

# AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2010 to June 30, 2011

July 1, 2011 to June 30, 2012

July 1, 2012 to June 30, 2013

July 1, 2013 to June 30, 2014

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## Lancaster County Children and Youth Agency

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March 2018



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 Lancaster County  
Lancaster County Government Center  
150 North Queen Street, Suite 715  
Lancaster, PA 17603

Dear Commissioners:

We have examined 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 Lancaster County Children and Youth Agency (agency), legally known as the Lancaster County Children & Youth Social Services Agency, 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, 2010 to June 30, 2011, July 1, 2011 to June 30, 2012, July 1, 2012 to June 30, 2013, and July 1, 2013 to June 30, 2014 pursuant to authority derived from Act 148 of 1976, as amended, (62 P.S. § 704.1(a)(4)). 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, 2011, June 30, 2012, June 30, 2013, and June 30, 2014.

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 performed a review of the agency's internal controls over its invoice review and approval process for the 2010-2011 through the 2013-2014 fiscal years. We determined that agency staff responsible for reviewing and approving invoices submitted for payment did not perform procedures to obtain reasonable assurance that services corresponding to fees invoiced by In-Home Purchased Service providers were actually provided, and provided in adherence to executed key contract terms. Specifically, as detailed in the Finding in this report, for submitted In-Home Purchased Services invoices selected for detailed review and the corresponding expenditures reported on the agency's submitted fiscal reports, the agency failed to provide supporting documentation evidencing that the services corresponding to the fees charged on the

submitted invoices, and subsequently paid by the agency, were actually provided, and if provided, were provided in adherence to the requirements of the respective provider key contract terms.

Because of the significance of the matter described in the preceding paragraph, we were not able to obtain reasonable assurance that total expenditures of \$13,387,974 paid to In-Home Purchased Service providers and included in total Purchased Services expenditures of \$98,666,203 reported on the agency's CY-370 Expenditure Reports, and corresponding CY-383 Fee-For-Service Schedules, submitted to the DHS for the fiscal years ended 2011, 2012, 2013, and 2014, and included in the agency's respective general ledgers, were valid because the agency did not provide sufficient evidence that the corresponding services were actually provided or, if provided, that the services adhered to respective key executed contract provisions and DHS regulations. Therefore, while we achieved our objective of ascertaining and certifying the total Commonwealth expenditures paid on behalf of children residing within the county for the fiscal years ended 2011, 2012, 2013, and 2014, we cannot attest that services corresponding to the \$13,387,974 expended by the agency (and which the Commonwealth participated in) for In-Home Purchased Services, were actually provided, or if provided, were provided in adherence to executed key contract provisions and DHS regulations because a high risk exists that overbillings and fraudulent billings could have occurred.

Despite the matter described in the third paragraph of the previous page, we did perform procedures using the documentation available to us, and the results of those procedures are described in the bulleted items below. However, these results may have been affected by the matter described in the third paragraph, and our assurance provided is limited by this matter.

The results of our procedures performed during this engagement were as follows:

- For the **fiscal year ended 2011**, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports. Thus, there is no effect on the Final Net State Share, as detailed in our amended fiscal reports for fiscal year 2010 – 2011, included in Section 1 of this report.
- For the **fiscal year ended 2012**, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports. Thus, there is no effect on the Final Net State Share, as detailed in our amended fiscal reports for fiscal year 2011 – 2012, included in Section 2 of this report.
- For the **fiscal year ended 2013**, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports. Thus, there is no effect on the Final Net State Share, as detailed in our amended fiscal reports for fiscal year 2012 – 2013, included in Section 3 of this report.
- For the **fiscal year ended 2014**, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports. Thus, there is no effect on the Final Net State Share, as detailed in our amended fiscal reports for fiscal year 2013-2014, as included in Section 4 of this report.

In addition, we identified the following internal control weakness, as detailed in Section 5 of this report:

Finding – Lancaster County Children and Youth Agency Paid Contractors for In-Home Purchased Services but Failed to Obtain Reasonable Assurance That These Services Were Actually Provided

Finally, we included the following current engagement observation, as detailed in Section 6 of this report:

Current Engagement 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 (CPSL)

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 March 5, 2018.

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

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

Sincerely,



Eugene A. DePasquale  
Auditor General

March 6, 2018

Endnote

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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.

# CONTENTS

	Page
<b>Background</b> .....	1
<b>Section 1 – Amended Fiscal Reports for the Fiscal Year July 1, 2010 to June 30, 2011</b>	
Amended Computation of Final Net State Share .....	3
Amended CY-348 - Fiscal Summary .....	4
Amended CY-370A - Revenue Report .....	5
Amended CY-370 - Expenditure Report.....	6
Amended Summary of Expense and Expense Adjustments .....	7
<b>Section 2 – Amended Fiscal Reports for the Fiscal Year July 1, 2011 to June 30, 2012</b>	
Amended Computation of Final Net State Share .....	9
Amended CY-348 - Fiscal Summary .....	10
Amended CY-370A - Revenue Report .....	11
Amended CY-370 - Expenditure Report.....	12
Amended Summary of Expense and Expense Adjustments .....	13
<b>Section 3 – Amended Fiscal Reports for the Fiscal Year July 1, 2012 to June 30, 2013</b>	
Amended Computation of Final Net State Share .....	15
Amended CY-348 - Fiscal Summary .....	16
Amended CY-370A - Revenue Report .....	17
Amended CY-370 - Expenditure Report.....	18
Amended Summary of Expense and Expense Adjustments .....	19
<b>Section 4 – Amended Fiscal Reports for the Fiscal Year July 1, 2013 to June 30, 2014</b>	
Amended Computation of Final Net State Share .....	21
Amended CY-348 - Fiscal Summary .....	22
Amended CY-370A - Revenue Report .....	23
Amended CY-370 - Expenditure Report.....	24
Amended Summary of Expense and Expense Adjustments .....	25
<b>Section 5 – Current Engagement Finding and Recommendation</b> .....	27
<b>Section 6 – Current Engagement Observation</b> .....	33
<b>Report Distribution List</b> .....	36

## **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 Lancaster County Children and Youth Agency provided in-home and placement services to 7,105 children residing within the County during the 2015-2016 fiscal year. The Children and Youth Social Services Program is County-Administered and State-Supervised by the DHS and thus, they are jointly responsible for achieving the Commonwealth’s goal.

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

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

# SECTION 1

## AMENDED FISCAL REPORTS

**FOR THE FISCAL YEAR:**

**JULY 1, 2010 to JUNE 30, 2011**

**LANCASTER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 2011  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$	22,335,879
Supplemental Act 148			<u>0</u>
Total State Allocation			22,335,879
State Share (CY348) <sup>2</sup>	\$		21,362,232
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	21,362,232
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	21,362,232
Actual Act 148 Revenues Received <sup>4</sup>			<u>21,362,232</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>0</u></u>

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

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

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

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

<sup>5</sup> 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.



LANCASTER COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 2011  
 AMENDED CY348  
 FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND	PROGRAM	TITLE	TANF	TITLE	TITLE	OTHER	MEDICAL	NET	STATE	LOCAL
	TOTAL	INCOME	IV-E		XX	IV-B	FUNDING	ASSISTANCE	TOTAL	ACT 148	SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	652,776	0	139,115	0	0	0	0	0	513,661	513,661	0
02. 90% REIMBURSEMENT	1,221,075	37,809	13,161	0	0	0	0	0	1,170,105	1,053,094	117,011
03. 80% REIMBURSEMENT	28,422,414	1,128,902	5,764,868	1,300,717	291,070	103,718	0	0	19,833,139	15,866,511	3,966,628
04. 60% REIMBURSEMENT	4,084,260	80,357	441,192	0	0	0	0	10,110	3,552,601	2,131,560	1,421,041
05. 50% REIMBURSEMENT	3,665,026	70,215	0	0	0	0	0	0	3,594,811	1,797,406	1,797,405
06. TOTAL NET CHILD WELFARE EXPEND.	38,045,551	1,317,283	6,358,336	1,300,717	291,070	103,718	0	10,110	28,664,317	21,362,232	7,302,085

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	290,376	3,111							287,265	172,359	114,906

08. NON-REIMBURSABLE EXPENDITURES	640,371	0	0						640,371		640,371
09. TOTAL EXPENDITURES	38,976,298	1,320,394	6,358,336	1,300,717	291,070	103,718	0	10,110	29,591,953	21,534,591	8,057,362

4

- 10. IL Grant Funds Reported 0
- 11. TOTAL HSDF used for Child Welfare 0
- 12. TOTAL TITLE IV-D COLLECTIONS 652,946
- 13. TITLE IV-D Collections for IV-E Children 193,508
- 14. STATE ACT 148 - line 6 21,362,232
- 15. STATE ACT 148 ALLOCATION 22,335,879
- 16. ADJUSTED STATE SHARE (lower of 14 or 15) 21,362,232

INVOICE	
AMENDED STATE SHARE (ACT 148)	21,362,232
ACT 148 AMOUNT RECEIVED	21,362,232
ADJUSTMENT TO STATE SHARE	0

Subsidized Permanent Legal Custodianship	Total Subsidies	Number of Days	Number of Children
SPLC	126,100	6,544	19

LANCASTER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 2011  
AMENDED CY 370A  
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	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	652,776	0		139,115	0		0	0	0	513,661	513,661	0
1-B ADOPTION ASSISTANCE	4,054,901	0	1,951,312				0	0	0	2,103,589	1,682,871	420,718
1-C COUNSELING - DEPENDENT	309,043	0		3,503	0	0	0	0	0	305,540	244,432	61,108
1-D COUNSELING - DELINQUENT	1,121,025	0			577,735	0	0	0	0	543,290	434,632	108,658
1-E DAY CARE	119,415	0			49,225	0	0	0	0	70,190	56,152	14,038
1-F DAY TREATMENT - DEPENDENT	0	0			0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DELINQUENT	96,406	11,616			0	0	0	0	0	84,790	67,832	16,958
1-H HOMEMAKER SERVICE	0	0			0	0	0	0	0	0	0	0
1-I INTAKE & REFERRAL	0	0			0	0	0	0	0	0	0	0
1-J LIFE SKILLS - DEPENDENT	472,352	0		4,047	83,437	0	0	0	0	384,868	307,894	76,974
1-K LIFE SKILLS - DELINQUENT	0	0			0	0	0	0	0	0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	734,258	0		126,213	0	0	0	0	0	608,045	486,436	121,609
1-M PROTECTIVE SERVICE - GENERAL	3,636,709	0		476,478	590,320	0		0	0	2,569,911	2,055,929	513,982
1-N SERVICE PLANNING	467,762	0		82,917	0	0	0	0	0	384,845	307,876	76,969
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	309,200	0			0	0	0	0	0	309,200	154,600	154,600
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0			0	0	0	0	0	0	0	0
1-Q <b>SUBTOTAL IN-HOME</b>	11,973,847	11,616	1,951,312	832,273	1,300,717	0	0	0	0	7,877,929	6,312,315	1,565,614
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0				0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0				0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	3,156,061	42,899	394,006	74,950		0	0	0	0	2,644,206	2,115,365	528,841
2-D COMMUNITY RESIDENTIAL - DELINQUENT	3,237,802	164,651	91,165			0	0	0	0	2,981,986	2,385,589	596,397
2-E EMERGENCY SHELTER - DEPENDENT	864,273	29,364	13,161			0	0	0	0	821,748	739,573	82,175
2-F EMERGENCY SHELTER - DELINQUENT	356,802	8,445				0	0	0	0	348,357	313,521	34,836
2-G FOSTER FAMILY - DEPENDENT	10,896,954	909,736	1,234,226	1,322,054		291,070	103,718	0	0	7,036,150	5,628,920	1,407,230
2-H FOSTER FAMILY - DELINQUENT	119,726	0	811	3,186		0	0	0	0	115,729	92,583	23,146
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0				0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0				0	0	0	0	0	0	0
2-K <b>SUBTOTAL CBP</b>	18,631,618	1,155,095	1,733,369	1,400,190	0	291,070	103,718	0	0	13,948,176	11,275,551	2,672,625
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	3,355,826	70,215								3,285,611	1,642,806	1,642,805
3-B RESIDENTIAL SERVICE - DEPENDENT	318,311	13,287	74,580			0	0	0	0	230,444	138,266	92,178
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	748,851	67,018	66,158			0	0	0	0	615,675	369,405	246,270
3-D SECURE RES. SERVICE (EXCEPT YDC)	1,321,758	0				0	0	0	0	1,321,758	793,055	528,703
3-E YDC/YFC (NON-SECURE)-Institutional	96,203	1,636								94,567	56,740	37,827
3-F YDC SECURE	194,173	1,475								192,698	115,619	77,079
3-G <b>SUBTOTAL INSTITUTIONAL</b>	6,035,122	153,631	140,738	0	0	0	0	0	0	5,740,753	3,115,891	2,624,862
4 <b>ADMINISTRATION</b>	1,695,340	52		300,454		0	0	0	10,110	1,384,724	830,834	553,890
5 <b>TOTAL REVENUES</b>	38,335,927	1,320,394	3,825,419	2,532,917	1,300,717	291,070	103,718	0	10,110	28,951,582	21,534,591	7,416,991



**LANCASTER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 2011  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 652,782	\$ 0	\$ 652,782
Adoption Assistance	4,059,101	0	4,059,101
Counseling	1,455,847	0	1,455,847
Day Care	119,415	0	119,415
Day Treatment	96,406	0	96,406
Homemaker Service	0	0	0
Intake and Referral	0	0	0
Life Skills	472,352	0	472,352
Protective Service - Child Abuse	734,260	0	734,260
Protective Service - General	3,636,786	0	3,636,786
Service Planning	467,762	0	467,762
Juvenile Act Proceedings	309,200	0	309,200
Alternative Treatment	0	0	0
Community Residential	6,467,805	0	6,467,805
Emergency Shelter	1,307,462	0	1,307,462
Foster Family	11,019,846	0	11,019,846
Supervised Independent Living	0	0	0
Juvenile Detention Service	3,651,636	0	3,651,636
Residential Service	1,067,162	0	1,067,162
Secure Residential Service (Except YDC)	1,468,141	0	1,468,141
YDC/YFC (Non-Secure) - Institutional	96,203	0	96,203
YDC Secure	194,173	0	194,173
Administration	<u>1,699,959</u>	<u>0</u>	<u>1,699,959</u>
Combined Total Expense	<u>38,976,298</u>	<u>0</u>	<u>38,976,298</u>
Less Non-reimbursables	<u>640,371</u>	<u>0</u>	<u>640,371</u>
Total Net Expense	<u>\$ 38,335,927</u>	<u>\$ 0</u>	<u>\$ 38,335,927</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 5,007,732	\$ 0	\$ 5,007,732
Employee Benefits	2,095,826	0	2,095,826
Subsidies	4,185,201	0	4,185,201
Operating	2,281,114	0	2,281,114
Purchased Services	25,226,133	0	25,226,133
Fixed Assets	<u>180,292</u>	<u>0</u>	<u>180,292</u>
Combined Total Expense	<u>38,976,298</u>	<u>0</u>	<u>38,976,298</u>
Less Non-reimbursables	<u>640,371</u>	<u>0</u>	<u>640,371</u>
Total Net Expense	<u>\$ 38,335,927</u>	<u>\$ 0</u>	<u>\$ 38,335,927</u>

# **SECTION 2**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2011 to JUNE 30, 2012**

**LANCASTER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$	21,016,383
Supplemental Act 148			<u>304,147</u>
Total State Allocation			21,320,530
State Share (CY348) <sup>2</sup>	\$		21,320,530
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	21,320,530
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	21,320,530
Actual Act 148 Revenues Received <sup>4</sup>			<u>21,320,530</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>0</u></u>

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

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

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

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

<sup>5</sup> 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.

LANCASTER COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012  
 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	OTHER FUNDING	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	650,978	0	116,144	0	0	0	0	0	534,834	534,834	0
02. 90% REIMBURSEMENT	1,127,917	37,006	44,339	0	0	0	0	0	1,046,572	941,915	104,657
03. 80% REIMBURSEMENT	27,824,386	1,004,850	5,360,989	1,337,871	291,070	103,718	0	0	19,725,888	15,780,711	3,945,177
04. 60% REIMBURSEMENT	4,135,189	77,251	355,497	0	0	0	0	16,173	3,686,268	2,211,761	1,474,507
05. 50% REIMBURSEMENT	3,771,344	68,727	0	0	0	0	0	0	3,702,617	1,851,309	1,851,308
06. TOTAL NET CHILD WELFARE EXPEND.	37,509,814	1,187,834	5,876,969	1,337,871	291,070	103,718	0	16,173	28,696,179	21,320,530	7,375,649

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	1,104,258	17,331							1,086,927	652,156	434,771

08. NON-REIMBURSABLE EXPENDITURES	587,449	0							587,449		587,449
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09. TOTAL EXPENDITURES	39,201,521	1,205,165	5,876,969	1,337,871	291,070	103,718	0	16,173	30,370,555	21,972,686	8,397,869
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10. TOTAL TITLE IV-D COLLECTIONS 557,780

11. TITLE IV-D Collections for IV-E Children 173,352

12. STATE ACT 148 - line 6 21,320,530

13. STATE ACT 148 ALLOCATION 21,320,530

14. ADJUSTED STATE SHARE (lower of 12 or 13) 21,320,530

INVOICE											
AMENDED STATE SHARE (ACT 148)	21,320,530										
ACT 148 AMOUNT RECEIVED	21,320,530										
ADJUSTMENT TO STATE SHARE	0										

LANCASTER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012  
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	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
I-A	650,978	0	116,144	0	0	0	0	0	0	534,834	534,834	0
I-B	4,184,282	0	1,885,534	29,757	0	0	0	0	0	2,268,991	1,815,193	453,798
I-C	132,604	0	413	3,972	0	0	0	0	0	132,191	105,753	26,438
I-D	285,638	0	0	0	0	0	0	0	0	281,666	225,333	56,333
I-E	1,199,436	10,498	0	537,734	0	0	0	0	0	651,204	520,963	130,241
I-F	193,537	0	0	168,308	0	0	0	0	0	25,229	20,183	5,046
I-G	0	0	0	0	0	0	0	0	0	0	0	0
I-H	32,795	0	0	0	0	0	0	0	0	32,795	26,236	6,559
I-I	0	0	0	0	0	0	0	0	0	0	0	0
I-J	0	0	0	0	0	0	0	0	0	0	0	0
I-K	483,137	0	6,727	70,970	0	0	0	0	0	405,440	324,352	81,088
I-L	0	0	0	0	0	0	0	0	0	0	0	0
I-M	736,806	0	128,073	0	0	0	0	0	0	608,733	486,986	121,747
I-N	3,476,321	0	456,046	560,859	0	0	0	0	0	2,459,416	1,967,533	491,883
I-O	429,815	0	76,663	0	0	0	0	0	0	353,152	282,522	70,630
I-P	310,451	0	0	0	0	0	0	0	0	310,451	155,226	155,225
I-Q	0	0	0	0	0	0	0	0	0	0	0	0
I-R	12,115,800	10,498	1,885,947	817,382	1,337,871	0	0	0	0	8,064,102	6,465,114	1,598,988
<b>SUBTOTAL IN-HOME</b>												
<b>COMMUNITY BASED PLACEMENT</b>	<b>TOTAL REIMBURSABLE EXPENDITURES</b>	<b>PROGRAM INCOME</b>	<b>TITLE IV-E MAINTENANCE</b>	<b>TITLE IV-E ADMIN.</b>	<b>TANF</b>	<b>TITLE XX</b>	<b>TITLE IV-B</b>	<b>OTHER FUNDING</b>	<b>MEDICAL ASSISTANCE</b>	<b>NET REIMBURSABLE EXPENDITURES</b>	<b>STATE ACT 148</b>	<b>LOCAL SHARE</b>
2-A	0	0	0	0	0	0	0	0	0	0	0	0
2-B	0	0	0	0	0	0	0	0	0	0	0	0
2-C	3,712,710	40,866	465,374	71,900	0	0	0	0	0	3,134,570	2,507,656	626,914
2-D	3,343,049	141,570	0	0	0	0	0	0	0	3,201,479	2,561,183	640,296
2-E	869,540	30,806	44,339	0	0	0	0	0	0	794,395	714,956	79,439
2-F	258,377	6,200	0	0	0	0	0	0	0	252,177	226,959	25,218
2-G	9,501,371	811,916	1,066,856	1,169,674	0	291,070	103,718	0	0	6,058,137	4,846,510	1,211,627
2-H	112,885	0	0	0	0	0	0	0	0	112,885	90,308	22,577
2-I	0	0	0	0	0	0	0	0	0	0	0	0
2-J	6,985,310	163,309	48,392	1,043	0	0	0	0	0	6,772,566	3,724,323	3,048,243
2-K	17,797,932	1,031,358	1,576,569	1,241,574	0	291,070	103,718	0	0	13,553,643	10,947,572	2,606,071
<b>SUBTOTAL CBP</b>												
<b>INSTITUTIONAL PLACEMENT</b>	<b>TOTAL REIMBURSABLE EXPENDITURES</b>	<b>PROGRAM INCOME</b>	<b>TITLE IV-E MAINTENANCE</b>	<b>TITLE IV-E ADMIN.</b>	<b>TANF</b>	<b>TITLE XX</b>	<b>TITLE IV-B</b>	<b>OTHER FUNDING</b>	<b>MEDICAL ASSISTANCE</b>	<b>NET REIMBURSABLE EXPENDITURES</b>	<b>STATE ACT 148</b>	<b>LOCAL SHARE</b>
3-A	3,460,893	68,727	48,392	1,043	0	0	0	0	0	3,392,166	1,696,083	1,696,083
3-B	271,156	9,109	0	0	0	0	0	0	0	212,612	127,567	85,045
3-C	1,256,145	68,142	0	0	0	0	0	0	0	1,188,003	712,802	475,201
3-D	892,858	0	0	0	0	0	0	0	0	892,858	535,715	357,143
3-E	1,104,258	17,331	0	0	0	0	0	0	0	1,086,927	652,156	434,771
3-F	6,985,310	163,309	48,392	1,043	0	0	0	0	0	6,772,566	3,724,323	3,048,243
<b>SUBTOTAL INSTITUTIONAL</b>												
<b>ADMINISTRATION</b>	1,715,030	0	0	306,062	0	0	0	0	16,173	1,392,795	835,677	557,118
<b>TOTAL REVENUES</b>	38,614,072	1,205,165	3,510,908	2,366,061	1,337,871	291,070	103,718	0	16,173	29,783,106	21,972,686	7,810,420



LANCASTER COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012  
 AMENDED CY 370  
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	317,687	141,692		192,914	0	0	652,293	179	0	1,315	0	0
1-B ADOPTION ASSISTANCE	0	0	4,188,482	0	0	0	4,188,482	0	813	0	4,200	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	132,604	0	0	0	132,604	0	23	0	0	0
1-D COUNSELING - DEPENDENT	0	0		22,709	276,314	0	299,023	503	557	515	12,870	0
1-E COUNSELING - DELINQUENT	0	0		7,140	1,207,876	0	1,215,016	83	401	0	15,580	0
1-F DAY CARE	0	0			193,537	0	193,537	0	70	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	32,795	0	32,795	0	4	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	0	0		0	0	0	0	0	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		40,447	444,264	0	484,711	194	646	1,574	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	364,661	159,508		203,815	11,670	0	739,654	1,154	27	978	1,870	0
1-N PROTECTIVE SERVICE - GENERAL	1,508,474	616,285		389,951	888,755	78,236	3,481,701	3,703	388	5,380	0	0
1-O SERVICE PLANNING	316,033	106,069		7,765	0	0	429,867	13,861	0	52	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT					310,451		310,451	0	669	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0		0	0	0	0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	2,506,855	1,023,554	4,321,086	864,741	3,365,662	78,236	12,160,134			9,814	34,520	0
	Number of Children receiving only NON-PURCHASED IN-Home Services											64
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	259,379	114,600	0	32,435	3,392,039	0	3,798,453	15,626	109	1,007	84,736	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	8,234	3,373,389	0	3,381,623	16,366	105	0	38,574	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	236	930,754	0	930,990	2,893	90	0	61,450	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	908	277,249	0	278,157	654	35	0	19,780	0
2-G FOSTER FAMILY - DEPENDENT	1,437,237	613,875	0	627,265	6,752,215	78,236	9,508,828	153,476	589	4,386	3,071	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	112,885	0	112,885	1,040	7	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K <b>SUBTOTAL CBP</b>	1,696,616	728,475	0	669,078	14,838,531	78,236	18,010,936	190,055	935	5,393	207,611	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	4,748	3,772,358	0	3,777,106	8,684	256	0	316,213	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	8,174	262,982	0	271,156	2,004	63	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	900	1,255,536	0	1,256,436	7,319	75	0	291	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	67	902,028	0	902,095	3,491	23	0	9,237	0
3-E YDC SECURE	0	0	0	0	1,104,258	0	1,104,258	2,322	13	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	0	0	0	13,889	7,297,162	0	7,311,051	23,820	430	0	325,741	0
<b>ADMINISTRATION</b>	658,682	252,329	0	802,926	0	5,463	1,719,400			4,370	0	0
<b>TOTAL EXPENDITURES</b>	4,862,153	2,004,358	4,321,086	2,350,634	25,501,355	161,935	39,201,521			19,577	567,872	0
	County Indirect Costs = \$											535,842

**LANCASTER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 652,293	\$ 0	\$ 652,293
Adoption Assistance	4,188,482	0	4,188,482
Subsidized Permanent Legal Custodianship	132,604	0	132,604
Counseling	1,514,039	0	1,514,039
Day Care	193,537	0	193,537
Day Treatment	32,795	0	32,795
Homemaker Service	0	0	0
Intake and Referral	0	0	0
Life Skills	484,711	0	484,711
Protective Service - Child Abuse	739,654	0	739,654
Protective Service - General	3,481,701	0	3,481,701
Service Planning	429,867	0	429,867
Juvenile Act Proceedings	310,451	0	310,451
Alternative Treatment	0	0	0
Community Residential	7,180,076	0	7,180,076
Emergency Shelter	1,209,147	0	1,209,147
Foster Family	9,621,713	0	9,621,713
Supervised Independent Living	0	0	0
Juvenile Detention Service	3,777,106	0	3,777,106
Residential Service	1,527,592	0	1,527,592
Secure Residential Service (Except YDC)	902,095	0	902,095
YDC Secure	1,104,258	0	1,104,258
Administration	1,719,400	0	1,719,400
Combined Total Expense	<u>39,201,521</u>	<u>0</u>	<u>39,201,521</u>
Less Non-reimbursables	<u>587,449</u>	<u>0</u>	<u>587,449</u>
Total Net Expense	<u>\$ 38,614,072</u>	<u>\$ 0</u>	<u>\$ 38,614,072</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 4,862,153	\$ 0	\$ 4,862,153
Employee Benefits	2,004,358	0	2,004,358
Subsidies	4,321,086	0	4,321,086
Operating	2,350,634	0	2,350,634
Purchased Services	25,501,355	0	25,501,355
Fixed Assets	161,935	0	161,935
Combined Total Expense	<u>39,201,521</u>	<u>0</u>	<u>39,201,521</u>
Less Non-reimbursables	<u>587,449</u>	<u>0</u>	<u>587,449</u>
Total Net Expense	<u>\$ 38,614,072</u>	<u>\$ 0</u>	<u>\$ 38,614,072</u>

# **SECTION 3**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2012 to JUNE 30, 2013**

**LANCASTER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>	\$	21,513,894
Supplemental Act 148		<u>0</u>
Total State Allocation		21,513,894
State Share (CY348) <sup>2</sup>	\$	21,188,295
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	21,188,295
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>	\$	21,188,295
Actual Act 148 Revenues Received <sup>4</sup>		<u>21,188,295</u>
Net Amount Due County/(State) <sup>5</sup>	\$	<u><u>0</u></u>

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

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

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

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

<sup>5</sup> 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.

LANCASTER COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013  
 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	OTHER FUNDING	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	577,439	0	104,620	0	0	0	0	0	472,819	472,819	0
02. 90% REIMBURSEMENT	516,234	36,969	0	0	0	0	0	0	479,265	431,339	47,926
03. 80% REIMBURSEMENT	28,517,711	970,918	5,394,580	1,337,871	291,070	103,718	0	0	20,419,554	16,335,644	4,083,910
04. 60% REIMBURSEMENT	4,085,826	57,635	384,701	0	0	0	0	17,403	3,626,087	2,175,652	1,450,435
05. 50% REIMBURSEMENT	3,614,339	68,657	0	0	0	0	0	0	3,545,682	1,772,841	1,772,841
06. TOTAL NET CHILD WELFARE EXPEND.	37,311,549	1,134,179	5,883,901	1,337,871	291,070	103,718	0	17,403	28,543,407	21,188,295	7,355,112

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	588,140	13,173							574,967	344,980	229,987
08. NON-REIMBURSABLE EXPENDITURES	609,490	0							609,490		609,490
09. TOTAL EXPENDITURES	38,509,179	1,147,352	5,883,901	1,337,871	291,070	103,718	0	17,403	29,727,864	21,533,275	8,194,589

10. TOTAL TITLE IV-D COLLECTIONS	476,876										
11. TITLE IV-D Collections for IV-E Children	144,889										
12. STATE ACT 148 - line 6	21,188,295										
13. STATE ACT 148 ALLOCATION	21,513,894										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	21,188,295										
INVOICE											
AMENDED STATE SHARE (ACT 148)	21,188,295										
ACT 148 AMOUNT RECEIVED	21,188,295										
ADJUSTMENT TO STATE SHARE	0										

LANCASTER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013  
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	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
1-A ADOPTION SERVICE	577,439	0	104,620	0	0	0	0	0	0	472,819	472,819	0
1-B ADOPTION ASSISTANCE	4,320,091	0	1,942,863	29,322	0	0	0	0	0	2,347,906	1,878,325	469,581
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS	155,003	0	24,207	0	0	0	0	0	0	130,796	104,637	26,159
1-D COUNSELING - DEPENDENT	471,770	0	6,477	0	0	0	0	0	0	465,293	372,234	93,059
1-E COUNSELING - DELINQUENT	1,157,146	17,462	0	0	732,457	0	0	0	0	407,227	325,782	81,445
1-F DAY CARE	102,174	0	0	0	101,401	0	0	0	0	773	618	155
1-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	201,508	0	0	0	147,881	0	0	0	0	53,627	42,902	10,725
1-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	0	0	0	0	0	0	0	0	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	448,421	0	7,126	0	84,166	0	0	0	0	357,129	285,703	71,426
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	753,574	0	133,804	0	0	0	0	0	0	619,770	495,816	123,954
1-N PROTECTIVE SERVICE - GENERAL	3,320,158	0	495,497	0	271,966	0	0	0	0	2,552,695	2,042,156	510,539
1-O SERVICE PLANNING	425,124	0	77,044	0	0	0	0	0	0	348,080	278,464	69,616
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	308,898	0	0	0	0	0	0	0	0	308,898	154,449	154,449
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	12,241,306	17,462	1,967,070	853,890	1,337,871	0	0	0	0	8,065,013	6,453,905	1,611,108

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	4,220,835	4,699	470,609	65,105	0	0	0	0	0	3,680,422	2,944,338	736,084
2-D COMMUNITY RESIDENTIAL - DELINQUENT	3,970,476	166,455	0	0	0	0	0	0	0	3,804,021	3,043,217	760,804
2-E EMERGENCY SHELTER - DEPENDENT	457,174	33,221	0	0	0	0	0	0	0	423,953	381,558	42,395
2-F EMERGENCY SHELTER - DELINQUENT	59,060	3,748	0	0	0	0	0	0	0	55,312	49,781	5,531
2-G FOSTER FAMILY - DEPENDENT	8,790,607	782,302	947,410	1,195,116	0	291,070	103,718	0	0	5,470,991	4,376,793	1,094,198
2-H FOSTER FAMILY - DELINQUENT	180,824	0	0	0	0	0	0	0	0	180,824	144,659	36,165
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	17,678,976	990,425	1,418,019	1,260,221	0	291,070	103,718	0	0	13,615,523	10,940,346	2,675,177

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	3,305,441	68,657	0	0	0	0	0	0	0	3,236,784	1,618,392	1,618,392
3-B RESIDENTIAL SERVICE - DEPENDENT	249,899	2,469	66,348	0	0	0	0	0	0	181,082	108,649	72,433
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	1,234,538	55,166	0	0	0	0	0	0	0	1,179,372	707,623	471,749
3-D SECURE RES. SERVICE (EXCEPT YDC)	843,152	0	0	0	0	0	0	0	0	843,152	505,891	337,261
3-E YDC SECURE	588,140	13,173	0	0	0	0	0	0	0	574,967	344,980	229,987
3-F SUBTOTAL INSTITUTIONAL	6,221,170	139,465	66,348	0	0	0	0	0	0	6,015,337	3,285,535	2,729,822

4 ADMINISTRATION	1,758,237	0	0	318,353	0	0	0	0	0	1,422,481	853,489	568,992
5 TOTAL REVENUES	37,899,689	1,147,352	3,451,437	2,432,464	1,337,871	291,070	103,718	0	17,403	29,118,374	21,533,275	7,585,099

LANCASTER COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013  
 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-Reim. Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
<b>IN-HOME</b>												
I-A ADOPTION SERVICE	284,851	125,661	167,038	0	0	0	577,550	169	0	111	0	0
I-B ADOPTION ASSISTANCE	0	0	4,324,291	0	0	0	4,324,291	0	928	0	4,200	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS/SHI	0	0	155,003	0	0	0	155,003	0	28	0	0	0
I-D COUNSELING - DEPENDENT	0	0	35,940	438,575	0	0	474,515	551	601	0	2,745	0
I-E COUNSELING - DELINQUENT	0	0	1,820	1,173,616	0	0	1,175,436	55	391	0	18,290	0
I-F DAY CARE	0	0	0	102,174	0	0	102,174	0	52	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	201,508	0	22	0	0	0
I-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	0	0	0	0	0	0	0	0	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0	39,630	408,791	0	0	448,421	195	405	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	387,711	155,033	205,170	5,692	0	0	753,606	1,307	32	32	0	0
I-N PROTECTIVE SERVICE - GENERAL	1,582,478	677,657	440,609	541,469	78,170	0	3,320,383	4,097	378	225	0	0
I-O SERVICE PLANNING	305,256	111,942	7,934	0	0	0	425,132	12,137	0	8	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	0	308,898	0	308,898	0	590	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-R SUBTOTAL IN-HOME	2,560,296	1,070,293	4,479,294	898,141	3,180,723	78,170	12,266,917	17,597	1,117	376	25,235	0
Number of Children receiving only NON-PURCHASED IN-Home Services 65												
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	217,774	107,041	33,864	3,983,551	0	0	4,342,230	17,341	122	42	121,353	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	5,961	4,046,749	0	0	4,052,710	19,235	123	0	82,234	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	491,442	0	0	491,442	1,499	50	0	34,268	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	63,950	0	0	63,950	138	10	0	4,890	0
2-G FOSTER FAMILY - DEPENDENT	1,576,737	677,368	617,230	5,854,347	78,170	0	8,803,852	136,403	522	391	12,854	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	180,824	1,331	0	180,824	1,331	6	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	1,794,511	784,409	657,055	14,620,863	78,170	0	17,935,008	175,947	833	433	255,599	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	2,879	3,624,036	0	3,626,915	7,922	218	0	321,474	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	10,850	239,049	0	249,899	1,375	42	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	1,000	1,234,343	0	1,235,343	6,336	68	0	805	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	219	844,531	0	844,750	3,077	21	0	1,598	0
3-E YDC SECURE	0	0	0	0	588,140	0	588,140	1,040	15	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	14,948	6,530,099	0	6,545,047	19,750	364	0	323,877	0
<b>ADMINISTRATION</b>	677,821	267,313	0	813,914	0	3,159	1,762,207	0	0	3,970	0	0
<b>TOTAL EXPENDITURES</b>	5,032,628	2,122,015	4,479,294	2,384,058	24,331,685	159,499	38,509,179	0	0	4,779	604,711	0
County Indirect Costs = \$ 136,133												

**LANCASTER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 577,550	\$ 0	\$ 577,550
Adoption Assistance	4,324,291	0	4,324,291
Subsidized Permanent Legal Custodianship	155,003	0	155,003
Counseling	1,649,951	0	1,649,951
Day Care	102,174	0	102,174
Day Treatment	201,508	0	201,508
Homemaker Service	0	0	0
Intake and Referral	0	0	0
Life Skills	448,421	0	448,421
Protective Service - Child Abuse	753,606	0	753,606
Protective Service - General	3,320,383	0	3,320,383
Service Planning	425,132	0	425,132
Juvenile Act Proceedings	308,898	0	308,898
Alternative Treatment	0	0	0
Community Residential	8,394,940	0	8,394,940
Emergency Shelter	555,392	0	555,392
Foster Family	8,984,676	0	8,984,676
Supervised Independent Living	0	0	0
Juvenile Detention Service	3,626,915	0	3,626,915
Residential Service	1,485,242	0	1,485,242
Secure Residential Service (Except YDC)	844,750	0	844,750
YDC Secure	588,140	0	588,140
Administration	<u>1,762,207</u>	<u>0</u>	<u>1,762,207</u>
Combined Total Expense	38,509,179	0	38,509,179
Less Non-reimbursables	<u>609,490</u>	<u>0</u>	<u>609,490</u>
Total Net Expense	<u>\$ 37,899,689</u>	<u>\$ 0</u>	<u>\$ 37,899,689</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 5,032,628	\$ 0	\$ 5,032,628
Employee Benefits	2,122,015	0	2,122,015
Subsidies	4,479,294	0	4,479,294
Operating	2,384,058	0	2,384,058
Purchased Services	24,331,685	0	24,331,685
Fixed Assets	<u>159,499</u>	<u>0</u>	<u>159,499</u>
Combined Total Expense	38,509,179	0	38,509,179
Less Non-reimbursables	<u>609,490</u>	<u>0</u>	<u>609,490</u>
Total Net Expense	<u>\$ 37,899,689</u>	<u>\$ 0</u>	<u>\$ 37,899,689</u>



# **SECTION 4**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2013 to JUNE 30, 2014**

**LANCASTER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>	\$	22,639,575
Supplemental Act 148		<u>0</u>
Total State Allocation		22,639,575
State Share (CY348) <sup>2</sup>	\$	21,423,706
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	21,423,706
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>	\$	21,423,706
Actual Act 148 Revenues Received <sup>4</sup>		<u>21,423,706</u>
Net Amount Due County/(State) <sup>5</sup>	\$	<u><u>0</u></u>

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

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

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

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

<sup>5</sup> 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.

LANCASTER COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014  
 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	609,378	0	106,976	0	0	0	0	0	502,402	502,402	0
02. 90% REIMBURSEMENT	483,993	30,163	0	0	0	0	0	0	453,830	408,447	45,383
03. 80% REIMBURSEMENT	28,908,290	740,654	5,502,698	1,337,871	291,070	97,673	0	0	20,938,324	16,750,659	4,187,665
04. 60% REIMBURSEMENT	4,035,209	44,692	383,307	0	0	0	0	14,525	3,592,685	2,155,611	1,437,074
05. 50% REIMBURSEMENT	3,269,190	56,017	0	0	0	0	0	0	3,213,173	1,606,587	1,606,586
06. TOTAL NET CHILD WELFARE EXPEND.	37,306,060	871,526	5,992,981	1,337,871	291,070	97,673	0	14,525	28,700,414	21,423,706	7,276,708
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	607,785	0							607,785		607,785
09. TOTAL EXPENDITURES	37,913,845	871,526	5,992,981	1,337,871	291,070	97,673	0	14,525	29,308,199	21,423,706	7,884,493
10. TOTAL TITLE IV-D COLLECTIONS	504,883										
11. TITLE IV-D Collections for IV-E Children	140,131										
12. STATE ACT 148 - line 6	21,423,706										
13. STATE ACT 148 ALLOCATION	22,639,575										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	21,423,706										
INVOICE											
AMENDED STATE SHARE (ACT 148)	21,423,706										
ACT 148 AMOUNT RECEIVED	21,423,706										
ADJUSTMENT TO STATE SHARE	0										

LANCASTER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014  
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	609,378	0		106,976	0		0	0	0	502,402	502,402	0
1-B ADOPTION ASSISTANCE	4,439,715	0	1,969,719	26,635			0	0	0	2,443,361	1,954,689	488,672
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS/H	169,357	0	30,460	0			0	0	0	138,897	111,118	27,779
1-D COUNSELING - DEPENDENT	598,659	0		7,168	0		0	0	0	591,491	473,193	118,298
1-E COUNSELING - DELINQUENT	1,041,988	10,329		0	532,055		0	0	0	499,604	399,683	99,921
1-F DAY CARE	110,721	0		0	101,293		0	0	0	9,428	7,542	1,886
1-G DAY TREATMENT - DEPENDENT		0		0	0		0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	292,844	0		0	247,365		0	0	0	45,479	36,383	9,096
1-I HOMEMAKER SERVICE	0	0		0	0		0	0	0	0	0	0
1-J INTAKE & REFERRAL	0	0		0	0		0	0	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	503,716	0		6,521	110,605		0	0	0	386,590	309,272	77,318
1-L LIFE SKILLS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	719,227	0		124,734	0		0	0	0	594,493	475,594	118,899
1-N PROTECTIVE SERVICE - GENERAL	3,575,057	0		492,490	346,553		0	0	0	2,736,014	2,188,811	547,203
1-O SERVICE PLANNING	410,486	0		71,934	0		0	0	0	338,552	270,842	67,710
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	311,486	0		0	0		0	0	0	311,486	155,743	155,743
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	12,782,634	10,329	2,000,179	836,458	1,337,871		0	0	0	8,597,797	6,885,272	1,712,525
COMMUNITY BASED PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0	0		0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0		0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	3,748,196	7,023	479,180	0			0	0	0	3,261,993	2,609,594	652,399
2-D COMMUNITY RESIDENTIAL - DELINQUENT	3,107,328	239,807	0	0			0	0	0	2,867,521	2,294,017	573,504
2-E EMERGENCY SHELTER - DEPENDENT	412,324	27,165	0	0	0		0	0	0	385,159	346,643	38,516
2-F EMERGENCY SHELTER - DELINQUENT	71,669	2,998	0	0	0		0	0	0	68,671	61,804	6,867
2-G FOSTER FAMILY - DEPENDENT	9,457,353	483,495	1,014,373	1,266,805	0		291,070	97,673	0	6,303,937	5,043,150	1,260,787
2-H FOSTER FAMILY - DELINQUENT	309,124	0	0	0			0	0	0	309,124	247,299	61,825
2-I SUP. INDEPENDENT LIVING - DEPENDENT	424,519	0	12,679	0			0	0	0	411,840	329,472	82,368
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0		0	0	0	0	0	0
2-K SUBTOTAL CBP	17,530,513	760,488	1,506,232	1,266,805	0		291,070	97,673	0	13,608,245	10,931,979	2,676,266
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	2,957,704	56,017							0	2,901,687	1,450,844	1,450,843
3-B RESIDENTIAL SERVICE - DEPENDENT	453,771	30	65,854	0			0	0	0	387,887	232,732	155,155
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	1,164,090	44,662	0	0			0	0	0	1,119,428	671,657	447,771
3-D SECURE RES. SERVICE (EXCEPT YDC)	609,522	0							0	609,522	365,713	243,809
3-E YDC SECURE	0	0							0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	5,185,087	100,709	65,854	0	0		0	0	0	5,018,524	2,720,946	2,297,578
4 ADMINISTRATION	1,807,826	0		317,453			0	0	0	1,475,848	885,509	590,339
5 TOTAL REVENUES	37,306,060	871,526	3,572,265	2,420,716	1,337,871	291,070	97,673	0	14,525	28,700,414	21,423,706	7,276,708

LANCASTER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014  
AMENDED CY 370  
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
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
I-A	312,307	122,358	174,760	0	0	0	609,425	138	0	47	0	0
I-B	0	0	4,443,915	0	0	0	4,443,915	0	943	0	4,200	0
I-C	0	0	169,357	0	0	0	169,357	0	28	0	0	0
I-D	0	0	40,939	563,265	0	0	604,204	621	663	0	5,545	0
I-E	0	0	0	1,058,298	0	0	1,058,298	0	325	0	16,310	0
I-F	0	0	0	110,721	0	0	110,721	0	54	0	0	0
I-G	0	0	0	0	0	0	0	0	0	0	0	0
I-H	0	0	0	292,844	0	0	292,844	0	39	0	0	0
I-I	0	0	0	0	0	0	0	0	0	0	0	0
I-J	0	0	0	0	0	0	0	0	0	0	0	0
I-K	0	0	37,342	466,374	0	0	503,716	229	453	0	0	0
I-L	0	0	0	0	0	0	0	0	0	0	0	0
I-M	384,254	139,674	194,090	1,263	0	0	719,281	1,183	8	54	0	0
I-N	1,684,472	671,396	437,020	704,349	77,984	0	3,575,221	3,324	461	164	0	0
I-O	293,486	109,064	6,774	1,210	0	0	410,534	10,199	8	48	0	0
I-P	0	0	0	311,486	0	0	311,486	0	714	0	0	0
I-Q	0	0	0	0	0	0	0	0	0	0	0	0
I-R	2,674,519	1,042,492	4,613,272	890,925	3,509,810	77,984	12,809,002	0	0	313	26,055	0
Number of Children receiving only NON-PURCHASED IN-Home Services 4,253												

COMMUNITY BASED PLACEMENT	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	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	0	0	0	0	0	0	0	0	0	0	0	0
2-B	0	0	0	0	0	0	0	0	0	0	0	0
2-C	0	0	2,018	3,877,112	0	3,879,130	16,706	119	0	130,934	0	0
2-D	0	0	2,390	3,114,923	0	3,117,313	14,357	104	0	9,985	0	0
2-E	0	0	0	442,156	0	442,156	1,486	51	0	29,832	0	0
2-F	0	0	0	77,251	0	77,251	198	15	0	5,582	0	0
2-G	1,730,747	680,167	617,492	6,353,612	77,984	9,460,002	147,214	628	296	2,353	0	0
2-H	0	0	146	308,978	0	309,124	2,325	10	0	0	0	0
2-I	0	0	0	424,519	0	424,519	3,284	18	0	0	0	0
2-J	0	0	0	0	0	0	0	0	0	0	0	0
2-K	1,730,747	680,167	622,046	14,598,551	77,984	17,709,495	185,570	945	296	178,686	0	0

INSTITUTIONAL PLACEMENT	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	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	0	0	3,910	3,281,094	0	3,285,004	5,489	184	0	327,300	0	0
3-B	0	0	17,852	445,096	0	462,948	2,212	59	0	9,177	0	0
3-C	0	0	1,086	1,163,004	0	1,164,090	5,775	52	0	0	0	0
3-D	0	0	47	609,475	0	609,522	2,133	16	0	0	0	0
3-E	0	0	0	0	0	0	0	0	0	0	0	0
3-F	0	0	22,895	5,498,669	0	5,521,564	15,609	311	0	336,477	0	0
4	694,051	256,911	0	909,422	13,400	1,873,784	0	0	65,958	0	0	0
5	5,099,317	1,979,570	4,613,272	2,445,288	23,607,030	37,913,845	0	0	66,567	541,218	0	0
Country Indirect Costs = \$ 587,949												

**LANCASTER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014  
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	\$ 609,425	\$ 0	\$ 609,425
Adoption Assistance	4,443,915	0	4,443,915
Subsidized Permanent Legal Custodianship	169,357	0	169,357
Counseling	1,662,502	0	1,662,502
Day Care	110,721	0	110,721
Day Treatment	292,844	0	292,844
Homemaker Service	0	0	0
Intake and Referral	0	0	0
Life Skills	503,716	0	503,716
Protective Service - Child Abuse	719,281	0	719,281
Protective Service - General	3,575,221	0	3,575,221
Service Planning	410,534	0	410,534
Juvenile Act Proceedings	311,486	0	311,486
Alternative Treatment	0	0	0
Community Residential	6,996,443	0	6,996,443
Emergency Shelter	519,407	0	519,407
Foster Family	9,769,126	0	9,769,126
Supervised Independent Living	424,519	0	424,519
Juvenile Detention Service	3,285,004	0	3,285,004
Residential Service	1,627,038	0	1,627,038
Secure Residential Service (Except YDC)	609,522	0	609,522
YDC Secure	0	0	0
Administration	<u>1,873,784</u>	<u>0</u>	<u>1,873,784</u>
Combined Total Expense	37,913,845	0	37,913,845
Less Non-reimbursables	<u>607,785</u>	<u>0</u>	<u>607,785</u>
Total Net Expense	<u>\$ 37,306,060</u>	<u>\$ 0</u>	<u>\$ 37,306,060</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	\$ 5,099,317	\$ 0	\$ 5,099,317
Employee Benefits	1,979,570	0	1,979,570
Subsidies	4,613,272	0	4,613,272
Operating	2,445,288	0	2,445,288
Purchased Services	23,607,030	0	23,607,030
Fixed Assets	<u>169,368</u>	<u>0</u>	<u>169,368</u>
Combined Total Expense	37,913,845	0	37,913,845
Less Non-reimbursables	<u>607,785</u>	<u>0</u>	<u>607,785</u>
Total Net Expense	<u>\$ 37,306,060</u>	<u>\$ 0</u>	<u>\$ 37,306,060</u>

## SECTION 5

# CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

LANCASTER COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

**Finding – Lancaster County Children and Youth Agency Paid Contractors for In-Home Purchased Services but Failed to Obtain Reasonable Assurance That These Services Were Actually Provided**

Condition: During the 2010-2011, 2011-2012, 2012-2013, and 2013-2014 fiscal years, the Lancaster County Children and Youth Agency (agency) paid 72 different In-Home Purchased Service providers (providers) a total of \$13,387,974. However, we found that the agency failed to obtain reasonable assurance that providers, responsible for providing In-Home services directly to at-risk children and their families, actually performed the services for which the agency was invoiced, and subsequently paid, and that if provided, were provided in adherence to executed contract terms between the agency and the respective provider. We further found that for Program-Funded In-Home Purchased Service providers, the agency failed to require all such providers to include with their monthly submitted invoices supporting documentation substantiating operating costs invoiced by these providers and subsequently paid by the agency.

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

*Section 3140.21. Reimbursement for Services. General.* “(a) Under section 704.1 of the Human Services Code (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).*

In addition, 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.*



LANCASTER COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

- *Section 3170.23(a). Purchase of Service.* Purchase of service funding may be by unit of service funding or by program funding.
- *Section 3170.85. Responsibility of the County.* "...the county executive officers shall be responsible for the effective execution of each purchase of service agreement..."
- *Section 3170.91. County Responsibility.* "The county is responsible for the general fiscal management of the county agency. This includes maintaining fiscal records of expenditures and revenues of the program, providing data for budgeting and expenditure reporting to the Department, monitoring the financial activities of the program, and other activities related to the fiscal operations of the program."
- *Section 3170.92(b). Accountability for Expenditures for Clients. Records Maintenance.* "County agencies shall maintain sufficient and appropriate records and data to justify payment for expenses by the Department. The local authorities or contractors shall maintain books, records, documents and other evidence and accounting procedures and practices, sufficient to reflect properly all direct and indirect costs of whatever nature claimed to have been incurred and anticipated to be incurred for funds supported by the Department and for which reimbursement is claimed..."

Cause: The agency failed to include in its implemented fiscal-related monitoring process procedures that would provide reasonable assurance that invoiced, and paid for, contracted Fee-for-Service and Program-Funded In-Home services were actually provided, and if provided, provided in adherence to the respective provider's executed contract terms. The agency also failed to include in its implemented fiscal-related monitoring process procedures that would substantiate operating costs invoiced by Program Funded In-Home Purchased Services providers. Agency management informed us agency employees perform on-site monitoring procedures, as documented in the agency's Program and Contract and Monitoring policies and procedures. However, these procedures were insufficient to obtain reasonable assurance that the services related to the fees invoiced by In-Home Purchased Service providers were actually provided or to consistently substantiate operating costs invoiced by all Program Funded In-Home Purchased Services providers. Even though on-site monitoring visits were performed for In-Home Purchased Service providers no less than 2 times per year for providers receiving more than \$15,000 annually and either a desk review or on-site monitoring visit was performed annually for providers receiving less than \$15,000, these on-site visits were mostly programmatic reviews that included contract monitoring procedures. While the contract monitoring procedures included a comparison of contracted terms to the submitted invoices, these procedures did not include a comparison of submitted invoices to respective In-Home providers' supporting documentation to obtain reasonable assurance that the services related to the fees invoiced by these providers were actually provided.

LANCASTER COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

Furthermore, while the agency's Program and Contract Monitoring policies and procedures included a requirement for In-Home Purchased Service providers to include with submitted invoices attendance and/or progress reports completed by the provider for each listed child,, evidence from an independent source substantiating that the invoiced services were actually provided, such as client/patient sign-in sheets, were not required to be attached to submitted monthly invoices.

Finally, regarding operating costs and asset purchases invoiced by Program-Funded In-Home Purchased Service providers, agency management explained how each individual program funded provider was monitored via the agency's fiscal staff's review of supporting documentation, such as payroll registers, employee time sheets, receipts for purchases, and vehicle mileage logs, included with submitted invoices . However, we found that the agency failed to consistently require all such providers to include this supporting documentation with their monthly submitted invoices and that the agency's requirement for all Program-Funded In-Home providers to include supporting documentation to substantiate operating costs and asset purchases with their submitted invoices was not detailed in the agency's Program and Contract Monitoring policy and procedures, and, as a result, was not consistently performed.

Effect: The agency's failure to obtain reasonable assurance that contracted In-Home Purchased Services were actually provided by contracted Fee-for-Service and Program-Funded In-Home Purchased Services providers and provided in adherence to the requirements of the respective provider's executed contract terms (and therefore in adherence to DHS regulations), coupled with the agency's failure to require all Program Funded In-Home Purchased Service providers to provide supporting documentation with invoices to substantiate operating costs and asset purchases, increases 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.

As a result of these risks, for the aforementioned fiscal years, we cannot attest that the contracted services related to the invoiced In-Home Purchased Services fees were actually provided, and if provided, were provided in adherence to executed contracted terms and DHS regulations, or that contracted Program-Funded In-Home Purchased Services providers actually incurred the monthly operating costs for which they were reimbursed by the agency.

Recommendation: We recommend that agency management amend their fiscal-related monitoring policy and procedures to provide reasonable assurance that contracted services

LANCASTER COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

related to the fees invoiced by Fee-for-Service and Program-Funded In-Home Purchased Services providers were actually provided, and provided in adherence to executed contracted terms and DHS regulations. Specifically, this written fiscal-related monitoring policy, and corresponding procedures, should include, but not be limited to, the following:

- Enhancement of formal policies and procedures detailing the specific fiscal-related In-Home monitoring procedures that must be performed, and documentation that must be maintained, to evidence monitoring results and how identified In-Home Purchased Services provider deficiencies will impact the agency's payment process for these submitted invoices.
- Development of written monitoring policy and procedures to include the specific monitoring procedures required per the executed contracts, details related to specific types of documentation that are to be provided with submitted program funded operating expense and asset purchase invoices, and a description of how identified erroneous billings are to be resolved.
- Ensuring that agency staff responsible for reviewing and approving submitted In-Home Purchased Services providers' invoices for payment are made aware of the results of fiscal-related monitoring reviews.

We further recommend that the agency maintain sufficient evidence documenting 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.

Agency Representative Response: The Lancaster County Children and Youth Agency developed and implemented a policy and protocol for purchased programs and contract monitoring in March 2017. Upon this recent review, we revised the policy and protocol to enhance our oversight and accountability of our purchased programs.

Providers will submit monthly invoices using a mutually agreed upon format and will be submitted no more than 30 days after the end of the month. Monthly invoices must include receipts for all purchases. Additional documentation, such as type, model number, and serial number must be provided for fixed asset purchases of \$300 or more.

Attendance logs or sign-in sheets, signed by a parent or child, and/or progress reports must be attached to each monthly invoice or as determined by the needs of the program. Providers invoicing for payroll costs must attach payroll registers and timesheets with their monthly invoices, along with receipts for purchases and vehicle mileage logs (when applicable). The

LANCASTER COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

Fiscal department will review this information to obtain reasonable assurance that invoiced costs were incurred by the provider and that the services were actually performed.

The Fiscal department will review this information to obtain reasonable assurance that invoiced costs were incurred by the provider and that the services were actually performed. Lack of complete and accurate documentation will delay payment, as stated in Section I.5 (Payment of Compensation) of the executed contract. In the event of invoice errors, a process will begin to investigate and resolve any non-conforming invoices and implement actions to prevent unapproved payments.

Auditor's Conclusion: We commend the Lancaster County Children and Youth agency management on acknowledging the deficiencies existing in the agency's current In-Home Providers' monitoring process and the amendment of their formal, written In-Home Purchased Services providers' fiscal-related monitoring policy and procedures. During our next audit of the agency, we will review the agency's corresponding implemented formal policy and the results of conducted monitoring procedures to determine whether appropriate evidence exists to provide reasonable assurance that:

- invoiced, and paid for, In-Home services were actually provided, and if provided, were provided in adherence to DHS regulations and executed key contract terms.
- the number of units invoiced by Fee-For-Service In-Home providers for each listed individual, and operating costs and asset purchases invoiced by Program-Funded In-Home Providers, are properly substantiated.
- Identified billing errors are appropriately resolved.

# SECTION 6

## CURRENT ENGAGEMENT OBSERVATION

LANCASTER COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT OBSERVATION

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

The Child Protective Services Law<sup>1</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>2</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.

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>3</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 Lancaster County Children and Youth Agency provided in-home and placement services to 7,105 children residing within the County during the 2015-2016 fiscal year.

Furthermore, beginning July 1, 2012, the DHS Bureau of Human Services’ Licensing (bureau) took over the 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 DHS’ website, we found letters,

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<sup>1</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>2</sup> 23 Pa.C.S. §§ 6344 and 6344.2.

<sup>3</sup> This is detailed in the Commonwealth of Pennsylvania Single Audit Reports (most recently for the fiscal year ended June 30, 2016, via Finding 2016-017).

LANCASTER COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT OBSERVATION

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; identified regulatory violations, including CPSL adherence violations, were specified in the accompanying License Inspection Summaries. However, we are unable to attest to the timeliness of the completion of these annual inspections. Furthermore, we are also unable to attest to whether the CPSL adherence of any potential sub-recipients used by these providers are being monitored.

Finally, for contracted in-home preventative service providers, 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. However, it is DHS' position that while not all in-home service providers would meet the criteria requiring the conduct of criminal background checks and child abuse history clearances (certifications) for employees/volunteers, when they do, C&Y agencies are responsible for including provisions in their executed contracts with these providers and monitoring their providers' adherence to CPSL requirements.

However, in correspondence with agency management during the course of recently conducted audit engagements, we have found that the agency management staffs of these C&Y agencies are of the opinion that there is no need for C&Y agencies to monitor CPSL adherence of the employees/volunteers of these providers because they are now including the requirements for this monitoring in their executed contracts with these providers. Our interpretation of the CPSL is that the C&Y agencies cannot fulfill their duties under the CPSL to protect the children receiving in-home preventative services from child abuse by merely "monitoring" their executed provider contracts rather than actually monitoring their providers' adherence to the CPSL background check requirements. While it is evident that neither the DHS nor the C&Y agencies are monitoring the CPSL adherence of their employees and volunteers of contracted in-home preventative service providers, this Department will continue to raise concerns about their interpretation of the CPSL and that this faulty interpretation may be putting the safety of these children at **great risk**<sup>4</sup>.

It is important to note that background checks and child abuse clearances have historically been valid for one year after being obtained. However, recent amendments to the CPSL extend this time frame from one year to five years.<sup>5</sup> Therefore, there is a need for DHS and C&Y agencies across the commonwealth to have a *greatly heightened* awareness about their employees'

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<sup>4</sup> It should be noted that agency management of the Lancaster County Children and Youth Agency chose to include a response to this observation, as follows: "As of March 2017, we developed and implemented a policy and protocol for contract monitoring. Compliance with the CPSL regarding In-Home provider employee/volunteer certifications is included in the policy." However, during our conduct of this engagement, we did not perform a review of Lancaster's CPSL review policies and procedure nor documentation substantiating the results of such conducted reviews.

<sup>5</sup> 23 Pa.C.S. § 6344.4.

LANCASTER COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT OBSERVATION

providers' and sub-recipients' arrest and conviction records, as well as child abuse adjudications 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.



LANCASTER COUNTY CHILDREN AND YOUTH AGENCY  
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