

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2014 to June 30, 2015

July 1, 2015 to June 30, 2016

July 1, 2016 to June 30, 2017

Greene County Children and Youth Agency

March 2019



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

The Commissioners of Greene County
County Office Building
93 E. High Street 3rd floor
Waynesburg, PA 15370

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 Greene County Children and Youth Agency (agency), legally known as Greene County Children and Youth Services, for the purpose of ascertaining and certifying the actual Commonwealth expenditures incurred on behalf of children residing within the County for the fiscal years July 1, 2014 to June 30, 2015, July 1, 2015 to June 30, 2016, and July 1, 2016 to June 30, 2017. The scope of our engagement was limited to the fiscal reports submitted to the Department of Human Services (DHS) as part of the Act 148 Invoice Packages for the fiscal years ended June 30, 2015, June 30, 2016, and June 30, 2017.

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

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

We certify that the enclosed amended fiscal reports fairly present, in all material respects, the total Commonwealth expenditures paid on behalf of children residing within the county for the 2014-2015, 2015-2016, and 2016-2017 fiscal years based on the accrual basis of accounting.²

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

- For the **2014-2015 fiscal year**, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports. Thus, there is no effect on the Final Net State Share, as detailed in our amended fiscal reports for fiscal year 2014-2015, included in Section 1 of this report.
- For the **2015-2016 fiscal year**, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports. Thus, there is no effect on the Final Net State Share, as detailed in our amended fiscal reports for fiscal year 2015-2016, included in Section 2 of this report.
- For the **2016-2017 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment in total impacted the agency's Final Net State Share by decreasing revenue by \$2,434. Based on the application of the state participation rates, the one adjustment impacted the agency's Final Net State Share Payable resulted in an amount due to the county totaling \$1,734. The one adjustment is detailed in our amended fiscal reports for fiscal year 2016-2017, as included in Section 3 of this report.

In addition, we found that the agency failed to comply with the three findings included in our prior released engagement report, as detailed in Section 4 of this report. As a result, we concluded that these findings should be reissued as repeat findings in the current section of our engagement report, as listed below and detailed in Section 5 of this report.

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

Finding No. 2 – Noncompliance with Prior Engagement Finding – Failure to Execute Written Contracts with Legal Service Providers

Finding No. 3 – Noncompliance with Prior Engagement Finding – Failure to Perform an Adequate Reconciliation of Agency Records to County Records

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

² The accrual basis of accounting is required by DHS.

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

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on February 21, 2019.

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

We appreciate the cooperation, assistance, and courtesy granted our representatives by your officials and the staff of the Greene County Children and Youth Agency.

Sincerely,



Eugene A. DePasquale
Auditor General

March 5, 2019

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BACKGROUND

The Department of the Auditor General is responsible for reviewing the fiscal reports, known as the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary of the 67 County Children and Youth Agencies to determine proper reporting and utilization of funds according to program regulations and guidelines under the Human Services Code 62 P.S. § 704.1(a)(4). The annual state Act 148 allocations are used by the Counties to administer social services for the children and youth that reside within the Commonwealth of Pennsylvania, whose stated goal is “to ensure, for each child in this Commonwealth, a permanent, legally assured family which protects the child from abuse and neglect.” According to information provided by the Department of Human Services (DHS), Office of Children, Youth and Families (OCYF), the Greene County Children and Youth Agency provided in-home and placement services to 1,206 children residing within the County during the 2016-2017 fiscal year. The Children and Youth Social Services Program is County-Administered and State-Supervised by the DHS and thus, they are jointly responsible for achieving the Commonwealth’s goal.

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

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

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2014 to JUNE 30, 2015

**GREENE 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		\$	1,579,574
Supplemental Act 148			<u>26,364</u>
Total State Allocation			1,605,938
State Share (CY348) ²	\$		1,605,938
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	1,605,938
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	1,605,938
Actual Act 148 Revenues Received ⁴			<u>1,605,938</u>
Net Amount Due County/(State) ⁵		\$	<u><u>0</u></u>

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

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

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

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

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

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

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
I-A ADOPTION SERVICE	1,872	0	362	0	0	0	0	0	0	1,510	1,510	0
I-B ADOPTION ASSISTANCE	294,145	0	115,175	8,506	0	0	0	0	0	170,464	136,371	34,093
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	24,785	0	3,242	0	0	0	0	0	0	21,543	17,234	4,309
I-D COUNSELING - DEPENDENT	21,483	7	2,988	2,400	0	0	0	0	0	16,088	12,870	3,218
I-E COUNSELING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-F DAY CARE	0	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	0
I-H DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	159,061	67	28,699	0	0	0	0	0	0	130,295	104,236	26,059
I-K LIFE SKILLS - DEPENDENT	39,653	28	6,986	0	0	0	0	0	0	32,639	26,111	6,528
I-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	94,396	21	16,897	1,677	0	0	0	0	0	75,801	60,641	15,160
I-N PROTECTIVE SERVICE - GENERAL	512,063	2,623	95,754	0	0	0	0	0	0	413,686	330,949	82,737
I-O SERVICE PLANNING	88,578	48	16,348	0	0	0	0	0	0	72,182	57,746	14,436
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	55,501	0	541	0	0	0	0	0	0	54,960	27,480	27,480
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	1,122	0	0	0	0	0	0	0	0	1,122	561	561
I-R SUBTOTAL IN-HOME	1,292,659	2,794	118,417	177,081	4,077	0	0	0	0	990,290	775,709	214,581
COMMUNITY BASED PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	112,597	13,158	30,412	474	0	0	0	0	0	68,553	54,842	13,711
2-D COMMUNITY RESIDENTIAL - DELINQUENT	81,230	10,715	0	1,440	0	0	0	0	0	70,375	56,300	14,075
2-E EMERGENCY SHELTER - DEPENDENT	43,492	1,590	5,767	2,275	17,955	0	0	0	0	15,905	14,314	1,591
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	956,007	76,785	133,953	80,218	0	32,653	33,274	0	0	599,124	479,299	119,825
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	999	0	0	191	0	0	0	0	0	808	646	162
2-J SUP. INDEPENDENT LIVING - DELINQUENT	18,076	0	0	0	0	0	0	0	0	18,076	14,461	3,615
2-K SUBTOTAL CBP	1,212,401	102,248	170,132	83,298	17,955	32,653	33,274	0	0	772,841	619,862	152,979
INSTITUTIONAL PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	20,650	0	8,131	0	0	0	0	0	0	12,519	7,511	5,008
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	4,149	0	0	2	0	0	0	0	0	4,147	2,488	1,659
3-D SECURE RES. SERVICE (EXCEPT YDC)	39,922	4,062	0	0	0	0	0	0	0	35,860	21,516	14,344
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	64,721	4,062	8,131	2	0	0	0	0	0	52,526	31,515	21,011
4 ADMINISTRATION	368,056	136	0	67,949	0	0	0	0	1,886	298,085	178,851	119,234
5 TOTAL REVENUES	2,937,837	109,240	296,680	328,330	22,032	32,653	33,274	0	1,886	2,113,742	1,605,937	507,805

GREENE COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015
AMENDED CY370
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
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
I-A ADOPTION SERVICE	676	113		1,083	0	0	1,872	15	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	294,124	21	0	0	294,145	15	57	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	24,785	0	0	0	24,785	0	4	0	0	0
I-D COUNSELING - DEPENDENT	12,112	3,264		1,307	4,800	0	21,483	30	2	0	0	0
I-E COUNSELING - DELINQUENT	0	0		0	0	0	0	3	0	0	0	0
I-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	116,459	29,009		13,593	0	0	159,061	940	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	24,156	10,082		5,415	0	0	39,653	0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	65,177	17,403		9,858	1,958	0	94,396	139	4	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	339,687	105,087		67,289	0	0	512,063	1,010	0	0	0	0
I-O SERVICE PLANNING	63,983	15,194		9,401	0	0	88,578	291	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				5,084	50,449		55,533	123	138	0	32	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT							1,122	2	2	0	0	0
I-R SUBTOTAL IN-HOME	622,250	180,152	318,909	113,051	58,329	0	1,292,691			0	32	0
Number of Children receiving only NON-PURCHASED IN-Home Services												
COMMUNITY BASED PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	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	200	72	0	2,330	109,995	0	112,597	526	3	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	850	80,380	0	81,230	306	2	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	3,108	700	0	11,789	27,895	0	43,492	638	43	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	52,423	9,471	0	117,295	780,073	0	959,262	17,064	91	0	3,255	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	806	145	0	48	0	0	999	96	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	18,076	0	18,076	96	2	0	0	0
2-K SUBTOTAL CBP	56,537	10,388	0	132,312	1,016,419	0	1,215,656	18,630	141	0	3,255	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	0	0	0	0	20,650	0	20,650	100	1	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	8	4,141	0	4,149	25	2	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	39,922	0	39,922	132	1	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	8	64,713	0	64,721	257	4	0	0	0
4 ADMINISTRATION	186,033	73,058	0	106,141	0	2,824	368,056			0	0	0
5 TOTAL EXPENDITURES	864,820	263,598	318,909	351,512	1,139,461	2,824	2,941,124			0	3,287	0
County Indirect Costs = \$ 46,059												

**GREENE 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	\$ 1,872	\$ 0	\$ 1,872
Adoption Assistance	294,145	0	294,145
Subsidized Permanent Legal Custodianship	24,785	0	24,785
Counseling	21,483	0	21,483
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	159,061	0	159,061
Life Skills	39,653	0	39,653
Protective Service - Child Abuse	94,396	0	94,396
Protective Service - General	512,063	0	512,063
Service Planning	88,578	0	88,578
Juvenile Act Proceedings	56,655	0	56,655
Alternative Treatment	0	0	0
Community Residential	193,827	0	193,827
Emergency Shelter	43,492	0	43,492
Foster Family	959,262	0	959,262
Supervised Independent Living	19,075	0	19,075
Juvenile Detention Service	0	0	0
Residential Service	24,799	0	24,799
Secure Residential Service (Except YDC)	39,922	0	39,922
YDC Secure	0	0	0
Administration	368,056	0	368,056
Combined Total Expense	<u>2,941,124</u>	<u>0</u>	<u>2,941,124</u>
Less Non-reimbursables	<u>3,287</u>	<u>0</u>	<u>3,287</u>
Total Net Expense	<u>\$ 2,937,837</u>	<u>\$ 0</u>	<u>\$ 2,937,837</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 864,820	\$ 0	\$ 864,820
Employee Benefits	263,598	0	263,598
Subsidies	318,909	0	318,909
Operating	351,512	0	351,512
Purchased Services	1,139,461	0	1,139,461
Fixed Assets	2,824	0	2,824
Combined Total Expense	<u>2,941,124</u>	<u>0</u>	<u>2,941,124</u>
Less Non-reimbursables	<u>3,287</u>	<u>0</u>	<u>3,287</u>
Total Net Expense	<u>\$ 2,937,837</u>	<u>\$ 0</u>	<u>\$ 2,937,837</u>

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2015 to JUNE 30, 2016

**GREENE 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		\$	1,845,552
Supplemental Act 148			<u>228,681</u>
Total State Allocation			2,074,233
State Share (CY348) ²	\$		2,074,233
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	2,074,233
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	2,074,233
Actual Act 148 Revenues Received ⁴			<u>2,074,233</u>
Net Amount Due County/(State) ⁵		\$	<u><u>0</u></u>

-
- ¹ Approved State Allocation is the amount of Act 148 State Funds that were budgeted for the County.
- ² State Share (CY348) is the total amount of County expenditures that are eligible for reimbursement from Act 148 Funds after audit adjustments are considered.
- ³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after audit adjustments are considered.
- ⁴ Actual Act 148 Revenues Received is the amount of Act 148 funds the County received.
- ⁵ Net Amount Due the County/(State) is the variance between the amount of Act 148 funds the County received and the Final Net State Share Payable to the County.

GREENE 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	17,471	0	2,877	0	0	0	0	0	14,594	14,594	0
02. 90% REIMBURSEMENT	42,428	462	4,213	19,952	0	0	0	0	17,801	16,021	1,780
03. 80% REIMBURSEMENT	3,109,701	63,323	747,928	20,559	32,653	33,274	0	0	2,211,964	1,769,573	442,391
04. 60% REIMBURSEMENT	472,209	908	64,129	0	0	0	0	2,137	405,035	243,021	162,014
05. 50% REIMBURSEMENT	62,249	0	202	0	0	0	0	0	62,047	31,024	31,023
06. TOTAL NET CHILD WELFARE EXPEND.	3,704,058	64,693	819,349	40,511	32,653	33,274	0	2,137	2,711,441	2,074,233	637,208

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	15,632	15,505							127		127
09. TOTAL EXPENDITURES	3,719,690	80,198	819,349	40,511	32,653	33,274	0	2,137	2,711,568	2,074,233	637,335

10. TOTAL TITLE IV-D COLLECTIONS 28,247

11. TITLE IV-D Collections for IV-E Children 2,551

12. STATE ACT 148 - line 6 2,074,233

13. STATE ACT 148 ALLOCATION 1,845,552

14. ADJUSTED STATE SHARE (lower of 12 or 13) 1,845,552

INVOICE	
AMENDED STATE SHARE (ACT 148)	2,074,233
ACT 148 AMOUNT RECEIVED	2,074,233
ADJUSTMENT TO STATE SHARE	0

GREENE COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
AMENDED C3370A
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
1-A ADOPTION SERVICE	17,471	0	0	2,877	0	0	0	0	0	14,594	14,594	0
1-B ADOPTION ASSISTANCE	345,708	0	148,791	5,600	0	0	0	0	0	191,317	153,054	38,263
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	18,570	0	3,233	0	0	0	0	0	0	15,337	12,270	3,067
1-D COUNSELING - DEPENDENT	8,511	0	0	434	5,705	0	0	0	0	2,372	1,898	474
1-E COUNSELING - DELINQUENT	8,346	0	0	0	7,566	0	0	0	0	780	624	156
1-F DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	7,154	0	0	1,237	0	0	0	0	0	5,917	4,734	1,183
1-J INTAKE & REFERRAL	255,514	0	42,198	0	0	0	0	0	0	213,316	170,653	42,663
1-K LIFE SKILLS - DEPENDENT	53,809	0	0	9,132	0	0	0	0	0	44,677	35,742	8,935
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	143,486	0	0	22,415	7,288	0	0	0	0	113,783	91,026	22,757
1-N PROTECTIVE SERVICE - GENERAL	644,105	10	10	105,569	0	0	0	0	0	538,526	430,821	107,705
1-O SERVICE PLANNING	94,409	0	0	15,720	0	0	0	0	0	78,689	62,951	15,738
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	59,861	0	0	202	0	0	0	0	0	59,659	29,830	29,829
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	1,656,944	10	152,024	205,384	20,559	0	0	0	0	1,278,967	1,008,197	270,770
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	238,791	6,437	45,453	2,216	0	0	0	0	0	184,685	147,748	36,937
2-D COMMUNITY RESIDENTIAL - DELINQUENT	73,958	330	28,331	0	0	0	0	0	0	45,297	36,238	9,059
2-E EMERGENCY SHELTER - DEPENDENT	22,828	438	1,718	444	10,595	0	0	0	0	9,633	8,670	963
2-F EMERGENCY SHELTER - DELINQUENT	19,600	24	2,051	0	9,357	0	0	0	0	8,168	7,351	817
2-G FOSTER FAMILY - DEPENDENT	1,190,296	56,546	162,241	142,037	33,274	32,653	33,274	0	0	763,545	610,836	152,709
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	27,044	0	13,315	6	0	0	0	0	0	13,723	10,978	2,745
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	1,572,517	63,775	253,109	144,703	19,952	32,653	33,274	0	0	1,025,051	821,821	203,230
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	2,388	0	0	0	0	0	0	0	0	2,388	1,194	1,194
3-B RESIDENTIAL SERVICE - DEPENDENT	9,871	0	0	380	0	0	0	0	0	9,491	5,695	3,796
3-C RES. SERVICE - DELINQUENT (NON-YDC/YFC)	74,160	0	0	0	0	0	0	0	0	74,160	44,496	29,664
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	86,419	0	0	380	0	0	0	0	0	86,039	51,385	34,654
4 ADMINISTRATION	388,178	908	0	63,749	0	0	0	0	2,137	321,384	192,830	128,554
5 TOTAL REVENUES	3,704,058	64,693	405,133	414,216	40,511	32,653	33,274	0	2,137	2,711,441	2,074,233	637,208

GREENE COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
 AMENDED CY170
 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/Stb.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non- Reimbursable
IN-HOME												
I-A ADOPTION SERVICE	12,113	3,663		1,695	0	0	17,471	24	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	345,708	0	0	0	345,708	3	64	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	18,570	0	0	0	18,570	0	3	0	0	0
I-D COUNSELING - DEPENDENT	1,918	396		391	8,985	0	11,690	30	3	0	3,179	3,179
I-E COUNSELING - DELINQUENT	0	0		0	8,346	0	8,346	0	5	0	0	0
I-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0		0	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	4,243	2,294		617	0	0	7,154	11	0	0	0	0
I-J INTAKE & REFERRAL	176,439	61,182		17,893	0	0	255,514	847	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	27,663	20,572		5,574	0	0	53,809	4	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	87,589	36,765		10,107	9,025	0	143,486	129	15	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	436,732	132,236		75,137	0	0	644,105	856	0	0	0	0
I-O SERVICE PLANNING	64,504	21,459		8,446	0	0	94,409	272	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				2,372	57,489		59,861	96	166	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	3	0	0	0	0
I-R SUBTOTAL IN-HOME	811,201	278,567	364,278	122,232	83,845	0	1,660,123			0	3,179	3,179
	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	9,079	2,163	0	2,354	225,322	0	238,918	1,144	8	127	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	200	73,758	0	73,958	297	3	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	752	224	0	2,930	18,922	0	22,828	289	16	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	19,600	0	19,600	110	5	0	0	0
2-G FOSTER FAMILY - DEPENDENT	78,133	17,418	0	75,093	1,031,978	0	1,205,622	18,850	111	0	12,326	12,326
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	34	0	0	27,010	0	27,044	137	1	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	87,964	19,839	0	80,577	1,396,590	0	1,584,970	20,827	144	127	12,326	12,326
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	2,388	0	2,388	12	2	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	1,240	634	0	563	7,434	0	9,871	36	1	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	74,160	0	74,160	389	3	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	1,240	634	0	563	83,982	0	86,419	437	6	0	0	0
ADMINISTRATION	215,649	78,244	0	94,285	0	0	388,178			0	0	0
TOTAL EXPENDITURES	1,116,054	377,284	364,278	297,657	1,564,417	0	3,719,690			127	15,505	15,505
	County Indirect Costs = \$ 52,032											

**GREENE 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	\$ 17,471	\$ 0	\$ 17,471
Adoption Assistance	345,708	0	345,708
Subsidized Permanent Legal Custodianship	18,570	0	18,570
Counseling	20,036	0	20,036
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	7,154	0	7,154
Intake and Referral	255,514	0	255,514
Life Skills	53,809	0	53,809
Protective Service - Child Abuse	143,486	0	143,486
Protective Service - General	644,105	0	644,105
Service Planning	94,409	0	94,409
Juvenile Act Proceedings	59,861	0	59,861
Alternative Treatment	0	0	0
Community Residential	312,876	0	312,876
Emergency Shelter	42,428	0	42,428
Foster Family	1,202,622	0	1,202,622
Supervised Independent Living	27,044	0	27,044
Juvenile Detention Service	2,388	0	2,388
Residential Service	84,031	0	84,031
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	388,178	0	388,178
Combined Total Expense	<u>3,719,690</u>	<u>0</u>	<u>3,719,690</u>
Less Non-reimbursables	<u>15,632</u>	<u>0</u>	<u>15,632</u>
Total Net Expense	<u>\$ 3,704,058</u>	<u>\$ 0</u>	<u>\$ 3,704,058</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,116,054	\$ 0	\$ 1,116,054
Employee Benefits	377,284	0	377,284
Subsidies	364,278	0	364,278
Operating	297,657	0	297,657
Purchased Services	1,564,417	0	1,564,417
Fixed Assets	0	0	0
Combined Total Expense	<u>3,719,690</u>	<u>0</u>	<u>3,719,690</u>
Less Non-reimbursables	<u>15,632</u>	<u>0</u>	<u>15,632</u>
Total Net Expense	<u>\$ 3,704,058</u>	<u>\$ 0</u>	<u>\$ 3,704,058</u>

SECTION 3

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2016 to JUNE 30, 2017

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

Approved State Allocation ¹		\$	2,349,817
Supplemental Act 148			<u>0</u>
Total State Allocation			2,349,817
State Share (CY348) ²	\$		2,153,572
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	2,153,572
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	2,153,572
Actual Act 148 Revenues Received ⁴			<u>2,151,838</u>
Net Amount Due County/(State) ⁵		\$	<u>1,734</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.

GREENE COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2016 TO JUNE 30, 2017
 AMENDED CY348
 FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	PROGRAM	TITLE	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	33,186	0	5,977	0	0	0	0	27,209	27,209	0	
02. 90% REIMBURSEMENT	53,439	1,620	16,304	29,074	0	0	0	6,441	5,797	644	
03. 80% REIMBURSEMENT	3,150,364	46,139	864,701	10,304	32,653	33,274	0	2,163,293	1,730,634	432,659	
04. 60% REIMBURSEMENT	755,670	38,748	111,315	0	0	0	2,369	603,238	361,943	241,295	
05. 50% REIMBURSEMENT	56,158	0	181	0	0	0	0	55,977	27,989	27,988	
06. TOTAL NET CHILD WELFARE EXPEND.	4,048,817	86,507	998,478	39,378	32,653	33,274	0	2,856,158	2,153,572	702,586	

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	2,980	0							2,980		2,980

09. TOTAL EXPENDITURES	4,051,797	86,507	998,478	39,378	32,653	33,274	0	2,859,138	2,153,572	705,566
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10. TOTAL TITLE IV-D COLLECTIONS 58,738

11. TITLE IV-D Collections for IV-E Children 1,739

12. STATE ACT 148 - line 6 2,153,572

13. STATE ACT 148 ALLOCATION 2,349,817

14. ADJUSTED STATE SHARE, (lower of 12 or 13) 2,153,572

INVOICE											
AMENDED STATE SHARE (ACT 148)	2,153,572										
ACT 148 AMOUNT RECEIVED	2,151,838										
ADJUSTMENT TO STATE SHARE	1,734										

GREENE COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2016 TO JUNE 30, 2017
AMENDED CV370A
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
I-A ADOPTION SERVICE	33,186	0	0	5,977	0	0	0	0	27,209	2,709	0	
I-B ADOPTION ASSISTANCE	400,917	0	175,746	4,626	0	0	0	0	220,545	176,436	44,109	
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	9,976	0	3,216	0	0	0	0	0	6,760	5,408	1,352	
I-D COUNSELING - DEPENDENT	5,074	0	0	496	0	0	0	0	4,578	3,662	916	
I-E COUNSELING - DELINQUENT	7,523	0	0	0	7,497	0	0	0	26	21	5	
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	9,486	0	0	1,656	0	0	0	0	7,830	6,264	1,566	
I-J INTAKE & REFERRAL	386,245	0	68,500	68,500	0	0	0	0	317,745	254,196	63,549	
I-K LIFE SKILLS - DEPENDENT	108,246	0	19,244	19,244	0	0	0	0	89,002	71,202	17,800	
I-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
I-M PROTECTIVE SERVICE - CHILD ABUSE	147,871	0	0	25,625	2,807	0	0	0	119,439	95,551	23,888	
I-N PROTECTIVE SERVICE - GENERAL	577,915	644	102,277	102,277	0	0	0	0	474,994	379,995	94,999	
I-O SERVICE PLANNING	128,243	0	0	22,753	0	0	0	0	105,490	84,392	21,098	
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	54,981	0	0	181	0	0	0	0	54,800	27,400	27,400	
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
I-R SUBTOTAL IN-HOME	1,869,663	644	178,962	251,335	10,304	0	0	0	1,428,418	1,131,736	296,682	
COMMUNITY BASED PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-C COMMUNITY RESIDENTIAL - DEPENDENT	140,101	5,273	47,219	2,570	0	0	0	0	85,039	68,031	17,008	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	135,753	2,717	45,900	0	0	0	0	0	87,136	69,709	17,427	
2-E EMERGENCY SHELTER - DEPENDENT	32,613	1,620	15,090	49	11,860	0	0	0	3,994	3,595	399	
2-F EMERGENCY SHELTER - DELINQUENT	20,826	0	1,165	1,165	17,214	0	0	0	2,447	2,202	245	
2-G FOSTER FAMILY - DEPENDENT	1,061,707	37,505	192,755	143,379	0	32,653	33,274	0	622,141	497,713	124,428	
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-I SUP. INDEPENDENT LIVING - DEPENDENT	31,307	0	8,722	17	0	0	0	0	22,568	18,054	4,514	
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-K SUBTOTAL CBP	1,422,307	47,115	310,851	146,015	29,074	32,653	33,274	0	823,325	659,304	164,021	
INSTITUTIONAL PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
3-A JUVENILE DETENTION SERVICE	1,177	0	0	0	0	0	0	0	1,177	589	588	
3-B RESIDENTIAL SERVICE - DEPENDENT	176,063	29,935	19,745	2,168	0	0	0	0	124,215	74,529	49,686	
3-C RES. SERVICE - DELINQUENT (NON YDC/FC)	73,542	4,934	4,815	0	0	0	0	0	63,793	38,276	25,517	
3-D SECURE RES. SERVICE (EXCEPT YDC)	28,778	2,293	0	0	0	0	0	0	26,485	15,891	10,594	
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	
3-F SUBTOTAL INSTITUTIONAL	279,560	37,162	24,560	2,168	0	0	0	0	215,670	129,285	86,385	
4 ADMINISTRATION	477,287	1,586	84,587	0	0	0	0	2,369	388,745	233,247	155,498	
5 TOTAL REVENUES	4,048,817	86,507	514,373	484,105	39,378	32,653	33,274	0	2,856,138	2,153,572	702,586	

GREENE COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2016 TO JUNE 30, 2017
 AMENDED CY370
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	CHILDREN SERVED (BY COUNTY)	CHILDREN SERVED (PURCHASED)	NON-REIMBURSABLE NON PS STIB.	NON-REIM. PURCHASED SERV/ SUBSIDIES	PROGRAM INCOME RELATED TO ALL NON-REIMBURSABLE
I-HOME												
I-A ADOPTION SERVICE	22,549	8,964		1,673	0	0	33,186	39	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	401,912	0	0	0	401,912	0	72	0	995	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	9,976	0	0	0	9,976	0	2	0	0	0
I-D COUNSELING - DEPENDENT	1,974	615		235	2,250	0	5,074	42	2	0	0	0
I-E COUNSELING - DELINQUENT	0	0		0	7,523	0	7,523	0	4	0	0	0
I-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0		0	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	4,943	3,370		1,173	0	0	9,486	8	0	0	0	0
I-J INTAKE & REFERRAL	248,878	95,534		41,833	0	0	386,245	834	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	59,930	31,450		16,866	0	0	108,246	3	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	97,677	32,098		14,583	3,513	0	147,871	119	16	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	389,110	119,113		69,692	0	0	577,915	776	0	0	0	0
I-O SERVICE PLANNING	82,417	33,696		12,130	0	0	128,243	234	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				1,012	53,969		54,981	108	165	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0		0	0	0	0	0	0
I-R SUBTOTAL I-HOME	907,478	324,840	411,888	159,197	67,255	0	1,870,658			0	995	0
Number of Children receiving only NON-PURCHASED I-HOME Services 1,011												
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	12,159	2,021	0	533	125,388	0	140,101	590	7	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	135,753	0	135,753	548	5	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	91	61	0	848	31,613	0	32,613	300	11	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	20,826	0	20,826	81	5	0	0	0
2-G FOSTER FAMILY - DEPENDENT	96,895	13,984	0	47,790	903,038	0	1,061,707	12,865	101	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	56	16	0	17	31,218	0	31,307	331	1	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	109,201	16,082	0	49,188	1,247,836	0	1,422,307	14,715	130	0	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	1,177	0	1,177	7	2	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	9,112	2,021	0	1,617	163,313	0	176,063	675	7	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	73,542	0	73,542	472	5	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	28,778	0	28,778	91	1	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	9,112	2,021	0	1,617	266,810	0	279,560	1,245	15	0	0	0
ADMINISTRATION	263,386	99,759	0	116,127	0	0	479,272			1,985	0	0
TOTAL EXPENDITURES	1,289,177	442,702	411,888	326,129	1,581,901	0	4,051,797			1,985	995	0
County Indirect Costs = \$ 55,045												

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 33,186	\$ 0	\$ 33,186
Adoption Assistance	401,912	0	401,912
Subsidized Permanent Legal Custodianship	9,976	0	9,976
Counseling	12,597	0	12,597
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	9,486	0	9,486
Intake and Referral	386,245	0	386,245
Life Skills	108,246	0	108,246
Protective Service - Child Abuse	147,871	0	147,871
Protective Service - General	577,915	0	577,915
Service Planning	128,243	0	128,243
Juvenile Act Proceedings	54,981	0	54,981
Alternative Treatment	0	0	0
Community Residential	275,854	0	275,854
Emergency Shelter	53,439	0	53,439
Foster Family	1,061,707	0	1,061,707
Supervised Independent Living	31,307	0	31,307
Juvenile Detention Service	1,177	0	1,177
Residential Service	249,605	0	249,605
Secure Residential Service (Except YDC)	28,778	0	28,778
YDC Secure	0	0	0
Administration	479,272	0	479,272
Combined Total Expense	<u>4,051,797</u>	<u>0</u>	<u>4,051,797</u>
Less Non-reimbursables	<u>2,980</u>	<u>0</u>	<u>2,980</u>
Total Net Expense	<u>\$ 4,048,817</u>	<u>\$ 0</u>	<u>\$ 4,048,817</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,289,177	\$ 0	\$ 1,289,177
Employee Benefits	442,702	0	442,702
Subsidies	411,888	0	411,888
Operating	326,129	0	326,129
Purchased Services	1,581,901	0	1,581,901
Fixed Assets	0	0	0
Combined Total Expense	<u>4,051,797</u>	<u>0</u>	<u>4,051,797</u>
Less Non-reimbursables	<u>2,980</u>	<u>0</u>	<u>2,980</u>
Total Net Expense	<u>\$ 4,048,817</u>	<u>\$ 0</u>	<u>\$ 4,048,817</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370A	1-N	2	1	CY-370A Adjustment			
	2-C	2		Protective Service-General-Program Income	\$ 662	\$ (18)	\$ 644
	2-D	2		Community Residential - Dependent-Program Income	\$ 5,421	\$ (148)	\$ 5,273
	2-E	2		Community Residential - Delinquent-Program Income	\$ 2,793	\$ (76)	\$ 2,717
	2-G	2		Emergency Shelter - Dependent-Program Income	\$ 1,666	\$ (46)	\$ 1,620
	3-B	2		Foster Family - Dependent-Program Income	\$ 38,560	\$ (1,055)	\$ 37,505
	3-C	2		Residential Service - Dependent-Program Income	\$ 30,777	\$ (842)	\$ 29,935
	3-D	2		Residential Service - Delinquent (Non YDC/YFC)-Program Income	\$ 5,073	\$ (139)	\$ 4,934
	4	2		Secure Res. Service (Except YDC)-Program Income	\$ 2,358	\$ (65)	\$ 2,293
					Administration-Program Income	\$ 1,631	\$ (45)
			Total Adjustment Amount		<u>\$ (2,434)</u>		
			To decrease Program Income by \$2,434 to properly report the total amount received and reconcile to the agency's final revenue ledger.				
			Title 55 PA Code, Chapter 3170.95(a)(b)				

SECTION 4

STATUS OF PRIOR ENGAGEMENT FINDINGS AND RECOMMENDATIONS

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

Finding No. 1 – Greene County Children and Youth Agency Failed to Provide Adequate Supporting Documentation Evidencing that In-Home Purchased Services Paid for Were Actually Provided by the Contracted In-Home Purchased Service Providers (Unresolved)

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

Our current engagement scope period included the 2014-2015, 2015-2016, and 2016-2017 fiscal years. Due to the timing of the conduct of our prior audit engagement, we did not make the agency aware of these internal control deficiencies until September 7, 2017, well after the end of our current engagement period on June 30, 2017. Therefore, these control deficiencies and corresponding risks continued to exist for the fiscal years included in our current engagement scope period. As such, we concluded that the issuance of a repeat finding is warranted. This repeat finding is included in the Current Engagement Findings and Recommendations section (Section 5) of this report.

Finding No. 2 – Greene County Children and Youth Agency Failed to Execute Written Contracts with Four Legal Service Providers (Unresolved)

In our prior engagement report, for the fiscal years July 1, 2010 to June 30, 2014, we cited the Greene County Children and Youth Agency (agency) for using four providers who rendered legal services for Juvenile Act Proceedings even though Purchase of Service Agreements had not been executed with the providers. During our current engagement, we again found the agency failed to execute written contracts with multiple Legal Service providers used to provide legal services in Juvenile Act Proceedings, and again failed to comply with our recommendations in the prior engagement report to review the applicable DHS regulatory requirements and to establish policies and procedures to ensure that purchase of service agreements are properly executed with all legal service providers. Therefore, we issued a repeat finding in the Current Engagement Findings and Recommendations section (Section 5) of this report.

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

Finding No. 3 - Failure to Perform an Adequate Reconciliation of Agency Records to County Records (Unresolved)

In our prior engagement report, for the fiscal years July 1, 2010 to June 30, 2014, we cited the Greene County Children and Youth Agency (agency) for failure to perform a reconciliation of the agency's expenditures and revenues presented on the quarterly Act 148 fiscal reports submitted to the Department of Human Services (DHS) with the related expenditures and revenues recorded in the county's general ledger. During our current engagement, we again found the agency failed to perform quarterly reconciliations and failed to comply with our recommendations in the prior engagement report to implement procedures for such quarterly reconciliations and to maintain evidence of these reconciliations, along with the documentation utilized in the preparation of the reconciliations. Therefore, we issued a repeat finding in the Current Engagement Findings and Recommendations section (Section 5) of this report.

SECTION 5

CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

GREENE COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

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

Condition: As detailed in our Status of Prior Engagement Findings and Recommendations section (Section 4) of this report, during the conduct of our current engagement we found that the Greene County Children and Youth Agency (agency) lacked internal control procedures designed to sufficiently reduce the risk of paying overbillings or fraudulent billings by contracted In-Home Purchased Service providers. For contracted In-Home Fee-for-Service providers, as cited in our prior engagement report, the agency could not provide evidence that substantiated the validity of the number of units invoiced for each individual listed on provider invoices. For contracted Program-Funded providers, these providers submitted no supporting documentation, nor did the agency require any documentation, substantiating the monthly operating costs detailed on these providers’ monthly invoices or that services were actually provided to the individuals named on the invoices.

During the conduct of our current engagement, in response to the recommendations included in our prior engagement report, agency management indicated they are developing formal, written monitoring policy, and corresponding procedures, to obtain reasonable assurance that contracted services were actually provided and to reduce the agency’s risk of paying overbillings or fraudulent billings submitted by contracted In-Home Purchased Service providers. However, details of this new monitoring process were not yet complete before the end of our current engagement. If agency management has implemented monitoring policies and procedures during the fiscal years included in our next regularly scheduled engagement, we will review and evaluate them to determine whether they are sufficient in providing agency management reasonable assurance that invoiced contracted In-Home Services were actually provided and in reducing the risk of paying overbillings or fraudulent billings submitted by In-Home Purchased Service providers.

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

Section 3140.21. Reimbursement for Services. General. “(a) Under section 704.1 of the Human Services Code (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).”

GREENE COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

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

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

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

Cause: Due to the timing of our prior engagement, the agency was not notified of these internal control deficiencies until September, 2017, well after the close of our current engagement scope period on June 30, 2017. Therefore, these control deficiencies and corresponding risks continued to exist for all three fiscal years included in our current engagement scope period.

GREENE COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

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

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

Recommendation: We again recommend that agency management implement written fiscal-related monitoring policy, and corresponding procedures, designed to sufficiently reduce the agency's risk of paying overbillings and fraudulent billings submitted by In-Home Purchased Service providers. We further recommend that agency management ensure that such policies and procedures are sufficient in providing agency management reasonable assurance that the services related to the fees invoiced by contracted In-Home Purchased Service providers were actually provided, and provided in adherence to executed contract terms.

Specifically, this written fiscal-related monitoring policy, and corresponding procedures, must be sufficient to assess the validity of the number of units invoiced by Fee-For-Service providers and the operating costs invoiced by of any Program-Funded providers. The agency should consider procedures such as the following:

- Performance of on-site fiscal-related monitoring visits of In-Home Purchased Services providers, as deemed necessary by agency management, to determine whether appropriate supporting documentation exists substantiating invoiced costs, including assessing the validity the number of units invoiced by Fee-for-Service providers and of operating costs invoiced by Program-Funded providers, and that related services were actually provided according to executed contract terms.
- 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.³

We, again, further recommend that agency management ensure that:

- Agency staff responsible for reviewing and approving submitted In-Home Purchased Services providers' invoices for payment are made aware of the results of fiscal-related

³ For any Program-Funded providers, fiscal-related monitoring should include substantiation of these providers' operating costs invoiced to the agency.

GREENE COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

monitoring reviews of these providers and, for any such providers for which significant documentation deficiencies have been identified, the impact on the agency's review and approval process for these providers; and,

- The agency maintains sufficient evidence substantiating the results of all fiscal-related monitoring procedures performed to determine whether the services for which In-Home Purchased Services providers were paid were actually provided, and provided in adherence to DHS regulations and executed contract terms and to reduce the risk of overbillings and fraudulent billings by contracted In-Home Purchased Services Providers going undetected.

Agency Representative Response: Agency management stated that the Greene County Children and Youth Agency added language to current contracts of Purchased Services requiring additional documentation to be attached to invoices backing up charges. The agency has also added an adjustment in their needs based budget for 2019-2020 to add the position of Contract Monitor and Program Specialist. This position would be responsible for cross checking services provided to fiscal billing. This position would also be auditing case notes to fiscal billing.

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

GREENE COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

Finding No. 2 – Noncompliance with Prior Engagement Finding – Failure to Execute Written Contracts with Legal Service Providers

Condition: In our prior engagement report, for the fiscal years July 1, 2010, to June 30, 2014, we cited the Greene County Children and Youth Agency (agency) for failing to execute written contracts with four Legal Service providers used for the provision of legal services in Juvenile Act Proceedings on behalf of at-risk children and their families, as detailed in our Status of Prior Engagement Findings and Recommendations section (Section 4) of this report. During the conduct of our current engagement, we again found the agency failed to execute written contracts with multiple Legal Service providers used for the provision of legal services in Juvenile Act Proceedings. As such, we found that the agency again violated the Commonwealth’s Department of Human Services (DHS) regulations requiring that written contracts be signed annually with providers to which clients are regularly referred, or with which the agency, juvenile court, and juvenile probation office have a continuing relationship, and that the agency must maintain records to justify payment for expenses.

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

- *Section 3170.23(b).Purchase of Service.* A written agreement complying with Section 3170.93 (relating to contracts) shall be signed by the county and those providers to which clients are regularly referred or with which the public agency, the juvenile court, and juvenile probation office have a continuing relationship. This requirement shall apply to both unit of service and program-funded agencies.
- *Section 3170.93(b).Contracts.* In addition to restating the language of Section 3170.23, this section states the contract shall represent a legally binding agreement between the county and the provider, and shall be renewed annually.
- Title 55, Pa. Code § 3170.92(b) related to records maintenance, states, in part:

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

Cause: Due to the timing of the conduct of our prior audit engagement, we did not make the agency aware of its noncompliance until September 7, 2017, well after the close of our engagement period on June 30, 2017. During the conduct of our prior engagement, agency management stated that it is County policy not to contract with legal service providers because they are appointed by the courts.

Effect: Because services were rendered in the absence of legally binding contracts, these violations could have resulted in misunderstandings between the agency and service providers

GREENE COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

as to the types of services requested and the approved rates to be charged for each respective service. However, based on DHS' position that because the legal service costs were incurred by the agency and were considered allowable expenses during the aforementioned time frames, we did not issue adjustments to disallow these legal service costs.

Recommendation: We again recommend that the Greene County Children and Youth Agency establish policies and procedures to ensure the agency properly executes written contracts with all legal service providers to which clients are regularly referred or with which the agency, juvenile court, and juvenile probation office have a continuing relationship, in accordance with DHS regulations. In addition, agency management should ensure that all DHS contracting requirements, along with the agency's established policies and procedures, are communicated to and understood by all county and agency staff, thus, preventing future misunderstandings regarding the proper execution of contracts with providers of legal services.

Agency Representative Response: Agency management stated the Greene County Children and Youth Agency's solicitor has begun to execute the plan of action to write an agreement for their Court Appointed Guardian Ad Litem and Child Attorneys. The agency has executed contracts for any legal services providers that provide legal services other than Court Appointed Guardian Ad Litem and Child Attorneys.

Auditor's Conclusion: We will follow up with agency management during our next audit to determine whether the agency has properly executed and maintained contracts with all legal service providers, as required by DHS regulations.

GREENE COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

Finding No. 3- Noncompliance with Prior Engagement Finding – Failure to Perform an Adequate Reconciliation of Agency Records to County Records

Condition: In our prior engagement report, for the fiscal years July 1, 2010, to June 30, 2014, we cited the Greene County Children and Youth Agency (agency) for failure to perform a reconciliation of the agency’s expenditures and revenues presented on the final Act 148 fiscal reports submitted to the Department of Human Services (DHS) with the related expenditures and revenues recorded in the county’s general ledger, as detailed in our Status of Prior Engagement Findings and Recommendations section (Section 4) of this report. During our current engagement, for the 2014-2015, 2015-2016, and 2016-2017 fiscal years, we again found that the Greene County Children and Youth Agency failed to establish an adequate process for reconciling the agency’s expenditures and revenues presented on the quarterly fiscal reports, submitted to the Department of Human Services (DHS), with the related expenditures and revenues recorded in the county’s general ledger, pursuant to the CY-376 Certification Statement attached to the quarterly fiscal reports submitted to DHS through the Act 148 Invoice Package. While the County Controller’s Office performed annual reconciliations of the agency’s financial records to the county’s financial records, these reconciliations were done at the end of each calendar year, not quarterly or at the agency’s fiscal year end; thus, the reconciliations did not evidence that the receipts and expenditures included on the Act 148 fiscal reports submitted to DHS were true and correct.

Criteria: The following Department of Human Services, Office of Children, Youth and Families (DHS, OCYF) Bulletins related to the Act 148 Invoicing Procedures for County Child Social Services require the submission of the CY-376 Certification Statement with the fiscal reports included in the quarterly Act 148 Invoice Package: Bulletin 3140-14-02, applicable for fiscal year ended June 30, 2015; Bulletin 3140-15-02, applicable for fiscal year ended June 30, 2016; and Bulletin 3140-16-02, applicable for fiscal year ended June 30, 2017.

- The CY-376 Certification Statement submitted by the agency with its quarterly fiscal reports of the expenditures and revenues and signed by the county commissioners states, in part, that *“We certify that we are the authorized official(s) of the above-named county, and that this statement of receipts and expenditures for the period shown is true and correct to the best of our knowledge and belief; that the expenditures and income shown on these forms have been reconciled with the related balances of the books of this County....”*

Cause: Due to the timing of the conduct of our prior audit engagement, we did not make the agency aware of its noncompliance until September 7, 2017, well after the close of our engagement period on June 30, 2017. During the exit conference of our prior engagement, agency management informed us they were unaware that they were not fulfilling the

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requirement to reconcile to the County records, since the County audits the agency's expenditures on an annual basis and the County Controller's Office reconciles the agency's accounting records at the end of each calendar year. As such, the agency considered the above procedures as a sufficient means of validating agency financial records.

Effect: As a result of the agency not adequately reconciling the expenditures and revenues recorded in the agency's financial records with the related amounts recorded in the County's financial records, errors in the expenditures and revenues reported on the agency's submitted Act 148 fiscal reports may not be discovered in a timely manner. This may lead to the agency's inaccurate invoicing of their net costs to the Commonwealth DHS and, in turn, the agency's receipt of Act 148 funds to which it may not be entitled.

Recommendation: We again recommend that the Greene County Children and Youth Agency implement procedures to begin preparing reconciliations of the agency's financial records with the related financial records of the County prior to submitting their quarterly Act 148 fiscal reports to DHS. The agency should maintain evidence of these reconciliations, along with the documentation utilized in the preparation of the reconciliations.

Agency Representative Response: Agency management stated that the Greene County Children and Youth Agency Fiscal Officer and the acting County Controller are working together to develop a reconciliation process of balancing county aged receivables to the agency's payables on a quarterly basis.

Greene County Children and Youth Agency would like it noted at the time of notification of the findings of the last Auditor General report, their fiscal officer was still in training. Also, it takes time to implement new practices within local county government.

Auditor's Conclusion: During our next regularly scheduled audit, we will follow up on agency management's development of policies and procedures to perform reconciliations of the agency's financial records with the related financial records of the County prior to submitting the quarterly Act 148 fiscal reports to DHS.

SECTION 6

CURRENT ENGAGEMENT OBSERVATION

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Observation – Significant Control Deficiencies Exist in the Commonwealth Department of Human Services’ Oversight of Children and Youth (C&Y) Agencies’ Adherence with the Requirements of the Child Protective Services Law (CPSL)

The Child Protective Services Law⁴ (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).⁵ To ensure adherence to these requirements, the Commonwealth DHS (DHS) has assigned monitoring responsibilities to internal offices and bureaus based on the types of services provided.

Foster Care

As a part of its annual licensing inspection process of county C&Y agencies, the Commonwealth DHS’ Office of Children, Youth and Families (OCYF) performs reviews of agency employees and agency foster parents’ adherence to the requirements of the CPSL. The OCYF also performs CPSL adherence reviews of employees of contracted foster family agencies through its annual licensing inspection of these providers. However, because the OCYF is behind in its completion of these annual inspections and does not have adequate procedures in place to determine whether C&Y agencies are monitoring their respective providers’ and sub-recipients’ adherence to the CPSL,⁶ 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 Greene County Children and Youth Agency provided in-home and placement services to 1,206 children residing within the County during the 2016-17 fiscal year.

⁴ 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>

⁵ 23 Pa.C.S. §§ 6344 and 6344.2.

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

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Day Treatment Centers and Child Residential Facilities

Beginning July 1, 2012, the DHS Bureau of Human Services' Licensing (bureau) took over responsibility for the performance of the annual licensing inspections of Child Day Treatment Centers and Child Residential Facilities, which encompasses the performance of CPSL adherence reviews of the employees of these providers. Prior to July 1, 2012, the DHS OCYF had been responsible for performing these CPSL adherence reviews during its annual licensing inspections of these providers. Through a review of the DHS website, we found letters, posted by DHS, to the management staff of Child Day Treatment Centers and Child Residential Facilities detailing the results of the licensing inspections performed by the bureau and identifying regulatory violations, including CPSL adherence violations, as specified in the accompanying License Inspection Summaries. However, we are unable to attest to: 1) the timeliness of the completion and approval of these annual inspections and 2) whether the CPSL adherence of any potential sub-recipients used by these providers are being monitored.⁷

Contracted In-Home Preventative Service Providers

For contracted *In-Home Preventative Service providers*,⁸ we were informed by DHS OCYF that these providers are not required to be licensed by the Commonwealth and, thus, are not subject to the annual inspections performed by the DHS. DHS' position was that while not all in-home service providers would meet the criteria requiring the conduct of *certifications* for employees/volunteers, when they do, C&Y agencies were responsible for including provisions in their executed contracts with these providers.

In correspondence with management of C&Y agencies during some of our recently conducted audit engagements, we have found that some C&Y agencies' management staffs are still of the opinion that there is no need to directly monitor CPSL adherence of the providers' employees/volunteers because they are now including the requirements for this type of monitoring in their executed contracts with these providers. However, our interpretation of the CPSL remains that C&Y agencies cannot fulfill their duties under the CPSL to protect the children receiving in-home preventative services from child abuse by merely including the requirements for "direct monitoring"⁹ in their provider executed contracts. Instead, all C&Y

⁷ 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).

⁸ Please note that based on recent correspondence with DHS, these providers are referred to as "private providers delivering prevention and reunification services." We refer to them as *contracted In-Home Preventative Service providers* throughout our observation for ease of understanding.

⁹ In our Department's opinion "direct monitoring" consists of C&Y agencies routinely performing procedures (no less frequently than quarterly) to obtain reasonable assurance that their *contracted In-Home Preventative Service providers* and their sub-recipients are properly vetting a representative sample of the background checks

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

Therefore, we concluded that DHS had not taken every action to obtain reasonable assurance that C&Y agencies were taking enough action to ensure the safety and welfare of the vulnerable, at risk children receiving in-home preventative services. Further, because DHS has not implemented a process to ensure that C&Y agencies are consistently monitoring the CPSL adherence of the contracted In-Home Preventative Service providers' employees and volunteers, this Department will continue to raise concerns about the risks posed to the safety of these vulnerable children.¹⁰

DHS Senior Management Follow-Up Response

DHS senior management provided an official response to our concerns detailed in this Observation in a February 28, 2018 letter that affirmed their assertion that, because DHS has no contractual relationship with *contracted In-Home Preventative Service providers*, the ability and responsibility to monitor private providers¹¹ to ensure that their *certifications* adhere to the CPSL falls to the C&Y agencies, as does the responsibility to take appropriate action when they do not comply.

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

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

¹⁰ The *2017 Annual Child Protective Services Report* notes that the DHS' Office of Children, Youth and Families (OCYF) and its regional offices (in Philadelphia, Scranton, Harrisburg, and Pittsburgh) have responsibilities that include, among others: "Monitoring, licensing, and providing technical assistance to CCYA and private children and youth agencies and facilities." [Emphasis added.], p. 7; http://www.dhs.pa.gov/cs/groups/webcontent/documents/document/c_275378.pdf, accessed August 3, 2018.

¹¹ This includes *contracted In-Home Preventative Service providers* and their sub-recipients.

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

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

Greater Scrutiny of Arrest and Conviction Records

It is important to note that background checks and child abuse clearances have historically been valid for one year after being obtained.¹² However, recent amendments to the CPSL extend this time frame from one year to five years.¹³ Therefore, there is a need for DHS and C&Y agencies across the commonwealth to have a *greatly heightened* awareness about the arrest and conviction records, as well as child abuse adjudications, of the employees/volunteers of C&Y agencies' *contracted In-Home Preventative Service providers* and their sub-recipients. This is to ensure that no new, disqualifying incidents have occurred from the date of the background clearances since certain disqualifying offenses could go undetected for years.

Auditor General Senior Management's Follow-up Conclusion Statement

We commend DHS management for acknowledging the seriousness of the risks to children's safety resulting from the significant control deficiencies we identified related to CPSL adherence as discussed in our March 18, 2018 Position Statement letter. Further, we recognize the challenges that DHS faces in monitoring the 67 C&Y agencies' direct monitoring of the numerous *contracted In-Home Preventative Service providers* and their sub-recipients. We

¹² Please note that the previous one year validity of checks and clearances only applied to prospective employees, which is a requirement that was deleted by Act 153 of 2014.

¹³ 23 Pa.C.S. § 6344.4.

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believe that requiring C&Y agencies to submit a schedule that captures the details of the agency's monitoring efforts as described above will be a major improvement. However, we also recognize that risks to these vulnerable children continue to exist. One such risk results from the potential delay of 9 to 21 months (or possibly longer) between the date of possible noncompliance by a *contracted In-Home Preventative Service provider* and/or inadequate monitoring by a county C&Y agency and DHS becoming aware of those issues.¹⁴

Furthermore, as previously stated, we have communicated to DHS that we believe that DHS should do more to assure that employees/volunteers of *contracted In-Home Preventative Service providers* are properly vetted through reviews of background checks and child abuse history clearances and to ensure that employees/volunteers do not have any convictions or adjudications that are disqualifying under the CPSL. Further, because of more recent amendments to the CPSL that changed the validity timeframe for background checks and child abuse history clearances from one to five years (i.e., 60 months) after being obtained, we believe that a greatly heightened awareness of these providers and sub-recipients' arrest and conviction records and child abuse adjudications is warranted.¹⁵

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

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

¹⁴ The potential 9-21 month delay is based on the Single Audit being due nine months after the end of the fiscal year plus up to 12 months for possible noncompliance occurring at the beginning of the fiscal year. The period of delay would be higher when the Single Audit is not received within nine months from the end of the fiscal year.

¹⁵ As noted in an earlier footnote, the now repealed one year validity of checks and clearances only applied to prospective employees.

GREENE COUNTY CHILDREN AND YOUTH AGENCY
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This report was originally distributed to the following:

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