

# AMENDED FISCAL REPORTS

## For Fiscal Years:

July 1, 2014 to June 30, 2015

July 1, 2015 to June 30, 2016

July 1, 2016 to June 30, 2017

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# Indiana County Children and Youth Agency

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April 2019



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE  
AUDITOR GENERAL

The Commissioners of Indiana County  
Indiana County Courthouse, Second Floor  
825 Philadelphia Street  
Indiana, PA 15701-3972

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

Preparation of the submitted fiscal reports, and compliance with children, youth, and families regulations, are the responsibility of agency management. Our engagement procedures included a review of selected agency records, and other procedures we deemed necessary, to enable us to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children residing within the County and to determine the County's compliance<sup>1</sup> with certain provisions of 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, Chapters 3140 and 3170 (55 Pa. Code §§ 3140.1 *et seq.* and 3170.1 *et seq.*), but was not required to be and was not conducted in accordance with professional auditing or attestation standards. We believe that our engagement procedures provided us a reasonable basis to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children residing within Indiana County.

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

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

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

- For the **2014-2015 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment in total impacted the agency's Final Net State Share by increasing agency expenditures by \$8,902. Based on the application of the state participation rates, this adjustment resulted in an amount due to the county totaling \$6,990. This adjustment is detailed in our amended fiscal reports for fiscal year 2014-2015, as included in Section 1 of this report.
- For the **2015-2016 fiscal year**, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. These two adjustments in total impacted the agency's Final Net State Share by increasing agency revenue by \$4,090. Based on the application of the state participation rates, these adjustments resulted in an amount due to the state totaling \$3,210. These adjustments are detailed in our amended fiscal reports for fiscal year 2015-2016, as included in Section 2 of this report.
- For the **2016-2017 fiscal year**, our engagement resulted in four adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by increasing agency revenue by \$4,252, and increasing Non-Reimbursable Expenditures by \$672. Based on the application of the state participation rates, these adjustments resulted in an amount due to the state totaling \$3,738. These adjustments are detailed in our amended fiscal reports for fiscal year 2016-2017, as included in Section 3 of this report.

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

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

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

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

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

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on March 22, 2019.

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

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

Sincerely,



Eugene A. DePasquale  
Auditor General

March 29, 2019

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## BACKGROUND

The Department of the Auditor General is responsible for reviewing the fiscal reports, known as the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary of the 67 County Children and Youth Agencies to determine proper reporting and utilization of funds according to program regulations and guidelines under the Human Services Code 62 P.S. § 704.1(a)(4). The annual state Act 148 allocations are used by the Counties to administer social services for the children and youth that reside within the Commonwealth of Pennsylvania, whose stated goal is “to ensure, for each child in this Commonwealth, a permanent, legally assured family which protects the child from abuse and neglect.” According to information provided by the Department of Human Services (DHS), Office of Children, Youth and Families (OCYF), the Indiana County Children and Youth Agency provided in-home and placement services to 1,566 children residing within the County during the 2016-2017 fiscal year. The Children and Youth Social Services Program is County-Administered and State-Supervised by the DHS and thus, they are jointly responsible for achieving the Commonwealth’s goal.

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

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

# SECTION 1

## AMENDED FISCAL REPORTS

**FOR THE FISCAL YEAR:**

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

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

Approved State Allocation <sup>1</sup>		\$	3,859,409
Supplemental Act 148			<u>0</u>
Total State Allocation			3,859,409
State Share (CY348) <sup>2</sup>	\$		3,493,588
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	3,493,588
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	3,493,588
Actual Act 148 Revenues Received <sup>4</sup>			<u>3,486,598</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>6,990</u></u>

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

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

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

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

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



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

	A	B	C	D	E	F	G	H	I	J	K
	GRAND	PROGRAM	TITLE	TANF	TITLE	TITLE	Child Welfare Demonstration Project Title IV-E	MEDICAL	NET	STATE	LOCAL
	TOTAL	INCOME	IV-E		XX	IV-B		ASSISTANCE	TOTAL	ACT 148	SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	23,107	0	2,868	0	0	0	0	0	20,239	20,239	0
02. 90% REIMBURSEMENT	93,889	0	11,943	0	0	0	0	0	81,946	73,752	8,194
03. 80% REIMBURSEMENT	5,234,970	197,180	744,790	160,181	64,746	131,537	0	0	3,936,536	3,149,230	787,306
04. 60% REIMBURSEMENT	403,193	5,849	36,980	0	0	0	0	3,368	356,996	214,197	142,799
05. 50% REIMBURSEMENT	72,971	483	149	0	0	0	0	0	72,339	36,170	36,169
06. TOTAL NET CHILD WELFARE EXPEND.	5,828,130	203,512	796,730	160,181	64,746	131,537	0	3,368	4,468,056	3,493,588	974,468

YDC/YFC PLACEMENT COSTS											
07. 60% DHSPARTICIPATION	0	0							0	0	0

08. NON-REIMBURSABLE EXPENDITURES	934	0							934		934
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09. TOTAL EXPENDITURES	5,829,064	203,512	796,730	160,181	64,746	131,537	0	3,368	4,468,990	3,493,588	975,402
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10. TOTAL TITLE IV-D COLLECTIONS 143,963

11. TITLE IV-D Collections for IV-E Children 43,344

12. STATE ACT 148 - line 6 3,493,588

13. STATE ACT 148 ALLOCATION 3,859,409

14. ADJUSTED STATE SHARE (lower of 12 or 13) 3,493,588

INVOICE											
AMENDED STATE SHARE (ACT 148)	3,493,588										
ACT 148 AMOUNT RECEIVED	3,486,598										
ADJUSTMENT TO STATE SHARE	6,990										

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

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	23,107	0		2,868	0		0	0	20,239	20,239	0	
1-B ADOPTION ASSISTANCE	552,901	0	216,150	8,338			0	0	328,413	262,730	65,683	
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	207,957	0	60,427				0	0	147,530	118,024	29,506	
1-D COUNSELING - DEPENDENT	88,579	0		5,478	0		0	0	83,101	66,481	16,620	
1-E COUNSELING - DELINQUENT	772	0					0	0	772	618	154	
1-F DAY CARE	6,411	0					0	0	6,411	5,129	1,282	
1-G DAY TREATMENT - DEPENDENT	244,170	0		6,355	108,336		0	0	129,479	103,583	25,896	
1-H DAY TREATMENT - DELINQUENT	0	0					0	0	0	0	0	
1-I HOME MAKER SERVICE	2,374	0		297	0		0	0	2,077	1,662	415	
1-J INTAKE & REFERRAL	129,394	0		16,174	0		0	0	113,220	90,576	22,644	
1-K LIFE SKILLS - DEPENDENT	566,732	0		3,216	51,845	64,746	0	0	446,925	357,540	89,385	
1-L LIFE SKILLS - DELINQUENT	9,427	0			0		0	0	9,427	7,542	1,885	
1-M PROTECTIVE SERVICE - CHILD ABUSE	389,886	47		41,119	0		0	0	348,520	278,816	69,704	
1-N PROTECTIVE SERVICE - GENERAL	1,015,181	1,138		123,724	0		0	0	890,319	712,255	178,064	
1-O SERVICE PLANNING	279,316	0		34,884	0		0	0	244,432	195,546	48,886	
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	58,936	0		149	0		0	0	58,787	29,394	29,393	
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	150	0					0	0	150	75	75	
1-R <b>SUBTOTAL IN-HOME</b>	3,575,093	1,185	276,577	242,602	160,181	64,746	0	0	2,829,802	2,250,210	579,592	
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	932	0		118			0	0	814	651	163	
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0					0	0	0	0	0	
2-C COMMUNITY RESIDENTIAL - DEPENDENT	734,137	79,918	58,442	10,276			0	0	585,501	468,401	117,100	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	25,404	87					0	0	25,317	20,254	5,063	
2-E EMERGENCY SHELTER - DEPENDENT	91,954	0	9,437	2,506	0		0	0	80,011	72,010	8,001	
2-F EMERGENCY SHELTER - DELINQUENT	1,935	0			0		0	0	1,935	1,742	193	
2-G FOSTER FAMILY - DEPENDENT	981,574	115,652	64,914	94,878			0	0	574,593	459,674	114,919	
2-H FOSTER FAMILY - DELINQUENT	0	338					0	0	(338)	(270)	(68)	
2-I SUP. INDEPENDENT LIVING - DEPENDENT	23	0					0	0	23	18	5	
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0					0	0	0	0	0	
2-K <b>SUBTOTAL CBP</b>	1,835,959	195,995	132,793	107,778	0	0	0	0	1,267,856	1,022,480	245,376	
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	13,885	483					0	0	13,402	6,701	6,701	
3-B RESIDENTIAL SERVICE - DEPENDENT	27,924	0	6,904	830			0	0	20,190	12,114	8,076	
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	192	903					0	0	(711)	(427)	(284)	
3-D SECURE RES. SERVICE (EXCEPT YDC)	142,921	4,946					0	0	137,975	82,785	55,190	
3-E YDC SECURE	0	0					0	0	0	0	0	
3-F <b>SUBTOTAL INSTITUTIONAL</b>	184,922	6,332	6,904	830	0	0	0	0	170,856	101,173	69,683	
4 <b>ADMINISTRATION</b>	232,156	0		29,246			0	0	3,368	199,542	79,817	
5 <b>TOTAL REVENUES</b>	5,828,130	203,512	416,274	380,456	160,181	64,746	0	0	4,468,056	3,493,588	974,468	

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

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	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	12,141	6,022		4,081	0	863	23,107	27	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	553,417	0	0	0	553,417	0	95	0	516	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS	0	0	207,957	0	0	0	207,957	0	29	0	0	0
1-D COUNSELING - DEPENDENT	29,020	12,900		1,518	44,717	424	88,579	302	35	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	772	0	772	0	1	0	0	0
1-F DAY CARE	0	0		0	6,411	0	6,411	5	6	0	0	0
1-G DAY TREATMENT - DEPENDENT	25,105	11,746		13,333	193,384	602	244,170	34	34	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	1,567	689		95	0	23	2,374	41	0	0	0	0
1-J INTAKE & REFERRAL	70,792	40,618		14,027	0	3,957	129,394	283	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	16,235	7,554		1,546	541,002	395	566,732	119	127	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	9,427	0	9,427	0	4	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	188,822	100,504		34,768	60,136	5,456	389,686	200	272	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	614,903	301,809		56,904	21,482	20,501	1,015,599	1,067	58	418	0	0
1-O SERVICE PLANNING	179,006	84,886		12,064	0	3,360	279,316	335	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				2,667	56,269		58,936	0	55	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	150		150	0	1	0	0	0
1-R SUBTOTAL IN-HOME	1,137,591	566,728	761,374	141,003	933,750	35,581	3,576,027			418	516	0
Number of Children receiving only NON-PURCHASED IN-Home Services												
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	612	270	0	41	0	9	932	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	43,154	23,043	0	18,799	646,977	2,164	734,137	4,220	25	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	25,404	0	25,404	116	1	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	6,087	3,617	0	8,885	72,950	415	91,954	1,007	38	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	1,935	0	1,935	9	1	0	0	0
2-G FOSTER FAMILY - DEPENDENT	144,366	74,310	0	114,864	635,600	12,434	981,574	14,817	67	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	23	0	0	23	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 SUBTOTAL CBP	194,219	101,240	0	142,612	1,382,866	15,022	1,835,959	20,169	132	0	0	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	290	13,595	0	13,885	61	5	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	3,608	1,588	0	1,540	21,135	53	27,924	198	1	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	192	0	0	192	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	142,921	0	142,921	467	2	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	3,608	1,588	0	2,022	177,651	53	184,922	726	8	0	0	0
<b>4 ADMINISTRATION</b>	59,999	33,041	0	135,275	0	3,841	232,156			0	0	0
<b>5 TOTAL EXPENDITURES</b>	1,395,417	702,597	761,374	420,912	2,494,267	54,497	5,829,064			418	516	0
County Indirect Costs = \$ 103,044												

**INDIANA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Adoption Service	\$ 23,107	\$ 0	\$ 23,107
Adoption Assistance	553,417	0	553,417
Subsidized Permanent Legal Custodianship	207,957	0	207,957
Counseling	80,905	8,446	89,351
Day Care	6,411	0	6,411
Day Treatment	244,170	0	244,170
Homemaker Service	2,374	0	2,374
Intake and Referral	129,394	0	129,394
Life Skills	576,159	0	576,159
Protective Service - Child Abuse	389,686	0	389,686
Protective Service - General	1,015,576	23	1,015,599
Service Planning	279,316	0	279,316
Juvenile Act Proceedings	58,646	440	59,086
Alternative Treatment	932	0	932
Community Residential	759,541	0	759,541
Emergency Shelter	93,889	0	93,889
Foster Family	981,573	1	981,574
Supervised Independent Living	23	0	23
Juvenile Detention Service	13,885	0	13,885
Residential Service	28,116	0	28,116
Secure Residential Service (Except YDC)	142,921	0	142,921
YDC Secure	0	0	0
Administration	232,164	(8)	232,156
Combined Total Expense	<u>5,820,162</u>	<u>8,902</u>	<u>5,829,064</u>
Less Non-reimbursables	<u>934</u>	<u>0</u>	<u>934</u>
Total Net Expense	<u>\$ 5,819,228</u>	<u>\$ 8,902</u>	<u>\$ 5,828,130</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	\$ 1,395,417	\$ 0	\$ 1,395,417
Employee Benefits	702,597	0	702,597
Subsidies	761,374	0	761,374
Operating	420,464	448	420,912
Purchased Services	2,485,813	8,454	2,494,267
Fixed Assets	54,497	0	54,497
Combined Total Expense	<u>5,820,162</u>	<u>8,902</u>	<u>5,829,064</u>
Less Non-reimbursables	<u>934</u>	<u>0</u>	<u>934</u>
Total Net Expense	<u>\$ 5,819,228</u>	<u>\$ 8,902</u>	<u>\$ 5,828,130</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
				CY-370 Adjustment			
CY-370	1-N	4	1	Protective Service - General - Operating	\$ 56,881	\$ 23	\$ 56,904
	1-P	4		Juvenile Act Proceedings - Dependent- Operating	\$ 2,227	\$ 440	\$ 2,667
	2-G	4		Foster Family- Dependent- Operating	\$ 114,871	\$ (7)	\$ 114,864
	4	4		Administration- Operating	\$ 135,283	\$ (8)	\$ 135,275
	2-G	5		Foster Family- Dependent - Purchased Services	\$ 635,592	\$ 8	\$ 635,600
	1-D	5		Counseling - Dependent - Purchased Services	\$ 36,271	\$ 8,446	\$ 44,717
				Total Adjustment Amount		\$ 8,902	
				To increase expenditures by a net amount of \$8,902 to reconcile with the agency's final expenditure ledger. Operating expenses increased by \$448 and Purchased Services were increased by \$8,454. These adjustments are due to late invoices coming in after the CY-370 Expenditure Report was submitted to DHS.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

# SECTION 2

## AMENDED FISCAL REPORTS

**FOR THE FISCAL YEAR:**

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

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

Approved State Allocation <sup>1</sup>		\$ 4,222,320
Supplemental Act 148		<u>0</u>
Total State Allocation		4,222,320
State Share (CY348) <sup>2</sup>	\$ 3,829,619	
Less: Major Service Category Adjustment		<u>0</u>
Net State Share		\$ 3,829,619
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$ 3,829,619
Actual Act 148 Revenues Received <sup>4</sup>		<u>3,832,829</u>
Net Amount Due County/(State) <sup>5</sup>		<u><u>\$ (3,210)</u></u>

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

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

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

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

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

INDIANA COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016  
 AMENDED CY348  
 FISCAL SUMMARY

A	B	C	D	E	F	G	H	I	J	K
GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES										
01. 100% REIMBURSEMENT	27,599	3,674	0	0	0	0	0	23,925	23,925	0
02. 90% REIMBURSEMENT	109,938	13,945	0	0	0	0	0	95,993	86,394	9,599
03. 80% REIMBURSEMENT	5,616,911	817,888	160,181	64,746	131,537	0	0	4,338,990	3,471,193	867,797
04. 60% REIMBURSEMENT	395,555	36,945	0	0	0	0	3,362	347,746	208,647	139,099
05. 50% REIMBURSEMENT	79,563	643	0	0	0	0	0	78,920	39,460	39,460
06. TOTAL NET CHILD WELFARE EXPEND.	6,229,566	111,714	872,452	160,181	64,746	131,537	0	4,885,574	3,829,619	1,055,955
YDC/YFC PLACEMENT COSTS										
07. 60% DHS PARTICIPATION	0	0	0	0	0	0	0	0	0	0
08. NON-REIMBURSABLE EXPENDITURES	30,203	0	0	0	0	0	0	30,203	0	30,203
09. TOTAL EXPENDITURES	6,259,769	111,714	872,452	160,181	64,746	131,537	0	4,915,777	3,829,619	1,086,158
10. TOTAL TITLE IV-D COLLECTIONS	73,809									
11. TITLE IV-D Collections for IV-E Children	17,222									
12. STATE ACT 148 - Inc 6	3,829,619									
13. STATE ACT 148 ALLOCATION	4,222,320									
14. ADJUSTED STATE SHARE (lower of 12 or 13)	3,829,619									
INVOICE										
AMENDED STATE SHARE (ACT 148)	3,829,619									
ACT 148 AMOUNT RECEIVED	3,832,829									
ADJUSTMENT TO STATE SHARE	(3,210)									



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

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT I48	LOCAL SHARE	
I-A ADOPTION SERVICE	27,599	0	3,674	0	0	0	0	0	23,925	0	0	
I-B ADOPTION ASSISTANCE	594,880	0	240,873	4,621	0	0	0	0	349,386	279,509	69,877	
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	204,670	0	62,051	0	0	0	0	0	142,619	114,095	28,524	
I-D COUNSELING - DEPENDENT	124,560	0	11,294	0	0	0	0	0	113,266	90,613	22,653	
I-E COUNSELING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
I-F DAY CARE	6,544	0	0	0	0	0	0	0	6,544	5,235	1,309	
I-G DAY TREATMENT - DEPENDENT	320,843	0	9,201	141,935	0	0	0	0	169,707	135,766	33,941	
I-H DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
I-I HOMEMAKER SERVICE	5,339	0	710	0	0	0	0	0	4,629	3,703	926	
I-J INTAKE & REFERRAL	91,214	0	12,112	0	0	0	0	0	79,102	63,282	15,820	
I-K LIFE SKILLS - DEPENDENT	827,675	0	8,601	18,246	64,746	0	0	0	736,082	588,866	147,216	
I-L LIFE SKILLS - DELINQUENT	21,372	0	0	0	0	0	0	0	21,372	17,098	4,274	
I-M PROTECTIVE SERVICE - CHILD ABUSE	400,846	0	44,678	0	0	0	0	0	356,168	284,934	71,234	
I-N PROTECTIVE SERVICE - GENERAL	991,334	4,124	128,570	0	0	0	0	0	858,640	686,912	171,728	
I-O SERVICE PLANNING	346,056	0	45,950	0	0	0	0	0	300,106	240,085	60,021	
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	53,960	0	0	0	0	0	0	0	53,960	26,980	26,980	
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	150	0	0	0	0	0	0	0	150	75	75	
I-R SUBTOTAL IN-HOME	4,017,042	4,124	302,924	269,411	160,181	64,746	0	0	3,215,656	2,561,078	654,578	
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 I48	LOCAL SHARE	
2-A ALTERNATIVE TREATMENT - DEPENDENT	63,324	0	0	8,400	0	0	0	0	54,924	43,939	10,985	
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-C COMMUNITY RESIDENTIAL - DEPENDENT	739,712	27,102	103,721	14,009	0	0	0	0	594,880	475,904	118,976	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	26,174	1,457	0	0	0	0	0	0	24,717	19,774	4,943	
2-E EMERGENCY SHELTER - DEPENDENT	109,938	0	10,917	3,028	0	0	0	0	95,993	86,394	9,599	
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-G FOSTER FAMILY - DEPENDENT	852,368	70,886	53,529	69,568	0	131,537	0	0	526,848	421,478	105,370	
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-I SUP. INDEPENDENT LIVING - DEPENDENT	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	
2-K SUBTOTAL CBP	1,791,516	99,445	168,167	95,005	0	131,537	0	0	1,297,362	1,047,489	249,873	
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 I48	LOCAL SHARE	
3-A JUVENILE DETENTION SERVICE	25,453	643	0	1,842	0	0	0	0	24,810	12,405	12,405	
3-B RESIDENTIAL SERVICE - DEPENDENT	19,577	0	0	0	0	0	0	0	17,735	10,641	7,094	
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	0	0	0	0	0	0	0	0	0	0	0	
3-D SECURE RES. SERVICE (EXCEPT YDC)	112,334	7,242	0	0	0	0	0	0	105,092	63,055	42,037	
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	
3-F SUBTOTAL INSTITUTIONAL	157,364	7,885	0	1,842	0	0	0	0	147,637	86,101	61,536	
4 ADMINISTRATION	263,644	260	0	35,103	0	0	0	3,362	224,919	134,951	89,968	
TOTAL REVENUES	6,229,566	111,714	471,091	401,361	160,181	64,746	131,537	3,362	4,885,574	3,829,619	1,055,955	

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

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	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	13,710	7,948		4,655	0	1,386	27,599	27	0	0	0	
1-B ADOPTION ASSISTANCE	0	0	594,880	0	0	0	594,880	0	96	0	0	
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	204,670	0	0	0	204,670	0	28	0	0	
1-D COUNSELING - DEPENDENT	51,880	28,638		3,336	39,535	1,171	124,560	379	28	0	0	
1-E COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	
1-F DAY CARE	0	0		0	6,544	0	6,544	10	3	0	0	
1-G DAY TREATMENT - DEPENDENT	33,919	19,271		15,092	251,439	1,122	320,843	34	31	0	0	
1-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	
1-I HOMEMAKER SERVICE	3,291	1,814		173	0	61	5,339	26	0	0	0	
1-J INTAKE & REFERRAL	51,995	29,691		7,070	0	2,458	91,214	338	0	0	0	
1-K LIFE SKILLS - DEPENDENT	37,541	20,973		4,601	762,940	1,620	827,675	215	56	0	0	
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	21,372	0	9	0	0	
1-M PROTECTIVE SERVICE - CHILD ABUSE	195,455	111,769		23,595	63,136	6,891	400,846	252	215	0	0	
1-N PROTECTIVE SERVICE - GENERAL	575,982	322,810		57,079	19,026	17,153	992,050	1,325	57	716	0	
1-O SERVICE PLANNING	210,731	116,478		13,956	0	4,891	346,056	265	0	0	0	
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				2,371	51,589		53,960	0	74	0	0	
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	150		150	0	1	0	0	
1-R <b>SUBTOTAL IN-HOME</b>	1,174,504	659,292	799,550	131,928	1,215,731	36,753	4,017,758		716		0	
Number of Children receiving only NON-PURCHASED IN-Home Services												
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	38,417	21,356	0	2,625	0	926	63,324	0	0	0	0	
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-C COMMUNITY RESIDENTIAL - DEPENDENT	55,242	32,239	0	17,506	631,813	2,912	739,712	3,013	28	0	0	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	26,174	0	26,174	139	3	0	0	
2-E EMERGENCY SHELTER - DEPENDENT	5,090	2,882	0	9,780	91,904	282	109,938	1,177	54	0	0	
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-G FOSTER FAMILY - DEPENDENT	135,470	78,289	0	102,266	522,999	13,344	852,368	10,874	64	0	0	
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-I SUP. INDEPENDENT LIVING - DEPENDENT	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	
2-K <b>SUBTOTAL CBP</b>	234,219	134,766	0	132,177	1,272,890	17,464	1,791,516	15,203	149	0	0	
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	1,655	23,798	0	25,453	106	13	0	0	
3-B RESIDENTIAL SERVICE - DEPENDENT	7,550	4,243	0	1,924	5,646	214	19,577	21	1	0	0	
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	0	0	0	0	0	0	0	
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	112,334	0	112,334	366	1	0	0	
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	
3-F <b>SUBTOTAL INSTITUTIONAL</b>	7,550	4,243	0	3,579	141,778	214	157,364	493	15	0	0	
<b>4 ADMINISTRATION</b>	96,359	56,230	0	133,670	0	6,872	293,131		29,487		0	
<b>5 TOTAL EXPENDITURES</b>	1,512,632	854,531	799,550	401,354	2,630,399	61,303	6,259,769		30,203		0	
County Indirect Costs = \$ 97,704												

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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 27,599	\$ 0	\$ 27,599
Adoption Assistance	594,880	0	594,880
Subsidized Permanent Legal Custodianship	204,670	0	204,670
Counseling	124,560	0	124,560
Day Care	6,544	0	6,544
Day Treatment	320,843	0	320,843
Homemaker Service	5,339	0	5,339
Intake and Referral	91,214	0	91,214
Life Skills	849,047	0	849,047
Protective Service - Child Abuse	400,846	0	400,846
Protective Service - General	992,050	0	992,050
Service Planning	346,056	0	346,056
Juvenile Act Proceedings	54,110	0	54,110
Alternative Treatment	63,324	0	63,324
Community Residential	765,886	0	765,886
Emergency Shelter	109,938	0	109,938
Foster Family	852,368	0	852,368
Supervised Independent Living	0	0	0
Juvenile Detention Service	25,453	0	25,453
Residential Service	19,577	0	19,577
Secure Residential Service (Except YDC)	112,334	0	112,334
YDC Secure	0	0	0
Administration	293,131	0	293,131
Combined Total Expense	<u>6,259,769</u>	<u>0</u>	<u>6,259,769</u>
Less Non-reimbursables	<u>30,203</u>	<u>0</u>	<u>30,203</u>
Total Net Expense	<u>\$ 6,229,566</u>	<u>\$ 0</u>	<u>\$ 6,229,566</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,512,632	\$ 0	\$ 1,512,632
Employee Benefits	854,531	0	854,531
Subsidies	799,550	0	799,550
Operating	420,020	(18,666)	401,354
Purchased Services	2,630,399	0	2,630,399
Fixed Assets	42,637	18,666	61,303
Combined Total Expense	<u>6,259,769</u>	<u>0</u>	<u>6,259,769</u>
Less Non-reimbursables	<u>30,203</u>	<u>0</u>	<u>30,203</u>
Total Net Expense	<u>\$ 6,229,566</u>	<u>\$ 0</u>	<u>\$ 6,229,566</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL		
SCHEDULE	LINE	COLUMN							
				CY-370 Adjustment					
CY-370	1-D	4	1	Counseling - Dependent - Operating	\$ 3,805	\$ (469)	\$ 3,336		
	1-G			Day Treatment - Dependent - Operating	\$ 15,542	\$ (450)	\$ 15,092		
	1-I			Homemaker Service - Operating	\$ 198	\$ (25)	\$ 173		
	1-J			Intake & Referral - Operating	\$ 8,055	\$ (985)	\$ 7,070		
	1-K			Life Skills - Dependent - Operating	\$ 5,250	\$ (649)	\$ 4,601		
	1-M			Protective Service - Child Abuse - Operating	\$ 26,357	\$ (2,762)	\$ 23,595		
	1-N			Protective Service - General - Operating	\$ 63,954	\$ (6,875)	\$ 57,079		
	1-O			Service Planning - Operating	\$ 15,917	\$ (1,961)	\$ 13,956		
	2-A			Alternative Treatment - Dependent - Operating	\$ 2,996	\$ (371)	\$ 2,625		
	2-C			Community Residential - Dependent - Operating	\$ 18,673	\$ (1,167)	\$ 17,506		
	2-E			Emergency Shelter - Dependent - Operating	\$ 9,893	\$ (113)	\$ 9,780		
	3-B			Residential Service - Dependent - Operating	\$ 2,009	\$ (85)	\$ 1,924		
	4			Administration - Operating	\$ 136,424	\$ (2,754)	\$ 133,670		
	1-D			6	6	Counseling - Dependent - Fixed Assets	\$ 3,336	\$ 469	\$ 3,805
	1-G	Day Treatment - Dependent - Fixed Assets	\$ 15,092			\$ 450	\$ 15,542		
	1-I	Homemaker Service - Fixed Assets	\$ 173			\$ 25	\$ 198		
	1-J	Intake & Referral - Fixed Assets	\$ 7,070			\$ 985	\$ 8,055		
	1-K	Life Skills - Dependent - Fixed Assets	\$ 4,601			\$ 649	\$ 5,250		
	1-M	Protective Service - Child Abuse - Fixed Assets	\$ 23,595			\$ 2,762	\$ 26,357		
	1-N	Protective Service - General - Fixed Assets	\$ 57,079			\$ 6,875	\$ 63,954		
	1-O	Service Planning - Fixed Assets	\$ 13,956			\$ 1,961	\$ 15,917		
	2-A	Alternative Treatment - Dependent - Fixed Assets	\$ 2,625			\$ 371	\$ 2,996		
	2-C	Community Residential - Dependent - Fixed Assets	\$ 17,506			\$ 1,167	\$ 18,673		
	2-E	Emergency Shelter - Dependent - Fixed Assets	\$ 9,780			\$ 113	\$ 9,893		
	3-B	Residential Service - Dependent - Fixed Assets	\$ 1,924			\$ 85	\$ 2,009		
	4	Administration - Fixed Assets	\$ 133,670			\$ 2,754	\$ 136,424		
						Total Adjustment Amount		\$0	
						To reclassify \$18,666 of Operating expenditure costs to Fixed Assets. The expenditure was inadvertently charged to the wrong object of expenditures.			
						Title 55 PA Code, Chapter 3170.95(a)(b)			
				CY-370A Adjustment					
	CY-370A	1-N	2	2	Protective Service - General - Program Income	\$ 3,973	\$ 151	\$ 4,124	
		2-C			Community Residential - Dependent - Program Income	\$ 26,110	\$ 992	\$ 27,102	
2-D		Community Residential - Delinquent - Program Income			\$ 1,404	\$ 53	\$ 1,457		
2-G		Foster Family - Dependent - Program Income			\$ 68,291	\$ 2,595	\$ 70,886		
3-A		Juvenile-Detention Service - Program Income			\$ 619	\$ 24	\$ 643		
3-D		Secure Residential Service ( Except YDC) - Program Income			\$ 6,977	\$ 265	\$ 7,242		
4		Administration - Program Income			\$ 250	\$ 10	\$ 260		
						Total Adjustment Amount		\$ 4,090	
			To increase Program Income by \$4,090 to properly report the total amount received and reconcile to the agency's final revenue ledger.						
			Title 55 PA Code, Chapter 3170.95(a)(b)						

# SECTION 3

## AMENDED FISCAL REPORTS

**FOR THE FISCAL YEAR:**

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

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

Approved State Allocation <sup>1</sup>		\$	4,159,565
Supplemental Act 148			<u>0</u>
Total State Allocation			4,159,565
State Share (CY348) <sup>2</sup>	\$		4,056,423
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	4,056,423
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	4,056,423
Actual Act 148 Revenues Received <sup>4</sup>			<u>4,060,161</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>(3,738)</u></u>

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

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

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

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

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

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

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	47,829	0	5,709	0	0	0	0	0	42,120	42,120	0
02. 90% REIMBURSEMENT	124,135	0	15,439	0	0	0	0	0	108,696	97,826	10,870
03. 80% REIMBURSEMENT	5,792,387	146,988	768,348	160,181	64,746	131,537	0	0	4,520,587	3,616,470	904,117
04. 60% REIMBURSEMENT	484,136	6,938	30,256	0	0	0	0	3,384	443,558	266,134	177,424
05. 50% REIMBURSEMENT	67,902	158	0	0	0	0	0	0	67,744	33,873	33,871
06. TOTAL NET CHILD WELFARE EXPEND.	6,516,389	154,084	819,752	160,181	64,746	131,537	0	3,384	5,182,705	4,056,423	1,126,282

YDCYFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	54,570	2,701							51,869	31,121	20,748
08. NON-REIMBURSABLE EXPENDITURES	69,401	0							69,401		69,401

09. TOTAL EXPENDITURES	6,640,360	156,785	819,752	160,181	64,746	131,537	0	3,384	5,303,975	4,087,544	1,216,431
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10. TOTAL TITLE IV-D COLLECTIONS	117,967										
11. TITLE IV-D Collections for IV-E Children	31,071										
12. STATE ACT 148 - line 6	4,056,423										
13. STATE ACT 148 ALLOCATION	4,159,565										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	4,056,423										

INVOICE											
AMENDED STATE SHARE (ACT 148)	4,056,423										
ACT 148 AMOUNT RECEIVED	4,060,161										
ADJUSTMENT TO STATE SHARE	(3,738)										

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

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
1-A ADOPTION SERVICE	47,829	0		5,709	0		0	0	0	42,120	0	0
1-B ADOPTION ASSISTANCE	597,889	0	241,099	2,815			0	0	0	353,975	283,180	70,795
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	203,852	0	68,013	0			0	0	0	135,839	108,671	27,168
1-D COUNSELING - DEPENDENT	88,314	0		7,593	113		0	0	0	80,608	64,486	16,122
1-E COUNSELING - DELINQUENT	300	0		0	0		0	0	0	300	240	60
1-F DAY CARE	3,914	0		0	0		0	0	0	3,914	3,131	783
1-G DAY TREATMENT - DEPENDENT	287,743	0		9,266	158,540		0	0	0	119,937	95,950	23,987
1-H DAY TREATMENT - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-I HOMEMAKER SERVICE	2,683	0		321	0		0	0	0	2,362	1,890	472
1-J INTAKE & REFERRAL	188,982	0		22,575	0		0	0	0	166,407	133,126	33,281
1-K LIFE SKILLS - DEPENDENT	825,320	0		4,937	1,030	64,746	0	0	0	754,607	603,686	150,921
1-L LIFE SKILLS - DELINQUENT	33,865	0		0	498	0	0	0	0	33,367	26,694	6,673
1-M PROTECTIVE SERVICE - CHILD ABUSE	555,184	0		54,747	0	0	0	0	0	500,437	400,350	100,087
1-N PROTECTIVE SERVICE - GENERAL	1,164,638	668		135,557	0	0	0	0	0	1,028,413	822,730	205,683
1-O SERVICE PLANNING	249,442	0		29,824	0	0	0	0	0	219,618	175,694	43,924
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	57,639	0		0	0		0	0	0	57,639	28,820	28,819
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	4,307,594	668	309,112	273,344	160,181	64,746	0	0	0	3,499,543	2,790,768	708,775
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	2,584	0	0	309		0	0	0	0	2,275	1,820	455
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	575,922	43,460	72,288	11,599		0	0	0	0	448,575	358,860	89,715
2-D COMMUNITY RESIDENTIAL - DELINQUENT	86,540	13,959	0	0		0	0	0	0	72,581	58,065	14,516
2-E EMERGENCY SHELTER - DEPENDENT	121,625	0	10,172	5,267	0	0	0	0	0	106,186	95,567	10,619
2-F EMERGENCY SHELTER - DELINQUENT	2,510	0	0	0	0	0	0	0	0	2,510	2,259	251
2-G FOSTER FAMILY - DEPENDENT	912,577	88,901	49,641	55,354		0	131,537	0	0	587,144	469,715	117,429
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	12,638	0	2,395	15		0	0	0	0	10,228	8,182	2,046
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	1,714,396	146,320	134,496	72,544	0	0	131,537	0	0	1,229,499	994,468	235,031
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	10,263	158								10,105	5,053	5,052
3-B RESIDENTIAL SERVICE - DEPENDENT	223,463	0	9,543	1,576		0	0	0	0	212,344	127,406	84,938
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	0	0	0	0		0	0	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	98,895	6,910								91,985	55,191	36,794
3-E YDC SECURE	54,570	2,701								51,869	31,121	20,748
3-F SUBTOTAL INSTITUTIONAL	387,191	9,769	9,543	1,576	0	0	0	0	0	366,303	218,771	147,532
4 ADMINISTRATION	161,778	28		19,137		0	0	0	0	139,229	83,537	55,692
5 TOTAL REVENUES	6,570,959	156,785	453,151	366,601	160,181	64,746	131,537	0	3,384	5,234,574	4,087,544	1,147,030



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

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
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 P.S.Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
1-A ADOPTION SERVICE	24,890	13,970		6,560	0	2,409	47,829	25	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	597,889	0	0	0	597,889	0	96	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	204,352	0	0	0	204,352	0	32	0	500	0
1-D COUNSELING - DEPENDENT	38,786	20,977		2,653	24,813	1,085	88,314	369	23	0	0	0
1-E COUNSELING - DELINQUENT	0	0			300	0	300	0	3	0	0	0
1-F DAY CARE	0	0			3,914	0	3,914	11	4	0	0	0
1-G DAY TREATMENT - DEPENDENT	39,144	21,633		15,051	210,534	1,381	287,743	35	35	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0			0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	1,628	843		161	0	51	2,683	13	0	0	0	0
1-J INTAKE & REFERRAL	110,651	58,372		14,100	0	5,859	188,982	335	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	24,913	13,166		2,301	784,023	917	825,320	249	185	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0			33,865	0	33,865	0	9	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	250,600	132,068		71,469	92,050	8,997	555,184	298	195	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	679,456	363,898		73,546	25,681	22,904	1,165,485	1,410	90	847	0	0
1-O SERVICE PLANNING	152,051	82,430		10,658	0	4,303	249,442	264	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				899	56,740	0	57,639	0	31	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	1,322,119	707,357	802,241	197,398	1,231,920	47,906	4,308,941			847	500	0
Number of Children receiving only NON-PURCHASED IN-Home Services 1,430												
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 P.S.Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
2-A ALTERNATIVE TREATMENT - DEPENDENT	1,498	832	0	197	0	57	2,584	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	51,717	28,130	0	21,706	471,347	3,022	575,922	2,450	34	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	328	86,212	0	86,540	350	3	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	8,652	4,822	0	10,134	97,250	767	121,625	1,312	62	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	139	2,371	0	2,510	11	2	0	0	0
2-G FOSTER FAMILY - DEPENDENT	137,891	76,939	0	96,961	586,206	14,631	912,628	11,437	79	0	51	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	379	12,259	0	12,638	61	2	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	199,758	110,723	0	129,844	1,255,645	18,477	1,714,447	15,621	182	0	51	0
INSTITUTIONAL PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non P.S.Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
3-A JUVENILE DETENTION SERVICE	0	0	0	1,324	8,939	0	10,263	44	5	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	7,176	3,962	0	2,584	209,589	152	223,463	860	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	20	98,875	0	98,895	315	1	0	0	0
3-E YDC SECURE	0	0	0	0	54,570	0	54,570	107	1	0	0	0
3-F SUBTOTAL INSTITUTIONAL	7,176	3,962	0	3,928	371,973	152	387,191	1,326	10	0	0	0
4 ADMINISTRATION	65,212	33,657	0	125,062	0	5,850	229,781			67,875	128	0
5 TOTAL EXPENDITURES	1,594,265	855,699	802,241	456,232	2,859,538	72,385	6,640,360			68,722	679	0
County Indirect Costs = \$ 87,896												

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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 47,829	\$ 0	\$ 47,829
Adoption Assistance	597,889	0	597,889
Subsidized Permanent Legal Custodianship	204,352	0	204,352
Counseling	88,614	0	88,614
Day Care	3,914	0	3,914
Day Treatment	287,743	0	287,743
Homemaker Service	2,683	0	2,683
Intake and Referral	188,982	0	188,982
Life Skills	859,185	0	859,185
Protective Service - Child Abuse	555,184	0	555,184
Protective Service - General	1,165,485	0	1,165,485
Service Planning	249,442	0	249,442
Juvenile Act Proceedings	57,639	0	57,639
Alternative Treatment	2,584	0	2,584
Community Residential	662,462	0	662,462
Emergency Shelter	124,135	0	124,135
Foster Family	912,628	0	912,628
Supervised Independent Living	12,638	0	12,638
Juvenile Detention Service	10,263	0	10,263
Residential Service	223,463	0	223,463
Secure Residential Service (Except YDC)	98,895	0	98,895
YDC Secure	54,570	0	54,570
Administration	229,781	0	229,781
Combined Total Expense	<u>6,640,360</u>	<u>0</u>	<u>6,640,360</u>
Less Non-reimbursables	<u>68,729</u>	<u>672</u>	<u>69,401</u>
Total Net Expense	<u>\$ 6,571,631</u>	<u>\$ (672)</u>	<u>\$ 6,570,959</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,594,265	\$ 0	\$ 1,594,265
Employee Benefits	855,699	0	855,699
Subsidies	802,241	0	802,241
Operating	463,272	(7,040)	456,232
Purchased Services	2,859,538	0	2,859,538
Fixed Assets	65,345	7,040	72,385
Combined Total Expense	<u>6,640,360</u>	<u>(0)</u>	<u>6,640,360</u>
Less Non-reimbursables	<u>68,729</u>	<u>672</u>	<u>69,401</u>
Total Net Expense	<u>\$ 6,571,631</u>	<u>\$ (672)</u>	<u>\$ 6,570,959</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	1-N	4	1	<p style="text-align: center;">CY-370 Adjustment</p> Protective Service-General - Operating Protective Service - General - Fixed Assets Total Adjustment Amount  To reclassify \$7,040 in Operating costs to Fixed Assets. The \$7,040 was inadvertently charged to the wrong object of expenditures.  Title 55 PA Code, Chapter 3170.95(a)(b)	\$ 80,586	\$ (7,040)	\$ 73,546
	1-N	6			\$ 15,864	\$ 7,040	\$ 22,904
						\$ -	
CY-370	4	10	2	Administration - Non-Reimbursable Non PS\Sub.  To increase Non-Reimbursable Non PS\Sub by \$522 to properly reconcile with agency ledger. ledger.  Title 55 PA Code, Chapter 3170.95(a)(b)	\$ 67,353	\$ 522	\$ 67,875
CY-370	1-C	11	3	Subsidized Permanent Legal Custodianship - Non-Reim. P/S Subsidies  To increase Non-Reimbursable P/S Subsidies by \$150 to properly reconcile with agency ledger.  Title 55 PA Code, Chapter 3170.95(a)(b)	\$ 350	\$ 150	\$ 500
CY-370 A	1-N	2	4	<p style="text-align: center;">CY-370A Adjustment</p> Protective Service - General - Program Income Community Residential - Dependent - Program Income Community Residential - Delinquent - Program Income Foster Family - Dependent - Program Income Juvenile - Detention Service - Program Income Secure Residential Service ( Except YDC ) - Program Income YDC Secure Administration - Program Income Total Adjustment Amount  To increase Program Income by \$4,252 to properly report the total amount received and reconcile to the agency's final revenue ledger.  Title 55 PA Code, Chapter 3170.95(a)(b)	\$ 650	\$ 18	\$ 668
	2-C	2			\$ 42,281	\$ 1,179	\$ 43,460
	2-D	2			\$ 13,580	\$ 379	\$ 13,959
	2-G	2			\$ 86,490	\$ 2,411	\$ 88,901
	3-A	2			\$ 154	\$ 4	\$ 158
	3-D	2			\$ 6,723	\$ 187	\$ 6,910
	3-E	2			\$ 2,628	\$ 73	\$ 2,701
	4	2			\$ 27	\$ 1	\$ 28
					\$ 4,252		

## SECTION 4

# STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATIONS

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

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

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

Our current engagement scope period included the 2014-2015, 2015-2016, and 2016-2017 fiscal years. Due to the timing of the conduct of our prior audit engagement, we did not make the agency aware of these internal control deficiencies until December 4, 2017, well after the June 30, 2017, end of our current engagement scope period. Therefore, these control deficiencies and corresponding risks continued to exist for all three fiscal years included in our current engagement scope period. As such, we concluded that the issuance of a repeat finding is warranted. This repeat finding is included in the Current Engagement Finding and Recommendations in Section 5 of this report.

## SECTION 5

# CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

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

Condition: As detailed in our Status of Prior Engagement Findings and Recommendations section (Section 4) of this report, the Indiana County Children and Youth Agency (agency) lacked internal control procedures designed to sufficiently reduce the agency’s risk of paying overbillings or fraudulent billings submitted by contracted In-Home Purchased Service providers. For contracted In-Home Fee-for-Service Purchased Service providers, as cited in the finding included in our prior engagement report, the agency could not provide evidence that substantiated the validity of the number of units invoiced for each individual listed on these providers’ submitted invoices. In addition, for contracted In-Home Program-Funded providers, these providers submitted no supporting documentation, nor did the agency require any documentation, substantiating the monthly operating costs detailed on these providers’ monthly submitted invoices. Furthermore, for both contracted Fee-for-Service and Program-Funded In-Home Purchased Service providers, the agency failed to provide supporting documentation evidencing that services related to fees invoiced by these providers, and paid by the agency, were actually provided, and if provided, provided in adherence to the requirements of the respective provider’s contract terms.

During the conduct of our current engagement, in response to the recommendations included in our prior engagement report and recommendations in similar findings issued to other county children and youth agencies, agency management provided documentation evidencing monitoring procedures the agency began performing in September 2017 to obtain reasonable assurance that contracted In-Home services were actually provided and to reduce the agency’s risk of paying overbillings or fraudulent billings submitted by contracted In-Home Purchased Service providers. However, agency management informed us the agency had not written and formally implemented fiscal-related monitoring policy and related procedures. Because agency management did not implement its monitoring procedures until after the close of our current engagement scope period (June 30, 2017), we did not assess the sufficiency of these procedures. We will review and evaluate any formally implemented policies and procedures during the conduct of our next regularly scheduled engagement of this agency and determine whether they are sufficient in providing agency management reasonable assurance that invoiced contracted In-Home Services were actually provided, and that the number of units invoiced by contracted Fee-for-Service providers and operating costs invoiced by contracted Program-Funded providers are properly substantiated, thus reducing the agency’s risk of paying overbillings or fraudulent billings submitted by contracted In-Home Purchased Service providers.

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

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*Section 3140.21. Reimbursement for Services. General.* “(a) Under section 704.1 of the [Human Services] (62 P.S. § 704.1), the Department reimburses expenses incurred by the county for children and youth social services, including services to alleged and adjudicated dependent and delinquent children according to an approved county plan and budget estimate up to the amount of State funds allocated to the county under section 709.3 of the [Human Services] Code (62 P.S. § 709.3).”

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

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

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



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claimed to have been incurred and anticipated to be incurred for funds supported by the Department and for which reimbursement is claimed...”

Cause: Due to the timing of the conduct of our prior engagement, the agency was not notified of these internal control deficiencies until December 4, 2017, well after the end of our current engagement scope period on June 30, 2017. Therefore, these control deficiencies and corresponding risks continued to exist for all three fiscal years (2014-2015, 2015-2016 and 2016-2017) included in our current engagement scope period. However, we would like to emphasize that agency management informed us that they began performing monitoring procedures in September 2017, when they became aware of the In-Home finding by reading our released engagement reports on other children and youth agencies.

Effect: The agency’s lack of internal control procedures, during the fiscal years included in our current engagement scope period, designed to reduce agency’s the risk of paying overbillings and/or fraudulent billings submitted by contracted In-Home Purchased Service providers, increased agency management’s risk of:

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

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

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

- Performance of on-site fiscal-related monitoring visits of In-Home Purchased Services providers, as deemed necessary by agency management, to determine whether appropriate supporting documentation exists substantiating invoiced costs, including assessing the validity the number of units invoiced by Fee-for-Service providers and of

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operating costs invoiced by Program-Funded providers, and that related services were actually provided according to executed contract terms.

- Requiring In-Home Purchased Service providers, as deemed necessary by agency management, to submit substantiation evidencing that services related to invoiced In-Home Purchased Service costs were actually provided.

We again further recommend that agency management ensure that:

- Agency staff responsible for reviewing and approving submitted In-Home Purchased Service providers' invoices for payment are made aware of the results of fiscal-related monitoring reviews of these providers and, for any such providers for which significant documentation deficiencies have been identified, the impact on the agency's review and approval process for these providers; and,
- The agency maintains sufficient evidence substantiating the results of all fiscal-related monitoring procedures performed to determine whether the services for which In-Home Purchased Services providers were paid were actually provided, and provided in adherence to DHS regulations and executed contract terms, and to reduce the risk of overbillings and fraudulent billings by contracted In-Home Purchased Service providers going undetected.

Agency Representative Response: Agency management responded that, in 2017, the agency modified their contract language to require that all In-Home service providers comply with on-site auditing a minimum of once per fiscal year. Through this audit process, the agency has also required all In-Home service providers to have clients sign a time-and-date log for all services provided. There are also other internal and external assurances that Indiana has developed to ensure that all In-Home service providers are appropriately funded. The changes to our internal auditing system began in 2017, after the time period for the current audit.

Indiana County Children and Youth Services is committed to providing the best child welfare practices, including the very best fiscal practices. While we are extremely proud of our fiscal program, we also want to continuously improve all aspects of our program in order to provide the very best services to our clients.

Auditor's Conclusion: We commend agency management on acknowledging the deficiencies that existed in the agency's invoice review and approval process for contracted In-Home Purchased Service providers during the fiscal years included in our engagement scope period and their efforts to finalize their development and implementation of formal, written fiscal-

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related monitoring policy and procedures for these contracted In-Home Purchased Service providers. During our next audit of the agency, we will review the agency's implemented monitoring policy and procedures and determine whether they are sufficient to reduce the agency's risk of overbillings and fraudulent billings submitted by contracted In-Home Purchased Services providers going undetected.

# SECTION 6

## CURRENT ENGAGEMENT OBSERVATION

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

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

**Foster Care**

As a part of its annual licensing inspection process of county C&Y agencies, the Commonwealth DHS’ Office of Children, Youth and Families (OCYF) performs reviews of agency employees and agency foster parents’ adherence to the requirements of the CPSL. The OCYF also performs CPSL adherence reviews of employees of contracted foster family agencies through its annual licensing inspection of these providers. However, because the OCYF is behind in its completion of these annual inspections and does not have adequate procedures in place to determine whether C&Y agencies are monitoring their respective providers’ and sub-recipients’ adherence to the CPSL,<sup>5</sup> the safety of children receiving services from these agencies and their contractors and subcontractors may be at **risk**. According to information provided by the DHS OCYF, the Indiana County Children and Youth Agency provided in-home and placement services to 1,566 children residing within the County during the 2016-2017 fiscal year.

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

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

<sup>5</sup> This is detailed in the Commonwealth of Pennsylvania Single Audit Reports (most recently for the fiscal year ended June 30, 2018, via Finding 2018-010).

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**Day Treatment Centers and Child Residential Facilities**

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

**Contracted In-Home Preventative Service Providers**

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

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

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<sup>6</sup> This is detailed in the Commonwealth of Pennsylvania Single Audit Reports (most recently for the fiscal year ended June 30, 2018, via Finding 2018-010).

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

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

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

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

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

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

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

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

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

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

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

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

**Greater Scrutiny of Arrest and Conviction Records**

It is important to note that background checks and child abuse clearances have historically been valid for one year after being obtained.<sup>11</sup> However, recent amendments to the CPSL extend this time frame from one year to five years.<sup>12</sup> Therefore, there is a need for DHS and C&Y agencies across the commonwealth to have a *greatly heightened* awareness about the arrest and conviction records, as well as child abuse adjudications, of the employees/volunteers of C&Y agencies' *contracted In-Home Preventative Service providers* and their sub-recipients. This is to ensure that no new, disqualifying incidents have occurred from the date of the background clearances since certain disqualifying offenses could go undetected for years.

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

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

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<sup>11</sup> Please note that the previous one year validity of checks and clearances only applied to prospective employees, which is a requirement that was deleted by Act 153 of 2014.

<sup>12</sup> 23 Pa.C.S. § 6344.4.



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believe that requiring C&Y agencies to submit a schedule that captures the details of the agency's monitoring efforts as described above will be a major improvement. However, we also recognize that risks to these vulnerable children continue to exist. One such risk results from the potential delay of 9 to 21 months (or possibly longer) between the date of possible noncompliance by a *contracted In-Home Preventative Service provider* and/or inadequate monitoring by a county C&Y agency and DHS becoming aware of those issues.<sup>13</sup>

Furthermore, as previously stated, we have communicated to DHS that we believe that DHS should do more to assure that employees/volunteers of *contracted In-Home Preventative Service providers* are properly vetted through reviews of background checks and child abuse history clearances and to ensure that employees/volunteers do not have any convictions or adjudications that are disqualifying under the CPSL. Further, because of more recent amendments to the CPSL that changed the validity timeframe for background checks and child abuse history clearances from one to five years (i.e., 60 months) after being obtained, we believe that a greatly heightened awareness of these providers and sub-recipients' arrest and conviction records and child abuse adjudications is warranted.<sup>14</sup>

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

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

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<sup>13</sup> The potential 9-21 month delay is based on the Single Audit being due nine months after the end of the fiscal year plus up to 12 months for possible noncompliance occurring at the beginning of the fiscal year. The period of delay would be higher when the Single Audit is not received within nine months from the end of the fiscal year.

<sup>14</sup> As noted in an earlier footnote, the now repealed one year validity of checks and clearances only applied to prospective employees.

INDIANA COUNTY CHILDREN AND YOUTH AGENCY  
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