

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2017 to June 30, 2018

July 1, 2018 to June 30, 2019

Jefferson County Children and Youth Agency

January 2022



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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

The Commissioners of Jefferson County
Jefferson Place, 2nd Floor
155 Main Street,
Brookville, PA 15825

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 Jefferson County Children and Youth Agency (agency), legally known as Jefferson County Children and Youth Services. The purpose of this engagement is to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within the county for the fiscal years July 1, 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 Pennsylvania 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.

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

We certify the enclosed amended fiscal reports fairly present, in all material respects, the total commonwealth expenditures paid on behalf of children residing within the county for the 2017-2018 and 2018-2019 fiscal years based on the accrual basis of accounting.¹

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 one adjustment being made to the agency's submitted fiscal reports. The adjustment in total impacted the agency's Final Net State Share by increasing agency expenditures by \$2,029. Based on the application of the state participation rates, the one adjustment resulted in an amount due to the county totaling \$1,401.
- For the **2018-2019 fiscal year**, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. These adjustments in total affected the agency's Net State Share by increasing agency expenditures by \$22,433 and increasing revenue by \$813. 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 \$17,327 and the agency cannot receive state reimbursement in excess of the total state Act 148 allocation.

This report includes the following finding and observation.

Finding: – Delegation of Management Responsibilities to a Private Non-profit Management Company and Deficient Contract Terms and Conditions Resulted in Inadequate Monitoring and Raises Concerns that the Intent of the DHS Regulations were Not Being Followed by the County.

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

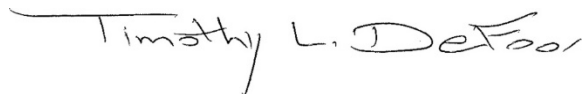
Observation – Despite the Pennsylvania Department of Human Services Apparent Strides in Increasing the Protection of At-Risk Children in the Care of Contracted In-Home Preventative Service Providers, DHS Failed to Review the Adequacy of the C&Y Agencies Procedures and Results for Ensuring these Providers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

The results of our engagement procedures, as presented in this report, were discussed with county representatives and agency management at an exit conference held on January 13, 2022.

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

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

Sincerely,

A handwritten signature in dark ink, reading "Timothy L. DeFoor". The signature is written in a cursive style with a horizontal line extending to the left of the first name.

Timothy L. DeFoor
Auditor General
January 25, 2022

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BACKGROUND

The Department of the Auditor General (department) is responsible for reviewing the fiscal reports known as the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary of the 67 County Children and Youth Agencies. The department determines proper reporting and utilization of funds according to program regulations and guidelines under the Human Services Code 62 P.S. § 704.1(a)(4). The annual state Act 148 allocations are used by the counties to administer social services for the children and youth that reside within the Commonwealth of Pennsylvania, whose stated goal is “to ensure, for each child in this Commonwealth, a permanent, legally assured family which protects the child from abuse and neglect.” According to information provided by the Pennsylvania Department of Human Services (DHS), Office of Children, Youth and Families (OCYF), the agency provided in-home and placement services to 867 children residing within the county during the 2018-2019 fiscal year. The Children and Youth Social Services Program is county-administered and state-supervised by DHS, with shared responsibility for achieving the Commonwealth’s goal.

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

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

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2017 to JUNE 30, 2018

**JEFFERSON 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 ¹		\$	3,880,673
Supplemental Act 148			<u>0</u>
Total State Allocation			3,880,673
State Share (CY348) ²	\$	3,767,993	
Less: Major Service Category Adjustment		<u>0</u>	
Net State Share	\$	3,767,993	
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>	
Final Net State Share Payable ³	\$	3,767,993	
Actual Act 148 Revenues Received ⁴		<u>3,766,592</u>	
Net Amount Due County/(State) ⁵	\$	<u>1,401</u>	

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

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

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

⁴ Actual Act 148 Revenues Received is the amount of Act 148 funds the County received.

⁵ 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.

JEFFERSON 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	PROGRAM	TITLE	TANF	TITLE	TITLE	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET	STATE	LOCAL
	TOTAL	INCOME	IV-E		XX	IV-B			TOTAL	ACT 148	SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	21,670	0	3,488	0	0	0	0	0	18,182	18,182	0
02. 90% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
03. 80% REIMBURSEMENT	6,269,242	197,936	1,364,199	94,134	38,507	78,419	0	0	4,496,047	3,596,839	899,208
04. 60% REIMBURSEMENT	286,634	6,377	37,133	0	0	0	0	3,171	239,953	143,972	95,981
05. 50% REIMBURSEMENT	18,000	0	0	0	0	0	0	0	18,000	9,000	9,000
06. TOTAL NET CHILD WELFARE EXPEND	6,595,546	204,313	1,404,820	94,134	38,507	78,419	0	3,171	4,772,182	3,767,993	1,004,189

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	15,579	0							15,579	9,347	6,232

08. NON-REIMBURSABLE EXPENDITURES	165	0							165		165
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09. TOTAL EXPENDITURES	6,611,290	204,313	1,404,820	94,134	38,507	78,419	0	3,171	4,787,926	3,777,340	1,010,586
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10. TOTAL TITLE IV-D COLLECTIONS	111,101										
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11. TITLE IV-D Collections for IV-E Children	40,401										
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12. STATE ACT 148 - line 6	3,767,993										
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13. STATE ACT 148 ALLOCATION	3,880,673										
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14. ADJUSTED STATE SHARE (lower of 12 or 13)	3,767,993										
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INVOICE											
AMENDED STATE SHARE (ACT 148)	3,767,993										
ACT 148 AMOUNT RECEIVED	3,766,592										
ADJUSTMENT TO STATE SHARE	1,401										

JEFFERSON 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
	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
IN-HOME												
1-A ADOPTION SERVICE	21,670	0		3,488	0		0	0	0	18,182	18,182	0
1-B ADOPTION ASSISTANCE	800,551	0	379,204	4,038	0		0	0	0	417,309	333,847	83,462
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	258,062	0	69,010	0	0		0	0	0	189,052	151,242	37,810
1-D COUNSELING - DEPENDENT	692,568	0		9,250	93,084	0	0	0	0	590,234	472,187	118,047
1-E COUNSELING - DELINQUENT	5,965	0			1,050	0	0	0	0	4,915	3,932	983
1-F DAY CARE	0	0			0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	1,525	0		0	0	0	0	0	0	1,525	1,220	305
1-H DAY TREATMENT - DELINQUENT	924	0		0	0	0	0	0	0	924	739	185
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	31,729	0		4,932	0	0	0	0	0	26,797	21,438	5,359
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	203,068	55		29,766	0	0	0	0	0	173,247	138,598	34,649
1-N PROTECTIVE SERVICE - GENERAL	793,295	160		119,283	0	0	0	0	0	673,852	539,082	134,770
1-O SERVICE PLANNING	45,893	0		7,092	0	0	0	0	0	38,801	31,041	7,760
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	18,000	0		0	0	0	0	0	0	18,000	9,000	9,000
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	2,873,250	215	448,214	177,849	94,134	0	0	0	0	2,152,838	1,720,508	432,330
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,194,806	74,761	258,291	20,066	0	38,507	0	0	0	803,181	642,545	160,636
2-D COMMUNITY RESIDENTIAL - DELINQUENT	588,771	399,010	33,810	0	0	0	78,419	0	0	436,632	349,306	87,326
2-E EMERGENCY SHELTER - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	1,630,290	82,021	186,506	240,792	0	0	0	0	0	1,120,971	896,776	224,195
2-H FOSTER FAMILY - DELINQUENT	7,639	1,029	0	0	0	0	0	0	0	6,610	5,288	1,322
2-I SUP. INDEPENDENT LIVING - DEPENDENT	14,156	0	0	2,158	0	0	0	0	0	11,998	9,598	2,400
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	3,435,662	197,721	478,607	263,016	0	38,507	78,419	0	0	2,379,392	1,903,513	475,879
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0										
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	9,360	1,454	0	0	0	0	0	0	0	7,906	4,744	3,162
3-D SECURE RES. SERVICE (EXCEPT YDC)	19,500	0								19,500	11,700	7,800
3-E YDC SECURE	15,579	0								15,579	9,347	6,232
3-F SUBTOTAL INSTITUTIONAL	44,439	1,454	0	0	0	0	0	0	0	42,985	25,791	17,194
ADMINISTRATION	257,774	4,923		37,133		0	0	0	3,171	212,547	127,528	85,019
TOTAL REVENUES	6,611,125	204,313	926,822	477,998	94,134	38,507	78,419	0	3,171	4,787,761	3,777,340	1,010,421

JEFFERSON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018
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
IN-HOME												
1-A	ADOPTION SERVICE	10,839	5,881	4,386	0	564	21,670	0	0	0	0	0
1-B	ADOPTION ASSISTANCE	0	0	800,551	0	0	800,551	0	87	0	0	0
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	258,062	0	0	258,062	0	37	0	0	0
1-D	COUNSELING - DEPENDENT	29,537	15,923	12,791	632,518	1,799	692,568	0	191	0	0	0
1-E	COUNSELING - DELINQUENT	0	0	0	5,965	0	5,965	0	11	0	0	0
1-F	DAY CARE	0	0	0	0	0	0	0	0	0	0	0
1-G	DAY TREATMENT - DEPENDENT	0	0	0	1,525	0	1,525	0	1	0	0	0
1-H	DAY TREATMENT - DELINQUENT	0	0	0	924	0	924	0	2	0	0	0
1-I	HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0
1-J	INTAKE & REFERRAL	15,755	8,504	6,538	0	932	31,729	0	0	0	0	0
1-K	LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0
1-L	LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0
1-M	PROTECTIVE SERVICE - CHILD ABUSE	93,566	50,577	40,077	13,495	5,357	203,072	177	42	4	0	0
1-N	PROTECTIVE SERVICE - GENERAL	367,455	198,977	163,626	43,208	20,171	793,437	1,236	28	142	0	0
1-O	SERVICE PLANNING	22,648	12,214	9,665	0	1,366	45,893	352	0	0	0	0
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	18,000	0	18,000	0	213	0	0	0
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0
1-R	SUBTOTAL IN-HOME	539,800	292,076	1,058,613	237,083	715,635	2,873,396	146	207	17	0	0
Number of Children receiving only NON-PURCHASED IN-Home Services 1,237												
COMMUNITY BASED PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
2-A	ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	64,029	34,654	33,179	1,059,387	3,557	1,194,806	7,171	51	0	0	0
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	565	588,206	588,771	3,400	34	0	0	0
2-E	EMERGENCY SHELTER - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	220,617	119,252	126,450	1,151,345	12,643	1,630,307	21,303	121	17	0	0
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	7,639	0	7,639	93	1	0	0	0
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	6,890	3,709	3,123	0	434	14,156	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	291,536	157,615	163,317	2,806,577	16,634	3,435,679	31,967	207	17	0	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 PS Sub.	Non-Reim. Purchased Serv/ Subsidies	Non-Reim. Program Income
3-A	JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0
3-B	RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0
3-C	RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	9,360	0	9,360	36	1	0	0	0
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	19,500	0	19,500	75	1	0	0	0
3-E	YDC SECURE	0	0	0	15,579	0	15,579	27	1	0	0	0
3-F	SUBTOTAL INSTITUTIONAL	0	0	0	44,439	0	44,439	138	3	0	0	0
4	ADMINISTRATION	55,165	29,861	0	146,166	23,526	257,776	2	0	0	0	0
5	TOTAL EXPENDITURES	886,501	479,552	1,058,613	546,566	3,590,177	6,611,290	165	0	0	0	0
County Indirect Costs = \$ 121,298												

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 21,670	\$ 0	\$ 21,670
Adoption Assistance	800,851	(300)	800,551
Subsidized Permanent Legal Custodianship	258,062	0	258,062
Counseling	698,533	0	698,533
Day Care	0	0	0
Day Treatment	2,449	0	2,449
Homemaker Service	0	0	0
Intake and Referral	31,729	0	31,729
Life Skills	0	0	0
Protective Service - Child Abuse	203,072	0	203,072
Protective Service - General	793,437	0	793,437
Service Planning	45,893	0	45,893
Juvenile Act Proceedings	18,000	0	18,000
Alternative Treatment	0	0	0
Community Residential	1,783,577	0	1,783,577
Emergency Shelter	0	0	0
Foster Family	1,636,727	1,219	1,637,946
Supervised Independent Living	14,156	0	14,156
Juvenile Detention Service	0	0	0
Residential Service	9,000	360	9,360
Secure Residential Service (Except YDC)	18,750	750	19,500
YDC Secure	15,579	0	15,579
Administration	257,776	0	257,776
Combined Total Expense	6,609,261	2,029	6,611,290
Less Non-reimbursables	165	0	165
Total Net Expense	\$ <u>6,609,096</u>	\$ <u>2,029</u>	\$ <u>6,611,125</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 886,501	\$ 0	\$ 886,501
Employee Benefits	479,552	0	479,552
Subsidies	1,058,913	(300)	1,058,613
Operating	545,647	919	546,566
Purchased Services	3,588,767	1,410	3,590,177
Fixed Assets	49,881	0	49,881
Combined Total Expense	6,609,261	2,029	6,611,290
Less Non-reimbursables	165	0	165
Total Net Expense	\$ <u>6,609,096</u>	\$ <u>2,029</u>	\$ <u>6,611,125</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370				CY-370 Adjustment			
	1-B	3	1	Adoption Assistance - Subsidies	\$ 800,851	\$ (300)	\$ 800,551
	2-G	4		Foster Family (Dependent) - Operating	\$ 125,531	\$ 919	\$ 126,450
	2-G	5		Foster Family (Dependent) - Purchased Service	\$ 1,151,045	\$ 300	\$ 1,151,345
	3-C	5		Res. Serv. (Except YDC) (Delinquent) - Purchased Service	\$ 9,000	\$ 360	\$ 9,360
	3-D	5		Secure Res. Service (Except YDC) - Purchased Service	\$ 18,750	\$ 750	\$ 19,500
				Total Adjustment Amount		\$ 2,029	
				To increase expenditures by \$2,029 to include expenditures not reported on the Act 148 Invoice submitted to Commonwealth DHS and reconcile to the agency's final expenditure ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2018 to JUNE 30, 2019

**JEFFERSON 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 ¹	\$	3,984,274
Supplemental Act 148		<u>535,316</u>
Total State Allocation		4,519,590
State Share (CY348) ²	\$	4,536,917
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	4,536,917
Less: Expenditures in Excess of the Approved State Allocation		<u>17,327</u>
Final Net State Share Payable ³	\$	4,519,590
Actual Act 148 Revenues Received ⁴		<u>4,519,590</u>
Net Amount Due County/(State) ⁵	\$	<u>0</u>

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

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

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

⁴ Actual Act 148 Revenues Received is the amount of Act 148 funds the County received.

⁵ 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 \$17,327, as detailed on this page. While our adjustments resulted in a net increase/decrease of \$22,433 in expenditures for the agency for said fiscal year, as detailed in 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.

JEFFERSON 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	49,149	0	6,486	0	0	0	0	0	42,663	42,663	0
02. 90% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
03. 80% REIMBURSEMENT	7,214,033	229,084	1,342,289	94,134	38,507	78,419	0	0	5,431,600	4,345,280	1,086,320
04. 60% REIMBURSEMENT	274,579	4,958	34,399	0	0	0	0	1,937	233,285	139,971	93,314
05. 50% REIMBURSEMENT	18,007	0	1	0	0	0	0	0	18,006	9,003	9,003
06. TOTAL NET CHILD WELFARE EXPEND.	7,555,768	234,042	1,383,175	94,134	38,507	78,419	0	1,937	5,725,554	4,536,917	1,188,637

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	200,385	10,254							190,131	114,079	76,052

08. NON-REIMBURSABLE EXPENDITURES	190	0							190		190
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09. TOTAL EXPENDITURES	7,756,343	244,296	1,383,175	94,134	38,507	78,419	0	1,937	5,915,875	4,650,996	1,264,879
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10. TOTAL TITLE IV-D COLLECTIONS 153,897

11. TITLE IV-D Collections for IV-E Children 38,984

12. STATE ACT 148 - line 6 4,536,917

13. STATE ACT 148 ALLOCATION 4,519,590

14. ADJUSTED STATE SHARE (lower of 12 or 13) 4,519,590

INVOICE	
AMENDED STATE SHARE (ACT 148)	4,536,917
ACT 148 AMOUNT RECEIVED	4,519,590
ADJUSTMENT TO STATE SHARE	17,327

JEFFERSON 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 TOTAL REIMBURSABLE EXPENDITURES	2 PROGRAM INCOME	3 TITLE IV-E MAINTENANCE	4 TITLE IV-E ADMIN.	5 TANF	6 TITLE XX	7 TITLE IV-B	8 Child Welfare Demonstration Project Title IV-E	9 MEDICAL ASSISTANCE	10 NET REIMBURSABLE EXPENDITURES	11 STATE ACT 148	12 LOCAL SHARE
IN-HOME												
1-A ADOPTION SERVICE	49,149	0		6,486	0		0	0	0	42,663	42,663	0
1-B ADOPTION ASSISTANCE	904,693	0	436,401	6,315			0	0	0	461,977	369,582	92,395
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	360,434	0	104,496				0	0	0	255,938	204,750	51,188
1-D COUNSELING - DEPENDENT	734,565	0		5,524	94,134	0	0	0	0	634,907	507,926	126,981
1-E COUNSELING - DELINQUENT	2,627	0		0	0	0	0	0	0	2,627	2,102	525
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	840	0		0	0	0	0	0	0	840	672	168
1-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	31,099	0		4,200	0	0	0	0	0	26,899	21,519	5,380
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	334,985	6		41,795	0	0	0	0	0	293,184	234,547	58,637
1-N PROTECTIVE SERVICE - GENERAL	1,501,458	340		193,804	0	0	0	0	0	1,307,314	1,045,851	261,463
1-O SERVICE PLANNING	57,658	0		7,720	0	0	0	0	0	49,938	39,950	9,988
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	18,007	0		1	0		0	0	0	18,006	9,003	9,003
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	3,995,515	346	540,897	265,845	94,134	0	0	0	0	3,094,293	2,478,565	615,728
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0		0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,010,850	51,376	204,729	24,791		38,507	0	0	0	691,447	553,158	138,289
2-D COMMUNITY RESIDENTIAL - DELINQUENT	789,459	80,517	4,251	1		0	78,419	0	0	626,271	501,017	125,254
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	1,461,144	93,244	134,515	173,085		0	0	0	0	1,060,300	848,240	212,060
2-H FOSTER FAMILY - DELINQUENT	1,896	3,601	0	0		0	0	0	0	(1,705)	(1,364)	(341)
2-I SUP. INDEPENDENT LIVING - DEPENDENT	22,525	0	0	662		0	0	0	0	21,663	17,330	4,333
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-K SUBTOTAL CBP	3,285,674	228,738	343,495	198,539	0	38,507	78,419	0	0	2,397,976	1,918,381	479,595
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0								0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	15	0	0		0	0	0	0	(15)	(9)	(6)
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)	4,750	0							0	4,750	2,850	1,900
3-E YDC SECURE	200,385	10,254								190,131	114,079	76,052
3-F SUBTOTAL INSTITUTIONAL	205,135	10,269	0	0	0	0	0	0	0	194,866	116,920	77,946
4 ADMINISTRATION	269,829	4,943		34,399		0	0	0	1,937	228,550	137,130	91,420
5 TOTAL REVENUES	7,756,153	244,296	884,392	498,783	94,134	38,507	78,419	0	1,937	5,915,685	4,650,996	1,264,689

JEFFERSON 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
IN-HOME												
1-A ADOPTION SERVICE	9,385	4,184		34,893	0	691	49,153	1	0	4	0	0
1-B ADOPTION ASSISTANCE	0	0	904,693	0	0	0	904,693	0	101	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	360,434	0	0	0	360,434	0	45	0	0	0
1-D COUNSELING - DEPENDENT	4,693	2,092		33,032	694,404	345	734,566	1	158	1	0	0
1-E COUNSELING - DELINQUENT	0	0		0	2,627	0	2,627	0	6	0	0	0
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	840	0	840	0	32	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	4,693	2,090		23,973	0	345	31,101	1	0	2	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	56,310	25,097		228,766	20,690	4,144	335,007	182	58	22	0	0
1-N PROTECTIVE SERVICE - GENERAL	272,166	121,305		1,050,028	38,039	20,031	1,501,569	1,310	18	111	0	0
1-O SERVICE PLANNING	9,384	4,184		43,402	0	691	57,661	371	0	3	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				7	18,000		18,007	0	326	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0			0	0	0	0	0
1-R SUBTOTAL IN-HOME	356,631	158,952	1,265,127	1,414,101	774,600	26,247	3,995,658			143	0	0
Number of Children receiving only NON-PURCHASED IN-Home Services 1,295												
COMMUNITY BASED PLACEMENT												
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	32,847	14,640	0	136,482	824,477	2,418	1,010,864	4,678	40	14	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	209	789,266	0	789,475	4,744	31	16	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	65,696	29,281	0	416,425	944,918	4,834	1,461,154	18,241	125	10	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	1,896	0	1,896	46	1	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	4,530	17,795	0	22,325	17	1	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	98,543	43,921	0	557,646	2,578,352	7,252	3,285,714	27,726	198	40	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	0	0	0	0	0	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	0	4,750	0	4,750	19	1	0	0	0
3-E YDC SECURE	0	0	0	0	0	200,385	200,385	365	1	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	0	205,135	0	205,135	384	2	0	0	0
4 ADMINISTRATION	14,079	6,276	0	237,059	11,389	1,033	269,836			7	0	0
5 TOTAL EXPENDITURES	469,253	209,149	1,265,127	2,208,806	3,569,476	34,532	7,756,343			190	0	0
County Indirect Costs = \$ 160,784												

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 49,153	\$ 0	\$ 49,153
Adoption Assistance	904,693	0	904,693
Subsidized Permanent Legal Custodianship	360,434	0	360,434
Counseling	737,193	0	737,193
Day Care	0	0	0
Day Treatment	840	0	840
Homemaker Service	0	0	0
Intake and Referral	31,101	0	31,101
Life Skills	0	0	0
Protective Service - Child Abuse	335,007	0	335,007
Protective Service - General	1,501,569	0	1,501,569
Service Planning	57,661	0	57,661
Juvenile Act Proceedings	18,007	0	18,007
Alternative Treatment	0	0	0
Community Residential	1,800,339	0	1,800,339
Emergency Shelter	0	0	0
Foster Family	1,440,617	22,433	1,463,050
Supervised Independent Living	22,325	0	22,325
Juvenile Detention Service	0	0	0
Residential Service	0	0	0
Secure Residential Service (Except YDC)	4,750	0	4,750
YDC Secure	200,385	0	200,385
Administration	269,836	0	269,836
Combined Total Expense	<u>7,733,910</u>	<u>22,433</u>	<u>7,756,343</u>
Less Non-reimbursables	<u>190</u>	<u>0</u>	<u>190</u>
Total Net Expense	<u>\$ 7,733,720</u>	<u>\$ 22,433</u>	<u>\$ 7,756,153</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 469,253	\$ 0	\$ 469,253
Employee Benefits	209,149	0	209,149
Subsidies	1,265,127	0	1,265,127
Operating	2,186,373	22,433	2,208,806
Purchased Services	3,569,476	0	3,569,476
Fixed Assets	34,532	0	34,532
Combined Total Expense	<u>7,733,910</u>	<u>22,433</u>	<u>7,756,343</u>
Less Non-reimbursables	<u>190</u>	<u>0</u>	<u>190</u>
Total Net Expense	<u>\$ 7,733,720</u>	<u>\$ 22,433</u>	<u>\$ 7,756,153</u>

JEFFERSON 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	2-G	4	1	<p style="text-align: center;">CY-370 Adjustment</p> <p>Foster Family (Dependent) - Operating</p> <p>To increase expenditures by \$22,433 to include expenditures not reported on the Act 148 Invoice submitted to Commonwealth DHS and reconcile to the agency's final expenditure ledger.</p> <p>Title 55 PA Code, Chapter 3170.95</p>	\$ 393,992	\$ 22,433	\$ 416,425
CY-370A	2-C 2-D 2-G 2-H 3-E 4	2 2 2 2 2 2	2	<p style="text-align: center;">CY-370A Adjustment</p> <p>Community Residential (Dependent) - Program Income</p> <p>Community Residential (Delinquent) - Program Income</p> <p>Foster Family (Dependent) - Program Income</p> <p>Foster Family (Delinquent) - Program Income</p> <p>YDC Secure - Program Income</p> <p>Administration - Program Income</p> <p>Total Adjustment Amount</p> <p>To increase Program Income by \$813 to properly report the total amount received and reconcile to the agency's final revenue ledger. SSI was left off of the Revenue ledger.</p> <p>Title 55 PA Code, Chapter 3170.95(a)(b)</p>	<p>\$ 51,204</p> <p>\$ 80,249</p> <p>\$ 92,934</p> <p>\$ 3,588</p> <p>\$ 10,220</p> <p>\$ 4,927</p>	<p>\$ 172</p> <p>\$ 268</p> <p>\$ 310</p> <p>\$ 13</p> <p>\$ 34</p> <p>\$ 16</p> <p><u>\$ 813</u></p>	<p>\$ 51,376</p> <p>\$ 80,517</p> <p>\$ 93,244</p> <p>\$ 3,601</p> <p>\$ 10,254</p> <p>\$ 4,943</p>

SECTION 3

STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATION

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

The prior report included the following 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

In our prior engagement report, for the fiscal years July 1, 2014, to June 30, 2017, we cited the agency for failing to develop and implement internal control policies and procedures to require adequate supporting documentation evidencing that services related to fees invoiced by In-Home Purchased Service providers, and paid by the agency, were actually provided, and if provided, provided in adherence to the requirements of the respective provider contract terms.

During the conduct of our current engagement, we obtained evidence substantiating that, as of July 1, 2017, the agency developed and implemented fiscal-related monitoring policy and procedures designed to reduce the agency's risk of paying overbillings or fraudulent billings submitted by contracted In-Home Purchased Service providers.

The agency's fiscal-related monitoring policy for In-Home Purchased Service providers states the service providers will provide the agency with a monthly invoice, progress report and encounter forms. The policy further states that the agency's quality assurance program specialist will compare the invoice with the encounter forms to ensure the service hours are in compliance with approved hours and ensure the requested services are being provided. Finally, the agency's fiscal technician will review the invoice to ensure that the services provided are allowable and rates coincide with the contracted rates.

To assess the sufficiency of these procedures, we reviewed several invoices and verified the agency obtained sufficient documentation to verify the invoiced number of units or provider operating costs.

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

SECTION 4

CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

JEFFERSON COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

Finding - Delegation of Management Responsibilities to a Private Non-profit Management Company and Deficient Contract Terms and Conditions Resulted in Inadequate Monitoring and Raises Concerns that the Intent of the DHS Regulations were Not Being Followed by the County

Condition: In March of 2018, due to urgent issues being faced by the Children & Youth agency (agency), Jefferson County (county) entered into a contract with a private non-profit company that provides and manages the provision of human services (management company) through management oversight of the agency and ongoing case management services. The contract provided the management oversight “will be implemented in accord with program goals and direction established by the Jefferson County Commissioners and identified as outcomes in [the management company’s] performance based contract.”

The contract specified the county would pay the management company fixed dollar amounts for the provision of services for periods of time. The agency paid \$216,591 for a transition period of April 1, 2018 through June 30, 2018, and \$1,811,802 for the July 1, 2018 to June 30, 2019 fiscal year. Agency management stated that the agency terminated the contract effective January 9, 2021.

Prior to the contract execution, the Commonwealth of Pennsylvania Department of Human Services (DHS) communicated to the agency the need to retain an agency director to provide oversight of the agency and to retain the intake function within the agency as required by DHS regulations. Those regulations, Title 55, Sections 3130.21 (relating to Responsibilities of county executive officers) and 3130.31 (relating to Responsibilities of the county agency), which are included in the Criteria section of this finding, state that the county agency shall be organized and staffed to ensure the administration of the agency and intake to services.²

The contract period began on April 1, 2018, and included provisions for the majority of the agency’s employees to become employees of the management company between May 1 and July 1 of 2018. Despite DHS’ guidance to retain an agency director, the agency and the management company agreed to have the agency’s director transition to employment with the management company, which occurred on June 1, 2018. The agency did retain the employees who performed and directly supervised the intake function, which includes investigating allegations of child abuse and determining the services to be provided to a child or family and which must be completed within 60 days of receipt of an allegation.

DHS regulations permit counties to use contractors for the provision of ongoing case management services, which are based on a determination of needs during the intake function. Per the contract, the agency’s ongoing case management case workers became employees of

² 55 Pa. Code §§ 3130.21 and 3130.31.

JEFFERSON COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

the management company on July 1, 2018, and members of the agency's fiscal staff became employees of the management company between May 1, 2018, and June 30, 2018.

The contract included proposed organizational charts that indicated the agency would have an administrator, which the county indicated is a position organizationally similar to the former director position in that both included responsibility for management of the entire agency. County officials stated the position was filled on July 9, 2018, and the administrator focused more on community service work, being a spokesperson for the agency, and obtaining resources for the agency in comparison to the duties performed by the former director. Many of the duties previously performed by the former agency director were assigned to the management company employee who was given the title director of operations per the contract as opposed to being assigned to the agency administrator.

The personnel and contracting actions described above resulted in the agency being without an agency employee responsible for management of the agency from June 1, 2018 to July 8, 2018 and the director duties of providing oversight of several children and youth operations being performed by the director of operations. As a result, the director of operations was responsible for overseeing the work being performed by the management company and approving payment for the management company's billings to the county, which is an apparent conflict of interest due to the director of operations being employed by and therefore under the direction of the management company. The county commissioners acknowledged that while one of the commissioners was regularly meeting with the management company personnel during this time, neither the commissioners nor any agency employee formally monitored the services provided by the management company or approved payments to the management company.

Agency management stated that they subsequently realized that allowing the director of operations to manage the operations of and approve agency payments to her employer was not appropriate, and the agency administrator then began performing the duties that had been performed by the director of operations. The county stated this transition occurred in January or February 2019, which coincided with the administrator completing formal and on the job training related to the performance of those duties. The agency was not able to provide documentation to corroborate when the administrator began these duties. The agency indicated that policies and procedures related to this area were not available for that time period. Further, the invoices from the management company between the months of July 2018 and March 2019 did not include any signatures designating approval for payment.

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The county's failure to have an agency director/administrator responsible for management of the agency appears to be inconsistent with the intent of Sections 3130.21 and 3130.31 of the DHS regulations.³ During the period from June 1, 2018 to July 8, 2018, the responsibility for the administration of the program (excluding intake services) was not with a county agency but with the director of operations employed by the management company. Further, during the period from July 9, 2018 to approximately January or February 2019, the contract and statements made by the commissioners and agency management indicate that the responsibility for the day-to-day administration of the program (excluding intake services) remained with the director of operations.

We also noted the contract between the agency and the management company was vague and lacked important information as noted below:

- The contract lacked terms and conditions to ensure proper oversight of the provision of the contracted services by the commissioners and/or agency.
- The contract specified payment of fixed dollar amounts, number and titles of agency employees to be transferred, and very general outcomes to be achieved, but the contract did not include specific outcomes or performance measures or that a certain number of staff be dedicated to performing work solely for the benefit of the agency.
- The contract stated the management company will provide "Management Oversight of the Jefferson County Department of Children and Youth" without disclosure that the intake function would remain as a function performed and directly supervised by agency personnel rather than the management company.⁴

We obtained evidence during the audit corroborating the commissioners' and agency management's statements that the employees who performed and directly supervised intake services were not among the employees who transitioned to employment by the management company in May, June, and July 2018.

Although not explicitly provided for in the Human Services Code⁵ and its associated DHS regulations,⁶ Children & Youth agencies have as a general rule operated as solely public entities. DHS officials communicated to us during a virtual meeting that DHS' position is that the county commissioners have the authority to contract out their ongoing case management

³ 55 Pa. Code §§ 3130.21 and 3130.31. All DHS regulations are drafted to be consistent with the Human Services Code.

⁴ The contract was amended on November 21, 2018 to clarify "the [management company] will provide Management Oversight of the Jefferson County Department of Children and Youth and Ongoing Case Management services."

⁵ 62 P.S. § 101 *et seq.*

⁶ 55 Pa. Code §§ 3130.1 to 3130.92.

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responsibilities⁷ to private nonprofit organizations. They further indicated that five other counties currently contract for those services.⁸ However, it is vital to note that DHS acknowledged and emphasized in the virtual meeting that these services required **oversight monitoring** be performed by county officials and children and youth agency staff on a regular basis.

Criteria: Article XXI, Subsection (e), Section 2168 (relating to powers and duties of county commissioners as to children) of the Human Services Code.

Each county has further “the power and...the purpose of **protecting and promoting the welfare of children.**”⁹ (Emphasis added.)

Title 55, Section 3130.21 (relating to responsibilities of county executive officers).

- (a) The county executive officers shall delegate responsibility for the administration of the county children and youth social services program to a county children and youth social service agency, referred to as a county agency.
- (b) The executive officers shall ensure that the agency is operated in conformity with applicable Federal, State and local statutes, ordinances and regulations
- (c) The executive officers shall appoint an agency administrator to manage the county agency. ***
- (h) After consultation with the agency administrator, the executive officers shall: ***
 - (4) Establish written service policies and procedures for county agency operation, including the following:
 - (i) Intake assessment and case acceptance.
 - (ii) Case termination.
 - (iii) The delivery of services provided or arranged by the county agency.¹⁰

⁷ 55 Pa. Code § 3130.31(3).

⁸ The virtual meeting with DHS was held on Friday, June 4, 2021 and included senior members of DHS Office of Children, Youth, and Families (OCYF) and the staff of its Western OCYF regional office. Please note that “[a]n administrative agency’s interpretation of a statute that the agency is charged to implement is entitled to ‘strong deference’ [i.e., broad discretion] unless it is clearly erroneous.” *Moonlite Café, Inc. v. Dep’t of Health*, 23 A.3d 1111, 1115 (Pa. Cmwlth. 2011) (citing *Borough of Ellwood City v. Pa. Labor Relations Bd.*, 998 A.2d 589, 594 (Pa. 2010); *Bethenergy Mines, Inc. v. Dep’t of Env’tl. Prot.*, 676 A.2d 711, 715-16 (Pa. Cmwlth. 1996).

⁹ 16 P.S. § 2168.

¹⁰ 55 Pa. Code § 3130.21.

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Title 55, Section 3130.31 (relating to responsibilities of the county agency).

- The county agency shall be **organized** and **staffed** to ensure the following:
- (1) **Administration of the agency**, including the following:
 - (i) The maintenance of case records by county agency staff.
 - (ii) Provision for planning, budgeting, accounting and staff development.
 - (2) **Intake to services**, including the following:
 - (i) Provision of 24-hour, 7-day-per-week telephone access and the capacity to respond to emergency requests for service.
 - (ii) The direct investigation and assessment, by county agency staff, of complaints, requests and referrals for service to determine their appropriateness for the following:
 - (A) Child abuse protective service.
 - (B) General child protective service.
 - (iii) Referral to other service providers and agencies.
 - (iv) Cooperation with other providers and agencies to ensure the appropriateness and follow-up of referrals to and from the county agency. (Emphasis added.)
 - (3) Direct case management by county agency staff of cases accepted for service by the county agency, including the following:
 - (i) Developing family service plans as required by §§ 3130.61, 3130.66 and 3130.67 (relating to family service plans; case planning for children in emergency placement; and placement planning).
 - (ii) Responsibility for the child's placement and care and for assuring that services are provided as required by family service plans.
 - (iii) Scheduling and conducting case reviews as required by §§ 3130.63, 3130.71 and 3130.72 (relating to review of family service plans; placement reviews; and dispositional review hearings).
 - (iv) Filing petitions or motions with the court and mailing copies of the petition or motion, proposed family service plan and notices of hearings to the child, if age appropriate, the child's attorney and the child's parents or legal guardians and their attorney, if known to the county agency at least 15 days in advance of case reviews and dispositional hearings.
 - (v) Revising the service plans as required by the case review process.
 - (4) Investigation of reports of suspected child abuse and services provided to abused children and their families under Chapter 3490 (relating to protective services).¹¹

¹¹ 55 Pa. Code § 3130.31 (emphases added).

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Regarding the lack of signatures on invoices designating approval for payment, good business practices include documenting approval of transactions prior to payment and retaining such documentation for a sufficient period of time to meet business needs, including undergoing audits.

Cause: The agency had extreme problems with hiring and retaining a sufficient number of employees to serve the children and families in its caseload prior to contracting with the management company according to county officials and agency management. The officials further indicated that the mandatory reporting requirements in Act 33 of 2014 that became effective on December 31, 2014 due to the Sandusky case resulted in an approximate threefold increase of reported allegations of child abuse.¹² The resulting excess workload, relatively low pay for the agency's caseworkers, the extremely high stress level associated with the positions; and the requirement to hire new employees through the civil service process made it virtually impossible for the agency to maintain an adequate level of staffing. The officials indicated the civil service lists from which they were required to hire often had zero applicants.

The county officials indicated they were desperate to provide for the safety of children within the county and decided to contract with the management company because the management company had expertise in the provision of and management of human services, including children and youth services, because of contracts the management company had with many other Pennsylvania counties.

Regarding the contract language, county officials stated that the contract was left vague because the county commissioners did not have a solution to propose and believed it would be best for the management company to handle the specifics of service delivery due to their expertise in the area.

Effect: The county's allowance of a management company employee to oversee management of the agency for several months, including the approval of payments made by the agency to the management company, appears to be inconsistent with DHS regulations. This increased the risk of the county and at risk children and families not receiving the level of services required to be provided by the management company per the contract and as required by DHS regulations.

¹² Last amended by Act 15 of 2015, effective July 1, 2015 (see 23 Pa.C.S. § 6311). See also this link which shows 33 related child abuse laws that were enacted between 2013 and 2019, <https://www.dhs.pa.gov/KeepKidsSafe/About/Pages/CPS-Laws.aspx>

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Agency management stated they did review the results of quality control reviews of case files, but they were performed by a management company employee rather than a county employee or third party. The management company employee who conducted the quality control reviews was the former director of the agency who transitioned to employment with the management company on June 1, 2018, as described above.

The county's contracted finance director who provides services to the county via a contract through his affiliated consulting firm, indicated that he and the administrator became concerned due to the lack of detail included in the invoices the management company provided to the county for payment and the opaqueness of the actual services being provided by the management company. County officials indicated they provided notice to the management company of the county's contractually required 180-day notice to terminate its contract with the management company in July 2020. The contract termination became effective January 9, 2021.

We asked the finance director, administrator, and the county commissioners whether they had concerns with the level of services provided to children and families by the management company that could have jeopardized the safety of children. The officials indicated they did not have evidence or indications of a failure by the management company to provide services directly related to the safety of children. The only concerns related to the provision of services were due to the failure of the management company to consistently meet administrative actions required by DHS regulations, which were reported to the administrator by the agency's former director who provided quality control reviews while being employed by the management company as discussed above.

Those concerns related to management of casework, missed DHS reporting deadlines, and several safety concerns; including a child having his arm broken and the agency not being notified for months. The management company's failure to document the occurrence of specific actions required by DHS regulations, such as documenting that contact with children occurred every 30 days, may have resulted in an increased risk of harm to children. The county officials indicated these concerns contributed to the decision to terminate the contract, but they also stated the agency did incorporate some good practices obtained from its work with the management company and the agency is currently providing a level of service that exceeds the level provided before and during its contracting with the management company.

Recommendation: We recommend that the agency collaborate with the county commissioners to develop a policy to ensure the agency continues to retain responsibility for the administration of the county children and youth social services program and the intake function continues to be fully staffed and supervised by agency employees. We further recommend that if the agency does contract with a management company in the future, internal controls are implemented to

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ensure the agency provides oversight to properly monitor the management company's provision of and management of services.

We further recommend the commissioners, in consultation with its solicitor and the agency administrator, ensure that all contracts the agency enters into, whether with a public or private entity, contain all of the appropriate contractual terms and conditions needed for such contracts. These terms and conditions should comprise the necessary specific details for oversight and enforcement and keep consistent with DHS regulations.

Management Response: County management stated they understand and agree with the finding and recommendations.

Auditors Conclusion: We will evaluate the agency's corrective actions during our next engagement.

SECTION 5

CURRENT ENGAGEMENT OBSERVATION

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

The vast majority of Pennsylvania’s County Children and Youth (C&Y) agencies contract with non-government In-Home Preventative Service providers (contracted providers) to deliver services to children outside of an institutional or community-based setting, and those services are referred to as In-Home Purchased Services.¹³ 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.¹⁴

Since 2016, we have communicated concerns to the Pennsylvania Department of Human Services (DHS) that these contracted providers were not being monitored for compliance with the CPSL certification mandates. Specifically, this needed monitoring relates to obtaining assurance as to the sufficiency of each C&Y agency’s procedures for reviewing the certifications of contracted providers’ employees and volunteers and their respective subcontractors, whose duties require them to come into direct contact with children and taking appropriate corrective actions when disqualifying incidents are identified. Furthermore, these contracted providers are not subject to licensure nor annual inspections under the Human Services Code (Code).¹⁵ Our concerns continue to be communicated through the inclusion of a standardized observation in our C&Y Program engagement reports and through correspondence with DHS.

In February 2018, DHS senior management staff affirmed that DHS is responsible for communicating contract-monitoring expectations to the C&Y agencies and for implementing a method to ensure certification monitoring is being performed adequately. DHS staff also stated these expectations were communicated to C&Y agencies on numerous occasions since 2016.

¹³ 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.

¹⁴ 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.

¹⁵ Based on a recent communication with DHS in early September 2020, the state agency candidly indicated that it lacks sufficient budgetary resources, leading to inadequate staffing to provide for the licensure and inspection of these contracted providers, which includes a large population of not only these providers, but also their subcontractors. Further, the implication of these budgetary constraints is that it would not be reasonable to pursue or support related legislation to make these contracted providers and their subcontractors subject to licensure and inspection. Please see the Special Note in Endnote 1.

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Our 2018 Position Statement Letter

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

DHS Corrective Actions Taken

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

C&Y agencies are required to:

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

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

- Obtain a listing of contracted providers that deliver in-home coded services for the C&Y agency.
- Test the listing of contracted providers for completeness.
- Analyze the C&Y agency's documentation of monitoring activities for adequacy of monitoring, the C&Y agency's obtaining of any necessary corrective action plans, the C&Y agency's timely follow-up on corrective action plans, and the adequacy and accuracy of the monitoring documentation as represented on the supplemental schedule.
- Disclose any exceptions or findings within the Single Audit package for items not reflected on the supplemental schedule.

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Our Current Position

We believe that the requirements that DHS included in its supplement are great first steps in obtaining assurance of the C&Y agencies' compliance with the CPSL certification requirements. Specifically, having independent auditors reviewing the adequacy of the C&Y agencies' monitoring of the CPSL background check requirements for contracted providers annually, and reporting the C&Y agencies' monitoring efforts in a supplemental schedule of the Single Audit package that is provided to DHS appears to be effective. As part of the CPSL certification monitoring process, it is incumbent upon DHS to review the supplemental schedule and any exceptions or findings within the Single Audit packages to ascertain whether the C&Y agencies are properly monitoring for CPSL certification requirements of its contracted providers. However, as of March 2021, DHS officials acknowledged that staff have not started reviewing the Single Audit packages for this purpose.¹⁶

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

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

Conclusion

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

¹⁶ DHS informed us that they merely verbally inquire about the status of C&Y agencies' respective corrective action plans during their monitoring process.

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ⁱ **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.

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This report was originally distributed to the following:

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