

# AMENDED FISCAL REPORTS

## For Fiscal Years:

July 1, 2018 to June 30, 2019

July 1, 2019 to June 30, 2020

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# Forest County Children and Youth Agency

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March 2022



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania  
Department of the Auditor General  
Harrisburg, PA 17120-0018  
Facebook: Pennsylvania Auditor General  
Twitter: @PAAuditorGen  
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**TIMOTHY L. DEFOOR  
AUDITOR GENERAL**

The Commissioners of Forest County  
Forest County Courthouse  
526 Elm Street Box 3  
Tionesta, PA 16353-9724

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 Forest 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 Forest County.

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

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.

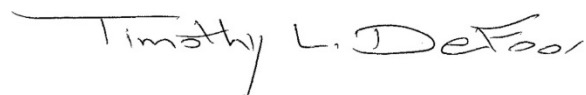
Observation – Despite the Pennsylvania Department of Human Services Apparent Strides in Increasing the Protection of At-Risk Children in the Care of Contracted In-Home Preventative Service Providers, DHS Failed to Review the Adequacy of the C&Y Agencies Procedures and Results for Ensuring these Providers 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 March 1, 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 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  
March 8, 2022

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

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## **BACKGROUND**

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

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

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

**SECTION 1**

**AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

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

**FOREST COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$	449,085
Supplemental Act 148			<u>0</u>
Total State Allocation			449,085
State Share (CY348) <sup>2</sup>	\$	384,622	
Less: Major Service Category Adjustment			<u>0</u>
Net State Share	\$	384,622	
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>	\$	384,622	
Actual Act 148 Revenues Received <sup>4</sup>			<u>384,622</u>
Net Amount Due County/(State) <sup>5</sup>	\$		<u>0</u>

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

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

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

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

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

**FOREST COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019  
AMENDED CY348  
FISCAL SUMMARY**

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	2,449	0	31	0	0	0	0	0	2,418	2,418	0
02. 90% REIMBURSEMENT	6,150	0	0	2,994	0	0	0	0	3,156	2,840	316
03. 80% REIMBURSEMENT	452,670	6,895	22,016	0	3,325	4,542	0	0	415,892	332,714	83,178
04. 60% REIMBURSEMENT	79,836	1,543	1,010	0	0	0	0	315	76,968	46,181	30,787
05. 50% REIMBURSEMENT	2,460	0	8	0	0	1,514	0	0	938	469	469
06. TOTAL NET CHILD WELFARE EXPEND	543,565	8,438	23,065	2,994	3,325	6,056	0	315	499,372	384,622	114,750

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

09. TOTAL EXPENDITURES	543,565	8,438	23,065	2,994	3,325	6,056	0	315	499,372	384,622	114,750
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10. TOTAL TITLE IV-D COLLECTIONS 2,856

11. TITLE IV-D Collections for IV-E Children 1,925

12. STATE ACT 148 - line 6 384,622

13. STATE ACT 148 ALLOCATION 449,085

14. ADJUSTED STATE SHARE (lower of 12 or 13) 384,622

INVOICE											
AMENDED STATE SHARE (ACT 148)	384,622										
ACT 148 AMOUNT RECEIVED	384,622										
ADJUSTMENT TO STATE SHARE	0										



FOREST 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
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	2,449	0		31	0		0	0	0	2,418	2,418	0
1-B ADOPTION ASSISTANCE	27,375	0	14,274					0	0	13,101	10,481	2,620
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	7,391	0	3,853	0				0	0	3,538	2,830	708
1-D COUNSELING - DELINQUENT	11,726	180		135	0			0	0	11,411	9,129	2,282
1-E COUNSELING - DELINQUENT	0	0		0	0			0	0	0	0	0
1-F DAY CARE	0	0		0	0			0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	0			0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0			0	0	0	0	0
1-I HOME MAKER SERVICE	1,517	0		20	0			0	0	1,497	1,198	299
1-J INTAKE & REFERRAL	14,571	0		148	0		1,514	0	0	12,909	10,327	2,582
1-K LIFE SKILLS - DEPENDENT	19,304	0		234	0			0	0	19,070	15,256	3,814
1-L LIFE SKILLS - DELINQUENT	0	0		0	0			0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	41,227	0		496	0		1,182	0	0	39,549	31,639	7,910
1-N PROTECTIVE SERVICE - GENERAL	244,511	3,464		3,077	0			0	0	237,970	190,376	47,594
1-O SERVICE PLANNING	31,579	0		410	0			0	0	31,169	24,935	6,234
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	2,460	0		8	0		1,514	0	0	938	469	469
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0			0	0	0	0	0
1-R SUBTOTAL IN-HOME	404,110	3,644	18,127	4,559	0	1,182	3,028	0	0	373,570	299,058	74,512
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0	0			0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0			0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	7,001	1,925	(1,005)	86				0	0	5,995	4,796	1,199
2-D COMMUNITY RESIDENTIAL - DELINQUENT	10,259	931		1				0	0	9,327	7,462	1,865
2-E EMERGENCY SHELTER - DEPENDENT	1,650	0		0	1,650			0	0	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	4,500	0		0	1,344			0	0	3,156	2,840	316
2-G FOSTER FAMILY - DEPENDENT	36,209	395		287			2,143	3,028	0	30,356	24,285	6,071
2-H FOSTER FAMILY - DELINQUENT	0	0		0	0			0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0	0			0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	0			0	0	0	0	0
2-K SUBTOTAL CBP	59,619	3,251	(1,005)	374	2,994	2,143	3,028	0	0	48,834	39,383	9,451
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0										
3-B RESIDENTIAL SERVICE - DEPENDENT	3,927	0		48				0	0	3,879	2,327	1,552
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	168	0		2				0	0	166	100	66
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0										
3-E YDC SECURE	0	0										
3-F SUBTOTAL INSTITUTIONAL	4,095	0		50	0			0	0	4,045	2,427	1,618
4 ADMINISTRATION	75,741	1,543		960				0	0	72,923	43,754	29,169
5 TOTAL REVENUES	543,565	8,438	17,122	5,943	2,994	3,325	6,056	0	315	499,372	384,622	114,750

FOREST 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										Program Income related to all Non-Reimbursable	
	1	2	3	4	5	6	7	8	9	10		11
IN-HOME	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
1-A ADOPTION SERVICE	1,557	566		325	0	1	2,449	5	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	27,375	0	0	0	27,375	0	4	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	7,391	0	0	0	7,391	0	1	0	0	0
1-D COUNSELING - DEPENDENT	5,831	2,069		3,822	4	0	11,726	22	0	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	975	348		194	0	0	1,517	9	0	0	0	0
1-J INTAKE & REFERRAL	8,358	2,978		3,229	0	6	14,571	94	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	12,436	4,409		2,456	3	0	19,304	11	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	21,593	7,677		9,409	2,450	98	41,227	31	7	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	152,877	50,816		39,365	0	1,453	244,511	110	0	0	0	0
1-O SERVICE PLANNING	18,499	6,591		6,480	0	9	31,579	37	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				674	1,786		2,460	0	3	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	222,126	75,454	34,766	65,984	4,236	1,574	404,110					0
Number of Children receiving only NON-PURCHASED IN-Home Services 144												
COMMUNITY BASED PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	4,445	1,567		983	0	6	7,001	0	0	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	69	10,190	0	10,259	70	1	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	1,650	0	1,650	60	2	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	4,500	0	4,500	30	1	0	0	0
2-G FOSTER FAMILY - DEPENDENT	10,625	3,765		12,420	9,385	14	36,209	404	2	0	0	0
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 SUBTOTAL CBP	15,070	5,332	0	13,472	25,725	20	59,619	564	6	0	0	0
INSTITUTIONAL PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
3-A JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	2,508	875		540	4	0	3,927	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	168	0	0	168	0	0	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	2,508	875	0	708	0	4	4,095	0	0	0	0	0
4 ADMINISTRATION	42,359	15,957	0	17,395	0	30	75,741					0
5 TOTAL EXPENDITURES	282,063	97,618	34,766	97,529	29,961	1,628	543,565					0
County Indirect Costs = \$ 0												

**FOREST COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 2,449	\$ 0	\$ 2,449
Adoption Assistance	27,375	0	27,375
Subsidized Permanent Legal Custodianship	7,391	0	7,391
Counseling	11,726	0	11,726
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	1,517	0	1,517
Intake and Referral	14,571	0	14,571
Life Skills	19,304	0	19,304
Protective Service - Child Abuse	41,227	0	41,227
Protective Service - General	244,511	0	244,511
Service Planning	31,579	0	31,579
Juvenile Act Proceedings	2,460	0	2,460
Alternative Treatment	0	0	0
Community Residential	17,260	0	17,260
Emergency Shelter	6,150	0	6,150
Foster Family	36,209	0	36,209
Supervised Independent Living	0	0	0
Juvenile Detention Service	0	0	0
Residential Service	4,095	0	4,095
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	75,741	0	75,741
Combined Total Expense	<u>543,565</u>	<u>0</u>	<u>543,565</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 543,565</u>	<u>\$ 0</u>	<u>\$ 543,565</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 282,063	\$ 0	\$ 282,063
Employee Benefits	97,618	0	97,618
Subsidies	34,766	0	34,766
Operating	97,529	0	97,529
Purchased Services	29,961	0	29,961
Fixed Assets	1,628	0	1,628
Combined Total Expense	<u>543,565</u>	<u>0</u>	<u>543,565</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 543,565</u>	<u>\$ 0</u>	<u>\$ 543,565</u>

# **SECTION 2**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

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

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

Approved State Allocation <sup>1</sup>		\$	492,799
Supplemental Act 148			<u>0</u>
Total State Allocation			492,799
State Share (CY348) <sup>2</sup>	\$		395,366
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	395,366
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	395,366
Actual Act 148 Revenues Received <sup>4</sup>			<u>395,366</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u>0</u>

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

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

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

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

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

FOREST 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	1,975	0	31	0	0	0	0	0	1,944	1,944	0
02. 90% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
03. 80% REIMBURSEMENT	412,897	4,565	21,601	2,994	831	0	0	0	382,906	306,325	76,581
04. 60% REIMBURSEMENT	160,971	5,756	1,185	0	2,494	6,056	0	317	145,163	87,097	58,066
05. 50% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
06. TOTAL NET CHILD WELFARE EXPEND.	575,843	10,321	22,817	2,994	3,325	6,056	0	317	530,013	395,366	134,647

YDCYFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0

09. TOTAL EXPENDITURES	575,843	10,321	22,817	2,994	3,325	6,056	0	317	530,013	395,366	134,647
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10. TOTAL TITLE IV-D COLLECTIONS 5,111

11. TITLE IV-D Collections for IV-E Children 0

12. STATE ACT 148 - line 6 395,366

13. STATE ACT 148 ALLOCATION 492,799

14. ADJUSTED STATE SHARE (lower of 12 or 13) 395,366

INVOICE	
AMENDED STATE SHARE (ACT 148)	395,366
ACT 148 AMOUNT RECEIVED	395,366
ADJUSTMENT TO STATE SHARE	0

FOREST 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
	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>												
I-A ADOPTION SERVICE	1,975	0		31	0	0	0	0	0	1,944	1,944	0
I-B ADOPTION ASSISTANCE	25,254	0	13,905	0				0	0	11,349	9,079	2,270
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	3,301	0	1,724	0				0	0	1,577	1,262	315
I-D COUNSELING - DEPENDENT	9,889	120		85	2,994	0	0	0	0	6,690	5,352	1,338
I-E COUNSELING - DELINQUENT	39	0		0	0	0	0	0	0	39	31	8
I-F DAY CARE	0	0		0	0	0	0	0	0	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	607	0		10	0	0	0	0	0	597	478	119
I-J INTAKE & REFERRAL	16,988	0		252	0	0	0	0	0	16,736	13,389	3,347
I-K LIFE SKILLS - DEPENDENT	12,717	0		191	0	0	0	0	0	12,526	10,021	2,505
I-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	47,515	0		772	0	0	0	0	0	46,743	37,394	9,349
I-N PROTECTIVE SERVICE - GENERAL	244,556	4,239		3,800	0	831	0	0	0	235,686	188,549	47,137
I-O SERVICE PLANNING	33,488	0		553	0	0	0	0	0	32,935	26,348	6,587
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
<b>I-R SUBTOTAL IN-HOME</b>	<b>396,329</b>	<b>4,359</b>	<b>15,629</b>	<b>5,694</b>	<b>2,994</b>	<b>831</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>366,822</b>	<b>293,847</b>	<b>72,975</b>

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	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	7,174	0		120				0	0	7,054	5,643	1,411
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	11,369	206		189				0	0	10,974	8,779	2,195
2-H FOSTER FAMILY - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
2-J KINSHIP CARE - DELINQUENT	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
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
<b>2-M SUBTOTAL CBP</b>	<b>18,543</b>	<b>206</b>	<b>0</b>	<b>309</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,028</b>	<b>14,422</b>	<b>3,606</b>

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	0	0		0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	7,769	0		101				0	0	6,154	3,692	2,462
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	86,466	5,561		0	2,494	4,542	0	0	0	73,869	44,321	29,548
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	0	0	0	0	0	0	0	0
3-E YDC SECURE	0	0		0	0	0	0	0	0	0	0	0
<b>3-F SUBTOTAL INSTITUTIONAL</b>	<b>94,235</b>	<b>5,561</b>	<b>0</b>	<b>101</b>	<b>2,494</b>	<b>6,056</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80,023</b>	<b>48,013</b>	<b>32,010</b>

<b>4 ADMINISTRATION</b>	<b>66,736</b>	<b>195</b>		<b>1,084</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>317</b>	<b>39,084</b>	<b>26,056</b>
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<b>5 TOTAL REVENUES</b>	<b>575,843</b>	<b>10,321</b>	<b>15,629</b>	<b>7,188</b>	<b>2,994</b>	<b>3,325</b>	<b>6,056</b>	<b>0</b>	<b>317</b>	<b>530,013</b>	<b>395,366</b>	<b>134,647</b>
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FOREST 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
<b>IN-HOME</b>												
I-A. ADOPTION SERVICE	1,283	447		245	0	1,975	5	0	0	0	0	
I-B. ADOPTION ASSISTANCE	0	0	25,254	0	0	25,254	0	4	0	0	0	
I-C. SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	3,301	0	0	3,301	0	1	0	0	0	
I-D. COUNSELING - DEPENDENT	3,299	1,150		1,335	4,105	9,889	10	3	0	0	0	
I-E. COUNSELING - DELINQUENT	0	0		39	0	39	14	0	0	0	0	
I-F. DAY CARE	0	0		0	0	0	0	0	0	0	0	
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	395	138		74	0	607	13	0	0	0	0	
I-J. INTAKE & REFERRAL	10,007	3,597		3,384	0	16,988	101	0	0	0	0	
I-K. LIFE SKILLS - DEPENDENT	8,379	2,856		1,482	0	12,717	19	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	28,561	10,456		7,798	700	47,515	32	2	0	0	0	
I-N. PROTECTIVE SERVICE - GENERAL	156,423	51,228		35,532	0	244,566	113	0	0	0	0	
I-O. SERVICE PLANNING	21,515	7,897		4,076	0	33,488	39	0	0	0	0	
I-P. JUVENILE ACT PROCEEDINGS - DEPENDENT							0	0	0	0	0	
I-Q. JUVENILE ACT PROCEEDINGS - DELINQUENT							0	0	0	0	0	
I-R. <b>SUBTOTAL IN-HOME</b>	229,862	77,769	28,555	53,965	4,805	396,329						
Number of Children receiving only NON-PURCHASED IN-Home Services 142												
<b>COMMUNITY BASED PLACEMENT</b>												
2-A. ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	
2-B. ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-C. COMMUNITY RESIDENTIAL - DEPENDENT	4,647	1,591	0	936	0	7,174	0	0	0	0	0	
2-D. COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-E. EMERGENCY SHELTER - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	
2-F. EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-G. FOSTER FAMILY - DEPENDENT	7,393	2,432	0	1,544	0	11,369	0	0	0	0	0	
2-H. FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-I. KINSHIP CARE - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	
2-J. KINSHIP CARE - DELINQUENT	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	
2-L. SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-M. <b>SUBTOTAL CBP</b>	12,040	4,023	0	2,480	0	18,543	0	0	0	0	0	
<b>INSTITUTIONAL PLACEMENT</b>												
3-A. JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	
3-B. RESIDENTIAL SERVICE - DEPENDENT	5,025	1,779	0	965	0	7,769	0	0	0	0	0	
3-C. RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	86,466	86,466	272	1	0	0	0	
3-D. SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	
3-E. YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	
3-F. <b>SUBTOTAL INSTITUTIONAL</b>	5,025	1,779	0	965	86,466	94,235	272	1	0	0	0	
<b>4. ADMINISTRATION</b>	39,260	13,715	0	13,761	0	66,736						
<b>TOTAL EXPENDITURES</b>	286,187	97,286	28,555	71,171	91,271	575,843						
County Indirect Costs = \$ 0												



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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 1,975	\$ 0	\$ 1,975
Adoption Assistance	25,254	0	25,254
Subsidized Permanent Legal Custodianship	3,301	0	3,301
Counseling	9,928	0	9,928
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	607	0	607
Intake and Referral	16,988	0	16,988
Life Skills	12,717	0	12,717
Protective Service - Child Abuse	47,515	0	47,515
Protective Service - General	244,556	0	244,556
Service Planning	33,488	0	33,488
Juvenile Act Proceedings	0	0	0
Alternative Treatment	0	0	0
Community Residential	7,174	0	7,174
Emergency Shelter	0	0	0
Foster Family	11,369	0	11,369
Kinship Care	0	0	0
Supervised Independent Living	0	0	0
Juvenile Detention Service	0	0	0
Residential Service	94,235	0	94,235
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	66,736	0	66,736
Combined Total Expense	<u>575,843</u>	<u>0</u>	<u>575,843</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 575,843</u>	<u>\$ 0</u>	<u>\$ 575,843</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 286,187	\$ 0	\$ 286,187
Employee Benefits	97,286	0	97,286
Subsidies	28,555	0	28,555
Operating	71,171	0	71,171
Purchased Services	91,271	0	91,271
Fixed Assets	1,373	0	1,373
Combined Total Expense	<u>575,843</u>	<u>0</u>	<u>575,843</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 575,843</u>	<u>\$ 0</u>	<u>\$ 575,843</u>

# CURRENT ENGAGEMENT OBSERVATION

FOREST COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT OBSERVATION

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

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

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

In February 2018, DHS senior management staff affirmed that DHS is responsible for communicating contract-monitoring expectations to the C&Y agencies and for implementing a

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

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

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

FOREST COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT OBSERVATION

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

**Our 2018 Position Statement Letter**

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

**DHS Corrective Actions Taken**

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

C&Y agencies are required to:

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

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

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

## FOREST COUNTY CHILDREN AND YOUTH AGENCY CURRENT ENGAGEMENT OBSERVATION

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

### **Our Current Position**

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

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

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

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

FOREST COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT OBSERVATION

**Conclusion**

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

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

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

FOREST COUNTY CHILDREN AND YOUTH AGENCY  
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

**The Honorable Tom W. Wolf**  
Governor  
Commonwealth of Pennsylvania

**The Honorable Megan Snead**  
Acting Secretary  
Department of Human Services

**Mr. Jonathan Rubin**  
Deputy Secretary  
Office of Children, Youth and Families  
Department of Human Services

**Ms. Tia Petrovitz**  
Fiscal Management Specialist 4  
Division of County Programs  
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Audit Resolution Section  
Bureau of Financial Operations  
Department of Human Services

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Office of the Budget

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Human Services Program Specialist Supervisor  
Bureau of Budget and Fiscal Support  
Office of Children, Youth and Families  
Department of Human Services

**Ms. Melissa Erazo**  
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Bureau of Budget and Fiscal Support  
Office of Children, Youth and Families  
Department of Human Services

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