238,346	0
02. 90% REIMBURSEMENT	977,453	19,308	101,663	0	0	0	0	0	856,482	770,834	85,648
03. 80% REIMBURSEMENT	18,502,903	388,399	3,122,780	234,987	133,593	26,428	0	0	14,596,716	11,677,371	2,919,345
04. 60% REIMBURSEMENT	1,090,127	42,360	106,502	0	0	0	0	4,253	936,952	562,171	374,781
05. 50% REIMBURSEMENT	260,371	0	0	0	0	0	0	0	260,371	130,186	130,185
06. TOTAL NET CHILD WELFARE EXPEND.	21,100,414	450,067	3,362,219	234,987	133,593	26,428	0	4,253	16,888,867	13,378,908	3,509,959

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

08. NON-REIMBURSABLE EXPENDITURES	40,844	0							40,844		40,844
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09. TOTAL EXPENDITURES	21,141,258	450,067	3,362,219	234,987	133,593	26,428	0	4,253	16,929,711	13,378,908	3,550,803
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10. TOTAL TITLE IV-D COLLECTIONS 282,569

11. TITLE IV-D Collections for IV-E Children 53,195

12. STATE ACT 148 - line 6 13,378,908

13. STATE ACT 148 ALLOCATION 13,492,690

14. ADJUSTED STATE SHARE (lower of 12 or 13) 13,378,908

INVOICE											
AMENDED STATE SHARE (ACT 148)	13,378,908										
ACT 148 AMOUNT RECEIVED	13,378,908										
ADJUSTMENT TO STATE SHARE	0										

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

MAJOR SERVICE CATEGORIES & COST CENTERS		REVENUE SOURCES											
		1	2	3	4	5	6	7	8	9	10	11	12
		TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME													
I-A	ADOPTION SERVICE	269,560	0		31,214	0		0	0	0	238,346	238,346	(1)
I-B	ADOPTION ASSISTANCE	3,363,416	0	1,204,327	2,979			0	0	0	2,156,110	1,724,888	431,222
I-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	285,379	0	39,190	22			0	0	0	246,167	196,934	49,233
I-D	COUNSELING - DEPENDENT	314,381	584		0	39,340	0	26,428	0	0	248,029	198,423	49,606
I-E	COUNSELING - DELINQUENT	571,242	0		0	150,357	0	0	0	0	420,885	336,708	84,177
I-F	DAY CARE	0	0		0	0	0	0	0	0	0	0	0
I-G	DAY TREATMENT - DEPENDENT	41,796	0		12,053	0		0	0	0	29,743	23,794	5,949
I-H	DAY TREATMENT - DELINQUENT	174,910	0		0	33,237	0	0	0	0	141,673	113,338	28,335
I-I	HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-J	INTAKE & REFERRAL	927,900	0		109,079	0		0	0	0	818,821	655,057	163,764
I-K	LIFE SKILLS - DEPENDENT	1,311,044	0		0	0	0	0	0	0	1,311,044	1,048,835	262,209
I-L	LIFE SKILLS - DELINQUENT	81,878	0		0	0	0	0	0	0	81,878	65,502	16,376
I-M	PROTECTIVE SERVICE - CHILD ABUSE	743,275	505		81,532	0		0	0	0	661,238	528,990	132,248
I-N	PROTECTIVE SERVICE - GENERAL	1,373,672	0		147,469	0		0	0	0	1,226,203	980,962	245,241
I-O	SERVICE PLANNING	1,108,987	0		109,321	0		0	0	0	999,666	799,733	199,933
I-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	110,889	0		0	0		0	0	0	110,889	55,445	55,444
I-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
I-R	SUBTOTAL IN-HOME	10,678,329	1,089	1,243,517	481,616	234,987	0	26,428	0	0	8,690,692	6,966,955	1,723,737
COMMUNITY BASED PLACEMENT		TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A	ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0			0	0	0	0	0	0
2-B	ALTERNATIVE TREATMENT - DELINQUENT	81,128	0	0	0			0	0	0	81,128	64,902	16,226
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	1,671,082	47,996	196,648	16,382			0	0	0	1,410,056	1,128,045	282,011
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	219,359	0	0	0			0	0	0	219,359	175,487	43,872
2-E	EMERGENCY SHELTER - DEPENDENT	732,286	19,308	67,876	33,787	0		0	0	0	611,315	550,184	61,131
2-F	EMERGENCY SHELTER - DELINQUENT	245,167	0	0	0	0		0	0	0	245,167	220,650	24,517
2-G	FOSTER FAMILY - DEPENDENT	6,232,089	339,314	473,210	742,621		133,593	0	0	0	4,543,351	3,634,681	908,670
2-H	FOSTER FAMILY - DELINQUENT	1,365	0	0	0			0	0	0	1,365	1,092	273
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	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
2-K	SUBTOTAL CBP	9,182,476	406,618	737,734	792,790	0	133,593	0	0	0	7,111,741	5,775,041	1,336,700
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	149,482	0	0	0			0	0	0	149,482	74,741	74,741
3-B	RESIDENTIAL SERVICE - DEPENDENT	216,649	42,203	37,466	5,606			0	0	0	131,374	78,824	52,550
3-C	RES. SERVICE - DELINQUENT (NON YDC/VFC)	333,047	0	0	0			0	0	0	333,047	199,828	133,219
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0			0	0	0	0	0	0
3-E	YDC SECURE	0	0	0	0			0	0	0	0	0	0
3-F	SUBTOTAL INSTITUTIONAL	699,178	42,203	37,466	5,606	0	0	0	0	0	613,903	353,393	260,510
4	ADMINISTRATION	540,431	157		63,490		0	0	0	4,253	472,531	283,519	189,012
5	TOTAL REVENUES	21,100,414	450,067	2,018,717	1,343,502	234,987	133,593	26,428	0	4,253	16,888,867	13,378,908	3,509,959

CUMBERLAND 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	188,035	59,617		19,245	2,663	0	269,560	1,093	37	0	0	0
1-B ADOPTION ASSISTANCE	0	0	3,363,416	0	0	0	3,363,416	0	378	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	285,379	0	0	0	285,379	0	45	0	0	0
1-D COUNSELING - DEPENDENT	0	0		0	314,381	0	314,381	0	31	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	571,242	0	571,242	0	92	0	0	0
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	41,796	0	41,796	0	14	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	174,910	0	174,910	0	17	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	723,342	204,558		0	0	0	927,900	2,866	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	1,311,044	0	1,311,044	0	291	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	81,878	0	81,878	0	247	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	477,459	144,437		68,606	52,773	0	743,275	630	93	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	838,923	304,109		133,100	114,378	0	1,390,510	224	135	0	16,838	0
1-O SERVICE PLANNING	533,227	191,820		206,107	177,833	0	1,108,987	5,845	395	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT					0	110,889	110,889	0	1,305	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	2,760,986	904,541	3,648,795	427,058	2,953,787	0	10,695,167			0	16,838	0
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	81,128	0	81,128	485	5	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	96,350	35,402	0	7,801	1,531,529	0	1,671,082	7,687	42	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	141	219,218	0	219,359	1,228	10	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	217,215	68,928	0	1,460	453,152	0	740,755	1,993	38	0	8,469	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	245,167	0	245,167	835	29	0	0	0
2-G FOSTER FAMILY - DEPENDENT	803,804	317,201	0	243,199	4,880,266	0	6,244,470	68,260	328	0	12,381	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	1,365	0	1,365	11	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	1,117,369	421,531	0	252,601	7,411,825	0	9,203,326	80,499	454	0	20,850	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	149,482	0	149,482	498	20	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	33,504	14,726	0	200	171,375	0	219,805	301	2	0	3,156	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	333,047	0	333,047	1,487	13	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	33,504	14,726	0	200	653,904	0	702,334	2,286	35	0	3,156	0
4 ADMINISTRATION	131,622	45,144	0	363,665	0	0	540,431			0	0	0
5 TOTAL EXPENDITURES	4,043,481	1,385,942	3,648,795	1,043,524	11,019,516	0	21,141,258			0	40,844	0
County Indirect Costs = \$ 340,988												

CUMBERLAND 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	\$ 269,560	\$ 0	\$ 269,560
Adoption Assistance	3,363,416	0	3,363,416
Subsidized Permanent Legal Custodianship	285,379	0	285,379
Counseling	885,623	0	885,623
Day Care	0	0	0
Day Treatment	216,706	0	216,706
Homemaker Service	0	0	0
Intake and Referral	927,900	0	927,900
Life Skills	1,392,922	0	1,392,922
Protective Service - Child Abuse	743,275	0	743,275
Protective Service - General	1,390,510	0	1,390,510
Service Planning	1,108,987	0	1,108,987
Juvenile Act Proceedings	110,889	0	110,889
Alternative Treatment	81,128	0	81,128
Community Residential	1,890,441	0	1,890,441
Emergency Shelter	985,922	0	985,922
Foster Family	6,245,835	0	6,245,835
Supervised Independent Living	0	0	0
Juvenile Detention Service	149,482	0	149,482
Residential Service	552,852	0	552,852
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	540,431	0	540,431
Combined Total Expense	<u>21,141,258</u>	<u>0</u>	<u>21,141,258</u>
Less Non-reimbursables	<u>40,844</u>	<u>0</u>	<u>40,844</u>
Total Net Expense	<u>\$ 21,100,414</u>	<u>\$ 0</u>	<u>\$ 21,100,414</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 4,043,481	\$ 0	\$ 4,043,481
Employee Benefits	1,385,942	0	1,385,942
Subsidies	3,648,795	0	3,648,795
Operating	1,043,524	0	1,043,524
Purchased Services	11,019,516	0	11,019,516
Fixed Assets	0	0	0
Combined Total Expense	<u>21,141,258</u>	<u>0</u>	<u>21,141,258</u>
Less Non-reimbursables	<u>40,844</u>	<u>0</u>	<u>40,844</u>
Total Net Expense	<u>\$ 21,100,414</u>	<u>\$ 0</u>	<u>\$ 21,100,414</u>

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2019 to JUNE 30, 2020

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

Approved State Allocation ¹		\$ 14,417,377
Supplemental Act 148		<u>0</u>
Total State Allocation		14,417,377
State Share (CY348) ²	\$ 13,511,120	
Less: Major Service Category Adjustment	<u>0</u>	
Net State Share		\$ 13,511,120
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³		\$ 13,511,120
Actual Act 148 Revenues Received ⁴		<u>13,511,120</u>
Net Amount Due County/(State) ⁵		<u><u>0</u></u>

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

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

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

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

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

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

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	312,241	0	44,165	0	0	0	0	0	268,076	268,076	0
02. 90% REIMBURSEMENT	778,854	5,549	97,726	0	0	0	0	0	675,579	608,021	67,558
03. 80% REIMBURSEMENT	19,057,158	371,904	3,624,241	234,987	133,593	26,428	0	0	14,666,005	11,732,804	2,933,201
04. 60% REIMBURSEMENT	1,405,399	19,167	110,048	0	0	0	0	4,935	1,271,249	762,749	508,500
05. 50% REIMBURSEMENT	278,939	0	0	0	0	0	0	0	278,939	139,470	139,469
06. TOTAL NET CHILD WELFARE EXPEND.	21,832,591	396,620	3,876,180	234,987	133,593	26,428	0	4,935	17,159,848	13,511,120	3,648,728

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	119,712	0							119,712	71,827	47,885
08. NON-REIMBURSABLE EXPENDITURES	75,266	0							75,266		75,266

09. TOTAL EXPENDITURES	22,027,569	396,620	3,876,180	234,987	133,593	26,428	0	4,935	17,354,826	13,582,947	3,771,879
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10. TOTAL TITLE IV-D COLLECTIONS 276,938

11. TITLE IV-D Collections for IV-E Children 44,347

12. STATE ACT 148 - line 6 13,511,120

13. STATE ACT 148 ALLOCATION 14,417,377

14. ADJUSTED STATE SHARE (lower of 12 or 13) 13,511,120

INVOICE	
AMENDED STATE SHARE (ACT 148)	13,511,120
ACT 148 AMOUNT RECEIVED	13,511,120
ADJUSTMENT TO STATE SHARE	0

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

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
I-A ADOPTION SERVICE	312,241	0		44,165	0		0	0	0	268,076	268,076	0
I-B ADOPTION ASSISTANCE	3,620,843	0	1,250,885	2,544			0	0	0	2,367,414	1,893,931	473,483
I-C SUBSIZED PERMANENT LEGAL CUSTODIANSHIP	361,378	0	54,218				0	0	0	307,160	245,728	61,432
I-D COUNSELING - DEPENDENT	314,186	584			40,306		26,428	0	0	246,868	197,494	49,374
I-E COUNSELING - DELINQUENT	561,181	0			138,602		0	0	0	422,579	338,063	84,516
I-F DAY CARE	0	0			0		0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	49,454	0			2,877		0	0	0	46,577	37,262	9,315
I-H DAY TREATMENT - DELINQUENT	215,965	0			53,202		0	0	0	162,763	130,210	32,553
I-I HOMEMAKER SERVICE	0	0			0		0	0	0	0	0	0
I-J INTAKE & REFERRAL	831,593	0		117,666	0		0	0	0	713,927	571,142	142,785
I-K LIFE SKILLS - DEPENDENT	1,189,685	0			0		0	0	0	1,189,685	951,748	237,937
I-L LIFE SKILLS - DELINQUENT	131,026	0			0		0	0	0	131,026	104,821	26,205
I-M PROTECTIVE SERVICE - CHILD ABUSE	953,792	0		125,502	0		0	0	0	828,290	662,632	165,658
I-N PROTECTIVE SERVICE - GENERAL	1,135,747	716		147,469	0		0	0	0	987,562	790,050	197,512
I-O SERVICE PLANNING	1,536,686	0		194,088	0		0	0	0	1,342,598	1,074,078	268,520
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	182,458	0			0		0	0	0	182,458	91,229	91,229
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0			0		0	0	0	0	0	0
I-R SUBTOTAL IN-HOME	11,396,235	1,300	1,305,103	631,434	234,987	0	26,428	0	0	9,196,983	7,356,464	1,840,519

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
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	1,532	0					0	0	0	1,532	1,226	306
2-B ALTERNATIVE TREATMENT - DELINQUENT	17,878	0					0	0	0	17,878	14,302	3,576
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,379,908	48,075	201,785	31,159			0	0	0	1,098,889	879,111	219,778
2-D COMMUNITY RESIDENTIAL - DELINQUENT	424,244	0		28			0	0	0	424,216	339,373	84,843
2-E EMERGENCY SHELTER - DEPENDENT	558,451	5,549	61,982	35,744	0		0	0	0	455,176	409,658	45,518
2-F EMERGENCY SHELTER - DELINQUENT	220,403	0			0		0	0	0	220,403	198,363	22,040
2-G FOSTER FAMILY - DEPENDENT	4,240,365	222,255	348,204	883,372		133,593	0	0	0	2,652,941	2,122,353	530,588
2-H FOSTER FAMILY - DELINQUENT	7,824	0					0	0	0	7,824	6,259	1,565
2-I KINSHIP CARE - DEPENDENT	2,083,871	100,274	267,321				0	0	0	1,716,276	1,373,021	343,255
2-J KINSHIP CARE - DELINQUENT	0	0					0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0					0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0					0	0	0	0	0	0
2-M SUBTOTAL CBP	8,934,476	376,153	879,292	950,303	0	133,593	0	0	0	6,593,135	5,343,666	1,251,469

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
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	96,481	0					0	0	0	96,481	48,241	48,240
3-B RESIDENTIAL SERVICE - DEPENDENT	301,149	19,135	29,484	2,089			0	0	0	250,441	150,265	100,176
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	549,169	0					0	0	0	549,169	329,501	219,668
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0					0	0	0	0	0	0
3-E YDC SECURE	119,712	0					0	0	0	119,712	71,827	47,885
3-F SUBTOTAL INSTITUTIONAL	1,066,511	19,135	29,484	2,089	0	0	0	0	0	1,015,803	599,834	415,969

4 ADMINISTRATION	555,081	32		78,475			0	0	4,935	471,639	282,983	188,656
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5 TOTAL REVENUES	21,952,303	396,620	2,213,879	1,662,301	234,987	133,593	26,428	0	4,935	17,279,560	13,582,947	3,696,613
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CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020
 AMENDED CY370
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	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	223,212	78,574		10,299	156	0	312,241	1,041	1	0	0	0
1-B ADOPTION ASSISTANCE	0	0	3,620,843	0	0	0	3,620,843	0	398	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	361,378	0	0	0	361,378	0	46	0	0	0
1-D COUNSELING - DEPENDENT	0	0		0	314,186	0	314,186	0	39	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	561,181	0	561,181	0	105	0	0	0
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	49,454	0	49,454	0	9	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	215,965	0	215,965	0	15	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	608,777	222,816		0	0	0	831,593	2,556	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	1,189,685	0	1,189,685	0	820	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	131,026	0	131,026	0	280	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	588,396	228,714		75,730	65,190	0	958,030	624	117	4,238	0	0
1-N PROTECTIVE SERVICE - GENERAL	674,012	272,191		110,617	97,002	0	1,153,822	209	50	3,490	14,585	0
1-O SERVICE PLANNING	845,126	324,378		212,427	163,980	0	1,545,911	4,485	573	9,225	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	182,458		182,458	0	1,173	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	2,939,523	1,126,673	3,982,221	409,073	2,970,283	0	11,427,773			16,953	14,585	0
Number of Children receiving only NON-PURCHASED IN-Home Services 8,915												
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	1,532	0	1,532	9	1	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	17,878	0	17,878	105	2	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	149,030	68,056	0	3,425	1,159,397	0	1,379,908	5,878	29	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	787	423,457	0	424,244	1,987	25	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	185,887	66,645	0	207	317,857	0	570,596	1,648	40	0	12,145	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	220,403	0	220,403	816	33	0	0	0
2-G FOSTER FAMILY - DEPENDENT	883,029	385,350	0	268,441	2,723,586	0	4,260,406	29,125	165	7,480	12,561	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	7,824	0	7,824	82	1	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0	0	0	2,087,646	0	2,087,646	35,187	175	0	3,775	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	1,217,946	520,951	0	272,860	6,959,580	0	8,970,437	74,837	471	7,480	28,481	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	96,481	0	96,481	324	16	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	10,196	4,314	0	219	293,688	0	308,417	2,291	8	0	7,268	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	549,169	0	549,169	1,703	13	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	119,712	0	119,712	232	1	0	0	0
3-F SUBTOTAL INSTITUTIONAL	10,196	4,314	0	219	1,059,050	0	1,073,779	4,550	38	0	7,268	0
4 ADMINISTRATION	120,962	48,316	0	386,302	0	0	555,580			499	0	0
5 TOTAL EXPENDITURES	4,288,627	1,699,354	3,982,221	1,068,454	10,988,913	0	22,027,569			24,932	50,334	0
County Indirect Costs = \$ 363,068												

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 312,241	\$ 0	\$ 312,241
Adoption Assistance	3,620,843	0	3,620,843
Subsidized Permanent Legal Custodianship	361,378	0	361,378
Counseling	875,367	0	875,367
Day Care	0	0	0
Day Treatment	265,419	0	265,419
Homemaker Service	0	0	0
Intake and Referral	831,593	0	831,593
Life Skills	1,320,711	0	1,320,711
Protective Service - Child Abuse	958,030	0	958,030
Protective Service - General	1,153,822	0	1,153,822
Service Planning	1,545,911	0	1,545,911
Juvenile Act Proceedings	182,458	0	182,458
Alternative Treatment	19,410	0	19,410
Community Residential	1,804,152	0	1,804,152
Emergency Shelter	790,999	0	790,999
Foster Family	4,268,230	0	4,268,230
Kinship Care	2,087,646	0	2,087,646
Supervised Independent Living	0	0	0
Juvenile Detention Service	96,481	0	96,481
Residential Service	857,586	0	857,586
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	119,712	0	119,712
Administration	555,580	0	555,580
Combined Total Expense	<u>22,027,569</u>	<u>0</u>	<u>22,027,569</u>
Less Non-reimbursables	<u>75,266</u>	<u>0</u>	<u>75,266</u>
Total Net Expense	<u>\$ 21,952,303</u>	<u>\$ 0</u>	<u>\$ 21,952,303</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 4,288,627	\$ 0	\$ 4,288,627
Employee Benefits	1,699,354	0	1,699,354
Subsidies	3,982,221	0	3,982,221
Operating	1,068,454	0	1,068,454
Purchased Services	10,988,913	0	10,988,913
Fixed Assets	0	0	0
Combined Total Expense	<u>22,027,569</u>	<u>0</u>	<u>22,027,569</u>
Less Non-reimbursables	<u>75,266</u>	<u>0</u>	<u>75,266</u>
Total Net Expense	<u>\$ 21,952,303</u>	<u>\$ 0</u>	<u>\$ 21,952,303</u>

SECTION 3

CURRENT ENGAGEMENT OBSERVATION

CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

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

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

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

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

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

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

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

CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

Our 2018 Position Statement Letter

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

DHS Corrective Actions Taken

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

C&Y agencies are required to:

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

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

- Obtain a listing of contracted providers that deliver in-home coded services for the C&Y agency.
- Test the listing of contracted providers for completeness.
- Analyze the C&Y agency's documentation of monitoring activities for adequacy of monitoring, the C&Y agency's obtaining of any necessary corrective action plans, the C&Y agency's timely follow-up on corrective action plans, and the adequacy and accuracy of the monitoring documentation as represented on the supplemental schedule.
- Disclose any exceptions or findings within the Single Audit package for items not reflected on the supplemental schedule.

CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

Our Current Position

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

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

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

Conclusion

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

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

CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

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

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

CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY
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