

# AMENDED FISCAL REPORTS

## For Fiscal Years:

July 1, 2017 to June 30, 2018

July 1, 2018 to June 30, 2019

---

# Huntingdon County Children and Youth Agency

---

December 2020



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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

EUGENE A. DePASQUALE  
AUDITOR GENERAL

Independent Auditor's Report

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 County 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, 2017 to June 30, 2018, and July 1, 2018 to June 30, 2019. 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, 2018, and June 30, 2019.

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 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 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 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 2017-2018 and 2018-2019 fiscal years based on the accrual basis of accounting.

## Independent Auditor's Report (Continued)

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

- For the **2017-2018 fiscal year**, our engagement resulted in four adjustments being made to the agency's submitted fiscal reports. While these adjustments in total impacted the agency's Final Net State Share by increasing agency expenditures by \$1,575, increasing non-reimbursable expenditures by \$680, increasing program income related to all non-reimbursable by \$680, and decreasing program income by \$2,341, the agency cannot receive state reimbursement in excess of the Total State Act 148 Allocation. Thus, there is no impact on the Final Net State Share Payable, and no amount is due to the county or state because the agency's expenditures exceeded the Total State Act 148 Allocation by \$2,793. These adjustments are detailed in our amended fiscal reports for fiscal year 2017-2018, as included in Section 1 of this report.
  
- For the **2018-2019 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 increasing agency expenditures by \$3,059 and increasing program income by \$1,659, the agency cannot receive state reimbursement in excess of the Total State Act 148 Allocation. Thus, there is no impact on the Final Net State Share Payable, and no amount is due to the county or state because the agency's expenditures exceeded the Total State Act 148 Allocation by \$1,134. These adjustments are detailed in our amended fiscal reports for fiscal year 2018-2019, as included in Section 2 of this report.

In addition, we found that the agency complied with the finding included in our prior engagement report, as detailed in Section 3 of this report.

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 4 of this report.

Observation – Pennsylvania Department of Human Services is Making Strides in Increasing the Protection of At-Risk Children in the Care of Contracted In-Home Preventative Service Providers; Risk that has been Further Exacerbated by the Current COVID-19 Crisis.

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 11, 2020

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 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

Independent Auditor's Report (Continued)

*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. If you have any questions, please feel free to contact Tracie Fountain, CPA, Director, Bureau of Children and Youth Services Audits at 717-787-1159.

Sincerely,



Eugene A. DePasquale  
Auditor General

December 14, 2020

# CONTENTS

	Page
<b><u>Background</u></b> .....	1
<b><u>Section 1 – Amended Fiscal Reports for the Fiscal Year July 1, 2017 to June 30, 2018</u></b>	
Amended Computation of Final Net State Share .....	3
Amended CY-348 - Fiscal Summary .....	4
Amended CY-370A - Revenue Report .....	5
Amended CY-370 - Expenditure Report.....	6
Amended Summary of Expense and Expense Adjustments .....	7
Adjustment Schedule .....	8
<b><u>Section 2 – Amended Fiscal Reports for the Fiscal Year July 1, 2018 to June 30, 2019</u></b>	
Amended Computation of Final Net State Share .....	10
Amended CY-348 - Fiscal Summary .....	11
Amended CY-370A - Revenue Report .....	12
Amended CY-370 - Expenditure Report.....	13
Amended Summary of Expense and Expense Adjustments .....	14
Adjustment Schedule .....	15
<b><u>Section 3 – Status of Prior Engagement Finding and Recommendations</u></b> .....	17
<b><u>Section 4 – Current Engagement Observation</u></b> .....	20
<b><u>Report Distribution List</u></b> .....	24

## 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 1,137 children residing within the County during the 2017-2018 fiscal year. The Children and Youth Social Services Program is County-Administered and State-Supervised by DHS and thus, they are jointly responsible 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. 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.

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 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 DHS for the respective fiscal years (FYs). Any variances identified between the submitted and actual costs and revenues required adjustments to these fiscal reports, and thus, our Amended CY-370 Expenditure Report, Amended CY-370A Revenue Report, and Amended CY-348 Fiscal Summary, resulting from our engagement procedures and included in this report for each fiscal year included in our scope, reflect the County Children and Youth Agency’s actual related costs and revenues for those years. The reports also include the impact of those costs and revenues on the County Children and Youth Agency’s corresponding Net State Shares.

# SECTION 1

## AMENDED FISCAL REPORTS

**FOR THE FISCAL YEAR:**

**JULY 1, 2017 to JUNE 30, 2018**

**HUNTINGDON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>	\$	3,580,180
Supplemental Act 148		<u>553,736</u>
Total State Allocation		4,133,916
State Share (CY348) <sup>2</sup>	\$	4,136,709
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	4,136,709
Less: Expenditures in Excess of the Approved State Allocation		<u>2,793</u>
Final Net State Share Payable <sup>3</sup>	\$	4,133,916
Actual Act 148 Revenues Received <sup>4</sup>		<u>4,133,916</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 State Share exceeded the Total State Act 148 Allocation by \$2,793, as detailed on this page. While our adjustments resulted in a net increase of \$895 in expenditures for said fiscal year, as detailed on page 7 of this report, the agency cannot receive state reimbursement in excess of the Total State Act 148 Allocation. Thus, there is no impact on the the Final Net State Share of Expenditures.

---



HUNTINGDON COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018  
 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	29,299	0	5,364	0	0	0	0	0	23,935	23,935	0
02. 90% REIMBURSEMENT	80,864	1,458	9,200	0	0	0	0	0	70,206	63,185	7,021
03. 80% REIMBURSEMENT	5,928,476	102,025	1,290,691	59,200	31,544	36,161	0	0	4,408,855	3,527,085	881,770
04. 60% REIMBURSEMENT	743,847	4,107	50,307	0	0	12,054	0	2,677	674,702	404,821	269,881
05. 50% REIMBURSEMENT	235,742	377	0	0	0	0	0	0	235,365	117,683	117,682
06. TOTAL NET CHILD WELFARE EXPEND.	7,018,228	107,967	1,355,562	59,200	31,544	48,215	0	2,677	5,413,063	4,136,709	1,276,354
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	169,061	282							168,779	101,267	67,512
08. NON-REIMBURSABLE EXPENDITURES	9,760	5,918							3,842		3,842
09. TOTAL EXPENDITURES	7,197,049	114,167	1,355,562	59,200	31,544	48,215	0	2,677	5,585,684	4,237,976	1,347,708
10. TOTAL TITLE IV-D COLLECTIONS	67,045										
11. TITLE IV-D Collections for IV-E Children	9,137										
12. STATE ACT 148 - line 6	4,136,709										
13. STATE ACT 148 ALLOCATION	4,133,916										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	4,133,916										
INVOICE											
AMENDED STATE SHARE (ACT 148)	4,136,709										
ACT 148 AMOUNT RECEIVED	4,133,916										
ADJUSTMENT TO STATE SHARE	2,793										

HUNTINGDON COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018  
 AMENDED CY370A  
 REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
I-A ADOPTION SERVICE	29,299	0		5,564	0		0	0	0	23,935	23,935	0
I-B ADOPTION ASSISTANCE	706,716	0	257,483	20,300					0	428,933	343,146	85,787
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	184,135	0	39,859	0					0	144,276	115,421	28,855
I-D COUNSELING - DEPENDENT	0	0		0	0				0	0	0	0
I-E COUNSELING - DELINQUENT	0	0		0	0				0	0	0	0
I-F DAY CARE	0	0		0	0				0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0		0	0				0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	0				0	0	0	0
I-I HOMEMAKER SERVICE	3,465	0		651	0				0	2,814	2,251	563
I-J INTAKE & REFERRAL	32,845	0		6,089	0				0	26,756	21,405	5,351
I-K LIFE SKILLS - DEPENDENT	0	0		0	0				0	0	0	0
I-L LIFE SKILLS - DELINQUENT	136	0		26	0				0	110	88	22
I-M PROTECTIVE SERVICE - CHILD ABUSE	187,388	0		34,148	0				0	153,240	122,592	30,648
I-N PROTECTIVE SERVICE - GENERAL	1,685,371	50		165,712	59,200	23,658	12,054		0	1,424,697	1,139,758	284,939
I-O SERVICE PLANNING	8,349	0		1,564	0				0	6,785	5,428	1,357
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	81,178	0		0	0				0	81,178	40,589	40,589
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0				0	0	0	0
I-R SUBTOTAL IN-HOME	2,918,882	50	297,342	233,854	59,200	23,658	12,054	0	0	2,292,724	1,840,181	478,111
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
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0				0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	364,460	17,017	108,046	4,472					0	234,925	187,940	46,985
2-D COMMUNITY RESIDENTIAL - DELINQUENT	188,959	6,528		0					0	182,431	145,945	36,486
2-E EMERGENCY SHELTER - DEPENDENT	80,864	1,458	2,443	6,757	0				0	70,206	63,185	7,021
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0				0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	2,556,098	76,058	217,795	434,546		7,886	24,107		0	1,795,706	1,436,565	359,141
2-H FOSTER FAMILY - DELINQUENT	10,554	1,093		0					0	9,461	7,569	1,892
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0	0				0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	1,279		0	0				0	(1,279)	(1,023)	(256)
2-K SUBTOTAL CBP	3,200,935	103,433	328,284	445,775	0	7,886	24,107	0	0	2,291,450	1,840,181	451,269
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	154,564	377							0	154,187	77,094	77,093
3-B RESIDENTIAL SERVICE - DEPENDENT	108,547	3,974	17,262	2,728			12,054	0	0	72,529	43,517	29,012
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	0	0		0	0		0	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	471,322	0							0	471,322	282,793	188,529
3-E YDC SECURE	169,061	282								168,779	101,267	67,512
3-F SUBTOTAL INSTITUTIONAL	903,494	4,633	17,262	2,728	0	0	12,054	0	0	866,817	504,671	362,146
4. ADMINISTRATION	163,978	133		30,317			0	0	2,677	130,851	78,511	52,340
5. TOTAL REVENUES	7,187,289	108,249	642,888	712,674	59,200	31,544	48,215	0	2,677	5,581,842	4,237,976	1,343,866

HUNTINGDON COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018  
 AMENDED CY 370  
 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	13,187	3,512		12,217	0	383	29,299	64	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	706,716	0	0	0	706,716	0	76	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS/SH	0	0	184,135	0	0	0	184,135	0	23	0	0	0
1-D COUNSELING - DEPENDENT	0	0										
1-E COUNSELING - DELINQUENT	0	0										
1-F DAY CARE	0	0										
1-G DAY TREATMENT - DEPENDENT	0	0										
1-H DAY TREATMENT - DELINQUENT	0	0										
1-I HOMEMAKER SERVICE	2,705	760		0	0	0	3,465	29	0	0	0	0
1-J INTAKE & REFERRAL	21,566	5,633		5,176	0	470	32,845	183	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0										
1-L LIFE SKILLS - DELINQUENT	0	0		136	0	0	136	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	117,040	31,906		32,914	0	5,542	187,402	281	0	14	0	0
1-N PROTECTIVE SERVICE - GENERAL	585,397	154,972		146,279	778,459	20,432	1,685,539	1,045	272	168	0	0
1-O SERVICE PLANNING	5,590	1,420		1,296	0	43	8,349	159	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT					81,838		81,838	0	155	0	680	680
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0		0	0	0	0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	745,485	198,203	890,851	198,018	860,317	26,870	2,919,744			182	680	680
Number of Children receiving only NON-PURCHASED IN-Home Services: 913												
<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	15,838	4,011	0	5,194	338,697	724	364,464	1,436	6	4	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	439	188,520	0	188,959	758	6	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	11,193	3,065	0	3,230	62,995	383	80,866	771	30	2	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	233,217	63,659	0	58,656	2,200,782	8,105	2,564,419	26,833	120	32	8,289	5,238
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	10,554	0	10,554	128	1	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K <b>SUBTOTAL CBP</b>	260,248	70,735	0	67,519	2,801,548	9,212	3,209,262	29,926	163	38	8,289	5,238
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	154,564	0	154,564	317	13	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	9,324	2,603	0	3,339	92,898	383	108,547	540	3	0	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	186	471,136	0	471,322	1,371	4	0	0	0
3-E YDC SECURE	0	0	0	0	169,061	0	169,061	293	3	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	9,324	2,603	0	3,525	887,659	383	903,494	2,521	23	0	0	0
<b>ADMINISTRATION</b>	119,557	24,957	0	17,916	200	1,919	164,549			371	200	0
<b>TOTAL EXPENDITURES</b>	1,134,614	296,498	890,851	286,978	4,549,724	38,384	7,197,049			591	9,169	5,918
County Indirect Costs = \$ 0												

**HUNTINGDON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Adoption Service	\$ 29,299	\$ 0	\$ 29,299
Adoption Assistance	706,716	0	706,716
Subsidized Permanent Legal Custodianship	184,135	0	184,135
Counseling	0	0	0
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	3,465	0	3,465
Intake and Referral	32,845	0	32,845
Life Skills	136	0	136
Protective Service - Child Abuse	187,402	0	187,402
Protective Service - General	1,683,964	1,575	1,685,539
Service Planning	8,349	0	8,349
Juvenile Act Proceedings	81,858	0	81,858
Alternative Treatment	0	0	0
Community Residential	553,423	0	553,423
Emergency Shelter	80,866	0	80,866
Foster Family	2,574,973	0	2,574,973
Supervised Independent Living	0	0	0
Juvenile Detention Service	154,564	0	154,564
Residential Service	108,547	0	108,547
Secure Residential Service (Except YDC)	471,322	0	471,322
YDC Secure	169,061	0	169,061
Administration	164,549	0	164,549
Combined Total Expense	<u>7,195,474</u>	<u>1,575</u>	<u>7,197,049</u>
Less Non-reimbursables	<u>9,080</u>	<u>680</u>	<u>9,760</u>
Total Net Expense	<u>\$ 7,186,394</u>	<u>\$ 895</u>	<u>\$ 7,187,289</u>

<b>OBJECTS OF EXPENDITURE</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Wages and Salaries	\$ 1,134,614	\$ 0	\$ 1,134,614
Employee Benefits	296,498	0	296,498
Subsidies	890,851	0	890,851
Operating	286,978	0	286,978
Purchased Services	4,548,149	1,575	4,549,724
Fixed Assets	38,384	0	38,384
Combined Total Expense	<u>7,195,474</u>	<u>1,575</u>	<u>7,197,049</u>
Less Non-reimbursables	<u>9,080</u>	<u>680</u>	<u>9,760</u>
Total Net Expense	<u>\$ 7,186,394</u>	<u>\$ 895</u>	<u>\$ 7,187,289</u>

**HUNTINGDON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018  
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY370	1-N	2	1	CY- 370 Adjustments			
				Protective Service General - Purchased Services	\$ 776,884	\$ 1,575	\$ 778,459
				To increase expenditures by \$1,575 to include a June 2018 invoice which was 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)			
	1-P	11	2	Juv. Act Proceedings (Dep.) - Non-Reim. Purchased Serv/Subsidies	\$ -	\$ 680	\$ 680
				To increase non-reimbursable expenditures by \$680 to include a non-reimbursable amount not reported on the Act 148 Invoice submitted to Commonwealth DHS.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
	1-P	12	3	Juv. Act Proceedings (Dep.)- Program Inc. Related to All Non-Reimb.	\$ -	\$ 680	\$ 680
				To increase non-reimbursable Program Income by \$680 to include an amount not reported on the Act 148 Invoice submitted to Commonwealth DHS.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370A	2-G	2	4	CY-370A Adjustment			
				Foster Family (Dependent) - Program Income	\$ 78,399	\$ (2,341)	\$ 76,058
				To decrease program income by \$2,341 due to client Social Security funds erroneously reported as Program Income, on the Act 148 Invoice submitted to Commonwealth DHS.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

# SECTION 2

## AMENDED FISCAL REPORTS

**FOR THE FISCAL YEAR:**

**JULY 1, 2018 to JUNE 30, 2019**

**HUNTINGDON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$	3,535,883
Supplemental Act 148			<u>71,210</u>
Total State Allocation			3,607,093
State Share (CY348) <sup>2</sup>	\$		3,608,227
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	3,608,227
Less: Expenditures in Excess of the Approved State Allocation			<u>1,134</u>
Final Net State Share Payable <sup>3</sup>		\$	3,607,093
Actual Act 148 Revenues Received <sup>4</sup>			<u>3,607,093</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u>0</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 \$1,134, as detailed on page 10 of this report. While our adjustments resulted in a net increase of \$3,059 in expenditures for the agency for said fiscal year, as detailed on page 14 of this report, the agency cannot receive state reimbursement in excess of the Total State Act 148 Allocation. Thus, there is no impact on the the Final Net State Share of Expenditures.

HUNTINGDON COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019  
 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	72,974	0	13,085	0	0	0	0	0	59,889	59,889	0
02. 90% REIMBURSEMENT	94,454	664	23,572	0	0	0	0	0	70,218	63,196	7,022
03. 80% REIMBURSEMENT	5,529,478	88,243	1,431,138	59,200	31,544	48,215	0	0	3,871,138	3,096,911	774,227
04. 60% REIMBURSEMENT	476,614	4,120	17,246	0	0	0	0	1,124	454,124	272,475	181,649
05. 50% REIMBURSEMENT	231,511	0	0	0	0	0	0	0	231,511	115,756	115,755
06. TOTAL NET CHILD WELFARE EXPEND.	6,405,031	93,027	1,485,041	59,200	31,544	48,215	0	1,124	4,686,880	3,608,227	1,078,653
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	105,957	452							105,505	63,303	42,202
08. NON-REIMBURSABLE EXPENDITURES	54,055	51,782							2,273		2,273
09. TOTAL EXPENDITURES	6,565,043	145,261	1,485,041	59,200	31,544	48,215	0	1,124	4,794,658	3,671,530	1,123,128
10. TOTAL TITLE IV-D COLLECTIONS	59,226										
11. TITLE IV-D Collections for IV-E Children	9,333										
12. STATE ACT 148 - line 6	3,608,227										
13. STATE ACT 148 ALLOCATION	3,607,093										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	3,607,093										
INVOICE											
AMENDED STATE SHARE (ACT 148)	3,608,227										
ACT 148 AMOUNT RECEIVED	3,607,093										
ADJUSTMENT TO STATE SHARE	1,134										



**HUNTINGDON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019  
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	72,974	0		13,085	0		0	0	0	59,889	59,889	0
1-B ADOPTION ASSISTANCE	922,572	0	386,236	19,107			0	0	0	517,229	413,783	103,446
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	166,917	0	34,540				0	0	0	132,377	105,902	26,475
1-D COUNSELING - DEPENDENT	1,000	125					0	0	0	875	700	175
1-E COUNSELING - DELINQUENT	0	0					0	0	0	0	0	0
1-F DAY CARE	0	0					0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0					0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0					0	0	0	0	0	0
1-I HOMEMAKER SERVICE	44	0		8			0	0	0	36	29	7
1-J INTAKE & REFERRAL	27,010	0		4,907			0	0	0	22,103	17,682	4,421
1-K LIFE SKILLS - DEPENDENT	47	0					0	0	0	47	38	9
1-L LIFE SKILLS - DELINQUENT	23	0		4			0	0	0	19	15	4
1-M PROTECTIVE SERVICE - CHILD ABUSE	226,260	0		41,034			0	0	0	185,226	148,181	37,045
1-N PROTECTIVE SERVICE - GENERAL	1,793,673	20		192,729	59,200	31,544	24,108	0	0	1,486,072	1,188,858	297,214
1-O SERVICE PLANNING	28,630	0		5,187			0	0	0	23,443	18,754	4,689
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	62,075	0					0	0	0	62,075	31,038	31,037
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0					0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	3,301,225	145	420,776	276,061	59,200	31,544	24,108	0	0	2,489,391	1,984,869	504,522

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	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
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0					0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	134,295	15,232	39,219	3,078			0	0	0	76,766	61,413	15,353
2-D COMMUNITY RESIDENTIAL - DELINQUENT	76,371	2,172					0	0	0	74,199	59,359	14,840
2-E EMERGENCY SHELTER - DEPENDENT	94,454	664	12,086	11,486			0	0	0	70,218	63,196	7,022
2-F EMERGENCY SHELTER - DELINQUENT	0	0					0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	2,135,586	65,401	274,007	430,876			24,107	0	0	1,341,195	1,072,956	268,239
2-H FOSTER FAMILY - DELINQUENT	15,912	5,293					0	0	0	10,619	8,495	2,124
2-I SUP. INDEPENDENT LIVING - DEPENDENT	1,138	0		206			0	0	0	932	746	186
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0					0	0	0	0	0	0
2-K SUBTOTAL CBP	2,457,756	88,762	325,312	445,646	0	0	24,107	0	0	1,573,929	1,266,165	307,764

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	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	169,436	0							0	169,436	84,718	84,718
3-B RESIDENTIAL SERVICE - DEPENDENT	100,563	3,292	7,055	1,495			0	0	0	88,721	53,233	35,488
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	105,811	489					0	0	0	105,322	63,193	42,129
3-D SECURE RES. SERVICE (EXCEPT YDC)	219,707	339							0	219,368	131,621	87,747
3-E YDC SECURE	105,957	452								105,505	63,303	42,202
3-F SUBTOTAL INSTITUTIONAL	701,474	4,572	7,055	1,495	0	0	0	0	0	688,352	396,068	292,284

4 ADMINISTRATION	50,553	0		8,696			0	0	0	40,713	24,428	16,285
5 TOTAL REVENUES	6,510,988	93,479	753,143	731,898	59,200	31,544	48,215	0	1,124	4,792,385	3,671,530	1,120,855

HUNTINGDON COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019  
 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	51,303	14,811		6,723	0	137	72,974	74	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	922,572	0	0	0	922,572	0	108	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	166,917	0	0	0	166,917	0	20	0	0	0
I-D COUNSELING - DEPENDENT	0	0			1,000	0	1,000	0	5	0	0	0
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	0	0			44	0	44	46	0	0	0	0
I-J INTAKE & REFERRAL	17,357	4,886		3,740	0	1,027	27,010	189	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	47			0	0	47	0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		23	0	0	23	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	144,534	41,944		33,256	0	6,526	226,260	286	0	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	663,311	195,367		171,259	726,167	37,569	1,793,673	981	294	0	0	0
I-O SERVICE PLANNING	18,758	5,457		3,832	0	583	28,630	183	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	62,475		62,475	0	156	0	400	400
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
I-R <b>SUBTOTAL IN-HOME</b>	895,263	262,512	1,089,489	218,877	789,642	45,842	3,301,625			0	400	400
	Number of Children receiving only NON-PURCHASED IN-Home Services 985											
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	10,746	3,137	0	2,780	117,095	537	134,295	678	7	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	76,371	0	76,371	314	3	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	4,988	1,358	0	3,451	92,356	491	102,644	989	41	0	8,190	8,190
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	157,138	44,749	0	48,767	1,922,036	6,219	2,178,909	23,523	107	267	43,056	41,262
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	15,912	0	15,912	193	1	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	920	218	0	0	0	0	1,138	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K <b>SUBTOTAL CBP</b>	173,792	49,462	0	54,998	2,223,770	7,247	2,509,269	25,697	159	267	51,246	49,452
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	1,605	169,436	0	171,041	428	15	1,605	0	1,605
3-B RESIDENTIAL SERVICE - DEPENDENT	4,868	1,550	0	2,135	91,519	491	100,563	540	5	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	146	105,665	0	105,811	401	4	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	219,707	0	219,707	639	5	0	0	0
3-E YDC SECURE	0	0	0	0	105,957	0	105,957	193	4	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	4,868	1,550	0	3,886	692,284	491	703,079	2,201	33	1,605	0	1,605
4 <b>ADMINISTRATION</b>	32,967	7,659	0	7,898	2,500	46	51,070			537	0	325
5 <b>TOTAL EXPENDITURES</b>	1,106,890	321,183	1,089,489	285,659	3,708,196	53,626	6,565,043			2,409	51,646	51,782
	County Indirect Costs = \$ 0											

**HUNTINGDON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 72,826	\$ 148	\$ 72,974
Adoption Assistance	922,572	0	922,572
Subsidized Permanent Legal Custodianship	166,917	0	166,917
Counseling	1,000	0	1,000
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	44	0	44
Intake and Referral	27,010	0	27,010
Life Skills	23	47	70
Protective Service - Child Abuse	225,907	353	226,260
Protective Service - General	1,791,698	1,975	1,793,673
Service Planning	28,578	52	28,630
Juvenile Act Proceedings	62,475	0	62,475
Alternative Treatment	0	0	0
Community Residential	210,637	29	210,666
Emergency Shelter	102,622	22	102,644
Foster Family	2,194,482	339	2,194,821
Supervised Independent Living	1,138	0	1,138
Juvenile Detention Service	171,041	0	171,041
Residential Service	206,351	23	206,374
Secure Residential Service (Except YDC)	219,707	0	219,707
YDC Secure	105,957	0	105,957
Administration	50,999	71	51,070
Combined Total Expense	<u>6,561,984</u>	<u>3,059</u>	<u>6,565,043</u>
Less Non-reimbursables	<u>54,055</u>	<u>0</u>	<u>54,055</u>
Total Net Expense	<u>\$ 6,507,929</u>	<u>\$ 3,059</u>	<u>\$ 6,510,988</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,106,890	\$ 0	\$ 1,106,890
Employee Benefits	318,124	3,059	321,183
Subsidies	1,089,489	0	1,089,489
Operating	285,659	0	285,659
Purchased Services	3,708,196	0	3,708,196
Fixed Assets	53,626	0	53,626
Combined Total Expense	<u>6,561,984</u>	<u>3,059</u>	<u>6,565,043</u>
Less Non-reimbursables	<u>54,055</u>	<u>0</u>	<u>54,055</u>
Total Net Expense	<u>\$ 6,507,929</u>	<u>\$ 3,059</u>	<u>\$ 6,510,988</u>

**HUNTINGDON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019  
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY- 370 Adjustment							
CY370	1-A	2	1	Adoption Service - Employee Benefits	\$ 14,663	\$ 148	\$ 14,811
	1-J	2		Intake & Referral - Employee Benefits	\$ 4,886	\$ 47	\$ 4,933
	1-M	2		Protective Service Child Abuse - Employee Benefits	\$ 41,591	\$ 353	\$ 41,944
	1-N	2		Protective Service General - Employee Benefits	\$ 193,392	\$ 1,975	\$ 195,367
	1-O	2		Service Planning - Employee Benefits	\$ 5,405	\$ 52	\$ 5,457
	2-C	2		Community Residential (Dependent) - Employee Benefits	\$ 3,108	\$ 29	\$ 3,137
	2-E	2		Emergency Shelter (Dependent) - Employee Benefits	\$ 1,336	\$ 22	\$ 1,358
	2-G	2		Foster Family (Dependent) - Employee Benefits	\$ 44,410	\$ 339	\$ 44,749
	3-B	2		Residential Service (Dependent) - Employee Benefits	\$ 1,527	\$ 23	\$ 1,550
	4	2		Administration - Employee Benefits	\$ 7,588	\$ 71	\$ 7,659
				Total Adjustment Amount		\$ 3,059	
				To increase expenditures by \$3,059 to include employee benefits not reported on the Act 148 Invoice submitted to Commonwealth DHS and reconcile to the agency's final expenditure ledger.			
				Title 55 PA Code, Chapters 3170.47(a) and 3170.95(a)(b)			
CY-370A Adjustment							
CY-370A	2-G	2	2	Foster Family (Dependent) - Program Income	\$ 63,742	\$ 1,659	\$ 65,401
				To increase program income by \$1,659 due to an agency error in which funds were erroneously not reported as Program Income, on the Act 148 Invoice submitted to Commonwealth DHS.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

## SECTION 3

# STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATIONS

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

**Finding- Lack of Internal Control Policies and Procedures to Reduce the Risk of Paying Overbillings or Fraudulent Billings by Contracted In-Home Purchased Service Providers (Resolved)**

In our prior engagement report, for the fiscal years July 1, 2014 to June 30, 2017, we cited the Huntingdon County Children and Youth Agency (agency) for failure to have internal control policies and procedures in place to reduce the risk of paying overbillings and/or fraudulent billings submitted by contracted In-Home Purchased Service Providers. For contracted In-Home Fee-for-Service providers, the agency could not provide evidence that substantiated the validity of the number of units invoiced for each individual listed on these providers' submitted invoices. Agency management stated, during the conduct of our previous engagement, they did not have policies and procedures in place to obtain reasonable assurance that the services related to the fees invoiced by contracted Fee-for-Service In-Home Purchased Services providers were actually provided, and if provided, provided in adherence to executed contract terms. The agency had no contracts with Program-Funded In-Home Purchased Services providers.

During the conduct of our current engagement, we determined that as of July 1, 2017, contracted Fee-for-Service In-Home Purchased Service providers are reviewed twice annually. Three random invoices are selected and three children are randomly selected from each invoice. The provider is given one week to submit support documentation (e.g. sign-in sheets, case notes, billing sheets, and court schedules) for the children selected from each invoice and is also required to complete a Contract Compliance Review Questionnaire which is submitted with the supporting documentation. The agency Fiscal Assistant reviews the questionnaire and compares the supporting documentation to the submitted invoices to ensure the number of invoiced units is accurate and, when not, notes any discrepancies. The review results are forwarded to the agency Fiscal Officer for discussion and an In-Home Provider Billing Quality Assurance Review Report is prepared. This report includes the results and findings, and if applicable, a request for a corrective action plan. Both the Fiscal Assistant and Fiscal Officer monitor providers for which a corrective action plan is required and ensure refunds, credits or changes to invoice documentation practices are completed. We obtained evidence substantiating that the agency's fiscal monitoring policies and procedures were implemented in July 2017 to obtain reasonable assurance that services related to invoiced In-Home Purchased Services fees were actually provided. The evidence obtained included: written policy and procedures; contracted In-Home Purchased Services providers' submitted invoices and related support documentation to substantiate the number of units invoiced; and In-Home provider Billing Quality Assurance Review Reports completed during the 2017-2018 and 2018-2019 fiscal years.

Based on the results of the procedures performed during the conduct of our current engagement, we concluded, that from July 1, 2017 through the end of our current engagement period, the

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

agency had sufficient fiscal-related monitoring policy and procedures in place for contracted Fee-for-Service In-Home Purchased Service providers to provide evidence that substantiated the validity of the number of units invoiced for each individual listed on these providers' submitted invoices which reduced the agency's risk of paying overbillings and/or fraudulent billings submitted by these providers. Therefore, we concluded that the issuance of a repeat finding is not warranted. However, we recommend that, if the agency would contract with Program-Funded In-Home Purchased Service providers, fiscal-related monitoring policy and procedures should be implemented to substantiate operating costs invoiced by those providers, along with the implementation of monitoring policy and procedures to obtain reasonable assurance that services related to the invoiced Program-Funded operating costs were actually provided.

## SECTION 4

# CURRENT ENGAGEMENT OBSERVATION



HUNTINGDON COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT OBSERVATION

**Observation – Pennsylvania Department of Human Services is Making Strides in Increasing the Protection of At-Risk Children in the Care of Contracted In-Home Preventative Service Providers; Risk that has been Further Exacerbated by the Current COVID-19 Crisis.**

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>1</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>2</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 as it 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 action when disqualifying incidents are identified. Furthermore, these Contracted Providers are not subject to licensure nor annual inspections under the Human Services Code (Code).<sup>3</sup> Our concerns were 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 that the certification monitoring is being performed adequately. DHS staff also stated that DHS had communicated these expectations to the C&Y Agencies on numerous occasions since 2016.

---

<sup>1</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>2</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>3</sup> Based on a recent communication with DHS in early September 2020, the 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 the then DHS Deputy Secretary for Children, Youth and Families, which was also simultaneously delivered to the Pennsylvania Senate and House of Representatives' children and youth committee chairs focused on protecting the health, safety, and wellbeing of the children and youth receiving contracted in-home services across the Commonwealth. 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 years ended June 30, 2019. The Supplement included the following requirements for C&Y Agencies and auditors who conduct Single Audits of counties.

C&Y Agencies are required to:

- Monitor 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 providers that deliver in-home coded services.
- Monitor a sample of in-home service providers' compliance with the CPSL requirements, including checking for incidents since the date of the background clearances.
- Communicate any violations to 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.

Single Auditors are required to:

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

## HUNTINGDON COUNTY CHILDREN AND YOUTH AGENCY CURRENT ENGAGEMENT OBSERVATION

corrective action plans, and the adequacy and accuracy of the monitoring documentation.

### **Our Current Position**

We are glad that the DHS' 2019 revision to its Supplement requires (1) C&Y Agencies to document their monitoring of Contracted Providers' compliance with the CPSL; (2) the Single Auditors to evaluate the adequacy of this documentation; and (3) the documentation be provided to DHS for its review. However, the Supplement is entirely silent with regards to actions DHS will take if Single Auditors find a C&Y Agency failed to identify disqualifying incidents and/or failed to take appropriate corrective actions when disqualifying convictions that would prohibit employees and volunteers from having direct contact with children receiving services were identified.

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 **if the requirements are actually being followed consistently and routinely by each county C&Y Agency**. Therefore, as the oversight agency, we believe that it is imperative that DHS implement its own monitoring process to obtain assurance that each C&Y Agency is following the CPSL certification requirements by ensuring that appropriate corrective actions are taken if it is found by the Single Auditors that C&Y Agencies are not adequately protecting the safety of these already at-risk children. This specifically relates to obtaining assurance as to the sufficiency of each C&Y Agency's procedures for reviewing the Certifications of the Contracted Providers' employees and volunteers (whose duties require them to come into direct contact with children) and their respective subcontractors and taking appropriate corrective action when disqualifying incidents are identified.<sup>1</sup> Furthermore, we continue to believe that these children remain particularly vulnerable since the in-home services are sometimes provided outside the presence and view of others, which has been further aggravated by the current COVID-19 crisis.<sup>4</sup>

### **Conclusion**

As previously stated, as the oversight agency, DHS must implement its own monitoring process that will provide DHS management with the assurance that every C&Y Agency and their respective Contracted Providers and their subcontractors are actually adhering to the CPSL certification requirements. This specifically relates to obtaining assurance as to the sufficiency

---

<sup>4</sup> Various articles point to children in the Commonwealth experiencing more abuse. See May 11, 2020, <https://www.ydr.com/story/news/2020/05/11/coronavirus-pa-hospitals-seeing-more-severe-child-abuse-injuries/3103045001/>; June 20, 2020, <https://www.buckscountycouriertimes.com/news/20200620/state-more-child-abuse-calls-coming-in-than-at-start-of-pandemic-but-still-being-underreported>; and July 17, 2020, <https://www.goerie.com/news/20200717/child-abuse-in-pandemic-as-hospitals-see-more-severe-injuries-the-worst-is-yet-to-come> (accessed July 29, 2020).

HUNTINGDON COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT OBSERVATION

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. On August 31, 2020, DHS informed us that they began receiving the supplemental schedules (monitoring documentation) for Single Audits conducted for the fiscal years ended June 30, 2019. DHS further stated that, beginning in October, 2020, they plan to review these supplement schedules and each county's Corrective Action Plan (CAP) for CPSL adherence as a part of its on-site reviews of counties.

Finally, we note that in addition to following up with DHS on these issues, our Department will also reach out to the newly appointed Child Advocate Nicole Yancy and the new Council on Reform, as well as the Pennsylvania Senate and House of Representatives committee chairs focused on the protection of children and youth to ensure they are aware of our concerns.

<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. However, it is important to note that these children under the care of the Contracted Providers remain particularly vulnerable since the in-home services are sometimes provided outside the presence and view of others, which has been further aggravated by the current COVID-19 crisis.

HUNTINGDON COUNTY CHILDREN AND YOUTH AGENCY  
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

**The Honorable Tom W. Wolf**  
Governor  
Commonwealth of Pennsylvania

**The Honorable Teresa D. Miller**  
Acting Secretary  
Department of Human Services

**Mr. Jonathan Rubin**  
Deputy Secretary  
Office of Children, Youth and Families  
Department of Human Services

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

**Ms. Tia Petrovitz**  
Fiscal Management Specialist 4  
Division of County Programs  
Bureau of Budget and Fiscal Support  
Office of Children, Youth and Families  
Department of Human Services

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

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

**The Commissioners of Huntingdon County**

**Ms. Shannon N. Walborn**  
Administrator  
Huntingdon County Children & Youth Agency

**Ms. Claudia Conrad**  
Fiscal Officer  
Huntingdon County Children & Youth Agency

**Ms. Heather Fellman**  
Chief Clerk  
Huntingdon County

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

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

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

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

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