

# 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

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# Dauphin County Children and Youth Agency

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December 2018



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



Commonwealth of Pennsylvania  
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EUGENE A. DePASQUALE  
AUDITOR GENERAL

The Commissioners of Dauphin County  
Dauphin County Administration Building  
Two South Second Street  
Harrisburg, PA 17101

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 Dauphin County Children and Youth Agency (agency), legally known as Dauphin County Social Services for Children and Youth, 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 compliance<sup>1</sup> 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 within Dauphin County.

We certify that the enclosed amended fiscal reports fairly present, in all material respects, the total Commonwealth expenditures paid on behalf of children residing within the county for the fiscal years ended 2015, 2016, and 2017.

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 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 \$24,008 and increasing revenue by \$15,403. Based on the application of the state participation rates, these adjustments resulted in an amount due to the state totaling \$28,656. Both adjustments are 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 one adjustment being made to the agency's submitted fiscal reports. This adjustment impacted the agency's Final Net State Share by increasing agency expenditures by \$18,088. Based on the application of the state participation rates, this adjustment resulted in an amount due to the county totaling \$13,224. This adjustment is 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 one adjustment being made to the agency's submitted fiscal reports. This adjustment impacted the agency's Final Net State Share by increasing agency expenditures by \$3,526. Based on the application of the state participation rates, this adjustment resulted in an amount due to the county totaling \$2,779. This adjustment is detailed in our amended fiscal reports for fiscal year 2016-2017, as included in Section 3 of this report.

In addition, we included a status update for a subsequent event observation included in our prior released audit report, as detailed in Section 4 of this report. Also, due to the timing of the conduct of our prior engagement, the agency was not able fully implement corrective action to comply with the recommendations in the finding included in our prior released audit report, as detailed in Section 4 of this report. As a result, we concluded that the issuance a repeat finding was warranted, as listed below and detailed in Section 5 of this report.

Finding – Unresolved Prior Audit Recommendations – Lack of Internal Control Policies and Procedures to Reduce the Risk of Paying Overbillings or Fraudulent Billings by Contracted In-Home Purchased Service Providers

Furthermore, 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 the Commonwealth 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 October 4, 2018.

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 Dauphin County Children and Youth Agency.

Sincerely,



Eugene A. DePasquale  
Auditor General

November 28, 2018

### Endnote

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<sup>1</sup> 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.

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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 Dauphin County Children and Youth Agency provided in-home and placement services to 6,846 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 4<sup>th</sup> 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**

**DAUPHIN 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 <sup>1</sup>		\$	21,998,539
Supplemental Act 148			<u>0</u>
Total State Allocation			21,998,539
State Share (CY348) <sup>2</sup>	\$		18,248,084
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	18,248,084
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	18,248,084
Actual Act 148 Revenues Received <sup>4</sup>			<u>18,276,740</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>(28,656)</u></u>

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

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

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

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

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



DAUPHIN 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
<b>NET CHILD WELFARE EXPENDITURES</b>											
01. 100% REIMBURSEMENT	794,633	6,556	16,098	0	0	0	106,473	0	665,506	665,506	0
02. 90% REIMBURSEMENT	1,004,925	70,159	1,804	148,814	0	0	196,140	0	588,008	529,207	58,801
03. 80% REIMBURSEMENT	23,581,700	758,395	2,433,544	1,563,282	0	0	2,989,782	0	15,836,697	12,669,358	3,167,339
04. 60% REIMBURSEMENT	7,803,618	249,390	49,862	0	176,180	99,375	1,173,441	15,136	6,040,234	3,624,140	2,416,094
05. 50% REIMBURSEMENT	1,526,649	6,904	0	0	0	0	0	0	1,519,745	759,873	759,872
06. TOTAL NET CHILD WELFARE EXPEND.	34,711,525	1,091,404	2,501,308	1,712,096	176,180	99,375	4,465,836	15,136	24,650,190	18,248,084	6,402,106
<b>YDC/YFC PLACEMENT COSTS</b>											
07. 60% DHSPARTICIPATION	3,485,074	40,315							3,444,759	2,066,855	1,377,904
08. NON-REIMBURSABLE EXPENDITURES	40,533	0							40,533		40,533
09. TOTAL EXPENDITURES	38,237,132	1,131,719	2,501,308	1,712,096	176,180	99,375	4,465,836	15,136	28,135,482	20,314,939	7,820,543
10. TOTAL TITLE IV-D COLLECTIONS	277,053										
11. TITLE IV-D Collections for IV-E Children	60,881										
12. STATE ACT 148 - line 6	18,248,084										
13. STATE ACT 148 ALLOCATION	21,998,539										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	18,248,084										
<b>INVOICE</b>											
AMENDED STATE SHARE (ACT 148)	18,248,084										
ACT 148 AMOUNT RECEIVED	18,276,740										
ADJUSTMENT TO STATE SHARE	(28,656)										

DAUPHIN 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
		TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>		794,633	6,556	2,089,679	16,098	0	0	0	106,473	0	665,506	665,506	0
1-A	ADOPTION SERVICE	4,752,648	0	67,870	0	0	0	0	0	0	2,649,234	2,119,387	529,847
1-B	ADOPTION ASSISTANCE	176,045	0	0	0	0	0	0	0	0	108,175	86,540	21,635
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	2,130,905	85	0	0	559,244	0	0	5,409	0	1,566,167	1,252,934	313,233
1-D	COUNSELING - DEPENDENT	1,346,267	0	0	0	1,000,645	0	0	0	0	345,622	276,498	69,124
1-E	COUNSELING - DELINQUENT	128,619	0	0	0	0	0	0	0	0	127,214	101,771	25,443
1-F	DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
1-G	DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-H	DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-I	HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-J	INTAKE & REFERRAL	0	0	0	0	0	0	0	0	0	0	0	0
1-K	LIFE SKILLS - DEPENDENT	15,698	0	0	0	488	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	1,137,772	6,939	21,943	21,943	1,500	0	0	146,352	0	961,038	768,830	192,208
1-N	PROTECTIVE SERVICE - GENERAL	2,465,261	12,733	49,291	49,291	0	0	0	611,491	0	1,791,746	1,433,397	358,349
1-O	SERVICE PLANNING	1,912,735	25,982	39,245	39,245	0	0	0	473,509	0	1,373,999	1,099,199	274,800
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	169,485	0	0	0	0	0	0	0	0	169,485	84,743	84,742
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	1,804	0	0	0	0	0	0	0	0	1,804	902	902
1-R	<b>SUBTOTAL IN-HOME</b>	15,031,872	52,295	2,157,549	140,312	1,563,282	0	0	1,343,234	0	9,775,200	7,901,875	1,873,325
<b>COMMUNITY BASED PLACEMENT</b>		0	0	0	0	0	0	0	0	0	0	0	0
2-A	ALTERNATIVE TREATMENT - DEPENDENT	174,160	13,704	0	0	0	0	0	0	0	160,456	128,365	32,091
2-B	ALTERNATIVE TREATMENT - DELINQUENT	1,039,220	80,384	40,684	0	0	0	0	154,031	0	764,121	611,297	152,824
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	982,438	46,038	3,632	0	0	0	0	145,202	0	787,566	630,053	157,513
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	340,032	45,434	0	0	4,796	0	0	76,885	0	212,917	191,625	21,292
2-E	EMERGENCY SHELTER - DEPENDENT	664,893	24,725	1,804	0	144,018	0	0	119,255	0	375,091	337,582	37,509
2-F	EMERGENCY SHELTER - DELINQUENT	7,292,690	567,511	23,106	84,351	0	0	0	1,453,391	0	5,164,331	4,131,465	1,032,866
2-G	FOSTER FAMILY - DEPENDENT	27,242	5,019	0	8	0	0	0	397	0	21,818	17,454	4,364
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K	<b>SUBTOTAL CBP</b>	10,520,675	782,815	69,226	84,359	148,814	0	0	1,949,161	0	7,486,300	6,047,841	1,438,459
<b>INSTITUTIONAL PLACEMENT</b>		1,353,360	6,904	0	0	0	0	0	0	0	1,348,456	674,228	674,228
3-A	JUVENILE DETENTION SERVICE	1,611,521	46,895	0	4,610	0	0	0	340,838	0	943,623	566,174	377,449
3-B	RESIDENTIAL SERVICE - DEPENDENT	3,741,168	194,914	11,499	0	0	0	0	609,721	0	2,925,034	1,755,020	1,170,014
3-C	RES. SERVICE - DELINQUENT (NON YDC/FC)	726,005	3,953	0	0	0	0	0	0	0	722,052	433,231	288,821
3-D	SECURE RES. SERVICE (EXCEPT YDC)	3,485,074	40,315	0	0	0	0	0	0	0	3,444,759	2,066,855	1,377,904
3-E	YDC SECURE	10,919,128	292,981	11,499	4,610	0	0	0	950,559	0	9,383,924	5,495,508	3,888,416
3-F	<b>SUBTOTAL INSTITUTIONAL</b>	17,249,224	3,628	11,499	33,753	0	0	0	222,882	15,136	1,449,525	869,715	579,810
4	<b>ADMINISTRATION</b>	38,196,599	1,131,719	2,238,274	263,034	1,712,096	176,180	99,375	4,465,836	15,136	28,094,949	20,314,939	7,780,010
5	<b>TOTAL REVENUES</b>												

DAUPHIN 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
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	455,709	225,008		109,131	4,878	0	794,726	0	3	93	0	0
1-B ADOPTION ASSISTANCE	0	0	4,757,646	0	0	0	4,757,646	0	497	0	4,998	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	176,045	0	0	0	176,045	0	24	0	0	0
1-D COUNSELING - DEPENDENT	0	0		10,638	2,120,286	0	2,130,924	421	527	19	0	0
1-E COUNSELING - DELINQUENT	0	0		6,618	1,340,540	0	1,347,158	237	237	891	0	0
1-F DAY CARE	0	0			128,619	0	128,619	58	58	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0			0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0			0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0			0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	0	0			0	0	0	0	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0			15,954	0	15,954	20	20	0	256	0
1-L LIFE SKILLS - DELINQUENT	0	0			0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	653,044	270,917		159,960	54,075	0	1,137,996	835	101	224	0	0
1-N PROTECTIVE SERVICE - GENERAL	1,319,108	620,578		526,311	1,050	0	2,467,047	3,858	1	736	1,050	0
1-O SERVICE PLANNING	948,098	563,009		401,345	600	0	1,913,052	1,851	1	317	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				6,022	163,463		169,485	568	568	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				1,804	0		1,804	0	0	0	0	0
<b>SUBTOTAL IN-HOME</b>	3,375,959	1,679,512	4,933,691	1,221,829	3,829,465	0	15,040,456			2,280	6,304	0
Number of Children receiving only NON-PURCHASED IN-Home Services 4,281												
<b>COMMUNITY BASED PLACEMENT</b>												
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	174,160	0	174,160	1,120	7	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	2,013	1,037,207	0	1,039,220	5,942	41	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	3,176	979,262	0	982,438	4,972	39	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	8,663	331,657	0	340,320	2,747	153	0	288	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	16,927	647,966	0	664,893	1,622	85	0	0	0
2-G FOSTER FAMILY - DEPENDENT	1,836,498	862,625	0	1,019,542	3,579,850	9,672	7,308,187	75,193	365	2,255	13,242	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	404	26,838	0	27,242	189	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
<b>SUBTOTAL CBP</b>	1,836,498	862,625	0	1,050,725	6,776,940	9,672	10,536,460	91,785	692	2,255	13,530	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	96,307	1,259,053	0	1,355,360	3,564	219	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	125,411	67,543	0	41,056	1,393,632	0	1,627,642	4,898	60	0	16,121	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	5,199	3,745,969	0	3,741,168	15,275	191	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	726,005	0	726,005	2,505	13	0	0	0
3-E YDC SECURE	0	0	0	0	3,485,074	0	3,485,074	7,061	50	0	0	0
3-F	125,411	67,543	0	142,562	10,599,733	0	10,935,249	33,303	533	0	16,121	0
<b>SUBTOTAL INSTITUTIONAL</b>	125,411	67,543	0	142,562	10,599,733	0	11,724,967			43	0	0
<b>ADMINISTRATION</b>	462,654	203,882	0	1,058,431	0	0	1,724,967			43	0	0
<b>TOTAL EXPENDITURES</b>	5,800,522	2,813,562	4,933,691	3,473,547	21,206,138	9,672	38,237,132			4,578	35,955	0
County Indirect Costs = \$ 737,096												

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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 794,726	\$ 0	\$ 794,726
Adoption Assistance	4,757,646	0	4,757,646
Subsidized Permanent Legal Custodianship	176,045	0	176,045
Counseling	3,478,082	0	3,478,082
Day Care	128,619	0	128,619
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	0	0	0
Life Skills	15,954	0	15,954
Protective Service - Child Abuse	1,137,996	0	1,137,996
Protective Service - General	2,467,047	0	2,467,047
Service Planning	1,938,176	(25,124)	1,913,052
Juvenile Act Proceedings	171,289	0	171,289
Alternative Treatment	174,160	0	174,160
Community Residential	2,012,539	9,119	2,021,658
Emergency Shelter	1,005,213	0	1,005,213
Foster Family	7,333,963	1,466	7,335,429
Supervised Independent Living	0	0	0
Juvenile Detention Service	1,355,360	0	1,355,360
Residential Service	5,377,929	(9,119)	5,368,810
Secure Residential Service (Except YDC)	726,005	0	726,005
YDC Secure	3,485,074	0	3,485,074
Administration	<u>1,725,317</u>	<u>(350)</u>	<u>1,724,967</u>
Combined Total Expense	38,261,140	(24,008)	38,237,132
Less Non-reimbursables	<u>40,533</u>	<u>0</u>	<u>40,533</u>
Total Net Expense	<u>\$ 38,220,607</u>	<u>\$ (24,008)</u>	<u>\$ 38,196,599</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 5,800,522	\$ 0	\$ 5,800,522
Employee Benefits	2,813,562	0	2,813,562
Subsidies	4,933,691	0	4,933,691
Operating	3,330,963	142,584	3,473,547
Purchased Services	21,372,730	(166,592)	21,206,138
Fixed Assets	<u>9,672</u>	<u>0</u>	<u>9,672</u>
Combined Total Expense	38,261,140	(24,008)	38,237,132
Less Non-reimbursables	<u>40,533</u>	<u>0</u>	<u>40,533</u>
Total Net Expense	<u>\$ 38,220,607</u>	<u>\$ (24,008)</u>	<u>\$ 38,196,599</u>

**DAUPHIN COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015  
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
				CY-370 Adjustment			
CY-370	1-O	4	1	Service Planning - Operating	\$ 426,469	\$ (25,124)	\$ 401,345
	2-C	4		Community Residential (Dep.) - Operating	\$ 1,985	\$ 28	\$ 2,013
	2-G	4		Foster Family (Dep.) - Operating	\$ 851,484	\$ 168,058	\$ 1,019,542
	3-B	4		Residential Service (Dep.) - Operating	\$ 41,084	\$ (28)	\$ 41,056
	4	4		Administration - Operating	\$ 1,058,781	\$ (350)	\$ 1,058,431
	2-C	5		Community Residential (Dep.) - Purchased Services	\$ 1,028,116	\$ 9,091	\$ 1,037,207
	2-G	5		Foster Family (Dep.) - Purchased Services	\$ 3,746,442	\$ (166,592)	\$ 3,579,850
	3-B	5		Residential Service (Dep.) - Purchased Services	\$ 1,402,723	\$ (9,091)	\$ 1,393,632
				Total Adjustment Amount		<u>\$ (24,008)</u>	
				To decrease expenditures by a net amount of \$24,008 to include expenditures not reported on the CY-370 Expenditure Report submitted to the Commonwealth Department of Human Services and reconcile to the agency's final expenditure ledger. Operating was increased by \$142,584 and Purchased Services were decreased by \$166,592.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
				CY-370A Adjustment			
CY-370A	1-D	2	2	Counseling (Dep.) - Program Income	\$ -	\$ 85	\$ 85
	2-E	2		Emergency Shelter (Dep.) - Program Income	\$ 44,679	\$ 755	\$ 45,434
	2-G	2		Foster Family (Dep.) - Program Income	\$ 558,221	\$ 9,290	\$ 567,511
	3-B	2		Residential Service (Dep.) - Program Income	\$ 41,663	\$ 5,232	\$ 46,895
	3-C	2		Residential Service (Del.) - Program Income	\$ 194,873	\$ 41	\$ 194,914
				Total Adjustment Amount		<u>\$ 15,403</u>	
				To increase Program Income by \$15,403 to include revenue not reported on the CY-370A Revenue Report submitted to the Commonwealth Department of Human Services and reconcile to the agency's final revenue ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

# SECTION 2

## AMENDED FISCAL REPORTS

**FOR THE FISCAL YEAR:**

**JULY 1, 2015 to JUNE 30, 2016**

**DAUPHIN 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 <sup>1</sup>		\$	20,218,569
Supplemental Act 148			<u>0</u>
Total State Allocation			20,218,569
State Share (CY348) <sup>2</sup>	\$		19,562,612
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	19,562,612
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	19,562,612
Actual Act 148 Revenues Received <sup>4</sup>			<u>19,549,388</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>13,224</u></u>

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

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

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

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

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

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DAUPHIN 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	692,056	5,531	10,197	0	0	0	85,202	0	591,126	591,126	0
02. 90% REIMBURSEMENT	1,038,679	77,211	5,648	59,955	0	0	233,763	0	662,102	595,892	66,210
03. 80% REIMBURSEMENT	26,177,965	775,985	2,447,083	1,652,142	0	0	2,849,356	0	18,453,399	14,762,719	3,690,680
04. 60% REIMBURSEMENT	6,583,227	215,180	37,384	0	176,180	99,375	1,116,035	15,350	4,923,723	2,954,233	1,969,490
05. 50% REIMBURSEMENT	1,328,487	8,911	245	0	0	0	2,047	0	1,317,284	658,642	658,642
06. TOTAL NET CHILD WELFARE EXPEND.	35,820,414	1,082,818	2,500,557	1,712,097	176,180	99,375	4,286,403	15,350	25,947,634	19,562,612	6,385,022
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	2,683,788	23,002							2,660,786	1,596,472	1,064,314
08. NON-REIMBURSABLE EXPENDITURES	505,189	19,757							485,432		485,432
09. TOTAL EXPENDITURES	39,009,391	1,125,577	2,500,557	1,712,097	176,180	99,375	4,286,403	15,350	29,093,852	21,159,084	7,934,768
10. TOTAL TITLE IV-D COLLECTIONS	279,807										
11. TITLE IV-D Collections for IV-E Children	81,587										
12. STATE ACT 148 - line 6	19,562,612										
13. STATE ACT 148 ALLOCATION	20,218,569										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	19,562,612										
INVOICE											
AMENDED STATE SHARE (ACT 148)	19,562,612										
ACT 148 AMOUNT RECEIVED	19,549,388										
ADJUSTMENT TO STATE SHARE	13,224										



DAUPHIN 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
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	692,056	5,531		10,197				85,202		591,126	591,126	0
I-B ADOPTION ASSISTANCE	4,860,001	0	2,150,309	12,464						2,697,228	2,157,782	539,446
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSH	266,237	0	83,321							182,916	146,333	36,583
I-D COUNSELING - DELINQUENT	2,467,690	390		137	801,915			1,165		1,664,083	1,331,266	332,817
I-E COUNSELING - DELINQUENT	1,139,783	0		171	840,302			1,401		297,909	238,327	59,582
I-F DAY CARE	62,536	0			7,136					55,400	44,320	11,080
I-G DAY TREATMENT - DEPENDENT	0	0								0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0								0	0	0
I-I HOMEMAKER SERVICE	0	0								0	0	0
I-J INTAKE & REFERRAL	0	0								0	0	0
I-K LIFE SKILLS - DEPENDENT	36,720	0			2,289					34,431	27,545	6,886
I-L LIFE SKILLS - DELINQUENT	0	0								0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	1,366,190	8,155		19,380	500			161,861		1,176,294	941,035	235,259
I-N PROTECTIVE SERVICE - GENERAL	2,029,272	14,822		29,341	0			243,921		1,741,188	1,392,950	348,238
I-O SERVICE PLANNING	3,462,643	32,463		51,362				428,316		2,950,502	2,360,402	590,100
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	161,684	0		200				1,668		159,816	79,908	79,908
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	3,150	0		45				379		2,726	1,363	1,363
I-R SUBTOTAL IN-HOME	16,547,962	61,361	2,233,630	123,297	1,652,142	0	0	923,913	0	11,555,619	9,312,357	2,241,262
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
2-B ALTERNATIVE TREATMENT - DELINQUENT	167,785	3,917								163,868	131,094	32,774
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,267,766	127,708	17,863	(624)				251,227		871,292	697,034	174,258
2-D COMMUNITY RESIDENTIAL - DELINQUENT	958,042	44,226	7,765					183,261		722,790	578,232	144,558
2-E EMERGENCY SHELTER - DEPENDENT	497,546	57,351						108,358		331,837	298,653	33,184
2-F EMERGENCY SHELTER - DELINQUENT	541,133	19,860	5,648		59,955			125,405		330,265	297,239	33,026
2-G FOSTER FAMILY - DEPENDENT	8,055,154	538,529	20,907	54,387				1,577,989		5,863,342	4,690,674	1,172,668
2-H FOSTER FAMILY - DELINQUENT	38,146	5,775						215		32,156	25,725	6,431
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0								0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0								0	0	0
2-K SUBTOTAL CBP	11,525,572	797,366	52,183	54,063	59,955	0	0	2,246,455	0	8,315,550	6,718,651	1,596,899
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	1,163,653	8,911								1,154,742	577,371	577,371
3-B RESIDENTIAL SERVICE - DEPENDENT	1,685,541	68,917	2,921	1,761				396,855		939,532	563,719	375,813
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	3,057,896	138,778	7,320					447,986		2,463,812	1,478,287	985,525
3-D SECURE RES. SERVICE (EXCEPT YDC)	157,049	2,909								154,140	92,484	61,656
3-E YDC SECURE	2,683,788	23,002								2,660,786	1,596,472	1,064,314
3-F SUBTOTAL INSTITUTIONAL	8,747,927	242,517	10,241	1,761			99,375	844,841		7,375,012	4,308,333	3,064,679
4 ADMINISTRATION	1,682,741	4,576		25,382				271,194	15,350	1,366,239	819,743	546,496
5 TOTAL REVENUES	38,504,202	1,105,820	2,296,054	204,503	1,712,097	176,180	99,375	4,286,403	15,350	28,608,420	21,159,084	7,449,336

DAUPHIN 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 PSSub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
<b>IN-HOME</b>												
I-A ADOPTION SERVICE	378,999	217,092	119,035	1,747	0	0	716,873	0	1	24,817	0	0
I-B ADOPTION ASSISTANCE	0	0	4,860,001	0	0	0	4,860,001	504	504	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	266,237	0	0	0	266,237	27	27	0	0	0
I-D COUNSELING - DEPENDENT	0	0	33,882	2,456,168	0	0	2,490,050	500	570	22,360	0	19,757
I-E COUNSELING - DELINQUENT	0	0	12,293	0	0	0	1,140,653	192	192	870	0	0
I-F DAY CARE	0	0	0	62,536	0	0	62,536	58	58	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	0	0	0	0	0	0	0	0	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0	0	36,720	0	0	36,720	35	35	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	754,847	389,938	210,826	61,579	0	0	1,417,190	1,281	117	51,000	0	0
I-N PROTECTIVE SERVICE - GENERAL	957,414	514,659	630,113	300	2,169	0	2,104,655	3,979	1	75,083	300	0
I-O SERVICE PLANNING	1,861,542	876,835	876,621	0	600	0	3,615,598	2,210	0	152,955	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	13,122	148,562	0	0	161,684	552	26	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	3,150	0	0	0	3,150	0	0	0	0	0
I-R <b>SUBTOTAL IN-HOME</b>	3,952,802	1,998,524	5,126,238	1,899,042	3,895,972	2,769	16,875,347	8,202	867	327,085	300	19,757
Number of Children receiving only NON-PURCHASED IN-Home Services												
<b>COMMUNITY BASED PLACEMENT</b>												
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	167,785	0	167,785	1,079	13	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	22,435	1,264,683	0	0	1,287,118	7,123	50	19,352	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	2,059	955,983	0	0	958,042	4,675	42	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	11,036	487,218	0	0	498,254	4,358	197	0	708	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	13,702	527,431	0	0	541,133	1,331	86	0	0	0
2-G FOSTER FAMILY - DEPENDENT	1,308,731	757,823	0	1,204,822	4,901,524	1,952	8,174,852	106,827	476	106,160	13,538	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	92	38,054	0	38,146	304	3	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 <b>SUBTOTAL CBP</b>	1,308,731	757,823	0	1,254,146	8,342,678	1,952	11,665,330	125,697	867	125,512	14,246	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	104,331	1,059,322	0	1,163,653	3,372	192	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	57,937	48,635	0	20,195	1,562,104	0	1,688,871	5,026	60	3,330	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	4,022	3,053,874	0	3,057,896	12,427	177	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	12	157,037	0	157,049	606	6	0	0	0
3-E YDC SECURE	0	0	0	0	2,683,788	0	2,683,788	5,577	49	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	57,937	48,635	0	128,560	8,516,125	0	8,751,257	27,008	484	3,330	0	0
<b>ADMINISTRATION</b>	477,255	226,704	0	1,013,498	0	0	1,717,457	0	0	34,716	0	0
<b>TOTAL EXPENDITURES</b>	5,796,725	3,031,686	5,126,238	4,295,246	20,754,775	4,721	39,009,391	490,643	14,546	490,643	14,546	19,757
County Indirect Costs = \$ 603,204												

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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 716,725	\$ 148	\$ 716,873
Adoption Assistance	4,860,001	0	4,860,001
Subsidized Permanent Legal Custodianship	264,125	2,112	266,237
Counseling	3,630,644	59	3,630,703
Day Care	62,536	0	62,536
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	0	0	0
Life Skills	36,720	0	36,720
Protective Service - Child Abuse	1,416,923	267	1,417,190
Protective Service - General	2,103,198	1,457	2,104,655
Service Planning	3,614,802	796	3,615,598
Juvenile Act Proceedings	164,834	0	164,834
Alternative Treatment	167,785	0	167,785
Community Residential	2,239,809	5,351	2,245,160
Emergency Shelter	1,039,387	0	1,039,387
Foster Family	8,211,479	1,519	8,212,998
Supervised Independent Living	0	0	0
Juvenile Detention Service	1,163,653	0	1,163,653
Residential Service	4,746,767	0	4,746,767
Secure Residential Service (Except YDC)	157,049	0	157,049
YDC Secure	2,683,788	0	2,683,788
Administration	1,711,078	6,379	1,717,457
Combined Total Expense	<u>38,991,303</u>	<u>18,088</u>	<u>39,009,391</u>
Less Non-reimbursables	<u>505,189</u>	<u>0</u>	<u>505,189</u>
Total Net Expense	<u>\$ 38,486,114</u>	<u>\$ 18,088</u>	<u>\$ 38,504,202</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 5,796,725	\$ 0	\$ 5,796,725
Employee Benefits	3,031,686	0	3,031,686
Subsidies	5,124,126	2,112	5,126,238
Operating	4,284,621	10,625	4,295,246
Purchased Services	20,749,424	5,351	20,754,775
Fixed Assets	4,721	0	4,721
Combined Total Expense	<u>38,991,303</u>	<u>18,088</u>	<u>39,009,391</u>
Less Non-reimbursables	<u>505,189</u>	<u>0</u>	<u>505,189</u>
Total Net Expense	<u>\$ 38,486,114</u>	<u>\$ 18,088</u>	<u>\$ 38,504,202</u>

**DAUPHIN COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016  
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370 Adjustment							
CY-370	1-C	3	1	Subsidized Permanent Legal Custodianship - Subsidies	\$ 264,125	\$ 2,112	\$ 266,237
	1-A	4		Adoption Service - Operating	\$ -	\$ 148	\$ 148
	1-D	4		Counseling (Dep.) - Operating	\$ 33,823	\$ 59	\$ 33,882
	1-M	4		Protective Service Child Abuse - Operating	\$ 210,559	\$ 267	\$ 210,826
	1-N	4		Protective Service General - Operating	\$ 628,656	\$ 1,457	\$ 630,113
	1-O	4		Service Planning - Operating	\$ 875,825	\$ 796	\$ 876,621
	2-G	4		Foster Family (Dep.) - Operating	\$ 1,203,303	\$ 1,519	\$ 1,204,822
	4	4		Administration - Operating	\$ 1,007,119	\$ 6,379	\$ 1,013,498
	2-C	5		Community Residential (Dep.) - Purchased Services	\$ 1,259,332	\$ 5,351	\$ 1,264,683
				Total Adjustment Amount		\$ 18,088	
				To increase expenditures by a total amount of \$18,088 to include expenditures not reported on the CY-370 Expenditure Report submitted to the Commonwealth Department of Human Services and reconcile to the agency's final expenditure ledger. Subsidies were increased by \$2,112; Operating was increased by \$10,625; and Purchased Services were increased by \$5,351.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

# SECTION 3

## AMENDED FISCAL REPORTS

**FOR THE FISCAL YEAR:**

**JULY 1, 2016 to JUNE 30, 2017**

**DAUPHIN 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 <sup>1</sup>		\$	21,315,301
Supplemental Act 148			<u>0</u>
Total State Allocation			21,315,301
State Share (CY348) <sup>2</sup>	\$		20,645,450
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	20,645,450
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	20,645,450
Actual Act 148 Revenues Received <sup>4</sup>			<u>20,642,671</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>2,779</u></u>

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

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

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

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

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

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**DAUPHIN 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
<b>NET CHILD WELFARE EXPENDITURES</b>										
01. 100% REIMBURSEMENT	3,544	11,820	0	0	0	84,192	0	625,851	625,851	0
02. 90% REIMBURSEMENT	51,992	2	317,120	0	0	157,072	0	776,264	698,637	77,627
03. 80% REIMBURSEMENT	897,013	2,556,020	1,394,977	0	0	3,198,854	0	19,508,101	15,606,481	3,901,620
04. 60% REIMBURSEMENT	245,264	36,331	0	176,180	99,375	700,890	15,064	5,025,794	3,015,476	2,010,318
05. 50% REIMBURSEMENT	10,517	433	0	0	0	3,187	0	1,398,008	699,005	699,003
<b>06. TOTAL NET CHILD WELFARE EXPEND.</b>	<b>1,208,330</b>	<b>2,604,606</b>	<b>1,712,097</b>	<b>176,180</b>	<b>99,375</b>	<b>4,144,195</b>	<b>15,064</b>	<b>27,334,018</b>	<b>20,645,450</b>	<b>6,688,568</b>
<b>YDC/YFC PLACEMENT COSTS</b>										
<b>07. 60% DHS PARTICIPATION</b>	<b>22,087</b>							<b>4,079,333</b>	<b>2,447,600</b>	<b>1,631,733</b>
<b>08. NON-REIMBURSABLE EXPENDITURES</b>	<b>0</b>							<b>52,812</b>		<b>52,812</b>
<b>09. TOTAL EXPENDITURES</b>	<b>1,230,417</b>	<b>2,604,606</b>	<b>1,712,097</b>	<b>176,180</b>	<b>99,375</b>	<b>4,144,195</b>	<b>15,064</b>	<b>31,466,163</b>	<b>23,093,050</b>	<b>8,373,113</b>
<b>10. TOTAL TITLE IV-D COLLECTIONS</b>	<b>292,504</b>									
<b>11. TITLE IV-D Collections for IV-E Children</b>	<b>67,067</b>									
<b>12. STATE ACT 148 - line 6</b>	<b>20,645,450</b>									
<b>13. STATE ACT 148 ALLOCATION</b>	<b>21,315,301</b>									
<b>14. ADJUSTED STATE SHARE (lower of 12 or 13)</b>	<b>20,645,450</b>									
<b>INVOICE</b>										
<b>AMENDED STATE SHARE (ACT 148)</b>	<b>20,645,450</b>									
<b>ACT 148 AMOUNT RECEIVED</b>	<b>20,642,671</b>									
<b>ADJUSTMENT TO STATE SHARE</b>	<b>2,779</b>									

DAUPHIN 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
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	725,407	3,544		11,820	0		0	84,192	0	625,851	625,851	0
I-B ADOPTION ASSISTANCE	5,018,713		2,213,715	17,859			0	0	0	2,787,139	2,229,711	557,428
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	277,177	0	79,067				0	0	0	198,110	158,488	39,622
I-D COUNSELING - DEPENDENT	2,657,303	35,231		264	730,873		0	1,918	0	1,889,017	1,511,214	377,803
I-E COUNSELING - DELINQUENT	898,591	0		162	649,713		0	1,225	0	247,491	197,993	49,498
I-F DAY CARE	99,711				14,391		0	0	0	85,320	68,256	17,064
I-G DAY TREATMENT - DEPENDENT	0	0		0	0		0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	0		0	0	0	0	0	0
I-I HOMEMAKER SERVICE	0	0		0	0		0	0	0	0	0	0
I-J INTAKE & REFERRAL	0	0		0	0		0	0	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	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
I-M PROTECTIVE SERVICE - CHILD ABUSE	1,473,655	6,679		23,515	0		230,627	0	0	1,212,834	970,267	242,567
I-N PROTECTIVE SERVICE - GENERAL	1,777,669	11,149		28,420	0		316,365	0	0	1,421,735	1,137,388	284,347
I-O SERVICE PLANNING	3,921,304	32,314		63,622	0		630,942	0	0	3,194,426	2,555,541	638,885
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	209,436	0		345	0		0	2,526	0	206,565	103,283	103,282
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	5,627	0		88	0		0	661	0	4,878	2,439	2,439
I-R SUBTOTAL IN-HOME	17,064,593	88,917	2,292,782	146,095	1,394,977	0	0	1,268,456	0	11,873,366	9,560,431	2,312,935

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0	0		0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	50,538	6,213		0	0		0	0	0	44,325	35,460	8,865
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,592,007	147,356	25,528	3	0		70,848	0	0	1,348,272	1,078,618	269,654
2-D COMMUNITY RESIDENTIAL - DELINQUENT	1,148,857	42,734	14,098	0	0		11,107	0	0	1,080,918	864,734	216,184
2-E EMERGENCY SHELTER - DEPENDENT	469,586	30,190		2	11,891		114,607	0	0	312,896	281,606	31,290
2-F EMERGENCY SHELTER - DELINQUENT	832,864	21,802		0	305,229		42,465	0	0	463,568	417,031	46,537
2-G FOSTER FAMILY - DEPENDENT	8,561,003	600,135	29,427	60,339	0		1,935,817	0	0	5,935,285	4,748,228	1,187,057
2-H FOSTER FAMILY - DELINQUENT	78,437	12,148		1	0		5	0	0	66,283	53,026	13,257
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	3,054		0	0		0	0	0	(3,054)	(2,443)	(611)
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	0		0	0	0	0	0	0
2-K SUBTOTAL CHP	12,733,292	863,632	69,053	60,345	317,120	0	2,174,849	0	0	9,248,293	7,476,260	1,772,033

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
3-A JUVENILE DETENTION SERVICE	1,197,082	10,517							0	1,186,565	593,283	593,282
3-B RESIDENTIAL SERVICE - DEPENDENT	1,595,406	74,851		1,836	176,180		99,375	290,425	0	952,739	571,643	381,096
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	2,273,913	143,819		1			132,932	0	0	1,997,161	1,198,297	798,864
3-D SECURE RES. SERVICE (EXCEPT YDC)	316,360	20,283							0	296,077	177,646	118,431
3-E YDC SECURE	4,101,420	22,087							0	4,079,333	2,447,600	1,631,733
3-F SUBTOTAL INSTITUTIONAL	9,484,181	271,557	0	1,837	176,180	99,375	423,357	0	0	8,511,875	4,988,469	3,523,406
4 ADMINISTRATION	2,113,219	6,311		34,494			277,533	15,064	0	1,779,817	1,067,890	711,927
5 TOTAL REVENUES	41,395,285	1,230,417	2,361,835	242,771	1,712,097	176,180	4,144,195	15,064	0	31,413,351	23,093,050	8,320,301



DAUPHIN COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2016 TO JUNE 30, 2017  
 AMENDED CY 370  
 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
<b>IN-HOME</b>												
I-A ADOPTION SERVICE	382,196	242,032		101,245	1,684	0	727,157	73	2	1,750	0	0
I-B ADOPTION ASSISTANCE	0	0	5,018,921	0	0	0	5,018,921	0	518	0	208	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	277,177	0	0	0	277,177	0	33	0	0	0
I-D COUNSELING - DEPENDENT	0	0		16,836	2,640,467	0	2,657,303	553	671	0	0	0
I-E COUNSELING - DELINQUENT	0	0		10,689	888,167	0	898,856	219	219	265	0	0
I-F DAY CARE	0	0			99,711	0	99,711	56	56	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	0	0		0	0	0	0	0	0	0	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	823,005	421,971		195,590	33,400	0	1,473,966	1,259	67	311	0	0
I-N PROTECTIVE SERVICE - GENERAL	816,130	464,708		497,976	140	0	1,778,954	4,008	1	1,285	0	0
I-O SERVICE PLANNING	1,940,239	1,162,824		820,262	0	120	3,923,445	2,257	0	2,141	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				21,324	188,112		209,436	534	78	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				5,627	0		5,627	0	19	0	0	0
I-R <b>SUBTOTAL IN-HOME</b>	3,961,570	2,291,535	5,296,098	1,669,549	3,851,681	120	17,070,533			5,752	208	0
	Number of Children receiving only NON-PURCHASED IN-Home Services 8,482											
<b>COMMUNITY BASED PLACEMENT</b>												
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	50,538	0	50,538	325	4	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	5,574	1,591,039	0	1,596,613	9,756	56	0	4,606	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	3,657	1,145,200	0	1,148,857	5,691	39	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	16,398	453,932	0	470,330	3,484	171	0	744	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	18,124	814,740	0	832,864	2,167	133	0	0	0
2-G FOSTER FAMILY - DEPENDENT	1,357,242	775,112	0	1,128,652	5,309,445	1,617	8,572,068	112,530	532	1,771	9,294	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	895	77,542	0	78,437	859	5	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 <b>SUBTOTAL CBP</b>	1,357,242	775,112	0	1,173,300	9,442,436	1,617	12,749,707	134,812	940	1,771	14,644	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	80,747	1,116,335	0	1,197,082	3,666	172	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	60,782	42,494	0	15,127	1,477,143	0	1,595,546	4,676	60	140	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	9,157	2,264,756	0	2,273,913	10,103	142	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	316,360	0	316,360	1,138	8	0	0	0
3-E YDC SECURE	0	0	0	0	4,101,420	0	4,101,420	8,042	48	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	60,782	42,494	0	105,031	9,276,014	0	9,484,321	27,625	430	140	0	0
<b>ADMINISTRATION</b>	493,476	288,989	0	1,359,164	0	1,887	2,143,516			30,297	0	0
<b>TOTAL EXPENDITURES</b>	5,873,070	3,398,130	5,296,098	4,307,044	22,570,131	3,624	41,448,097			37,960	14,852	0
	County Indirect Costs = \$ 825,680											

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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 727,157	\$ 0	\$ 727,157
Adoption Assistance	5,018,921	0	5,018,921
Subsidized Permanent Legal Custodianship	277,177	0	277,177
Counseling	3,556,159	0	3,556,159
Day Care	99,711	0	99,711
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	0	0	0
Life Skills	0	0	0
Protective Service - Child Abuse	1,473,998	(32)	1,473,966
Protective Service - General	1,778,954	0	1,778,954
Service Planning	3,923,445	0	3,923,445
Juvenile Act Proceedings	215,063	0	215,063
Alternative Treatment	50,538	0	50,538
Community Residential	2,740,665	4,805	2,745,470
Emergency Shelter	1,303,194	0	1,303,194
Foster Family	8,651,958	(1,453)	8,650,505
Supervised Independent Living	0	0	0
Juvenile Detention Service	1,197,082	0	1,197,082
Residential Service	3,869,459	0	3,869,459
Secure Residential Service (Except YDC)	316,360	0	316,360
YDC Secure	4,101,420	0	4,101,420
Administration	2,143,310	206	2,143,516
Combined Total Expense	<u>41,444,571</u>	<u>3,526</u>	<u>41,448,097</u>
Less Non-reimbursables	<u>52,812</u>	<u>0</u>	<u>52,812</u>
Total Net Expense	<u>\$ 41,391,759</u>	<u>\$ 3,526</u>	<u>\$ 41,395,285</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 5,873,070	\$ 0	\$ 5,873,070
Employee Benefits	3,398,130	0	3,398,130
Subsidies	5,296,098	0	5,296,098
Operating	4,306,870	174	4,307,044
Purchased Services	22,566,779	3,352	22,570,131
Fixed Assets	3,624	0	3,624
Combined Total Expense	<u>41,444,571</u>	<u>3,526</u>	<u>41,448,097</u>
Less Non-reimbursables	<u>52,812</u>	<u>0</u>	<u>52,812</u>
Total Net Expense	<u>\$ 41,391,759</u>	<u>\$ 3,526</u>	<u>\$ 41,395,285</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	1-M	4	1	CY-370 Adjustment			
	4	4		Protective Service Child Abuse - Operating	\$ 195,622	\$ (32)	\$ 195,590
	2-C	5		Administration - Operating	\$ 1,358,958	\$ 206	\$ 1,359,164
	2-G	5		Community Residential (Dep.) - Purchased Services	\$ 1,586,234	\$ 4,805	\$ 1,591,039
				Foster Family (Dep.) - Purchased Services	\$ 5,310,898	\$ (1,453)	\$ 5,309,445
			Total Adjustment Amount		\$ 3,526		
			<p>To increase expenditures by a total amount of \$3,526 to include expenditures not reported on the CY-370 Expenditure Report submitted to the Commonwealth Department of Human Services and reconcile to the agency's final expenditure ledger. Operating was increased by \$174 and Purchased Services were increased by \$3,352.</p>				
			Title 55 PA Code, Chapter 3170.95(a)(b)				

## SECTION 4

# STATUS OF PRIOR ENGAGEMENT FINDING, RECOMMENDATIONS AND SUBSEQUENT EVENT OBSERVATION

DAUPHIN COUNTY CHILDREN AND YOUTH AGENCY  
STATUS OF PRIOR ENGAGEMENT FINDING, RECOMMENDATIONS AND  
SUBSEQUENT EVENT OBSERVATION

**Finding - Dauphin County Children & Youth Agency Failed to Provide Supporting Documentation Evidencing that In-Home Purchased Services Paid For Were Actually Provided by the Contracted In-Home Purchased Service Providers (Not Resolved)**

In our prior engagement report, for the fiscal years July 1, 2010 to June 30, 2014, we cited the Dauphin 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 of the Fee-for-Service or Program-Funded In-Home providers it contracted during our prior engagement to submit any documentation, other than submitted invoices, to substantiate the fees invoiced by these respective providers. We concluded that the agency had no 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 2014-15, 2015-16, and 2016-17 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 December 14, 2016; therefore, these control deficiencies and corresponding risks continued to exist for at least 2½ of the 3 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.

During the conduct of our current engagement, we found the agency followed our recommendation to develop formal, written monitoring procedures to ensure contracted services were actually provided. The agency provided documentation describing the internal control policies that agency management indicated had been implemented in stages between April 2016 and March 2018 to reduce its risk of paying overbillings or fraudulent billings submitted by contracted In-Home Purchased Service providers. Since these new internal control policies and procedures were not completely implemented until after our current audit engagement period scope, we did not review and evaluate these policies and procedures during our current engagement scope period. We will assess the sufficiency of these implemented policies and procedures during our next regularly scheduled audit of this agency.

DAUPHIN COUNTY CHILDREN AND YOUTH AGENCY  
STATUS OF PRIOR ENGAGEMENT FINDING, RECOMMENDATIONS AND  
SUBSEQUENT EVENT OBSERVATION

**Subsequent Event Observation – Dauphin County Social Services for Children and Youth Agency Staff Turnover and Amendments to the Pennsylvania Child Protective Services Law (CPSL) Impacted the Effectiveness and Timeliness of Services Which Resulted in the Commonwealth Department of Human Services Issuing the Agency a Provisional Certificate of Compliance in 2015 and 2016 (A Full License was Issued on July 24, 2016)**

In our prior engagement report, we included a subsequent event observation to disclose that staff turnover and amendments to Pennsylvania’s Child Protective Services Law (CPSL) contributed towards a decreased level of services for children, families, and services providers, which led to the agency receiving a provisional certificate of compliance from the Commonwealth Department of Human Services (DHS) for the period July 24, 2015 to January 24, 2016, and a second provisional certificate of compliance for the period January 24, 2016 to July 24, 2016 based on a November 2015 inspection. The agency implemented corrective actions including filling vacant staff positions, increasing supervision of casework staff, increasing staff training, and revising policies and procedures. As a result of these corrective actions, DHS issued the agency a full certificate of compliance for the period July 24, 2016 to July 24, 2017. Our current engagement included follow up on the agency certificate of compliance, and the agency has received an annual full certificate of compliance from July 24, 2016 to the present. The current full certificate of compliance is for the period July 24, 2018 to July 24, 2019.

## SECTION 5

# CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

DAUPHIN COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

**Finding – Unresolved Prior Audit Recommendations – Lack of Internal Control Policies and Procedures to Reduce the Risk of Paying Overbillings or Fraudulent Billings by Contracted In-Home Purchased Service Providers**

Condition: As detailed in our Status of Prior Engagement Finding and Recommendations section (Section 4) of this report, during the conduct of our current engagement we found that the Dauphin County Children and Youth Agency (agency) lacked internal control procedures designed to reduce the risk of paying overbillings or fraudulent billings by contracted In-Home Purchased Service providers. For contracted In-Home Fee-for-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 contracted Fee-for Service In-Home providers. For contracted Program-Funded In-Home providers, these providers submitted no supporting documentation, nor did the agency require any documentation, substantiating the monthly operating costs detailed on these providers' monthly submitted invoices or that services were actually provided to the individuals named on the invoices.

During the conduct of our current engagement, we found the agency followed our recommendation to develop formal, written monitoring procedures to ensure contracted services were actually provided. The agency provided documentation describing the internal control policies that agency management began developing in April 2016 and fully implemented in March 2018 to reduce its risk of paying overbillings or fraudulent billings submitted by contracted In-Home Purchased Service providers. We did not evaluate the agency's new internal control policies and procedures since they were not completely implemented until after the close of our current engagement scope period. We will review and evaluate the implemented policies and procedures during our next regularly scheduled engagement in order to determine whether they are sufficient in providing agency management reasonable assurance that invoiced contracted In-Home Services were actually provided and in reducing the 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 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).”



DAUPHIN COUNTY CHILDREN AND YOUTH AGENCY  
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- *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, the agency was not notified of these internal control deficiencies until December 2016, approximately six months before the end of our current engagement scope period. Agency management informed us that it began the process of developing internal control procedures over payments to In-Home providers in April 2016 and full implementation occurred in March 2018 when the first In-Home Purchased Service

DAUPHIN COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

provider review was conducted. Therefore, these control deficiencies and corresponding risks continued to exist for all three fiscal years included in our current engagement scope period.

Effect: The agency's lack of internal control procedures 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 recommend that agency management ensure that their newly created internal control procedures implemented to reduce its risk of paying for overbillings and fraudulent billings by In-Home Purchased Service providers are sufficient in actually reducing this risk. We further recommend that agency management ensure that such policies and procedures are adequate to obtain reasonable assurance that the services related to the fees invoiced by contracted In-Home Purchased Service providers were actually provided, and provided in adherence to executed contract terms.

Specifically, this written fiscal-related monitoring policy, and corresponding procedures, should include, but not be limited to, the following:

- Specific, fiscal-related monitoring procedures that must be performed to reduce the agency's risk of paying overbillings or fraudulent billings by In-Home Purchased Service providers. The implemented fiscal-related monitoring procedures must be sufficient to assess the validity of the number of units invoiced by Fee-for-Service providers and operating costs invoiced by Program-Funded providers.
- Performance of on-site fiscal-related monitoring visits of In-Home Purchased Services providers, as deemed necessary by agency management, to determine whether appropriate supporting documentation exists substantiating invoiced costs, including assessing the validity of the number of units invoiced by Fee-for-Service providers and of operating costs invoiced by Program-Funded providers, and that related services were actually provided according to executed contract terms.

DAUPHIN COUNTY CHILDREN AND YOUTH AGENCY  
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- Requiring In-Home Purchased Services providers, as deemed necessary by agency management, to submit substantiation evidencing that services related to invoiced In-Home Purchased Services costs were actually provided.<sup>1</sup>
- Ensuring 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.

We further recommend that the agency maintain 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.

Agency Management Response: In March 2017, we were able to fill the new Program Specialist position overseeing our provider review process. This process is made up of several steps, the first of which includes a risk assessment that is used to determine which providers (moderate/high risk rating) will require an onsite review. The onsite review includes both completion of the contract monitoring tool and a fiscal test of invoices. In closing a review, a summary of the experience and results is given to the provider with feedback from 3 areas: Contract, Program and Fiscal. For our first cycle, every contracted in-home provider is receiving an onsite review, the purpose is to provide each of the providers with the same level of personal introduction to the process. Providers who require a corrective action plan will be monitored for compliance.

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 and determine whether the agency's implemented monitoring policy and procedures are sufficient to reduce the agency's risk of overbillings and fraudulent billings submitted by contracted In-Home Purchased Services providers going undetected.

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<sup>1</sup> For any Program-Funded providers, fiscal-related monitoring should include substantiation of these providers' operating costs invoiced to the agency.

# SECTION 6

## CURRENT ENGAGEMENT OBSERVATION

DAUPHIN COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT OBSERVATION

**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 Law<sup>2</sup> (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).<sup>3</sup> 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,<sup>4</sup> 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 Dauphin County Children and Youth Agency provided in-home and placement services to 6,846 children residing within the County during the 2016-2017 fiscal year.

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<sup>2</sup> 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>

<sup>3</sup> 23 Pa.C.S. §§ 6344 and 6344.2.

<sup>4</sup> 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.<sup>5</sup>

**Contracted In-Home Preventative Service Providers**

For contracted *In-Home Preventative Service providers*,<sup>6</sup> 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. The 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"<sup>7</sup> in their provider executed contracts. Instead, all C&Y

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<sup>5</sup> 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).

<sup>6</sup> 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.

<sup>7</sup> 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 and child abuse history clearances of their employees and volunteers to identify, and properly address, any identified disqualifying convictions.

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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.<sup>8</sup>

**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 providers<sup>9</sup> 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.

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<sup>8</sup> 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](http://www.dhs.pa.gov/cs/groups/webcontent/documents/document/c_275378.pdf), accessed August 3, 2018.

<sup>9</sup> 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.<sup>10</sup> However, recent amendments to the CPSL extend this time frame from one year to five years.<sup>11</sup> 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

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<sup>10</sup> Please note that the Administrator of the Dauphin County C&Y Agency brought to our attention that the previous one year validity of checks and clearances only applied to prospective employees. We agree and point out that this one year requirement was deleted by Act 153 of 2014.

<sup>11</sup> 23 Pa.C.S. § 6344.4.



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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 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 non-compliance 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.<sup>12</sup>

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.<sup>13</sup>

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.

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<sup>12</sup> 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 non-compliance 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.

<sup>13</sup> Please see earlier footnote indicating that our department agrees with the Administrator of the Dauphin County C&Y Agency that the previous one year validity of checks and clearances only applied to prospective employees which is a requirement that was ultimately deleted by Act 153 of 2014.

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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)*.<sup>14</sup>

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<sup>14</sup> The agency stated that it conducts monitoring of CPSL compliance by its In-Home Service providers and sub-recipients and provided the following additional information: “All contracted In-Home and Placement services have a provision in the contract with Dauphin County that the provider maintains current clearances in compliance with CPSL requirements, and requires the provider to notify our agency of within 48 hours of any employee, volunteer or foster family member’s arrest, conviction or being named as a perpetrator in a founded or indicated report of child abuse. A random sampling of clearances are reviewed during the provider on-site review, however, if the staff complement is small 100% of clearances are reviewed rather than a random selection. For the County Juvenile Probation Office (JPO), 100% of clearances are submitted twice annually by community based providers, detention and shelter programs and a transportation company for JPO review.” We did not perform procedures to evaluate the agency’s performance of those procedures.

DAUPHIN COUNTY CHILDREN AND YOUTH AGENCY  
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