

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2012 to June 30, 2013

July 1, 2013 to June 30, 2014

July 1, 2014 to June 30, 2015

July 1, 2015 to June 30, 2016

Fulton County Children and Youth Agency

May 2018



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



**Commonwealth of Pennsylvania
Department of the Auditor General
Harrisburg, PA 17120-0018
Facebook: Pennsylvania Auditor General
Twitter: @PAAuditorGen
www.PaAuditor.gov**

**EUGENE A. DePASQUALE
AUDITOR GENERAL**

The Commissioners of Fulton County
Fulton County Courthouse
116 West Market Street, Suite 203
McConnellsburg, PA 17233

Dear Commissioners:

We have examined 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 Fulton County Children and Youth Agency (agency), legally known as Fulton County Services for Children, 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, 2012 to June 30, 2013, July 1, 2013 to June 30, 2014, July 1, 2014 to June 30, 2015, and July 1, 2015 to June 30, 2016 pursuant to authority derived from Act 148 of 1976, as amended, (62 P.S. § 704.1(a)(4)). 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, 2013, June 30, 2014, June 30, 2015, and June 30, 2016.

Preparation of the submitted fiscal reports, and compliance with children, youth, and families regulations, are the responsibility of agency management. Our engagement procedures included a review of selected agency records, and other procedures we deemed necessary, to enable us to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children residing within the County and to determine the County's compliance¹ with certain provisions of 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, Chapters 3140 and 3170 (55 Pa. Code §§ 3140.1 et seq. and 3170.1 et seq.), but was not required to be and was not conducted in accordance with professional auditing or attestation standards.

We performed a review of the agency's internal controls over its invoice review and approval process for the 2012-2013 through the 2015-2016 fiscal years. We determined that agency staff responsible for reviewing and approving invoices submitted for payment did not perform procedures to obtain reasonable assurance that services corresponding to fees invoiced by In-Home Purchased Service providers were actually provided, and provided in adherence to executed key contract terms, before these invoices were approved for payment. Specifically, as detailed in the Finding in this report, for In-Home Purchased Services expenditures reported on the agency's submitted fiscal reports, agency management informed us the agency did not perform

any procedures to obtain reasonable assurance that services corresponding to the fees charged on the In-Home Purchased Services providers' submitted invoices, and subsequently paid by the agency, were actually provided, and if provided, were provided in adherence to the requirements of the respective provider key contract terms.

Because of the significance of the matter described in the preceding paragraph, we were not able to obtain reasonable assurance that total expenditures of \$441,466 paid to In-Home Purchased Service providers and included in total Purchased Services expenditures of \$3,137,264 reported on the agency's CY-370 Expenditure Reports, and corresponding CY-383 Fee-For-Service Schedules, submitted to the DHS for the fiscal years ended 2013, 2014, 2015, and 2016, and included in the agency's respective general ledgers, were valid because the agency did not provide sufficient evidence that the corresponding services were actually provided or, if provided, that the services adhered to respective key executed contract provisions and DHS regulations. Therefore, while we achieved our objective of ascertaining and certifying the total Commonwealth expenditures paid on behalf of children residing within the county for the fiscal years ended 2013, 2014, 2015, and 2016, we cannot attest that services corresponding to the \$441,466 expended by the agency (and which the Commonwealth participated in) for In-Home Purchased Services, were actually provided, or if provided, were provided in adherence to executed key contract provisions and DHS regulations because a high risk exists that overbillings and fraudulent billings could have occurred.

Despite the matter described in the third paragraph of the previous page, we did perform procedures using the documentation available to us, and the results of those procedures are described in the bulleted items below. However, these results may have been affected by the matter described in the third paragraph, and our assurance provided is limited by this matter.

The results of our procedures performed during this engagement were as follows:

- **For the 2012-2013 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. While our adjustment decreasing non-reimbursable expenditures by \$9,950 resulted in a net increase of \$5,970 in total expenditures for the agency for said fiscal year, the agency cannot receive state reimbursement in excess of the Total State Act 148 Allocation. Thus, there is no impact on the Final Net State Share Payable, and no amount is due to the county or state. This adjustment is detailed in our amended fiscal reports for fiscal year 2012-2013, as included in Section 1 of this report.
- **For the 2013-2014 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. While our adjustment decreasing non-reimbursable expenditures by \$7,842 resulted in a net increase of \$4,706 in total expenditures for the agency for said fiscal year, the agency cannot receive state reimbursement in excess of the Total State Act 148 Allocation. Thus, there is no impact on the Final Net State Share Payable and no amount is due to the county or state. This adjustment is detailed in our amended fiscal reports for fiscal year 2013-2014, as included in Section 2 of this report.

- **For the 2014-2015 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. While our adjustment decreasing non-reimbursable expenditures by \$5,134 resulted in a net increase of \$3,080 in total expenditures for the agency for said fiscal year, the agency cannot receive state reimbursement in excess of the Total State Act 148 Allocation. Thus, there is no impact on the Final Net State Share Payable and no amount is due to the county or state. The one adjustment is detailed in our amended fiscal reports for fiscal year 2012-2013, as included in Section 3 of this report.
- **For the 2015-2016 fiscal year**, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports. There is no impact on the Final Net State Share, as included in Section 4 of this report.

In addition, we identified the following internal control weakness, as detailed in Section 5 of this report.

Finding – The Fulton County Children and Youth Services Agency Paid Contractors for In-Home Purchased Services but Failed to Obtain Reasonable Assurance That These Services Were Actually Provided.

Finally, we included the following current engagement observation, as detailed in Section 6 of this report:

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

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on April 18, 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 Fulton County Children and Youth Agency.

Sincerely,



Eugene A. DePasquale
Auditor General

May 1, 2018

Endnote

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

CONTENTS

	Page
Background	1
Section 1 – Amended Fiscal Reports for the Fiscal Year July 1, 2012 to June 30, 2013	
Amended Computation of Final Net State Share	3
Amended CY-348 - Fiscal Summary	4
Amended CY-370A - Revenue Report	5
Amended CY-370 - Expenditure Report.....	6
Amended Summary of Expense and Expense Adjustments	7
Adjustment Schedule	8
Section 2 – Amended Fiscal Reports for the Fiscal Year July 1, 2013 to June 30, 2014	
Amended Computation of Final Net State Share	10
Amended CY-348 - Fiscal Summary	11
Amended CY-370A - Revenue Report	12
Amended CY-370 - Expenditure Report.....	13
Amended Summary of Expense and Expense Adjustments	14
Adjustment Schedule	15
Section 3 – Amended Fiscal Reports for the Fiscal Year July 1, 2014 to June 30, 2015	
Amended Computation of Final Net State Share	17
Amended CY-348 - Fiscal Summary	18
Amended CY-370A - Revenue Report	19
Amended CY-370 - Expenditure Report.....	20
Amended Summary of Expense and Expense Adjustments	21
Adjustment Schedule	22
Section 4 – Amended Fiscal Reports for the Fiscal Year July 1, 2015 to June 30, 2016	
Amended Computation of Final Net State Share	24
Amended CY-348 - Fiscal Summary	25
Amended CY-370A - Revenue Report	26
Amended CY-370 - Expenditure Report.....	27
Amended Summary of Expense and Expense Adjustments	28
Section 5 – Current Engagement Finding and Recommendations	30
Section 6 – Current Engagement Observation	35
Report Distribution List	37

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 Fulton County Children and Youth Agency provided in-home and placement services to 364 children residing within the County during the 2015-2016 fiscal year. The Children and Youth Social Services Program is County-Administered and State-Supervised by the DHS and thus, they are jointly responsible for achieving the Commonwealth’s goal.

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

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

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2012 to JUNE 30, 2013

**FULTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹	\$	729,971
Supplemental Act 148		<u>124,519</u>
Total State Allocation		854,490
State Share (CY348) ²	\$	860,460
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	860,460
Less: Expenditures in Excess of the Approved State Allocation		<u>5,970</u>
Final Net State Share Payable ³	\$	854,490
Actual Act 148 Revenues Received ⁴		<u>854,490</u>
Net Amount Due County/(State) ⁵	\$	<u><u>0</u></u>

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

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

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

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

⁵ No amount is due to the County or State because the Children and Youth Agency's expenditures exceeded the Total State Act 148 Allocation by \$5,970, as detailed above. While our adjustment resulted in a net decrease of \$9,950 in non-reimbursable expenditures for the agency for said fiscal year, the agency cannot receive state reimbursement in excess of the Total State Act 148 Allocation. Thus, there is no impact on the the Final Net State Share of Expenditures.

FULTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013
AMENDED CY348
FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND	PROGRAM	TITLE	TANF	TITLE	TITLE	OTHER	MEDICAL	NET	STATE	LOCAL
	TOTAL	INCOME	IV-E		XX	IV-B	FUNDING	ASSISTANCE	TOTAL	ACT 148	SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
02. 90% REIMBURSEMENT	57,737	0	8,723	0	0	0	0	0	49,014	44,113	4,901
03. 80% REIMBURSEMENT	1,069,137	31,715	172,525	18,136	0	8,740	0	0	838,021	670,415	167,606
04. 60% REIMBURSEMENT	263,562	5,656	18,551	0	11,791	17,482	0	1,240	208,842	125,305	83,537
05. 50% REIMBURSEMENT	54,548	243	310	0	0	12,741	0	0	41,254	20,627	20,627
06. TOTAL NET CHILD WELFARE EXPEND.	1,444,984	37,614	200,109	18,136	11,791	38,963	0	1,240	1,137,131	860,460	276,671
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0								0	0
08. NON-REIMBURSABLE EXPENDITURES	73,092	0							73,092		73,092
09. TOTAL EXPENDITURES	1,518,076	37,614	200,109	18,136	11,791	38,963	0	1,240	1,210,223	860,460	349,763
10. TOTAL TITLE IV-D COLLECTIONS	37,018										
11. TITLE IV-D Collections for IV-E Children	850										
12. STATE ACT 148 - line 6	860,460										
13. STATE ACT 148 ALLOCATION	854,490										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	854,490										
INVOICE											
AMENDED STATE SHARE (ACT 148)	860,460										
ACT 148 AMOUNT RECEIVED	854,490										
ADJUSTMENT TO STATE SHARE	5,970										

FULTON COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013
 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	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME	0	0	0	0	0	0	0	0	0	0	0	0
I-A ADOPTION SERVICE	88,330	0	40,366	0	0	0	0	0	0	47,964	38,371	9,593
I-B ADOPTED PERMANENT LEGAL CUSTODIANSH	0	0	0	0	0	0	0	0	0	0	0	0
I-D COUNSELING - DEPENDENT	2,600	0	0	0	0	0	0	0	0	2,600	2,080	520
I-E COUNSELING - DELINQUENT	6,699	0	0	0	0	0	0	0	0	6,699	5,359	1,340
I-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	7,208	0	0	0	0	0	0	0	0	7,208	5,766	1,442
I-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	154,979	0	0	21,179	0	0	0	0	0	133,800	107,040	26,760
I-K LIFE SKILLS - DEPENDENT	58,425	0	0	0	18,136	0	0	0	0	40,289	32,231	8,058
I-L LIFE SKILLS - DELINQUENT	5,613	0	0	0	0	0	0	0	0	5,613	4,490	1,123
I-M PROTECTIVE SERVICE - CHILD ABUSE	59,404	0	0	8,089	0	0	0	0	0	51,315	41,052	10,263
I-N PROTECTIVE SERVICE - GENERAL	157,458	0	0	21,534	0	0	0	0	0	135,924	108,739	27,185
I-O SERVICE PLANNING	89,909	0	0	12,304	0	0	0	0	0	77,605	62,084	15,521
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	42,612	0	0	295	0	0	12,741	0	0	29,576	14,788	14,788
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	569	0	0	15	0	0	0	0	0	554	277	277
2-R SUBTOTAL IN-HOME	673,806	0	40,366	63,416	18,136	0	12,741	0	0	539,147	422,277	116,870

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	OTHER FUNDING	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	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	76,830	3,898	7,122	1,007	0	0	0	0	0	64,803	51,842	12,961
2-D COMMUNITY RESIDENTIAL - DELINQUENT	63,668	6,996	0	0	0	0	0	0	0	56,672	45,338	11,334
2-E EMERGENCY SHELTER - DEPENDENT	48,532	0	2,848	4,191	0	0	0	0	0	41,493	37,344	4,149
2-F EMERGENCY SHELTER - DELINQUENT	9,205	0	1,684	0	0	0	0	0	0	7,521	6,769	752
2-G FOSTER FAMILY - DEPENDENT	298,014	20,821	29,949	30,975	0	0	8,740	0	0	207,529	166,023	41,506
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	496,249	31,715	41,603	36,173	0	0	8,740	0	0	378,018	307,316	70,702

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	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	11,367	243	0	3,488	0	2,947	0	0	0	11,124	5,562	5,562
3-B RESIDENTIAL SERVICE - DEPENDENT	49,541	2,525	144	0	0	8,844	17,482	0	0	40,437	24,262	16,175
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	77,396	1,780	6,570	0	0	0	0	0	0	42,720	25,632	17,088
3-D SECURE RES. SERVICE (EXCEPT YDC)	62,469	1,351	0	0	0	0	0	0	0	61,118	36,671	24,447
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	200,773	5,899	6,714	3,488	0	11,791	17,482	0	0	155,399	92,127	63,272

4 ADMINISTRATION	74,156	0	0	8,349	0	0	0	0	1,240	64,567	38,740	25,827
-------------------------	---------------	----------	----------	--------------	----------	----------	----------	----------	--------------	---------------	---------------	---------------

5 TOTAL REVENUES	1,444,984	37,614	88,683	111,426	18,136	11,791	38,963	0	1,240	1,137,131	860,460	276,671
-------------------------	------------------	---------------	---------------	----------------	---------------	---------------	---------------	----------	--------------	------------------	----------------	----------------

FULTON COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013
 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 Reimbursable
IN-HOME												
1-A ADOPTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	88,330	0	0	0	88,330	0	12	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	0	0	0	0	0	0	0	0	0	0
1-D COUNSELING - DEPENDENT	0	0	0	0	3,185	0	3,185	0	4	0	585	0
1-E COUNSELING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-F DAY CARE	0	0	0	0	6,699	0	6,699	0	7	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	7,208	0	7,208	0	1	0	0	0
1-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	96,631	39,844	0	18,136	0	368	154,979	322	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0	0	0	58,425	0	58,425	0	50	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	5,613	0	5,613	0	8	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	33,450	13,792	0	11,244	2,50	669	59,405	66	1	1	0	0
1-N PROTECTIVE SERVICE - GENERAL	92,915	38,311	0	25,951	0	353	157,510	386	0	52	0	0
1-O SERVICE PLANNING	52,033	21,455	0	16,223	0	198	89,909	386	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	2,226	40,390	0	42,616	0	18	4	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	94	475	0	569	0	2	0	0	0
1-R SUBTOTAL IN-HOME	275,029	113,402	88,330	73,854	122,245	1,588	674,448	0	57	585	0	0
Number of Children receiving only NON-PURCHASED IN-Home Services 400												
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	3,883	1,532	0	2,269	69,163	14	76,861	357	5	31	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	63,668	0	63,668	383	2	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	18,583	7,663	0	5,023	17,198	71	48,538	165	8	6	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	9,205	0	9,205	39	2	0	0	0
2-G FOSTER FAMILY - DEPENDENT	51,867	21,455	0	26,774	199,033	197	299,326	2,742	12	71	1,241	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	74,333	30,650	0	34,066	358,267	282	497,598	3,686	29	108	1,241	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	11,367	0	11,367	40	2	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	14,866	6,130	0	6,992	21,549	57	49,594	122	1	53	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	77,396	0	77,396	363	5	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	62,469	0	62,469	203	1	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	14,866	6,130	0	6,992	172,781	57	200,826	728	9	53	0	0
ADMINISTRATION	7,430	3,064	0	134,682	0	28	145,204	0	0	71,048	0	0
TOTAL EXPENDITURES	371,658	153,246	88,330	249,594	653,293	1,955	1,518,076	0	71,266	1,826	0	0
County Indirect Costs = \$ 127,189												

**FULTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 0	\$ 0	\$ 0
Adoption Assistance	88,330	0	88,330
Subsidized Permanent Legal Custodianship	0	0	0
Counseling	3,185	0	3,185
Day Care	6,699	0	6,699
Day Treatment	7,208	0	7,208
Homemaker Service	0	0	0
Intake and Referral	154,979	0	154,979
Life Skills	64,038	0	64,038
Protective Service - Child Abuse	59,405	0	59,405
Protective Service - General	157,510	0	157,510
Service Planning	89,909	0	89,909
Juvenile Act Proceedings	43,185	0	43,185
Alternative Treatment	0	0	0
Community Residential	140,529	0	140,529
Emergency Shelter	57,743	0	57,743
Foster Family	299,326	0	299,326
Supervised Independent Living	0	0	0
Juvenile Detention Service	11,367	0	11,367
Residential Service	126,990	0	126,990
Secure Residential Service (Except YDC)	62,469	0	62,469
YDC Secure	0	0	0
Administration	145,204	0	145,204
Combined Total Expense	<u>1,518,076</u>	<u>0</u>	<u>1,518,076</u>
Less Non-reimbursables	<u>83,042</u>	<u>(9,950)</u>	<u>73,092</u>
Total Net Expense	<u>\$ 1,435,034</u>	<u>\$ 9,950</u>	<u>\$ 1,444,984</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 371,658	\$ 0	\$ 371,658
Employee Benefits	153,246	0	153,246
Subsidies	88,330	0	88,330
Operating	249,594	0	249,594
Purchased Services	653,293	0	653,293
Fixed Assets	1,955	0	1,955
Combined Total Expense	<u>1,518,076</u>	<u>0</u>	<u>1,518,076</u>
Less Non-reimbursables	<u>83,042</u>	<u>(9,950)</u>	<u>73,092</u>
Total Net Expense	<u>\$ 1,435,034</u>	<u>\$ 9,950</u>	<u>\$ 1,444,984</u>

**FULTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY370	4	10	1	Administration-Non-Reimbursable Non PS/Sub To decrease Non-Reimbursable Expenditures within the Administration Cost Center by \$9,950 to reflect the correct amount of Indirect Costs that exceed the 2 percent cost limitation. Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12	\$ 80,998	\$ (9,950)	\$ 71,048

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2013 to JUNE 30, 2014

**FULTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹	\$	848,442
Supplemental Act 148		<u>96,422</u>
Total State Allocation		944,864
State Share (CY348) ²	\$	949,570
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	949,570
Less: Expenditures in Excess of the Approved State Allocation		<u>4,706</u>
Final Net State Share Payable ³	\$	944,864
Actual Act 148 Revenues Received ⁴		<u>944,864</u>
Net Amount Due County/(State) ⁵	\$	<u><u>0</u></u>

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

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

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

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

⁵ No amount is due to the County or State because the Children and Youth Agency's expenditures exceeded the Total State Act 148 Allocation by \$4,706, as detailed above. While our adjustment resulted in a net decrease of \$7,842 in non-reimbursable expenditures for the agency for said fiscal year, the agency cannot receive state reimbursement in excess of the Total State Act 148 Allocation. Thus, there is no impact on the the Final Net State Share of Expenditures.

**FULTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
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	0	0	0	0	0	0	0	0	0	0	0
02. 90% REIMBURSEMENT	4,216	0	0	0	0	0	0	0	4,216	3,794	422
03. 80% REIMBURSEMENT	1,205,816	37,920	184,856	18,136	5,895	16,174	0	0	942,835	754,268	188,567
04. 60% REIMBURSEMENT	326,098	11,253	11,826	0	5,896	7,000	0	1,087	289,036	173,422	115,614
05. 50% REIMBURSEMENT	49,826	0	137	0	0	13,518	0	0	36,171	18,086	18,085
06. TOTAL NET CHILD WELFARE EXPEND.	1,585,956	49,173	196,819	18,136	11,791	36,692	0	1,087	1,272,258	949,570	322,688
YDC/YFC PLACEMENT COSTS											
07. 60% DHSPARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	67,942	0							67,942		67,942
09. TOTAL EXPENDITURES	1,653,898	49,173	196,819	18,136	11,791	36,692	0	1,087	1,340,200	949,570	390,630
10. TOTAL TITLE IV-D COLLECTIONS	49,173										
11. TITLE IV-D Collections for IV-E Children	316										
12. STATE ACT 148 - line 6	949,570										
13. STATE ACT 148 ALLOCATION	944,864										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	944,864										
INVOICE											
AMENDED STATE SHARE (ACT 148)	949,570										
ACT 148 AMOUNT RECEIVED	944,864										
ADJUSTMENT TO STATE SHARE	4,706										

**FULTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
AMENDED CY370A
REVENUE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
I-A ADOPTION SERVICE	0	0		0				0	0	0	0	0
I-B ADOPTION ASSISTANCE	88,331	0	39,797	0				0	0	48,534	38,827	9,707
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0		0				0	0	0	0	0
I-D COUNSELING - DEPENDENT	1,500	750		0				0	0	750	600	150
I-E COUNSELING - DELINQUENT	0	0		0				0	0	0	0	0
I-F DAY CARE	3,435	0		0				0	0	3,435	2,748	687
I-G DAY TREATMENT - DEPENDENT	0	0		0				0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	2,939	0		0				0	0	2,939	2,351	588
I-I HOMEMAKER SERVICE	0	0		0				0	0	0	0	0
I-J INTAKE & REFERRAL	163,390	0		21,878				0	0	141,512	113,210	28,302
I-K LIFE SKILLS - DEPENDENT	47,887	0		9	18,136			0	0	29,742	23,794	5,948
I-L LIFE SKILLS - DELINQUENT	9,663	0		0				0	0	9,663	7,730	1,933
I-M PROTECTIVE SERVICE - CHILD ABUSE	77,358	0		10,352				0	0	67,006	53,605	13,401
I-N PROTECTIVE SERVICE - GENERAL	142,051	0		18,992				0	0	123,059	98,447	24,612
I-O SERVICE PLANNING	79,324	0		10,611				0	0	68,713	54,970	13,743
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	34,822	0		137			12,845	0	0	21,840	10,920	10,920
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	2,500	0		0			673	0	0	1,827	914	913
I-R SUBTOTAL IN-HOME	653,200	750	39,797	61,979	18,136	0	13,518	0	0	519,020	408,116	110,904
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0				0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0				0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	138,831	15,759	16,817	1,795		2,948		0	0	101,512	81,210	20,302
2-D COMMUNITY RESIDENTIAL - DELINQUENT	128,562	8,099	0	0			3,000	0	0	117,463	93,970	23,493
2-E EMERGENCY SHELTER - DEPENDENT	4,216	0		0				0	0	4,216	3,794	422
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0				0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	322,545	13,312	26,428	38,177		2,947	13,174	0	0	228,507	182,806	45,701
2-H FOSTER FAMILY - DELINQUENT	0	0		0				0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0				0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0				0	0	0	0	0
2-K SUBTOTAL CBP	594,154	37,170	43,245	39,972	18,136	5,895	16,174	0	0	451,698	361,780	89,918
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	12,504	0		2,525		5,896	4,000		0	12,504	6,252	6,252
3-B RESIDENTIAL SERVICE - DEPENDENT	58,163	2,697	0	0				0	0	43,045	25,827	17,218
3-C RES. SERVICE - DELINQUENT (NON YDC/YTC)	12,219	600	0	0			3,000		0	8,619	5,171	3,448
3-D SECURE RES. SERVICE (EXCEPT YDC)	183,407	7,956							0	175,451	105,271	70,180
3-E YDC SECURE	0	0		0						0	0	0
3-F SUBTOTAL INSTITUTIONAL	266,293	11,253	0	2,525	0	5,896	7,000	0	0	239,619	142,521	97,098
4 ADMINISTRATION	72,309	0		9,301		0	0	0	1,087	61,921	37,153	24,768
5 TOTAL REVENUES	1,585,956	49,173	83,042	113,777	18,136	11,791	36,692	0	1,087	1,272,258	949,570	322,688

FULTON COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
 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	EMPLOYEE BENEFITS	OPERATING SERVICES	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	CHILDREN SERVED (BY COUNTY)	CHILDREN SERVED (PURCHASED)	NON-REIMBURSABLE NON-PS/SUB.	NON-REIM. PURCHASED SERV./ SUBSIDIES	PROGRAM INCOME RELATED TO ALL NON-REIMBURSABLE
IN-HOME												
I-A ADOPTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	88,331	0	0	0	88,331	0	12	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	0	0	0	0	0	0	0	0	0	0
I-D COUNSELING - DEPENDENT	0	0	0	1,500	0	0	1,500	0	2	0	0	0
I-E COUNSELING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-F DAY CARE	0	0	0	1,640	1,795	0	3,435	0	3	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	2,939	0	2,939	0	2	0	0	0
I-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	98,568	46,216	0	17,948	0	658	163,390	325	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0	0	89	47,798	0	47,887	0	54	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0	0	0	9,663	0	9,663	0	7	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	45,493	21,331	0	10,230	0	304	77,358	49	0	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	79,613	37,328	0	24,597	0	532	142,070	369	0	19	0	0
I-O SERVICE PLANNING	41,702	19,553	0	17,791	0	278	79,324	384	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	1,082	33,745	0	34,827	0	17	5	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	2,500	0	2,500	0	1	0	0	0
I-R SUBTOTAL IN-HOME	265,376	124,428	88,331	73,377	99,940	1,772	653,224	0	0	24	0	0
Number of Children receiving only NON-PURCHASED IN-Home Services: 389												
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	7,584	3,556	0	2,817	124,829	51	138,837	586	3	6	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	128,562	0	128,562	640	4	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	606	3,610	0	4,216	46	2	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	87,194	40,884	0	25,330	168,568	583	322,559	2,811	10	14	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	94,778	44,440	0	28,753	425,569	634	594,174	4,083	19	20	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	12,504	0	12,504	44	2	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	11,374	5,333	0	2,639	38,768	75	58,189	134	1	26	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	0	0	12,219	43	1	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	183,407	0	183,407	596	2	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	11,374	5,333	0	2,639	246,898	75	266,319	817	6	26	0	0
ADMINISTRATION	7,580	3,556	0	128,994	0	51	140,181	0	0	67,872	0	0
TOTAL EXPENDITURES	379,108	177,757	88,331	233,763	772,407	2,532	1,653,898	0	0	67,942	0	0
County Indirect Costs = \$ 125,252												

**FULTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 0	\$ 0	\$ 0
Adoption Assistance	88,331	0	88,331
Subsidized Permanent Legal Custodianship	0	0	0
Counseling	1,500	0	1,500
Day Care	3,435	0	3,435
Day Treatment	2,939	0	2,939
Homemaker Service	0	0	0
Intake and Referral	163,390	0	163,390
Life Skills	57,550	0	57,550
Protective Service - Child Abuse	77,358	0	77,358
Protective Service - General	142,070	0	142,070
Service Planning	79,324	0	79,324
Juvenile Act Proceedings	37,327	0	37,327
Alternative Treatment	0	0	0
Community Residential	267,399	0	267,399
Emergency Shelter	4,216	0	4,216
Foster Family	322,559	0	322,559
Supervised Independent Living	0	0	0
Juvenile Detention Service	12,504	0	12,504
Residential Service	70,408	0	70,408
Secure Residential Service (Except YDC)	183,407	0	183,407
YDC Secure	0	0	0
Administration	140,181	0	140,181
Combined Total Expense	<u>1,653,898</u>	<u>0</u>	<u>1,653,898</u>
Less Non-reimbursables	<u>75,784</u>	<u>(7,842)</u>	<u>67,942</u>
Total Net Expense	<u>\$ 1,578,114</u>	<u>\$ 7,842</u>	<u>\$ 1,585,956</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 379,108	\$ 0	\$ 379,108
Employee Benefits	177,757	0	177,757
Subsidies	88,331	0	88,331
Operating	233,763	0	233,763
Purchased Services	772,407	0	772,407
Fixed Assets	2,532	0	2,532
Combined Total Expense	<u>1,653,898</u>	<u>0</u>	<u>1,653,898</u>
Less Non-reimbursables	<u>75,784</u>	<u>(7,842)</u>	<u>67,942</u>
Total Net Expense	<u>\$ 1,578,114</u>	<u>\$ 7,842</u>	<u>\$ 1,585,956</u>

**FULTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY370	4	10	1	Administration-Non-Reimbursable Non PS/Sub To decrease Non-Reimbursable Expenditures within the Administration Cost Center by \$7,842 to reflect the correct amount of Indirect Costs that exceed the 2 percent cost limitation. Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12	\$ 75,714	\$ (7,842)	\$ 67,872

SECTION 3

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2014 to JUNE 30, 2015

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

Approved State Allocation ¹		\$	983,116
Supplemental Act 148			<u>45,022</u>
Total State Allocation			1,028,138
State Share (CY348) ²	\$		1,031,218
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	1,031,218
Less: Expenditures in Excess of the Approved State Allocation			<u>3,080</u>
Final Net State Share Payable ³		\$	1,028,138
Actual Act 148 Revenues Received ⁴			<u>1,028,138</u>
Net Amount Due County/(State) ⁵		\$	<u>0</u>

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

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

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

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

⁵ No amount is due to the County or State because the Children and Youth Agency's expenditures exceeded the Total State Act 148 Allocation by \$3,080, as detailed above. While our adjustment resulted in a net decrease of \$5,134 in non-reimbursable expenditures for the agency for said fiscal year, the agency cannot receive state reimbursement in excess of the Total State Act 148 Allocation. Thus, there is no impact on the the Final Net State Share of Expenditures.

FULTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015
AMENDED CY348
FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
02. 90% REIMBURSEMENT	28,257	0	798	3,186	0	0	0	0	24,273	21,846	2,427
03. 80% REIMBURSEMENT	1,321,701	38,419	197,288	14,950	2,948	17,173	0	0	1,050,923	840,738	210,185
04. 60% REIMBURSEMENT	300,207	8,747	13,845	0	8,843	5,000	0	1,032	262,740	157,644	105,096
05. 50% REIMBURSEMENT	36,801	0	302	0	0	14,519	0	0	21,980	10,990	10,990
06. TOTAL NET CHILD WELFARE EXPEND.	1,686,966	47,166	212,233	18,136	11,791	36,692	0	1,032	1,359,916	1,031,218	328,698
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	75,324	0							75,324		75,324
09. TOTAL EXPENDITURES	1,762,290	47,166	212,233	18,136	11,791	36,692	0	1,032	1,435,240	1,031,218	404,022
10. TOTAL TITLE IV-D COLLECTIONS	47,166										
11. TITLE IV-D Collections for IV-E Children	1,449										
12. STATE ACT 148 - line 6	1,031,218										
13. STATE ACT 148 ALLOCATION	1,028,138										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	1,028,138										
INVOICE											
AMENDED STATE SHARE (ACT 148)	1,031,218										
ACT 148 AMOUNT RECEIVED	1,028,138										
ADJUSTMENT TO STATE SHARE	3,080										

FULTON 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
IN-HOME												
I-A ADOPTION SERVICE	0	0			0	0		0	0	0	0	0
I-B ADOPTION ASSISTANCE	98,653	0	43,000	683				0	0	54,970	43,976	10,994
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	0	0	0	0	0	0	0	0	0	0
I-D COUNSELING - DEPENDENT	2,640	0						0	0	2,640	2,112	528
I-E COUNSELING - DELINQUENT	0	0						0	0	0	0	0
I-F DAY CARE	168	0						0	0	168	134	34
I-G DAY TREATMENT - DEPENDENT	0	0						0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	14,457	0						0	0	14,457	11,566	2,891
I-I HOME MAKER SERVICE	0	0						0	0	0	0	0
I-J INTAKE & REFERRAL	208,140	0		30,248				0	0	177,892	142,314	35,578
I-K LIFE SKILLS - DEPENDENT	37,134	0			14,950			0	0	22,184	17,747	4,437
I-L LIFE SKILLS - DELINQUENT	12,413	0						0	0	12,413	9,930	2,483
I-M PROTECTIVE SERVICE - CHILD ABUSE	87,662	0		12,767				0	0	74,895	59,916	14,979
I-N PROTECTIVE SERVICE - GENERAL	225,449	0		32,771				0	0	192,678	154,142	38,536
I-O SERVICE PLANNING	56,070	0		8,153				0	0	47,917	38,334	9,583
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	35,333	0		302				14,519	0	20,512	10,256	10,256
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0						0	0	0	0	0
I-R SUBTOTAL IN-HOME	778,119	0	43,000	84,924	14,950	0	14,519	0	0	620,726	490,427	130,299

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
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0						0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	202,524	22,056	18,704	4,070				0	0	157,694	126,155	31,539
2-D COMMUNITY RESIDENTIAL - DELINQUENT	141,639	3,439	3				11,173	0	0	127,024	101,619	25,405
2-E EMERGENCY SHELTER - DEPENDENT	5,808	0	482	316				0	0	5,010	4,509	501
2-F EMERGENCY SHELTER - DELINQUENT	22,449	0			3,186			0	0	19,263	17,337	1,926
2-G FOSTER FAMILY - DEPENDENT	234,752	12,924	19,635	27,254		2,948	6,000	0	0	165,991	132,793	33,198
2-H FOSTER FAMILY - DELINQUENT	0	0						0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0						0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0						0	0	0	0	0
2-K SUBTOTAL CBP	607,172	38,419	38,821	31,643	3,186	2,948	17,173	0	0	474,982	382,413	92,569

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	1,468	0							0	1,468	734	734
3-B RESIDENTIAL SERVICE - DEPENDENT	13,033	0	6,341	6				0	0	6,686	4,012	2,674
3-C RES. SERVICE - DELINQUENT (NON YDC YFC)	50,015	630	0	0		8,843	5,000	0	0	35,542	21,325	14,217
3-D SECURE RES. SERVICE (EXCEPT YDC)	176,944	8,117						0	0	168,827	101,296	67,531
3-E YDC SECURE	0	0						0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	241,460	8,747	6,341	6	0	8,843	5,000	0	0	212,523	127,367	85,156
4 ADMINISTRATION	60,215	0		7,498		0	0	0	1,032	51,685	31,011	20,674
TOTAL REVENUES	1,686,966	47,166	88,162	124,071	18,136	11,791	36,692	0	1,032	1,359,916	1,031,218	328,698

FULTON 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										Program Income related to all Non- Reimbursable	
	1 WAGES AND SALARIES	2 EMPLOYEE BENEFITS	3 SUBSIDIES	4 OPERATING	5 PURCHASED SERVICES	6 FIXED ASSETS	7 TOTAL EXPENDITURES	8 Children Served (by county)	9 Children Served (Purchased)	10 Non- Reimbursable Non PS/Sub.		11 Non-Reim. Purchased Serv/ Subsidies
IN-HOME												
1-A ADOPTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	100,018	0	0	0	100,018	0	14	0	1,365	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	0	0	0	0	0	0	0	0	0	0
1-D COUNSELING - DEPENDENT	0	0	0	0	2,640	0	2,640	0	1	0	0	0
1-E COUNSELING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-F DAY CARE	0	0	0	168	0	0	168	0	2	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	14,457	0	14,457	0	2	0	0	0
1-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	127,291	59,751	0	20,715	0	383	208,140	361	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0	0	847	36,287	0	37,134	0	25	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	12,413	0	12,413	0	8	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	45,169	21,202	0	21,158	0	155	87,664	51	0	2	0	0
1-N PROTECTIVE SERVICE - GENERAL	127,292	59,752	0	38,069	0	383	225,496	372	0	47	0	0
1-O SERVICE PLANNING	32,848	15,420	0	7,705	0	99	56,072	396	0	2	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	2,029	33,307	0	35,336	0	18	3	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	332,600	156,125	100,018	90,523	99,272	1,000	779,538	0	54	0	1,365	0
Number of Children receiving only NON-PURCHASED IN-Home Services 392												
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	16,375	7,711	0	4,369	174,049	49	202,553	802	5	29	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	314	141,325	0	141,639	796	3	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	167	5,641	0	5,808	92	4	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	22,449	0	22,449	79	3	0	0	0
2-G FOSTER FAMILY - DEPENDENT	57,535	26,985	0	12,777	137,289	173	234,759	2,109	11	7	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	73,910	34,696	0	17,627	480,753	222	607,208	3,878	26	36	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	1,468	0	1,468	6	5	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	252	12,788	0	13,040	45	1	7	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	50,015	0	50,015	176	6	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	176,944	0	176,944	575	3	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	252	241,215	0	241,467	802	15	7	0	0
4 ADMINISTRATION	4,104	1,927	0	128,033	0	13	134,077	0	73,862	0	0	0
5 TOTAL EXPENDITURES	410,614	192,748	100,018	256,435	821,240	1,235	1,762,290	0	73,959	1,365	0	0
County Indirect Costs = \$ 126,795												

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 0	\$ 0	\$ 0
Adoption Assistance	100,018	0	100,018
Subsidized Permanent Legal Custodianship	0	0	0
Counseling	2,640	0	2,640
Day Care	168	0	168
Day Treatment	14,457	0	14,457
Homemaker Service	0	0	0
Intake and Referral	208,140	0	208,140
Life Skills	49,547	0	49,547
Protective Service - Child Abuse	87,664	0	87,664
Protective Service - General	225,496	0	225,496
Service Planning	56,072	0	56,072
Juvenile Act Proceedings	35,336	0	35,336
Alternative Treatment	0	0	0
Community Residential	344,192	0	344,192
Emergency Shelter	28,257	0	28,257
Foster Family	234,759	0	234,759
Supervised Independent Living	0	0	0
Juvenile Detention Service	1,468	0	1,468
Residential Service	63,055	0	63,055
Secure Residential Service (Except YDC)	176,944	0	176,944
YDC Secure	0	0	0
Administration	134,077	0	134,077
Combined Total Expense	<u>1,762,290</u>	<u>0</u>	<u>1,762,290</u>
Less Non-reimbursables	<u>80,458</u>	<u>(5,134)</u>	<u>75,324</u>
Total Net Expense	<u>\$ 1,681,832</u>	<u>\$ 5,134</u>	<u>\$ 1,686,966</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 410,614	\$ 0	\$ 410,614
Employee Benefits	192,748	0	192,748
Subsidies	100,018	0	100,018
Operating	236,435	0	236,435
Purchased Services	821,240	0	821,240
Fixed Assets	1,235	0	1,235
Combined Total Expense	<u>1,762,290</u>	<u>0</u>	<u>1,762,290</u>
Less Non-reimbursables	<u>80,458</u>	<u>(5,134)</u>	<u>75,324</u>
Total Net Expense	<u>\$ 1,681,832</u>	<u>\$ 5,134</u>	<u>\$ 1,686,966</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY370	4	10	1	Administration-Non-Reimbursable Non PS/Sub To decrease Non-Reimbursable Expenditures within the Administration Cost Center by \$5,134 to reflect the correct amount of Indirect Costs that exceed the 2 percent cost limitation. Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12	\$ 78,996	\$ (5,134)	\$ 73,862

SECTION 4

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2015 to JUNE 30, 2016

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

Approved State Allocation ¹		\$	1,080,740
Supplemental Act 148			<u>0</u>
Total State Allocation			1,080,740
State Share (CY348) ²	\$		959,564
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	959,564
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	959,564
Actual Act 148 Revenues Received ⁴			<u>959,564</u>
Net Amount Due County/(State) ⁵		\$	<u>0</u>

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

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

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

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

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

**FULTON 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	0	0	0	0	0	0	0	0	0	0	0
02. 90% REIMBURSEMENT	45,604	60	5,961	0	0	0	0	0	39,583	35,624	3,959
03. 80% REIMBURSEMENT	1,180,111	14,283	267,511	18,136	0	12,000	0	0	868,181	694,543	173,638
04. 60% REIMBURSEMENT	403,423	11,150	19,855	0	11,791	12,000	0	923	347,704	208,623	139,081
05. 50% REIMBURSEMENT	54,494	0	254	0	0	12,692	0	0	41,548	20,774	20,774
06. TOTAL NET CHILD WELFARE EXPEND.	1,683,632	25,493	293,581	18,136	11,791	36,692	0	923	1,297,016	959,564	337,452

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	33,740	304							33,436	20,062	13,374

08. NON-REIMBURSABLE EXPENDITURES	75,527	131							75,396		75,396
-----------------------------------	--------	-----	--	--	--	--	--	--	--------	--	--------

09. TOTAL EXPENDITURES	1,792,899	25,928	293,581	18,136	11,791	36,692	0	923	1,405,848	979,626	426,222
------------------------	-----------	--------	---------	--------	--------	--------	---	-----	-----------	---------	---------

10. TOTAL TITLE IV-D COLLECTIONS 12,524

11. TITLE IV-D Collections for IV-E Children 2,890

12. STATE ACT 148 - line 6 959,564

13. STATE ACT 148 ALLOCATION 1,080,740

14. ADJUSTED STATE SHARE (lower of 12 or 13) 959,564

INVOICE											
AMENDED STATE SHARE (ACT 148)	959,564										
ACT 148 AMOUNT RECEIVED	959,564										
ADJUSTMENT TO STATE SHARE	0										

FULTON COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
 AMENDED CY370A
 REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
1-A ADOPTION SERVICE	0	0		0	0			0	0	0	0	0
1-B ADOPTION ASSISTANCE	118,168	0	53,565	468			0	0	0	64,135	51,308	12,827
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSH	0	0	0	0				0	0	0	0	0
1-D COUNSELING - DEPENDENT	3,345	0		13	0		0	0	0	3,332	2,666	666
1-E COUNSELING - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-F DAY CARE	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
1-H DAY TREATMENT - DELINQUENT	1,732	0		0	0		0	0	0	1,732	1,386	346
1-I HOMEMAKER SERVICE	0	0		0	0		0	0	0	0	0	0
1-J INTAKE & REFERRAL	133,186	252		25,180	0		0	0	0	107,754	86,203	21,551
1-K LIFE SKILLS - DEPENDENT	51,395	0		0	18,136		0	0	0	33,259	26,607	6,652
1-L LIFE SKILLS - DELINQUENT	16,698	0		0	0		0	0	0	16,698	13,358	3,340
1-M PROTECTIVE SERVICE - CHILD ABUSE	61,333	108		11,629	0				0	49,596	39,677	9,919
1-N PROTECTIVE SERVICE - GENERAL	151,764	276		28,719	0				0	122,769	98,215	24,554
1-O SERVICE PLANNING	79,752	144		15,105	0		0	0	0	64,503	51,602	12,901
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	48,242	0		254	0		12,692	0	0	35,296	17,648	17,648
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	665,615	780	53,565	81,368	18,136	0	12,692	0	0	499,074	388,670	110,404
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0	0		0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0		0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	261,080	2,809	55,811	6,166			12,000	0	0	184,294	147,435	36,859
2-D COMMUNITY RESIDENTIAL - DELINQUENT	57,444	656						0	0	56,788	45,430	11,358
2-E EMERGENCY SHELTER - DEPENDENT	42,478	60		5,961	0		0	0	0	36,457	32,811	3,646
2-F EMERGENCY SHELTER - DELINQUENT	3,126	0		0	0		0	0	0	3,126	2,813	313
2-G FOSTER FAMILY - DEPENDENT	238,416	4,923	28,070	42,785			0	0	0	162,638	130,110	32,528
2-H FOSTER FAMILY - DELINQUENT	5,798	5,115					0	0	0	683	546	137
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0	0		0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	0		0	0	0	0	0	0
2-K SUBTOTAL CBP	608,342	13,563	83,881	54,912	0	0	12,000	0	0	443,986	359,145	84,841
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	6,252	0								6,252	3,126	3,126
3-B RESIDENTIAL SERVICE - DEPENDENT	38,121	72		7,203			0	0	0	30,846	18,508	12,338
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	200,419	7,015					11,791	12,000	0	169,613	101,768	67,845
3-D SECURE RES. SERVICE (EXCEPT YDC)	91,088	4,027							0	87,061	52,237	34,824
3-E YDC SECURE	33,740	304								33,436	20,062	13,374
3-F SUBTOTAL INSTITUTIONAL	369,620	11,418	0	7,203	0	11,791	12,000	0	0	327,208	195,701	131,507
4 ADMINISTRATION	73,795	36		12,652		0	0	0	923	60,184	36,110	24,074
5 TOTAL REVENUES	1,717,372	25,797	137,446	156,135	18,136	11,791	36,692	0	923	1,330,452	979,626	350,826

FULTON 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 SERVICES	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	CHILDREN SERVED (BY COUNTY)	CHILDREN SERVED (PURCHASED)	NON-REIMBURSABLE NON PS/SUB.	NON-REIM. PURCHASED SERV/SUBSIDIES	PROGRAM INCOME RELATED TO ALL NON-REIMBURSABLE
IN-HOME												
1-A ADOPTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	123,658	0	0	0	123,658	0	15	0	5,490	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	0	0	0	0	0	0	0	0	0	0
1-D COUNSELING - DEPENDENT	0	0	0	95	3,250	0	3,345	0	6	0	0	0
1-E COUNSELING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-F DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0	0	0	1,732	0	1,732	1	0	0	0	0
1-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	84,092	35,626	0	13,173	0	295	133,186	340	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0	0	0	51,395	0	51,395	0	33	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	16,698	0	16,698	0	11	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	36,039	15,268	0	9,909	0	127	61,343	57	0	10	0	0
1-N PROTECTIVE SERVICE - GENERAL	92,099	39,019	0	20,365	0	323	151,806	335	0	42	0	0
1-O SERVICE PLANNING	48,052	20,358	0	11,173	0	169	79,752	363	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	1,314	46,934	0	48,248	0	15	6	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	260,282	110,271	123,658	56,029	120,009	914	671,163	0	0	58	5,490	0
Number of Children receiving only NON-PURCHASED IN-Home Services												
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	20,022	8,482	0	5,305	227,243	70	261,122	1,250	4	42	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	57,444	0	57,444	349	2	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	20,022	8,482	0	3,249	10,655	70	42,478	180	6	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	3,126	0	3,126	11	1	0	0	0
2-G FOSTER FAMILY - DEPENDENT	64,070	27,144	0	11,869	135,111	225	238,419	2,200	11	3	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	300	5,629	0	5,929	202	1	131	0	131
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	104,114	44,108	0	20,723	439,208	365	608,518	4,192	25	176	0	131
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	6,252	0	6,252	22	2	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	24,026	10,179	0	3,832	0	84	38,121	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	392	200,027	0	200,419	793	3	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	91,088	0	91,088	296	1	0	0	0
3-E YDC/SECURE	0	0	0	0	33,740	0	33,740	70	1	0	0	0
3-F SUBTOTAL INSTITUTIONAL	24,026	10,179	0	4,224	331,107	84	369,620	1,181	7	0	0	0
ADMINISTRATION	12,010	5,089	0	126,457	0	42	143,598	0	0	69,803	0	0
TOTAL EXPENDITURES	400,432	169,647	123,658	207,453	890,324	1,405	1,792,899	0	0	70,037	5,490	131
County Indirect Costs = \$ 122,224												

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 0	\$ 0	\$ 0
Adoption Assistance	123,658	0	123,658
Subsidized Permanent Legal Custodianship	0	0	0
Counseling	3,345	0	3,345
Day Care	0	0	0
Day Treatment	1,732	0	1,732
Homemaker Service	0	0	0
Intake and Referral	133,186	0	133,186
Life Skills	68,093	0	68,093
Protective Service - Child Abuse	61,343	0	61,343
Protective Service - General	151,806	0	151,806
Service Planning	79,752	0	79,752
Juvenile Act Proceedings	48,248	0	48,248
Alternative Treatment	0	0	0
Community Residential	318,566	0	318,566
Emergency Shelter	45,604	0	45,604
Foster Family	244,348	0	244,348
Supervised Independent Living	0	0	0
Juvenile Detention Service	6,252	0	6,252
Residential Service	238,540	0	238,540
Secure Residential Service (Except YDC)	91,088	0	91,088
YDC Secure	33,740	0	33,740
Administration	143,598	0	143,598
Combined Total Expense	<u>1,792,899</u>	<u>0</u>	<u>1,792,899</u>
Less Non-reimbursables	<u>75,527</u>	<u>0</u>	<u>75,527</u>
Total Net Expense	<u>\$ 1,717,372</u>	<u>\$ 0</u>	<u>\$ 1,717,372</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 400,432	\$ 0	\$ 400,432
Employee Benefits	169,647	0	169,647
Subsidies	123,658	0	123,658
Operating	207,433	0	207,433
Purchased Services	890,324	0	890,324
Fixed Assets	1,405	0	1,405
Combined Total Expense	<u>1,792,899</u>	<u>0</u>	<u>1,792,899</u>
Less Non-reimbursables	<u>75,527</u>	<u>0</u>	<u>75,527</u>
Total Net Expense	<u>\$ 1,717,372</u>	<u>\$ 0</u>	<u>\$ 1,717,372</u>

SECTION 5

CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

FULTON COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

Finding – The Fulton County Children and Youth Services Agency Paid Contractors for In-Home Purchased Services but Failed to Obtain Reasonable Assurance That These Services Were Actually Provided

Condition: During the 2012-2013, 2013-2014, 2014-2015, and 2015-2016 fiscal years, the Fulton County Children and Youth Agency (agency) paid contracted Fee-for-Service In-Home Purchased Service providers¹ a total of \$441,466. However, we found that the agency failed to obtain reasonable assurance that these providers actually performed the services related to the fees for which the agency was invoiced, and subsequently paid, and that if provided, were provided in adherence to executed contract terms between the agency and the respective In-Home provider.

Criteria: 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).”

- *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).*

In addition, 55 Pa. Code § 3170. Allowable Costs and Procedures for County Children and Youth.

¹ Agency management stated that 11 providers were utilized during the 2012-2013, 2013-2014, 2014-2015, and 2015-2016 fiscal years. Due to the amount of time it would have taken, based on how agency records are maintained, we did not verify the accuracy of this number, which is included for contextual purposes only. However, we did perform procedures to obtain reasonable assurance that the agency paid In-Home Purchased Service Providers a total of \$441,466 during the noted engagement scope period.

FULTON COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

- *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: The written invoice review and approval procedures that agency management provided to our auditors did not detail, or agree to, all of the procedures that agency management verbally informed our auditors were routinely performed by agency fiscal staff to approve submitted In-Home invoices for payment. Specifically, the written procedures state that the fiscal office is notified verbally of the contracted In-Home services that the caseworkers have authorized for each child/family listed. However, agency management informed us that caseworkers’ In-Home service authorizations are entered in the agency’s CAPS tracking system and that fiscal staff routinely used CAPS to verify that each listed child’s/family’s authorization to receive invoiced services prior to approving submitted In-Home invoices for payment. Furthermore, none of these procedures were documented in formally issued policy, and the agency did not maintain evidence of the caseworkers’ verbal authorizations or the procedures performed by fiscal staff to verify authorization of invoiced service via the usage of CAPS.

In addition, no procedures were being performed to obtain reasonable assurance that invoiced services were actually provided in adherence to the respective providers’ executed contract

FULTON COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

terms on the dates, and for the number of units listed, for each individual listed on these providers' submitted invoices.

Effect: The agency's failure to obtain reasonable assurance that invoiced services were actually provided in adherence to the respective providers' executed contract terms on the dates, and for the number of units listed, for each individual listed on these providers' submitted invoices, coupled with the agency's failure to develop and issue formal In-Home invoice review and approval policy detailing all of the procedures required to be performed, and substantiation that should be maintained to evidence that children/families listed on invoices were authorized to receive invoiced services increases 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.

As a result of these risks, for the aforementioned fiscal years, we cannot attest that the contracted services related to the invoiced In-Home Purchased Services fees were actually provided, and if provided, provided in adherence to executed contracted terms and DHS regulations.

Recommendation: We recommend that agency management develop and implement routine, fiscal-related monitoring policy and procedures that provide reasonable assurance that contracted services related to the fees invoiced by In-Home Purchased Services providers were actually provided, and provided in adherence to executed contracted terms and DHS regulations. Specifically, this written fiscal-related monitoring policy, and corresponding procedures, should include, but not be limited to, the following:

- Development and implementation of formal policies and procedures detailing all of the specific fiscal-related In-Home monitoring procedures that must be performed, and documentation that must be maintained, to evidence monitoring results and how identified In-Home Purchased Services provider deficiencies will impact the agency's payment process for submitted invoices.
- Maintenance of evidence of caseworkers' verbal notifications of listed children's/families' authorizations to receive invoiced services and fiscal staff's verification of such authorizations via the usage of CAPS prior to submitted In-Home invoices being approved for payment.
- Periodic comparison of the actual invoice review and approval procedures being performed with the formal policies and procedures to ensure the staff is consistently

FULTON COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

performing the procedures as designed and to highlight procedures in need of updating or revision.

- Performance of on-site monitoring visits of these In-Home Purchased Services providers, as deemed necessary by agency management, to determine whether appropriate supporting documentation exists substantiating invoiced costs and that related services were actually provided according to executed contract terms.
- 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.²
- Ensuring that agency staff responsible for reviewing and approving these submitted invoices for payment are made aware of the results of monitoring reviews of these respective providers and, for any such providers for which significant documentation deficiencies have been identified, the impact on the agency's invoice review and approval process for these providers.

We further recommend that the agency maintain sufficient evidence documenting the results of all fiscal-related monitoring procedures performed to obtain reasonable assurance that 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.

Agency Response:

In regards to the finding, we have put into place a policy and procedure to implement routine, fiscal-related monitoring policy and procedures that provide reasonable assurance that contracted services related to the fees invoiced by In-Home Service Providers were actually provided, and provided in adherence to executed contracted terms and DHS regulations.

Auditor's Conclusion:

We commend Fulton County Children and Youth agency management for acknowledging the deficiencies that existed in the agency's invoice review and approval processes during the engagement scope period for In-Home Purchased Services providers and their efforts to implement formal, written fiscal-related monitoring policy and procedures. During our next audit of the agency, we will review the agency's corresponding implemented policy and the results of conducted monitoring procedures to determine whether appropriate evidence exists to provide reasonable assurance that services related to invoiced, and paid for, In-Home services were actually provided, and if provided, were provided in adherence to DHS regulations and executed key contract terms.

² For any Program-Funded providers, fiscal-related monitoring should include substantiation of the provider's operating costs invoiced to the agency.

SECTION 6

CURRENT ENGAGEMENT OBSERVATION

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

As a part of its annual licensing inspection process of county C&Y agencies, the Commonwealth DHS’ Office of Children, Youth and Families (OCYF) performs reviews of agency employees and agency foster parents’ adherence to the requirements of the CPSL. The OCYF also performs CPSL adherence reviews of employees of contracted foster family agencies through its annual licensing inspection of these providers. However, because the OCYF is behind in its completion of these annual inspections and does not have adequate procedures in place to determine whether C&Y agencies are monitoring their respective providers’ and sub-recipients’ adherence to the CPSL,⁵ the safety of children receiving services from these agencies and their contractors and subcontractors may be at **risk**. According to information provided by the DHS OCYF, the Fulton County Children and Youth Agency provided in-home and placement services to 364 children residing within the County during the 2015-2016 fiscal year.

Furthermore, beginning July 1, 2012, the DHS Bureau of Human Services’ Licensing (bureau) took over the 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 DHS’ website, we found letters,

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

⁴ 23 Pa.C.S. §§ 6344 and 6344.2.

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

FULTON COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

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; identified regulatory violations, including CPSL adherence violations, were specified in the accompanying License Inspection Summaries. However, we are unable to attest to the timeliness of the completion of these annual inspections. Furthermore, we are also unable to attest to whether the CPSL adherence of any potential sub-recipients used by these providers are being monitored.

Finally, for contracted in-home preventative service providers, 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. However, it is DHS' position that while not all in-home service providers would meet the criteria requiring the conduct of criminal background checks and child abuse history clearances (certifications) for employees/volunteers, when they do, C&Y agencies are responsible for including provisions in their executed contracts with these providers and monitoring their providers' adherence to CPSL requirements.

However, in correspondence with agency management during the course of recently conducted audit engagements, we have found that the agency management staffs of these C&Y agencies are of the opinion that there is no need for C&Y agencies to monitor CPSL adherence of the employees/volunteers of these providers because they are now including the requirements for this monitoring in their executed contracts with these providers. Our interpretation of the CPSL is that the C&Y agencies cannot fulfill their duties under the CPSL to protect the children receiving in-home preventative services from child abuse by merely "monitoring" their executed provider contracts rather than actually monitoring their providers' adherence to the CPSL background check requirements. While it is evident that neither the DHS nor the C&Y agencies are monitoring the CPSL adherence of their employees and volunteers of contracted in-home preventative service providers, this Department will continue to raise concerns about their interpretation of the CPSL and that this faulty interpretation may be putting the safety of these children at **great risk**.

It is important to note that background checks and child abuse clearances have historically been valid for one year after being obtained. However, recent amendments to the CPSL extend this time frame from one year to five years.⁶ Therefore, there is a need for DHS and C&Y agencies across the commonwealth to have a *greatly heightened* awareness about their employees' providers' and sub-recipients' arrest and conviction records, as well as child abuse adjudications 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.

⁶ 23 Pa.C.S. § 6344.4.

FULTON 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 Teresa D. Miller
Acting Secretary
Department of Human Services

Ms. Cathy Utz
Deputy Secretary
Office of Children, Youth and Families
Department of Human Services

Ms. Gloria Gilligan
Bureau Director
Bureau of Budget and Fiscal Support
Office of Children, Youth and Families
Department of Human Services

Ms. Stephanie Weigle
Division Director
Division of Administration
Bureau of Budget and Fiscal Support
Office of Children, Youth and Families
Department of Human Services

Mr. Jim Flanagan
Section Chief
Financial Reporting and Payments Section
Division of Financial Policy and Operations
Bureau of Financial Operations
Department of Human Services

Mr. David Bryan, CPA, CGMA
Manager
Audit Resolution Section
Bureau of Financial Operations
Department of Human Services

The Commissioners of Fulton County

Ms. Christine McQuade
Director
Fulton County Children & Youth Agency

Ms. Jessica Carlin
Fiscal Officer
Fulton County Children & Youth Agency

Ms. Lisa Mellott-McConahy
Chief Clerk
Fulton County

Mr. Michael Burns, CPA
Director
Bureau of Accounting & Financial Management
Office of Comptroller Operations
Office of the Budget

Mr. R. Dennis Welker
Special Audit Services
Bureau of Audits
Office of the Budget

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

Ms. Linda Swick
Audit Specialist
Audit Resolution Section
Bureau of Financial Operations
Department of Human Services

This report is a matter of public record and is available online at www.PaAuditor.gov. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: news@PaAuditor.gov.