

# AMENDED FISCAL REPORTS

## For Fiscal Years:

July 1, 2014 to June 30, 2015

July 1, 2015 to June 30, 2016

July 1, 2016 to June 30, 2017

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# Huntingdon County Children and Youth Agency

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January 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 Huntingdon County  
Huntingdon County Courthouse  
223 Penn Street  
Huntingdon, PA 16652

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 Huntingdon County Children and Youth Agency (agency), legally known as Huntingdon Children's 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 compliance<sup>1</sup> with certain provisions of 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, Chapters 3140 and 3170 (55 Pa. Code §§ 3140.1 *et seq.* and 3170.1 *et seq.*), but was not required to be and was not conducted in accordance with professional auditing or attestation standards. We believe that our engagement procedures provided us a reasonable basis to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children residing within Huntingdon County.

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

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 on the accrual basis of accounting.<sup>2</sup>

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

- For the **2014-2015 fiscal year**, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. While these adjustments in total impacted the agency's Final Net State Share by decreasing agency expenditures by \$780 and decreasing revenue by \$5,402 for the agency for said fiscal year, the agency cannot receive state reimburse in excess of the Total State Act 148 Allocation. Thus, there is no impact on the Final Net State Share Payable and no amount is due to the county or state because the agency's expenditures exceeded the Total State Act 148 Allocation by \$3,482. The two adjustments are detailed in our amended fiscal reports for fiscal year 2014-2015, as included in Section 1 of this report.
- For the **2015-2016 fiscal year**, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by increasing nonreimbursable expenditures by \$33,994, increasing program income related to nonreimbursable expenditures by \$33,760 and decreasing program income related to reimbursable expenditures by \$4,781 for the agency for said fiscal year. Based on the application of the state participation rates, the two adjustments impacting the agency's Final Net State Share Payable resulted in an amount due to the state totaling \$24,250. The two adjustments are detailed in our amended fiscal reports for fiscal year 2015-2016, as included in Section 2 of this report.
- For the **2016-2017 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. While this adjustment in total impacted the agency's Final Net State Share by increasing agency expenditures by \$745 and increasing program income related to nonreimbursable expenditures by \$55,349 for the agency for said fiscal year, the agency cannot receive state reimburse in excess of the Total State Act 148 Allocation. Thus, there is no impact on the Final Net State Share Payable and no amount is due to the county or state because the agency's expenditures exceeded the Total State Act 148 Allocation by \$498. The adjustment is detailed in our amended fiscal reports for fiscal year 2016-2017, as included in Section 3 of this report.

In addition, due to the timing of the conduct of our prior engagement, the agency was not able to implement corrective action to comply with the recommendations in the finding included in our prior released audit report, as detailed in Section 4 of this report. As a result, we concluded that this finding should be re-issued as a repeat finding in the current section of our engagement report, as listed below and detailed in Section 5 of this report.

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<sup>2</sup> The accrual basis of accounting is required by DHS.

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

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

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

The results of our engagement procedures, as presented in this report, were discussed with County representatives and agency management at an exit conference held on December 19, 2018.

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

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

Sincerely,



Eugene A. DePasquale  
Auditor General

January 3, 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 Huntingdon County Children and Youth Agency provided in-home and placement services to 1,125 children residing within the County during the 2016-2017 fiscal year. The Children and Youth Social Services Program is County-Administered and State-Supervised by the DHS and thus, they are jointly responsible for achieving the Commonwealth’s goal.

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

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

# SECTION 1

## AMENDED FISCAL REPORTS

**FOR THE FISCAL YEAR:**

**JULY 1, 2014 to JUNE 30, 2015**

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

Approved State Allocation <sup>1</sup>	\$	2,547,376
Supplemental Act 148		<u>463,726</u>
Total State Allocation		3,011,102
State Share (CY348) <sup>2</sup>	\$	3,014,584
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	3,014,584
Less: Expenditures in Excess of the Approved State Allocation		<u>3,482</u>
Final Net State Share Payable <sup>3</sup>	\$	3,011,102
Actual Act 148 Revenues Received <sup>4</sup>		<u>3,011,102</u>
Net Amount Due County/(State) <sup>5</sup>	\$	<u><u>0</u></u>

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

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

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

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

<sup>5</sup> No amount is due to the County or State because the Children and Youth Agency's expenditures exceeded the Total State Act 148 Allocation by \$3,482, as detailed on page 4 of this report. While our adjustments resulted in a net decrease of \$780 in expenditures for the agency and a net decrease of \$5,402 in Program Income, the agency cannot receive state reimbursement in excess of the Total State Act 148 Allocation. Thus, there is no impact on the Final Net State Share of Expenditures.



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

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	13,985	152	2,124	0	0	0	0	0	11,709	11,709	0
02. 90% REIMBURSEMENT	79,924	923	9,574	0	0	0	0	0	69,427	62,484	6,943
03. 80% REIMBURSEMENT	4,221,676	47,857	669,001	59,200	31,544	48,215	0	0	3,365,859	2,692,687	673,172
04. 60% REIMBURSEMENT	307,105	10,501	38,164	0	0	0	0	1,599	256,841	154,104	102,737
05. 50% REIMBURSEMENT	187,199	0	0	0	0	0	0	0	187,199	93,600	93,599
06. TOTAL NET CHILD WELFARE EXPEND.	4,809,889	59,433	718,863	59,200	31,544	48,215	0	1,599	3,891,035	3,014,584	876,451
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	152,886	507							152,379	91,427	60,952
08. NON-REIMBURSABLE EXPENDITURES	22,099	5,570							16,529		16,529
09. TOTAL EXPENDITURES	4,984,874	65,510	718,863	59,200	31,544	48,215	0	1,599	4,059,943	3,106,011	953,932
10. TOTAL TITLE IV-D COLLECTIONS	26,914										
11. TITLE IV-D Collections for IV-E Children	1,512										
12. STATE ACT 148 - line 6	3,014,584										
13. STATE ACT 148 ALLOCATION	2,547,376										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	2,547,376										
INVOICE											
AMENDED STATE SHARE (ACT 148)	3,014,584										
ACT 148 AMOUNT RECEIVED	3,011,102										
ADJUSTMENT TO STATE SHARE	3,482										

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

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>												
I-A ADOPTION SERVICE	13,985	152	2,124	0	0	0	0	0	0	11,709	11,709	0
I-B ADOPTION ASSISTANCE	471,994	0	167,341	1,457	0	0	0	0	0	303,196	242,557	60,639
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	179,125	0	37,556	0	0	0	0	0	0	141,569	113,255	28,314
I-D COUNSELING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
I-E COUNSELING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-F DAY CARE	0	0	0	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	78	0	12	1,671	0	0	0	0	0	66	53	13
I-J INTAKE & REFERRAL	11,168	0	0	0	0	0	0	0	0	9,497	7,598	1,899
I-K LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	84,278	0	12,659	0	0	0	0	0	0	71,619	57,295	14,324
I-N PROTECTIVE SERVICE - GENERAL	1,598,296	3,007	19,685	59,200	31,544	0	0	0	0	1,384,860	1,107,888	276,972
I-O SERVICE PLANNING	164,195	915	24,732	0	0	0	0	0	0	138,548	110,838	27,710
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	72,827	0	0	0	0	0	0	0	0	72,827	36,414	36,413
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-R <b>SUBTOTAL IN-HOME</b>	2,595,946	4,074	204,897	162,340	59,200	31,544	0	0	0	2,133,891	1,687,607	446,284
<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	105,177	647	40,665	22	0	0	0	0	0	63,843	51,074	12,769
2-D COMMUNITY RESIDENTIAL - DELINQUENT	175,925	949	0	0	0	0	0	0	0	174,976	139,981	34,995
2-E EMERGENCY SHELTER - DEPENDENT	79,924	923	3,599	5,975	0	0	0	0	0	69,427	62,484	6,943
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	1,413,022	42,339	98,359	164,749	0	0	48,215	0	0	1,059,360	847,488	211,872
2-H FOSTER FAMILY - DELINQUENT	9,329	0	0	0	0	0	0	0	0	9,329	7,463	1,866
2-I SUP. INDEPENDENT LIVING - DEPENDENT	9,089	0	0	93	0	0	0	0	0	8,996	7,197	1,799
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K <b>SUBTOTAL CBP</b>	1,792,466	44,858	142,623	170,839	0	0	48,215	0	0	1,385,931	1,115,687	270,244
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	114,372	0	0	0	0	0	0	0	0	114,372	57,186	57,186
3-B RESIDENTIAL SERVICE - DEPENDENT	146,933	2,612	32,716	1,485	0	0	0	0	0	110,120	66,072	44,048
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	0	0	0	0	0	0	0	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	133,598	7,839	0	0	0	0	0	0	0	125,759	75,455	50,304
3-E YDC SECURE	152,886	507	0	0	0	0	0	0	0	152,379	91,427	60,952
3-F <b>SUBTOTAL INSTITUTIONAL</b>	547,789	10,958	32,716	1,485	0	0	0	0	0	502,630	290,140	212,490
<b>ADMINISTRATION</b>	26,574	50	0	3,963	0	0	0	0	0	20,962	12,577	8,385
<b>TOTAL REVENUES</b>	4,962,775	59,940	380,236	338,627	59,200	31,544	48,215	0	1,599	4,043,414	3,106,011	937,403

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

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING SERVICES	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
<b>IN-HOME</b>												
I-A ADOPTION SERVICE	8,892	2,136		2,218	0	924	14,170	11	0	185	0	166
I-B ADOPTION ASSISTANCE	0	0	471,994	0	0	0	471,994	0	65	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	179,125	0	0	0	179,125	0	23	0	0	0
I-D COUNSELING - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-E COUNSELING - DELINQUENT	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
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		78	0	0	78	37	0	0	0	0
I-J INTAKE & REFERRAL	6,798	1,580		1,883	0	925	11,186	6	0	18	0	0
I-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	53,289	12,426		12,508	651	5,546	84,420	234	4	142	0	0
I-N PROTECTIVE SERVICE - GENERAL	498,986	116,641		127,639	802,368	57,302	1,602,936	848	317	4,640	0	3,213
I-O SERVICE PLANNING	103,116	24,144		26,153	0	12,015	165,428	159	0	1,233	0	997
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	72,827	0	72,827	0	130	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0	0	0	0	0	0	0	0
I-R SUBTOTAL IN-HOME	671,081	156,927	651,119	170,479	875,846	76,712	2,602,164			6,218	0	4,376
Number of Children receiving only NON-PURCHASED IN-Home Services 905												
<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	0	0		188	105,005	0	105,193	476	5	16	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0		0	175,925	0	175,925	902	5	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	18,189	4,274		4,498	51,262	1,849	80,072	634	25	148	0	111
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	77,497	18,114		31,566	1,286,137	11,089	1,424,403	16,443	90	1,921	9,460	997
2-H FOSTER FAMILY - DELINQUENT	0	0		0	13,460	0	13,460	189	1	0	4,131	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	450	125		0	8,514	0	9,089	387	2	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	96,136	22,513	0	36,252	1,640,303	12,938	1,808,142	19,031	128	2,085	13,591	1,108
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0		315	114,057	0	114,372	668	18	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	5,540	1,315		2,976	136,224	924	146,979	892	4	46	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		0	0	0	0	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	133,598	0	133,598	407	2	0	0	0
3-E YDC SECURE	0	0		0	152,886	0	152,886	307	2	0	0	0
3-F SUBTOTAL INSTITUTIONAL	5,540	1,315	0	3,291	536,765	924	547,835	2,274	26	46	0	0
<b>ADMINISTRATION</b>	13,763	3,169	0	7,953	0	1,848	26,733			159	0	86
<b>TOTAL EXPENDITURES</b>	786,520	183,924	651,119	217,975	3,052,914	92,422	4,984,874			8,508	13,591	5,570
County Indirect Costs = \$ 0												

**HUNTINGDON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015  
AMENDED**

**SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 14,180	\$ (10)	\$ 14,170
Adoption Assistance	471,994	0	471,994
Subsidized Permanent Legal Custodianship	179,125	0	179,125
Counseling	0	0	0
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	78	0	78
Intake and Referral	11,191	(5)	11,186
Life Skills	0	0	0
Protective Service - Child Abuse	84,655	(235)	84,420
Protective Service - General	1,603,242	(306)	1,602,936
Service Planning	165,509	(81)	165,428
Juvenile Act Proceedings	72,827	0	72,827
Alternative Treatment	0	0	0
Community Residential	281,118	0	281,118
Emergency Shelter	80,079	(7)	80,072
Foster Family	1,437,978	(115)	1,437,863
Supervised Independent Living	9,089	0	9,089
Juvenile Detention Service	114,372	0	114,372
Residential Service	146,989	(10)	146,979
Secure Residential Service (Except YDC)	133,598	0	133,598
YDC Secure	152,886	0	152,886
Administration	26,744	(11)	26,733
Combined Total Expense	<u>4,985,654</u>	<u>(780)</u>	<u>4,984,874</u>
Less Non-reimbursables	<u>22,099</u>	<u>0</u>	<u>22,099</u>
Total Net Expense	<u>\$ 4,963,555</u>	<u>\$ (780)</u>	<u>\$ 4,962,775</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 786,116	\$ 404	\$ 786,520
Employee Benefits	183,880	44	183,924
Subsidies	651,119	0	651,119
Operating	219,203	(1,228)	217,975
Purchased Services	3,052,914	0	3,052,914
Fixed Assets	92,422	0	92,422
Combined Total Expense	<u>4,985,654</u>	<u>(780)</u>	<u>4,984,874</u>
Less Non-reimbursables	<u>22,099</u>	<u>0</u>	<u>22,099</u>
Total Net Expense	<u>\$ 4,963,555</u>	<u>\$ (780)</u>	<u>\$ 4,962,775</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
				CY-370 Adjustment			
CY-370	1-J	1	1	Intake and Referral- Wages and Salaries	\$ 6,794	\$ 4	\$ 6,798
	1-M	1		Protective Service-Child Abuse-Wages and Salaries	\$ 53,240	\$ 49	\$ 53,289
	1-N	1		Protective Service-General-Wages and Salaries	\$ 498,703	\$ 283	\$ 498,986
	1-O	1		Service Planning-Wages and Salaries	\$ 103,072	\$ 44	\$ 103,116
	2-E	1		Emergency Shelter-Dependent-Wages and Salaries	\$ 18,177	\$ 12	\$ 18,189
	2-G	1		Foster Family-Dependent-Wages and Salaries	\$ 77,493	\$ 4	\$ 77,497
	4	1		Administration-Wages and Salaries	\$ 13,755	\$ 8	\$ 13,763
	1-J	2		Intake and Referral- Employee Benefits	\$ 1,579	\$ 1	\$ 1,580
	1-M	2		Protective Service-Child Abuse-Employee Benefits	\$ 12,422	\$ 4	\$ 12,426
	1-N	2		Protective Service-General-Employee Benefits	\$ 116,610	\$ 31	\$ 116,641
	1-O	2		Service Planning-Employee Benefits	\$ 24,139	\$ 5	\$ 24,144
	2-E	2		Emergency Shelter-Dependent-Employee Benefits	\$ 4,274	\$ 1	\$ 4,275
	2-G	2		Foster Family-Dependent-Employee Benefits	\$ 18,114	\$ 1	\$ 18,115
	4	2		Administration-Employee Benefits	\$ 3,168	\$ 1	\$ 3,169
	1-A	4		Adoption Service-Operating	\$ 2,228	\$ (10)	\$ 2,218
	1-J	4		Intake and Referral- Operating	\$ 1,893	\$ (10)	\$ 1,883
	1-M	4		Protective Service-Child Abuse-Operating	\$ 12,796	\$ (288)	\$ 12,508
	1-N	4		Protective Service-General-Operating	\$ 128,259	\$ (620)	\$ 127,639
	1-O	4		Service Planning-Operating	\$ 26,283	\$ (130)	\$ 26,153
	2-E	4		Emergency Shelter-Dependent-Operating	\$ 4,518	\$ (20)	\$ 4,498
	2-G	4		Foster Family-Dependent-Operating	\$ 31,686	\$ (120)	\$ 31,566
	3-B	4		Residential Service-Dependent-Operating	\$ 2,986	\$ (10)	\$ 2,976
	4	4		Administration-Operating	\$ 7,973	\$ (20)	\$ 7,953
				Total Adjustment Amount		\$ (780)	
				To decrease expenditures by a net amount of \$780 to reconcile with the agency's final expenditure ledger. Wages and Salaries were increased by \$404, Employee Benefits were increased by \$44, and Operating expenses decreased by \$1,228. These adjustments are due to revisions from late invoices.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
				CY-370A Adjustment			
CY-370A	1-A	2	2	Adoption Service-Program Income	\$ 166	\$ (14)	\$ 152
	1-N	2		Protective Service-General-Program Income	\$ 3,278	\$ (271)	\$ 3,007
	1-O	2		Service Planning-Program Income	\$ 997	\$ (82)	\$ 915
	2-C	2		Community Residential-Dependent-Program Income	\$ 705	\$ (58)	\$ 647
	2-D	2		Community Residential-Delinquent-Program Income	\$ 1,035	\$ (86)	\$ 949
	2-E	2		Emergency Shelter-Delinquent-Program Income	\$ 1,006	\$ (83)	\$ 923
	2-G	2		Foster Family - Dependent - Program Income	\$ 46,155	\$ (3,816)	\$ 42,339
	3-B	2		Residential Service-Dependent-Program Income	\$ 2,847	\$ (235)	\$ 2,612
	3-D	2		Secure Res. Service (Except YDC)-Program Income	\$ 8,545	\$ (706)	\$ 7,839
	3-E	2		YDC Secure-Program Income	\$ 553	\$ (46)	\$ 507
	4	2		Administration-Program Income	\$ 55	\$ (5)	\$ 50
				Total Adjustment Amount		\$ (5,402)	
				To decrease Program Income by \$5,402 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 2

## AMENDED FISCAL REPORTS

**FOR THE FISCAL YEAR:**

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

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

Approved State Allocation <sup>1</sup>	\$	2,865,996
Supplemental Act 148		<u>455,682</u>
Total State Allocation		3,321,678
State Share (CY348) <sup>2</sup>	\$	3,297,428
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	3,297,428
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>	\$	3,297,428
Actual Act 148 Revenues Received <sup>4</sup>		<u>3,321,678</u>
Net Amount Due County/(State) <sup>5</sup>	\$	<u><u>(24,250)</u></u>

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

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

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

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

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

**HUNTINGDON 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	6,407	0	1,236	0	0	0	0	0	5,171	5,171	0
02. 90% REIMBURSEMENT	114,568	0	19,733	0	0	0	0	0	94,835	85,352	9,483
03. 80% REIMBURSEMENT	5,076,416	86,226	1,145,522	59,200	31,544	36,162	0	0	3,717,762	2,974,209	743,553
04. 60% REIMBURSEMENT	277,160	9,964	35,903	0	0	12,053	0	1,972	217,268	130,361	86,907
05. 50% REIMBURSEMENT	204,916	239	7	0	0	0	0	0	204,670	102,335	102,335
06. TOTAL NET CHILD WELFARE EXPEND.	5,679,467	96,428	1,202,401	59,200	31,544	48,215	0	1,972	4,239,707	3,297,428	942,279

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	269,438	9,328							260,110	156,066	104,044
08. NON-REIMBURSABLE EXPENDITURES	37,734	33,760							3,974		3,974
09. TOTAL EXPENDITURES	5,986,639	139,516	1,202,401	59,200	31,544	48,215	0	1,972	4,503,791	3,453,494	1,050,297

10. TOTAL TITLE IV-D COLLECTIONS	48,635
11. TITLE IV-D Collections for IV-E Children	3,780
12. STATE ACT 148 - line 6	3,297,428
13. STATE ACT 148 ALLOCATION	2,865,996
14. ADJUSTED STATE SHARE (lower of 12 or 13)	2,865,996
INVOICE	
AMENDED STATE SHARE (ACT 148)	3,297,428
ACT 148 AMOUNT RECEIVED	3,321,678
ADJUSTMENT TO STATE SHARE	(24,250)



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

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT I48	LOCAL SHARE
I-A ADOPTION SERVICE	6,407	0		1,236	0		0	0	0	5,171	5,171	0
I-B ADOPTION ASSISTANCE	535,611	0	185,785	5,900			0	0	0	343,926	275,141	68,785
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS	166,940	0	39,301	0			0	0	0	127,639	102,111	25,528
I-D COUNSELING - DEPENDENT	98	0		0	0		0	0	0	98	78	20
I-E COUNSELING - DELINQUENT	0	0		0	0		0	0	0	0	0	0
I-F DAY CARE	0	0		0	0		0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0		0	0		0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	0		0	0	0	0	0	0
I-I HOMEMAKER SERVICE	35	0		7	0		0	0	0	28	22	6
I-J INTAKE & REFERRAL	96,134	0		18,628	0		0	0	0	77,506	62,005	15,501
I-K LIFE SKILLS - DEPENDENT	0	0		0	0		0	0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	63	0		11	0		0	0	0	52	42	10
I-M PROTECTIVE SERVICE - CHILD ABUSE	179,150	0		34,600	0		0	0	0	144,550	115,640	28,910
I-N PROTECTIVE SERVICE - GENERAL	1,502,518	0		135,278	59,200	31,544	21,108	0	0	1,255,388	1,004,310	251,078
I-O SERVICE PLANNING	65,480	0		12,662	0		0	0	0	52,818	42,254	10,564
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	79,218	239		7	0		0	0	0	78,972	39,486	39,486
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
I-R SUBTOTAL IN-HOME	2,631,654	239	225,086	208,329	59,200	31,544	21,108	0	0	2,086,148	1,646,260	439,888
<b>COMMUNITY BASED PLACEMENT</b>	<b>TOTAL REIMBURSABLE EXPENDITURES</b>	<b>PROGRAM INCOME</b>	<b>TITLE IV-E MAINTENANCE</b>	<b>TITLE IV-E ADMIN.</b>	<b>TANF</b>	<b>TITLE XX</b>	<b>TITLE IV-B</b>	<b>Child Welfare Demonstration Project Title IV-E</b>	<b>MEDICAL ASSISTANCE</b>	<b>NET REIMBURSABLE EXPENDITURES</b>	<b>STATE ACT I48</b>	<b>LOCAL SHARE</b>
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0			0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0		0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	246,237	4,456	41,548	2,618			0	0	0	197,615	158,092	39,523
2-D COMMUNITY RESIDENTIAL - DELINQUENT	234,593	6,860	0	0			0	0	0	227,733	182,187	45,546
2-E EMERGENCY SHELTER - DEPENDENT	114,568	0	7,543	12,190	0		0	0	0	94,835	85,352	9,483
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0		0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	2,039,369	74,910	231,837	437,347			15,054	0	0	1,280,221	1,024,177	256,044
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0		0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	10,188	0	0	0	0		0	0	0	10,188	8,150	2,038
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0		0	0	0	0	0	0
2-K SUBTOTAL CBP	2,644,955	86,226	280,928	452,155	0	0	15,054	0	0	1,810,592	1,457,958	352,634
<b>INSTITUTIONAL PLACEMENT</b>	<b>TOTAL REIMBURSABLE EXPENDITURES</b>	<b>PROGRAM INCOME</b>	<b>TITLE IV-E MAINTENANCE</b>	<b>TITLE IV-E ADMIN.</b>	<b>TANF</b>	<b>TITLE XX</b>	<b>TITLE IV-B</b>	<b>Child Welfare Demonstration Project Title IV-E</b>	<b>MEDICAL ASSISTANCE</b>	<b>NET REIMBURSABLE EXPENDITURES</b>	<b>STATE ACT I48</b>	<b>LOCAL SHARE</b>
3-A JUVENILE DETENTION SERVICE	125,698	0							0	125,698	62,849	62,849
3-B RESIDENTIAL SERVICE - DEPENDENT	75,409	2,033	30,279	226			12,053	0	0	30,818	18,491	12,327
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	2,142	1,107	0	0			0	0	0	1,035	621	414
3-D SECURE RES. SERVICE (EXCEPT YDC)	171,763	6,823							0	164,940	98,964	65,976
3-E YDC SECURE	269,438	9,328								260,110	156,066	104,044
3-F SUBTOTAL INSTITUTIONAL	644,450	19,291	30,279	226	0	0	12,053	0	0	582,601	336,991	245,610
4 ADMINISTRATION	27,846	1		5,398			0	0	1,972	20,475	12,285	8,190
5 TOTAL REVENUES	5,948,905	105,756	536,293	666,108	59,200	31,544	48,215	0	1,972	4,499,817	3,453,494	1,046,323

HUNTINGDON COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016  
 AMENDED CY370  
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE										Program Income related to all Non-Reimbursable	
	1	2	3	4	5	6	7	8	9	10		11
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	3,525	745		1,925	0	241	6,436	26	0	29	0	0
1-B ADOPTION ASSISTANCE	0	0	535,611	0	0	0	535,611	0	74	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	166,940	0	0	0	166,940	0	25	0	0	0
1-D COUNSELING - DEPENDENT	0	0		98	0	0	98	0	0	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0		35	0	0	35	43	0	0	0	0
1-J INTAKE & REFERRAL	68,096	15,284		11,487	0	1,450	96,317	3	0	183	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		63	0	0	63	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	121,188	27,061		27,885	500	2,900	179,534	296	1	384	0	0
1-N PROTECTIVE SERVICE - GENERAL	474,695	105,945		109,022	801,656	13,201	1,504,519	964	436	2,001	0	0
1-O SERVICE PLANNING	44,892	9,982		9,550	0	1,209	65,633	136	0	153	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				42	79,176		79,218	0	152	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	712,396	159,017	702,551	160,107	881,332	19,001	2,634,404			2,750	0	0
Number of Children receiving only NON-PURCHASED IN-Home Services												
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	15,029	231,452	0	246,481	1,135	6	10	234	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	223	234,370	0	234,593	1,148	10	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	8,291	1,846	0	4,098	104,630	241	119,106	1,261	66	37	4,501	4,501
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	269,466	60,434	0	91,119	1,642,370	6,042	2,069,431	21,214	106	803	29,259	29,259
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	10,188	0	10,188	137	2	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K <b>SUBTOTAL CBP</b>	277,757	62,280	0	110,469	2,223,010	6,283	2,679,799	24,895	190	850	33,994	33,760
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	125,698	0	125,698	317	14	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	1,415	74,013	0	75,428	440	4	19	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	2,142	0	2,142	37	2	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	171,763	0	171,763	460	2	0	0	0
3-E YDC SECURE	0	0	0	0	269,438	0	269,438	559	4	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	0	0	0	1,415	643,054	0	644,469	1,813	26	19	0	0
4 <b>ADMINISTRATION</b>	15,345	3,393	0	8,745	0	484	27,967			121	0	0
5 <b>TOTAL EXPENDITURES</b>	1,005,498	224,690	702,551	280,736	3,747,396	25,768	5,986,639			3,740	33,994	33,760
County Indirect Costs = \$ 0												

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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 6,436	\$ 0	\$ 6,436
Adoption Assistance	535,611	0	535,611
Subsidized Permanent Legal Custodianship	166,940	0	166,940
Counseling	98	0	98
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	35	0	35
Intake and Referral	96,317	0	96,317
Life Skills	63	0	63
Protective Service - Child Abuse	179,534	0	179,534
Protective Service - General	1,504,519	0	1,504,519
Service Planning	65,633	0	65,633
Juvenile Act Proceedings	79,218	0	79,218
Alternative Treatment	0	0	0
Community Residential	481,074	0	481,074
Emergency Shelter	119,106	0	119,106
Foster Family	2,069,431	0	2,069,431
Supervised Independent Living	10,188	0	10,188
Juvenile Detention Service	125,698	0	125,698
Residential Service	77,570	0	77,570
Secure Residential Service (Except YDC)	171,763	0	171,763
YDC Secure	269,438	0	269,438
Administration	27,967	0	27,967
Combined Total Expense	<u>5,986,639</u>	<u>0</u>	<u>5,986,639</u>
Less Non-reimbursables	<u>3,740</u>	<u>33,994</u>	<u>37,734</u>
Total Net Expense	<u>\$ 5,982,899</u>	<u>\$ (33,994)</u>	<u>\$ 5,948,905</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,005,498	\$ 0	\$ 1,005,498
Employee Benefits	224,690	0	224,690
Subsidies	702,551	0	702,551
Operating	280,736	0	280,736
Purchased Services	3,747,396	0	3,747,396
Fixed Assets	25,768	0	25,768
Combined Total Expense	<u>5,986,639</u>	<u>0</u>	<u>5,986,639</u>
Less Non-reimbursables	<u>3,740</u>	<u>33,994</u>	<u>37,734</u>
Total Net Expense	<u>\$ 5,982,899</u>	<u>\$ (33,994)</u>	<u>\$ 5,948,905</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370 Adjustment							
CY-370	2-C	11	1	Community Residential - Dependent - Non-reimbursable Purchased Services/Subsidies	\$ -	\$ 234	\$ 234
	2-E	11		Emergency Shelter - Dependent - Non-reimbursable Purchased Services/Subsidies	\$ -	\$ 4,501	\$ 4,501
	2-G	11		Foster Family - Dependent - Non-reimbursable Purchased Services/Subsidies	\$ -	\$ 29,259	\$ 29,259
	2-E	12		Emergency Shelter - Dependent - Program Income Related to all Non-Reimbursable	\$ -	\$ 4,501	\$ 4,501
	2-G	12		Foster Family - Dependent - Program Income Related to All Non-Reimbursable	\$ -	\$ 29,259	\$ 29,259
						\$ 67,754	
				To increase nonreimbursable purchased services/subsidies expenditures by a net amount of \$33,994 and to increased program income related to nonreimbursable expenditures by \$33,760 in order to reconcile with the agency's final ledgers. The increase in nonreimbursable purchased services/subsidies is due to expenses charged that are unallowable. The increase in program income nonreimbursable is due to to refunds received for unallowable expenses.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370A Adjustment							
CY-370A	1-P	2	2	Juvenile Act Proceedings-Dependent - Program Income	\$ 250	\$ (11)	\$ 239
	2-C	2		Community Residential - Dependent - Program Income	\$ 4,657	\$ (201)	\$ 4,456
	2-D	2		Community Residential - Delinquent - Program Income	\$ 7,170	\$ (310)	\$ 6,860
	2-G	2		Foster Family - Dependent - Program Income	\$ 78,296	\$ (3,386)	\$ 74,910
	3-B	2		Residential Service - Dependent - Program Income	\$ 2,125	\$ (92)	\$ 2,033
	3-C	2		Res. Service - Delinquent (Non YDC/YFC) - Program Income	\$ 1,157	\$ (50)	\$ 1,107
	3-D	2		Secure Res. Service (Except YDC) - Program Income	\$ 7,131	\$ (308)	\$ 6,823
	3-E	2		YDC Secure - Program Income	\$ 9,750	\$ (422)	\$ 9,328
						\$ (4,781)	
				To decrease Program Income by \$4,781 to reconcile amounts reported on the CY-370A Revenue Report submitted to the Department of Human Services to the agency's final revenue ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

# SECTION 3

## AMENDED FISCAL REPORTS

**FOR THE FISCAL YEAR:**

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

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

Approved State Allocation <sup>1</sup>	\$	3,358,461
Supplemental Act 148		<u>627,261</u>
Total State Allocation		3,985,722
State Share (CY348) <sup>2</sup>	\$	3,986,220
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	3,986,220
Less: Expenditures in Excess of the Approved State Allocation		<u>498</u>
Final Net State Share Payable <sup>3</sup>	\$	3,985,722
Actual Act 148 Revenues Received <sup>4</sup>		<u>3,985,722</u>
Net Amount Due County/(State) <sup>5</sup>	\$	<u><u>0</u></u>

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

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

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

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

<sup>5</sup> No amount is due to the County or State because the Children and Youth Agency's expenditures exceeded the Total State Act 148 Allocation by \$498, as detailed on page 17 of this report. While our adjustments resulted in a net increase of \$745 in expenditures and a net increase of \$55,349 to program income related to nonreimbursables for the agency the agency cannot receive state reimbursement in excess of the Total State Act 148 Allocation. Thus, there is no impact on the of the Total State Act 148 Allocation. This, there is no impact on the Final Net State Share of Expenditures.

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

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	12,808	0	2,245	0	0	0	0	0	10,563	10,563	0
02. 90% REIMBURSEMENT	132,160	2,615	27,928	0	0	0	0	0	101,617	91,455	10,162
03. 80% REIMBURSEMENT	5,934,240	104,270	1,308,934	59,200	31,544	17,521	0	0	4,412,771	3,530,217	882,554
04. 60% REIMBURSEMENT	473,369	962	58,809	0	0	30,694	0	1,961	380,943	228,566	152,377
05. 50% REIMBURSEMENT	253,022	2,184	0	0	0	0	0	0	250,838	125,419	125,419
06. TOTAL NET CHILD WELFARE EXPEND.	6,805,599	110,031	1,397,916	59,200	31,544	48,215	0	1,961	5,156,732	3,986,220	1,170,512
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	42,840	3,260							39,580	23,748	15,832
08. NON-REIMBURSABLE EXPENDITURES	56,136	55,349							787		787
09. TOTAL EXPENDITURES	6,904,575	168,640	1,397,916	59,200	31,544	48,215	0	1,961	5,197,099	4,009,968	1,187,131
10. TOTAL TITLE IV-D COLLECTIONS	59,115										
11. TITLE IV-D Collections for IV-E Children	12,811										
12. STATE ACT 148 - line 6	3,986,220										
13. STATE ACT 148 ALLOCATION	3,358,461										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	3,358,461										
INVOICE											
AMENDED STATE SHARE (ACT 148)	3,986,220										
ACT 148 AMOUNT RECEIVED	3,985,722										
ADJUSTMENT TO STATE SHARE	498										

HUNTINGDON COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2016 TO JUNE 30, 2017  
 AMENDED CY370A  
 REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
1-A ADOPTION SERVICE	12,808	0		2,245	0		0	0	0	10,563	10,563	0
1-B ADOPTION ASSISTANCE	531,932	0	183,313	1,389			0	0	0	347,230	277,784	69,446
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	195,455	0	43,753	0			0	0	0	151,702	121,362	30,340
1-D COUNSELING - DEPENDENT	0	0		0	0		0	0	0	0	0	0
1-E COUNSELING - DELINQUENT	800	0		0	0		0	0	0	800	640	160
1-F DAY CARE	0	0		0	0		0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	0		0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0		0	0	0	0	0	0
1-J INTAKE & REFERRAL	41,817	1		7,344	0		0	0	0	34,472	27,578	6,894
1-K LIFE SKILLS - DEPENDENT	0	0			0		0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	31	0		5	0		0	0	0	26	21	5
1-M PROTECTIVE SERVICE - CHILD ABUSE	316,374	4		55,547	0		0	0	0	260,823	208,658	52,165
1-N PROTECTIVE SERVICE - GENERAL	1,769,220	1,026		138,663	59,200	31,544	12,967	0	0	1,525,820	1,220,656	305,164
1-O SERVICE PLANNING	62,858	1		11,039	0		0	0	0	51,818	41,454	10,364
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	112,236	0			0		0	0	0	112,236	56,118	56,118
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0			0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	3,043,532	1,032	227,066	216,232	59,200	31,544	12,967	0	0	2,495,491	1,964,834	530,657
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
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0			0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	471,032	27,938	100,363	703			0	0	0	342,028	273,622	68,406
2-D COMMUNITY RESIDENTIAL - DELINQUENT	139,816	3,875		0			0	0	0	135,941	108,753	27,188
2-E EMERGENCY SHELTER - DEPENDENT	132,160	2,615	11,466	16,462	0		0	0	0	101,617	91,455	10,162
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0		0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	2,332,906	70,411	276,187	490,625			4,554	0	0	1,511,129	1,208,903	302,226
2-H FOSTER FAMILY - DELINQUENT	0	0		0			0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	2,653	0		0	3		0	0	0	2,650	2,120	530
2-J SUP. INDEPENDENT LIVING - DELINQUENT	49,346	1,014		0			0	0	0	48,332	38,666	9,666
2-K SUBTOTAL CBP	3,147,913	105,853	388,016	507,793	0	0	4,554	0	0	2,141,697	1,723,519	418,178
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	140,786	2,184					0	0	0	138,602	69,301	69,301
3-B RESIDENTIAL SERVICE - DEPENDENT	81,126	544	24,340	1,870			30,694	0	0	23,678	14,207	9,471
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	0	0		0			0	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	206,675	184								206,491	123,895	82,596
3-E YDC SECURE	42,840	3,260								39,580	23,748	15,832
3-F SUBTOTAL INSTITUTIONAL	471,427	6,172	24,340	1,870	0	0	30,694	0	0	408,351	231,151	177,200
4 ADMINISTRATION	185,567	234		32,599			0	0	1,961	150,773	90,464	60,309
5 TOTAL REVENUES	6,848,439	113,291	639,422	758,494	59,200	31,544	48,215	0	1,961	5,196,312	4,009,968	1,186,344



HUNTINGDON 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/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	6,342	1,528		4,804	0	134	12,808	41	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	531,932	0	0	0	531,932	0	63	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	195,455	0	0	0	195,455	0	24	0	0	0
1-D COUNSELING - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	800	0	800	0	2	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	0	0		0	0	0	0	9	0	0	0	0
1-J INTAKE & REFERRAL	29,648	6,805		5,097	0	267	41,817	13	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		31	0	0	31	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	213,125	48,992		51,725	0	2,539	316,381	285	0	7	0	0
1-N PROTECTIVE SERVICE - GENERAL	538,707	122,350		125,238	976,846	6,279	1,769,420	931	315	200	0	0
1-O SERVICE PLANNING	42,333	9,860		10,131	0	534	62,858	173	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	112,236		112,236	0	173	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	830,155	189,535	727,387	197,027	1,089,882	9,753	3,043,739			207	0	0
Number of Children receiving only NON-PURCHASED IN-Home Services 997												
<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	2,694	626		3,900	463,841	0	471,061	2,329	13	29	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	139,816	0	139,816	587	9	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	13,164	2,983		3,377	112,602	134	132,260	1,154	56	3	97	0
2-F EMERGENCY SHELTER - DELINQUENT	182,553	42,980		48,317	2,132,434	2,273	2,408,557	25,138	125	17	55,634	55,349
2-G FOSTER FAMILY - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	19	2,638	0	2,657	43	1	4	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	49,346	0	49,346	243	1	0	0	0
2-K <b>SUBTOTAL CBP</b>	198,411	46,589	0	55,613	2,900,677	2,407	3,203,697	29,494	205	53	55,731	55,349
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	140,786	0	140,786	320	12	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	6,342	1,527		2,851	70,284	134	81,138	398	3	12	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	0	0	0	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	206,675	0	206,675	681	4	0	0	0
3-E YDC SECURE	0	0	0	0	42,840	0	42,840	84	1	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	6,342	1,527	0	2,851	460,585	134	471,439	1,483	20	12	0	0
4 <b>ADMINISTRATION</b>	135,606	24,469	0	24,556	0	1,069	185,700			133	0	0
5 <b>TOTAL EXPENDITURES</b>	1,170,514	262,120	727,387	280,047	4,451,144	13,363	6,904,575			405	55,731	55,349
County Indirect Costs = \$ 0												

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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 12,808	\$ 0	\$ 12,808
Adoption Assistance	531,932	0	531,932
Subsidized Permanent Legal Custodianship	195,455	0	195,455
Counseling	800	0	800
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	41,817	0	41,817
Life Skills	31	0	31
Protective Service - Child Abuse	316,377	4	316,381
Protective Service - General	1,769,208	212	1,769,420
Service Planning	62,858	0	62,858
Juvenile Act Proceedings	111,927	309	112,236
Alternative Treatment	0	0	0
Community Residential	610,861	16	610,877
Emergency Shelter	132,260	0	132,260
Foster Family	2,408,379	178	2,408,557
Supervised Independent Living	52,003	0	52,003
Juvenile Detention Service	140,786	0	140,786
Residential Service	81,127	11	81,138
Secure Residential Service (Except YDC)	206,675	0	206,675
YDC Secure	42,840	0	42,840
Administration	185,686	14	185,700
Combined Total Expense	<u>6,903,830</u>	<u>745</u>	<u>6,904,575</u>
Less Non-reimbursables	<u>56,136</u>	<u>0</u>	<u>56,136</u>
Total Net Expense	<u>\$ 6,847,694</u>	<u>\$ 745</u>	<u>\$ 6,848,439</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,170,514	\$ 0	\$ 1,170,514
Employee Benefits	262,120	0	262,120
Subsidies	727,387	0	727,387
Operating	279,611	436	280,047
Purchased Services	4,450,835	309	4,451,144
Fixed Assets	13,363	0	13,363
Combined Total Expense	<u>6,903,830</u>	<u>745</u>	<u>6,904,575</u>
Less Non-reimbursables	<u>56,136</u>	<u>0</u>	<u>56,136</u>
Total Net Expense	<u>\$ 6,847,694</u>	<u>\$ 745</u>	<u>\$ 6,848,439</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
				CY-370 Adjustment			
CY-370	1-M	4	1	Protective Service - Child Abuse - Operating	\$ 51,721	\$ 4	\$ 51,725
	1-N	4		Protective Service - General - Operating	\$ 125,026	\$ 212	\$ 125,238
	2-C	4		Community Residential - Dependent-Operating	\$ 3,884	\$ 16	\$ 3,900
	2-E	4		Emergency Shelter - Dependent - Operating	\$ 3,376	\$ 1	\$ 3,377
	2-G	4		Foster Family - Dependent - Operating	\$ 48,139	\$ 178	\$ 48,317
	3-B	4		Residential Service - Dependent - Operating	\$ 2,840	\$ 11	\$ 2,851
	4	4		Administration - Operating	\$ 24,542	\$ 14	\$ 24,556
	1-P	5		Juvenile Act Proceedings - Dependent - Purchased Services	\$ 111,927	\$ 309	\$ 112,236
	2-G	12		Foster Family - Dependent - Program Income Related to All Non-Reimbursable	\$ -	\$ 55,349	\$ 55,349
				Total Adjustment Amount		<u>\$ 56,094</u>	
				To increase expenditures by a net amount of \$745 and to increase program income related to nonreimbursable expenditures by \$55,349 in order to reconcile with the agency's final ledgers. Operating expenses increased by \$436 and Purchased Service expenses increased by \$309 due to the receipt of invoices after submission of fiscal reports to DHS. The increase in program income is due to refunds received for unallowable expenses.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

## SECTION 4

# STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATIONS

HUNTINGDON COUNTY CHILDREN AND YOUTH AGENCY  
STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATIONS

**Finding – Huntingdon County Children and Youth Agency Failed to Provide Supporting Documentation Evidencing that In-Home Purchased Services Paid For Were Actually Provided by the Contracted In-Home Purchased Service Providers (Unresolved)**

In our prior engagement report, for the fiscal years July 1, 2010 to June 30, 2014, we cited the Huntingdon County Children and Youth Agency (agency) for failure to provide supporting documentation evidencing that services related to fees invoiced by In-Home Purchased Service providers, and paid by the agency, were actually provided, and if provided, provided in adherence to the requirements of the respective provider contract terms. Agency management informed us 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 December 20, 2016, and agency management informed us they were not able to implement corrective actions until after our current engagement scope period; therefore, these control deficiencies and corresponding risks continued to exist during all three fiscal years included in our current engagement scope period. As such, we concluded that the issuance of a repeat finding is warranted. This repeat finding is included in the Current Engagement Finding and Recommendations section (Section 5) of this report.

During the conduct of our current engagement, agency management provided documentation describing the internal control policy and corresponding procedures that agency management indicated had been implemented July 1, 2017, to reduce its risk of paying overbillings or fraudulent billings submitted by contracted In-Home Purchased Service providers. However, because these new internal control policies and procedures were not implemented until after our current audit engagement period, we did not review and evaluate the sufficiency of these policies and corresponding procedures during our current engagement. We will assess the sufficiency of these policies and procedures during our next regularly scheduled audit of this agency.

## SECTION 5

# CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

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

Condition: As detailed in the Status of Prior Engagement Finding and Recommendations section (Section 4) of this report, during the conduct of our current engagement we previously found that the Huntingdon 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 finding, 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 provided documentation describing formal, written monitoring policy, and implemented corresponding procedures, they developed 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. According to agency management, the new internal control procedures include on-site fiscal-related monitoring for each In-Home provider twice per year, and during these site visits an agency fiscal staff member will use supporting documentation from the providers to assess the validity of the number of units charged on invoices by Fee-for-Service providers. Because agency management did not implement the updated policy and corresponding procedures until after the close of our current engagement scope period (June 30, 2017), we did not assess the sufficiency of these newly implemented monitoring policies and procedures during the conduct of our current engagement. We will review and evaluate the implemented monitoring policies and procedures during the conduct of our next regularly scheduled engagement of this agency and determine whether they are sufficient in providing agency management reasonable assurance that invoiced contracted In-Home Services were actually provided and in reducing the agency's risk of paying overbillings or fraudulent billings submitted by In-Home Purchased Service providers.

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

*Section 3140.21. Reimbursement for Services. General.* "(a) Under section 704.1 of the [Human Services] (62 P.S. § 704.1), the Department reimburses expenses incurred by the

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county for children and youth social services, including services to alleged and adjudicated dependent and delinquent children according to an approved county plan and budget estimate up to the amount of State funds allocated to the county under section 709.3 of the [Human Services] Code (62 P.S. § 709.3).”

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

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...”*



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Cause: Due to the timing of our prior engagement, the agency was not notified of these internal control deficiencies until December 20, 2016, approximately six months before the end of our current engagement scope period. Agency management informed us that it implemented monitoring procedures over payments to In-Home providers on July 1, 2017, after the end of our current engagement period. Therefore, these control deficiencies and corresponding risks continued to exist for all three fiscal years included in our current engagement scope period.

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

- Failure to detect fraudulent or erroneous In-Home provider billings (invoices) by these In-Home providers 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 ensure that the agency's newly implemented monitoring procedures over payments to contracted In-Home Purchased Service providers are sufficient in providing 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, and in reducing the agency's risk of paying overbillings or fraudulent billings by In-Home providers. 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 operating costs invoiced by Program-Funded providers.

Furthermore, we again 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 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.

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

HUNTINGDON COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

Agency Management Response: Our Agency informed the Department of the Auditor General that it had implemented internal control procedures over payments to In-Home providers on July 1, 2017. The formal written policy and procedures were developed after the Department of the Auditor General made its previous audit finding (for its engagement scope of fiscal years 10-11, 11-12, 12-13 and 13-14). The implemented fiscal-related monitoring procedures help assess the validity of the number of units invoiced by Fee-for-Service providers. The implemented fiscal-related monitoring procedures will be revised to help assess the validity of operating costs invoiced by Program-Funded providers. This revision will be written by June 30, 2019 and in effect by July 1, 2019 for fiscal year 2019-2020. The implemented fiscal-related monitoring procedures require performance of on-site fiscal-related monitoring visits of In-Home Purchased Services providers 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 that related services were actually provided according to executed contract terms. The implemented fiscal-related monitoring procedures require In-Home Purchased Services providers, as deemed necessary by the Agency, to make available for Agency review, substantiation evidencing that services related to invoiced In-Home Purchased Services costs were actually provided. The agency staff responsible for reviewing and approving submitted In-Home Purchased Services providers' invoices for payment are the same staff supervising the results of fiscal-related monitoring reviews of these providers, and will therefore determine the impact on the Agency's review and approval process for these providers, including providers for which significant documentation deficiencies have been identified. The agency maintains the results of all fiscal-related monitoring procedures and the review documentation in the form of case file copies (including but not limited to; court schedules, billing sheets, case notes, provider reports and "sign-in" sheets).

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

# SECTION 6

## CURRENT ENGAGEMENT OBSERVATION

HUNTINGDON COUNTY CHILDREN AND YOUTH AGENCY  
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**Observation – Significant Control Deficiencies Exist in the Commonwealth DHS’ Oversight of Children and Youth (C&Y) Agencies’ Adherence with the Requirements of the Child Protective Services Law (CPSL)**

The Child Protective Services Law<sup>3</sup> (CPSL) requires the conduct of criminal background checks and child abuse history clearances (certifications) for all employees and direct volunteers of county children and youth (C&Y) agencies as well as the volunteers/employees of these agencies’ contractors (providers) and subcontractors (sub-recipients).<sup>4</sup> To ensure adherence to these requirements, the Commonwealth DHS (DHS) has assigned monitoring responsibilities to internal offices and bureaus based on the types of services provided.

**Foster Care**

As a part of its annual licensing inspection process of county C&Y agencies, the Commonwealth DHS’ Office of Children, Youth and Families (OCYF) performs reviews of agency employees and agency foster parents’ adherence to the requirements of the CPSL. The OCYF also performs CPSL adherence reviews of employees of contracted foster family agencies through its annual licensing inspection of these providers. However, because the OCYF is behind in its completion of these annual inspections and does not have adequate procedures in place to determine whether C&Y agencies are monitoring their respective providers’ and sub-recipients’ adherence to the CPSL,<sup>5</sup> the safety of children receiving services from these agencies and their contractors and subcontractors may be at **risk**. According to information provided by the DHS OCYF, the Huntingdon County Children and Youth Agency provided in-home and placement services to 1,125 children residing within the County during the 2016-2017 fiscal year.

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

<sup>4</sup> 23 Pa.C.S. §§ 6344 and 6344.2.

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

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**Day Treatment Centers and Child Residential Facilities**

Beginning July 1, 2012, the DHS Bureau of Human Services' Licensing (bureau) took over responsibility for the performance of the annual licensing inspections of Child Day Treatment Centers and Child Residential Facilities, which encompasses the performance of CPSL adherence reviews of the employees of these providers. Prior to July 1, 2012, the DHS OCYF had been responsible for performing these CPSL adherence reviews during its annual licensing inspections of these providers. Through a review of the DHS website, we found letters, posted by DHS, to the management staff of Child Day Treatment Centers and Child Residential Facilities detailing the results of the licensing inspections performed by the bureau and identifying regulatory violations, including CPSL adherence violations, as specified in the accompanying License Inspection Summaries. However, we are unable to attest to: 1) the timeliness of the completion and approval of these annual inspections and 2) whether the CPSL adherence of any potential sub-recipients used by these providers are being monitored.<sup>6</sup>

**Contracted In-Home Preventative Service Providers**

For contracted *In-Home Preventative Service providers*,<sup>7</sup> we were informed by DHS OCYF that these providers are not required to be licensed by the Commonwealth and, thus, are not subject to the annual inspections performed by the DHS. DHS' position was that while not all in-home service providers would meet the criteria requiring the conduct of *certifications* for employees/volunteers, when they do, C&Y agencies were responsible for including provisions in their executed contracts with these providers.

In correspondence with management of C&Y agencies during some of our recently conducted audit engagements, we have found that some C&Y agencies' management staffs are still of the opinion that there is no need to directly monitor CPSL adherence of the providers' employees/volunteers because they are now including the requirements for this type of monitoring in their executed contracts with these providers. However, our interpretation of the CPSL remains that C&Y agencies cannot fulfill their duties under the CPSL to protect the children receiving in-home preventative services from child abuse by merely including the requirements for "direct monitoring"<sup>8</sup> in their provider executed contracts. Instead, all C&Y

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

<sup>7</sup> Please note that based on recent correspondence with DHS, these providers are referred to as "private providers delivering prevention and reunification services." We refer to them as *contracted In-Home Preventative Service providers* throughout our observation for ease of understanding.

<sup>8</sup> In our Department's opinion "direct monitoring" consists of C&Y agencies routinely performing procedures (no less frequently than quarterly) to obtain reasonable assurance that their *contracted In-Home Preventative Service providers* and their sub-recipients are properly vetting a representative sample of the background checks

## HUNTINGDON COUNTY CHILDREN AND YOUTH AGENCY CURRENT ENGAGEMENT OBSERVATION

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

Therefore, we concluded that DHS had not taken every action to obtain reasonable assurance that C&Y agencies were taking enough action to ensure the safety and welfare of the vulnerable, at risk children receiving in-home preventative services. Further, because DHS has not implemented a process to ensure that C&Y agencies are consistently monitoring the CPSL adherence of the contracted In-Home Preventative Service providers' employees and volunteers, this Department will continue to raise concerns about the risks posed to the safety of these vulnerable children.<sup>9</sup>

### **DHS Senior Management Follow-Up Response**

DHS senior management provided an official response to our concerns detailed in this Observation in a February 28, 2018 letter that affirmed their assertion that, because DHS has no contractual relationship with *contracted In-Home Preventative Service providers*, the ability and responsibility to monitor private providers<sup>10</sup> to ensure that their *certifications* adhere to the CPSL falls to the C&Y agencies, as does the responsibility to take appropriate action when they do not comply.

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

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

<sup>9</sup> The *2017 Annual Child Protective Services Report* notes that the DHS' Office of Children, Youth and Families (OCYF) and its regional offices (in Philadelphia, Scranton, Harrisburg, and Pittsburgh) have responsibilities that include, among others: "Monitoring, licensing, and providing technical assistance to CCYA and private children and youth agencies and facilities." [Emphasis added.], p. 7; [http://www.dhs.pa.gov/cs/groups/webcontent/documents/document/c\\_275378.pdf](http://www.dhs.pa.gov/cs/groups/webcontent/documents/document/c_275378.pdf), accessed August 3, 2018.

<sup>10</sup> This includes *contracted In-Home Preventative Service providers* and their sub-recipients.

## HUNTINGDON COUNTY CHILDREN AND YOUTH AGENCY CURRENT ENGAGEMENT OBSERVATION

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. However, recent amendments to the CPSL extend this time frame from one year to five years.<sup>11</sup> Therefore, there is a need for DHS and C&Y agencies across the commonwealth to have a *greatly heightened* awareness about the arrest and conviction records, as well as child abuse adjudications, of the employees/volunteers of C&Y agencies' *contracted In-Home Preventative Service providers* and their sub-recipients. This is to ensure that no new, disqualifying incidents have occurred from the date of the background clearances since certain disqualifying offenses could go undetected for years.

### **Auditor General Senior Management's Follow-up Conclusion Statement**

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

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<sup>11</sup> 23 Pa.C.S. § 6344.4.

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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.<sup>12</sup>

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

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)*.<sup>13</sup>

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<sup>12</sup> The potential 9-21 month delay is based on the Single Audit being due nine months after the end of the fiscal year plus up to 12 months for possible 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.

<sup>13</sup> The agency stated that it conducts monitoring of CPSL compliance by its In-Home Service providers and sub-recipients and provided the following additional information: "Please note that the Agency, as part of the contracting process requires the service providers to either send the agency all employee clearances or submit a letter stating that all employees have their clearances. During the in-home provider billing review, if the service provider has not provided clearances, the agency will request 5 random employee clearances. If the service provider has already provided clearances, then the reviewer will only request those clearances of any new employees." We did not perform procedures to evaluate the agency's performance of those procedures.



HUNTINGDON COUNTY CHILDREN AND YOUTH AGENCY  
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