

# AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2019 to June 30, 2020

July 1, 2020 to June 30, 2021

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## Huntingdon County Children and Youth Agency

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October 2022



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania  
Department of the Auditor General  
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**TIMOTHY L. DEFOOR  
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's 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 Huntingdon 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>

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

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 two adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Net State Share by increasing agency expenditures by \$5,928, and decreasing program income by \$124. Based on the application of the state participation rates, the two adjustments resulted in an amount due to the county totaling \$4,827.
- For the **2020-2021 fiscal year**, our engagement resulted in two adjustments made to the agency's submitted fiscal reports. These adjustments in total affected the agency's Net State Share by increasing agency expenditures by \$6,763, and increasing program income by \$24,563. Based on the application of the state participation rates, the two adjustments resulted in an amount due to the state totaling \$14,221.

This report includes the following observation.

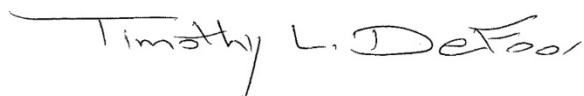
Observation – Despite the Pennsylvania Department of Human Services Apparent Strides in Increasing the Protection of At-Risk Children in the Care of Contracted In-Home Preventative Service Providers, DHS Failed to Review the Adequacy of the C&Y Agencies Procedures and Results for Ensuring these Providers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

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on September 14, 2022.

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

We appreciate the cooperation, assistance, and courtesy granted 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,



Timothy L. DeFoor  
Auditor General  
September 15, 2022

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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**

**HUNTINGDON 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>		\$ 3,771,545
Supplemental Act 148		<u>0</u>
Total State Allocation		3,771,545
State Share (CY348) <sup>2</sup>	\$ 3,737,915	
Less: Major Service Category Adjustment	<u>0</u>	
Net State Share		\$ 3,737,915
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$ 3,737,915
Actual Act 148 Revenues Received <sup>4</sup>		<u>3,733,088</u>
Net Amount Due County/(State) <sup>5</sup>		<u><u>4,827</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 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.

**HUNTINGDON 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	110,042	0	18,027	0	0	0	0	0	92,015	92,015	0
02. 90% REIMBURSEMENT	76,065	5,815	12,422	0	0	0	0	0	57,828	52,045	5,783
03. 80% REIMBURSEMENT	5,494,135	62,743	1,387,725	59,200	31,544	36,162	0	0	3,916,761	3,133,408	783,353
04. 60% REIMBURSEMENT	607,231	3,923	18,007	0	0	12,053	0	1,226	572,022	343,214	228,808
05. 50% REIMBURSEMENT	234,473	0	9	0	0	0	0	0	234,464	117,233	117,231
06. TOTAL NET CHILD WELFARE EXPEND.	6,521,946	72,481	1,436,190	59,200	31,544	48,215	0	1,226	4,873,090	3,737,915	1,135,175

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	189,000	0							189,000	113,400	75,600

08. NON-REIMBURSABLE EXPENDITURES	4,552	1,011							3,541		3,541
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09. TOTAL EXPENDITURES	6,715,498	73,492	1,436,190	59,200	31,544	48,215	0	1,226	5,065,631	3,851,315	1,214,316
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10. TOTAL TITLE IV-D COLLECTIONS 66,726

11. TITLE IV-D Collections for IV-E Children 27,194

12. STATE ACT 148 - line 6 3,737,915

13. STATE ACT 148 ALLOCATION 3,771,545

14. ADJUSTED STATE SHARE (lower of 12 or 13) 3,737,915

INVOICE											
AMENDED STATE SHARE (ACT 148)	3,737,915										
ACT 148 AMOUNT RECEIVED	3,733,088										
ADJUSTMENT TO STATE SHARE	4,827										



HUNTINGDON 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	110,042	0		18,027	0		0	0	0	92,015	92,015	0
1-B ADOPTION ASSISTANCE	1,158,006	0	554,624	14,036			0	0	0	589,346	471,477	117,869
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	199,653	0	31,429	0			0	0	0	168,224	134,579	33,645
1-D COUNSELING - DEPENDENT	0	0		0	0		0	0	0	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-F DAY CARE	0	0		0	0		0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	0		0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	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	3,145	0		496	0		0	0	0	2,649	2,119	530
1-K LIFE SKILLS - DEPENDENT	0	0		0	0		0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	42	0		7	0		0	0	0	35	28	7
1-M PROTECTIVE SERVICE - CHILD ABUSE	254,639	0		41,764	0		0	0	0	212,875	170,300	42,575
1-N PROTECTIVE SERVICE - GENERAL	1,778,432	53		164,820	59,200	31,544	36,162	0	0	1,486,653	1,189,322	297,331
1-O SERVICE PLANNING	24,742	0		4,021	0		0	0	0	20,721	16,577	4,144
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	58,662	0		9	0		0	0	0	58,653	29,327	29,326
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	3,587,363	53	586,053	243,180	59,200	31,544	36,162	0	0	2,631,171	2,105,744	525,427

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
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0		0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	187,775	7,699	49,709	25,201			0	0	105,166	84,133	21,033	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	224,400	5,895	0	0			0	0	218,505	174,804	43,701	0
2-E EMERGENCY SHELTER - DEPENDENT	76,065	5,815	5,425	6,997	0		0	0	57,828	52,045	5,783	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0		0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	915,411	29,458	137,404	189,155			0	0	559,394	447,515	111,879	0
2-H FOSTER FAMILY - DELINQUENT	455	0		0			0	0	455	364	91	0
2-I KINSHIP CARE - DEPENDENT	738,939	19,638	64,744	109,003			0	0	545,554	436,443	109,111	0
2-J KINSHIP CARE - DELINQUENT	0	0		0			0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	8,496	0		1,312			0	0	7,184	5,747	1,437	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0			0	0	0	0	0	0
2-M SUBTOTAL CBP	2,151,541	68,505	257,282	331,668	0	0	0	0	1,494,086	1,201,051	293,035	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	175,811	0							175,811	87,906	87,905	0
3-B RESIDENTIAL SERVICE - DEPENDENT	95,928	0	3,071	2,596			0	0	90,261	54,157	36,104	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	130,843	3,248	0	0			12,053	0	115,542	69,325	46,217	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	304,946	0						0	304,946	182,968	121,978	0
3-E YDC SECURE	189,000	0							189,000	113,400	75,600	0
3-F SUBTOTAL INSTITUTIONAL	896,528	3,248	3,071	2,596	0	0	12,053	0	875,560	507,756	367,804	0

4 ADMINISTRATION	75,514	675		12,340		0	0	0	1,226	61,273	36,764	24,509
5 TOTAL REVENUES	6,710,946	72,481	846,406	589,784	59,200	31,544	48,215	0	1,226	5,062,090	3,851,315	1,210,775

HUNTINGDON COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2019 to JUNE 30, 2020  
 AMENDED CY370  
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS.Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
1-A ADOPTION SERVICE	79,791	23,209		7,012	0	30	110,042	60	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	1,158,006	0	0	0	1,158,006	0	115	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	199,653	0	0	0	199,653	0	23	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	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		0	0	0	0	52	0	0	0	0
1-J INTAKE & REFERRAL	2,520	625		0	0	0	3,145	263	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		42	0	0	42	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	166,102	51,276		37,159	0	723	255,260	270	0	621	0	621
1-N PROTECTIVE SERVICE - GENERAL	652,083	196,685		146,069	780,663	3,082	1,778,582	743	250	150	0	150
1-O SERVICE PLANNING	16,462	4,833		3,394	0	53	24,742	164	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				90	58,572		58,662	0	141	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	916,958	276,628	1,357,659	193,766	839,235	3,888	3,588,134			771	0	771
Number of Children receiving only NON-PURCHASED IN-Home Services 764												
COMMUNITY BASED PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS.Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	11,704	3,484		3,757	168,739	91	187,775	723	4	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	166	224,234	0	224,400	869	5	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	147	75,918	0	76,065	1,095	39	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	68,779	18,342		20,188	808,180	287	915,776	9,860	59	240	125	240
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	455	0	455	5	1	0	0	0
2-I KINSHIP CARE - DEPENDENT	88,072	25,155		21,021	604,270	468	738,986	8,085	45	47	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	5,633	1,729		1,129	0	5	8,496	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	174,188	48,710	1,881,796	46,408	1,881,796	851	2,151,953	20,637	153	287	125	240

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
INSTITUTIONAL PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS.Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
3-A JUVENILE DETENTION SERVICE	0	0	0	0	175,811	0	175,811	325	16	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	7,645	2,357		2,644	86,458	48	99,152	520	6	0	3,224	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	130,843	0	130,843	529	6	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	30	304,916	0	304,946	784	3	304,946	784	0
3-E YDC SECURE	0	0	0	144	188,856	0	189,000	366	1	0	0	0
3-F SUBTOTAL INSTITUTIONAL	7,645	2,357	0	2,818	886,884	48	899,752	2,524	32	0	3,224	0
4 ADMINISTRATION	56,424	12,902	0	6,333	0	0	75,659			145	0	0
5 TOTAL EXPENDITURES	1,155,215	340,597	1,357,659	249,325	3,607,915	4,787	6,715,498			1,203	3,349	1,011
County Indirect Costs = \$ 0												

**HUNTINGDON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2019 to JUNE 30, 2020  
AMENDED**

**SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 110,042	\$ 0	\$ 110,042
Adoption Assistance	1,158,006	0	1,158,006
Subsidized Permanent Legal Custodianship	199,653	0	199,653
Counseling	0	0	0
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	3,145	0	3,145
Life Skills	42	0	42
Protective Service - Child Abuse	254,794	466	255,260
Protective Service - General	1,776,562	2,020	1,778,582
Service Planning	24,742	0	24,742
Juvenile Act Proceedings	58,631	31	58,662
Alternative Treatment	0	0	0
Community Residential	412,113	62	412,175
Emergency Shelter	76,065	0	76,065
Foster Family	913,224	3,007	916,231
Kinship Care	738,675	311	738,986
Supervised Independent Living	8,496	0	8,496
Juvenile Detention Service	175,811	0	175,811
Residential Service	229,964	31	229,995
Secure Residential Service (Except YDC)	304,946	0	304,946
YDC Secure	189,000	0	189,000
Administration	75,659	0	75,659
Combined Total Expense	<u>6,709,570</u>	<u>5,928</u>	<u>6,715,498</u>
Less Non-reimbursables	<u>4,552</u>	<u>0</u>	<u>4,552</u>
Total Net Expense	<u>\$ 6,705,018</u>	<u>\$ 5,928</u>	<u>\$ 6,710,946</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,155,215	\$ 0	\$ 1,155,215
Employee Benefits	340,597	0	340,597
Subsidies	1,357,659	0	1,357,659
Operating	243,397	5,928	249,325
Purchased Services	3,607,915	0	3,607,915
Fixed Assets	4,787	0	4,787
Combined Total Expense	<u>6,709,570</u>	<u>5,928</u>	<u>6,715,498</u>
Less Non-reimbursables	<u>4,552</u>	<u>0</u>	<u>4,552</u>
Total Net Expense	<u>\$ 6,705,018</u>	<u>\$ 5,928</u>	<u>\$ 6,710,946</u>

**HUNTINGDON 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	1-M	4	1	CY-370 Adjustment			
				Protective Service Child Abuse - Operating	\$ 36,693	\$ 466	\$ 37,159
				Protective Service General - Operating	\$ 144,049	\$ 2,020	\$ 146,069
				Juvenile Act Proceedings (Dependent) - Operating	\$ 59	\$ 31	\$ 90
				Community Residential (Dependent) - Operating	\$ 3,695	\$ 62	\$ 3,757
				Foster Family (Dependent) - Operating	\$ 17,181	\$ 3,007	\$ 20,188
				Kinship Care (Dependent) - Operating	\$ 20,710	\$ 311	\$ 21,021
				Residential Service (Dependent) - Operating	\$ 2,613	\$ 31	\$ 2,644
			Total Adjustment Amount		\$ 5,928		
			To increase expenditures by \$5,928 to include costs 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(a)(b)				
CY-370A	2-G	2	2	CY-370A Adjustment			
				Foster Family (Dependent) - Program Income	\$ 29,698	\$ (240)	\$ 29,458
				Kinship Care (Dependent) - Operating	\$ 19,522	\$ 116	\$ 19,638
			Total Adjustment Amount		\$ (124)		
			To decrease Program Income by \$124 to correct errors made on the Act 148 Invoice submitted to Commonwealth DHS and reconcile to the agency's final Program Income ledger.				
			Title 55 PA Code, Chapter 3170.95(a)(b)				

# **SECTION 2**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

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

**HUNTINGDON 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>		\$	3,271,832
Supplemental Act 148			<u>573,397</u>
Total State Allocation			3,845,229
State Share (CY348) <sup>2</sup>	\$		3,831,008
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	3,831,008
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	3,831,008
Actual Act 148 Revenues Received <sup>4</sup>			<u>3,845,229</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>(14,221)</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 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.

**HUNTINGDON 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	Family First Transition Act	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	132,519	32	19,619	0	0	0	0	0	112,868	112,868	0
02. 90% REIMBURSEMENT	42,820	0	9,739	0	0	0	0	0	33,081	29,773	3,308
03. 80% REIMBURSEMENT	5,653,466	43,699	1,384,401	59,200	31,544	48,215	2,709	0	4,083,698	3,266,958	816,740
04. 60% REIMBURSEMENT	545,260	3,415	23,146	0	0	0	0	1,689	517,010	310,206	206,804
05. 50% REIMBURSEMENT	222,404	0	0	0	0	0	0	0	222,404	111,203	111,201
06. TOTAL NET CHILD WELFARE EXPEND.	6,596,469	47,146	1,436,905	59,200	31,544	48,215	2,709	1,689	4,969,061	3,831,008	1,138,053
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	59,078	0							59,078	35,447	23,631
08. NON-REIMBURSABLE EXPENDITURES	3,446	6,037							(2,591)		(2,591)
09. TOTAL EXPENDITURES	6,658,993	53,183	1,436,905	59,200	31,544	48,215	2,709	1,689	5,025,548	3,866,455	1,159,093
10. TOTAL TITLE IV-D COLLECTIONS	16,888										
11. TITLE IV-D Collections for IV-E Children	6,731										
12. STATE ACT 148 - line 6	3,831,008										
13. STATE ACT 148 ALLOCATION	3,845,229										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	3,831,008										
INVOICE											
AMENDED STATE SHARE (ACT 148)	3,831,008										
ACT 148 AMOUNT RECEIVED	3,845,229										
ADJUSTMENT TO STATE SHARE	(14,221)										

HUNTINGDON 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>												
I-A ADOPTION SERVICE	132,519	32		19,619						112,868	112,868	0
I-B ADOPTION ASSISTANCE	1,234,708	0	618,385	11,425						604,898	483,918	120,980
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	203,032	0	39,366							163,666	130,933	32,733
I-D COUNSELING - DEPENDENT	0	0								0	0	0
I-E COUNSELING - DELINQUENT	0	0								0	0	0
I-F DAY CARE	0	0								0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0								0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0								0	0	0
I-I HOMEMAKER SERVICE	58	0		8						50	40	10
I-J INTAKE & REFERRAL	5,573	0		825						4,748	3,798	950
I-K LIFE SKILLS - DEPENDENT	0	0								0	0	0
I-L LIFE SKILLS - DELINQUENT	63	0		10						53	42	11
I-M PROTECTIVE SERVICE - CHILD ABUSE	306,004	86		45,334						260,584	208,467	52,117
I-N PROTECTIVE SERVICE - GENERAL	1,831,380	316		150,928	59,200	31,544	48,215			1,541,177	1,232,942	308,235
I-O SERVICE PLANNING	33,948	11		5,026						28,911	23,129	5,782
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	57,591	0								57,591	28,796	28,795
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0								0	0	0
I-R	3,804,876	445	657,751	233,175	59,200	31,544	48,215			2,774,546	2,224,933	549,613
<b>SUBTOTAL IN-HOME</b>												

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0								0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0								0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	133,175	1,223	41,812	11,812						78,328	62,662	15,666
2-D COMMUNITY RESIDENTIAL - DELINQUENT	292,250	9,448								282,802	226,242	56,560
2-E EMERGENCY SHELTER - DEPENDENT	42,820	0	5,018	4,721						33,081	29,773	3,308
2-F EMERGENCY SHELTER - DELINQUENT	0	0								0	0	0
2-G FOSTER FAMILY - DEPENDENT	902,697	21,087	139,332	166,465				1,024		574,789	459,831	114,958
2-H FOSTER FAMILY - DELINQUENT	1,327	0								1,327	1,062	265
2-I KINSHIP CARE - DEPENDENT	681,776	11,523	71,005	79,265				1,685		518,298	414,638	103,660
2-J KINSHIP CARE - DELINQUENT	0	0								0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	27,475	5	785	2,618						24,067	19,254	4,813
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0								0	0	0
2-M	2,081,520	43,286	257,952	264,881				2,709		1,512,692	1,213,462	299,230
<b>SUBTOTAL CBP</b>												

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	164,813	0								164,813	82,407	82,406
3-B RESIDENTIAL SERVICE - DEPENDENT	151,916	5	6,084	2,652						143,175	85,905	57,270
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	59,818	1,099		3,198						55,521	33,313	22,208
3-D SECURE RES. SERVICE (EXCEPT YDC)	257,805	1,310								256,495	153,897	102,598
3-E YDC SECURE	59,078	0								59,078	35,447	23,631
<b>SUBTOTAL INSTITUTIONAL</b>	693,430	2,414	6,084	5,850						679,082	390,969	288,113

<b>4 ADMINISTRATION</b>	75,721	1,001		11,212						1,689	61,819	37,091	24,728
<b>TOTAL REVENUES</b>	6,655,547	47,146	921,787	515,118	59,200	31,544	48,215	2,709	1,689	5,028,139	3,866,455	1,161,684	



HUNTINGDON 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	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	88,276	27,553		15,643	0	1,247	132,519	39	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	1,234,708	0	0	0	1,234,708	0	125	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS/SH	0	0	203,032	0	0	0	203,032	0	22	0	0	0
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	0	0	0	58	0	0	58	80	0	0	0	0
I-J INTAKE & REFERRAL	4,431	1,142	0	0	0	0	5,573	130	0	0	0	0
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	63	0	0	63	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	194,249	63,761		44,671	0	3,323	306,004	286	0	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	639,916	211,531		159,610	808,142	12,254	1,831,453	809	250	73	0	0
I-O SERVICE PLANNING	21,364	6,952		5,216	0	416	33,948	115	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT					57,591		57,591	0	108	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0		0	0	0	0	0	0
I-R <b>SUBTOTAL IN-HOME</b>	948,236	310,739	1,437,740	225,261	865,733	17,240	3,804,949			73	0	0
	LRCNP = Legal Representation for Children in Placement = \$ 0											
	LRCNP = Legal Representation for Children Non-Placement = \$ 0											
	Number of Children receiving any NON-PURCHASED HI 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	9,036	3,043	0	2,952	117,936	208	133,175	577	5	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	200	292,050	0	292,250	1,066	6	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	241	42,579	0	42,820	847	36	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	64,575	20,592	0	20,635	796,640	1,247	903,689	9,621	51	890	102	880
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	1,327	0	1,327	14	1	0	0	0
2-I KINSHIP CARE - DEPENDENT	73,981	24,928	0	23,889	559,410	1,661	683,869	8,528	53	2,093	0	2,093
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	11,073	3,798	0	2,733	9,664	207	27,475	356	3	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M <b>SUBTOTAL CBP</b>	158,665	52,361	0	50,650	1,819,606	3,323	2,084,605	21,009	155	2,983	102	2,973
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	164,813	0	164,813	188	13	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	8,389	3,078	0	3,485	136,851	208	152,011	649	7	95	0	3,063
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	19	59,818	0	59,837	282	2	19	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	257,805	0	257,805	662	3	0	0	0
3-E YDC SECURE	0	0	0	0	59,078	0	59,078	109	1	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	8,389	3,078	0	3,504	678,365	208	693,544	1,890	26	114	0	3,063
4 <b>ADMINISTRATION</b>	57,682	14,041	0	4,172	0	0	75,895			174	0	1
5 <b>TOTAL EXPENDITURES</b>	1,172,972	380,219	1,437,740	283,587	3,363,704	20,771	6,658,993			3,344	102	6,037
	County Indirect Costs = \$ 0											

**HUNTINGDON 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>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 132,015	\$ 504	\$ 132,519
Adoption Assistance	1,234,708	0	1,234,708
Subsidized Permanent Legal Custodianship	203,032	0	203,032
Counseling	0	0	0
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	58	0	58
Intake and Referral	5,549	24	5,573
Life Skills	63	0	63
Protective Service - Child Abuse	304,871	1,133	306,004
Protective Service - General	1,827,754	3,699	1,831,453
Service Planning	33,826	122	33,948
Juvenile Act Proceedings	57,579	12	57,591
Alternative Treatment	0	0	0
Community Residential	425,360	65	425,425
Emergency Shelter	42,820	0	42,820
Foster Family	904,682	334	905,016
Kinship Care	683,459	410	683,869
Supervised Independent Living	27,408	67	27,475
Juvenile Detention Service	164,813	0	164,813
Residential Service	211,755	93	211,848
Secure Residential Service (Except YDC)	257,805	0	257,805
YDC Secure	59,078	0	59,078
Administration	75,595	300	75,895
Combined Total Expense	<u>6,652,230</u>	<u>6,763</u>	<u>6,658,993</u>
Less Non-reimbursables	<u>3,446</u>	<u>0</u>	<u>3,446</u>
Total Net Expense	<u>\$ 6,648,784</u>	<u>\$ 6,763</u>	<u>\$ 6,655,547</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,172,972	\$ 0	\$ 1,172,972
Employee Benefits	372,092	8,127	380,219
Subsidies	1,437,740	0	1,437,740
Operating	284,990	(1,403)	283,587
Purchased Services	3,363,665	39	3,363,704
Fixed Assets	20,771	0	20,771
Combined Total Expense	<u>6,652,230</u>	<u>6,763</u>	<u>6,658,993</u>
Less Non-reimbursables	<u>3,446</u>	<u>0</u>	<u>3,446</u>
Total Net Expense	<u>\$ 6,648,784</u>	<u>\$ 6,763</u>	<u>\$ 6,655,547</u>

**HUNTINGDON 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						
CY370 Adjustment								
CY-370	1-A	2	1	Adoption Service - Employee Benefits	\$ 26,768	\$ 585	\$ 27,353	
	1-J	2		Intake & Referral - Employee Benefits	\$ 1,118	\$ 24	\$ 1,142	
	1-M	2		Protective Service Child Abuse - Employee Benefits	\$ 62,398	\$ 1,363	\$ 63,761	
	1-N	2		Protective Service General - Employee Benefits	\$ 207,010	\$ 4,521	\$ 211,531	
	1-O	2		Service Planning - Employee Benefits	\$ 6,803	\$ 149	\$ 6,952	
	2-C	2		Community Residential (Dependent) - Employee Benefits	\$ 2,978	\$ 65	\$ 3,043	
	2-G	2		Foster Family (Dependent) - Employee Benefits	\$ 20,152	\$ 440	\$ 20,592	
	2-I	2		Kinship Care (Dependent) - Employee Benefits	\$ 24,395	\$ 533	\$ 24,928	
	2-K	2		Supervised Independent Living (Dependent) - Employee Benefits	\$ 3,717	\$ 81	\$ 3,798	
	3-B	2		Residential Service (Dependent) - Employee Benefits	\$ 3,012	\$ 66	\$ 3,078	
		4		2	Administration - Employee Benefits	\$ 13,741	\$ 300	\$ 14,041
	1-A	4		Adoption Service - Operating	\$ 15,724	\$ (81)	\$ 15,643	
	1-M	4		Protective Service Child Abuse - Operating	\$ 44,901	\$ (230)	\$ 44,671	
	1-N	4		Protective Service General - Operating	\$ 160,432	\$ (822)	\$ 159,610	
	1-O	4		Service Planning - Operating	\$ 5,243	\$ (27)	\$ 5,216	
	2-G	4		Foster Family (Dependent) - Operating	\$ 20,741	\$ (106)	\$ 20,635	
	2-I	4		Kinship Care - Dependent - Operating	\$ 24,012	\$ (123)	\$ 23,889	
	2-K	4		Supervised Independent Living (Dependent) - Operating	\$ 2,747	\$ (14)	\$ 2,733	
	1-P	5		Juvenile Act Proceedings (Dependent) - Purchased Services	\$ 57,579	\$ 12	\$ 57,591	
	3-C	5		Residential Service (Delinquent) - Purchased Services	\$ 136,851	\$ 27	\$ 136,878	
						\$ 6,763		
				To increase expenditures by \$6,763 to include amounts not reported on the Act 148 Invoice submitted to the Department of Human Services and reconcile to the agency's final expenditure ledger.				
				Title 55 PA Code, Chapter 3170.95(a)(b)				
CY370A Adjustment								
CY-370A	2-C	2	2	Community Residential (Dependent) - Program Income	\$ 585	\$ 638	\$ 1,223	
	2-D	2		Community Residential (Delinquent) - Program Income	\$ 3,497	\$ 5,951	\$ 9,448	
	2-G	2		Foster Family (Dependent) - Program Income	\$ 7,935	\$ 13,152	\$ 21,087	
	2-I	2		Kinship Care (Dependent) - Program Income	\$ 6,701	\$ 4,822	\$ 11,523	
							\$ 24,563	
				To increase Program Income by \$24,563 to include receipts not reported on the Act 148 Invoice submitted to the Commonwealth Department of Human Services and reconcile to the agency's final program income ledger.				
				Title 55 PA Code, Chapter 3170.95(a)(b)				

# SECTION 3

## CURRENT ENGAGEMENT OBSERVATION

HUNTINGDON 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 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.

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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.

HUNTINGDON COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT OBSERVATION

**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.
- 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.

## HUNTINGDON COUNTY CHILDREN AND YOUTH AGENCY CURRENT ENGAGEMENT OBSERVATION

### **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>

### **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.

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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.

HUNTINGDON COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT OBSERVATION

<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.



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

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