

# AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2019 to June 30, 2020

July 1, 2020 to June 30, 2021

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## Greene County Children and Youth Agency

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April 2023



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania  
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**TIMOTHY L. DEFOOR  
AUDITOR GENERAL**

The Commissioners of Greene County  
County Office Building  
93 East High Street, 3<sup>rd</sup> 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 Greene County Children and Youth Services (agency). The purpose of this engagement is to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within the county for the fiscal years July 1, 2019 to June 30, 2020, and July 1, 2020 to June 30, 2021. The scope of our engagement was limited to the fiscal reports submitted to the Pennsylvania Department of Human Services (DHS) as part of the Act 148 Invoice Packages for the fiscal years ended June 30, 2020, and June 30, 2021.

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

We certify the enclosed amended fiscal reports fairly present, in all material respects, the total commonwealth expenditures paid on behalf of children residing within the county for the 2019-2020 and 2020-2021 fiscal years based on the accrual basis of accounting.<sup>1</sup>

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

- For the **2019-2020 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 Net State Share by increasing agency expenditures by \$1,772. Based on the application of the state participation rates, the one adjustment resulted in an amount due to the county totaling \$1,309.
- For the **2020-2021 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment in total affected the agency's Net State Share by decreasing program income by \$388. Based on the application of the state participation rates, this adjustment resulted in an amount due to the county totaling \$310.

This report includes the following finding and observation:

Finding - Failure to Perform an Adequate Reconciliation of Agency Records to County Records.

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

The results of our engagement procedures, as presented in this report, were discussed with County representatives and agency management at an exit conference held on March 22, 2023.

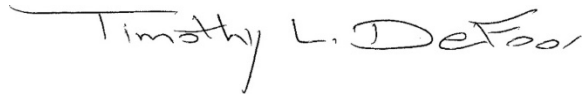
This report is being forwarded to the DHS Bureau of Financial Operations and the Office of Children, Youth, and Families for review and settlement of any recommended adjustments included in our amended fiscal reports. You will be notified by DHS of the decisions made regarding the approval and finalization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

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

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

Sincerely,

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a long horizontal line extending from the start of the word "Timothy".

Timothy L. DeFoor  
Auditor General  
March 30, 2023

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## **BACKGROUND**

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

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

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

**SECTION 1**

**AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

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

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

Approved State Allocation <sup>1</sup>		\$	3,231,725
Supplemental Act 148			<u>0</u>
Total State Allocation			3,231,725
State Share (CY348) <sup>2</sup>	\$		3,137,396
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	3,137,396
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	3,137,396
Actual Act 148 Revenues Received <sup>4</sup>			<u>3,136,087</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u>1,309</u>

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

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

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

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

<sup>5</sup> Net Amount Due the County 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, 2019 TO JUNE 30, 2020  
AMENDED CY348  
FISCAL SUMMARY**

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	16,968	0	4,087	0	0	0	0	0	12,881	12,881	0
02. 90% REIMBURSEMENT	13,351	0	3,418	0	0	0	0	0	9,933	8,940	993
03. 80% REIMBURSEMENT	4,684,491	65,995	1,340,813	40,511	32,653	33,274	0	0	3,171,245	2,536,997	634,248
04. 60% REIMBURSEMENT	962,670	19,132	159,234	0	0	0	0	1,696	782,608	469,565	313,043
05. 50% REIMBURSEMENT	218,411	212	174	0	0	0	0	0	218,025	109,013	109,012
06. TOTAL NET CHILD WELFARE EXPEND.	5,895,891	85,339	1,507,726	40,511	32,653	33,274	0	1,696	4,194,692	3,137,396	1,057,296
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	0	0							0	0	0
09. TOTAL EXPENDITURES	5,895,891	85,339	1,507,726	40,511	32,653	33,274	0	1,696	4,194,692	3,137,396	1,057,296
10. TOTAL TITLE IV-D COLLECTIONS	76,626										
11. TITLE IV-D Collections for IV-E Children	36,437										
12. STATE ACT 148 - line 6	3,137,396										
13. STATE ACT 148 ALL OCATION	3,231,725										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	3,137,396										
INVOICE											
AMENDED STATE SHARE (ACT 148)	3,137,396										
ACT 148 AMOUNT RECEIVED	3,136,087										
ADJUSTMENT TO STATE SHARE	1,309										

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

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
1-A ADOPTION SERVICE	16,968	0	0	4,087	0	0	0	0	0	12,881	12,881	0
1-B ADOPTION ASSISTANCE	731,523	0	333,230	17,611	0	0	0	0	0	360,682	288,546	72,136
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	83,827	0	16,292	0	0	0	0	0	0	67,535	54,028	13,507
1-D COUNSELING - DEPENDENT	188,266	0	0	734	40,311	0	0	0	0	147,021	117,617	29,404
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	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	8,623	0	0	1,916	0	0	0	0	0	6,707	5,366	1,341
1-J INTAKE & REFERRAL	463,502	0	0	85,555	0	0	0	0	0	377,947	302,358	75,589
1-K LIFE SKILLS - DEPENDENT	26,151	0	0	5,053	0	0	0	0	0	21,098	16,878	4,220
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	255,930	0	0	56,836	0	0	0	0	0	199,094	159,275	39,819
1-N PROTECTIVE SERVICE - GENERAL	728,734	0	0	157,886	0	0	0	0	0	570,848	456,678	114,170
1-O SERVICE PLANNING	130,570	0	0	26,631	0	0	0	0	0	103,939	83,151	20,788
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	193,478	0	0	174	0	0	0	0	0	193,304	96,652	96,652
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	2,827,572	0	369,522	356,483	40,311	0	0	0	0	2,061,036	1,593,430	467,626

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	461,955	9,776	101,444	33,963	0	0	0	0	316,772	253,418	63,354	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	101,665	477	16,612	1,744	0	0	0	0	82,832	66,266	16,566	0
2-E EMERGENCY SHELTER - DEPENDENT	13,331	0	1,582	1,836	0	0	0	0	9,933	8,940	993	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	1,342,359	51,615	185,823	237,031	0	33,274	0	0	801,963	641,370	160,393	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	144,795	4,127	34,296	5,247	0	0	0	0	101,125	80,900	20,225	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	16,591	0	0	2,909	0	0	0	0	13,682	10,946	2,736	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	2,080,716	65,995	339,757	282,730	0	33,274	0	0	1,326,307	1,062,040	264,267	0

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	24,933	212	0	0	0	0	0	0	24,721	12,361	12,361	0
3-B RESIDENTIAL SERVICE - DEPENDENT	280,613	3,530	33,980	4,757	0	0	0	0	238,346	143,008	95,338	0
3-C RES. SERVICE - DELINQUENT (NON-YDC)	88,048	13,098	0	0	0	0	0	0	74,950	44,970	29,980	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	393,584	16,840	33,980	4,757	0	0	0	0	338,017	200,339	137,678	0
4 ADMINISTRATION	594,009	2,504	0	120,497	0	0	0	0	1,696	469,312	281,587	187,725
5 TOTAL REVENUES	5,895,891	85,339	743,259	764,467	40,311	32,633	33,274	0	1,696	4,194,692	3,137,396	1,027,296

GREENE COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020  
AMENDED CY 370  
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE										Program Income related to all Non- Reimbursable		
	1	2	3	4	5	6	7	8	9	10		11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	EMPLOYEE BENEFITS SUBSIDIES	OPERATING SERVICES	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchase)	Non- Reimbursable Non PS Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non- Reimbursable	
<b>IN-HOME</b>													
1-A ADOPTION SERVICE	11,982	2,865		2,121	0	0	16,968	167	0	0	0	0	
1-B ADOPTION ASSISTANCE	0	0	731,523	0	0	0	731,523	12	112	0	0	0	
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	83,827	0	0	0	83,827	13	14	0	0	0	
1-D COUNSELING - DEPENDENT	641	579		2,717	184,329	0	188,266	76	326	0	0	0	
1-E COUNSELING - DELINQUENT	0	0		0	0	0	0	2	0	0	0	0	
1-F DAY CARE	0	0		0	0	0	0	2	0	0	0	0	
1-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0	
1-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0	
1-I HOMEMAKER SERVICE	2,280	1,231		5,112	0	0	8,623	14	0	0	0	0	
1-J INTAKE & REFERRAL	310,272	120,586		32,644	0	0	463,502	85	0	0	0	0	
1-K LIFE SKILLS - DEPENDENT	10,375	5,567		10,409	0	0	26,151	43	0	0	0	0	
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	5	0	0	0	0	
1-M PROTECTIVE SERVICE - CHILD ABUSE	158,718	56,908		39,812	492	0	255,930	117	5	0	0	0	
1-N PROTECTIVE SERVICE - GENERAL	469,850	184,841		73,551	492	0	728,734	783	5	0	0	0	
1-O SERVICE PLANNING	84,803	30,850		14,917	0	0	130,570	270	0	0	0	0	
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				939	192,539		195,478	214	172	0	0	0	
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT							0	11	0	0	0	0	
1-R SUBTOTAL IN-HOME	1,048,921	403,227	815,350	182,222	377,852	0	2,827,572			0	0	0	
Number of Children receiving only NON-PURCHASED IN-Home Services 834													
<b>COMMUNITY BASED PLACEMENT</b>													
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0	
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0	
2-C COMMUNITY RESIDENTIAL - DEPENDENT	6,464	1,805		2,167	451,519	0	461,935	1,982	14	0	0	0	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0		145	101,520	0	101,665	379	7	0	0	0	
2-E EMERGENCY SHELTER - DEPENDENT	5,071	2,207		2,023	4,050	0	13,351	162	3	0	0	0	
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0	
2-G FOSTER FAMILY - DEPENDENT	38,071	16,121		85,694	1,202,473	0	1,342,359	14,255	107	0	0	0	
2-H FOSTER FAMILY - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0	
2-I KINSHIP CARE - DEPENDENT	13,111	3,463		16,996	111,225	0	144,795	3,400	26	0	0	0	
2-J KINSHIP CARE - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0	
2-K SUP. INDEPENDENT LIVING - DEPENDENT	14,425	2,045		121	0	0	16,591	0	0	0	0	0	
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0	
2-M SUBTOTAL CBP	77,142	25,641		107,146	1,870,787	0	2,080,716	20,178	157	0	0	0	
<b>INSTITUTIONAL PLACEMENT</b>													
3-A JUVENILE DETENTION SERVICE	0	0		0	24,933	0	24,933	89	5	0	0	0	
3-B RESIDENTIAL SERVICE - DEPENDENT	0	36		382	280,195	0	280,613	1,131	4	0	0	0	
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YCO)	0	0		0	88,048	0	88,048	457	4	0	0	0	
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	0	0	0	0	0	0	0	0	
3-E YDC SECURE	0	0		0	0	0	0	0	0	0	0	0	
3-F SUBTOTAL INSTITUTIONAL	0	36		382	393,176	0	393,594	1,677	13	0	0	0	
4 ADMINISTRATION	305,665	154,346		127,603	6,000	395	594,009			0	0	0	
5 TOTAL EXPENDITURES	1,431,728	583,250	815,350	417,333	2,647,815	395	5,895,891			0	0	0	
				71,295									
				County Indirect Costs = \$									

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

<b>COST CENTER ITEMS</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Adoption Service	\$ 16,966	\$ 2	\$ 16,968
Adoption Assistance	731,523	0	731,523
Subsidized Permanent Legal Custodianship	83,827	0	83,827
Counseling	188,263	3	188,266
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	8,603	20	8,623
Intake and Referral	463,502	0	463,502
Life Skills	26,116	35	26,151
Protective Service - Child Abuse	255,804	126	255,930
Protective Service - General	728,354	380	728,734
Service Planning	130,560	10	130,570
Juvenile Act Proceedings	193,478	0	193,478
Alternative Treatment	0	0	0
Community Residential	563,590	30	563,620
Emergency Shelter	13,315	36	13,351
Foster Family	1,341,805	554	1,342,359
Kinship Care	144,785	10	144,795
Supervised Independent Living	16,591	0	16,591
Juvenile Detention Service	24,933	0	24,933
Residential Service	368,661	0	368,661
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	593,443	566	594,009
Combined Total Expense	<u>5,894,119</u>	<u>1,772</u>	<u>5,895,891</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 5,894,119</u>	<u>\$ 1,772</u>	<u>\$ 5,895,891</u>

<b>OBJECTS OF EXPENDITURE</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Wages and Salaries	\$ 1,431,728	\$ 0	\$ 1,431,728
Employee Benefits	583,454	(204)	583,250
Subsidies	815,350	0	815,350
Operating	416,479	874	417,353
Purchased Services	2,646,713	1,102	2,647,815
Fixed Assets	395	0	395
Combined Total Expense	<u>5,894,119</u>	<u>1,772</u>	<u>5,895,891</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 5,894,119</u>	<u>\$ 1,772</u>	<u>\$ 5,895,891</u>

**GREENE COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020  
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370 Adjustment							
CY-370	1-M	2	1	Protective Service Child Abuse - Employee Benefits	\$ 56,859	\$ 49	\$ 56,908
	1-N	2		Protective Service General - Employee Benefits	\$ 184,479	\$ 362	\$ 184,841
	1-O	2		Service Planning - Employee Benefits	\$ 30,840	\$ 10	\$ 30,850
	2-C	2		Community Residential (Dependent) - Employee Benefits	\$ 1,775	\$ 30	\$ 1,805
	2-E	2		Emergency Shelter (Dependent) - Employee Benefits	\$ 2,172	\$ 35	\$ 2,207
	2-G	2		Foster Family (Dependent) - Employee Benefits	\$ 17,221	\$ (1,100)	\$ 16,121
	2-I	2		Kinship Care (Dependent) - Employee Benefits	\$ 3,457	\$ 6	\$ 3,463
	4	2		Adminstration - Employee Benefits	\$ 153,942	\$ 404	\$ 154,346
	1-A	4		Adoption Service - Operating	\$ 2,119	\$ 2	\$ 2,121
	1-D	4		Counseling (Dependent) - Operating	\$ 2,714	\$ 3	\$ 2,717
	1-I	4		Homemaker Service - Operating	\$ 5,092	\$ 20	\$ 5,112
	1-K	4		Life Skills (Dependent) - Operating	\$ 10,374	\$ 35	\$ 10,409
	1-M	4		Protective Service Child Abuse - Operating	\$ 39,735	\$ 77	\$ 39,812
	1-N	4		Protective Service General - Operating	\$ 73,533	\$ 18	\$ 73,551
	2-E	4		Emergency Shelter (Dependent) - Operating	\$ 2,022	\$ 1	\$ 2,023
	2-G	4		Foster Family (Dependent) - Operating	\$ 85,142	\$ 552	\$ 85,694
	2-I	4		Kinship Care (Dependent) - Operating	\$ 16,992	\$ 4	\$ 16,996
	4	4		Adminstration - Operating	\$ 127,441	\$ 162	\$ 127,603
	2-G	5		Foster Family (Dependent) - Purchased Services	\$ 1,201,371	\$ 1,102	\$ 1,202,473
				Total Adjustment Amount		\$ 1,772	
				To increase expenditures by \$1,772 to include expenditures not reported on the Act 148 Invoice submitted to Commonwealth DHS and reconcile to the agency's final expenditure ledger.			
				Title 55 PA Code, Chapter 3170.95			

# **SECTION 2**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2020 to JUNE 30, 2021**

**GREENE COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$	4,267,571
Supplemental Act 148			0
Total State Allocation			4,267,571
State Share (CY348) <sup>2</sup>	\$		2,909,682
Less: Major Service Category Adjustment			0
Net State Share		\$	2,909,682
Less: Expenditures in Excess of the Approved State Allocation			0
Final Net State Share Payable <sup>3</sup>		\$	2,909,682
Actual Act 148 Revenues Received <sup>4</sup>			2,909,372
Net Amount Due County/(State) <sup>5</sup>		\$	310

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

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

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

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

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

GREENE COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
 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	FAMILYFIRST TRANSITION ACT	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHLD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	13,954	0	2,270	0	0	0	0	0	11,684	11,684	0
02. 90% REIMBURSEMENT	3,185	0	521	0	0	0	0	0	2,664	2,398	266
03. 80% REIMBURSEMENT	4,219,814	54,719	1,155,850	40,511	32,653	33,274	0	0	2,902,807	2,322,246	580,561
04. 60% REIMBURSEMENT	925,300	12,701	100,947	0	0	0	0	2,253	809,399	485,640	323,759
05. 50% REIMBURSEMENT	176,732	0	1,306	0	0	0	0	0	175,426	87,714	87,712
06. TOTAL NET CHLD WELFARE EXPEND.	5,338,985	67,420	1,260,894	40,511	32,653	33,274	0	2,253	3,901,980	2,909,682	992,298

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
09. TOTAL EXPENDITURES	5,338,985	67,420	1,260,894	40,511	32,653	33,274	0	2,253	3,901,980	2,909,682	992,298

10. TOTAL TITLE IV-D COLLECTIONS	27,746										
11. TITLE IV-D Collections for IV-E Children	12,221										
12. STATE ACT 148 - line 6	2,909,682										
13. STATE ACT 148 ALLOCATION	4,267,571										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	2,909,682										
INVOICE											
AMENDED STATE SHARE (ACT 148)	2,909,682										
ACT 148 AMOUNT RECEIVED	2,909,372										
ADJUSTMENT TO STATE SHARE	310										



GREENE COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
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	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
<b>IN-HOME</b>													
1-A ADOPTION SERVICE	13,954	0	2,270	0	0	0	0	0	0	11,684	11,684	0	
1-B ADOPTION ASSISTANCE	943,732	0	492,025	15,309	0	0	0	0	0	436,398	436,398	87,280	
1-C SUBSIDIZED PERMANENT LEGAL CUS TODDIANS HI	152,285	0	34,831	0	0	0	0	0	0	117,454	93,963	23,491	
1-D COUNSELING - DEPENDENT	228,738	0	1,405	40,511	0	0	0	0	0	186,822	149,438	37,384	
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	0	0	0	0	0	0	0	0	
1-I HOME/MAKER SERVICE	6,268	0	1,022	0	0	0	0	0	0	5,246	4,197	1,049	
1-J INTAKE & REFERRAL	144,908	0	23,537	0	0	0	0	0	0	121,351	97,081	24,270	
1-K LIFE SKILLS - DEPENDENT	12,401	0	1,610	0	0	0	0	0	0	10,791	8,633	2,158	
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	
1-M PROTECTIVE SERVICE - CHILD ABUSE	394,453	0	64,065	0	0	0	0	0	0	330,388	264,310	66,078	
1-N PROTECTIVE SERVICE - GENERAL	921,278	0	149,692	0	0	0	0	0	0	771,586	617,269	154,317	
1-O SERVICE PLANNING	174,100	0	28,288	0	0	0	0	0	0	145,812	116,650	29,162	
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	173,387	0	1,306	0	0	0	0	0	0	172,081	86,141	86,140	
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	
1-R SUBTOTAL IN-HOME	3,165,704	0	526,856	288,524	40,511	0	0	0	0	2,309,813	1,798,504	511,309	
<b>COMMUNITY BASED PLACEMENT</b>													
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0	
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	
2-C COMMUNITY RESIDENTIAL - DEPENDENT	248,283	14,985	53,230	8,801	0	0	0	0	0	171,267	137,014	34,233	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	45,763	0	8,963	1,261	0	0	0	0	0	35,539	28,431	7,108	
2-E EMERGENCY SHELTER - DEPENDENT	3,185	0	521	0	0	0	0	0	0	2,664	2,398	266	
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	
2-G FOSTER FAMILY - DEPENDENT	782,063	38,678	95,377	108,602	0	32,633	33,274	0	0	473,479	378,783	94,696	
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	
2-I KINSHIP CARE - DEPENDENT	164,958	1,056	55,299	12,418	0	0	0	0	0	96,185	76,948	19,237	
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	
2-K SUP. INDEPENDENT LIVING - DEPENDENT	584	0	0	95	0	0	0	0	0	489	391	98	
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	
2-M SUBTOTAL IN-CBP	1,244,856	54,719	212,869	131,698	0	32,633	33,274	0	0	779,623	603,965	155,658	
<b>INSTITUTIONAL PLACEMENT</b>													
3-A JUVENILE DETENTION SERVICE	3,145	0	0	0	0	0	0	0	0	3,145	1,573	1,572	
3-B RESIDENTIAL SERVICE - DEPENDENT	94,159	0	1,146	440	0	0	0	0	0	92,573	55,544	37,029	
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	58,851	2,170	0	0	0	0	0	0	0	36,681	34,009	22,672	
3-D SECURE RES. SERVICE (EXCEPT YDS)	123,410	0	0	0	0	0	0	0	0	123,410	74,046	49,364	
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0	
3-F SUBTOTAL INSTITUTIONAL	279,565	2,170	1,146	440	0	0	0	0	0	275,809	165,172	110,637	
4 ADMINISTRATION	648,880	10,531	0	99,361	0	0	0	0	2,253	536,735	322,041	214,694	
5 TOTAL REVENUES	5,338,985	67,420	740,871	520,023	40,511	32,633	33,274	0	2,253	3,901,980	2,909,682	992,298	

GREENE COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
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 N on PS Sub.	Non-Reim. Purchased S erv Subsidies	Program Income related to all Non- Reimbursable
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	5,636	2,009		6,509	0	0	13,954	85	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	943,732	0	0	0	943,732	8	145	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	152,285	0	0	0	152,285	0	26	0	0	0
1-D COUNSELING - DEPENDENT	4,581	2,471		1,614	220,072	0	228,738	39	114	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	1,205	482		4,581	0	0	6,268	13	0	0	0	0
1-J INTAKE & REFERRAL	77,016	52,141		15,751	0	0	144,908	86	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	841	795		8,247	2,520	0	12,401	43	4	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	241,084	96,741		56,628	0	0	394,453	92	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	600,274	227,398		93,606	0	0	921,278	1,126	0	0	0	0
1-O SERVICE PLANNING	110,084	46,627		17,389	0	0	174,100	263	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				8,024	165,563		173,587	169	200	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	2	0	0	0
1-R SUBTOTAL IN-HOME	1,040,721	428,662	1,096,017	212,149	388,155	0	3,165,704			0	0	0
	LRCP = Legal Representation for Children in Placement = \$ 0											
	LRCPN = Legal Representation for Children Non-Placement = \$ 0											
	Number of children receiving only MPS in the (N)PSID Services = 0											
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	10,320	3,073		655	234,235	0	248,283	1,026	12	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0		0	45,763	0	45,763	126	2	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	1,384	1,315		486	0	0	3,185	0	0	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	95,096	27,815		82,832	576,320	0	782,063	9,547	81	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	18,080	5,428		11,427	130,023	0	164,958	4,003	23	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	345	215		24	0	0	584	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	125,225	37,846	0	95,424	986,341	0	1,244,836	14,702	118	0	0	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	3,145	0	3,145	17	1	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	739	254		589	92,577	0	94,139	583	4	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC)	0	0		0	58,851	0	58,851	369	4	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	123,410	0	123,410	303	1	0	0	0
3-E YDC SECURE	0	0		0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	739	254	0	589	277,983	0	279,565	1,272	10	0	0	0
<b>4 ADMINISTRATION</b>	325,379	172,281	0	151,220	0	0	648,880			0	0	0
<b>5 TOTAL EXPENDITURES</b>	1,492,064	639,043	1,096,017	459,382	1,652,479	0	5,338,985			0	0	0
	County Indirect Costs = \$ 66,332											

**GREENE COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Adoption Service	\$ 13,954	\$ 0	\$ 13,954
Adoption Assistance	943,732	0	943,732
Subsidized Permanent Legal Custodianship	152,285	0	152,285
Counseling	228,738	0	228,738
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	6,268	0	6,268
Intake and Referral	144,908	0	144,908
Life Skills	12,401	0	12,401
Protective Service - Child Abuse	394,453	0	394,453
Protective Service - General	921,278	0	921,278
Service Planning	174,100	0	174,100
Juvenile Act Proceedings	173,587	0	173,587
Alternative Treatment	0	0	0
Community Residential	294,046	0	294,046
Emergency Shelter	3,185	0	3,185
Foster Family	782,063	0	782,063
Kinship Care	164,958	0	164,958
Supervised Independent Living	584	0	584
Juvenile Detention Service	3,145	0	3,145
Residential Service	153,010	0	153,010
Secure Residential Service (Except YDC)	123,410	0	123,410
YDC Secure	0	0	0
Administration	648,880	0	648,880
Combined Total Expense	<u>5,338,985</u>	<u>0</u>	<u>5,338,985</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 5,338,985</u>	<u>\$ 0</u>	<u>\$ 5,338,985</u>

<b>OBJECTS OF EXPENDITURE</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Wages and Salaries	\$ 1,492,064	\$ 0	\$ 1,492,064
Employee Benefits	639,043	0	639,043
Subsidies	1,096,017	0	1,096,017
Operating	459,382	0	459,382
Purchased Services	1,652,479	0	1,652,479
Fixed Assets	0	0	0
Combined Total Expense	<u>5,338,985</u>	<u>0</u>	<u>5,338,985</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 5,338,985</u>	<u>\$ 0</u>	<u>\$ 5,338,985</u>

**GREENE COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370A	2-G	2	1	<p style="text-align: center;">CY-370A Adjustment</p> <p>Foster Family (Dependent) - Program Income</p> <p>To decrease program income by \$388 to include income received subsequent to the agency's submission of the Act 148 Invoice to Commonwealth DHS and reconcile to the agency's final program income ledger.</p> <p>Title 55 PA Code, Chapter 3170.95(a)(b)</p>	\$ 39,066	\$ (388)	\$ 38,678

## SECTION 3

# STATUS OF PRIOR ENGAGEMENT FINDINGS AND RECOMMENDATIONS

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

The prior report included the following findings:

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

In our prior engagement report, for the fiscal years July 1, 2017 to June 30, 2019, we cited the agency for failing to develop and implement internal control policies and procedures to require 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.

During the conduct of our current engagement, we obtained evidence substantiating that, as of June 17, 2021, the agency implemented fiscal-related monitoring policy and procedures designed to reduce the agency's risk of paying overbillings or fraudulent billings submitted by contracted In-Home Purchased Service providers.

The agency's fiscal-related monitoring policy states the agency contract monitor is to perform a bi-annual or monthly in-person, on-site or electronic review. This policy further states that the agency selected invoices are compared to the respective provider's supporting documentation such as sign-in sheets and case file notes. If discrepancies are found during the invoice to supporting documentation comparison, the provider is contacted and a resolution is determined.

To assess the sufficiency of these procedures, we reviewed the agency's 2020-2021 fiscal year provider reviews and the related supporting documentation and verified the agency obtained sufficient documentation to verify the invoiced number of units.

Based on the procedures performed during our current engagement, we concluded the issuance of a repeat finding is not warranted.

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

**Finding No. 2 -Failure to Execute Written Contracts with Legal Service Providers**

In our prior engagement report, for the fiscal years July 1, 2017 to June 30, 2019, we cited the agency for failing to execute contracts with legal service providers.

During the conduct of our current engagement, we obtained evidence substantiating that, as of the 2020-2021 fiscal year, the agency implemented policy and procedures to execute contracts with legal service providers to whom clients are regularly referred or with whom the agency has a continuing relationship. Therefore, we concluded that the issuance of a repeat finding is not warranted.

**Finding No. 3 - Failure to Perform an Adequate Reconciliation of Agency Records to County Records**

In our prior engagement report, for the fiscal years July 1, 2017 to June 30, 2019, we cited the agency for failing to perform a reconciliation of agency records to the county records.

During the conduct of our current engagement, we determined the issuance of a repeat finding is warranted since the agency's reconciliation process was not developed and implemented until December 2022 and continued to exist during the current engagement period.

# SECTION 4

## CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS



GREENE COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

**Finding - Unresolved Prior Engagement Recommendations - Failure to Perform an Adequate Reconciliation of Agency Records to County Records**

Condition: In our prior engagement report, for the fiscal years July 1, 2017 to June 30, 2019, we cited the Greene County Children and Youth Agency (agency) for failing 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.

During our current engagement period, the Greene County Children and Youth Agency did not implement policy and procedures 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 3140-18-01, applicable for fiscal year ended June 30, 2019, Bulletin 3140-20-02, applicable for fiscal year ended June 30, 2020 and Bulletin 3140-21-01, applicable for fiscal year ended June 30, 2021.

- 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: According to agency management, meetings were held with the Deputy County Controller, during the 2019-2020 fiscal year, to develop policy and procedures for a quarterly reconciliation of expenditures and revenues from agency records to the county records.

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However, due to the COVID-19 pandemic, meetings were not held, and the policy and procedures were not developed and implemented until December 2022.

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 have occurred and not been 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 recommend that the Greene County Children and Youth Agency ensure it reconciles 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 Response: Agency stated that they will continue to work together with the controller's office to perform a monthly reconciliation of outstanding receivables.

Auditor's Conclusion: We commend Greene County Children and Youth Agency management on acknowledging the deficiencies that existed in the agency's reconciliation 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. During our next regularly scheduled engagement, we will evaluate agency management's 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 5

## CURRENT ENGAGEMENT OBSERVATION

GREENE COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT OBSERVATION

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

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

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

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

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

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

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

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

**Our 2018 Position Statement Letter**

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

**DHS Corrective Actions Taken**

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

C&Y agencies are required to:

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

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

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

## GREENE COUNTY CHILDREN AND YOUTH AGENCY CURRENT ENGAGEMENT OBSERVATION

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

### **Our Current Position**

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

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

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

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

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**Conclusion**

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

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

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

GREENE COUNTY CHILDREN AND YOUTH AGENCY  
REPORT DISTRIBUTION LIST

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